



**Auditor of State
Betty Montgomery**

**City
Summary Financial Information**

For the Year Ended December 31, 2004

Local Government Services Division

**City Summary Financial Information
For the Year Ended December 31, 2004**

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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, 2004, 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
88 E. Broad St. / Sixth Floor / Columbus, OH 43215
Telephone: (614) 466-4717 (800) 345-2519 Fax: (614) 728-8027
www.auditor.state.oh.us

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2004

All Cities Reporting Under GASB 34

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Deferred Charges	
Akron	Summit	\$251,807,082	\$869,212,776	\$0	\$1,121,019,858
Alliance	Stark	13,480,096	11,962,144	0	25,442,240
Amherst	Lorain	15,087,735	17,154,726	0	32,242,461
Ashland	Ashland	8,815,275	19,824,805	0	28,640,080
Ashtabula	Ashtabula	12,903,656	17,625,805	0	30,529,461
Athens	Athens	11,503,848	21,490,084	0	32,993,932
Aurora	Portage	20,704,215	45,839,468	0	66,543,683
Avon	Lorain	22,967,546	49,690,808	130,268	72,788,622
Barberton	Summit	14,677,148	28,506,739	0	43,183,887
Bay Village	Cuyahoga	19,465,113	9,121,735	89,605	28,676,453
Beachwood	Cuyahoga	56,029,840	75,212,536	0	131,242,376
Beavercreek	Greene	25,588,122	191,331,684	0	216,919,806
Bedford	Cuyahoga	21,489,793	42,151,261	0	63,641,054
Bedford Heights	Cuyahoga	11,440,295	21,251,867	0	32,692,162
Bellbrook	Greene	3,801,660	4,222,793	0	8,024,453
Bellefontaine	Logan	8,695,301	20,398,511	0	29,093,812
Bellevue	Huron	10,649,151	7,473,516	0	18,122,667
Belpre	Washington	1,502,159	14,271,769	0	15,773,928
Berea	Cuyahoga	16,405,362	63,463,997	0	79,869,359
Bexley	Franklin	11,526,078	2,921,136	0	14,447,214
Blue Ash	Hamilton	22,597,835	55,711,309	0	78,309,144
Bowling Green	Wood	29,299,005	43,322,439	158,625	72,780,069
Brecksville	Cuyahoga	31,030,702	62,859,434	132,435	94,022,571
Broadview Heights	Cuyahoga	19,983,052	31,081,094	0	51,064,146
Brook Park	Cuyahoga	28,924,472	52,992,325	0	81,916,797
Brooklyn	Cuyahoga	12,225,481	26,806,378	0	39,031,859
Brookville	Montgomery	2,511,124	6,394,340	0	8,905,464
Brunswick	Medina	30,623,878	48,044,706	40,921	78,709,505
Bryan	Williams	13,143,339	14,230,460	0	27,373,799
Bucyrus	Crawford	7,704,652	11,771,283	0	19,475,935
Cambridge	Guernsey	7,712,229	10,305,025	4,419	18,021,673
Canfield	Mahoning	6,190,706	13,388,445	0	19,579,151
Canton	Stark	56,004,489	100,979,134	0	156,983,623
Celina	Mercer	3,023,461	12,865,126	0	15,888,587
Centerville	Montgomery	36,515,196	39,583,940	169,898	76,269,034
Chardon	Geauga	4,356,788	20,037,474	0	24,394,262
Cheviot	Hamilton	2,956,572	1,825,056	0	4,781,628
Chillicothe	Ross	11,521,127	47,909,615	0	59,430,742
Cincinnati	Hamilton	1,090,102,000	307,638,000	1,201,000	1,398,941,000
Circleville	Pickaway	10,144,618	23,686,736	76,800	33,908,154
Clayton	Montgomery	9,088,194	1,720,247	0	10,808,441
Cleveland	Cuyahoga	726,505,000	808,839,000	0	1,535,344,000
Cleveland Heights	Cuyahoga	39,362,971	65,910,427	0	105,273,398
Clyde	Sandusky	3,447,130	5,491,335	0	8,938,465
Columbus	Franklin	789,950,000	1,397,392,000	3,474,000	2,190,816,000
Conneaut	Ashtabula	8,013,068	15,366,265	0	23,379,333
Cortland	Trumbull	3,285,606	1,758,247	0	5,043,853
Coshocton	Coshocton	3,353,099	3,404,436	0	6,757,535
Crestline	Crawford	2,705,238	5,538,170	0	8,243,408
Cuyahoga Falls	Summit	45,758,893	46,567,275	0	92,326,168
Dayton	Montgomery	168,800,672	286,163,860	0	454,964,532
Deer Park	Hamilton	1,551,027	2,290,072	0	3,841,099
Defiance	Defiance	9,298,784	5,369,843	0	14,668,627
Delaware	Delaware	16,665,145	59,282,279	0	75,947,424
Delphos	Allen	1,402,430	2,522,889	0	3,925,319

Liabilities		Total Liabilities	Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year		Invested in Capital Assets	Restricted	Unrestricted	
\$230,268,664	\$580,239,507	\$810,508,171	\$347,553,024	\$305,806,875	(\$342,848,212)	\$310,511,687
3,053,176	4,806,009	7,859,185	8,962,144	7,864,479	756,432	17,583,055
2,679,742	2,789,142	5,468,884	14,262,957	6,861,369	5,649,251	26,773,577
3,523,724	3,316,467	6,840,191	15,814,814	4,694,974	1,290,101	21,799,889
5,212,926	2,691,028	7,903,954	16,072,672	3,831,193	2,721,642	22,625,507
5,239,067	5,359,290	10,598,357	13,255,125	7,993,105	1,147,345	22,395,575
6,034,925	15,611,469	21,646,394	29,632,574	10,429,138	4,835,577	44,897,289
6,305,996	13,591,272	19,897,268	39,265,179	10,464,104	3,162,071	52,891,354
5,219,016	9,370,507	14,589,523	23,568,720	4,522,542	503,102	28,594,364
10,827,022	11,064,985	21,892,007	4,549,681	3,142,850	(908,085)	6,784,446
7,437,830	20,359,029	27,796,859	54,745,536	7,937,713	40,762,268	103,445,517
11,781,864	10,637,564	22,419,428	180,420,684	10,702,898	3,376,796	194,500,378
6,327,368	13,108,522	19,435,890	29,950,309	6,018,701	8,236,154	44,205,164
6,155,781	6,588,511	12,744,292	14,572,889	180,360	5,194,621	19,947,870
2,152,140	77,335	2,229,475	4,222,793	1,101,546	470,639	5,794,978
2,209,993	512,196	2,722,189	20,208,511	5,932,120	230,992	26,371,623
1,302,557	1,962,126	3,264,683	5,649,514	4,354,382	4,854,088	14,857,984
455,548	139,587	595,135	14,172,470	554,482	451,841	15,178,793
13,935,388	12,077,520	26,012,908	45,448,288	7,204,849	1,203,314	53,856,451
2,723,791	3,536,092	6,259,883	(493,503)	1,390,128	7,290,706	8,187,331
18,077,886	14,986,660	33,064,546	28,207,806	9,637,231	7,399,561	45,244,598
7,918,467	25,028,238	32,946,705	31,404,564	17,375,990	(8,947,190)	39,833,364
8,251,505	16,328,395	24,579,900	52,108,292	11,644,631	5,689,748	69,442,671
5,816,816	13,977,994	19,794,810	17,874,381	8,853,583	4,541,372	31,269,336
7,229,665	4,348,048	11,577,713	47,583,487	9,254,859	13,500,738	70,339,084
4,793,611	11,410,634	16,204,245	20,264,115	2,724,697	(161,198)	22,827,614
291,395	1,180,152	1,471,547	5,262,378	895,956	1,275,583	7,433,917
11,910,156	4,657,461	16,567,617	39,352,980	16,834,250	5,954,658	62,141,888
5,331,071	824,027	6,155,098	10,575,460	9,250,579	1,392,662	21,218,701
1,493,690	831,371	2,325,061	11,626,897	4,892,348	631,629	17,150,874
2,528,775	1,351,928	3,880,703	9,926,520	(4,121,639)	8,336,089	14,140,970
1,182,324	2,284,056	3,466,380	10,911,263	2,715,716	2,485,792	16,112,771
14,660,724	28,896,071	43,556,795	83,624,341	23,251,676	6,550,811	113,426,828
1,712,009	834,998	2,547,007	11,660,060	684,177	997,343	13,341,580
3,292,554	24,653,539	27,946,093	14,431,202	15,667,728	18,224,011	48,322,941
3,955,403	2,126,437	6,081,840	17,500,723	837,959	(26,260)	18,312,422
1,281,450	171,792	1,453,242	1,665,056	1,070,605	592,725	3,328,386
5,627,811	4,276,735	9,904,546	44,886,857	4,397,662	241,677	49,526,196
226,773,000	373,846,000	600,619,000	612,373,000	141,202,000	44,747,000	798,322,000
1,830,878	4,753,053	6,583,931	20,677,014	4,277,403	2,369,806	27,324,223
2,392,155	4,639,642	7,031,797	3,952	1,937,007	1,835,685	3,776,644
296,933,000	717,581,000	1,014,514,000	363,339,000	207,298,000	(49,807,000)	520,830,000
22,312,939	25,592,913	47,905,852	44,538,645	7,226,734	5,602,167	57,367,546
1,007,449	4,028,062	5,035,511	1,303,877	808,495	1,790,582	3,902,954
342,864,000	780,037,000	1,122,901,000	686,418,000	276,223,000	105,274,000	1,067,915,000
2,529,044	4,796,794	7,325,838	12,376,639	4,527,320	(850,464)	16,053,495
2,085,474	105,239	2,190,713	1,672,107	888,365	292,668	2,853,140
1,169,495	1,085,067	2,254,562	2,610,711	1,532,256	360,006	4,502,973
804,516	474,319	1,278,835	5,098,441	1,486,176	379,956	6,964,573
23,633,660	14,862,740	38,496,400	35,151,575	12,149,660	6,528,533	53,829,768
45,488,316	87,551,514	133,039,830	206,662,217	63,732,502	51,529,983	321,924,702
736,466	2,870,771	3,607,237	1,163,765	204,288	(1,134,191)	233,862
3,365,461	1,044,898	4,410,359	4,110,021	4,423,834	1,724,413	10,258,268
8,197,325	8,499,849	16,697,174	53,734,712	6,499,267	(983,729)	59,250,250
239,819	383,927	623,746	2,522,889	0	778,684	3,301,573

Continued

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2004

All Cities Reporting Under GASB 34

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Deferred Charges	
Dover	Tuscarawas	\$5,072,294	\$8,145,260	\$0	\$13,217,554
Dublin	Franklin	111,546,635	296,155,440	170,022	407,872,097
East Liverpool	Columbiana	4,634,587	2,917,815	0	7,552,402
East Palestine	Columbiana	1,907,135	3,724,650	0	5,631,785
Eastlake	Lake	10,816,324	39,200,200	709,500	50,726,024
Eaton	Preble	6,827,594	5,957,709	0	12,785,303
Elyria	Lorain	30,128,120	58,692,166	0	88,820,286
Englewood	Montgomery	13,153,428	36,350,143	0	49,503,571
Euclid	Cuyahoga	37,819,391	51,222,732	0	89,042,123
Fairborn	Greene	17,958,250	57,286,563	0	75,244,813
Fairfield	Butler	37,377,511	69,172,980	0	106,550,491
Fairlawn	Summit	18,569,518	71,129,398	0	89,698,916
Fairview Park	Cuyahoga	10,867,932	42,493,117	0	53,361,049
Findlay	Hancock	22,905,110	59,235,642	0	82,140,752
Forest Park	Hamilton	18,205,510	12,092,028	3,144	30,300,682
Fostoria	Seneca	7,776,617	9,310,275	0	17,086,892
Franklin	Warren	11,071,516	56,956,302	26,315	68,054,133
Fremont	Sandusky	16,983,244	22,562,829	0	39,546,073
Gahanna	Franklin	37,469,503	58,940,209	0	96,409,712
Garfield Heights	Cuyahoga	22,292,111	38,176,555	158,216	60,626,882
Geneva	Ashtabula	9,397,531	840,327	0	10,237,858
Girard	Trumbull	2,903,396	40,572,941	0	43,476,337
Grandview Heights	Franklin	5,624,267	4,265,596	0	9,889,863
Green	Summit	66,875,297	34,160,628	0	101,035,925
Greenville	Darke	6,785,748	14,024,633	0	20,810,381
Grove City	Franklin	43,119,562	47,541,208	0	90,660,770
Hamilton	Butler	39,077,949	90,590,903	0	129,668,852
Harrison	Hamilton	8,944,134	8,279,557	0	17,223,691
Heath	Licking	8,791,596	21,990,798	0	30,782,394
Highland Heights	Cuyahoga	19,799,767	47,097,922	0	66,897,689
Hillard	Franklin	10,954,178	24,611,307	77,120	35,642,605
Hillsboro	Highland	5,057,275	9,810,324	0	14,867,599
Hubbard	Trumbull	1,908,091	3,401,113	0	5,309,204
Huber Heights	Montgomery	39,896,834	102,152,043	36,802	142,085,679
Hudson	Summit	30,843,345	33,356,206	0	64,199,551
Independence	Cuyahoga	29,286,311	82,855,930	296,007	112,438,248
Kent	Portage	29,879,157	18,511,876	0	48,391,033
Kettering	Montgomery	48,835,895	119,825,917	0	168,661,812
Lakewood	Cuyahoga	43,557,877	52,468,151	407,787	96,433,815
Lancaster	Fairfield	18,897,876	27,689,473	0	46,587,349
Lebanon	Warren	20,195,322	26,327,295	53,406	46,576,023
Lima	Allen	24,817,623	22,208,276	0	47,025,899
Logan	Hocking	2,426,745	6,429,828	0	8,856,573
London	Madison	5,840,804	13,497,721	0	19,338,525
Lorain	Lorain	210,324,024	10,478,920	451,705	221,254,649
Lyndhurst	Cuyahoga	24,782,416	83,308,764	0	108,091,180
Mansfield	Richland	27,913,316	52,231,117	0	80,144,433
Maple Heights	Cuyahoga	16,968,512	42,466,688	96,491	59,531,691
Marietta	Washington	10,873,559	21,143,674	0	32,017,233
Marion	Marion	14,085,238	33,993,435	0	48,078,673
Martins Ferry	Belmont	5,703,149	2,580,918	0	8,284,067
Marysville	Union	12,138,805	37,131,439	0	49,270,244
Mason City	Warren	39,415,185	112,512,151	520,232	152,447,568
Massillon	Stark	15,979,676	27,596,816	0	43,576,492
Maumee	Lucas	35,151,659	36,997,059	0	72,148,718

Liabilities		Total Liabilities	Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year		Invested in Capital Assets	Restricted	Unrestricted	
\$4,836,555	\$937,126	\$5,773,681	\$5,425,260	\$1,790,983	\$227,630	\$7,443,873
50,089,065	66,196,475	116,285,540	229,566,084	9,832,275	52,188,198	291,586,557
1,804,311	2,827,710	4,632,021	1,630,937	2,134,508	(845,064)	2,920,381
689,799	579,091	1,268,890	3,325,281	3,541,296	(2,503,682)	4,362,895
7,339,764	30,610,346	37,950,110	8,947,346	4,794,926	(966,358)	12,775,914
1,342,993	2,711,818	4,054,811	3,550,036	3,343,768	1,836,688	8,730,492
17,207,240	25,879,991	43,087,231	33,372,096	7,962,484	4,398,475	45,733,055
4,789,412	216,003	5,005,415	36,344,074	5,280,435	2,873,647	44,498,156
21,228,106	41,138,693	62,366,799	9,941,514	14,394,303	2,339,507	26,675,324
5,078,193	3,420,141	8,498,334	53,449,082	7,825,897	5,471,500	66,746,479
10,185,910	16,362,916	26,548,826	53,853,633	18,692,405	7,455,627	80,001,665
2,793,787	11,280,786	14,074,573	59,824,691	9,563,369	6,236,283	75,624,343
6,575,554	6,275,076	12,850,630	36,989,094	2,305,402	1,215,923	40,510,419
7,131,043	6,747,231	13,878,274	55,017,907	9,671,592	3,572,979	68,262,478
6,657,865	6,210,084	12,867,949	4,722,028	5,312,620	7,398,085	17,432,733
1,885,592	1,462,159	3,347,751	8,750,488	4,881,782	106,871	13,739,141
4,474,820	11,866,580	16,341,400	43,922,469	4,714,146	3,076,118	51,712,733
1,870,098	5,152,085	7,022,183	18,627,829	1,534,275	12,361,786	32,523,890
6,425,962	2,224,436	8,650,398	56,231,561	8,878,733	22,649,020	87,759,314
14,783,925	35,130,727	49,914,652	16,682,555	6,822,161	(12,792,486)	10,712,230
2,079,936	2,090,243	4,170,179	4,316,366	865,181	886,132	6,067,679
1,759,393	6,621,240	8,380,633	34,686,321	2,094,265	(1,684,882)	35,095,704
3,171,234	1,826,999	4,998,233	2,968,591	1,129,550	793,489	4,891,630
21,992,283	27,970,617	49,962,900	4,855,628	36,713,891	9,503,506	51,073,025
2,254,244	3,566,052	5,820,296	10,511,132	1,470,666	3,008,287	14,990,085
22,520,983	15,830,884	38,351,867	26,758,738	7,171,787	18,378,378	52,308,903
21,471,616	40,572,714	62,044,330	46,914,025	1,346,714	19,363,783	67,624,522
2,603,342	3,170,112	5,773,454	4,996,494	5,459,325	994,418	11,450,237
2,368,660	5,536,055	7,904,715	16,596,874	3,931,719	2,349,086	22,877,679
5,106,566	17,132,048	22,238,614	29,662,320	11,941,418	3,055,337	44,659,075
6,024,991	16,580,606	22,605,597	2,634,404	7,925,150	2,477,454	13,037,008
775,750	389,077	1,164,827	9,624,164	2,220,087	1,858,521	13,702,772
842,255	173,284	1,015,539	3,401,113	410,499	482,053	4,293,665
9,888,036	24,735,323	34,623,359	77,964,205	23,400,342	6,097,773	107,462,320
9,445,802	37,094,025	46,539,827	4,303,809	13,717,010	(361,095)	17,659,724
5,399,608	35,995,895	41,395,503	54,689,995	5,601,322	10,751,428	71,042,745
9,827,255	3,417,283	13,244,538	10,945,438	9,637,343	14,563,714	35,146,495
19,004,238	6,787,615	25,791,853	112,412,581	3,837,601	26,619,777	142,869,959
21,659,751	41,379,386	63,039,137	13,787,252	11,967,789	7,639,637	33,394,678
10,057,691	4,622,083	14,679,774	20,574,646	6,890,384	4,442,545	31,907,575
6,800,856	7,466,743	14,267,599	18,945,905	10,544,147	2,818,372	32,308,424
10,311,595	4,606,041	14,917,636	19,959,313	5,369,189	6,779,761	32,108,263
752,738	233,664	986,402	6,229,184	1,254,660	386,327	7,870,171
2,185,285	475,625	2,660,910	13,155,629	2,951,093	570,893	16,677,615
15,278,541	36,884,256	52,162,797	138,745,022	35,542,090	(5,195,260)	169,091,852
7,188,194	3,098,428	10,286,622	79,668,764	11,045,240	7,090,554	97,804,558
8,806,435	8,820,795	17,627,230	47,833,128	15,950,708	(1,266,633)	62,517,203
10,862,396	13,869,134	24,731,530	30,051,673	2,293,400	2,455,088	34,800,161
2,145,129	1,874,936	4,020,065	20,807,124	5,915,925	1,274,119	27,997,168
5,318,470	7,215,592	12,534,062	29,816,593	4,033,315	1,694,703	35,544,611
1,612,709	249,205	1,861,914	1,880,138	2,746,694	1,795,321	6,422,153
11,916,994	8,633,343	20,550,337	19,648,069	4,945,925	4,125,913	28,719,907
16,382,575	29,667,031	46,049,606	82,502,222	15,052,307	8,843,433	106,397,962
6,795,114	23,308,486	30,103,600	4,572,825	6,956,675	1,943,392	13,472,892
4,241,728	2,493,145	6,734,873	35,447,154	16,080,631	13,886,060	65,413,845

Continued

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2004

All Cities Reporting Under GASB 34

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Deferred Charges	
Mayfield Heights	Cuyahoga	\$31,574,753	\$30,318,773	\$0	\$61,893,526
Mentor	Lake	49,783,456	168,324,368	0	218,107,824
Mentor-On-The-Lake	Lake	3,708,554	2,438,116	0	6,146,670
Miamisburg	Montgomery	19,333,011	18,450,173	0	37,783,184
Middleburg Hts	Cuyahoga	16,652,785	51,479,570	0	68,132,355
Middletown	Butler	50,201,006	44,394,392	0	94,595,398
Milford	Clermont	8,134,431	8,553,633	0	16,688,064
Monroe	Butler	8,110,912	38,124,600	0	46,235,512
Montgomery	Hamilton	28,997,803	35,094,981	0	64,092,784
Moraine	Montgomery	26,040,984	20,230,469	0	46,271,453
Mount Healthy	Hamilton	2,149,871	2,459,419	0	4,609,290
Mount Vernon	Knox	8,722,970	11,268,823	79,398	20,071,191
Munroe Falls	Summit	3,468,982	4,779,738	0	8,248,720
Napoleon	Henry	9,625,674	22,835,804	0	32,461,478
Nelsonville	Athens	3,139,914	11,822,829	0	14,962,743
New Carlisle	Clark	1,474,460	4,843,962	0	6,318,422
New Philadelphia	Tuscarawas	9,364,036	23,617,927	0	32,981,963
Newark	Licking	28,352,858	55,172,073	0	83,524,931
North Canton	Stark	13,546,373	24,585,936	0	38,132,309
North Olmsted	Cuyahoga	29,818,961	81,404,141	0	111,223,102
North Ridgeville	Lorain	15,808,580	39,111,906	0	54,920,486
North Royalton	Cuyahoga	19,408,306	104,520,643	0	123,928,949
Northwood	Wood	4,758,645	3,865,087	0	8,623,732
Norton	Summit	6,899,259	9,143,718	0	16,042,977
Norwalk	Huron	16,273,187	10,410,949	0	26,684,136
Oakwood	Montgomery	16,472,195	17,528,846	0	34,001,041
Oberlin	Lorain	11,045,209	7,195,261	0	18,240,470
Ontario	Richland	10,478,688	14,777,365	0	25,256,053
Oregon	Lucas	35,729,995	34,218,634	0	69,948,629
Orrville	Wayne	6,329,249	42,157,573	0	48,486,822
Oxford	Butler	14,758,944	14,062,942	0	28,821,886
Painesville	Lake	12,091,335	15,002,144	0	27,093,479
Parma Heights	Cuyahoga	15,345,621	39,248,887	0	54,594,508
Pataskala	Licking	3,674,508	3,769,481	0	7,443,989
Pepper Pike	Cuyahoga	16,965,539	15,835,952	0	32,801,491
Perrysburg	Wood	11,937,977	59,822,480	0	71,760,457
Pickerington	Fairfield	7,335,527	29,538,589	25,695	36,899,811
Piqua	Miami	17,434,113	39,022,530	0	56,456,643
Port Clinton	Ottawa	4,131,530	5,736,794	0	9,868,324
Portsmouth	Scioto	9,589,662	8,585,057	0	18,174,719
Powell	Delaware	11,506,768	26,708,965	0	38,215,733
Reynoldsburg	Franklin	16,762,499	48,873,093	0	65,635,592
Rittman	Wayne	3,246,621	7,080,339	44,891	10,371,851
Rocky River	Cuyahoga	28,478,614	28,436,761	37,736	56,953,111
Rossford	Wood	5,245,658	2,872,131	0	8,117,789
Salem	Columbiana	6,318,846	19,078,739	0	25,397,585
Sandusky	Erie	23,357,515	54,643,483	0	78,000,998
Seven Hills	Cuyahoga	15,517,039	13,723,549	0	29,240,588
Shaker Heights	Cuyahoga	73,750,955	54,571,072	0	128,322,027
Sharonville	Hamilton	20,943,490	25,251,004	238,530	46,433,024
Sheffield Lake	Lorain	4,058,804	2,613,305	0	6,672,109
Shelby	Richland	6,695,162	15,914,777	0	22,609,939
Sidney	Shelby	23,122,316	48,961,222	0	72,083,538
Solon	Cuyahoga	64,308,783	87,022,235	0	151,331,018
South Euclid	Cuyahoga	30,424,045	32,202,559	0	62,626,604

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$11,585,564	\$8,985,264	\$20,570,828	\$24,018,773	\$2,103,962	\$15,199,963	\$41,322,698
16,678,791	25,299,711	41,978,502	142,321,257	14,102,559	19,705,506	176,129,322
3,079,183	469,218	3,548,401	2,023,720	312,670	261,879	2,598,269
4,413,811	5,409,630	9,823,441	14,540,173	6,811,118	6,608,452	27,959,743
7,290,856	20,759,132	28,049,988	29,822,417	4,989,071	5,270,879	40,082,367
16,285,551	29,469,355	45,754,906	22,141,605	24,431,775	2,267,112	48,840,492
4,440,492	3,955,676	8,396,168	5,393,633	2,361,976	536,287	8,291,896
6,869,903	10,336,443	17,206,346	30,486,312	1,826,135	(3,283,281)	29,029,166
5,062,406	10,085,311	15,147,717	23,841,752	14,660,323	10,442,992	48,945,067
3,422,081	6,547,120	9,969,201	14,587,152	7,261,223	14,453,877	36,302,252
1,209,121	1,728,986	2,938,107	706,557	314,510	650,116	1,671,183
2,772,295	4,441,342	7,213,637	7,615,083	2,985,534	2,256,937	12,857,554
1,091,126	1,738,227	2,829,353	2,980,219	1,550,102	889,046	5,419,367
1,952,063	1,177,598	3,129,661	21,021,667	4,685,253	3,624,897	29,331,817
2,001,941	423,374	2,425,315	10,019,973	2,114,395	403,060	12,537,428
2,970,837	46,587	3,017,424	4,812,518	81,702	(1,593,222)	3,300,998
3,714,521	5,214,972	8,929,493	18,674,116	2,651,233	2,727,121	24,052,470
13,317,832	16,547,560	29,865,392	37,431,082	9,738,644	6,489,813	53,659,539
5,610,209	1,493,844	7,104,053	22,785,936	2,165,678	6,076,642	31,028,256
17,928,150	44,835,964	62,764,114	38,236,630	8,772,426	1,449,932	48,458,988
7,138,630	5,823,501	12,962,131	33,654,445	2,762,101	5,541,809	41,958,355
11,092,559	4,912,803	16,005,362	100,246,528	4,528,544	3,148,515	107,923,587
1,237,511	1,261,111	2,498,622	2,709,009	2,513,526	902,575	6,125,110
3,187,070	4,542,996	7,730,066	3,723,162	3,784,170	805,579	8,312,911
3,102,251	3,582,306	6,684,557	7,010,169	9,853,089	3,136,321	19,999,579
5,435,760	1,101,585	6,537,345	14,328,846	993,673	12,141,177	27,463,696
2,123,201	1,630,983	3,754,184	5,488,405	3,412,256	5,585,625	14,486,286
1,090,111	399,635	1,489,746	14,416,676	7,406,324	1,943,307	23,766,307
5,821,138	15,686,173	21,507,311	18,695,522	22,755,551	6,990,245	48,441,318
1,645,858	214,901	1,860,759	42,024,483	2,943,230	1,658,350	46,626,063
2,014,615	3,143,792	5,158,407	10,763,535	8,448,144	4,451,800	23,663,479
6,016,109	3,962,149	9,978,258	14,662,144	1,902,779	550,298	17,115,221
14,933,115	8,388,578	23,321,693	29,316,764	1,863,390	92,661	31,272,815
2,873,894	90,007	2,963,901	2,769,481	1,089,647	620,960	4,480,088
6,935,804	4,069,961	11,005,765	10,730,435	1,642,365	9,422,926	21,795,726
19,472,875	422,643	19,895,518	59,822,480	3,038,095	(10,995,636)	51,864,939
7,836,423	8,034,331	15,870,754	17,042,988	6,091,117	(2,105,048)	21,029,057
5,365,895	4,087,343	9,453,238	35,501,878	1,571,115	9,930,412	47,003,405
1,077,882	870,760	1,948,642	4,869,245	1,761,358	1,289,079	7,919,682
2,625,616	2,582,566	5,208,182	8,487,318	4,957,419	(478,200)	12,966,537
9,618,917	20,224,045	29,842,962	8,224,448	3,769,723	(3,621,400)	8,372,771
3,546,327	22,855,479	26,401,806	24,969,249	6,908,492	7,356,045	39,233,786
1,265,930	1,793,572	3,059,502	5,004,792	1,241,451	1,066,106	7,312,349
9,543,289	18,072,548	27,615,837	13,049,968	11,596,328	4,690,978	29,337,274
4,574,024	4,308,888	8,882,912	0	261,942	(1,027,065)	(765,123)
4,642,579	527,548	5,170,127	15,761,739	1,554,073	2,911,646	20,227,458
13,154,517	21,688,059	34,842,576	33,551,795	9,804,829	(198,202)	43,158,422
4,203,154	12,073,674	16,276,828	949,806	10,432,183	1,581,771	12,963,760
22,888,348	22,468,727	45,357,075	32,387,135	32,449,656	18,128,161	82,964,952
5,342,634	18,836,588	24,179,222	6,034,135	9,779,977	6,439,690	22,253,802
2,049,063	2,697,457	4,746,520	522,906	1,220,311	182,372	1,925,589
1,574,763	512,255	2,087,018	15,599,196	4,420,121	503,604	20,522,921
4,284,519	10,813,409	15,097,928	44,263,989	1,261,111	11,460,510	56,985,610
16,128,966	27,784,003	43,912,969	60,783,788	28,355,797	18,278,464	107,418,049
7,342,597	14,208,592	21,551,189	18,406,512	16,937,470	5,731,433	41,075,415

Continued

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2004

All Cities Reporting Under GASB 34

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Deferred Charges	
Springboro	Warren	\$15,049,788	\$39,994,726	\$0	\$55,044,514
Springdale	Hamilton	14,385,226	44,009,311	0	58,394,537
Springfield	Clark	55,474,130	54,881,866	0	110,355,996
St. Bernard	Hamilton	6,120,165	14,823,219	0	20,943,384
St. Clairsville	Belmont	5,033,327	2,657,282	0	7,690,609
St. Marys	Auglaize	14,609,564	14,949,333	0	29,558,897
Stow	Summit	24,030,646	42,885,801	0	66,916,447
Streetsboro	Portage	5,999,872	7,728,473	0	13,728,345
Sylvania	Lucas	35,798,020	32,132,200	0	67,930,220
Tallmadge	Summit	8,193,469	28,603,103	0	36,796,572
Tiffin	Seneca	8,804,912	19,191,969	0	27,996,881
Tipp City	Miami	9,466,623	28,803,669	0	38,270,292
Toledo	Lucas	185,669,000	424,931,000	334,000	610,934,000
Toronto	Jefferson	1,796,544	1,803,893	0	3,600,437
Trenton	Butler	3,065,388	3,624,012	0	6,689,400
Trotwood	Montgomery	13,269,307	11,550,853	0	24,820,160
Troy	Miami	57,786,340	37,747,572	0	95,533,912
Twinsburg	Summit	21,708,703	106,252,086	0	127,960,789
Uhrichsville	Tuscarawas	3,208,406	1,649,844	0	4,858,250
Union	Montgomery	2,800,761	2,149,793	0	4,950,554
University Heights	Cuyahoga	8,304,993	7,805,523	0	16,110,516
Upper Arlington	Franklin	58,705,917	40,533,264	94,308	99,333,489
Upper Sandusky	Wyandot	3,078,259	6,623,547	0	9,701,806
Urbana	Champaign	6,021,809	9,795,855	0	15,817,664
Vandalia	Montgomery	22,948,614	43,732,404	0	66,681,018
Vermilion	Erie	8,147,323	9,608,786	0	17,756,109
Wadsworth	Medina	15,319,519	31,148,297	0	46,467,816
Wapakoneta	Auglaize	6,776,587	17,851,502	0	24,628,089
Warren	Trumbull	26,253,075	38,618,197	129,898	65,001,170
Warrensville Heights	Cuyahoga	9,903,445	12,755,271	0	22,658,716
Washington	Fayette	6,646,886	27,137,714	0	33,784,600
Wauseon	Fulton	5,170,456	8,135,442	0	13,305,898
West Carrollton	Montgomery	18,328,132	2,328,133	0	20,656,265
Westerville	Franklin	63,331,312	81,783,022	112,318	145,226,652
Westlake	Cuyahoga	82,643,908	121,261,813	128,440	204,034,161
Whitehall	Franklin	11,177,832	12,335,318	0	23,513,150
Wickliffe	Lake	19,124,318	80,684,781	0	99,809,099
Willoughby	Lake	33,995,546	52,982,776	0	86,978,322
Willowick	Lake	14,394,296	24,820,177	0	39,214,473
Wilmington	Clinton	9,520,284	14,827,941	0	24,348,225
Wooster	Wayne	22,181,686	36,650,061	0	58,831,747
Worthington	Franklin	22,940,946	29,331,520	0	52,272,466
Wyoming	Hamilton	9,846,329	17,234,848	0	27,081,177
Xenia	Greene	11,733,209	35,396,509	0	47,129,718
Youngstown	Mahoning	38,023,522	38,556,563	0	76,580,085
Zanesville	Muskingum	13,850,523	11,791,185	0	25,641,708

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$8,547,782	\$6,177,991	\$14,725,773	\$26,779,476	\$5,978,336	\$7,560,929	\$40,318,741
5,685,455	8,499,424	14,184,879	33,757,865	0	10,451,793	44,209,658
11,809,209	24,677,757	36,486,966	37,911,164	27,999,054	7,958,812	73,869,030
3,880,842	4,676,846	8,557,688	7,508,219	980,385	3,897,092	12,385,696
964,178	128,287	1,092,465	2,342,826	2,411,387	1,843,931	6,598,144
1,940,436	393,316	2,333,752	13,795,833	7,880,346	5,548,966	27,225,145
10,068,324	17,483,400	27,551,724	24,502,217	7,774,919	7,087,587	39,364,723
3,494,781	6,982,416	10,477,197	1,587,859	1,932,000	(268,711)	3,251,148
4,336,173	14,935,204	19,271,377	17,545,262	28,578,012	2,535,569	48,658,843
3,527,986	10,390,358	13,918,344	18,399,103	1,529,570	2,949,555	22,878,228
2,968,339	2,104,510	5,072,849	18,061,969	758,109	4,103,954	22,924,032
2,175,618	8,827,179	11,002,797	19,573,669	5,162,530	2,531,296	27,267,495
86,754,000	221,359,000	308,113,000	243,683,000	59,138,000	0	302,821,000
622,859	431,329	1,054,188	1,551,854	866,404	127,991	2,546,249
821,492	766,518	1,588,010	2,938,012	319,932	1,843,446	5,101,390
13,610,635	4,012,944	17,623,579	1,676,251	1,887,487	3,632,843	7,196,581
5,394,818	13,270,570	18,665,388	24,472,572	17,059,880	35,336,072	76,868,524
4,465,780	15,105,161	19,570,941	91,514,086	10,968,427	5,907,335	108,389,848
603,562	461,342	1,064,904	1,602,244	939,545	1,251,557	3,793,346
2,158,935	42,935	2,201,870	1,794,379	539,285	415,020	2,748,684
8,307,272	2,548,912	10,856,184	3,810,567	863,012	580,753	5,254,332
12,759,076	27,034,926	39,794,002	19,897,962	13,849,407	25,792,118	59,539,487
1,274,419	7,792,822	9,067,241	6,560,821	273,839	(6,200,095)	634,565
4,212,172	3,242,440	7,454,612	3,102,773	1,544,262	3,716,017	8,363,052
3,967,511	11,187,311	15,154,822	32,543,285	4,543,818	14,439,093	51,526,196
3,545,548	1,413,710	4,959,258	8,481,786	3,289,180	1,025,885	12,796,851
3,315,710	2,922,245	6,237,955	28,724,668	8,877,008	2,628,185	40,229,861
1,357,007	2,986,230	4,343,237	14,695,619	3,718,929	1,870,304	20,284,852
6,765,007	16,668,670	23,433,677	26,382,293	9,507,905	5,677,295	41,567,493
11,579,024	8,305,356	19,884,380	1,618,216	2,830,737	(1,674,617)	2,774,336
2,314,336	3,235,322	5,549,658	24,076,714	898,623	3,259,605	28,234,942
532,531	106,616	639,147	8,135,442	2,794,961	1,736,348	12,666,751
3,246,618	5,145,330	8,391,948	7,586,539	1,848,676	2,829,102	12,264,317
18,643,851	30,121,436	48,765,287	51,929,614	22,014,550	22,517,201	96,461,365
22,249,530	25,226,127	47,475,657	95,408,072	38,125,765	23,024,667	156,558,504
2,884,875	3,712,945	6,597,820	9,047,666	4,983,416	2,884,248	16,915,330
3,402,953	1,307,483	4,710,436	80,684,781	5,171,898	9,241,984	95,098,663
12,208,816	18,985,106	31,193,922	39,876,454	8,393,734	7,514,212	55,784,400
6,407,590	766,202	7,173,792	24,360,177	4,692,632	2,987,872	32,040,681
3,456,129	6,957,194	10,413,323	8,167,941	123,625	5,643,336	13,934,902
5,909,818	4,241,636	10,151,454	29,978,018	7,671,713	11,030,562	48,680,293
4,211,420	10,571,957	14,783,377	19,646,520	13,321,431	4,521,138	37,489,089
2,857,731	4,459,800	7,317,531	12,967,583	3,739,305	3,056,758	19,763,646
2,733,823	3,063,486	5,797,309	33,210,938	7,174,753	946,718	41,332,409
23,854,307	28,310,892	52,165,199	20,971,503	17,995,370	(14,551,987)	24,414,886
3,696,033	3,579,827	7,275,860	8,454,045	5,106,565	4,805,238	18,365,848

**Revenues from the Statement of Activities
For the Year Ended December 31, 2004**

All Cities Report Under GASB 34

City	County	Program Revenues - Governmental Activities			General Revenues		
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes	Other Taxes
Akron	Summit	\$32,726,521	\$18,798,602	\$26,959,413	\$28,193,761	\$114,352,078	\$13,607,119
Alliance	Stark	1,174,751	625,021	356,235	1,370,645	7,537,702	0
Amherst	Lorain	1,195,185	989,072	242,451	1,192,237	3,854,278	0
Ashland	Ashland	3,225,541	3,182,049	181,504	1,131,037	8,121,472	0
Ashtabula	Ashtabula	2,519,060	700,974	82,654	2,404,781	6,148,340	0
Athens	Athens	3,075,646	1,763,823	298,544	738,648	8,216,780	179,463
Aurora	Portage	764,544	825,330	2,038,493	4,916,556	8,080,608	0
Avon	Lorain	2,687,595	913,014	5,185,377	2,842,733	5,866,995	0
Barberton	Summit	1,995,178	3,064,285	1,852,649	1,703,801	10,263,255	0
Bay Village	Cuyahoga	621,844	752,838	40,312	5,971,044	4,325,970	0
Beachwood	Cuyahoga	1,571,904	429,669	20,287	3,547,854	16,689,510	0
Beavercreek	Greene	1,649,795	2,849,117	925,366	9,038,579	0	0
Bedford	Cuyahoga	2,632,156	1,105,857	383,865	3,403,650	9,249,995	0
Bedford Heights	Cuyahoga	3,857,814	69,160	1,299,573	4,222,238	8,747,883	0
Bellbrook	Greene	276,869	412,949	0	1,923,705	0	0
Bellefontaine	Logan	753,434	1,145,418	0	665,080	5,173,453	35,260
Bellevue	Huron	231,899	1,978,207	193,471	800,990	3,230,188	0
Belpre	Washington	340,424	373,586	481,309	273,363	972,487	0
Berea	Cuyahoga	7,270,247	673,728	9,632,097	5,936,331	8,902,933	0
Bexley	Franklin	901,301	677,302	0	1,683,547	4,651,115	0
Blue Ash	Hamilton	1,449,003	1,801,713	1,717,293	2,248,271	19,644,642	699,467
Bowling Green	Wood	2,768,307	2,345,291	5,672,806	1,985,948	13,834,072	1,857,140
Brecksville	Cuyahoga	1,621,303	701,225	2,119,012	4,391,313	12,762,788	0
Broadview Heights	Cuyahoga	3,042,471	1,435,895	63,742	3,261,269	8,178,037	5,884
Brook Park	Cuyahoga	5,782,371	37,002	656,666	2,870,339	21,964,703	0
Brooklyn	Cuyahoga	1,519,228	1,005,721	0	2,271,331	11,188,556	0
Brookville	Montgomery	841,195	272,067	445,007	205,410	2,169,182	0
Brunswick	Medina	3,441,399	1,945,181	1,137,855	1,897,175	8,637,284	0
Bryan	Williams	925,415	448,308	14,158	488,058	4,745,653	1,282,732
Bucyrus	Crawford	493,491	610,129	84,763	872,520	3,773,691	34,486
Cambridge	Guernsey	1,818,547	1,085,223	1,000	1,534,816	4,171,514	0
Canfield	Mahoning	618,764	1,022,883	700,203	635,011	2,195,567	0
Canton	Stark	11,973,160	7,575,379	2,527,019	3,209,850	38,977,012	9,222,630
Celina	Mercer	928,410	665,373	681,577	390,572	2,350,587	524,965
Centerville	Montgomery	1,393,266	1,262,053	204,170	1,135,886	9,590,830	983,949
Chardon	Geauga	1,691,372	18,835	0	1,081,848	2,429,903	0
Cheviot	Hamilton	426,332	392,983	404,854	880,675	1,844,399	70,315
Chillicothe	Ross	6,040,744	3,225,346	559,712	1,406,866	10,020,765	175,024
Cincinnati	Hamilton	129,490,000	43,405,000	16,834,000	67,614,000	261,712,000	77,862,000
Circleville	Pickaway	1,430,468	658,092	550,979	866,899	4,268,194	196,831
Clayton	Montgomery	342,469	552,811	0	1,947,313	1,282,158	336,326
Cleveland	Cuyahoga	58,239,000	124,867,000	14,870,000	69,483,000	293,387,000	22,011,000
Cleveland Heights	Cuyahoga	11,466,960	2,722,219	212,217	11,825,979	21,883,632	0
Clyde	Sandusky	200,501	294,368	50,209	743,804	3,268,151	0
Columbus	Franklin	129,939,000	123,855,000	48,920,000	45,891,000	454,999,000	58,935,000
Conneaut	Ashtabula	775,416	1,099,088	277,771	1,340,172	2,876,985	0
Cortland	Trumbull	265,827	757,891	127,238	1,841,596	0	0
Coshocton	Coshocton	853,664	778,170	0	495,871	2,968,510	0
Crestline	Crawford	224,125	498,021	0	359,742	1,253,976	0
Cuyahoga Falls	Summit	9,403,939	2,100,449	2,790,907	10,138,292	18,382,279	0
Dayton	Montgomery	28,780,205	19,079,819	9,604,411	19,496,591	108,438,846	0
Deer Park	Hamilton	221,619	256,336	3,311	240,188	1,323,307	0
Defiance	Defiance	1,689,230	1,256,123	0	877,410	6,052,905	0
Delaware	Delaware	5,080,985	970,510	3,490,805	1,412,269	10,550,673	66,055
Delphos	Allen	416,588	0	0	2,818,129	0	0
Dover	Tuscarawas	920,380	698,398	202,273	1,066,481	3,543,317	0
Dublin	Franklin	9,451,166	2,191,334	9,747,909	2,972,616	54,885,897	6,304,484
East Liverpool	Columbiana	819,887	1,636,837	4,322	976,969	3,109,646	0
East Palestine	Columbiana	444,804	524,933	105,121	244,853	833,631	515

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

- Governmental Activities			Capital Contributions and/or Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
Unrestricted Grants	Investment Earnings	Other				
\$0	\$2,620,285	\$41,422,213	(\$320,998)	\$0	\$199,874,458	\$278,358,994
1,951,422	151,771	506,597	15,000	0	11,533,137	13,689,144
673,754	301,412	210,157	(2,415)	0	6,229,423	8,656,131
1,191,119	217,604	27,564	(205,564)	0	10,483,232	17,072,326
2,608,872	82,469	233,763	50,000	0	11,528,225	14,830,913
1,141,866	107,612	617,583	(84,303)	0	10,917,649	16,055,662
865,989	297,474	103,077	(99,500)	0	14,164,204	17,792,571
507,009	525,863	178,207	(20,333)	0	9,900,474	18,686,460
2,448,748	87,309	813,596	(220,000)	0	15,096,709	22,008,821
3,150,155	0	485,537	(67,375)	0	13,865,331	15,280,325
3,193,163	562,074	149,053	0	0	24,141,654	26,163,514
2,214,836	136,015	505,467	(355,000)	0	11,539,897	16,964,175
1,743,683	150,677	321,739	0	0	14,869,744	18,991,622
1,571,678	58,789	494,516	(219,490)	0	14,875,614	20,102,161
531,185	26,340	148,329	(177,702)	0	2,451,857	3,141,675
521,563	129,302	259,237	(83,500)	0	6,700,395	8,599,247
596,988	150,621	315,679	0	0	5,094,466	7,498,043
183,930	19,956	22,763	75,000	0	1,547,499	2,742,818
1,878,981	1,182	57,230	(1,054,943)	0	15,721,714	33,297,786
6,093,124	115,540	99,845	0	0	12,643,171	14,221,774
1,690,766	128,697	549,369	(228,943)	0	24,732,269	29,700,278
2,245,841	321,398	761,575	(5,853,331)	0	15,152,643	25,939,047
1,760,102	594,442	375,742	0	0	19,884,387	24,325,927
1,135,588	17,830	183,607	(746,851)	0	12,035,364	16,577,472
3,266,535	289,315	0	5,954	0	28,396,846	34,872,885
1,015,766	184,372	52,852	0	0	14,712,877	17,237,826
285,658	29,673	53,971	(188,064)	56,980	2,612,810	4,171,079
1,586,733	690,499	420,735	(40,000)	0	13,192,426	19,716,861
401,842	103,668	555,954	(832,907)	0	6,745,000	8,132,881
557,274	0	268,378	(102,369)	0	5,403,980	6,592,363
707,460	176,318	51,067	(36,349)	0	6,604,826	9,509,596
401,601	212,263	67,350	(147,941)	0	3,363,851	5,705,701
10,513	654,913	1,574,453	0	0	53,649,371	75,724,929
599,817	56,079	128,195	(8,546)	0	4,041,669	6,317,029
870,889	546,099	70,831	(400,000)	0	12,798,484	15,657,973
710,659	54,367	166,373	645,000	0	5,088,150	6,798,357
378,768	12,753	28,965	0	0	3,215,875	4,440,044
1,552,464	146,091	782,694	(22,029)	0	14,061,875	23,887,677
11,252,000	105,000	0	(9,172,000)	0	409,373,000	599,102,000
1,060,169	146,461	229,696	0	0	6,768,250	9,407,789
820,270	2,622	90,905	12,331	0	4,491,925	5,387,205
94,000	1,273,000	96,397,000	(2,283,000)	0	480,362,000	678,338,000
6,473,704	196,901	1,032,937	4,888	0	41,418,041	55,819,437
356,377	189,943	204,981	(329,375)	0	4,433,881	4,978,959
0	7,288,000	83,093,000	(2,412,000)	0	647,794,000	950,508,000
937,225	25,400	170,568	0	0	5,350,350	7,502,625
410,806	25,157	9,458	0	0	2,287,017	3,437,973
796,111	38,626	665,686	0	0	4,964,804	6,596,638
262,966	33,942	63,219	(24,152)	0	1,949,693	2,671,839
4,872,500	390,583	(742,563)	(729,945)	0	32,311,146	46,606,441
20,377,849	2,234,344	1,984,048	0	781,586	153,313,264	210,777,699
168,113	15,147	108,788	0	0	1,855,543	2,336,809
878,048	85,767	1,299,383	(1,026,313)	0	8,167,200	11,112,553
2,101,340	219,904	256,714	0	0	14,606,955	24,149,255
1,435,238	47,541	28,719	(468,885)	0	3,860,742	4,277,330
1,865,282	106,991	133,753	(579,652)	0	6,136,172	7,957,223
0	697,487	1,824,994	(1,607,582)	0	65,077,896	86,468,305
335,559	34,374	76,353	0	0	4,532,901	6,993,947
256,745	13,217	104,724	(191,227)	0	1,262,458	2,337,316

Continued

**Revenues from the Statement of Activities
For the Year Ended December 31, 2004**

All Cities Report Under GASB 34

Continued

City	County	Program Revenues - Governmental Activities			General Revenues		
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes	Other Taxes
Eastlake	Lake	\$2,334,913	\$1,195,016	\$0	\$5,428,590	\$7,051,523	\$2,947,407
Eaton	Preble	1,182,772	14,931	324,024	677,090	3,053,495	0
Elyria	Lorain	4,682,723	2,235,083	2,829,299	3,699,197	20,722,890	3,392,130
Englewood	Montgomery	876,990	1,439,840	1,338,484	1,611,879	4,976,038	0
Euclid	Cuyahoga	6,819,398	179,059	1,320,553	9,724,482	20,213,175	0
Fairborn	Greene	5,594,079	2,417,960	2,063,689	3,338,026	6,293,807	0
Fairfield	Butler	3,826,154	605,988	1,797,917	5,958,198	20,228,063	0
Fairlawn	Summit	1,178,492	393,218	993,552	978,552	7,808,575	1,882,346
Fairview Park	Cuyahoga	1,206,779	1,407,973	0	3,972,405	4,839,660	0
Findlay	Hancock	2,912,682	4,092,055	0	2,929,611	15,364,985	0
Forest Park	Hamilton	890,977	260,512	85,090	3,142,285	7,385,699	1,397,258
Fostoria	Seneca	680,984	755,350	534,059	862,308	5,492,115	0
Franklin	Warren	1,013,943	818,623	405,132	1,465,355	4,450,348	0
Fremont	Sandusky	867,278	1,086,517	410,704	981,928	7,158,152	0
Gahanna	Franklin	2,310,101	2,508,685	377,000	1,764,559	12,740,112	657,454
Garfield Heights	Cuyahoga	3,844,480	1,338,163	5,129,427	8,513,602	9,028,745	0
Geneva	Ashtabula	647,028	33,610	0	422,431	1,990,819	23,413
Girard	Trumbull	1,467,221	1,768,088	495,286	648,539	3,515,917	0
Grandview Heights	Franklin	892,138	484,031	0	1,588,440	2,818,456	0
Green	Summit	709,495	1,339,534	415,746	3,557,209	15,376,236	0
Greenville	Darke	674,265	1,415,257	0	1,548,577	3,930,118	0
Grove City	Franklin	2,743,187	1,574,992	967,111	3,321,700	15,342,810	0
Hamilton	Butler	13,248,610	9,422,109	2,689,249	7,209,615	22,166,068	0
Harrison	Hamilton	819,915	611,410	841,885	2,103,297	2,635,151	0
Heath	Licking	714,285	537,300	2,243,026	1,190,037	4,765,042	13,061
Highland Heights	Cuyahoga	1,151,350	392,305	87,674	1,407,293	5,734,628	27,466
Hillard	Franklin	3,849,590	1,628,828	64,173	1,371,968	13,606,085	310,052
Hillsboro	Highland	979,673	723,667	0	1,166,186	3,075,175	0
Hubbard	Trumbull	79,231	333,642	319,683	344,770	1,090,187	0
Huber Heights	Montgomery	2,350,690	1,640,456	9,398,793	3,537,909	10,621,943	167,207
Hudson	Summit	882,465	81,558	1,135,981	6,015,291	7,821,836	0
Independence	Cuyahoga	1,287,628	511,867	2,730,500	2,276,757	19,452,865	0
Kent	Portage	1,962,034	1,827,953	898,967	3,050,733	9,705,339	0
Kettering	Montgomery	8,571,476	1,623,605	2,612,424	8,339,805	27,526,627	6,259,591
Lakewood	Cuyahoga	5,916,526	4,997,145	0	12,417,925	17,064,294	100,617
Lancaster	Fairfield	4,547,119	4,217,797	1,029,423	2,004,335	14,134,110	3,246,822
Lebanon	Warren	3,456,300	1,052,563	2,848,219	2,428,646	4,682,034	834,826
Lima	Allen	5,835,744	2,624,730	5,966,543	1,281,963	14,532,212	91,575
Logan	Hocking	301,403	637,887	0	308,314	2,202,683	0
London	Madison	199,455	1,173,686	523,591	880,745	2,919,528	0
Lorain	Lorain	4,662,759	14,433,494	1,717,034	4,307,918	17,652,400	0
Lyndhurst	Cuyahoga	1,831,056	1,067,155	453,892	4,414,720	3,814,550	159,977
Mansfield	Richland	4,951,801	6,849,290	309,775	2,266,451	21,975,862	0
Maple Heights	Cuyahoga	3,175,437	1,044,056	2,253,227	5,831,733	6,978,664	0
Marietta	Washington	1,393,757	3,995,902	1,016,552	637,815	6,982,055	220,668
Marion	Marion	2,397,560	3,258,596	1,120,086	14,806,593	0	0
Martins Ferry	Belmont	275,382	864,606	12,499	286,236	1,032,181	0
Marysville	Union	1,840,263	1,304,976	0	1,501,443	6,762,402	95,545
Mason	Warren	2,660,523	1,286,339	3,001,393	5,707,860	14,750,306	0
Massillon	Stark	3,208,239	2,941,960	1,132,956	1,847,965	12,505,438	0
Maumee	Lucas	3,004,450	1,556,545	0	1,740,614	14,150,024	0
Mayfield Heights	Cuyahoga	1,224,879	659,455	78,829	4,730,702	10,450,121	60,574
Mentor	Lake	6,540,374	822,361	9,519,982	5,464,807	27,729,472	7,869,388
Mentor-On-The-Lake	Lake	566,212	296,275	213,663	1,750,919	735,321	0
Miamisburg	Montgomery	3,298,429	1,599,969	296,825	2,522,601	8,469,938	0
Middleburg Hts	Cuyahoga	2,529,813	756,071	539,301	2,934,334	12,302,532	0
Middletown	Butler	4,070,158	6,895,332	9,125,037	5,653,922	17,959,419	3,445,216
Milford	Clermont	520,149	360,204	0	2,048,612	2,605,314	296,235
Monroe	Butler	1,415,961	609,432	5,112,900	2,816,755	2,791,808	364,011

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

- Governmental Activities			Capital Contributions and/or Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
Unrestricted Grants	Investment Earnings	Other				
\$0	\$27,029	\$539,961	(\$70,833)	\$0	\$15,923,677	\$19,453,606
846,990	62,328	12,837	0	0	4,652,740	6,174,467
3,012,969	210,665	443,022	0	0	31,480,873	41,227,978
721,765	388,965	447,123	0	0	8,145,770	11,801,084
3,208,030	398,378	53,367	286,456	0	33,883,888	42,202,898
1,832,128	241,769	788,312	(21,818)	0	12,472,224	22,547,952
2,111,787	380,569	317,431	(650,000)	0	28,346,048	34,576,107
872,057	181,159	80,462	0	0	11,803,151	14,368,413
1,992,936	75,626	126,944	0	0	11,007,571	13,622,323
2,286,209	179,647	1,109,329	(143,766)	0	21,726,015	28,730,752
2,167,581	127,980	1,749,261	0	0	15,970,064	17,206,643
663,059	30,397	263,854	(186,453)	0	7,125,280	9,095,673
617,246	209,863	174,149	(11,868,901)	0	(4,951,940)	(2,714,242)
1,020,177	221,340	473,190	(842,326)	0	9,012,461	11,376,960
2,118,633	761,173	62,893	10,000	0	18,114,824	23,310,610
3,428,784	19,077	715,418	0	0	21,705,626	32,017,696
1,206,083	16,043	50,754	(90,000)	0	3,619,543	4,300,181
388,146	18,263	41,157	0	0	4,612,022	8,342,617
1,241,372	70,840	353,059	0	0	6,072,167	7,448,336
1,689,918	192,067	252,372	0	0	21,067,802	23,532,577
1,172,006	33,437	110,866	(59,594)	0	6,735,410	8,824,932
1,940,042	222,169	364,547	(1,896,697)	0	19,294,571	24,579,861
3,249,105	332,995	1,410,390	0	0	34,368,173	59,728,141
518,308	47,149	104,679	2,459,261	0	7,867,845	10,141,055
0	106,428	663,254	361,662	0	7,099,484	10,594,095
528,111	92,077	82,797	0	0	7,872,372	9,503,701
1,220,891	100,411	176,016	0	0	16,785,423	22,328,014
0	56,039	200,327	0	0	4,497,727	6,201,067
349,959	207,831	121,405	(55,039)	0	2,059,113	2,791,669
1,662,720	260,121	28,772	(1,444,803)	0	14,833,869	28,223,808
3,492,875	707,906	638,521	(1,074,207)	0	17,602,222	19,702,226
892,046	516,584	613,729	0	0	23,751,981	28,281,976
2,173,408	354,751	287,511	(170,000)	0	15,401,742	20,090,696
0	513,456	1,302,505	0	0	43,941,984	56,749,489
7,085,654	396,491	402,279	(505,000)	0	36,962,260	47,875,931
0	356,036	409,637	218,643	0	20,369,583	30,163,922
865,966	210,049	201,629	(430,541)	0	8,792,609	16,149,691
0	497,949	5,476,531	0	0	21,880,230	36,307,247
478,697	20,261	15,655	0	0	3,025,610	3,964,900
1,013,011	57,049	12,024	2,980	0	4,885,337	6,782,069
487,998	217,102	347,717	0	0	23,013,135	43,826,422
1,923,587	232,687	190,561	0	0	10,736,082	14,088,185
5,169,330	411,338	320,736	0	0	30,143,717	42,254,583
3,401,322	55,995	15,345	25,000	0	16,308,059	22,780,779
1,126,214	215,224	194,692	0	0	9,376,668	15,782,879
2,037,798	199,337	560,082	(94,603)	0	17,509,207	24,285,449
762,038	139,866	78,570	(138,345)	0	2,160,546	3,313,033
683,543	170,432	310,090	0	0	9,523,455	12,668,694
1,930,644	273,376	473,513	(574,596)	0	22,561,103	29,509,358
1,719,731	479,176	684,303	0	0	17,236,613	24,519,768
1,531,916	493,079	245,488	(4,645)	0	18,156,476	22,717,471
1,982,958	263,873	51,786	0	0	17,540,014	19,503,177
63,216	510,565	44,351	0	0	41,681,799	58,564,516
613,086	16,378	9,095	0	0	3,124,799	4,200,949
891,847	383,389	452,494	(63,654)	0	12,656,615	17,851,838
1,053,794	164,962	355,037	0	0	16,810,659	20,635,844
68,921	528,943	3,560,174	(67,130)	0	31,149,465	51,239,992
586,743	96,983	192,213	60,801	0	5,886,901	6,767,254
592,552	38,624	262,951	363,844	0	7,230,545	14,368,838

Continued

**Revenues from the Statement of Activities
For the Year Ended December 31, 2004**

All Cities Report Under GASB 34

Continued

City	County	Program Revenues - Governmental Activities			General Revenues		
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes	Other Taxes
Montgomery	Hamilton	\$743,094	\$148,639	\$55,700	\$4,001,114	\$5,460,795	\$539,802
Moraine	Montgomery	1,112,651	606,542	233,711	631,902	14,508,566	91,693
Mount Healthy	Hamilton	589,585	34,147	741,766	610,973	1,116,271	79,610
Mount Vernon	Knox	1,047,653	870,878	1,995,939	1,536,589	6,988,358	2,727
Munroe Falls	Summit	243,809	539,154	29,206	837,073	1,021,742	0
Napoleon	Henry	984,938	1,220,898	1,071,736	405,565	2,308,225	18,708
Nelsonville	Athens	168,286	212,596	69,345	392,557	1,280,913	0
New Carlisle	Clark	597,741	277,574	0	291,949	1,065,516	0
New Philadelphia	Tuscarawas	1,816,930	1,292,092	33,322	2,365,265	3,729,147	0
Newark	Licking	4,270,935	5,609,958	1,462,515	2,923,448	18,301,809	3,451,590
North Canton	Stark	833,365	532,454	200,034	1,264,521	6,072,113	0
North Olmsted	Cuyahoga	3,973,097	1,527,518	0	10,507,940	12,498,549	0
North Ridgeville	Lorain	3,482,805	1,661,075	1,958,336	3,853,427	6,769,677	0
North Royalton	Cuyahoga	2,815,639	1,662,139	6,533,549	4,281,644	7,774,328	0
Northwood	Wood	1,217,343	564,483	215,488	313,017	3,954,492	76,183
Norton	Summit	906,496	684,941	61,654	1,081,150	2,643,785	0
Norwalk	Huron	1,864,501	108,326	278,168	1,806,529	5,331,885	0
Oakwood	Montgomery	1,289,674	334,414	0	1,991,357	4,690,822	0
Oberlin	Lorain	1,123,550	390,354	32,121	858,187	3,171,609	0
Ontario	Richland	792,643	372,538	0	868,117	3,794,556	0
Oregon	Lucas	1,406,552	1,832,654	839,977	1,690,044	12,364,427	0
Orrville	Wayne	624,575	471,167	819,983	536,388	2,378,792	802,505
Oxford	Butler	1,506,892	489,902	220,590	840,967	5,883,833	0
Painesville	Lake	2,235,233	774,687	162,802	717,203	6,608,891	1,108
Parma Heights	Cuyahoga	1,824,935	216,085	315,901	3,996,844	6,353,569	0
Pataskala	Licking	864,846	745,608	282,642	2,214,190	0	0
Pepper Pike	Cuyahoga	162,615	281,207	110,862	3,189,729	3,966,490	377,589
Perrysburg	Wood	1,680,141	1,491,874	501,181	2,857,715	9,448,182	0
Pickerington	Fairfield	1,373,241	534,987	2,529,860	1,718,886	3,372,437	17,365
Piqua	Miami	737,209	742,628	596,094	1,452,019	7,338,490	3,526,472
Port Clinton	Ottawa	330,875	638,972	255,000	524,736	2,051,256	151,690
Portsmouth	Scioto	2,131,042	3,317,742	465	2,272,297	5,662,745	2,611,662
Powell	Delaware	1,298,002	486,283	33,200	1,329,809	2,870,327	0
Reynoldsburg	Franklin	1,225,432	1,854,057	2,400,383	1,354,441	8,947,081	257,146
Rittman	Wayne	1,019,508	411,082	534,347	734,986	967,959	0
Rocky River	Cuyahoga	4,592,873	804,681	789,079	5,730,142	8,159,833	278,970
Rossford	Wood	420,009	353,836	11,949	396,838	2,766,116	185,901
Salem	Columbiana	186,886	1,317,938	0	916,673	3,792,306	18,412
Sandusky	Erie	3,866,384	1,938,688	2,181,599	2,293,291	7,021,290	3,799,385
Seven Hills	Cuyahoga	1,898,351	51,925	60,960	2,757,749	4,353,946	0
Shaker Heights	Cuyahoga	9,338,810	4,539,781	181,446	7,264,319	18,461,533	69,372
Sharonville	Hamilton	1,740,318	2,474,915	2,081	20,601,078	0	0
Sheffield Lake	Lorain	1,075,594	118,464	679,669	1,441,923	1,659,323	0
Shelby	Richland	652,196	1,080,602	41,981	1,211,426	1,953,819	0
Sidney	Shelby	2,136,006	1,787,660	3,641,757	1,321,566	11,313,150	585,600
Solon	Cuyahoga	4,496,162	1,073,328	1,980,000	5,589,627	26,772,588	0
South Euclid	Cuyahoga	4,521,773	968,392	262,868	5,249,357	5,258,353	0
Springboro	Warren	1,646,744	761,155	428,520	585,395	7,280,875	59,379
Springdale	Hamilton	308,169	183,025	4,332,571	1,883,142	10,683,944	888,758
Springfield	Clark	6,219,914	3,965,215	5,566,238	2,726,086	27,273,175	7,255,322
St. Bernard	Hamilton	210,358	255,319	521,668	6,843,244	0	0
St. Clairsville	Belmont	171,634	860,788	0	776,375	0	0
St. Marys	Auglaize	614,766	327,731	181,504	1,161,644	3,786,476	0
Stow	Summit	2,133,622	171,160	496,335	6,844,640	11,422,047	0
Streetsboro	Portage	1,728,976	736,099	0	1,467,641	4,477,013	0
Sylvania	Lucas	1,480,379	1,763,138	694,134	1,937,866	6,850,712	0
Tallmadge	Summit	1,688,569	764,100	106,961	1,979,761	6,686,817	0
Tiffin	Seneca	459,683	1,035,258	0	840,927	6,740,419	102,213
Tipp City	Miami	911,730	515,541	2,392,215	320,862	3,393,013	27,586

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

- Governmental Activities			Capital Contributions and/or Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
Unrestricted Grants	Investment Earnings	Other				
\$1,144,087	\$282,737	\$307,796	(\$10,000)	\$0	\$11,726,331	\$12,673,764
127,278	352,038	936,453	0	0	16,647,930	18,600,834
481,785	977	27,491	0	0	2,317,107	3,682,605
0	103,091	1,062,499	49,500	0	9,742,764	13,657,234
74,227	31,373	24,016	6,253	0	1,994,684	2,806,853
602,094	195,858	332,647	540,096	0	4,403,193	7,680,765
144,492	87,287	94,381	0	0	1,999,630	2,449,857
68,790	0	35,425	(45,074)	0	1,416,606	2,291,921
1,173,741	105,642	442,953	0	0	7,816,748	10,959,092
0	322,867	732,231	234,050	0	25,965,995	37,309,403
1,405,706	190,782	137,593	0	0	9,070,715	10,636,568
3,081,919	240,155	246,603	0	0	26,575,166	32,075,781
1,314,266	66,669	0	27,959	0	12,031,998	19,134,214
2,075,919	161,255	5,236	(12,695)	0	14,285,687	25,297,014
349,931	33,322	163,296	0	0	4,890,241	6,887,555
1,096,348	55,784	137,260	0	0	5,014,327	6,667,418
2,628,092	246,495	55,789	(9,766)	0	10,059,024	12,310,019
1,524,811	470,100	59,861	143,668	0	8,880,619	10,504,707
1,597,422	302,577	161,133	793,380	0	6,884,308	8,430,333
220,607	95,986	47,360	(438,554)	0	4,588,072	5,753,253
2,653,930	419,313	2,930,224	(3,267,838)	0	16,790,100	20,869,283
497,937	80,061	112,812	(802,505)	0	3,605,990	5,521,715
1,224,845	168,002	116,915	0	0	8,234,562	10,451,946
1,832,598	103,487	367,964	629,276	0	10,260,527	13,433,249
2,281,521	61,721	115,846	0	0	12,809,501	15,166,422
265,664	28,329	85,444	0	0	2,593,627	4,486,723
563,243	143,428	92,542	0	0	8,333,021	8,887,705
1,650,688	187,997	101,777	(394,998)	0	13,851,361	17,524,557
653,786	140,672	648,050	(37,840)	0	6,513,356	10,951,444
0	177,473	73,018	(230,861)	0	12,336,611	14,412,542
798,546	23,703	85,803	26,239	0	3,661,973	4,886,820
0	41,254	92,511	0	0	10,680,469	16,129,718
628,268	92,453	261,479	0	0	5,182,336	6,999,821
1,914,893	395,434	101,271	0	0	12,970,266	18,450,138
447,667	90,961	104,757	0	0	2,346,330	4,311,267
4,955,054	281,820	116,350	0	0	19,522,169	25,708,802
835,904	25,088	239,705	110,000	0	4,559,552	5,345,346
760,483	380,984	116,436	(237,043)	0	5,748,251	7,253,075
1,724,926	376,479	644,316	54,806	0	15,914,493	23,901,164
1,190,340	85,899	2,500	0	0	8,390,434	10,401,670
7,615,993	399,676	0	0	0	33,810,893	47,870,930
471,168	330,352	328,662	0	0	21,731,260	25,948,574
913,254	18,140	8,416	0	0	4,041,056	5,914,783
632,748	52,186	73,965	0	0	3,924,144	5,698,923
1,287,479	243,088	55,340	(286,635)	0	14,519,588	22,085,011
1,646,510	1,155,225	98,488	(172,818)	0	35,089,620	42,639,110
2,032,457	163,416	31,795	0	0	12,735,378	18,488,411
0	398,038	1,506,528	(590,874)	0	9,239,341	12,075,760
2,379,086	69,224	1,166,194	11,902	0	17,082,250	21,906,015
3,832,280	215,918	2,889,889	566,815	(300,000)	44,459,485	60,210,852
1,064,376	51,406	320,465	0	0	8,279,491	9,266,836
1,088,582	112,581	76,827	0	0	2,054,365	3,086,787
547,871	249,624	97,403	(817,703)	0	5,025,315	6,149,316
4,655,070	219,668	562,587	753,480	0	24,457,492	27,258,609
515,429	68,271	14,818	0	0	6,543,172	9,008,247
1,522,822	414,862	472,096	255,535	0	11,453,893	15,391,544
1,445,510	61,788	38,535	(13,742)	0	10,198,669	12,758,299
998,674	64,500	918,115	0	0	9,664,848	11,159,789
1,205,612	212,326	201,834	345,786	0	5,707,019	9,526,505

Continued

**Revenues from the Statement of Activities
For the Year Ended December 31, 2004**

All Cities Report Under GASB 34

Continued

City	County	Program Revenues - Governmental Activities			General Revenues		
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes	Other Taxes
Toledo	Lucas	\$39,488,000	\$51,604,000	\$12,236,000	\$21,444,000	\$155,243,000	\$0
Toronto	Jefferson	122,231	793,132	99,997	326,618	1,183,265	0
Trenton	Butler	414,954	424,984	0	577,804	1,617,481	249,640
Trotwood	Montgomery	1,559,214	1,980,059	841,261	4,638,908	5,640,632	0
Troy	Miami	1,650,872	1,316,515	2,502,281	2,158,678	13,989,707	0
Twinsburg	Summit	2,692,219	166,347	4,888,918	1,685,504	17,481,954	0
Uhrichsville	Tuscarawas	147,027	243,221	27,316	476,604	1,426,284	0
Union	Montgomery	957,835	710,902	114,809	949,551	0	0
University Heights	Cuyahoga	1,302,503	159,998	2,488,348	3,029,192	4,813,861	0
Upper Arlington	Franklin	1,863,701	70,268	0	7,781,443	11,109,476	4,697,674
Upper Sandusky	Wyandot	45,503	352,903	456,611	343,340	2,334,701	0
Urbana	Champaign	2,255,372	152,831	842,992	707,875	4,277,412	331,484
Vandalia	Montgomery	4,545,560	801,455	819,364	1,703,923	10,420,056	0
Vermilion	Erie	1,893,750	262,462	416,497	2,473,920	1,160,374	0
Wadsworth	Medina	2,761,689	445,664	480,452	1,553,691	5,601,761	0
Wapakoneta	Auglaize	506,839	778,158	512,480	445,978	2,118,637	639,180
Warren	Trumbull	3,390,358	4,164,095	1,164,720	1,470,837	18,830,130	0
Warrensville Heights	Cuyahoga	1,229,774	1,053,637	1,081,657	2,234,637	10,527,562	0
Washington	Fayette	695,258	57,251	615,948	1,833,213	4,051,363	0
Wauseon	Fulton	695,504	368,146	111,967	273,757	3,138,776	0
West Carrollton	Montgomery	1,048,650	127,894	0	682,695	5,612,398	0
Westerville	Franklin	4,775,210	4,594,674	3,580,626	11,122,848	18,357,352	0
Westlake	Cuyahoga	4,324,645	1,494,552	615,617	11,947,650	15,582,576	0
Whitehall	Franklin	1,390,791	1,470,628	6,100	319,186	13,634,700	96,213
Wickliffe	Lake	893,927	878,194	178,779	2,342,383	7,856,658	302,095
Willoughby	Lake	4,430,929	56,572	143,860	3,908,020	12,335,764	42,204
Willowick	Lake	737,795	0	0	5,020,671	2,097,770	0
Wilmington	Clinton	2,442,564	2,015,822	270,889	2,357,162	4,131,716	69,595
Wooster	Wayne	1,271,320	2,016,684	906	2,086,589	8,025,773	703,296
Worthington	Franklin	3,067,089	1,241,898	0	15,754,741	0	0
Wyoming	Hamilton	827,254	389,628	1,183,976	2,280,849	2,041,209	0
Xenia	Greene	3,089,068	272,929	570,813	3,424,838	7,911,246	0
Youngstown	Mahoning	7,172,166	11,493,899	4,252,303	2,106,863	41,874,024	0
Zanesville	Muskingum	2,410,736	2,038,027	628,947	1,098,147	11,874,585	0

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

- Governmental Activities			Capital Contributions and/or Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
Unrestricted Grants	Investment Earnings	Other				
\$0	\$2,570,000	\$2,702,000	\$462,000	\$0	\$182,421,000	\$285,749,000
361,043	5,212	51,697	(120,148)	0	1,807,687	2,823,047
494,703	118,707	63,663	33,000	0	3,154,998	3,994,936
1,567,345	43,794	673,546	0	0	12,564,225	16,944,759
1,926,126	910,902	205,935	(692,264)	0	18,499,084	23,968,752
1,833,964	252,147	75,816	(400,000)	0	20,929,385	28,676,869
336,874	14,124	30,036	0	0	2,283,922	2,701,486
226,274	3,544	305,804	(7,220)	0	1,477,953	3,261,499
2,547,552	4,095	251,727	0	0	10,646,427	14,597,276
0	855,211	6,046,669	(4,150,392)	0	26,340,081	28,274,050
619,212	10,803	774,995	209,918	0	4,292,969	5,147,986
688,799	124,123	89,179	0	0	6,218,872	9,470,067
984,588	509,985	67,812	(44,228)	0	13,642,136	19,808,515
1,201,926	84,774	118,139	0	0	5,039,133	7,611,842
2,035,126	76,023	431,895	0	0	9,698,496	13,386,301
653,985	236,441	79,527	(325,256)	0	3,848,492	5,645,969
3,211,696	465,707	1,153,304	2,274,216	0	27,405,890	36,125,063
1,117,195	37,376	251,036	0	0	14,167,806	17,532,874
75,075	14,342	2,436,656	(79,825)	0	8,330,824	9,699,281
947,023	46,632	85,566	0	0	4,491,754	5,667,371
329,394	77,128	108,391	0	0	6,810,006	7,986,550
4,787,086	1,339,752	344,919	0	0	35,951,957	48,902,467
4,380,362	1,503,231	1,478,677	(597,815)	0	34,294,681	40,729,495
2,084,739	52,091	555,182	0	0	16,742,111	19,609,630
1,859,134	183,308	261,022	0	0	12,804,600	14,755,500
3,979,013	347,035	26,945	(2,255)	0	20,636,726	25,268,087
3,474,775	98,656	(25,285)	0	0	10,666,587	11,404,382
1,153,232	82,044	207,995	0	0	8,001,744	12,731,019
1,724,879	391,830	226,942	10,150	0	13,169,459	16,458,369
1,738,740	342,340	349,843	0	0	18,185,664	22,494,651
1,008,868	71,655	372,103	233,870	0	6,008,554	8,409,412
0	139,560	1,571,731	0	0	13,047,375	16,980,185
15,117,824	787,692	166,408	2,124,265	0	62,177,076	85,095,444
2,106,662	176,466	64,329	9,174	0	15,329,363	20,407,073

**Expenses from the Statement of Activities
For the Year Ended December 31, 2004**

All Cities Report Under GASB 34

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Akron	Summit	\$106,914,744	\$16,556,343	\$5,035,419	\$25,985,445	\$0
Alliance	Stark	7,050,616	878,261	671,204	1,147,035	1,125,427
Amherst	Lorain	2,855,859	209,452	186,117	317,254	2,351,243
Ashland	Ashland	6,703,661	264,135	1,126,748	464,530	2,561,050
Ashtabula	Ashtabula	5,941,447	289,136	137,588	649,653	1,296,150
Athens	Athens	4,886,653	0	1,497,928	857,121	2,897,757
Aurora	Portage	5,757,231	0	1,114,510	1,011,845	2,410,156
Avon	Lorain	4,532,738	0	1,052,267	1,222,720	4,894,334
Barberton	Summit	9,077,025	1,903,090	1,505,036	1,526,834	2,543,136
Bay Village	Cuyahoga	5,908,478	573,276	1,004,148	797,815	2,095,783
Beachwood	Cuyahoga	10,679,220	474,014	0	1,043,557	0
Beavercreek	Greene	5,864,516	407,451	971,211	569,726	12,189,882
Bedford	Cuyahoga	8,110,743	209,642	1,394,766	976,913	4,263,114
Bedford Heights	Cuyahoga	9,300,718	328,601	1,265,229	1,088,566	1,514,378
Bellbrook	Greene	1,921,783	559	11,672	29,893	396,883
Bellefontaine	Logan	4,086,969	212,682	677,174	419,921	1,270,089
Bellevue	Huron	2,488,010	306,601	334,850	80,883	854,566
Belpre	Washington	1,049,079	34,853	143,095	0	1,096,513
Berea	Cuyahoga	5,512,773	120,860	1,144,893	374,633	2,670,581
Bexley	Franklin	4,327,542	71,776	1,160,546	222,898	749,626
Blue Ash	Hamilton	10,022,125	0	4,672,925	627,530	2,248,461
Bowling Green	Wood	9,391,195	40,124	1,176,403	933,526	4,651,215
Brecksville	Cuyahoga	5,792,678	113,498	1,568,851	860,061	3,433,446
Broadview Heights	Cuyahoga	6,120,790	151,981	1,040,350	669,270	2,811,944
Brook Park	Cuyahoga	9,776,933	253,214	2,188,440	2,107,204	1,602,246
Brooklyn	Cuyahoga	7,445,195	0	2,423,794	1,565,039	796,490
Brookville	Montgomery	1,717,363	0	132,356	0	1,147,509
Brunswick	Medina	7,649,594	349,448	2,298,656	1,986,991	3,390,709
Bryan	Williams	1,971,943	97,591	1,219,744	141,758	965,738
Bucyrus	Crawford	3,251,134	247,195	193,875	0	2,063,731
Cambridge	Guernsey	3,484,405	226,085	755,546	297,583	1,217,489
Canfield	Mahoning	2,947,581	102,014	108,075	78,852	805,885
Canton	Stark	31,987,242	4,691,879	2,470,793	6,523,014	17,253,856
Celina	Mercer	2,719,854	218,792	621,332	58,602	1,172,986
Centerville	Montgomery	5,296,904	0	371,276	225,372	3,158,165
Chardon	Geauga	2,105,305	70,262	570,201	239,448	843,775
Cheviot	Hamilton	1,557,990	4,488	118,610	0	506,757
Chillicothe	Ross	8,909,352	0	1,008,825	631,235	5,459,822
Cincinnati	Hamilton	205,338,000	42,437,000	37,033,000	60,367,000	30,529,000
Circleville	Pickaway	4,375,958	143,748	321,321	499,398	1,829,016
Clayton	Montgomery	2,407,965	5,376	667	0	537,134
Cleveland	Cuyahoga	281,140,000	22,537,000	0	65,603,000	0
Cleveland Heights	Cuyahoga	18,367,866	454,038	0	7,739,951	4,917,119
Clyde	Sandusky	1,983,318	446,668	146,006	317,958	73,012
Columbus	Franklin	401,917,000	37,191,000	0	60,348,000	0
Conneaut	Ashtabula	3,039,526	320,256	92,522	583,977	2,265,269
Cortland	Trumbull	1,905,939	0	29,329	38,632	340,288
Coshocton	Coshocton	2,709,258	769,771	199,672	12,793	827,958
Crestline	Crawford	1,162,444	0	44,125	377,948	419,197
Cuyahoga Falls	Summit	20,192,572	0	3,314,284	1,769,864	5,652,789
Dayton	Montgomery	93,215,005	0	0	20,163,040	0
Deer Park	Hamilton	1,036,099	2,276	106,258	23,065	244,861
Defiance	Defiance	4,930,450	316,518	1,020,436	112,177	1,083,018
Delaware	Delaware	11,675,661	0	0	552,172	0
Delphos	Allen	2,598,314	49,888	410,594	54,677	304,027
Dover	Tuscarawas	3,492,242	645,274	602,131	590,541	1,323,868
Dublin	Franklin	8,961,469	246,834	14,411,590	6,718,846	6,904,466

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses
\$57,321,381	\$33,154,330	\$10,476,870	\$27,403,295	\$282,847,827
70,373	2,949,193	0	155,793	14,047,902
0	2,317,483	0	128,868	8,366,276
0	4,884,278	0	134,083	16,138,485
1,263,037	3,937,962	0	99,458	13,614,431
0	4,860,938	0	336,571	15,336,968
0	2,311,342	0	1,317,571	13,922,655
395,185	1,935,275	0	522,343	14,554,862
0	3,733,749	0	300,427	20,589,297
1,620,691	3,071,084	0	489,776	15,561,051
0	2,511,715	14,091,108	709,870	29,509,484
81,434	453,631	0	812,021	21,349,872
763,373	4,843,345	0	605,446	21,167,342
577,436	3,558,986	0	465,715	18,099,629
0	409,718	0	0	2,770,508
0	2,331,407	698,691	0	9,696,933
19,365	1,832,762	504,187	96,943	6,518,167
0	524,456	7,906	5,895	2,861,797
1,446,006	6,007,892	0	1,561,094	18,838,732
0	3,454,541	687	176,027	10,163,643
2,497,941	6,104,954	0	785,134	26,959,070
802,975	5,222,060	36,435	980,723	23,234,656
2,457,634	4,398,169	0	496,051	19,120,388
653,612	5,841,878	0	1,077,977	18,367,802
2,532,212	12,378,692	0	214,990	31,053,931
3,019,920	1,780,771	0	222,601	17,253,810
0	709,732	0	652	3,707,612
0	3,957,619	0	358,729	19,991,746
0	3,144,131	0	60,100	7,601,005
4,977	1,317,786	0	34,789	7,113,487
0	3,052,524	0	49,239	9,082,871
0	760,047	1,512	104,684	4,908,650
0	16,658,224	0	1,140,758	80,725,766
186,290	1,476,576	0	48,666	6,503,098
0	4,280,576	1,260,351	0	14,592,644
0	1,698,216	0	128,367	5,655,574
0	1,213,289	408,994	17,568	3,827,696
939,088	7,145,676	0	88,230	24,182,228
46,477,000	119,686,000	37,038,000	18,516,000	597,421,000
3,716	2,183,437	0	277,524	9,634,118
0	1,368,528	0	34,215	4,353,885
0	73,632,000	192,953,000	30,788,000	666,653,000
0	13,527,660	6,783,919	1,260,115	53,050,668
0	809,040	45,451	187,099	4,008,552
0	84,398,000	221,965,000	33,660,000	839,479,000
32,500	1,463,838	0	229,363	8,027,251
5,300	1,066,260	0	8,869	3,394,617
0	1,641,059	253,576	39,958	6,454,045
0	450,548	0	40,418	2,494,680
373,625	9,702,519	0	610,705	41,616,358
0	0	75,812,784	3,944,038	193,134,867
7,382	1,989,290	0	38,175	3,447,406
0	2,479,845	501,794	75,737	10,519,975
0	5,954,344	4,376,923	282,549	22,841,649
0	862,596	0	10,312	4,290,408
459,082	1,030,940	0	51,326	8,195,404
1,849,514	19,405,982	0	3,210,520	61,709,221

Continued

**Expenses from the Statement of Activities
For the Year Ended December 31, 2004**

All Cities Report Under GASB 34

Continued

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
East Liverpool	Columbiana	\$3,505,690	\$155,234	\$150,345	\$591,390	\$891,543
East Palestine	Columbiana	1,326,444	56,424	251,527	179,414	375,486
Eastlake	Lake	7,219,862	162,124	1,484,114	252,450	954,683
Eaton	Preble	2,171,369	171,062	0	680,866	434,582
Elyria	Lorain	19,649,238	2,799,026	0	2,110,796	3,083,690
Englewood	Montgomery	4,238,396	21,038	302,167	583,737	3,118,424
Euclid	Cuyahoga	21,147,901	234,887	0	478,828	1,489,045
Fairborn	Greene	10,864,285	161,299	217,412	895,745	878,685
Fairfield	Butler	13,866,067	25,278	3,859,333	1,113,666	5,154,191
Fairlawn	Summit	5,488,691	110,953	398,118	34,761	3,722,435
Fairview Park	Cuyahoga	6,092,682	57,305	864,474	1,755,129	3,170,834
Findlay	Hancock	13,676,481	1,336,638	1,372,531	0	3,188,310
Forest Park	Hamilton	6,987,134	20,792	381,856	740,860	2,468,037
Fostoria	Seneca	5,251,126	266,031	153,354	324,664	1,051,607
Franklin	Warren	4,841,373	41,799	351,631	59,266	966,961
Fremont	Sandusky	4,963,348	18,563	1,682,704	421,172	2,283,598
Gahanna	Franklin	6,791,784	154,337	1,826,911	3,335,156	4,517,481
Garfield Heights	Cuyahoga	11,085,253	669,841	1,112,020	184,352	3,347,043
Geneva	Ashtabula	1,964,882	11,943	117,375	117,850	822,890
Girard	Trumbull	3,007,255	291,294	79,144	812,654	1,684,452
Grandview Heights	Franklin	3,999,902	31,199	704,961	0	1,176,973
Green	Summit	5,488,289	261,566	1,027,970	1,206,234	3,146,540
Greenville	Darke	3,635,320	99,063	914,814	132,383	2,013,368
Grove City	Franklin	7,777,311	255,097	2,290,652	1,152,824	1,353,924
Hamilton	Butler	28,125,387	2,471,205	2,334,059	7,636,375	3,725,413
Harrison	Hamilton	4,128,525	242,285	244,658	95,444	640,357
Heath	Licking	4,216,123	52,500	1,302,972	302,336	553,998
Highland Heights	Cuyahoga	4,893,956	0	684,572	256,551	976,297
Hillard	Franklin	7,028,605	119,086	2,714,029	1,403,235	2,552,428
Hillsboro	Highland	3,209,061	45,070	125,813	444,741	531,169
Hubbard	Trumbull	1,695,597	30,823	43,797	1,963	981,678
Huber Heights	Montgomery	12,334,576	0	206,014	973,583	7,253,184
Hudson	Summit	5,197,341	522,422	730,344	7,381,476	4,074,221
Independence	Cuyahoga	8,054,485	86,338	2,979,761	2,413,794	5,340,467
Kent	Portage	9,365,457	564,848	1,253,705	1,953,095	1,758,495
Kettering	Montgomery	20,050,351	0	11,834,644	0	11,926,820
Lakewood	Cuyahoga	20,186,789	4,361,672	2,158,300	8,478,583	2,971,847
Lancaster	Fairfield	13,716,187	896,457	1,657,885	724,170	4,442,946
Lebanon	Warren	5,076,020	255,918	415,275	1,264,165	744,796
Lima	Allen	15,005,144	0	1,048,009	2,883,303	2,305,941
Logan	Hocking	2,262,744	283,308	249,819	17,295	1,048,603
London	Madison	2,379,008	1,632	227,887	508,811	1,074,727
Lorain	Lorain	17,624,224	1,799,704	1,139,638	3,209,601	15,196,365
Lyndhurst	Cuyahoga	7,010,958	48,016	1,188,480	578,878	3,427,392
Mansfield	Richland	21,355,233	156,000	449,412	2,065,065	8,390,900
Maple Heights	Cuyahoga	10,725,464	81,084	1,374,206	618,620	3,800,237
Marietta	Washington	5,401,340	810,048	451,330	316,253	2,342,788
Marion	Marion	12,347,085	1,057,747	1,204,147	950,850	5,324,767
Martins Ferry	Belmont	1,480,341	98,547	96,103	347,956	592,280
Marysville	Union	6,148,640	370,217	290,630	792,174	2,301,526
Mason	Warren	6,357,600	0	2,229,243	1,666,254	1,677,174
Massillon	Stark	9,195,213	675,333	2,608,099	918,833	2,096,646
Maumee	Lucas	8,952,356	146,043	2,095,159	880,983	2,967,101
Mayfield Heights	Cuyahoga	9,116,762	266,818	1,320,213	681,579	4,259,377
Mentor	Lake	20,107,060	0	7,641,284	1,336,548	13,880,008
Mentor-On-The-Lake	Lake	2,139,080	42,062	52,146	0	422,517
Miamisburg	Montgomery	8,151,633	9,589	1,722,930	811,554	2,536,244

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses
\$0	\$1,156,483	\$0	\$56,658	\$6,507,343
0	456,190	0	14,266	2,659,751
2,320,504	3,691,180	0	1,210,905	17,295,822
0	2,135,103	189,197	73,212	5,855,391
0	7,416,165	2,529,996	1,237,712	38,826,623
0	1,421,675	0	62,452	9,747,889
0	11,965,470	5,989,974	2,069,348	43,375,453
0	7,992,100	0	226,575	21,236,101
510,190	7,779,897	0	727,654	33,036,276
918,968	2,530,351	0	551,596	13,755,873
0	2,596,622	3,400	269,468	14,809,914
0	6,774,481	0	241,547	26,589,988
0	1,703,358	0	241,938	12,543,975
0	1,412,661	4,986	19,911	8,484,340
85,097	2,412,056	1,508,864	673,890	10,940,937
0	1,833,226	94,374	226,426	11,523,411
836,037	4,023,825	0	158,877	21,644,408
2,877,305	8,316,637	0	1,192,376	28,784,827
0	750,211	0	170,270	3,955,421
588,901	2,490,609	0	238,801	9,193,110
112,592	1,373,306	0	55,069	7,454,002
0	2,380,599	0	378,202	13,889,400
0	1,888,486	109,504	145,338	8,938,276
0	5,213,511	0	581,264	18,624,583
3,479,397	2,118,100	6,080,420	1,911,359	57,881,715
0	1,030,510	175,737	0	6,557,516
204,435	1,327,217	0	252,654	8,212,235
1,643,435	1,980,463	0	764,210	11,199,484
2,105,383	3,412,918	0	816,762	20,152,446
0	1,529,944	0	13,605	5,899,403
0	421,107	1,222	0	3,176,187
0	3,072,859	0	935,657	24,775,873
0	5,669,001	0	1,752,648	25,327,453
992,297	4,985,297	0	1,244,926	26,097,365
0	3,015,048	0	242,475	18,153,123
0	13,210,288	0	292,918	57,315,021
4,470,994	7,758,301	0	1,565,094	51,951,580
0	6,571,065	0	218,203	28,226,913
0	3,524,592	0	375,493	11,656,259
0	7,503,708	0	122,420	28,868,525
12,979	617,359	0	6,110	4,498,217
0	934,897	0	51,651	5,178,613
0	11,596,965	0	1,831,945	52,398,442
3,047,988	3,914,768	0	121,205	19,337,685
0	10,496,931	0	355,645	43,269,186
1,555,745	3,646,940	0	438,531	22,240,827
0	4,403,883	1,332,385	32,873	15,090,900
0	7,432,531	0	400,100	28,717,227
0	502,242	0	37,844	3,155,313
0	2,051,307	0	551,204	12,505,698
1,124	6,104,625	0	1,564,957	19,600,977
25,383	5,503,853	713,911	1,000,116	22,737,387
846,854	4,167,757	0	98,425	20,154,678
943,122	2,546,014	0	128,257	19,262,142
0	6,998,884	1,833,510	1,583,354	53,380,648
300,454	584,340	9,268	33,287	3,583,154
855,388	3,591,984	0	164,253	17,843,575

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**Expenses from the Statement of Activities
For the Year Ended December 31, 2004**

All Cities Report Under GASB 34

Continued

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Middleburg Hts	Cuyahoga	\$7,415,927	\$258,754	\$3,152,424	\$631,527	\$3,345,946
Middletown	Butler	22,544,009	1,471,132	876,803	13,032,677	3,613,967
Milford	Clermont	3,267,569	406,401	36,998	0	730,411
Monroe	Butler	4,480,949	53,679	10,968	0	1,526,356
Montgomery	Hamilton	4,034,433	63,586	725,148	493,830	2,008,508
Moraine	Montgomery	8,836,378	163,309	2,891,794	315,864	2,955,562
Mount Healthy	Hamilton	1,402,905	0	167,397	80,730	416,876
Mount Vernon	Knox	4,664,297	556,057	314,140	717,905	1,193,206
Munroe Falls	Summit	1,339,165	36,589	26,115	0	360,037
Napoleon	Henry	3,075,945	100,118	821,192	222,063	1,813,717
Nelsonville	Athens	1,096,001	4,550	206,155	14,905	1,147,645
New Carlisle	Clark	354,806	718,955	36,591	77,408	118,534
New Philadelphia	Tuscarawas	3,686,701	635,823	581,201	221,790	1,047,542
Newark	Licking	17,852,605	2,984,327	779,879	3,060,056	5,512,403
North Canton	Stark	3,672,785	2,402,381	1,096,361	310,365	1,261,474
North Olmsted	Cuyahoga	12,116,249	471,085	2,826,138	0	10,263,186
North Ridgeville	Lorain	7,511,641	324,532	367,623	1,222,304	4,123,660
North Royalton	Cuyahoga	9,242,329	409,538	414,001	829,731	4,571,767
Northwood	Wood	2,722,691	7,919	83,270	454,832	445,668
Norton	Summit	2,907,755	86,907	149,725	251,646	1,306,330
Norwalk	Huron	4,851,881	140,436	1,736,385	836,294	1,516,778
Oakwood	Montgomery	4,345,741	88,887	1,151,575	1,950,362	1,069,399
Oberlin	Lorain	2,501,009	108,378	627,931	700,462	1,056,660
Ontario	Richland	1,925,840	8,056	189,992	79,646	2,187,594
Oregon	Lucas	9,280,429	366,014	729,521	977,922	4,118,313
Orrville	Wayne	1,783,636	179,941	308,917	0	2,478,398
Oxford	Butler	3,875,453	111,157	1,234,714	1,292,126	954,440
Painesville	Lake	5,374,099	263,765	799,394	256,892	1,022,177
Parma Heights	Cuyahoga	7,606,347	256,487	1,110,398	1,939,238	1,692,853
Pataskala	Licking	1,330,112	44,546	159,546	446,947	803,818
Pepper Pike	Cuyahoga	5,041,516	36,768	0	231,006	3,053,354
Perrysburg	Wood	6,047,238	26,493	1,170,137	958,939	2,212,197
Pickerington	Fairfield	2,974,871	103,208	887,580	1,235,341	1,484,104
Piqua	Miami	7,363,799	0	636,230	721,741	2,787,428
Port Clinton	Ottawa	1,742,272	233,914	180,728	270,101	937,288
Portsmouth	Scioto	6,630,365	2,641,865	80,252	760,350	1,210,575
Powell	Delaware	1,485,194	0	279,825	517,027	1,508,520
Reynoldsburg	Franklin	6,557,808	153,435	1,009,373	1,486,994	2,339,986
Rittman	Wayne	1,637,711	94,725	541,194	0	605,120
Rocky River	Cuyahoga	7,673,916	977,448	3,933,467	803,006	4,698,400
Rossford	Wood	1,913,297	0	329,055	0	804,255
Salem	Columbiana	3,387,791	0	359,633	556,617	1,344,882
Sandusky	Erie	10,499,896	374,751	509,107	2,470,765	4,100,037
Seven Hills	Cuyahoga	3,060,096	661,618	1,065,973	372,157	1,483,824
Shaker Heights	Cuyahoga	20,909,631	632,970	3,992,118	5,989,338	2,962,286
Sharonville	Hamilton	11,398,938	350,553	2,962,009	585,562	1,826,457
Sheffield Lake	Lorain	2,713,072	35,956	65,212	188,271	1,693,827
Shelby	Richland	2,728,909	346,791	64,556	666,562	1,014,300
Sidney	Shelby	10,499,661	218,608	1,427,369	1,430,611	2,772,945
Solon	Cuyahoga	13,824,166	121,625	7,172,578	2,738,297	12,766,890
South Euclid	Cuyahoga	7,816,389	136,516	525,902	182,993	2,587,269
Springboro	Warren	2,514,444	8,965	453,041	607,037	1,848,412
Springdale	Hamilton	6,787,024	237,012	1,561,162	429,532	2,966,044
Springfield	Clark	26,335,266	230,009	2,678,017	5,092,405	3,728,459
St. Bernard	Hamilton	4,815,531	127,741	728,877	0	926,615
St. Clairsville	Belmont	843,055	32,291	330,053	251,404	427,868
St. Marys	Auglaize	2,135,807	18,236	283,689	24,462	1,211,514

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses
\$729,743	\$6,295,289	\$0	\$1,045,256	\$22,874,866
0	4,389,213	1,831,776	1,375,589	49,135,166
303,103	1,273,287	0	232,641	6,250,410
0	1,442,595	118,967	384,403	8,017,917
0	2,697,782	0	346,420	10,369,707
266,340	4,657,912	0	3,500	20,090,659
0	583,486	344,675	87,370	3,083,439
0	3,282,747	0	137,418	10,865,770
0	666,053	0	122,502	2,550,461
0	885,066	0	91,867	7,009,968
0	388,785	0	43,807	2,901,848
0	585,612	0	40,103	1,932,009
1,103,643	3,260,914	0	266,364	10,803,978
0	8,342,604	0	769,524	39,301,398
323,784	2,306,833	0	40,583	11,414,566
1,579,622	4,601,070	0	2,213,332	34,070,682
0	3,693,545	73,145	244,446	17,560,896
2,410,877	2,513,533	0	197,731	20,589,507
591,446	1,622,739	0	71,983	6,000,548
0	1,496,946	0	167,244	6,366,553
0	2,176,594	0	156,213	11,414,581
0	2,558,232	0	44,128	11,208,324
106,206	2,641,242	0	106,896	7,848,784
0	1,142,851	0	1,316	5,535,295
466,381	4,962,259	0	519,607	21,420,446
279,895	970,814	0	10,726	6,012,327
0	1,527,205	0	183,472	9,178,567
0	1,407,852	0	68,289	9,192,468
1,771,020	3,240,097	0	347,736	17,964,176
0	979,742	15	19,718	3,784,444
1,500,482	1,473,954	0	224,265	11,561,345
855,663	3,431,306	0	413,344	15,115,317
0	1,907,492	0	265,189	8,857,785
0	1,797,660	0	234,029	13,540,887
0	1,260,894	0	44,338	4,669,535
0	4,172,082	0	150,077	15,645,566
0	1,073,846	0	1,157,462	6,021,874
0	3,460,390	0	977,178	15,985,164
222,819	588,195	0	108,889	3,798,653
1,739,378	4,555,899	0	507,297	24,888,811
241,282	1,097,994	0	296,781	4,682,664
0	1,082,820	0	64,959	6,796,702
0	5,049,652	0	1,222,879	24,227,087
191,520	1,568,012	0	587,625	8,990,825
5,576,738	8,454,681	3,922,743	491,535	52,932,040
431,204	5,659,441	0	759,495	23,973,659
609,574	805,638	0	112,248	6,223,798
0	1,168,902	327	4,863	5,995,210
460,118	1,489,376	0	266,501	18,565,189
1,467,266	8,336,415	0	1,301,006	47,728,243
2,656,146	2,596,072	1,321,838	495,871	18,318,996
0	3,470,693	0	410,280	9,312,872
351,761	3,468,126	24,952	429,712	16,255,325
1,306	15,610,742	0	833,033	54,509,237
869,040	2,158,810	1,304,572	97,908	11,029,094
0	430,075	0	10,223	2,324,969
0	711,894	0	44,739	4,430,341

Continued

**Expenses from the Statement of Activities
For the Year Ended December 31, 2004**

All Cities Report Under GASB 34

Continued		Expenses - Governmental Activities				
City	County	Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Stow	Summit	\$12,880,262	\$492,311	\$2,078,775	\$1,529,252	\$3,815,181
Streetsboro	Portage	4,345,775	17,009	385,593	794,792	627,034
Sylvania	Lucas	4,501,512	202,286	1,789,077	481,332	3,625,789
Tallmadge	Summit	5,491,613	209,709	1,342,519	387,578	2,168,223
Tiffin	Seneca	6,060,091	62,626	405,700	29,951	1,850,364
Tipp City	Miami	2,625,552	0	615,012	196,737	1,073,494
Toledo	Lucas	151,217,000	17,030,000	7,765,000	17,918,000	48,204,000
Toronto	Jefferson	1,413,522	38,481	145,930	286,103	271,714
Trenton	Butler	1,926,310	88,043	69,268	123,171	465,655
Trotwood	Montgomery	8,712,931	0	468,158	2,478,991	2,603,908
Troy	Miami	8,169,075	404,448	1,859,158	952,247	2,544,171
Twinsburg	Summit	8,215,753	228,461	1,693,962	1,303,626	6,696,075
Uhrichsville	Tuscarawas	1,163,104	5,142	39,271	245,267	301,627
Union	Montgomery	1,158,026	17,545	70,495	341,024	508,842
University Heights	Cuyahoga	6,811,737	43,853	360,458	3,502,668	1,455,647
Upper Arlington	Franklin	13,226,883	167,136	3,021,736	870,076	4,867,828
Upper Sandusky	Wyandot	1,402,524	45,552	350,247	92,840	384,827
Urbana	Champaign	4,885,236	308,315	481,627	735,964	1,582,314
Vandalia	Montgomery	5,698,591	0	3,278,059	779,163	2,456,909
Vermilion	Erie	2,696,929	108,446	367,038	396,559	1,286,539
Wadsworth	Medina	4,914,431	210,533	1,931,413	666,141	2,183,987
Wapakoneta	Auglaize	2,332,420	226,206	165,706	64,199	1,599,098
Warren	Trumbull	16,089,544	508,888	584,929	1,846,934	3,443,413
Warrensville Heights	Cuyahoga	8,124,567	47,829	361,980	1,066,080	2,384,519
Washington	Fayette	3,807,150	336,448	64,271	2,222,125	2,912,988
Wauseon	Fulton	1,666,323	0	536,408	732,283	601,833
West Carrollton	Montgomery	3,995,726	0	656,561	1,392,732	457,963
Westerville	Franklin	18,294,807	64,095	8,241,110	2,311,744	3,359,353
Westlake	Cuyahoga	11,750,100	789,438	3,308,446	1,628,983	8,869,186
Whitehall	Franklin	9,236,167	90,815	746,271	428,777	1,502,820
Wickliffe	Lake	5,999,362	296,699	581,535	171,045	2,763,878
Willoughby	Lake	11,987,818	370,060	2,037,094	867,212	2,853,179
Willowick	Lake	4,254,198	87,193	981,526	435,752	1,580,643
Wilmington	Clinton	4,678,677	455,724	547,446	0	2,591,017
Wooster	Wayne	9,691,229	132,275	2,227,294	1,160,157	2,999,551
Worthington	Franklin	9,618,335	48,137	3,772,734	578,071	2,258,422
Wyoming	Hamilton	2,417,611	64,271	1,111,773	857,662	896,981
Xenia	Greene	9,902,921	54,859	461,068	284,235	2,065,965
Youngstown	Mahoning	31,281,989	2,214,421	3,187,757	6,770,012	7,504,045
Zanesville	Muskingum	10,409,749	1,298,921	1,236,316	1,455,499	2,129,396

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses
\$0	\$5,760,565	\$7,428	\$350,575	\$26,914,349
791,763	2,157,060	8,419	303,319	9,430,764
651,767	4,909,332	0	659,001	16,820,096
0	2,813,020	0	383,820	12,796,482
3,959	2,047,756	465,984	39,569	10,966,000
205,980	1,362,120	0	269,576	6,348,471
808,000	26,721,000	0	9,408,000	279,071,000
0	330,001	0	29,213	2,514,964
0	528,465	68,782	35,001	3,304,695
0	2,424,667	0	264,371	16,953,026
1,624,988	5,033,894	163,284	425,988	21,177,253
87,058	3,751,213	0	683,529	22,659,677
0	766,961	0	11,662	2,533,034
0	511,022	0	13,628	2,620,582
1,382,426	1,319,089	0	144,920	15,020,798
0	8,044,789	0	1,005,873	31,204,321
679,657	1,054,157	274,418	295,049	4,579,271
128,537	1,603,012	0	164,376	9,889,381
641,134	4,944,560	0	505,688	18,304,104
768,771	1,356,049	7,200	69,967	7,057,498
256	3,437,464	41,613	172,803	13,558,641
0	390,067	0	120,857	4,898,553
0	5,353,424	2,070,613	799,082	30,696,827
1,355,302	2,799,313	0	422,449	16,562,039
0	2,548,365	0	158,174	12,049,521
57,051	662,640	0	0	4,256,538
0	1,192,329	0	89,329	7,784,640
280,901	8,482,028	0	1,446,681	42,480,719
1,714,687	6,178,555	0	1,439,879	35,679,274
1,285,658	4,866,367	0	186,222	18,343,097
861,363	6,528,312	0	0	17,202,194
1,574,874	6,030,958	0	918,977	26,640,172
857,563	3,061,160	0	35,419	11,293,454
0	4,323,690	0	440,953	13,037,507
0	461,464	0	177,054	16,849,024
1,388,841	4,021,411	24,688	500,956	22,211,595
962,224	2,057,875	0	150,844	8,519,241
0	3,275,929	0	99,891	16,144,868
2,432,950	11,236,693	0	1,822,758	66,450,625
0	3,503,953	316,684	190,500	20,541,018

Summary Data from the General Fund Balance Sheet
As of December 31, 2004
All Cities Report Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Akron	Summit	\$0	\$55,164,875	\$32,824,285	\$40,967,889	\$1,680,684
Alliance	Stark	547,569	4,251,959	2,191,160	2,641,399	7,277
Amherst	Lorain	2,521,065	4,900,413	1,880,243	1,970,061	140,579
Ashland	Ashland	529,982	2,742,906	1,273,825	1,409,998	26,564
Ashtabula	Ashtabula	354,738	3,837,663	2,675,175	2,982,139	60,258
Athens	Athens	707,501	2,789,681	1,143,762	1,385,654	78,215
Aurora	Portage	2,900,731	7,239,497	2,757,126	3,391,110	182,121
Avon	Lorain	3,851,766	6,909,483	2,023,789	2,169,294	47,714
Barberton	Summit	562,979	5,563,235	2,392,893	3,336,357	208,201
Bay Village	Cuyahoga	1,434,823	7,258,563	4,991,218	5,523,945	48,561
Beachwood	Cuyahoga	15,912,323	23,437,994	3,496,995	4,953,884	995,081
Beavercreek	Greene	1,909,768	4,536,596	1,581,653	1,835,052	73,038
Bedford	Cuyahoga	7,390,856	12,819,896	4,234,804	4,855,783	183,862
Bedford Heights	Cuyahoga	2,373,808	7,648,687	2,842,926	3,331,577	140,790
Bellbrook	Greene	758,804	1,002,929	609,937	661,793	70,297
Bellefontaine	Logan	387,324	1,965,053	816,298	1,144,960	47,310
Bellevue	Huron	2,558,286	4,155,464	1,334,998	1,434,987	133,496
Belpre	Washington	302,853	909,145	404,005	468,973	11,295
Berea	Cuyahoga	581,075	5,475,963	3,488,031	4,578,425	26,433
Bexley	Franklin	5,061,494	8,928,737	1,680,237	2,190,692	582,540
Blue Ash	Hamilton	5,395,817	11,646,802	2,779,388	3,965,583	7,681,219
Bowling Green	Wood	4,939,696	10,192,456	3,060,823	4,213,672	806,709
Brecksville	Cuyahoga	3,892,385	9,029,504	2,557,052	3,101,764	152,799
Broadview Heights	Cuyahoga	1,542,792	4,959,006	2,303,694	2,876,031	46,083
Brook Park	Cuyahoga	9,814,937	15,166,954	2,958,752	3,647,992	495,738
Brooklyn	Cuyahoga	2,068,864	7,954,480	1,839,246	2,524,059	2,992,365
Brookville	Montgomery	869,626	1,559,213	200,655	351,293	52,281
Brunswick	Medina	3,715,466	10,281,872	3,427,339	4,181,099	2,526,780
Bryan	Williams	1,143,906	2,703,201	1,106,959	1,548,941	183,656
Bucyrus	Crawford	263,392	2,217,051	1,345,354	1,496,416	75,855
Cambridge	Guernsey	202,339	1,862,711	657,276	869,629	14,108
Canfield	Mahoning	1,958,962	2,814,870	405,553	654,334	196,090
Canton	Stark	4,498,825	19,094,332	7,538,988	9,892,784	908,877
Celina	Mercer	434,818	1,746,064	859,266	1,056,032	23,975
Centerville	Montgomery	5,414,425	10,300,751	2,727,678	3,325,654	110,501
Chardon	Geauga	385,739	1,615,887	743,556	977,655	221,277
Cheviot	Hamilton	8,389	1,492,123	1,004,368	1,241,421	12,492
Chillicothe	Ross	1,558,422	5,508,975	1,717,809	2,431,796	20,601
Cincinnati	Hamilton	55,305,000	134,038,000	39,870,000	72,605,000	12,894,000
Circleville	Pickaway	1,787,560	3,559,231	1,478,862	1,755,351	75,325
Clayton	Montgomery	1,295,227	2,250,930	795,463	850,461	77,786
Cleveland	Cuyahoga	24,058,000	168,826,000	90,703,000	134,192,000	13,258,000
Cleveland Heights	Cuyahoga	2,928,476	18,005,284	11,869,199	14,161,862	221,631
Clyde	Sandusky	832,122	2,303,424	660,332	837,057	107,595
Columbus	Franklin	102,889,000	290,956,000	150,700,000	186,713,000	10,518,000
Conneaut	Ashtabula	410,323	2,076,255	1,024,847	1,516,849	18,093
Cortland	Trumbull	217,905	825,299	589,497	619,418	6,586
Coshocton	Coshocton	110,526	1,618,867	1,069,657	1,260,609	8,716
Crestline	Crawford	107,397	937,735	662,869	764,606	22,552
Cuyahoga Falls	Summit	3,605,339	18,634,853	11,432,254	12,585,388	742,987
Dayton	Montgomery	27,207,589	66,878,885	19,431,922	29,825,262	4,451,193
Deer Park	Hamilton	239,923	1,065,291	680,128	843,163	0
Defiance	Defiance	757,037	3,380,038	913,012	1,347,496	600,870
Delaware	Delaware	2,412,336	6,905,951	2,568,282	3,579,263	213,391
Delphos	Allen	118,940	524,101	0	150,846	32,191
Dover	Tuscarawas	447,828	2,542,614	1,827,917	2,152,069	19,265
Dublin	Franklin	26,178,992	37,691,518	0	9,891,909	3,210,707
East Liverpool	Columbiana	127,215	1,246,344	0	720,999	36,983

Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$0	\$12,516,302	\$14,196,986
0	1,603,283	1,610,560
0	2,789,773	2,930,352
0	1,306,344	1,332,908
0	795,266	855,524
0	1,325,812	1,404,027
0	3,666,266	3,848,387
0	4,692,475	4,740,189
0	2,018,677	2,226,878
0	1,686,057	1,734,618
0	17,489,029	18,484,110
0	2,628,506	2,701,544
0	7,780,251	7,964,113
0	4,176,320	4,317,110
0	270,839	341,136
0	772,783	820,093
0	2,586,981	2,720,477
0	428,877	440,172
0	871,105	897,538
0	6,155,505	6,738,045
0	0	7,681,219
0	5,172,075	5,978,784
0	5,774,941	5,927,740
0	2,036,892	2,082,975
0	11,023,224	11,518,962
0	2,438,056	5,430,421
0	1,155,639	1,207,920
0	3,573,993	6,100,773
0	970,604	1,154,260
0	644,780	720,635
0	978,974	993,082
0	1,964,446	2,160,536
0	8,292,671	9,201,548
0	666,057	690,032
0	6,864,596	6,975,097
0	416,955	638,232
0	238,210	250,702
0	3,056,578	3,077,179
0	48,539,000	61,433,000
0	1,728,555	1,803,880
0	1,322,683	1,400,469
0	21,376,000	34,634,000
0	3,621,791	3,843,422
0	1,358,772	1,466,367
0	93,725,000	104,243,000
0	541,313	559,406
0	199,295	205,881
0	349,542	358,258
0	150,577	173,129
0	5,306,478	6,049,465
2,161,198	30,441,232	37,053,623
0	222,128	222,128
0	1,431,672	2,032,542
0	3,113,297	3,326,688
0	341,064	373,255
0	371,280	390,545
0	24,588,902	27,799,609
0	488,362	525,345
		Continued

Summary Data from the General Fund Balance Sheet
As of December 31, 2004
All Cities Report Under GAAP

Continued

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
East Palestine	Columbiana	\$17,359	\$550,446	\$248,344	\$1,078,996	\$31,673
Eastlake	Lake	0	4,954,199	3,210,941	5,673,083	93,902
Eaton	Preble	1,437,760	2,606,877	963,422	1,248,998	3,000
Elyria	Lorain	1,259,792	9,735,280	3,850,965	5,616,447	311,772
Englewood	Montgomery	1,377,884	3,883,850	1,467,809	1,868,638	230,791
Euclid	Cuyahoga	4,110,538	17,073,203	6,358,233	9,557,047	3,837,679
Fairborn	Greene	3,543,797	8,804,705	3,763,828	4,810,229	217,895
Fairfield	Butler	7,146,034	11,865,242	3,142,565	3,915,172	121,876
Fairlawn	Summit	5,761,730	8,462,280	1,576,948	2,035,046	768,448
Fairview Park	Cuyahoga	1,554,171	6,636,039	4,090,311	4,524,427	463,686
Findlay	Hancock	7,622,600	11,205,489	2,995,177	4,980,768	370,547
Forest Park	Hamilton	5,527,160	9,302,280	2,538,425	3,173,350	610,876
Fostoria	Seneca	57,054	2,597,945	1,743,406	2,212,299	40,688
Franklin	Warren	1,862,320	4,507,641	1,539,340	1,886,723	143,769
Fremont	Sandusky	2,862,646	4,252,031	1,172,980	1,576,731	43,657
Gahanna	Franklin	19,949,843	27,057,652	4,990,337	7,522,136	7,911,283
Garfield Heights	Cuyahoga	0	11,060,872	10,662,820	12,487,709	8,434
Geneva	Ashtabula	284,661	1,776,013	977,973	1,194,647	123,379
Girard	Trumbull	0	1,004,853	838,755	2,443,713	6,829
Grandview Heights	Franklin	937,145	3,734,864	1,934,546	2,405,368	280,941
Green	Summit	5,318,573	10,792,306	3,393,246	4,287,104	226,997
Greenville	Darke	1,490,606	4,326,865	1,858,023	2,079,744	318,159
Grove City	Franklin	15,799,646	22,966,274	5,489,806	6,449,776	3,810,321
Hamilton	Butler	6,773,916	15,808,242	5,273,066	7,946,979	567,672
Harrison	Hamilton	299,477	2,202,873	1,306,974	1,513,808	226,613
Heath	Licking	2,123,607	3,719,398	862,988	1,035,493	120,024
Highland Heights	Cuyahoga	2,792,273	5,045,319	1,152,777	1,792,479	169,905
Hillard	Franklin	2,297,453	5,979,543	2,451,849	3,229,885	295,376
Hillsboro	Highland	716,466	2,837,537	818,476	1,033,914	121,536
Hubbard	Trumbull	197,186	1,004,815	525,177	615,653	59,229
Huber Heights	Montgomery	3,430,027	8,506,402	2,534,939	2,914,275	775,096
Hudson	Summit	6,221,285	12,105,228	3,475,012	4,153,912	653,683
Independence	Cuyahoga	3,427,204	11,114,438	2,263,427	3,309,244	422,535
Kent	Portage	6,740,663	11,318,729	2,224,117	2,540,407	732,394
Kettering	Montgomery	18,990,561	34,624,284	11,350,898	13,864,941	2,310,521
Lakewood	Cuyahoga	1,029,179	20,718,364	14,781,861	17,094,009	124,134
Lancaster	Fairfield	2,685,743	8,897,658	3,420,149	4,621,566	336,003
Lebanon	Warren	1,511,565	5,528,195	1,749,610	2,103,239	1,790,633
Lima	Allen	3,788,966	10,478,422	3,427,352	4,978,109	308,064
Logan	Hocking	137,016	999,171	488,743	752,393	1,399
London	Madison	286,216	2,017,341	1,031,270	1,220,964	69,128
Lorain	Lorain	97,449	8,927,659	5,279,894	9,438,219	80,690
Lyndhurst	Cuyahoga	4,994,784	10,037,696	4,273,965	4,772,296	350,924
Mansfield	Richland	673,405	6,134,663	3,972,165	6,620,789	727,717
Maple Heights	Cuyahoga	136,607	5,572,787	3,999,135	4,746,090	249,089
Marietta	Washington	1,023,912	3,183,475	748,213	1,298,274	528,995
Marion	Marion	2,338,543	7,563,889	2,733,780	3,721,456	115,494
Martins Ferry	Belmont	115,830	1,102,025	589,669	676,061	112,888
Marysville	Union	2,689,980	6,642,205	2,097,222	2,342,117	266,330
Mason City	Warren	10,561,878	18,384,399	4,016,700	10,856,063	6,148,247
Massillon	Stark	540,153	5,599,800	2,966,313	3,596,656	105,529
Maumee	Lucas	521,934	3,346,997	1,375,229	2,188,881	435,881
Mayfield Heights	Cuyahoga	11,915,728	19,605,771	5,385,927	10,204,887	88,906
Mentor	Lake	14,336,989	28,115,282	6,466,487	10,434,561	1,973,554
Mentor-On-The-Lake	Lake	411,681	1,376,892	874,925	965,363	428,474
Miamisburg	Montgomery	3,882,769	7,830,007	2,113,950	2,578,877	1,303,101
Middleburg Hts	Cuyahoga	3,393,579	7,676,001	2,373,710	2,875,420	120,798
Middletown	Butler	5,163,993	15,435,857	7,170,846	9,073,701	355,386

Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$0	(\$560,223)	(\$528,550)
0	(812,786)	(718,884)
0	1,354,879	1,357,879
0	3,807,061	4,118,833
0	1,784,421	2,015,212
0	3,678,477	7,516,156
0	3,776,581	3,994,476
0	7,828,194	7,950,070
0	5,658,786	6,427,234
0	1,647,926	2,111,612
0	5,854,174	6,224,721
0	5,518,054	6,128,930
0	344,958	385,646
0	2,477,149	2,620,918
0	2,631,643	2,675,300
1,488,346	10,135,887	19,535,516
0	(1,435,271)	(1,426,837)
0	457,987	581,366
0	(1,445,689)	(1,438,860)
0	1,048,555	1,329,496
0	6,278,205	6,505,202
0	1,928,962	2,247,121
0	12,706,177	16,516,498
0	7,293,591	7,861,263
0	462,452	689,065
0	2,563,881	2,683,905
0	3,082,935	3,252,840
0	2,454,282	2,749,658
0	1,682,087	1,803,623
0	329,933	389,162
0	4,817,031	5,592,127
0	7,297,633	7,951,316
0	7,382,659	7,805,194
0	8,045,928	8,778,322
2,000,000	16,448,822	20,759,343
0	3,500,221	3,624,355
0	3,940,089	4,276,092
0	1,634,323	3,424,956
0	5,192,249	5,500,313
0	245,379	246,778
0	727,249	796,377
0	(591,250)	(510,560)
0	4,914,476	5,265,400
0	(1,213,843)	(486,126)
0	577,608	826,697
0	1,356,206	1,885,201
0	3,726,939	3,842,433
0	313,076	425,964
0	4,033,758	4,300,088
0	1,380,089	7,528,336
0	1,897,615	2,003,144
0	722,235	1,158,116
0	9,311,978	9,400,884
0	15,707,167	17,680,721
0	(16,945)	411,529
226,869	3,721,160	5,251,130
0	4,679,783	4,800,581
0	6,006,770	6,362,156
		Continued

Summary Data from the General Fund Balance Sheet
As of December 31, 2004
All Cities Report Under GAAP

Continued

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Milford	Clermont	\$2,791,791	\$4,186,933	\$924,718	\$1,107,500	\$128,204
Monroe	Butler	503,765	2,144,741	0	732,935	6,583
Montgomery	Hamilton	9,541,420	12,398,942	2,051,895	2,311,180	303,486
Moraine	Montgomery	10,660,165	14,836,298	1,732,296	2,561,370	315,811
Mount Healthy	Hamilton	233,741	1,309,320	717,171	870,937	0
Mount Vernon	Knox	113,699	4,332,860	1,659,046	2,021,008	270,566
Munroe Falls	Summit	613,792	1,268,621	421,641	504,098	17,654
Napoleon	Henry	1,546,964	3,854,594	1,522,656	1,804,229	160,550
Nelsonville	Athens	392,743	773,823	272,993	372,027	31,387
New Carlisle	Clark	116,807	821,391	297,446	832,566	43,104
New Philadelphia	Tuscarawas	599,426	3,458,813	1,922,450	2,158,951	91,422
Newark	Licking	1,680,386	6,509,014	3,342,266	5,068,740	487,274
North Canton	Stark	7,495,295	10,023,971	1,479,563	1,718,250	58,705
North Olmsted	Cuyahoga	1,531,536	11,118,718	6,770,805	7,285,894	165,032
North Ridgeville	Lorain	822,021	2,604,875	1,404,400	1,692,739	212,814
North Royalton	Cuyahoga	1,960,061	6,077,246	2,222,312	2,762,822	253,293
Northwood	Wood	299,573	1,617,281	709,445	1,029,824	67,303
Norton	Summit	394,406	1,878,446	772,497	1,084,772	44,672
Norwalk	Huron	2,387,277	4,770,449	964,470	1,243,748	194,286
Oakwood	Montgomery	766,186	11,311,045	3,052,107	6,613,805	447,821
Oberlin	Lorain	4,819,707	6,567,096	740,969	1,002,222	245,828
Ontario	Richland	769,467	2,274,971	1,003,263	1,104,557	156,260
Oregon	Lucas	5,509,663	9,887,186	1,969,369	2,713,017	860,972
Orrville	Wayne	918,908	2,445,419	758,251	1,002,680	34,228
Oxford	Butler	3,058,899	5,886,568	1,816,001	2,179,663	408,019
Painesville	Lake	1,908,184	6,184,820	1,394,949	2,899,788	672,828
Parma Heights	Cuyahoga	244,089	7,872,681	5,982,768	6,633,773	99,186
Pataskala	Licking	924,732	1,855,822	889,413	957,177	10,128
Pepper Pike	Cuyahoga	6,099,222	11,169,935	1,771,521	2,241,858	359,861
Perrysburg	Wood	2,540,148	6,122,208	2,100,709	2,707,611	307,727
Pickerington	Fairfield	1,245,071	2,628,070	957,289	1,109,981	63,162
Piqua	Miami	6,218,697	9,533,023	1,566,459	2,838,092	867,692
Port Clinton	Ottawa	446,402	2,028,964	1,042,601	1,214,647	83,829
Portsmouth	Scioto	130,895	4,078,829	2,265,074	2,810,359	97,635
Powell	Delaware	4,339,945	5,788,497	1,093,949	1,166,858	175,084
Reynoldsburg	Franklin	3,636,773	6,915,126	1,189,697	2,066,435	142,006
Rittman	Wayne	732,474	1,664,195	615,527	799,882	456,318
Rocky River	Cuyahoga	4,238,132	11,237,658	5,288,234	5,705,488	118,309
Rossford	Wood	261,390	1,751,055	845,139	1,191,167	89,031
Salem	Columbiana	587,131	1,860,692	817,712	954,590	183,282
Sandusky	Erie	2,856,842	8,265,007	4,820,156	5,783,755	182,408
Seven Hills	Cuyahoga	1,808,549	3,251,701	1,145,472	1,653,757	159,628
Shaker Heights	Cuyahoga	7,916,868	23,885,951	11,536,581	16,087,862	620,813
Sharonville	Hamilton	2,168,809	7,222,045	1,868,709	2,569,701	144,599
Sheffield Lake	Lorain	350,341	1,505,264	952,021	1,144,387	41,205
Shelby	Richland	245,536	1,250,063	584,082	711,503	114,853
Sidney	Shelby	3,417,638	6,040,157	2,141,200	2,964,970	180,949
Solon	Cuyahoga	24,334,122	31,158,876	1,619,306	2,827,051	2,892,935
South Euclid	Cuyahoga	4,002,649	11,832,791	7,026,406	7,879,784	151,359
Springboro	Warren	2,351,010	4,926,878	895,841	1,297,404	740,214
Springdale	Hamilton	3,174,784	10,297,873	3,627,197	4,860,183	693,491
Springfield	Clark	1,874,718	10,361,873	4,328,422	7,568,220	435,197
St. Bernard	Hamilton	2,654,706	4,943,024	797,377	1,356,988	54,242
St. Clairsville	Belmont	1,363,795	1,902,410	457,741	471,182	16,849
St. Marys	Auglaize	3,848,883	5,111,522	826,537	917,765	160,012
Stow	Summit	4,549,679	11,980,390	5,467,945	6,183,144	570,919
Streetsboro	Portage	356,359	3,296,259	1,873,053	2,371,563	253,945
Sylvania	Lucas	684,027	3,238,727	1,816,072	2,208,964	383,272

Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$0	\$2,951,229	\$3,079,433
0	1,405,223	1,411,806
0	9,784,276	10,087,762
0	11,959,117	12,274,928
0	438,383	438,383
0	2,041,286	2,311,852
0	746,869	764,523
0	1,889,815	2,050,365
0	370,409	401,796
0	(54,279)	(11,175)
0	1,208,440	1,299,862
0	953,000	1,440,274
0	8,247,016	8,305,721
0	3,667,792	3,832,824
0	699,322	912,136
0	3,061,131	3,314,424
0	520,154	587,457
0	749,002	793,674
0	3,332,415	3,526,701
0	4,249,419	4,697,240
0	5,319,046	5,564,874
0	1,014,154	1,170,414
0	6,313,197	7,174,169
0	1,408,511	1,442,739
0	3,298,886	3,706,905
0	2,612,204	3,285,032
0	1,139,722	1,238,908
0	888,517	898,645
0	8,568,216	8,928,077
0	3,106,870	3,414,597
0	1,454,927	1,518,089
0	5,827,239	6,694,931
0	730,488	814,317
0	1,170,835	1,268,470
0	4,446,555	4,621,639
0	4,706,685	4,848,691
0	407,995	864,313
0	5,413,861	5,532,170
0	470,857	559,888
0	722,820	906,102
0	2,298,844	2,481,252
0	1,438,316	1,597,944
0	7,177,276	7,798,089
0	4,507,745	4,652,344
0	319,672	360,877
0	423,707	538,560
0	2,894,238	3,075,187
0	25,438,890	28,331,825
2,846	3,798,802	3,953,007
0	2,889,260	3,629,474
827,470	3,916,729	5,437,690
1,200,000	1,158,456	2,793,653
0	3,531,794	3,586,036
0	1,414,379	1,431,228
0	4,033,745	4,193,757
0	5,226,327	5,797,246
0	670,751	924,696
0	646,491	1,029,763
		Continued

Summary Data from the General Fund Balance Sheet
As of December 31, 2004
All Cities Report Under GAAP

Continued

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Tallmadge	Summit	\$1,358,993	\$4,365,738	\$1,819,486	\$2,299,443	\$141,361
Tiffin	Seneca	760,111	4,117,176	942,251	2,942,328	210,808
Tipp City	Miami	2,594,757	3,743,974	553,892	777,621	227,633
Toledo	Lucas	3,008,000	52,821,000	17,488,000	43,521,000	4,395,000
Toronto	Jefferson	0	627,095	528,591	587,240	0
Trenton	Butler	1,197,648	2,178,130	727,229	812,796	123,928
Trotwood	Montgomery	987,785	5,745,471	3,594,222	4,265,430	129,249
Troy	Miami	34,900,959	39,056,925	2,424,892	3,434,406	532,272
Twinsburg	Summit	4,966,010	8,461,547	879,811	1,771,171	282,001
Uhrichsville	Tuscarawas	602,947	1,604,905	653,767	714,000	0
Union	Montgomery	122,955	418,414	241,387	358,808	9,891
University Heights	Cuyahoga	27,667	6,481,790	5,198,878	6,788,080	159,395
Upper Arlington	Franklin	21,627,901	36,974,963	11,616,853	12,865,930	1,928,937
Upper Sandusky	Wyandot	27,153	1,254,732	481,252	699,801	2,891
Urbana	Champaign	451,346	1,966,479	789,732	1,188,006	39,467
Vandalia	Montgomery	11,728,735	17,879,806	4,257,563	4,885,835	2,202,106
Vermilion	Erie	380,682	3,901,890	2,282,451	2,630,233	638,283
Wadsworth	Medina	2,961,976	5,018,900	1,177,134	1,557,334	513,863
Wapakoneta	Auglaize	782,675	2,477,592	1,292,066	1,540,304	38,253
Warren	Trumbull	3,328,951	8,477,493	2,230,733	3,301,263	598,009
Warrensville Heights	Cuyahoga	382,721	4,601,852	2,522,621	3,683,847	2,278
Washington	Fayette	872,388	3,002,293	1,281,576	1,701,089	35,818
Wauseon	Fulton	896,800	2,312,064	474,337	624,838	199,838
West Carrollton	Montgomery	2,109,854	3,702,022	794,634	1,218,133	60,456
Westerville	Franklin	12,236,279	27,913,229	5,680,885	6,627,842	6,945,451
Westlake	Cuyahoga	16,773,944	38,244,867	10,638,133	11,647,052	6,815,484
Whitehall	Franklin	2,950,299	7,217,872	1,409,651	2,849,441	2,420,958
Wickliffe	Lake	8,634,031	13,688,035	3,585,157	4,261,127	60,096
Willoughby	Lake	4,875,528	13,712,429	4,291,776	5,774,164	2,148,683
Willowick	Lake	1,704,364	6,029,617	3,934,495	4,176,694	224,654
Wilmington	Clinton	2,290,381	4,697,649	978,592	1,219,560	137,709
Wooster	Wayne	11,568,468	15,885,409	2,523,319	3,710,835	2,569,468
Worthington	Franklin	2,315,065	6,439,779	1,923,266	3,320,786	359,371
Wyoming	Hamilton	2,487,372	6,007,238	3,178,043	3,531,568	74,904
Xenia	Greene	2,364,750	7,673,912	2,659,722	3,613,668	192,182
Youngstown	Mahoning	20,453	7,230,832	3,535,555	6,749,721	137,928
Zanesville	Muskingum	1,867,701	5,513,881	1,999,089	2,450,933	164,546

Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$0	\$1,924,934	\$2,066,295
0	964,040	1,174,848
0	2,738,720	2,966,353
4,905,000	0	9,300,000
0	39,855	39,855
0	1,241,406	1,365,334
0	1,350,792	1,480,041
0	35,090,247	35,622,519
0	6,408,375	6,690,376
0	890,905	890,905
0	49,715	59,606
0	(465,685)	(306,290)
0	22,180,096	24,109,033
0	552,040	554,931
0	739,006	778,473
0	10,791,865	12,993,971
0	633,374	1,271,657
0	2,947,703	3,461,566
0	899,035	937,288
0	4,578,221	5,176,230
0	915,727	918,005
0	1,265,386	1,301,204
0	1,487,388	1,687,226
0	2,423,433	2,483,889
0	14,339,936	21,285,387
7,969,632	11,812,699	26,597,815
644,098	1,303,375	4,368,431
0	9,366,812	9,426,908
0	5,789,582	7,938,265
0	1,628,269	1,852,923
0	3,340,380	3,478,089
0	9,605,106	12,174,574
0	2,759,622	3,118,993
0	2,400,766	2,475,670
0	3,868,062	4,060,244
0	343,183	481,111
0	2,898,402	3,062,948

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2004
All Cities Reporting Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Akron	Summit	\$155,488,052	\$470,644,008	\$158,196,184	\$248,508,202	\$37,272,400
Alliance	Stark	5,034,581	13,111,777	3,598,472	4,340,316	2,565,687
Amherst	Lorain	11,161,809	15,234,747	3,009,196	4,290,919	2,659,957
Ashland	Ashland	3,704,377	8,505,319	3,111,136	4,674,827	419,686
Ashtabula	Ashtabula	3,003,192	10,102,707	5,829,799	6,470,257	846,581
Athens	Athens	7,186,886	11,233,714	1,792,842	5,245,677	3,551,711
Aurora	Portage	12,533,957	20,830,133	6,472,828	7,480,989	6,343,022
Avon	Lorain	13,029,774	23,172,273	8,387,464	10,690,441	3,515,769
Barberton	Summit	7,978,450	14,989,647	3,377,229	6,522,855	2,101,583
Bay village	Cuyahoga	9,478,698	18,817,406	8,270,346	10,816,302	5,011,506
Beachwood	Cuyahoga	41,243,336	56,029,840	10,698,991	13,822,659	3,984,881
Beavercreek	Greene	9,035,312	25,852,414	15,114,500	17,434,794	2,583,218
Bedford	Cuyahoga	12,939,276	21,216,859	6,923,307	8,466,203	1,302,123
Bedford Heights	Cuyahoga	3,301,116	11,440,295	5,529,291	6,960,920	401,284
Bellbrook	Greene	3,104,856	3,801,660	2,327,060	2,535,029	202,783
Bellefontaine	Logan	6,014,568	8,581,699	1,287,076	1,829,487	374,934
Bellevue	Huron	5,538,990	10,650,229	4,103,139	4,306,255	3,725,919
Belpre	Washington	567,589	1,502,741	539,378	629,417	27,345
Berea	Cuyahoga	6,407,927	16,373,278	7,736,946	9,681,584	226,722
Bexley	Franklin	6,258,383	11,528,051	2,981,868	3,652,784	1,107,679
Blue Ash	Hamilton	14,582,475	22,635,368	4,239,856	17,655,798	4,979,570
Bowling Green	Wood	19,662,869	29,699,843	5,473,997	8,065,168	6,036,370
Brecksville	Cuyahoga	18,138,981	31,109,485	9,827,072	11,922,715	8,314,623
Broadview Heights	Cuyahoga	5,782,819	20,306,248	12,661,969	13,917,461	253,599
Brook Park	Cuyahoga	21,014,803	28,178,849	3,911,735	5,054,059	2,310,948
Brooklyn	Cuyahoga	4,511,124	12,323,981	3,451,671	4,508,794	3,101,136
Brookville	Montgomery	1,664,085	2,511,124	311,973	492,369	209,109
Brunswick	Medina	19,261,252	33,335,819	8,490,735	18,001,992	6,425,190
Bryan	Williams	6,684,916	12,349,879	2,884,909	3,500,025	1,823,932
Bucyrus	Crawford	4,485,527	7,725,128	2,311,286	2,758,895	2,554,434
Cambridge	Guernsey	2,882,971	7,702,866	3,197,296	3,959,224	335,471
Canfield	Mahoning	3,917,945	6,684,324	1,227,790	2,057,601	729,893
Canton	Stark	17,541,379	48,361,847	16,988,862	23,204,139	13,592,356
Celina	Mercer	801,790	2,807,449	1,360,572	2,426,957	548,477
Centerville	Montgomery	15,138,420	35,578,451	17,388,466	18,166,450	3,895,280
Chardon	Geauga	2,125,082	4,356,788	1,679,741	3,715,308	1,545,964
Cheviot	Hamilton	1,037,739	2,956,572	1,355,731	1,769,914	14,046
Chillicothe	Ross	5,242,059	11,943,783	2,944,927	6,541,972	519,809
Cincinnati	Hamilton	340,349,000	499,505,000	92,254,000	173,996,000	172,689,000
Circleville	Pickaway	4,478,497	10,144,618	2,736,644	3,323,102	2,433,025
Clayton	Montgomery	5,853,803	9,088,194	2,942,364	7,799,379	320,977
Cleveland	Cuyahoga	248,673,000	729,958,000	129,404,000	288,355,000	285,380,000
Cleveland Heights	Cuyahoga	11,001,438	38,189,307	21,709,450	27,813,432	3,187,282
Clyde	Sandusky	1,398,915	3,409,878	907,456	1,305,233	136,477
Columbus	Franklin	511,229,000	784,961,000	197,148,000	272,065,000	276,709,000
Conneaut	Ashtabula	2,144,597	8,013,068	4,277,044	5,000,861	336,964
Cortland	Trumbull	771,392	3,285,606	2,420,352	2,524,757	6,586
Coshocton	Coshocton	1,269,319	3,358,430	1,505,999	1,740,176	356,567
Crestline	Crawford	1,388,614	2,707,658	1,065,760	1,366,013	319,250
Cuyahoga Falls	Summit	11,414,566	42,054,387	16,684,063	29,706,972	6,605,984
Dayton	Montgomery	59,839,751	145,135,927	34,910,207	49,837,816	55,704,625
Deer Park	Hamilton	604,626	1,551,027	785,367	975,761	0
Defiance	Defiance	3,729,513	9,159,385	1,910,601	3,461,400	2,591,475
Delaware	Delaware	8,430,642	15,564,913	4,088,833	7,073,956	1,466,411
Delphos	Allen	698,273	1,253,477	0	218,530	47,401
Dover	Tuscarawas	2,023,298	5,006,692	2,369,530	5,728,645	220,452
Dublin	Franklin	58,604,891	125,484,404	0	70,564,327	22,424,548

Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$0	\$184,863,406	\$222,135,806
0	6,205,774	8,771,461
0	8,283,871	10,943,828
0	3,410,806	3,830,492
212,000	2,573,869	3,632,450
0	2,436,326	5,988,037
0	7,006,122	13,349,144
0	8,966,063	12,481,832
0	6,365,209	8,466,792
0	2,989,598	8,001,104
0	38,222,300	42,207,181
0	5,834,402	8,417,620
0	11,448,533	12,750,656
0	4,078,091	4,479,375
0	1,063,848	1,266,631
0	6,377,278	6,752,212
0	2,618,055	6,343,974
0	845,979	873,324
0	6,464,972	6,691,694
0	6,767,588	7,875,267
0	0	4,979,570
0	15,598,305	21,634,675
0	10,872,147	19,186,770
0	6,135,188	6,388,787
0	20,813,842	23,124,790
0	4,714,051	7,815,187
0	1,809,646	2,018,755
0	8,908,637	15,333,827
0	7,025,922	8,849,854
0	2,411,799	4,966,233
0	3,408,171	3,743,642
0	3,896,830	4,626,723
0	11,565,352	25,157,708
0	(167,985)	380,492
0	13,516,721	17,412,001
0	(904,484)	641,480
0	1,172,612	1,186,658
0	4,882,002	5,401,811
0	152,820,000	325,509,000
0	4,388,491	6,821,516
0	967,838	1,288,815
0	156,223,000	441,603,000
0	7,188,593	10,375,875
0	1,968,168	2,104,645
0	236,187,000	512,896,000
0	2,675,243	3,012,207
0	754,263	760,849
0	1,261,687	1,618,254
0	1,022,395	1,341,645
0	5,741,431	12,347,415
2,561,198	37,032,288	95,298,111
0	575,266	575,266
0	3,106,510	5,697,985
0	7,024,546	8,490,957
0	987,546	1,034,947
0	(942,405)	(721,953)
1,299,309	31,196,220	54,920,077

Continued

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
East Liverpool	Columbiana	\$993,158	\$4,704,349	\$2,829,946	\$3,269,486	\$2,458,010
East Palestine	Columbiana	160,611	4,714,143	872,898	3,925,418	177,738
Eastlake	Lake	2,147,004	12,936,112	6,647,446	9,515,422	748,111
Eaton	Preble	4,821,020	6,847,864	1,392,104	1,873,669	13,000
Elyria	Lorain	8,804,646	27,496,932	8,912,846	18,226,060	10,578,404
Englewood	Montgomery	8,375,846	13,029,222	2,985,401	6,506,893	2,593,477
Euclid	Cuyahoga	10,580,876	37,589,626	13,537,828	17,586,367	9,577,521
Fairborn	Greene	6,416,552	17,462,457	9,102,474	10,572,032	961,850
Fairfield	Butler	25,102,328	37,365,703	9,921,042	11,642,533	6,634,020
Fairlawn	Summit	12,541,290	18,575,466	4,440,337	5,228,197	1,345,852
Fairview Park	Cuyahoga	3,685,018	11,364,101	6,157,886	7,573,260	822,464
Findlay	Hancock	12,775,602	22,187,585	5,220,814	7,583,034	3,664,241
Forest Park	Hamilton	10,459,526	18,325,810	6,301,037	7,382,625	1,109,241
Fostoria	Seneca	2,129,714	7,781,606	3,552,659	4,176,941	2,543,958
Franklin	Warren	4,097,463	11,190,573	5,744,503	7,122,706	172,263
Fremont	Sandusky	12,383,995	16,829,367	2,115,255	2,688,302	1,085,642
Gahanna	Franklin	29,126,077	38,256,704	6,887,928	9,718,888	8,949,996
Garfield Heights	Cuyahoga	4,909,899	23,279,226	17,610,967	21,150,491	19,135
Geneva	Ashtabula	840,327	3,777,254	1,970,966	3,449,928	487,337
Girard	Trumbull	215,666	4,080,588	2,404,373	4,229,114	12,115
Grandview Heights	Franklin	1,870,175	5,624,267	2,816,286	3,322,476	343,466
Green	Summit	42,285,192	66,538,461	21,399,383	23,671,673	3,893,355
Greenville	Darke	2,733,397	6,218,005	2,091,804	2,594,892	891,877
Grove City	Franklin	33,108,771	43,346,490	7,923,795	26,589,329	14,389,491
Hamilton	Butler	21,481,941	38,613,420	11,059,878	22,500,350	5,817,105
Harrison	Hamilton	5,798,715	8,979,545	2,433,454	2,925,106	982,162
Heath	Licking	5,688,668	8,791,212	1,911,584	2,299,582	1,415,955
Highland Heights	Cuyahoga	6,096,868	19,799,767	12,578,508	14,682,450	285,020
Hillard	Franklin	11,373,126	17,379,436	3,922,484	6,620,889	3,343,331
Hillsboro	Highland	1,841,440	5,407,275	1,312,904	2,033,544	1,029,271
Hubbard	Trumbull	468,323	1,593,746	766,974	890,382	108,278
Huber Heights	Montgomery	17,608,539	41,437,239	19,791,567	25,334,449	2,313,603
Hudson	Summit	18,593,389	30,280,345	8,949,960	11,353,048	2,820,680
Independence	Cuyahoga	18,764,156	28,106,704	3,598,815	8,037,985	10,400,026
Kent	Portage	14,736,259	29,132,488	6,684,676	12,743,839	3,107,848
Kettering	Montgomery	26,557,733	48,367,291	16,111,409	19,924,112	7,486,739
Lakewood	Cuyahoga	11,400,631	40,840,652	21,139,790	25,484,839	6,224,343
Lancaster	Fairfield	6,775,686	18,090,505	6,314,838	8,853,701	2,808,537
Lebanon	Warren	13,755,336	21,776,783	5,219,162	9,769,729	3,456,725
Lima	Allen	7,994,514	24,526,078	10,432,878	13,182,160	2,704,458
Logan	Hocking	991,185	2,426,745	840,986	1,125,785	172,580
London	Madison	1,756,047	5,840,804	1,959,430	3,141,217	1,495,645
Lorain	Lorain	10,376,426	50,428,554	14,276,546	19,663,232	21,264,709
Lyndhurst	Cuyahoga	16,407,598	24,782,416	7,267,132	9,387,791	1,748,748
Mansfield	Richland	10,737,832	29,461,910	1,599,410	19,317,013	6,738,274
Maple Heights	Cuyahoga	2,924,710	17,710,011	9,666,567	13,529,192	330,720
Marietta	Washington	5,837,741	11,203,527	2,975,757	4,358,005	1,656,530
Marion	Marion	4,766,723	13,890,040	4,754,842	7,096,511	1,580,612
Martins Ferry	Belmont	3,404,837	5,703,149	1,750,929	2,889,041	297,209
Marysville	Union	7,104,124	12,138,805	2,870,352	3,267,877	2,844,392
Mason City	Warren	23,826,491	38,669,373	10,772,157	18,041,535	7,055,860
Massillon	Stark	4,274,255	15,755,492	5,278,248	6,539,542	5,163,139
Maumee	Lucas	10,967,318	34,677,550	3,027,655	5,339,444	7,303,685
Mayfield Heights	Cuyahoga	22,032,987	31,574,753	6,838,030	12,359,974	849,637
Mentor	Lake	19,067,139	50,088,737	23,290,875	28,451,460	3,222,755
Mentor-On-The-Lake	Lake	1,079,645	3,708,554	2,506,551	3,580,735	624,334
Miamisburg	Montgomery	12,946,674	19,167,362	4,062,753	5,045,623	1,665,804

Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$0	(\$1,023,147)	\$1,434,863
0	610,987	788,725
0	2,672,579	3,420,690
0	4,961,195	4,974,195
0	(1,307,532)	9,270,872
0	3,928,852	6,522,329
0	10,425,738	20,003,259
0	5,928,575	6,890,425
0	19,089,150	25,723,170
0	12,001,417	13,347,269
0	2,968,377	3,790,841
0	10,940,310	14,604,551
0	9,833,944	10,943,185
0	1,060,707	3,604,665
0	3,895,604	4,067,867
350,748	12,704,675	14,141,065
1,488,346	18,099,474	28,537,816
	2,109,600	2,128,735
0	(160,011)	327,326
0	(160,641)	(148,526)
0	1,958,325	2,301,791
0	38,973,433	42,866,788
0	2,731,236	3,623,113
0	2,367,670	16,757,161
0	10,295,965	16,113,070
0	5,072,277	6,054,439
0	5,075,675	6,491,630
0	4,832,297	5,117,317
0	7,415,216	10,758,547
0	2,344,460	3,373,731
0	595,086	703,364
0	13,789,187	16,102,790
0	16,106,617	18,927,297
0	9,668,693	20,068,719
1,798,054	11,482,747	16,388,649
2,000,000	18,956,440	28,443,179
0	9,131,470	15,355,813
0	6,428,267	9,236,804
0	8,550,329	12,007,054
0	8,639,460	11,343,918
0	1,128,380	1,300,960
0	1,203,942	2,699,587
0	9,500,613	30,765,322
0	13,645,877	15,394,625
0	3,406,623	10,144,897
0	3,850,099	4,180,819
0	5,188,992	6,845,522
0	5,212,917	6,793,529
0	2,516,899	2,814,108
0	6,026,536	8,870,928
0	13,571,978	20,627,838
0	4,052,811	9,215,950
0	22,034,421	29,338,106
0	18,365,142	19,214,779
0	18,414,522	21,637,277
0	(496,515)	127,819
226,869	12,229,066	14,121,739
		Continued

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2004
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City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Middleburg Hts	Cuyahoga	\$7,202,093	\$16,094,733	\$5,774,397	\$7,265,061	\$503,119
Middletown	Butler	20,094,156	49,647,503	22,572,477	29,749,701	5,188,893
Milford	Clermont	5,111,690	8,135,259	2,427,265	4,897,480	429,083
Monroe	Butler	2,315,174	8,143,417	4,314,262	6,982,741	28,296
Montgomery	Hamilton	19,347,282	29,006,503	8,437,528	8,858,236	4,311,084
Moraine	Montgomery	19,872,206	25,353,223	2,166,521	4,807,705	1,230,966
Mount Healthy	Hamilton	428,515	2,149,871	1,339,762	1,528,469	0
Mount Vernon	Knox	2,283,656	8,727,618	3,397,647	4,293,707	866,464
Munroe Falls	Summit	2,000,317	3,468,982	1,075,869	1,182,168	26,416
Napoleon	Henry	4,889,938	9,592,960	3,378,651	4,489,468	1,017,850
Nelsonville	Athens	2,346,103	3,139,914	613,483	730,850	38,587
New Carlisle	Clark	368,007	1,606,926	747,907	3,359,422	168,699
New Philadelphia	Tuscarawas	3,180,507	9,364,036	4,434,109	4,895,388	299,540
Newark	Licking	11,160,628	26,713,712	9,898,206	18,425,349	5,177,042
North Canton	Stark	9,851,039	13,389,578	2,242,801	2,851,720	423,792
North Olmsted	Cuyahoga	10,899,359	29,587,965	13,596,109	14,894,792	768,990
North Ridgeville	Lorain	4,706,881	15,564,049	9,638,927	11,191,250	759,645
North Royalton	Cuyahoga	9,427,184	19,383,951	7,319,073	12,341,880	6,990,007
Northwood	Wood	2,437,362	4,970,769	1,352,763	2,442,683	204,359
Norton	Summit	2,980,501	6,790,133	2,691,148	3,933,544	1,203,178
Norwalk	Huron	11,352,194	16,018,412	2,190,267	2,965,988	6,280,926
Oakwood	Montgomery	13,059,043	17,266,384	3,405,922	7,096,804	788,922
Oberlin	Lorain	74,055,813	11,316,579	1,393,686	2,380,322	1,192,173
Ontario	Richland	8,423,224	10,478,688	1,269,956	1,650,715	845,031
Oregon	Lucas	16,826,519	35,170,372	15,465,762	17,931,926	2,831,976
Orrville	Wayne	3,901,170	6,129,465	1,086,899	2,052,553	292,234
Oxford	Butler	11,305,744	17,138,657	2,199,535	5,296,895	3,541,641
Painesville	Lake	5,862,856	12,264,581	2,206,826	7,170,139	2,306,793
Parma Heights	Cuyahoga	5,460,112	15,345,621	7,867,228	19,065,274	127,214
Pataskala	Licking	1,642,815	4,674,508	2,810,901	3,237,019	77,727
Pepper Pike	Cuyahoga	11,548,733	19,499,539	4,629,733	10,122,429	4,259,201
Perrysburg	Wood	4,758,401	11,876,554	4,420,423	20,844,242	1,383,994
Pickerington	Fairfield	3,974,040	7,315,335	2,765,118	8,383,226	684,299
Piqua	Miami	7,656,501	13,489,335	2,396,382	5,078,062	1,333,440
Port Clinton	Ottawa	1,473,815	4,038,487	1,628,934	1,847,141	473,789
Portsmouth	Scioto	2,898,275	9,586,405	4,060,413	4,873,870	444,668
Powell	Delaware	8,922,321	11,506,768	2,185,043	9,493,787	1,480,585
Reynoldsburg	Franklin	10,785,688	16,762,499	3,016,331	4,267,900	4,859,409
Rittman	Wayne	1,577,611	3,246,621	1,235,029	1,481,762	544,519
Rocky River	Cuyahoga	16,725,003	28,063,746	9,031,282	10,935,248	2,076,803
Rossford	Wood	1,386,932	5,325,658	3,233,851	7,153,426	127,164
Salem	Columbiana	2,898,487	6,319,008	2,213,485	5,762,126	621,431
Sandusky	Erie	10,399,093	23,352,415	8,852,356	18,587,003	3,125,441
Seven Hills	Cuyahoga	9,427,781	15,517,039	5,088,807	5,949,610	567,455
Shaker Heights	Cuyahoga	44,691,661	70,296,721	18,388,553	32,633,783	19,155,198
Sharonville	Hamilton	14,536,694	20,943,490	2,756,255	6,796,505	2,419,034
Sheffield Lake	Lorain	1,116,707	4,060,921	2,601,370	2,923,761	116,914
Shelby	Richland	4,222,575	6,480,067	1,447,220	1,855,038	1,341,083
Sidney	Shelby	15,785,187	22,952,838	4,649,173	7,136,133	5,291,065
Solon	Cuyahoga	48,921,541	64,308,783	9,260,630	17,760,482	6,453,384
South Euclid	Cuyahoga	16,955,638	30,444,681	12,470,389	13,650,957	1,083,813
Springboro	Warren	6,387,912	15,213,743	6,474,766	13,964,757	1,672,318
Springdale	Hamilton	5,982,197	14,607,855	4,811,171	8,287,838	1,340,398
Springfield	Clark	16,047,275	55,375,361	24,281,422	30,058,307	16,400,808
St. Bernard	Hamilton	3,650,135	6,120,165	950,980	3,661,520	221,734
St. Clairsville	Belmont	2,359,023	5,033,327	1,999,013	2,306,350	497,977
St. Marys	Auglaize	10,864,362	14,296,655	1,457,964	2,698,422	2,022,065

Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$0	\$8,326,553	\$8,829,672
0	14,708,909	19,897,802
0	2,808,696	3,237,779
0	1,132,380	1,160,676
0	15,837,183	20,148,267
0	19,314,552	20,545,518
0	621,402	621,402
0	3,567,447	4,433,911
0	2,260,398	2,286,814
0	4,085,642	5,103,492
0	2,370,477	2,409,064
0	(1,921,195)	(1,752,496)
0	4,169,108	4,468,648
0	3,111,321	8,288,363
0	10,114,066	10,537,858
0	13,924,183	14,693,173
0	3,613,154	4,372,799
0	52,064	7,042,071
0	2,323,727	2,528,086
0	1,653,411	2,856,589
0	6,771,498	13,052,424
211,256	9,169,402	10,169,580
0	7,744,084	8,936,257
0	7,982,942	8,827,973
0	14,406,470	17,238,446
0	3,784,678	4,076,912
0	8,300,121	11,841,762
0	2,787,649	5,094,442
0	(3,846,867)	(3,719,653)
0	1,359,762	1,437,489
0	5,117,909	9,377,110
0	(10,351,682)	(8,967,688)
0	(1,752,190)	(1,067,891)
0	7,077,833	8,411,273
0	1,717,557	2,191,346
0	4,267,867	4,712,535
0	532,396	2,012,981
0	7,635,190	12,494,599
0	1,220,340	1,764,859
0	15,051,695	17,128,498
0	(1,954,932)	(1,827,768)
0	(64,549)	556,882
0	1,639,971	4,765,412
0	8,999,974	9,567,429
0	18,507,740	37,662,938
0	11,727,951	14,146,985
0	1,020,246	1,137,160
0	3,283,946	4,625,029
0	10,525,640	15,816,705
0	40,094,917	46,548,301
2,846	15,707,065	16,793,724
0	(423,332)	1,248,986
827,470	4,152,149	6,320,017
1,201,748	7,714,498	25,317,054
0	2,236,911	2,458,645
0	2,229,000	2,726,977
0	9,576,168	11,598,233
		Continued

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Stow	Summit	\$11,114,667	\$22,594,337	\$8,034,586	\$9,798,597	\$1,567,428
Streetsboro	Portage	1,448,374	6,196,755	3,078,119	5,164,969	1,067,309
Sylvania	Lucas	28,375,112	34,619,977	4,261,057	5,284,396	1,062,320
Tallmadge	Summit	2,105,577	7,877,932	4,263,174	5,383,656	246,481
Tiffin	Seneca	3,426,265	8,804,912	2,560,286	4,673,056	758,109
Tipp City	Miami	7,549,492	9,469,740	922,674	1,602,256	4,610,385
Toledo	Lucas	46,214,000	180,255,000	64,898,000	151,760,000	79,021,000
Toronto	Jefferson	201,991	1,835,473	1,318,140	1,401,120	142,136
Trenton	Butler	1,804,418	3,065,388	975,172	1,209,894	292,630
Trotwood	Montgomery	2,806,117	13,560,524	8,831,700	16,378,326	1,639,250
Troy	Miami	49,413,656	57,786,340	4,425,553	5,934,010	7,272,669
Twinsburg	Summit	16,134,268	21,708,703	2,372,342	3,723,286	2,038,916
Uhrichsville	Tuscarawas	1,828,774	3,208,406	988,201	1,111,088	0
Union	Montgomery	610,356	2,800,761	2,040,388	2,442,470	42,597
University Heights	Cuyahoga	108,996	9,163,729	7,047,801	9,101,409	238,253
Upper Arlington	Franklin	40,451,254	58,570,393	13,150,293	15,635,166	6,312,617
Upper Sandusky	Wyandot	916,182	3,032,364	1,146,501	1,449,661	237,775
Urbana	Champaign	3,547,423	6,021,809	1,250,979	2,145,844	174,238
Vandalia	Montgomery	15,676,258	22,971,973	4,931,063	6,069,149	3,127,889
Vermilion	Erie	3,647,947	8,402,491	3,340,352	3,984,919	829,343
Wadsworth	Medina	9,341,632	16,124,707	3,662,480	4,968,926	1,942,203
Wapakoneta	Auglaize	4,182,919	6,719,480	1,935,544	2,247,567	336,440
Warren	Trumbull	8,179,875	20,380,556	5,004,250	6,508,431	6,200,044
Warrensville Heights	Cuyahoga	3,276,964	9,876,975	4,805,233	12,425,383	21,690
Washington	Fayette	2,493,769	6,646,886	2,983,912	3,544,208	215,466
Wauseon	Fulton	2,591,072	5,170,456	581,008	744,689	749,238
West Carrollton	Montgomery	4,164,086	8,430,531	2,730,580	3,358,364	407,835
Westerville	Franklin	42,220,902	69,079,776	15,830,546	25,965,443	11,508,043
Westlake	Cuyahoga	60,456,476	88,748,896	16,116,341	30,202,416	10,120,610
Whitehall	Franklin	5,946,750	11,180,462	1,961,313	3,451,229	3,313,833
Wickliffe	Lake	12,401,656	19,124,318	3,969,704	4,687,102	166,131
Willoughby	Lake	18,397,347	33,321,237	7,760,537	14,739,421	9,653,737
Willowick	Lake	7,002,432	14,394,296	6,557,532	7,711,863	1,543,713
Wilmington	Clinton	4,271,060	9,538,638	3,047,835	4,174,124	761,154
Wooster	Wayne	16,823,108	24,926,561	6,017,628	7,404,571	3,615,642
Worthington	Franklin	16,276,436	23,094,684	3,100,346	5,483,765	2,755,264
Wyoming	Hamilton	5,921,424	10,025,489	3,529,252	4,113,469	1,011,102
Xenia	Greene	5,185,634	11,670,903	3,478,203	4,573,572	816,158
Youngstown	Mahoning	6,309,827	37,420,866	20,223,597	36,455,519	4,194,902
Zanesville	Muskingum	5,216,329	13,148,443	4,328,742	5,571,823	864,214

Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$0	\$11,228,312	\$12,795,740
0	(35,523)	1,031,786
0	28,273,261	29,335,581
0	2,247,795	2,494,276
0	3,373,747	4,131,856
0	3,257,099	7,867,484
5,121,000	(55,647,000)	28,495,000
0	292,217	434,353
0	1,562,864	1,855,494
0	(4,457,052)	(2,817,802)
0	44,579,661	51,852,330
0	15,946,501	17,985,417
0	2,097,318	2,097,318
0	315,694	358,291
0	(175,933)	62,320
0	36,622,610	42,935,227
0	1,344,928	1,582,703
0	3,701,727	3,875,965
0	13,774,935	16,902,824
0	3,588,229	4,417,572
0	9,213,578	11,155,781
0	4,135,473	4,471,913
0	7,672,081	13,872,125
0	(2,570,098)	(2,548,408)
0	2,887,212	3,102,678
0	3,676,529	4,425,767
0	4,664,332	5,072,167
0	31,606,290	43,114,333
7,969,632	40,456,238	58,546,480
644,098	3,771,302	7,729,233
0	14,271,085	14,437,216
0	8,928,079	18,581,816
0	5,138,720	6,682,433
0	4,603,360	5,364,514
0	13,906,348	17,521,990
0	14,855,655	17,610,919
0	4,900,918	5,912,020
0	6,281,173	7,097,331
0	(3,229,555)	965,347
0	6,712,406	7,576,620

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2004
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
Akron	Summit	\$16,654,891	\$71,086,789	\$21,854,554	\$14,714,667	\$0
Alliance	Stark	871,009	6,373,148	0	231,861	1,155,697
Amherst	Lorain	762,836	1,987,401	0	105,684	573,111
Ashland	Ashland	849,872	5,233,399	0	1,585,619	993,381
Ashtabula	Ashtabula	1,126,347	5,464,993	0	227,249	1,701,732
Athens	Athens	717,681	4,983,208	0	810,830	1,265,017
Aurora	Portage	1,195,401	8,197,311	1,185,962	178,295	517,560
Avon	Lorain	1,012,685	3,805,722	0	315,042	380,540
Barberton	Summit	1,370,227	10,352,591	0	897,755	3,569,535
Bay Village	Cuyahoga	3,385,930	4,154,585	0	26,971	2,489,476
Beachwood	Cuyahoga	3,364,917	16,952,888	0	857,811	3,216,306
Beavercreek	Greene	1,002,272	0	0	65,818	1,866,661
Bedford	Cuyahoga	2,460,280	8,884,087	0	399,798	1,676,851
Bedford Heights	Cuyahoga	1,801,819	8,387,988	20,333	3,079,438	726,183
Bellbrook	Greene	466,523	0	0	17,982	333,798
Bellefontaine	Logan	498,847	5,169,961	35,260	26,000	521,563
Bellevue	Huron	295,357	3,168,056	0	67,368	596,988
Belpre	Washington	273,596	702,298	0	117,698	214,512
Berea	Cuyahoga	1,676,220	6,668,271	231,349	464,755	1,425,517
Bexley	Franklin	624,003	4,947,051	0	0	6,175,825
Blue Ash	Hamilton	2,179,195	19,482,112	699,467	351,766	1,637,730
Bowling Green	Wood	1,432,511	5,325,910	2,046,760	1,175,580	2,636,198
Brecksville	Cuyahoga	1,782,200	11,069,033	0	74,459	1,300,230
Broadview Heights	Cuyahoga	7,366,205	0	0	589,184	552,677
Brook Park	Cuyahoga	2,039,816	16,279,489	349,222	855,370	1,353,432
Brooklyn	Cuyahoga	1,027,430	9,353,364	0	837,834	913,994
Brookville	Montgomery	194,374	2,231,794	0	436,978	238,408
Brunswick	Medina	1,483,255	3,186,505	0	194,679	1,519,718
Bryan	Williams	1,335,199	0	0	141,293	872,044
Bucyrus	Crawford	568,446	2,480,807	34,486	379,000	630,531
Cambridge	Guernsey	349,781	2,935,922	0	101,200	672,330
Canfield	Mahoning	2,193,205	0	0	188,666	380,929
Canton	Stark	2,807,101	29,829,980	0	7,988,525	6,653,046
Celina	Mercer	299,551	2,355,159	524,965	241,585	858,530
Centerville	Montgomery	11,898,470	0	0	35,187	1,138,791
Chardon	Geauga	371,195	2,437,957	797	887,873	346,446
Cheviot	Hamilton	664,588	1,883,350	70,315	104,915	341,105
Chillicothe	Ross	1,134,980	8,151,058	175,024	2,708,459	1,710,475
Cincinnati	Hamilton	227,911,000	0	0	15,025,000	55,907,000
Circleville	Pickaway	750,834	1,606,231	148,104	226,221	1,109,511
Clayton	Montgomery	456,199	786,985	0	13,453	562,304
Cleveland	Cuyahoga	44,708,000	261,511,000	0	16,544,000	0
Cleveland Heights	Cuyahoga	5,901,130	20,276,910	0	2,132,430	4,941,326
Clyde	Sandusky	113,356	2,376,036	655,274	0	322,088
Columbus	Franklin	45,891,000	343,982,000	0	37,632,000	0
Conneaut	Ashtabula	308,535	1,992,159	0	0	848,579
Cortland	Trumbull	446,636	0	0	12,712	253,948
Coshocton	Coshocton	462,676	2,561,817	0	346,491	759,805
Crestline	Crawford	139,489	901,256	0	112,882	253,000
Cuyahoga Falls	Summit	9,394,405	0	4,973,182	5,093,371	90,800
Dayton	Montgomery	9,275,401	107,737,232	17,544,746	18,907,815	1,579,154
Deer Park	Hamilton	1,476,314	0	0	0	162,137
Defiance	Defiance	561,232	4,549,485	0	613,550	742,995
Delaware	Delaware	1,095,555	7,333,858	66,055	1,431,663	2,280,950
Delphos	Allen	2,006,589	0	0	293,914	317,318
Dover	Tuscarawas	918,221	1,762,127	0	584,102	1,719,242
Dublin	Franklin	128	40,534,641	0	312,605	2,490,267

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$377,165	\$7,371,804	\$5,165,920	\$137,225,790	\$0
0	545,518	491,887	9,669,120	134,566
0	364,857	388,438	4,182,327	50,365
0	550,036	13,888	9,226,195	12,225
0	594,237	323,194	9,437,752	0
584	1,265,597	123,923	9,166,840	111,220
0	301,339	240,751	11,816,619	30,000
0	1,860,484	234,281	7,608,754	50,087
0	219,162	583,999	16,993,269	68,689
0	350,200	251,723	10,658,885	250,000
0	720,221	602,953	25,715,096	0
105,670	199,047	475,574	3,715,042	131,576
0	1,269,743	150,182	14,840,941	170,740
0	402,185	322,810	14,740,756	250,362
0	195,765	77,866	1,091,934	8,054
0	577,618	181,704	7,010,953	0
0	102,771	190,265	4,420,805	0
0	186,637	30,172	1,524,913	163,201
0	1,881,597	141,956	12,489,665	58,000
0	385,696	144,700	12,277,275	0
0	419,051	188,680	24,958,001	616
0	601,107	504,430	13,722,496	0
0	536,364	354,273	15,116,559	32,446
5,421	1,983,852	62,007	10,559,346	0
0	771,038	506,779	22,155,146	10,781
0	640,303	230,564	13,003,489	3,601
0	150,521	66,321	3,318,396	9,250
0	1,121,322	291,416	7,796,895	100
0	598,092	413,820	3,360,448	2,501,155
0	40,276	147,374	4,280,920	0
0	660,219	159,168	4,878,620	0
976	135,506	204,338	3,103,620	3,502
0	1,825,170	1,336,555	50,440,377	1
0	368,402	87,542	4,735,734	0
0	321,124	389,291	13,782,863	0
5,502	147,232	215,179	4,412,181	18,060
0	166,957	127,700	3,358,930	0
5,222	3,069,143	789,970	17,744,331	163,774
0	6,355,000	10,178,000	315,376,000	4,091,000
0	905,682	222,080	4,968,663	58,164
0	7,960	42,813	1,869,714	0
0	28,386,000	109,326,000	460,475,000	2,007,000
1,225	3,365,588	1,409,813	38,028,422	96,844
21,036	23,642	341,897	3,853,329	77,258
0	19,841,000	133,733,000	581,079,000	13,055,000
55,121	402,759	198,176	3,805,329	230,000
0	75,103	25,157	813,556	0
0	25,850	546,086	4,702,725	0
0	89,701	112,629	1,608,957	0
11,710	654,944	269,404	20,487,816	12,845,028
339,721	3,285,737	4,118,371	162,788,177	0
3,311	57,462	90,125	1,789,349	63,977
0	681,706	116,361	7,265,329	1,450,014
0	939,439	356,785	13,504,305	60,342
0	48,333	58,408	2,724,562	0
0	50,067	152,828	5,186,587	0
0	3,989,866	638,345	47,965,852	0

Continued

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
East Liverpool	Columbiana	\$207,397	\$2,810,039	\$0	\$0	\$337,987
East Palestine	Columbiana	924,235	0	0	231,169	249,041
Eastlake	Lake	1,931,933	7,049,560	2,600,923	750,109	107,659
Eaton	Preble	608,928	846,610	0	37,333	636,935
Elyria	Lorain	1,498,356	17,750,861	512,147	1,492,988	3,231,049
Englewood	Montgomery	810,577	5,398,687	0	164,665	716,104
Euclid	Cuyahoga	23,767,496	0	0	2,713,693	3,173,934
Fairborn	Greene	2,806,297	6,200,461	0	3,867,779	2,384,548
Fairfield	Butler	15,882,719	0	0	538,933	2,174,045
Fairlawn	Summit	626,657	5,357,548	0	16,356	906,640
Fairview Park	Cuyahoga	2,843,605	3,543,124	0	5,068	1,849,941
Findlay	Hancock	2,432,883	0	0	946,993	2,261,298
Forest Park	Hamilton	815,912	6,264,576	649,358	19,280	645,189
Fostoria	Seneca	730,950	5,348,671	0	247,042	648,655
Franklin	Warren	615,449	4,589,690	0	147,926	662,453
Fremont	Sandusky	805,743	0	0	49,085	992,885
Gahanna	Franklin	1,334,434	12,690,207	631,465	945,765	2,944,088
Garfield Heights	Cuyahoga	5,918,051	6,739,257	0	1,679,507	3,054,169
Geneva	Ashtabula	430,639	1,810,758	0	185,280	521,495
Girard	Trumbull	260,060	2,716,354	0	275,265	389,084
Grandview Heights	Franklin	1,502,525	2,809,215	0	720,328	1,212,089
Green	Summit	1,165,435	13,039,198	0	19,010	1,322,549
Greenville	Darke	1,325,611	3,959,994	0	149,603	1,518,560
Grove City	Franklin	1,183,376	13,624,118	621,957	142,359	1,871,622
Hamilton	Butler	5,083,204	16,410,753	0	2,534,858	4,243,955
Harrison	Hamilton	966,882	2,534,476	0	0	467,471
Heath	Licking	4,883,373	0	0	145,379	650,209
Highland Heights	Cuyahoga	738,191	5,086,341	0	85,487	349,425
Hillard	Franklin	1,456,467	8,276,559	0	942,349	1,412,968
Hillsboro	Highland	3,721,488	0	0	449,777	45,486
Hubbard	Trumbull	246,073	1,085,545	0	1,402	397,105
Huber Heights	Montgomery	1,176,546	5,670,902	0	885,028	1,573,340
Hudson	Summit	2,249,301	7,786,664	0	124,221	3,302,922
Independence	Cuyahoga	1,828,572	19,199,818	0	36,689	852,608
Kent	Portage	1,582,407	0	0	919,184	2,187,907
Kettering	Montgomery	6,749,816	26,783,319	0	179,860	1,943,882
Lakewood	Cuyahoga	6,958,440	16,842,902	0	1,314,452	6,557,988
Lancaster	Fairfield	14,157,245	0	0	2,169,730	2,987,281
Lebanon	Warren	979,099	1,999,295	747,974	1,811,712	845,221
Lima	Allen	1,256,093	14,385,994	0	2,512,019	3,492,891
Logan	Hocking	178,178	1,957,938	0	112,497	495,631
London	Madison	536,715	1,990,929	0	43,166	364,936
Lorain	Lorain	2,810,224	15,177,953	0	499,763	5,501,628
Lyndhurst	Cuyahoga	2,817,868	5,527,366	0	152,171	1,066,252
Mansfield	Richland	1,976,101	742,749	0	81,955	4,528,399
Maple Heights	Cuyahoga	2,818,920	0	0	291,758	3,011,967
Marietta	Washington	497,165	4,676,358	0	174,114	1,067,098
Marion	Marion	12,536,746	0	0	733,394	1,980,561
Martins Ferry	Belmont	198,632	1,012,955	0	92	446,109
Marysville	Union	1,276,755	6,957,170	95,545	735,125	924,690
Mason City	Warren	17,040,937	0	0	229,404	2,138,502
Massillon	Stark	1,408,359	9,932,727	0	364,249	1,795,655
Maumee	Lucas	1,587,538	0	0	646,879	2,810,915
Mayfield Heights	Cuyahoga	4,327,832	9,779,104	60,574	288,296	1,511,854
Mentor	Lake	1,568,881	26,813,889	0	2,673,117	4,876,486
Mentor-On-The-Lake	Lake	372,835	744,723	0	450,930	615,016
Miamisburg	Montgomery	1,495,144	6,641,519	0	1,592,459	1,625,252

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$0	\$504,597	\$47,777	\$3,907,797	\$0
0	140,618	32,439	1,577,502	163,987
0	456,596	413,253	13,324,697	22,714
0	627,037	87,563	2,844,406	10,501
0	1,614,810	184,448	26,284,659	176,021
7,133	114,248	399,399	7,610,813	0
0	1,950,763	479,958	32,085,844	6,133,353
0	288,295	1,442,582	16,989,962	312,191
22,855	1,325,512	282,255	20,226,319	990
0	253,778	2,129,623	9,290,602	7,100
0	287,728	172,997	8,702,463	5,229
62,598	1,578,518	1,222,499	8,504,789	13,811,998
10,315	279,545	389,972	9,074,147	1,200
0	29,675	133,601	7,138,594	610
0	598,956	356,271	6,970,745	0
0	312,896	391,089	2,551,698	4,606,858
0	959,271	837,259	20,342,489	16,650
0	818,791	806,454	19,016,229	21,076
0	176,469	22,905	3,147,546	948,122
0	888,596	53,052	4,582,411	81,500
0	146,494	74,502	6,465,153	0
0	211,804	226,353	15,984,349	605
3,718	127,951	124,292	7,209,729	0
45,538	908,786	267,671	18,665,427	0
0	2,369,367	685,168	31,327,305	57,476
0	380,020	97,921	4,446,770	248,331
0	67,509	119,831	5,866,301	0
87,674	500,293	185,678	7,033,089	50,755
0	711,123	296,123	13,095,589	0
0	261,764	95,550	4,574,065	0
0	130,592	207,866	2,068,583	79,734
0	161,831	360,859	9,828,506	146,241
0	89,663	644,864	14,197,635	1,253,701
0	773,818	738,224	23,429,729	56,541
0	514,286	254,328	5,458,112	1,826,913
329,560	1,901,688	1,754,395	39,642,520	40,102
0	2,151,175	412,164	34,237,121	43,824
0	842,154	644,081	20,800,491	209,297
0	1,007,298	214,367	7,604,966	48,265
0	1,947,898	607,680	24,202,575	227,041
0	61,558	36,141	2,841,943	150,000
0	87,405	48,774	3,071,925	3,890
0	2,099,320	146,495	26,235,383	0
0	1,193,819	252,527	11,010,003	0
25,127	2,003,276	352,027	9,709,634	45,659
0	1,437,929	258,546	7,819,120	5,906,493
0	589,327	255,574	7,259,636	0
25,394	997,136	399,060	16,672,291	723,975
0	74,465	155,661	1,887,914	20,915
0	776,456	237,651	11,003,392	17,809
0	909,776	1,132,087	21,450,706	301,476
0	1,447,385	310,958	15,259,333	0
1,842	798,880	640,100	6,486,154	10,983,360
0	545,394	301,589	16,814,643	11,082
0	2,296,157	2,265,989	40,494,519	0
0	49,556	60,085	2,293,145	7,951
0	917,784	757,209	13,029,367	0
				Continued

General Fund Revenues - Modified Accrual Basis of Accounting
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City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
Middleburg Hts	Cuyahoga	\$1,391,677	\$8,718,746	\$532,080	\$84,872	\$948,893
Middletown	Butler	4,154,970	11,711,901	0	3,297,778	3,338,647
Milford	Clermont	692,070	1,978,492	0	165,544	755,569
Monroe	Butler	750,843	2,932,243	0	214,286	465,785
Montgomery	Hamilton	5,768,373	0	0	196,913	590,037
Moraine	Montgomery	479,188	13,091,511	86,769	44,242	451,619
Mount Healthy	Hamilton	406,758	1,271,886	0	435,886	421,278
Mount Vernon	Knox	6,749,545	0	0	292,447	896,728
Munroe Falls	Summit	261,374	998,272	0	10,668	319,280
Napoleon	Henry	277,877	2,292,266	18,708	250,313	720,292
Nelsonville	Athens	166,540	831,882	0	2,373	178,810
New Carlisle	Clark	113,153	1,072,928	0	0	68,790
New Philadelphia	Tuscarawas	1,167,252	2,547,726	0	54,250	1,049,606
Newark	Licking	2,133,404	0	0	415,864	4,821,218
North Canton	Stark	792,102	6,039,704	0	310,922	1,373,068
North Olmsted	Cuyahoga	5,256,073	8,691,355	0	690,662	2,580,292
North Ridgeville	Lorain	807,760	0	0	0	1,014,722
North Royalton	Cuyahoga	956,689	6,642,557	0	335,154	1,568,471
Northwood	Wood	222,682	2,796,924	50,841	11,398	628,183
Norton	Summit	366,865	2,463,197	0	48,504	89,562
Norwalk	Huron	791,606	4,258,664	0	122,463	989,956
Oakwood	Montgomery	1,519,814	4,832,538	0	206,649	1,536,877
Oberlin	Lorain	461,107	1,905,640	0	178,423	1,489,982
Ontario	Richland	458,133	2,554,758	0	0	211,783
Oregon	Lucas	948,937	10,595,506	0	314,618	1,402,919
Orrville	Wayne	580,710	2,132,702	802,505	233,861	469,231
Oxford	Butler	840,967	5,858,965	0	352,068	1,260,925
Painesville	Lake	445,212	7,459,524	1,108	433,801	1,789,523
Parma Heights	Cuyahoga	2,789,509	6,573,645	0	116,698	1,557,565
Pataskala	Licking	673,651	0	0	147,498	254,364
Pepper Pike	Cuyahoga	1,361,995	3,841,193	575,225	53,139	282,064
Perrysburg	Wood	905,907	9,440,011	0	517,349	1,563,455
Pickerington	Fairfield	635,579	3,336,898	0	231,616	536,418
Piqua	Miami	1,136,455	5,373,500	2,596,697	0	109,545
Port Clinton	Ottawa	526,742	2,101,327	143,320	313,097	902,456
Portsmouth	Scioto	6,285,066	0	0	477,055	2,290,906
Powell	Delaware	321,129	2,838,732	0	5,784	484,638
Reynoldsburg	Franklin	7,328,164	0	0	151,374	1,982,533
Rittman	Wayne	358,283	679,696	0	844,225	556,983
Rocky River	Cuyahoga	3,606,284	7,732,660	78,230	69,473	1,606,006
Rossford	Wood	224,927	2,761,282	185,901	55,123	813,898
Salem	Columbiana	611,262	0	0	63,278	522,000
Sandusky	Erie	1,678,863	6,779,377	3,545,419	829,674	1,754,415
Seven Hills	Cuyahoga	847,238	0	0	9,169	932,712
Shaker Heights	Cuyahoga	6,766,539	18,783,048	69,372	4,593,833	1,400,345
Sharonville	Hamilton	14,363,887	0	0	433,186	569,426
Sheffield Lake	Lorain	331,715	1,335,220	0	244,662	360,424
Shelby	Richland	703,807	1,533,998	0	312,000	651,979
Sidney	Shelby	1,625,234	0	0	1,157,551	1,569,653
Solon	Cuyahoga	769,449	21,999,921	703,495	691,068	1,311,152
South Euclid	Cuyahoga	3,945,449	5,349,183	0	122,385	1,994,913
Springboro	Warren	558,163	4,838,743	0	825,777	652,816
Springdale	Hamilton	1,701,993	11,180,495	0	313,901	1,858,286
Springfield	Clark	4,722,250	22,872,498	0	1,046,296	89,504
St. Bernard	Hamilton	6,739,760	0	0	153,384	1,280,989
St. Clairsville	Belmont	480,495	0	0	0	397,342
St. Marys	Auglaize	1,102,860	2,537,062	0	285,758	533,270

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$0	\$1,056,707	\$259,807	\$12,992,782	\$0
0	322,163	1,220,747	24,046,206	5,892,000
0	245,731	113,963	3,951,369	127,301
0	457,338	60,945	4,881,440	737,391
0	368,445	254,862	7,178,630	24,060
0	328,117	1,115,175	15,596,621	13,707
0	170,549	30,515	2,736,872	0
0	578,914	114,499	8,632,133	57,467
0	45,214	46,602	1,681,410	0
0	334,827	329,623	4,223,906	579,300
0	90,002	140,731	1,410,338	1,949
0	11,653	31,456	1,297,980	186,000
0	401,164	340,822	5,560,820	0
0	2,945,626	454,560	10,770,672	17,468,707
0	172,954	271,083	8,959,833	1,800,000
0	1,401,585	133,346	18,753,313	10,838
0	851,884	569,738	3,244,104	5,671,500
0	1,053,513	170,081	10,726,465	316,541
54,111	529,712	132,639	4,426,490	0
0	266,323	877,365	4,111,816	363,074
0	746,859	215,871	7,125,419	0
0	114,254	511,278	8,721,410	143,668
0	773,558	303,068	5,111,778	574,183
0	237,733	32,917	3,495,324	0
12,409	235,056	758,432	14,267,877	978,629
0	36,628	143,281	4,398,918	0
0	654,966	272,394	9,240,285	0
0	1,061,297	316,515	11,506,980	1,531,080
0	588,538	227,344	11,853,299	767,046
0	206,472	112,597	1,394,582	0
0	67,716	277,730	6,459,062	18,465
134,204	1,003,934	239,521	13,804,381	63,415
0	578,930	233,809	5,553,250	0
0	307,302	391,855	9,915,354	474,564
0	46,352	92,865	4,126,159	164,613
0	931,804	115,398	10,100,229	79,248
0	896,698	97,519	4,644,500	0
0	269,981	833,402	10,565,454	118,162
0	30,822	105,519	2,575,528	0
0	2,694,696	368,341	16,155,690	2,354,749
157,097	68,754	28,861	4,295,843	253,689
3,631	21,706	476,655	1,698,532	3,021,663
0	1,436,392	624,585	16,648,725	0
0	370,368	117,527	2,277,014	2,628,737
0	1,088,688	2,405,505	35,107,330	2,170,993
0	667,716	434,634	16,468,849	0
0	189,429	83,215	2,544,665	0
0	197,001	68,627	3,467,412	0
217,195	180,699	256,406	5,006,738	8,798,395
0	1,025,435	1,174,621	27,675,141	29,500
0	1,052,756	347,531	12,812,217	6,023
28,995	604,000	543,397	8,051,891	114,379
0	568,132	535,612	16,158,419	64,011
0	1,986,948	1,192,401	31,909,897	1,198,820
0	82,405	332,112	8,588,650	125,000
0	57,025	166,826	1,101,688	10,600
0	80,953	200,209	4,740,112	0

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General Fund Revenues - Modified Accrual Basis of Accounting
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Continued

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
Stow	Summit	\$4,883,344	\$7,136,914	\$0	\$291,290	\$2,647,640
Streetsboro	Portage	1,020,364	4,405,640	0	228,287	449,461
Sylvania	Lucas	1,132,809	1,137,365	0	365,717	1,502,801
Tallmadge	Summit	821,145	6,860,554	0	887,084	1,251,165
Tiffin	Seneca	843,391	6,767,056	0	333,295	998,334
Tipp City	Miami	2,515,641	0	0	390,281	1,249,350
Toledo	Lucas	17,206,000	155,243,000	0	12,914,000	23,114,000
Toronto	Jefferson	156,765	1,225,290	0	37,343	347,179
Trenton	Butler	308,381	1,639,247	0	0	480,146
Trotwood	Montgomery	7,214,567	0	0	203,944	1,418,405
Troy	Miami	15,279,783	0	0	1,110,437	1,969,140
Twinsburg	Summit	0	14,368,068	159,792	932,035	877,531
Uhrichsville	Tuscarawas	269,966	1,317,036	0	22,784	323,433
Union	Montgomery	139,645	0	0	73,554	226,274
University Heights	Cuyahoga	2,410,285	4,875,347	0	273,990	1,588,800
Upper Arlington	Franklin	6,864,340	12,077,043	2,562,502	761,645	3,600,049
Upper Sandusky	Wyandot	345,352	1,467,010	0	20,229	540,661
Urbana	Champaign	561,183	2,270,129	0	445,480	1,290,497
Vandalia	Montgomery	1,743,925	10,523,250	0	2,810,348	1,063,503
Vermilion	Erie	2,899,630	0	0	131,829	647,803
Wadsworth	Medina	738,488	0	0	320,387	2,280,117
Wapakoneta	Auglaize	347,291	2,064,190	639,180	266,870	584,609
Warren	Trumbull	0	18,567,076	0	1,908,133	2,998,539
Warrensville Heights	Cuyahoga	1,177,299	10,388,957	0	340,389	1,102,792
Washington	Fayette	350,936	2,990,596	0	217,929	1,689,346
Wauseon	Fulton	2,151,851	0	0	637,885	852,454
West Carrollton	Montgomery	4,574,025	0	0	168,241	593,658
Westerville	Franklin	2,790,282	14,881,251	0	808,271	5,173,892
Westlake	Cuyahoga	8,951,796	10,198,930	0	506,784	4,123,590
Whitehall	Franklin	426,407	13,364,366	0	104,482	2,094,281
Wickliffe	Lake	2,221,347	5,486,347	2,233,968	5,046	247,962
Willoughby	Lake	1,844,720	10,669,531	0	1,018,096	2,607,230
Willowick	Lake	2,187,299	2,125,090	430,421	9,190	1,954,583
Wilmington	Clinton	4,798,606	0	0	113,721	1,034,530
Wooster	Wayne	10,474,974	0	0	789,399	1,816,426
Worthington	Franklin	1,253,977	11,265,697	153,850	1,925,269	1,758,792
Wyoming	Hamilton	4,778,205	0	0	215,992	835,124
Xenia	Greene	3,225,925	8,016,918	0	1,468,784	146,557
Youngstown	Mahoning	0	22,398,059	0	3,944,159	4,608,683
Zanesville	Muskingum	517,728	7,312,873	0	441,885	2,225,201

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$0	\$969,403	\$372,495	\$16,301,086	\$0
0	639,349	272,175	7,015,276	645,948
0	942,479	185,167	5,266,338	3,199,956
14,294	333,171	85,708	10,253,121	0
0	356,310	342,966	9,641,352	0
5,622	151,593	378,480	4,690,967	396,612
0	7,108,000	2,011,000	217,596,000	2,050,000
0	41,944	9,340	1,817,861	0
0	281,418	176,798	2,885,990	33,000
57,919	262,999	415,873	9,573,707	3,835
5,830	93,223	1,154,065	19,612,478	1,460,000
0	922,280	788,640	18,048,346	0
0	90,676	46,558	2,070,453	7,415
0	121,411	0	560,884	0
3,614	387,397	43,848	9,583,281	847,832
0	1,087,354	1,554,331	28,507,264	502,041
0	606,078	78,437	3,057,767	0
0	606,237	91,132	5,264,658	117,900
0	1,107,634	628,754	17,877,414	0
0	549,287	158,893	4,387,442	500
0	401,086	124,838	3,864,916	3,904,661
0	77,580	265,962	4,245,682	1,868
0	2,790,312	1,389,444	27,653,504	622,870
0	841,288	286,749	14,137,474	206,033
0	514,197	656,143	6,419,147	0
0	57,495	157,880	3,857,565	30,690
0	211,424	172,051	5,719,399	0
0	1,048,826	1,237,522	25,940,044	1,300
0	947,737	1,987,853	26,716,690	162,092
32,407	550,639	563,525	17,136,107	0
0	621,402	291,215	11,107,287	0
0	2,047,600	251,770	18,438,947	187,181
0	387,489	145,526	7,239,598	0
65,661	556,199	1,443,898	8,012,615	0
0	577,488	1,561,187	15,219,474	0
105,903	172,826	711,556	17,347,870	78,915
0	91,942	175,437	6,096,700	99,146
27,037	1,141,749	365,137	14,392,107	0
0	1,339,125	1,197,389	33,487,415	603,520
0	492,503	142,401	11,132,591	12,477

Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Other Financing Uses
\$0	\$0	\$136,870	\$1,439	\$0	\$134,997,008	\$2,463,724
0	0	0	0	54,497	9,199,514	610,378
98,475	0	0	0	0	3,979,192	473,450
140,928	0	0	0	0	9,610,019	492,911
0	0	92,376	15,169	1,344	8,806,726	504,986
0	0	0	0	0	9,210,519	21,000
0	0	0	0	0	9,282,609	1,732,894
0	0	0	0	0	2,600,923	4,967,774
1,327,414	0	0	0	0	15,447,172	2,568,903
0	0	0	0	0	9,654,461	1,330,000
0	0	0	0	0	23,072,769	5,389,130
579,951	0	0	0	0	4,033,540	52,819
0	0	5,920	9,136	0	10,477,431	4,930,968
77,719	0	0	0	0	12,032,777	2,641,960
0	0	0	0	0	553,325	600,236
0	0	0	0	0	6,217,258	1,350,363
0	0	0	0	0	4,103,985	1,913,353
0	0	0	0	0	1,600,143	0
0	0	0	0	0	11,908,539	355,200
0	0	35,293	3,128	0	7,898,370	599,759
0	0	3,216	600	0	18,100,470	7,209,513
0	0	0	0	623	13,044,315	94,161
0	0	0	0	0	12,080,050	1,950,000
0	0	116,500	141,933	0	10,496,672	139,678
0	0	0	0	0	19,838,153	2,965,282
0	0	0	0	0	13,424,294	131,886
25,730	0	1,463	652	0	2,338,036	965,000
0	0	0	0	0	8,483,409	334,270
0	0	0	0	0	5,527,142	792,128
0	0	11,339	25,245	0	4,315,562	233,711
0	0	14,144	6,506	0	4,190,099	344,001
39,684	0	0	0	0	2,662,620	104,000
0	0	0	0	0	50,453,590	78,377
0	0	0	0	0	4,184,327	655,415
120,934	0	34,382	2,559	0	10,086,893	2,750,000
4,005	0	25,000	0	0	3,986,460	422,600
34,891	0	0	0	370,638	3,338,786	53,365
54,983	0	46,398	15,247	0	15,846,135	1,812,552
200,000	0	0	0	0	320,026,000	3,485,000
58,164	0	8,838	3,305	188	5,275,515	10,000
0	0	1,908	57	0	1,028,513	257,500
0	0	0	0	0	430,419,000	22,080,000
0	0	0	0	0	37,445,624	2,008,044
25,720	0	24,516	3,930	0	3,470,458	545,000
2,516,000	0	0	0	0	503,345,000	39,676,000
0	0	80,000	8,615	0	3,674,200	279,950
0	0	0	0	0	1,317,343	0
0	0	1,693	407	0	4,499,777	0
0	0	1,806	4,904	0	1,487,085	66,850
0	0	0	0	0	28,523,283	4,424,960
0	0	34,427	250	366,142	150,473,141	15,349,526
0	0	0	0	7,221	2,049,632	0
0	0	760,000	8,660	0	7,632,768	418,694
0	0	4,775	564	0	10,628,006	2,293,140
205,374	0	0	0	0	3,296,786	0
0	0	0	0	459,082	5,039,676	677,583
567,574	0	0	0	1,839,353	30,487,834	14,857,925
0	0	0	0	0	1,531,882	2,603,418
0	0	0	0	0	1,586,798	152,008
24,516	0	0	0	791,237	11,335,132	487,166
32,279	0	0	0	0	3,249,756	84,637
353,962	0	0	0	2,068,996	26,507,853	107,345
0	0	0	0	0	1,679,077	6,123,139
0	0	80,000	166,138	0	34,370,854	530,238
130,593	0	0	0	0	16,269,020	579,801
630,531	0	79,716	9,553	0	17,160,059	2,100,000
0	0	0	0	150,712	8,941,962	549,104
0	0	26,317	6,204	0	8,590,360	773,600

Continued

Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Other Financing Uses
\$1,258,163	\$0	\$0	\$0	\$0	\$21,628,994	\$1,190,910
1,135,975	0	0	0	0	9,356,088	454,568
0	0	0	0	0	5,972,437	933,840
0	0	0	0	0	5,221,737	2,325,767
0	0	0	0	0	6,531,107	521,481
4,249,911	0	1,411,602	20,973	0	19,934,754	1,798,761
0	0	119,347	1,569	1,197,089	18,211,820	1,411,134
400	0	1,428	0	0	2,257,843	1,912,465
0	0	0	0	0	4,731,959	0
61,253	0	1,986	582	0	6,763,011	152,480
0	0	0	12,205	0	3,904,426	9,118,795
488,534	0	36,912	0	0	6,489,656	1,161,705
6,914,409	0	574,512	930	0	20,276,371	74,000
0	0	0	0	4,957,149	30,493,149	217,750
248,331	0	87,893	2,861	0	3,362,541	1,496,413
0	0	0	0	0	5,219,553	547,697
7,438	0	0	0	0	7,451,841	275,000
0	0	0	0	644,611	13,312,184	0
0	0	0	0	0	3,874,334	580,000
0	0	0	0	0	1,738,949	507,184
60,730	0	26,319	3,309	0	4,755,350	6,956,784
195,390	0	0	0	0	9,972,146	6,260,895
0	0	0	0	0	17,537,882	4,950,000
180,581	0	0	0	0	7,403,863	0
0	0	0	0	2,809,849	31,138,527	12,455,731
0	0	181,968	1,451	4,328,373	33,946,237	2,292,408
0	0	0	0	0	18,882,926	1,446,064
0	0	341	925	0	7,071,298	122,826
343,907	0	453,963	12,498	0	24,170,794	123,883
0	0	0	0	0	2,934,883	56,000
0	0	0	0	0	2,682,617	190,003
0	0	19,142	515	0	25,052,701	1,283,458
0	0	0	0	0	11,522,842	1,299,570
0	0	0	44,265	0	8,414,262	790,958
0	0	0	0	0	13,049,612	913,000
0	0	0	0	0	8,940,859	42,010
724,557	0	0	0	21,861	16,400,813	1,197,699
0	0	12,038	949	0	1,661,432	424,343
112,573	0	26,820	3,156	0	8,477,778	1,338,823
12,677	0	0	108,633	400	19,439,892	0
5,561	0	30,535	6,444	0	13,918,024	954,448
0	0	0	0	0	16,429,578	557,000
0	0	0	0	0	13,676,769	3,495,000
2,345,369	0	10,000	0	0	41,321,184	0
142,071	0	4,869	3,726	0	2,144,990	77,154
0	0	0	0	0	12,551,787	290,806
0	0	0	0	0	13,746,487	797,018
0	0	0	0	0	31,114,005	90,000
0	0	0	0	0	3,576,184	250,715
17,869	10,811	0	0	0	5,331,902	216,618
0	0	0	0	0	5,758,282	539,964
0	0	0	0	0	12,458,619	3,450,000
0	0	820	2,226	0	2,364,190	182,576
0	0	7,504	20,371	0	7,908,124	358,336
0	0	0	0	0	1,596,826	31,225
0	0	0	0	0	3,230,813	1,748,135
0	0	60,029	18,659	0	1,469,019	0
0	0	108,271	19,324	0	1,132,470	172,199
56,458	0	10,806	9,074	0	5,390,248	18,695
0	0	0	0	0	26,740,566	2,251,444
0	0	2,100,000	26,177	0	8,112,241	3,895,000
0	0	0	0	0	18,364,889	87,703
0	0	0	0	0	8,305,874	159,000
267,303	0	0	0	0	9,846,895	1,968,620
0	0	0	0	0	4,336,450	40,000
0	0	0	0	0	3,558,780	871,256
28,600	0	10,693	12,967	0	5,715,993	1,125,528
4,558,742	0	0	7,413	0	10,601,670	2,626,397

Continued

Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Other Financing Uses
\$0	\$0	\$0	\$0	\$0	\$5,638,484	\$344,486
0	0	0	0	0	3,078,900	131,791
0	0	0	0	0	12,339,366	2,215,167
0	0	0	0	0	3,378,663	1,109,598
0	0	10,426	1,601	0	6,975,457	2,087,235
0	0	0	10,275	0	11,835,256	677,000
0	0	73,753	3,444	0	12,259,990	0
0	0	0	0	0	1,457,700	0
0	0	0	0	0	7,546,886	1,280,300
0	0	0	885	0	10,634,276	3,574,998
0	0	12,990	774	0	3,368,766	2,421,604
719,348	0	13,630	2,578	0	10,047,810	790,001
0	0	52,355	2,902	0	3,612,318	734,564
0	0	0	0	0	9,691,116	18,000
0	0	0	0	0	3,772,334	665,350
0	0	0	0	0	10,842,736	497,880
0	0	0	0	0	2,489,077	0
36,663	0	0	0	0	13,020,897	3,935,896
0	0	51,022	2,737	0	3,633,593	351,211
0	0	0	0	0	3,844,340	602,013
0	0	0	0	0	14,976,457	1,939,960
0	0	0	0	0	5,002,731	86,042
0	0	0	0	3,067,650	34,650,735	1,691,340
0	0	0	197	0	12,552,779	2,748,315
0	0	7,170	879	0	2,344,860	60,334
0	0	0	0	0	3,103,790	284,028
19,484	0	0	0	0	13,018,700	667,000
0	0	0	0	0	25,649,177	3,551,502
0	0	5,265	14,287	0	13,253,301	407,500
0	0	6,310	917	0	6,542,642	629,395
177,131	0	36,884	4,961	0	12,839,294	1,625,644
0	0	0	0	0	33,080,566	567,321
0	0	0	0	869,040	9,454,831	502,743
19,097	0	3,545	968	0	440,490	977,100
0	0	0	0	0	2,821,014	1,964,826
80,057	0	0	898	0	16,009,522	659,941
56,147	0	0	0	0	7,340,631	108,287
0	0	0	0	0	8,451,445	320,117
81,417	0	0	0	0	7,512,586	3,372,000
0	0	0	0	9,648	7,538,586	1,635,291
40,552	0	0	0	187,468	4,437,155	400,000
612,000	0	1,336,000	969,000	0	188,871,000	34,989,000
0	0	20,000	0	0	1,562,949	327,188
0	0	0	0	0	2,427,952	278,600
418,486	0	82,370	93,096	0	9,075,680	664,100
0	0	0	0	0	16,227,280	4,717,435
(826)	0	0	0	0	16,294,904	845,117
0	0	0	0	0	1,483,798	60,000
0	0	0	2,440	0	452,906	83,000
0	0	0	0	0	9,422,173	1,387,963
1,407,527	0	96,271	7,976	0	25,609,809	7,459,060
0	0	4,909	676	0	2,565,504	10,150
0	0	0	0	0	4,940,727	265,000
0	0	61,971	0	0	14,405,829	1,861,806
0	0	0	0	0	3,619,020	631,091
8,300	0	1,610	4,628	256	7,685,713	250
0	0	19,679	4,097	0	2,925,439	1,134,000
538,401	0	65,010	8,870	0	26,950,634	2,278,913
0	0	236,296	52,721	0	14,247,372	145,665
0	0	0	0	0	6,379,341	94,325
18,607	0	0	0	0	3,428,945	77,570
0	0	0	0	0	5,705,770	245,937
0	0	495	997	0	20,563,596	7,244,788
1,119,318	0	0	0	0	22,303,031	6,595,311
1,200,849	0	5,600	1,768	0	17,431,441	809,270
0	0	0	0	0	11,367,991	270,348
61,984	0	0	0	0	17,993,009	2,264,544
0	0	0	0	0	6,407,219	353,650

Continued

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities	Other Current Expenditures
Wilmington	Clinton	\$3,719,988	\$371,557	\$0	\$0	\$0	\$0	\$0
Wooster	Wayne	2,756,136	8,114,838	671,481	132,275	948,004	1,577,068	0
Worthington	Franklin	3,917,431	8,284,284	515,326	48,137	1,241,371	2,820,385	1,254,249
Wyoming	Hamilton	1,979,884	2,066,915	137,485	64,271	485,147	49,481	521,966
Xenia	Greene	2,782,039	9,456,405	265,626	53,237	252,475	365,539	0
Youngstown	Mahoning	10,636,283	539,183	830,193	962,653	1,054,542	10,542	2,432,950
Zanesville	Muskingum	3,069,686	3,460,904	297,139	56,700	0	668,742	0

Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Other Financing Uses
\$18,856	\$0	\$0	\$0	\$0	\$4,110,401	\$3,796,548
0	0	173,621	76,867	0	14,450,290	480,000
0	0	0	0	0	18,081,183	460,358
0	0	3,024	8,210	0	5,316,383	779,118
0	0	0	0	0	13,175,321	1,163,000
33,306	0	56,569	11,028	0	16,567,249	15,879,800
0	316,684	0	0	0	7,869,855	3,731,465

Governmental Fund Revenue - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2004
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
Akron	Summit	\$28,193,761	\$112,668,881	\$45,794,346	\$23,544,847	\$0
Alliance	Stark	1,370,645	7,401,163	0	231,861	3,049,565
Amherst	Lorain	1,188,100	3,927,202	0	290,796	1,800,248
Ashland	Ashland	1,075,669	7,617,371	0	2,338,964	3,028,763
Ashtabula	Ashtabula	2,414,271	6,067,735	0	1,486,186	3,290,131
Athens	Athens	717,681	8,175,224	179,463	1,499,009	3,112,795
Aurora	Portage	3,691,199	8,797,311	1,220,779	418,674	1,636,953
Avon	Lorain	2,778,596	6,434,671	0	437,346	1,350,819
Barberton	Summit	1,608,138	10,352,591	0	1,216,431	6,953,520
Bay Village	Cuyahoga	6,005,991	4,419,771	0	193,736	3,568,253
Beachwood	Cuyahoga	3,556,398	16,952,888	0	857,811	3,668,755
Beavercreek	Greene	8,957,014	0	0	346,942	6,317,645
Bedford	Cuyahoga	3,349,741	9,472,207	0	652,848	3,306,031
Bedford Heights	Cuyahoga	4,077,069	8,387,988	20,333	3,079,438	2,751,367
Bellbrook	Greene	1,917,001	0	0	128,528	912,202
Bellefontaine	Logan	627,169	5,173,754	56,320	154,059	1,635,083
Bellevue	Huron	826,132	3,168,056	0	231,443	1,409,833
Belpre	Washington	273,596	964,238	36,625	126,310	1,010,927
Berea	Cuyahoga	4,509,511	8,891,029	231,349	4,607,832	11,961,187
Bexley	Franklin	1,691,246	5,073,569	0	510,601	6,842,790
Blue Ash	Hamilton	2,259,907	19,482,112	699,467	995,850	3,976,014
Bowling Green	Wood	1,962,037	13,646,002	2,221,276	1,650,836	4,554,365
Brecksville	Cuyahoga	4,416,858	13,747,033	0	763,763	3,445,386
Broadview Heights	Cuyahoga	11,364,172	0	0	885,509	2,076,753
Brook Park	Cuyahoga	2,493,335	21,880,786	349,222	1,689,473	3,867,885
Brooklyn	Cuyahoga	2,264,418	11,282,075	0	837,834	1,916,555
Brookville	Montgomery	194,374	2,231,794	0	668,145	936,616
Brunswick	Medina	1,911,242	8,278,142	0	1,977,325	4,467,468
Bryan	Williams	6,054,342	0	0	141,293	1,384,029
Bucyrus	Crawford	867,546	3,721,210	97,548	379,000	1,227,796
Cambridge	Guernsey	1,993,062	3,775,600	0	821,122	1,853,534
Canfield	Mahoning	2,823,674	0	0	228,425	2,141,363
Canton	Stark	3,365,270	39,412,489	0	8,912,605	9,917,733
Celina	Mercer	389,417	2,355,159	524,965	343,068	1,634,740
Centerville	Montgomery	11,898,470	0	0	36,621	2,329,184
Chardon	Geauga	1,081,180	2,437,957	797	1,351,332	733,259
Cheviot	Hamilton	873,579	1,883,350	70,315	118,171	1,154,504
Chillicothe	Ross	1,403,530	10,020,765	175,024	2,878,583	5,332,461
Cincinnati	Hamilton	339,750,000	0	0	26,483,000	72,095,000
Circleville	Pickaway	882,988	4,203,412	191,127	297,842	2,095,927
Clayton	Montgomery	2,341,468	1,184,355	0	301,520	1,294,237
Cleveland	Cuyahoga	67,999,000	294,200,000	0	18,707,000	0
Cleveland Heights	Cuyahoga	12,376,008	20,276,910	0	2,717,941	10,139,761
Clyde	Sandusky	147,370	3,329,371	685,697	0	584,341
Columbus	Franklin	45,891,000	458,819,000	0	65,909,000	
Conneaut	Ashtabula	1,337,280	2,923,195	0	206,512	229,617
Cortland	Trumbull	1,842,142	0	0	189,640	1,203,079
Coshocton	Coshocton	517,627	2,980,743	0	764,926	1,550,956
Crestline	Crawford	335,010	1,290,996	0	112,882	781,597
Cuyahoga Falls	Summit	9,936,391	18,454,257	7,089,986	6,877,348	2,864,296
Dayton	Montgomery	19,276,312	107,737,232	22,523,503	20,941,891	25,623,282
Deer Park	Hamilton	1,500,621	0	0	0	470,449
Defiance	Defiance	878,004	5,944,049	0	643,479	2,205,708
Delaware	Delaware	1,412,269	10,271,309	66,055	3,036,944	4,543,844
Delphos	Allen	2,818,129	0	0	363,276	1,435,238
Dover	Tuscarawas	1,056,781	3,461,933	0	866,364	2,796,069
Dublin	Franklin	2,943,776	53,985,256	1,477,679	5,158,697	4,958,009

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$13,924,427	\$8,358,074	\$46,258,500	\$278,742,836	\$239,741,980
81,114	747,903	772,241	13,654,492	3,425,384
0	366,938	467,887	8,041,171	722,514
0	886,577	297,390	15,244,734	584,428
56,131	782,414	433,764	14,530,632	648,625
7,398	1,569,239	722,748	15,983,557	840,941
114,974	326,670	415,617	16,622,177	1,865,294
188,089	2,243,581	705,832	14,138,934	12,313,602
90,295	455,106	1,503,882	22,179,963	3,717,801
48,312	353,353	552,945	15,142,361	3,057,751
936,559	754,228	711,127	27,437,766	15,386,774
593,923	669,384	699,263	17,584,171	2,237,914
366,902	1,582,343	471,086	19,201,158	6,869,184
10,350	673,668	744,327	19,744,540	6,283,141
210	233,924	85,897	3,277,762	608,290
33,822	668,295	264,737	8,613,239	883,493
456	126,382	341,979	6,104,281	1,954,715
0	201,072	58,731	2,671,499	286,923
548,532	2,517,895	170,549	33,437,884	12,646,653
5,272	386,378	202,670	14,712,526	704,438
0	659,504	471,715	28,544,569	12,041,386
44,254	913,959	961,987	25,954,716	16,280,429
335,895	765,598	981,789	24,456,322	15,868,853
1,183,068	2,708,766	243,502	18,461,770	2,948,999
4,280	842,186	1,541,524	32,668,691	7,377,582
85,000	681,394	267,331	17,334,607	2,988,321
50,863	150,521	107,751	4,340,064	1,006,205
134,899	1,607,040	453,637	18,829,753	3,141,045
115,077	784,122	645,974	9,124,837	7,772,376
9,339	159,874	224,424	6,686,737	247,226
14,517	977,807	309,063	9,744,705	543,316
24,330	406,195	274,604	5,898,591	179,465
0	2,447,196	11,626,344	75,681,637	680,626
23,432	418,088	313,272	6,002,141	655,462
637,844	323,679	1,640,434	16,866,232	2,350,000
165,093	174,947	220,740	6,165,305	1,382,760
0	204,288	135,701	4,439,908	53,365
5,222	3,153,361	983,874	23,952,820	2,199,204
3,918,000	9,844,000	113,470,000	565,560,000	178,446,000
16,771	1,132,626	366,574	9,187,267	343,160
22,128	30,223	140,705	5,314,636	413,455
0	35,644,000	262,600,000	679,150,000	118,628,000
1,237,577	3,912,070	2,331,816	52,992,083	5,840,960
40,457	25,984	439,516	5,252,736	1,074,494
64,000	47,402,000	310,092,000	928,177,000	393,679,000
180,452	481,642	2,275,244	7,633,942	1,099,576
0	76,187	34,785	3,345,833	0
26,694	88,738	707,475	6,637,159	0
0	97,117	143,927	2,761,529	216,850
358,450	1,510,064	1,091,079	48,181,871	28,476,395
1,034,415	3,649,932	7,056,272	207,842,839	32,549,931
3,311	58,288	127,132	2,159,801	2,813,977
137,942	1,010,057	438,266	11,257,505	2,130,544
37,358	2,857,306	1,387,154	23,612,239	3,947,171
0	53,312	76,260	4,746,215	139,115
0	53,242	239,758	8,474,147	0
256,991	4,154,665	5,575,591	78,510,664	35,831,492
Continued				

Governmental Fund Revenue - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2004
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Continued

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
East Liverpool	Columbiana	\$951,577	\$2,810,039	\$0	\$87,604	\$1,597,516
East Palestine	Columbiana	1,066,222	0	0	303,535	1,068,439
Eastlake	Lake	5,387,106	7,049,560	3,829,671	879,171	291,900
Eaton	Preble	675,172	3,016,876	0	84,439	1,276,622
Elyria	Lorain	3,699,197	20,868,259	512,147	1,824,885	10,953,412
Englewood	Montgomery	1,599,763	5,398,687	0	611,840	3,336,735
Euclid	Cuyahoga	29,815,540	0	0	4,709,566	4,725,839
Fairborn	Greene	3,230,455	6,200,461	0	4,017,814	4,713,476
Fairfield	Butler	26,220,071	0	0	379,609	4,504,553
Fairlawn	Summit	978,552	7,760,781	0	542,264	2,312,765
Fairview Park	Cuyahoga	3,943,861	4,722,882	0	503,833	3,403,709
Findlay	Hancock	2,929,611	15,385,918	0	983,651	6,206,496
Forest Park	Hamilton	3,142,285	6,264,576	1,381,025	1,046,504	1,742,815
Fostoria	Seneca	841,320	5,348,671	0	474,207	1,419,327
Franklin	Warren	1,465,413	4,589,690	0	233,138	1,719,383
Fremont	Sandusky	979,945	7,129,809	0	501,319	2,744,188
Gahanna	Franklin	1,775,634	12,690,207	655,358	945,765	4,997,682
Garfield Heights	Cuyahoga	8,278,927	8,935,531	0	1,739,533	9,007,532
Geneva	Ashtabula	454,051	1,810,758	0	191,647	1,342,106
Girard	Trumbull	647,402	3,156,923	0	341,400	2,139,328
Grandview Heights	Franklin	1,611,839	2,809,215	0	781,606	1,633,145
Green	Summit	3,563,923	14,371,475	0	253,990	3,368,495
Greenville	Darke	1,471,129	3,959,994	0	489,736	2,862,424
Grove City	Franklin	2,557,486	13,624,118	781,617	1,374,320	4,339,465
Hamilton	Butler	6,800,813	21,401,857	0	9,284,129	14,657,215
Harrison	Hamilton	2,122,499	2,534,476	0	439,505	1,947,015
Heath	Licking	5,968,715	0	0	599,002	1,910,803
Highland Heights	Cuyahoga	1,698,875	5,086,341	0	367,488	525,996
Hillard	Franklin	1,665,011	13,247,597	101,508	3,042,601	2,827,540
Hillsboro	Highland	3,984,016	0	0	449,777	671,686
Hubbard	Trumbull	341,910	1,085,545	0	1,402	1,134,403
Huber Heights	Montgomery	3,722,157	11,127,693	0	990,286	5,267,573
Hudson	Summit	5,983,220	7,786,664	0	530,946	5,745,110
Independence	Cuyahoga	2,250,878	19,199,818	0	36,689	4,096,896
Kent	Portage	3,053,539	9,697,832	0	1,239,502	4,759,878
Kettering	Montgomery	8,339,304	26,783,319	0	6,436,412	8,597,471
Lakewood	Cuyahoga	12,388,112	16,842,902	100,617	3,432,921	12,359,013
Lancaster	Fairfield	16,088,874	0	0	3,586,258	6,367,123
Lebanon	Warren	2,404,009	4,698,641	791,589	2,199,776	210,017
Lima	Allen	1,245,093	14,385,994	91,575	2,947,163	13,969,544
Logan	Hocking	316,931	2,200,765	0	237,904	1,005,892
London	Madison	839,860	3,039,381	0	43,166	2,552,246
Lorain	Lorain	4,283,640	17,680,283	0	1,343,239	16,814,124
Lyndhurst	Cuyahoga	4,385,042	5,527,366	159,977	152,171	2,536,116
Mansfield	Richland	2,376,280	22,444,242	0	1,239,855	11,687,464
Maple Heights	Cuyahoga	5,744,933	6,930,683	0	1,078,943	6,541,835
Marietta	Washington	633,437	6,991,599	142,970	622,549	4,913,103
Marion	Marion	14,297,423	0	297,931	894,054	5,751,775
Martins Ferry	Belmont	441,820	1,012,955	0	232,554	1,334,492
Marysville	Union	1,471,982	6,957,170	95,545	1,068,556	1,878,189
Mason City	Warren	21,497,719	0	0	748,435	5,390,672
Massillon	Stark	1,837,005	12,082,443	0	1,092,963	5,693,417
Maumee	Lucas	1,727,856	14,880,563	0	647,303	3,894,595
Mayfield Heights	Cuyahoga	4,606,604	9,779,104	60,574	373,294	2,625,082
Mentor	Lake	5,464,463	26,813,889	775,571	2,793,584	14,808,365
Mentor-On-The-Lake	Lake	1,753,959	744,723	0	452,185	1,159,428
Miamisburg	Montgomery	2,535,613	8,216,941	0	1,897,113	3,166,235

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$19,326	\$732,283	\$81,560	\$6,279,905	\$2,789,109
119	141,346	117,941	2,697,602	783,717
33,988	490,787	1,191,717	19,153,900	28,946,941
69,380	884,921	159,845	6,167,255	1,145,138
583,061	2,274,777	455,356	41,171,094	676,903
76,259	155,181	554,193	11,732,658	6,556,141
270,469	2,060,147	883,454	42,465,015	21,353,812
325,991	351,961	2,233,245	21,073,403	1,748,708
63,649	2,858,235	1,126,075	35,152,192	2,996,175
339,577	456,773	2,175,389	14,566,101	556,204
230,950	383,864	227,068	13,416,167	4,096,069
279,704	1,738,515	1,294,915	28,818,810	19,819,245
523,155	437,914	612,175	15,150,449	476,975
62,793	79,881	420,421	8,646,620	1,449,638
506,734	613,952	469,348	9,597,658	3,948,439
45,273	365,959	685,581	12,452,074	7,650,998
0	1,223,924	943,390	23,231,960	1,815,411
100,799	1,848,517	979,101	30,889,940	11,876,054
265,466	179,492	57,872	4,301,392	1,871,974
5,908	1,114,416	60,928	7,466,305	81,500
0	151,782	351,192	7,338,779	529,056
11,216	448,214	472,959	22,490,272	36,874,908
5,227	133,050	177,867	9,099,427	3,541,840
86,112	1,144,521	615,022	24,522,661	10,058,910
524,335	3,013,041	2,792,825	58,474,215	4,754,370
0	380,410	156,545	7,580,450	5,183,382
0	73,363	169,053	8,720,936	1,539,018
1,150,353	502,785	899,451	10,231,289	452,490
79,579	771,425	429,541	22,164,802	4,113,311
0	505,578	280,684	5,891,741	580,000
0	130,992	278,866	2,973,118	534,269
824,394	180,379	822,093	22,934,575	20,580,783
242,358	100,100	1,293,864	21,682,262	17,637,254
25,000	1,250,939	1,086,680	27,946,900	14,967,525
163,005	722,532	573,151	20,209,439	9,049,309
1,203,717	2,288,352	2,809,181	56,457,756	13,060,028
84,302	2,417,825	798,770	48,424,462	13,988,346
36,873	11,340	2,040,241	28,130,709	6,271,411
154,965	1,255,552	5,135,697	16,850,246	625,070
182,164	2,385,415	778,038	35,984,986	534,919
0	63,699	151,321	3,976,512	279,000
43,512	212,793	62,154	6,793,112	248,294
122,704	2,787,732	555,580	43,587,302	8,355,755
889,608	1,528,019	592,697	15,770,996	2,355,909
25,415	3,597,504	725,424	42,096,184	973,946
59,094	1,813,040	403,460	22,571,988	12,359,174
6,744	873,841	479,378	14,663,621	1,043,666
57,852	1,138,372	646,024	23,083,431	1,850,387
0	102,498	221,191	3,345,510	309,502
27,659	1,018,169	274,564	12,791,834	9,924,847
0	1,360,999	1,292,596	30,290,421	2,707,796
36,513	2,110,943	875,730	23,729,014	8,928,089
613,757	908,503	709,392	23,381,969	28,027,605
221,252	547,113	499,041	18,712,064	9,824,785
2,336,570	4,253,986	748,748	57,995,176	7,271,065
57,849	51,056	68,347	4,287,547	85,105
136,048	1,290,019	1,014,458	18,256,427	850,394
				Continued

Governmental Fund Revenue - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
Middleburg Hts	Cuyahoga	\$2,368,704	\$12,554,485	\$532,080	\$1,422,075	\$2,405,486
Middletown	Butler	5,653,922	17,375,561	0	3,757,920	17,940,310
Milford	Clermont	2,126,022	2,461,981	0	325,816	1,371,812
Monroe	Butler	2,793,454	2,932,243	0	568,774	1,248,151
Montgomery	Hamilton	10,234,237	0	0	337,765	1,360,965
Moraine	Montgomery	631,902	14,614,100	91,693	757,259	701,208
Mount Healthy	Hamilton	710,138	1,271,696	0	435,886	1,185,204
Mount Vernon	Knox	8,243,192	0	0	385,912	4,128,601
Munroe Falls	Summit	793,709	1,134,399	37,683	185,989	643,370
Napoleon	Henry	402,199	2,292,266	18,708	627,492	1,728,312
Nelsonville	Athens	392,395	1,282,438	0	72,284	689,265
New Carlisle	Clark	291,949	1,072,928	0	510,416	345,379
New Philadelphia	Tuscarawas	2,366,397	3,843,104	0	593,079	2,210,715
Newark	Licking	20,867,126	0	0	1,195,072	11,421,532
North Canton	Stark	1,266,368	6,039,704	0	310,922	2,171,045
North Olmsted	Cuyahoga	10,476,303	12,422,852	0	1,942,352	4,812,726
North Ridgeville	Lorain	3,865,599	6,435,424	0	1,476,481	2,846,164
North Royalton	Cuyahoga	4,351,851	7,922,081	0	1,066,818	6,571,808
Northwood	Wood	303,994	3,995,607	76,183	356,852	1,257,237
Norton	Summit	1,088,710	2,641,551	0	560,027	1,761,685
Norwalk	Huron	1,628,761	5,331,885	0	975,753	2,373,995
Oakwood	Montgomery	1,721,169	4,832,538	0	980,985	1,833,692
Oberlin	Lorain	837,291	3,250,029	0	182,237	1,922,449
Ontario	Richland	530,084	3,750,859	0	49,311	586,708
Oregon	Lucas	1,559,619	12,746,489	0	804,172	4,434,489
Orrville	Wayne	580,710	2,575,080	802,505	553,287	1,708,192
Oxford	Butler	840,967	5,858,965	0	718,848	1,767,729
Painesville	Lake	730,348	7,459,524	1,108	592,861	2,793,225
Parma Heights	Cuyahoga	3,888,299	6,573,645	0	986,917	2,744,140
Pataskala	Licking	2,151,815	0	0	299,487	1,061,428
Pepper Pike	Cuyahoga	3,197,273	3,841,193	575,225	53,139	781,111
Perrysburg	Wood	2,802,822	9,440,011	0	585,658	2,945,300
Pickerington	Fairfield	1,709,145	3,336,898	128,803	505,128	1,165,891
Piqua	Miami	1,452,019	7,338,490	3,536,165	0	1,116,447
Port Clinton	Ottawa	536,742	2,101,327	132,071	313,667	1,608,578
Portsmouth	Scioto	8,380,980	0	0	669,104	5,484,792
Powell	Delaware	1,313,071	2,838,732	70,372	234,689	958,350
Reynoldsburg	Franklin	10,336,287	0	0	402,127	4,030,538
Rittman	Wayne	723,826	1,019,544	0	975,490	980,656
Rocky River	Cuyahoga	5,667,016	7,732,660	278,970	1,686,685	6,823,149
Rossford	Wood	359,967	2,761,282	185,901	136,010	1,154,349
Salem	Columbiana	4,743,926	0	0	72,379	1,591,197
Sandusky	Erie	2,272,754	7,308,576	4,032,843	1,751,391	5,192,973
Seven Hills	Cuyahoga	6,219,413	0	0	1,025,978	1,777,586
Shaker Heights	Cuyahoga	7,269,251	18,783,048	69,372	6,607,922	4,721,227
Sharonville	Hamilton	20,349,502	0	0	850,096	2,748,108
Sheffield Lake	Lorain	1,449,423	1,854,908	0	802,333	1,701,734
Shelby	Richland	1,266,177	1,923,978	0	414,768	1,723,553
Sidney	Shelby	13,445,397	0	0	1,421,837	3,810,313
Solon	Cuyahoga	4,843,141	27,038,056	703,495	3,110,637	4,566,278
South Euclid	Cuyahoga	5,265,227	5,349,183	0	346,546	3,026,880
Springboro	Warren	644,774	7,312,583	0	825,777	1,450,786
Springdale	Hamilton	1,701,993	11,180,495	0	313,901	7,255,039
Springfield	Clark	2,726,086	27,021,597	7,805,180	2,529,317	10,182,553
St. Bernard	Hamilton	6,843,960	0	0	175,540	1,812,134
St. Clairsville	Belmont	792,963	0	0	98,689	2,398,770
St. Marys	Auglaize	1,177,536	3,729,703	0	371,544	991,181

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$257,223	\$1,139,530	\$400,091	\$21,079,674	\$797,018
659,304	1,811,704	2,586,635	49,785,356	6,981,657
0	276,561	150,314	6,712,506	1,336,887
203,396	792,336	147,459	8,685,813	1,851,666
247,410	404,576	491,296	13,076,249	5,456,570
16,391	346,571	1,527,882	18,687,006	8,880,529
0	170,549	35,967	3,809,440	182,576
0	650,461	294,265	13,702,431	720,703
12,456	45,364	56,435	2,909,405	335,602
256,075	414,014	436,080	6,175,146	2,359,845
0	96,119	234,549	2,767,050	1,435,589
77,860	23,355	35,425	2,357,312	313,125
60,474	1,180,559	653,779	10,908,107	268,695
123,112	3,167,151	1,055,098	37,829,091	21,899,419
0	287,516	532,921	10,608,476	5,695,000
60,000	1,754,093	488,122	31,956,448	10,432,571
45,789	987,145	969,065	16,625,667	6,525,000
143,141	1,626,103	373,249	22,055,051	3,375,504
100,731	625,890	174,083	6,890,577	238,100
55,660	322,563	193,044	6,623,240	1,674,843
110,659	888,748	302,284	11,612,085	1,233,429
139,893	166,458	570,000	10,244,735	3,257,145
39,399	901,899	522,305	7,655,609	1,622,544
4,416	729,432	156,645	5,807,455	482,314
672,772	235,056	1,079,378	21,531,975	6,239,874
12,129	40,277	236,211	6,508,391	307,093
7,057	742,237	327,317	10,263,120	2,246,564
60,743	1,405,112	836,297	13,879,218	2,341,193
91,711	593,359	440,060	15,318,131	5,214,046
0	561,193	183,010	4,256,933	19,368
81,904	67,716	278,155	8,875,716	1,298,765
202,580	1,184,978	595,988	17,757,337	3,214,435
0	731,873	719,022	8,296,760	6,291,609
0	358,178	709,530	14,510,829	1,567,493
46,821	49,001	140,017	4,928,224	1,061,961
465	1,299,966	349,752	16,185,059	619,172
0	897,593	549,196	6,862,003	6,665,350
41,232	339,522	981,078	16,130,784	1,628,881
16,799	32,714	109,100	3,858,129	1,880,100
86,950	2,857,860	705,038	25,838,328	18,404,708
578,186	71,663	49,831	5,297,189	648,459
22,592	110,165	497,420	7,037,679	3,981,566
394,141	1,811,606	1,440,022	24,204,306	3,512,686
98,561	415,671	226,725	9,763,934	5,122,485
1,529,226	1,248,776	9,016,043	49,244,865	10,114,694
100,772	812,644	632,449	25,493,571	3,965,157
33,213	203,182	96,635	6,141,428	446,416
29,940	256,972	165,817	5,781,205	284,028
229,316	256,498	516,735	19,680,096	19,655,344
406,647	1,373,962	1,340,557	43,382,773	4,936,491
2,879,471	1,055,620	362,003	18,284,930	769,432
432,914	802,255	1,097,225	12,566,314	2,786,979
0	581,462	1,319,469	22,352,359	1,689,655
178,067	2,671,498	2,696,513	55,810,811	11,407,921
0	86,674	334,107	9,252,415	4,852,991
16,580	58,555	203,798	3,569,355	994,200
134,724	85,293	363,033	6,853,014	1,360,320
				Continued

Governmental Fund Revenue - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
Stow	Summit	\$6,847,919	\$11,422,047	\$0	\$1,062,425	\$5,212,987
Streetsboro	Portage	1,458,667	5,134,178	0	467,430	1,097,811
Sylvania	Lucas	1,925,543	6,816,122	0	365,717	3,822,784
Tallmadge	Summit	1,980,804	6,860,554	0	1,270,980	2,259,133
Tiffin	Seneca	981,081	6,767,056	0	369,722	2,239,337
Tipp City	Miami	3,724,771	0	0	431,831	2,970,947
Toledo	Lucas	17,206,000	155,243,000	0	14,088,000	63,840,000
Toronto	Jefferson	363,785	1,225,290	0	72,719	884,805
Trenton	Butler	558,317	1,639,247	0	0	955,896
Trotwood	Montgomery	10,115,617	0	0	1,152,644	4,073,076
Troy	Miami	16,137,437	0	0	1,385,158	3,980,977
Twinsburg	Summit	1,471,866	17,819,950	159,792	996,907	3,049,894
Uhrichsville	Tuscarawas	484,939	1,317,036	0	39,394	887,694
Union	Montgomery	916,619	0	0	520,133	801,026
University Heights	Cuyahoga	3,026,695	4,875,347	2,411,096	276,090	2,229,365
Upper Arlington	Franklin	7,768,593	12,077,043	3,935,127	1,139,302	4,527,390
Upper Sandusky	Wyandot	345,352	2,731,862	0	45,503	1,279,459
Urbana	Champaign	677,655	4,277,412	0	690,212	2,888,105
Vandalia	Montgomery	1,743,925	10,523,250	0	3,192,514	2,465,614
Vermilion	Erie	3,605,821	0	0	1,208,108	1,830,496
Wadsworth	Medina	1,711,271	5,183,457	0	979,752	4,341,614
Wapakoneta	Auglaize	450,912	2,064,190	712,250	282,566	1,319,319
Warren	Trumbull	1,456,326	18,567,076	0	1,924,456	8,564,541
Warrensville Heights	Cuyahoga	2,400,560	10,388,957	0	349,355	3,404,790
Washington	Fayette	1,780,469	3,934,966	0	310,389	2,900,660
Wauseon	Fulton	3,403,707	0	0	637,885	1,280,752
West Carrollton	Montgomery	6,303,702	0	0	262,687	1,388,231
Westerville	Franklin	10,748,595	18,359,467	362,261	3,370,392	12,338,083
Westlake	Cuyahoga	11,879,372	15,470,140	0	2,483,146	6,495,291
Whitehall	Franklin	522,620	13,364,366	0	456,620	4,700,506
Wickliffe	Lake	2,435,243	7,022,733	3,582,142	87,632	540,818
Willoughby	Lake	3,731,758	12,397,156	0	1,247,253	3,746,018
Willowick	Lake	4,284,987	2,125,090	734,401	284,742	3,539,210
Wilmington	Clinton	6,713,991	0	0	1,329,477	3,160,202
Wooster	Wayne	11,049,481	0	0	789,399	3,361,235
Worthington	Franklin	1,486,929	14,082,118	153,850	2,729,972	2,955,040
Wyoming	Hamilton	4,778,205	0	0	591,102	2,113,102
Xenia	Greene	4,749,266	8,016,918	0	1,508,894	241,506
Youngstown	Mahoning	2,106,863	41,001,513	0	5,087,933	32,512,194
Zanesville	Muskingum	1,097,744	12,121,101	0	1,322,771	4,324,339

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$57,600	\$975,553	\$738,900	\$26,317,431	\$20,107,227
87,865	684,120	316,459	9,246,530	899,514
445,841	1,139,391	945,128	15,460,526	13,071,255
103,835	339,752	207,284	13,022,342	7,383,869
102,213	481,901	527,132	11,468,442	2,836,476
290,594	152,450	412,257	7,982,850	8,179,901
17,435,000	7,848,000	5,343,000	281,003,000	61,800,000
0	49,512	54,409	2,650,520	924,646
19,039	364,135	196,301	3,732,935	311,600
85,086	342,430	666,392	16,435,245	766,889
190,672	111,916	1,387,516	23,193,676	16,727,435
68,990	1,142,056	881,219	25,590,674	870,442
0	103,928	51,569	2,884,560	70,576
306,688	131,011	6,342	2,681,819	119,767
651,865	389,893	44,097	13,904,448	5,451,247
0	1,116,530	1,975,796	32,539,781	7,969,800
0	636,552	154,342	5,193,070	1,271,201
0	715,000	230,054	9,478,438	514,400
110,424	1,256,743	647,693	19,940,163	13,325,242
13,032	659,603	215,982	7,533,042	640,430
148,562	759,919	513,701	13,638,276	5,839,908
110,523	82,334	556,662	5,578,756	876,428
19,828	3,262,071	1,623,559	35,417,857	3,655,952
150,739	843,838	288,412	17,826,651	9,121,698
0	569,402	733,428	10,229,314	14,500
0	60,342	131,309	5,560,627	31,827
71,071	220,943	211,771	8,458,405	10,074,309
0	1,366,333	1,767,597	48,312,728	10,687,842
236,764	499,548	4,235,772	41,300,033	18,388,799
32,407	582,716	564,808	20,224,043	809,270
168,370	621,402	530,347	14,988,687	282,876
749,889	2,463,291	374,102	24,709,467	2,477,769
0	389,277	168,162	11,525,869	362,250
65,661	776,224	797,854	12,843,409	6,503,121
220,491	586,873	1,865,991	17,873,470	490,150
240,770	172,826	781,531	22,603,036	1,361,233
6,635	100,660	569,755	8,159,459	2,719,354
27,037	1,359,346	634,984	16,537,951	1,321,579
1,135,063	1,702,711	1,473,031	85,019,308	26,957,720
0	966,808	264,673	20,097,436	3,713,726

Capital Outlay	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$16,986,611	\$29,645,607	\$26,951,543	\$1,441,316	\$330,457,081	\$5,970,704
844,885	111,512	146,952	0	13,641,743	1,245,384
1,891,182	206,925	98,505	0	8,988,694	676,861
2,099,478	112,076	124,964	0	16,623,541	750,151
1,437,938	447,489	103,418	1,291,793	14,626,143	591,986
1,213,257	250,000	345,806	0	15,917,926	925,244
1,276,106	1,228,200	1,321,492	0	15,508,909	1,964,794
4,449,799	4,274,039	497,087	72,222	18,580,622	7,240,925
3,212,171	1,773,799	266,290	24,626	24,486,172	2,733,627
2,241,170	1,283,000	488,352	36,441	17,810,539	1,717,375
12,438,315	721,000	680,179	0	37,206,099	5,389,130
5,093,391	515,000	839,169	0	22,091,488	1,280,548
2,097,823	554,109	597,783	0	20,580,326	6,855,084
1,602,374	1,769,000	477,720	0	20,935,985	2,944,358
277,319	0	0	0	2,947,431	600,425
498,936	25,000	19,550	0	9,027,826	1,366,993
0	78,000	97,237	0	7,544,622	1,954,715
215,320	37,993	5,895	0	2,564,048	211,722
12,190,032	9,862,504	1,804,223	0	39,382,603	6,716,450
241,510	214,058	174,862	687	10,657,961	665,259
3,238,694	2,463,216	800,502	0	31,088,974	12,269,713
9,297,682	13,651,832	1,010,504	623	43,728,401	429,198
8,203,769	2,040,170	437,710	154,337	27,893,750	7,125,608
2,720,689	2,979,288	884,326	0	20,879,182	570,324
6,192,857	1,612,000	200,920	0	31,811,371	4,753,525
1,516,301	3,158,241	219,310	0	20,311,015	764,070
1,515,892	144,163	652	0	4,619,942	965,000
5,214,484	538,717	349,930	0	23,893,100	334,270
1,378,725	3,911,000	53,594	0	12,296,951	5,004,128
0	20,339	34,829	0	6,067,274	242,711
526,234	311,073	47,834	0	9,718,478	579,665
915,227	222,931	105,954	0	5,661,345	175,963
7,546,563	2,846,457	1,140,758	0	75,739,068	78,377
236,377	35,121	49,173	0	5,889,941	685,462
2,820,757	944,382	1,213,589	0	16,560,672	2,750,000
368,722	135,000	128,816	0	6,016,336	737,760
384,655	123,426	18,630	0	4,147,774	53,365
1,210,634	294,295	96,666	0	24,207,118	2,166,052
128,012,000	48,914,000	18,599,000	342,000	636,529,000	132,227,000
1,284,774	222,685	273,256	3,716	9,721,199	284,996
0	1,616,253	46,375	0	6,216,127	278,442
82,780,000	40,865,000	31,975,000	1,805,000	746,315,000	59,742,000
37,735	2,680,000	1,265,115	0	54,188,348	2,539,228
278,089	300,767	187,650	0	4,651,599	1,326,536
127,841,000	80,919,000	34,486,000	0	978,585,000	169,390,000
291,904	1,180,444	225,379	0	8,426,683	279,950
177,060	45,792	9,266	0	4,005,386	0
159,514	151,693	40,982	0	6,405,323	0
176,627	310,791	40,970	0	2,739,627	241,002
8,650,586	969,599	619,404	0	47,114,863	29,197,075
23,156,765	9,228,813	3,962,946	199,535	219,044,970	15,349,526
1,179,290	0	0	0	3,491,413	63,977
1,492,380	861,967	77,494	0	11,090,707	1,445,007
2,764,706	250,775	245,922	2,726,141	24,359,057	3,411,829
1,131,045	0	0	0	4,762,906	608,002
1,267,063	4,858	51,378	0	8,871,484	677,583
19,508,616	4,879,923	3,253,595	2,838,858	78,178,382	31,163,819
145,567	294,802	56,658	0	6,790,459	2,696,035
805,654	0	14,266	0	3,426,360	184,565
1,754,342	1,227,329	1,875,450	1,598,886	18,832,032	14,563,199
1,682,214	103,977	70,673	0	6,873,716	584,637
7,538,423	1,479,248	1,243,156	2,112,159	44,311,884	345,496
6,917,810	0	62,452	0	14,836,907	6,123,139

Continued

Capital Outlay	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$0	\$6,861,073	\$2,086,281	\$0	\$51,252,116	\$602,659
2,990,691	506,208	227,380	0	21,919,327	1,170,495
14,417,429	914,716	727,654	0	39,941,355	3,708,603
3,100,373	663,047	555,113	346,317	15,114,711	549,104
1,982,089	1,720,760	263,080	0	15,235,716	2,733,782
4,241,071	467,574	227,576	33,490	28,558,393	19,743,541
3,686,401	1,114,463	241,938	0	17,344,839	475,775
1,023,233	75,357	24,915	0	8,648,370	1,460,419
1,181,176	1,415,929	666,419	0	11,487,925	2,759,320
1,276,486	193,206	226,998	0	11,350,080	8,483,807
6,640,687	1,821,602	150,136	0	25,483,854	1,798,761
3,882,772	1,400,110	1,216,918	166,127	30,650,010	1,954,978
865,469	327,354	131,224	0	4,633,627	1,954,285
776,250	453,705	239,395	303,198	8,296,005	81,500
434,443	666,727	55,015	0	8,275,373	152,480
813,072	3,220,000	220,455	0	19,104,607	9,118,795
752,060	171,912	142,531	49,441	9,312,171	3,538,604
16,757,169	7,791,315	631,910	37,651	41,516,506	1,389,000
5,757,861	1,798,770	1,852,238	3,237,936	60,153,887	4,397,327
2,286,541	287,601	176,118	0	8,710,970	1,617,413
0	450,236	255,283	0	8,855,281	1,177,356
211,158	996,646	801,439	0	11,080,346	452,490
0	1,215,608	799,579	2,618,772	23,194,578	1,884,495
0	57,605	13,605	0	5,445,277	580,000
713,540	0	0	1,222	3,118,757	585,933
6,778,164	10,625,090	1,003,594	3,771	35,703,567	8,980,764
8,901,411	1,360,000	1,729,248	0	33,441,710	6,562,303
17,887,138	11,529,050	1,224,777	0	50,569,791	5,006,541
3,732,130	187,947	242,924	0	20,790,642	9,165,666
0	2,057,118	301,213	8,529,615	61,500,754	12,455,731
5,422,606	5,652,580	1,505,687	306,388	58,864,924	3,125,131
899,156	4,168,086	230,382	0	31,997,467	1,693,114
3,774,983	614,325	346,936	0	16,114,987	635,847
6,411,029	551,963	134,485	0	34,894,798	307,878
174,757	102,522	5,604	0	4,263,405	244,000
1,643,573	51,963	50,731	0	6,174,819	237,026
8,707,726	5,672,618	1,753,457	0	50,406,840	1,853,219
0	521,000	141,988	0	17,551,973	2,316,351
4,691,108	11,035,000	504,235	0	52,910,897	790,958
3,632,701	1,087,285	438,322	68,447	24,106,597	8,754,350
2,681,407	112,601	17,154	0	18,419,640	42,010
940,445	0	0	382,649	24,092,346	1,385,523
409,594	126,230	37,844	0	3,533,534	426,932
5,569,557	1,246,878	495,236	0	17,422,765	1,338,823
160,059	1,237,162	1,564,957	400	29,465,931	3,282,392
2,095,933	8,247,661	1,045,611	25,383	32,117,722	1,038,112
14,553,401	412,682	101,069	0	34,553,682	27,750,613
0	7,018,352	141,111	0	25,945,099	3,508,268
9,739,603	2,010,000	1,684,862	0	58,415,693	6,985,262
433,279	81,994	32,622	0	4,312,895	77,154
1,814,535	364,109	165,348	0	17,905,392	876,260
2,503,769	1,757,653	1,048,399	0	23,991,635	797,018
0	1,407,000	1,354,823	0	55,688,740	713,725
1,163,773	105,000	211,182	0	7,076,288	355,465
108,156	83,700	457,722	0	6,904,877	1,417,205
1,147,304	5,698,441	360,787	0	15,643,062	947,510
5,633,041	837,072	3,500	0	24,092,910	3,450,000
567,223	167,436	88,521	0	3,710,504	182,576
0	217,786	133,006	0	13,030,505	660,032
368,681	260,463	59,734	0	2,920,052	76,418
1,386,011	180,357	94,548	0	7,141,759	1,880,199
75,484	1,690,285	48,334	0	3,857,952	13,640
1,155,767	184,329	40,103	0	3,366,562	172,199

Continued

Capital Outlay	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$749,818	\$584,331	\$249,364	\$0	\$11,218,915	\$268,695
9,965,693	300,000	781,949	0	46,162,427	20,774,982
2,873,416	2,100,000	26,177	0	14,163,784	3,895,000
0	5,933,612	2,229,548	0	37,380,236	2,147,358
635,548	1,555,000	255,988	68,987	17,338,405	6,101,041
7,421,464	325,906	200,557	0	25,504,167	2,779,305
1,090,231	86,888	71,983	0	6,844,455	229,000
324,995	577,835	170,754	0	6,889,072	1,408,843
1,275,636	328,636	156,213	0	11,403,727	1,135,294
5,377,749	0	7,413	0	14,753,108	3,113,477
1,406,386	259,170	100,381	109,968	8,607,656	824,164
2,145,822	205,234	1,331	0	7,770,378	131,791
1,420,423	741,852	520,127	0	20,880,298	7,987,652
1,963,528	12,129	10,801	0	6,528,234	1,109,598
983,771	155,426	183,836	0	9,751,944	2,246,564
1,296,545	58,208	75,908	0	16,236,256	873,120
8,932,271	357,680	73,753	321,512	24,110,870	1,139,046
507,705	127,595	19,718	15	4,352,979	19,368
1,133,280	701,110	226,430	0	12,010,595	1,280,300
5,718,670	0	413,344	0	19,627,902	3,609,433
441,707	2,423,764	255,712	26,380	13,841,460	2,421,604
2,407,139	448,413	231,512	0	14,903,404	1,489,298
464,634	271,100	44,862	0	5,245,685	898,202
1,275,007	114,002	115,616	0	15,457,602	545,860
5,322,512	510,000	1,144,997	0	11,435,828	665,350
5,384,544	1,246,308	980,878	0	21,431,620	616,042
167,176	150,412	115,069	51,867	3,767,355	1,784,300
9,201,024	3,356,817	485,503	0	32,065,983	7,549,959
148,969	763,984	297,435	0	5,338,379	538,459
647,449	177,456	65,765	0	6,705,801	4,203,299
6,373,458	1,154,167	1,225,852	0	28,192,062	2,895,926
1,006,839	1,107,648	403,527	942,128	11,140,713	3,760,512
0	145,375	664,604	8,710,562	57,211,542	6,516,731
7,623,458	1,163,861	773,788	0	29,692,534	3,959,350
762,540	443,374	112,390	0	6,468,679	173,416
838,370	51,852	5,157	0	5,966,657	284,028
4,247,656	130,000	239,721	0	20,393,062	12,132,019
9,863,048	2,336,134	1,321,126	0	47,420,365	3,591,875
2,583,885	1,019,245	460,865	0	19,679,078	407,500
7,466,106	562,513	436,819	0	15,910,698	3,319,127
6,238,427	701,097	420,110	0	20,614,301	1,625,644
7,250,200	1,671,161	787,018	0	57,862,817	5,545,504
965,172	19,352	77,027	869,040	10,997,706	2,727,991
1,657,269	19,762	10,223	0	3,871,724	977,100
1,778,853	83,310	32,485	0	5,707,026	2,086,023
7,333,364	14,134,662	475,179	141,726	43,629,766	6,941,242
1,006,625	1,747,560	304,520	8,419	11,341,440	723,986
5,838,851	2,071,319	634,513	0	20,029,059	7,705,385
1,797,036	4,513,067	422,365	0	18,124,129	3,472,537
0	1,097,859	41,210	344,770	12,258,523	2,236,476
4,737,669	305,000	253,627	187,468	10,278,281	929,115
42,163,000	15,256,000	8,871,000	0	299,380,000	53,286,000
626,816	515,809	29,213	0	3,549,490	330,978
21,267	169,131	37,798	0	3,419,027	278,600
5,778,866	422,402	210,017	0	21,478,839	664,100
4,407,434	678,000	287,498	163,284	24,849,428	9,982,593
3,001,400	664,200	680,402	0	22,478,637	1,270,442
331,329	1,593	1,274	0	2,484,432	70,576
0	74,245	13,628	0	2,593,683	125,220
116,666	1,990,309	149,079	0	17,252,095	2,438,909
10,758,747	1,757,335	966,633	15,361	39,726,729	7,539,060
50,745	448,043	321,263	0	5,977,464	82,160
1,385,120	236,000	164,376	0	9,914,628	514,400

Continued

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities	Other Current Expenditures
Vandalia	Montgomery	\$4,729,410	\$5,173,529	\$0	\$0	\$1,410,515	\$2,695,435	\$1,375,741
Vermilion	Erie	1,327,855	2,537,267	622,465	98,143	738,980	228,727	813,684
Wadsworth	Medina	3,281,323	5,142,104	653,817	164,276	2,116,587	1,822,750	41,869
Wapakoneta	Auglaize	374,390	2,263,038	133,654	204,721	1,395,155	140,660	0
Warren	Trumbull	7,610,099	15,940,459	1,806,298	585,532	2,745,117	885,871	1,984,304
Warrensville Heights	Cuyahoga	2,503,986	8,590,844	1,058,781	46,838	1,874,273	330,820	1,346,571
Washington	Fayette	2,366,569	3,781,795	1,448,032	328,623	918,733	60,919	0
Wauseon	Fulton	574,803	1,635,376	694,874	0	437,630	453,723	51,610
West Carrollton	Montgomery	1,152,512	3,958,605	1,325,080	0	457,963	656,561	0
Westerville	Franklin	9,423,507	18,492,909	2,260,454	55,412	2,495,398	6,202,645	232,736
Westlake	Cuyahoga	5,734,643	10,848,006	1,559,187	705,667	5,274,082	2,722,184	673,328
Whitehall	Franklin	4,827,558	8,939,600	422,017	89,505	1,417,886	832,851	1,285,658
Wickliffe	Lake	3,787,957	5,459,603	180,616	33,594	2,145,374	581,535	861,363
Willoughby	Lake	5,797,111	11,364,567	842,565	360,094	1,521,732	1,630,472	1,225,040
Willowick	Lake	1,286,912	4,051,521	338,300	87,193	605,658	824,991	855,213
Wilmington	Clinton	3,719,988	4,447,739	0	455,724	2,303,345	511,391	0
Wooster	Wayne	2,830,533	8,723,587	1,137,281	132,275	1,852,717	1,661,124	0
Worthington	Franklin	3,959,073	8,730,097	558,561	48,137	1,972,407	3,324,531	0
Wyoming	Hamilton	1,979,884	2,086,975	137,485	64,271	682,502	681,288	521,966
Xenia	Greene	3,098,492	9,557,428	265,626	53,237	1,337,651	376,688	0
Youngstown	Mahoning	10,698,297	30,779,106	6,646,725	2,112,424	7,158,139	3,009,406	2,432,950
Zanesville	Muskingum	3,559,300	10,692,366	1,430,494	1,291,428	1,842,428	1,114,935	316,684

Capital Outlay	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$2,073,833	\$626,971	\$179,118	\$515,910	\$18,780,462	\$13,146,123
78,251	105,812	71,961	0	6,623,145	631,092
778,664	293,610	164,084	89,370	14,548,454	5,828,625
0	431,989	118,485	0	5,062,092	1,143,772
3,263,329	1,615,655	769,063	0	37,205,727	3,499,964
2,924,756	7,391,296	427,954	0	26,496,119	6,620,665
1,418,755	132,661	143,728	0	10,599,815	94,325
1,246,798	0	0	0	5,094,814	77,570
1,766,351	1,042,000	142,078	0	10,501,150	5,274,309
12,671,378	1,830,887	1,444,627	0	55,109,953	10,686,542
10,964,949	3,142,450	1,348,307	138,718	43,111,521	17,325,359
2,667,663	265,600	187,241	0	20,935,579	809,270
4,188,334	0	0	0	17,238,376	270,348
3,357,513	792,787	921,710	0	27,813,591	2,284,480
1,708,495	100,000	39,043	0	9,897,326	362,250
706,812	291,735	281,527	0	12,718,261	6,503,121
1,895,424	624,668	180,354	0	19,037,963	480,000
2,703,939	455,000	503,608	1,388,596	23,643,949	1,385,921
2,914,681	74,740	162,078	0	9,305,870	779,118
798,494	190,537	100,745	0	15,778,898	1,163,000
19,240,300	2,825,984	1,871,045	0	86,774,376	24,157,033
27,527	3,324,772	217,370	0	23,817,304	3,789,012

Net Assets			
Invested in Capital Assets	Restricted	Unrestricted	Total Net Assets
\$70,687,084	\$4,201,129	\$3,086,039	\$77,974,252
(464,902)	2,399,680	2,820,165	4,754,943
2,794,470	0	1,226,023	4,020,493
214,180	0	8,032,313	8,246,493
6,236,546	0	823,230	7,059,776
7,138,365	0	3,072,190	10,210,555
8,985,156	0	3,539,384	12,524,540
6,536,081	0	2,462,577	8,998,658
1,410,789	0	1,711,253	3,122,042
8,418,908	0	973,330	9,392,238
7,834,363	301,555	335,299	8,471,217
8,530,226	0	2,603,154	11,133,380
2,770,505	0	422,745	3,193,250
3,065,846	0	595,054	3,660,900
44,824	0	(690,386)	(645,562)
26,352,975	0	4,711,245	31,064,220
252,737	0	210,636	463,373
4,534,256	0	385,083	4,919,339
5,183,663	389,692	1,475,780	7,049,135
2,700,273	517,745	1,515,031	4,733,049
5,217,651	0	2,060,713	7,278,364
20,539,109	0	10,276,258	30,815,367
2,446,866	449,221	576,363	3,472,450
170,877	0	921,585	1,092,462
11,900,600	2,843,056	3,973,678	18,717,334
449,616,000	2,996,000	43,913,000	496,525,000
5,822,838	0	3,522,993	9,345,831
(102,187)	0	194,505	92,318
507,547,000	81,486,000	248,497,000	837,530,000
9,135,066	747,571	1,753,809	11,636,446
125,250,000	1,500,000	55,418,000	182,168,000
2,855,319	0	172,175	3,027,494
3,254,053	0	141,512	3,395,565
3,078,105	0	(354,909)	2,723,196
1,627,170	243,176	659,429	2,529,775
6,292,981	0	3,211,884	9,504,865
101,442,785	0	54,485,689	155,928,474
7,574,926	0	1,341,918	8,916,844
17,197,506	0	8,890,830	26,088,336
563,752	0	227,091	790,843
3,556,055	1,052,331	1,218,056	5,826,442
26,403,927	0	13,350,481	39,754,408
2,370,322	0	1,804,702	4,175,024
725,324	0	26,812	752,136
1,552,453	0	879,186	2,431,639
9,350,786	0	240,421	9,591,207
9,819,730	0	1,744,081	11,563,811
5,525,973	0	2,683,011	8,208,984
13,421,243	0	9,995,377	23,416,620
30,493,620	1,058,453	3,538,206	35,090,279
15,562,416	0	472,699	16,035,115
(412,446)	560,051	(175,764)	(28,159)
13,921,284	0	15,895,752	29,817,036
25,431,705	0	6,610,241	32,041,946
0	0	286,617	286,617
1,527,863	0	591,713	2,119,576

Continued

Invested in Capital Assets	Net Assets		Total Net Assets
	Restricted	Unrestricted	
\$766,790	\$0	\$2,811,005	\$3,577,795
13,086,536	277,704	1,332,082	14,696,322
67,799,121	266,443	14,918,714	82,984,278
8,109,999	0	1,539,088	9,649,087
7,696,150	0	611,303	8,307,453
1,824,949	0	261,784	2,086,733
2,022,299	0	950,773	2,973,072
5,629,550	1,200,000	740,237	7,569,787
4,192,162	0	1,494,983	5,687,145
14,955,488	0	1,374,329	16,329,817
20,218,819	551,038	3,874,962	24,644,819
9,715,277	603,160	7,145,865	17,464,302
11,856,878	719,738	7,018,776	19,595,392
10,692,437	0	12,877,123	23,569,560
1,707,075	0	569,872	2,276,947
2,319,310	0	471,878	2,791,188
5,968,380	0	1,491,222	7,459,602
4,946,338	0	4,021,922	8,968,260
2,077,677	36,102	1,164,324	3,278,103
3,196,596	0	(813,314)	2,383,282
4,951,449	2,790,941	3,480,182	11,222,572
4,549,552	0	991,300	5,540,852
9,441,220	424,031	1,861,637	11,726,888
14,367,854	471,863	5,497,069	20,336,786
3,495,720	0	1,673,072	5,168,792
(3,051,022)	0	3,526,271	475,249
6,909,224	694,806	1,823,329	9,427,359
1,776,061	0	1,550,497	3,326,558
577,183	0	1,401,877	1,979,060
1,945,387	198	881,046	2,826,631
838,518	0	79,355	917,873
9,309,780	0	1,540,888	10,850,668
11,410,432	0	3,883,896	15,294,328
14,924,433	0	1,728,007	16,652,440
11,196,998	0	2,146,776	13,343,774
4,724,220	0	1,143,772	5,867,992
2,046,366	0	1,527,497	3,573,863
2,965,332	0	2,054,749	5,020,081
4,614,684	0	887,851	5,502,535
12,196,621	0	700,662	12,897,283
7,232,683	1,926,448	1,045,518	10,204,649
4,463,484	0	4,642,828	9,106,312
10,488,304	0	1,361,425	11,849,729
1,995,870	0	18,843	2,014,713
11,208,994	0	2,356,124	13,565,118
9,679,460	0	5,330,078	15,009,538
8,798,213	50,781	1,019,725	9,868,719
958,793	0	519,319	1,478,112
7,215,618	1,960,378	34,905	9,210,901
20,380,120	0	3,305,902	23,686,022
3,690,879	0	820,146	4,511,025
6,948	0	331,854	338,802
8,196,325	0	4,520,703	12,717,028
5,613,246	0	8,321,967	13,935,213
258,512	0	101,750	360,262
4,659,418	0	1,827,294	6,486,712

Continued

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities	Total Liabilities
Sidney	Shelby	\$2,045,476	\$7,464,532	\$9,510,008	\$367,841	\$497,188	\$865,029
Springboro	Warren	6,997,900	30,139,804	37,137,704	941,088	15,168,184	16,109,272
Springfield	Clark	10,756,965	12,867,171	23,624,136	(16,708,025)	25,702,362	8,994,337
St. Clairsville	Belmont	(2,433,385)	2,723,672	290,287	482,528	246,325	728,853
St. Marys	Auglaize	2,425,133	4,567,809	6,992,942	127,459	783,182	910,641
Stow	Summit	3,410,537	20,050,047	23,460,584	1,105,278	2,489,996	3,595,274
Streetsboro	Portage	2,204,008	5,453,743	7,657,751	212,198	632,832	845,030
Sylvania	Lucas	1,683,960	6,127,657	7,811,617	182,841	189,072	371,913
Tallmadge	Summit	2,899,498	6,005,470	8,904,968	426,707	613,367	1,040,074
Tipp City	Miami	2,560,504	6,980,450	9,540,954	118,059	321,348	439,407
Toledo	Lucas	126,974,000	127,974,000	254,948,000	59,904,000	66,388,000	126,292,000
Trenton	Butler	1,805,539	10,468,420	12,273,959	53,025	7,830,941	7,883,966
Trotwood	Montgomery	450,920	573,235	1,024,155	675,347	22,468	697,815
Troy	Miami	8,550,177	22,362,955	30,913,132	1,097,326	10,785,797	11,883,123
Union	Montgomery	422,946	3,326,875	3,749,821	386,812	17,299	404,111
Upper Arlington	Franklin	93,980	5,142,188	5,236,168	205,564	1,110,711	1,316,275
Upper Sandusky	Wyandot	533,375	8,981,590	9,514,965	73,926	9,948	83,874
Urbana	Champaign	264,365	2,426,250	2,690,615	1,160,612	1,186,226	2,346,838
Vandalia	Montgomery	1,225,939	7,467,036	8,692,975	322,750	6,439	329,189
Vermilion	Erie	675,043	3,650,564	4,325,607	552,026	4,501,921	5,053,947
Wadsworth	Medina	1,186,223	10,134,737	11,320,960	737,239	214,409	951,648
Wapakoneta	Auglaize	1,711,903	6,055,744	7,767,647	2,407,631	62,508	2,470,139
Warren	Trumbull	6,144,798	35,659,248	41,804,046	1,691,583	19,866,658	21,558,241
Washington	Fayette	1,185,256	17,005,038	18,190,294	705,969	10,948,623	11,654,592
Wauseon	Fulton	1,947,879	6,636,197	8,584,076	2,179,486	297,310	2,476,796
West Carrollton	Montgomery	1,747,412	5,188,722	6,936,134	669,195	4,257,339	4,926,534
Westerville	Franklin	8,707,040	24,267,121	32,974,161	995,395	4,251,587	5,246,982
Wilmington	Clinton	2,532,234	22,285,776	24,818,010	84,842	15,176,306	15,261,148
Wooster	Wayne	8,366,090	22,894,460	31,260,550	5,109,343	6,992,885	12,102,228
Wyoming	Hamilton	2,060,275	5,918,016	7,978,291	375,981	6,884,316	7,260,297
Xenia	Greene	2,659,994	6,569,156	9,229,150	121,035	168,424	289,459
Youngstown	Mahoning	3,248,636	13,971,317	17,219,953	1,679,037	1,564,353	3,243,390
Zanesville	Muskingum	2,451,665	5,208,000	7,659,665	855,614	2,995,215	3,850,829

Net Assets			
Invested in Capital Assets	Restricted	Unrestricted	Total Net Assets
\$6,964,532	\$0	\$1,680,447	\$8,644,979
12,519,474	1,768,143	6,740,815	21,028,432
8,354,932	0	6,274,867	14,629,799
2,085,067	0	106,367	2,191,434
3,797,809	1,204,509	1,079,983	6,082,301
17,451,324	0	2,413,986	19,865,310
4,713,354	0	2,099,367	6,812,721
6,127,657	0	1,312,047	7,439,704
5,310,808	0	2,551,086	7,861,894
6,585,155	0	2,516,392	9,101,547
61,586,000	89,911,000	(22,841,000)	128,656,000
(4,766,160)	0	9,156,153	4,389,993
326,232	0	108	326,340
11,092,955	0	7,937,054	19,030,009
3,326,875	0	18,835	3,345,710
3,833,354	0	86,539	3,919,893
8,980,609	0	450,482	9,431,091
159,775	0	184,002	343,777
7,467,036	0	896,750	8,363,786
(612,014)	0	(116,326)	(728,340)
10,094,790	0	274,522	10,369,312
3,765,159	0	1,532,349	5,297,508
14,053,035	0	6,192,770	20,245,805
5,259,799	0	1,275,903	6,535,702
4,235,332	0	1,871,948	6,107,280
780,134	0	1,229,466	2,009,600
18,286,471	0	9,440,708	27,727,179
7,190,253	0	2,366,609	9,556,862
15,053,708	0	4,104,614	19,158,322
1,074,445	0	(356,451)	717,994
6,569,156	0	2,370,535	8,939,691
12,824,684	0	1,151,879	13,976,563
1,971,443	32,472	1,804,921	3,808,836

Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$2,107,403	(\$18,722)	\$2,162,308
0	0	(196,256)	2,999,663
0	0	179,013	1,183,487
0	21,036	(412,293)	5,323,511
0	0	(2,270,847)	279,325
0	0	274,441	3,077,888
0	1,290,440	725,608	1,342,633
0	0	295,840	850,387
0	0	66,578	1,452,230
0	72,735	132,598	930,446
0	0	386,614	175,343
0	19,000	137,364	2,617,670
0	15,385	161,130	336,130
30,000	91,881	332,858	565,023
0	0	(177,709)	118,466
0	1,408,394	695,162	4,820,594
0	102,922	138,849	194,229
0	0	(183,987)	502,634
370	33,400	414,586	825,734
0	0	117,353	1,457,619
0	0	(280,395)	2,010,213
0	0	2,752,977	8,752,059
0	414,398	539,627	97,112
450,000	0	(344,637)	878,385
5,386	0	1,314,343	2,282,373
0	5,063,000	15,279,000	37,022,000
10,457	0	15,962	3,645,761
0	0	(57,146)	194,505
0	0	26,940,000	208,638,000
0	0	(270,505)	1,729,261
0	0	12,325,000	87,897,000
0	0	218,288	210,541
0	0	(103,903)	136,522
0	0	(374,636)	(199,930)
0	0	(4,485)	654,849
0	0	(58,998)	3,052,273
0	0	(10,690,358)	49,402,841
0	0	1,185,359	1,004,780
0	163,410	787,898	9,154,243
100,000	0	6,408	227,091
0	29,993	(794,569)	1,358,948
0	2,345,268	2,752,502	13,146,861
0	0	430,520	1,519,289
195,764	0	56,134	10,552
0	0	430,627	919,286
0	0	(888,452)	(5,516,333)
0	197,606	307,020	10,008,881
0	0	215,112	1,864,562
0	0	(257,617)	9,673,073
235,919	389,727	1,736,571	2,127,793
0	0	69,963	335,761
45,000	0	(180,836)	809,744
0	8,796,666	9,269,904	16,048,017
5,000	0	(233,424)	6,441,486
0	0	2,147,510	192,082
0	4,232	398,924	515,122
0	105,620	(317,199)	2,867,620
0	1,443,459	1,520,152	1,111,367
0	0	3,003,758	15,550,965
103,933	9,259	423,293	1,013,384

Continued

Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$361,662	\$0	(\$553,804)	\$549,714
0	0	1,351,677	(2,908,198)
0	0	179,668	830,992
678,510	571,811	704,874	2,637,415
109,148	0	28,921	516,589
0	245,393	(283,228)	1,363,063
0	0	332,027	3,147,793
0	327,011	1,190,116	9,244,777
237,612	1,086,227	1,750,573	6,615,813
0	0	793,952	10,245,113
0	218,738	186,679	348,097
1,517	447,285	412,972	355,347
0	0	1,337,048	1,368,553
0	313,176	826,028	4,560,701
0	0	(543,554)	1,273,832
0	0	363,919	(1,053,071)
0	0	1,768,544	4,811,217
355	0	141,893	1,130,117
136,346	123,300	(369,627)	3,396,133
25,828	258,321	1,756,171	5,823,803
0	0	(30,765)	1,690,700
525,031	0	807,006	(381,801)
24,500	0	146,228	1,183,943
6,253	0	103,125	1,482,805
0	0	(207,591)	1,381,984
0	6,475	(53,231)	817,539
0	0	261,885	(396,333)
0	271,857	540,444	1,636,222
117,025	0	(221,210)	2,683,958
0	867,300	1,445,052	(941,002)
0	1,382,410	1,074,603	2,189,880
0	94,125	(19,472)	161,447
88,582	0	7,055	1,548,205
(515,251)	0	1,509,048	1,957,159
0	884,387	1,323,924	(622,219)
447,147	0	(640,237)	11,960,956
0	0	(83,095)	1,379,871
0	0	730,413	4,692,154
0	0	3,358,190	1,964,482
0	160,611	443,072	(51,062)
0	0	1,481,356	2,431,847
0	1,258,517	359,714	(1,177,230)
0	0	212,626	1,183,764
32,877	0	(54,145)	491,038
0	0	60,405	1,429,062
0	1,095,311	207,882	2,990,681
0	107,703	125,322	2,318,150
0	0	36,628	71,147
0	0	(20,172)	4,105,121
6,756	0	3,069,389	8,216,105
0	0	(227,438)	129,528
0	0	244,300	1,913,588
37,000	0	392,727	1,677,635
50,101	0	433,254	6,056,812
296,350	0	105,299	27,464,990
0	0	(128,314)	(2,915,913)
0	0	92,427	2,297,674
753,480	958,467	1,327,735	2,305,259
0	0	202,670	1,991,810
148,655	0	(579,106)	1,501,119

Continued

Enterprise Funds - Water
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense	Transfers-In
Tallmadge	Summit	\$1,656,108	\$1,407,284	\$235,187	\$13,637	(\$39,553)	\$6,871
Tipp City	Miami	1,093,763	454,428	273,828	365,507	(27,731)	0
Toledo	Lucas	34,258,000	23,585,000	3,494,000	7,179,000	(2,129,000)	0
Trenton	Butler	1,163,323	604,706	123,239	435,378	(330,301)	0
Trotwood	Montgomery	949,025	932,069	114,288	(97,332)	(3,396)	0
Troy	Miami	4,861,897	3,791,705	809,436	260,756	(451,075)	385,158
Union	Montgomery	494,501	338,370	118,900	37,231	(50,059)	9,450
Upper Arlington	Franklin	323,738	417,354	175,568	(269,184)	(50,303)	132,500
Upper Sandusky	Wyandot	1,100,801	781,476	211,141	108,184	3,128	0
Urbana	Champaign	1,255,205	1,016,446	188,126	50,633	274,951	0
Vandalia	Montgomery	1,471,182	1,450,431	207,215	(186,464)	1,657,646	0
Vermilion	Erie	1,465,181	1,180,335	286,492	(1,646)	(222,757)	0
Wadsworth	Medina	2,052,954	1,351,304	261,095	440,555	(26,470)	0
Wapakoneta	Auglaize	1,214,590	970,437	186,792	57,361	(38,062)	3,000
Warren	Trumbull	10,560,858	8,581,674	801,253	1,177,931	(999,195)	42,663
Washington	Fayette	3,090,380	2,194,185	372,855	523,340	(461,922)	0
Wauseon	Fulton	1,257,827	892,001	215,209	150,617	(60,082)	0
West Carrollton	Montgomery	777,171	1,079,833	167,719	(470,381)	49,319	0
Westerville	Franklin	2,806,197	2,724,425	749,173	(667,401)	212,467	0
Wilmington	Clinton	3,244,054	1,944,617	898,661	400,776	(1,359,209)	0
Wooster	Wayne	3,984,970	2,521,114	1,061,535	402,321	(228,807)	0
Wyoming	Hamilton	1,695,701	966,213	183,755	545,733	(161,347)	0
Xenia	Greene	2,401,012	2,039,498	392,377	(30,863)	211,760	0
Youngstown	Mahoning	18,016,483	16,404,875	691,255	920,353	(155,927)	0
Zanesville	Muskingum	3,310,232	2,283,728	232,476	794,028	(160,411)	0

Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	(\$19,045)	\$2,472,791
71,515	223,852	490,113	2,442,445
13,000	0	5,037,000	67,070,000
11,000	0	94,077	1,752,514
0	0	(100,728)	(224,427)
125,000	519,689	589,528	7,452,851
2,600	128,730	122,752	36,134
0	153,060	(33,927)	(111,584)
241,368	622,955	492,899	459,449
0	0	325,584	(896,247)
0	48,993	1,520,175	903,189
0	0	(224,403)	123,017
0	0	414,085	448,984
33,914	56,203	44,588	(695,728)
0	0	221,399	4,453,215
0	0	61,418	479,287
0	0	90,535	(231,607)
0	0	(421,062)	1,078,217
0	1,806,654	1,351,720	7,711,645
0	0	(958,433)	2,447,392
0	158,498	332,012	3,256,747
233,870	0	150,516	1,684,294
0	0	180,897	2,538,959
0	0	764,426	1,569,599
3,897	145,895	775,615	1,596,051

Enterprise Funds - Water
Long-Term Obligations
As of December 31, 2004
All Cities Reporting Under GAAP

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Akron	Summit	\$64,053,908	\$0	\$0	\$2,118,347	\$66,172,255
Alliance	Stark	0	15,486,940	0	179,498	15,666,438
Amherst	Lorain	865,000	0	0	7,464	872,464
Ashland	Ashland	5,925,178	0	6,751	36,979	5,968,908
Athens	Athens	0	0	70,516	47,495	118,011
Aurora	Portage	0	0	180,000	15,698	195,698
Avon	Lorain	186,466	0	0	998,939	1,185,405
Barberton	Summit	2,762,942	0	0	313,421	3,076,363
Bedford	Cuyahoga	1,421,551	0	0	18,029	1,439,580
Bellbrook	Greene	0	981,000	262,500	22,116	1,265,616
Bellefontaine	Logan	2,120,000	0	13,885	0	2,133,885
Bellevue	Huron	0	0	0	125,679	125,679
Belpre	Washington	0	0	1,011,210	4,651	1,015,861
Berea	Cuyahoga	0	0	1,190,833	85,112	1,275,945
Bexley	Franklin	790,000	0	0	18,852	808,852
Bowling Green	Wood	1,116,161	0	0	154,349	1,270,510
Brookville	Montgomery	0	0	253,183	8,772	261,955
Bryan	Williams	0	0	0	117,551	117,551
Bucyrus	Crawford	1,300,000	109,475	1,464,388	512,766	3,386,629
Cambridge	Guernsey	0	2,182,923	2,915,311	146,213	5,244,447
Canfield	Mahoning	378,500	0	0	0	378,500
Canton	Stark	0	0	0	15,024,072	15,024,072
Celina	Mercer	0	1,251,579	459,081	33,332	1,743,992
Chillicothe	Ross	0	9,802,928	0	205,847	10,008,775
Cincinnati	Hamilton	31,380,000	185,060,000	950,000	3,645,000	221,035,000
Clayton	Montgomery	0	0	4,087,472	0	4,087,472
Cleveland	Cuyahoga	0	764,134,000	45,921,000	2,487,000	812,542,000
Clyde	Sandusky	6,440,000	0	1,289,386	55,836	7,785,222
Columbus	Franklin	0	0	0	255,663,000	255,663,000
Conneaut	Ashtabula	881,633	0	759,718	155,874	1,797,225
Cortland	Trumbull	0	0	211,612	12,644	224,256
Coshocton	Coshocton	0	0	4,119,913	154,979	4,274,892
Crestline	Crawford	0	885,000	0	0	885,000
Cuyahoga Falls	Summit	9,570,170	0	0	326,942	9,897,112
Dayton	Montgomery	0	10,870,650	0	789,187	11,659,837
Defiance	Defiance	11,215,000	0	763,306	131,662	12,109,968
Delaware	Delaware	0	0	0	472,423	472,423
Delphos	Allen	0	0	0	2,969,033	2,969,033
Dover	Tuscarawas	0	6,117,216	0	140,892	6,258,108
Dublin	Franklin	2,420,000	0	0	11,380	2,431,380
East Liverpool	Columbiana	0	0	2,598,204	0	2,598,204
East Palestine	Columbiana	112,095	0	300,891	34,485	447,471
Eaton	Preble	0	0	0	40,100	40,100
Elyria	Lorain	1,208,028	0	0	622,507	1,830,535
Englewood	Montgomery	0	240,000	0	56,501	296,501
Fairborn	Greene	2,932,472	0	166,855	120,519	3,219,846

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Enterprise Funds - Water
Long-Term Obligations
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Continued

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Fairfield	Butler	\$0	\$0	\$3,505,000	\$242,696	\$3,747,696
Findlay	Hancock	11,873,999	0	625,289	390,013	12,889,301
Fostoria	Seneca	0	1,180,000	933,920	126,858	2,240,778
Franklin	Warren	0	3,385,000	2,298,110	58,143	5,741,253
Fremont	Sandusky	10,310,000	0	0	152,263	10,462,263
Gahanna	Franklin	570,000	0	0	6,245	576,245
Geneva	Ashtabula	0	0	6,625,321	0	6,625,321
Girard	Trumbull	0	0	2,211,478	67,868	2,279,346
Greenville	Darke	0	0	0	56,615	56,615
Grove City	Franklin	0	195,000	220,783	86	415,869
Hamilton	Butler	9,105,465	0	0	885,808	9,991,273
Harrison	Hamilton	0	0	930,314	16,569	946,883
Heath	Licking	2,475,000	0	0	73,411	2,548,411
Hillsboro	Highland	0	3,285,333	0	129,712	3,415,045
Hubbard	Trumbull	0	0	2,734,979	5,560	2,740,539
Huber Heights	Montgomery	0	11,500,846	9,991	0	11,510,837
Hudson	Summit	5,380,000	0	0	26,130	5,406,130
Kent	Portage	0	0	424,483	7,631	432,114
Lakewood	Cuyahoga	4,972,940	0	4,981,923	1,091,059	11,045,922
Lancaster	Fairfield	0	8,127,740	24,256,563	419,059	32,803,362
Lebanon	Warren	0	7,987,375	0	50,504	8,037,879
Lima	Allen	3,310,389	0	0	2,793,537	6,103,926
Logan	Hocking	0	1,140,700	0	1,042,050	2,182,750
London	Madison	0	0	1,353,765	47,182	1,400,947
Lorain	Lorain	7,794,096	0	9,927,349	443,008	18,164,453
Mansfield	Richland	2,950,000	0	0	806,042	3,756,042
Marietta	Washington	0	4,677,279	722,058	155,709	5,555,046
Martins Ferry	Belmont	0	0	8,176,281	55,010	8,231,291
Marysville	Union	1,973,373	11,889,219	0	54,895	13,917,487
Maumee	Lucas	0	0	0	138,817	138,817
Miamisburg	Montgomery	0	0	4,102,109	212,280	4,314,389
Middletown	Butler	3,640,000	0	0	104,871	3,744,871
Milford	Clermont	0	0	48,284	21,076	69,360
Monroe	Butler	0	0	575,157	11,771	586,928
Mount Vernon	Knox	6,704,890	6,155,000	0	81,464	12,941,354
Munroe Falls	Summit	740,720	0	0	0	740,720
Napoleon	Henry	2,300,000	0	1,390,820	82,872	3,773,692
Nelsonville	Athens	270,000	0	237,113	8,188	515,301
New Philadelphia	Tuscarawas	0	0	0	121,260	121,260
Newark	Licking	9,836,376	0	0	372,218	10,208,594
North Canton	Stark	0	0	9,109,609	276,417	9,386,026
North Ridgeville	Lorain	945,000	2,517,220	0	122,700	3,584,920
Norwalk	Huron	2,580,000	0	11,337	(187,711)	2,403,626
Oakwood	Montgomery	0	0	0	20,708	20,708
Oberlin	Lorain	0	0	10,003	55,036	65,039
Ontario	Richland	0	0	25,726	106,091	131,817

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Enterprise Funds - Water
Long-Term Obligations
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Continued

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Oregon	Lucas	\$0	\$0	\$0	\$360,294	\$360,294
Orrville	Wayne	0	6,223,646	785,754	64,324	7,073,724
Oxford	Butler	0	0	0	7,534,054	7,534,054
Painesville	Lake	5,005,000	0	1,634,400	367,016	7,006,416
Pataskala	Licking	0	0	568,043	6,473	574,516
Perrysburg	Wood	4,210,000	0	0	75,723	4,285,723
Pickerington	Fairfield	862,213	0	0	67,781	929,994
Piqua	Miami	0	0	0	251,686	251,686
Port Clinton	Ottawa	7,824	0	849,435	51,495	908,754
Portsmouth	Scioto	0	4,540,237	0	39,477	4,579,714
Reynoldsburg	Franklin	840,932	0	1,158,313	75,284	2,074,529
Rittman	Wayne	1,495,000	7,742	0	10,449	1,513,191
Rossford	Wood	0	1,737,569	0	0	1,737,569
Salem	Columbiana	400,000	0	297,250	20,953	718,203
Sandusky	Erie	628,710	0	9,308,085	273,138	10,209,933
Sheffield Lake	Lorain	0	0	0	327,778	327,778
Shelby	Richland	0	0	0	86,294	86,294
Sidney	Shelby	0	0	0	497,188	497,188
Springboro	Warren	63,750	15,016,904	0	87,530	15,168,184
Springfield	Clark	0	0	25,442,385	259,977	25,702,362
St. Clairsville	Belmont	0	0	223,341	22,984	246,325
St. Marys	Auglaize	0	685,000	0	98,182	783,182
Stow	Summit	0	0	74,928	2,415,068	2,489,996
Streetsboro	Portage	0	0	632,832	0	632,832
Sylvania	Lucas	0	0	0	189,072	189,072
Tallmadge	Summit	0	591,662	0	21,705	613,367
Tipp City	Miami	300,000	0	0	21,348	321,348
Toledo	Lucas	0	66,018,000	0	370,000	66,388,000
Trenton	Butler	0	7,770,695	0	60,246	7,830,941
Trotwood	Montgomery	0	0	11,303	11,165	22,468
Troy	Miami	0	0	10,455,000	330,797	10,785,797
Union	Montgomery	0	0	0	17,299	17,299
Upper Arlington	Franklin	118,408	0	990,677	1,626	1,110,711
Upper Sandusky	Wyandot	0	0	0	9,948	9,948
Urbana	Champaign	820,000	0	357,024	9,202	1,186,226
Vandalia	Montgomery	0	0	0	6,439	6,439
Vermilion	Erie	1,520,000	2,265,000	618,491	98,430	4,501,921
Wadsworth	Medina	0	0	0	214,409	214,409
Wapakoneta	Auglaize	0	0	41,523	20,985	62,508
Warren	Trumbull	0	9,469,116	9,988,070	409,472	19,866,658
Washington	Fayette	0	7,734,894	3,101,837	111,892	10,948,623
Wauseon	Fulton	0	0	289,360	7,950	297,310
West Carrollton	Montgomery	0	0	4,244,413	12,926	4,257,339
Westerville	Franklin	2,240,000	0	1,839,754	171,833	4,251,587
Wilmington	Clinton	120,000	15,380,000	0	(323,694)	15,176,306
Wooster	Wayne	6,902,380	0	0	90,505	6,992,885

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Enterprise Funds - Water
Long-Term Obligations
As of December 31, 2004
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Continued

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Wyoming	Hamilton	\$6,855,569	\$0	\$0	\$28,747	\$6,884,316
Xenia	Greene	0	0	0	168,424	168,424
Youngstown	Mahoning	757,659	0	220,735	585,959	1,564,353
Zanesville	Muskingum	1,134,750	0	1,790,449	70,016	2,995,215

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2004
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Akron	Summit	\$33,244,783	\$235,445,250	\$268,690,033	\$11,633,059	\$85,225,834
Alliance	Stark	3,765,987	9,447,959	13,213,946	799,102	4,046,661
Amherst	Lorain	5,011,244	17,388,851	22,400,095	1,028,521	11,106,698
Ashland	Ashland	4,243,213	13,424,887	17,668,100	687,161	4,679,750
Ashtabula	Ashtabula	2,125,475	10,202,939	12,328,414	345,984	1,538,019
Athens	Athens	784,879	12,032,594	12,817,473	1,030,534	5,343,191
Aurora	Portage	7,309,207	24,307,618	31,616,825	672,725	8,434,601
Avon	Lorain	2,906,080	13,257,466	16,163,546	520,624	1,111,813
Barberton	Summit	1,270,446	26,049,321	27,319,767	1,747,295	2,778,773
Bay Village	Cuyahoga	1,297,834	9,031,180	10,329,014	153,586	996,848
Bedford	Cuyahoga	2,680,472	10,655,386	13,335,858	1,023,125	8,819,018
Bedford Heights	Cuyahoga	906,126	6,799,390	7,705,516	399,455	828,244
Bellbrook	Greene	40,069	129,343	169,412	(1,242,959)	1,265,616
Bellefontaine	Logan	1,872,461	7,823,923	9,696,384	635,871	3,540,000
Bellevue	Huron	2,544,575	6,542,516	9,087,091	(2,851,747)	3,952,718
Belpre	Washington	688,498	3,739,594	4,428,092	127,891	642,203
Berea	Cuyahoga	307,983	7,926,201	8,234,184	175,651	2,061,665
Bexley	Franklin	904,231	161,081	1,065,312	271,515	15,272
Bowling Green	Wood	3,608,446	37,071,840	40,680,286	615,030	4,316,051
Broadview Heights	Cuyahoga	703,506	6,276,617	6,980,123	27,803	14,055
Brookville	Montgomery	447,979	5,971,786	6,419,765	146,817	943,649
Bryan	Williams	642,483	11,103,417	11,745,900	240,234	1,092,966
Bucyrus	Crawford	555,911	7,667,774	8,223,685	744,087	6,228,427
Cambridge	Guernsey	2,748,209	8,253,709	11,001,918	521,881	2,467,024
Canfield	Mahoning	475,964	4,441,984	4,917,948	182,540	1,048,927
Canton	Stark	11,650,989	50,789,683	62,440,672	3,047,523	14,990,445
Celina	Mercer	497,697	6,842,144	7,339,841	412,557	4,918,864
Chardon	Geauga	3,079,306	15,350,333	18,429,639	11,554,216	0
Chillicothe	Ross	6,048,501	47,766,330	53,814,831	13,066,515	2,916,248
Circleville	Pickaway	2,276,234	11,472,531	13,748,765	84,848	0
Clyde	Sandusky	1,907,359	18,451,596	20,358,955	123,348	569,506
Columbus	Franklin	106,066,000	1,057,925,000	1,163,991,000	65,043,000	611,939,000
Conneaut	Ashtabula	429,619	5,495,769	5,925,388	631,573	2,381,023
Cortland	Trumbull	925,054	5,542,763	6,467,817	76,329	317,814
Coshocton	Coshocton	655,523	2,339,823	2,995,346	273,639	1,576,896
Crestline	Crawford	106,032	3,415,525	3,521,557	54,033	1,402,916
Cuyahoga Falls	Summit	2,323,888	12,467,568	14,791,456	1,295,200	4,513,009
Dayton	Montgomery	44,489,411	101,634,741	146,124,152	8,758,208	22,680,918
Defiance	Defiance	1,593,253	20,335,569	21,928,822	2,347,267	11,736,644
Delaware	Delaware	31,075,397	29,924,810	61,000,207	4,284,546	31,794,901
Delphos	Allen	2,223,993	7,836,837	10,060,830	152,782	3,663,388
Dover	Tuscarawas	3,090,069	9,698,620	12,788,689	1,913,903	616,984
Dublin	Franklin	12,846,908	44,995,559	57,842,467	1,374,827	13,767,721
East Liverpool	Columbiana	1,500,752	873,391	2,374,143	269,185	744,046
East Palestine	Columbiana	146,549	4,854,523	5,001,072	(8,158,095)	13,339,139
Eastlake	Lake	762,661	2,062,105	2,824,766	8,044	36,445
Englewood	Montgomery	2,013,625	8,254,742	10,268,367	87,221	148,801
Euclid	Cuyahoga	11,329,873	41,515,738	52,845,611	5,316,103	20,427,310
Fairborn	Greene	3,881,974	12,640,150	16,522,124	2,366,427	7,194,842
Fairfield	Butler	4,995,448	29,557,412	34,552,860	2,374,453	9,456,925
Fairview Park	Cuyahoga	1,752,985	16,705,496	18,458,481	526,613	518,502
Findlay	Hancock	1,611,844	76,965,313	78,577,157	3,719,846	42,491,856
Fostoria	Seneca	839,967	13,146,925	13,986,892	641,264	3,368,769
Franklin	Warren	1,682,043	4,705,906	6,387,949	456,290	96,808
Fremont	Sandusky	2,622,760	9,875,595	12,498,355	121,170	1,648,865
Gahanna	Franklin	9,053,916	15,713,232	24,767,148	1,025,249	89,216

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$96,858,893	\$156,384,088	\$4,689,242	\$10,757,810	\$171,831,140
4,845,763	6,623,916	0	1,744,267	8,368,183
12,135,219	6,101,021	0	4,163,855	10,264,876
5,366,911	8,434,695	0	3,866,494	12,301,189
1,884,003	8,753,780	0	1,690,631	10,444,411
6,373,725	6,108,488	0	335,260	6,443,748
9,107,326	15,394,614	0	7,114,885	22,509,499
1,632,437	11,720,883	0	2,810,226	14,531,109
4,526,068	19,458,474	3,133,227	201,998	22,793,699
1,150,434	2,905,465	0	6,273,115	9,178,580
9,842,143	1,227,529	0	2,266,186	3,493,715
1,227,699	5,959,316	0	518,501	6,477,817
22,657	129,343	0	17,412	146,755
4,175,871	4,490,187	512,986	517,340	5,520,513
1,100,971	1,766,590	0	2,266,812	4,033,402
770,094	3,041,141	0	616,857	3,657,998
2,237,316	5,752,314	0	244,554	5,996,868
286,787	161,081	0	617,444	778,525
4,931,081	32,623,988	0	3,125,216	35,749,204
41,858	6,276,617	0	661,648	6,938,265
1,090,466	4,955,047	0	407,252	5,362,299
1,333,200	11,101,667	0	(688,967)	10,412,700
6,972,514	781,412	84,606	385,153	1,251,171
2,988,905	5,287,957	0	2,725,056	8,013,013
1,231,467	2,704,859	0	981,622	3,686,481
18,037,968	33,342,311	0	1,160,393	34,502,704
5,331,421	217,353	1,486,158	304,909	2,008,420
11,554,216	3,989,757	0	1,793,204	5,782,961
15,982,763	28,017,313	5,038,937	4,775,818	37,832,068
84,848	11,804,084	0	1,859,833	13,663,917
692,854	17,941,131	0	1,745,783	19,686,914
676,982,000	414,115,000	255,000	72,639,000	487,009,000
3,012,596	2,767,717	0	145,075	2,912,792
394,143	5,199,843	0	873,831	6,073,674
1,850,535	620,413	0	524,398	1,144,811
1,456,949	2,012,609	0	51,999	2,064,608
5,808,209	8,841,982	0	141,265	8,983,247
31,439,126	76,295,056	0	38,389,970	114,685,026
14,083,911	6,429,415	0	1,415,496	7,844,911
36,079,447	22,553,355	0	2,367,405	24,920,760
3,816,170	4,173,449	0	2,071,211	6,244,660
2,530,887	7,608,620	0	2,649,182	10,257,802
15,142,548	30,412,474	0	12,287,445	42,699,919
1,013,231	65,250	0	1,360,912	1,426,162
5,181,044	0	0	(179,972)	(179,972)
44,489	2,062,105	0	718,172	2,780,277
236,022	8,114,742	0	1,917,603	10,032,345
25,743,413	21,790,872	1,200,000	4,111,326	27,102,198
9,561,269	3,714,716	0	3,246,139	6,960,855
11,831,378	18,133,724	0	4,587,758	22,721,482
1,045,115	11,713,185	0	5,697,181	17,410,366
46,211,702	26,470,410	4,694,932	1,190,113	32,355,455
4,010,033	9,438,813	0	538,046	9,976,859
553,098	4,666,386	0	1,168,465	5,834,851
1,770,035	8,420,783	0	2,307,537	10,728,320
1,114,465	15,620,742	0	8,031,941	23,652,683

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Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
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City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Geneva	Ashtabula	\$567,473	\$3,100,739	\$3,668,212	\$304,141	\$3,482,783
Girard	Trumbull	1,266,664	8,125,934	9,392,598	540,927	1,240,175
Greenville	Darke	5,708,185	4,318,678	10,026,863	200,666	2,415,740
Grove City	Franklin	1,747,874	17,708,651	19,456,525	88,338	941,762
Hamilton	Butler	12,582,714	47,708,387	60,291,101	4,226,029	26,292,306
Harrison	Hamilton	3,909,924	18,189,350	22,099,274	668,439	19,396,438
Heath	Licking	2,759,776	8,450,138	11,209,914	5,849,615	0
Hillsboro	Highland	1,745,596	4,225,943	5,971,539	147,105	1,562,897
Hubbard	Trumbull	1,430,739	7,054,428	8,485,167	489,089	3,942,015
Huber Heights	Montgomery	3,342,745	23,602,273	26,945,018	820,258	4,139,911
Hudson	Summit	1,787,970	8,389,794	10,177,764	925,992	7,196,480
Kent	Portage	5,238,740	27,294,977	32,533,717	6,485,231	2,303,883
Lakewood	Cuyahoga	8,701,285	23,338,433	32,039,718	2,984,460	13,715,087
Lebanon	Warren	3,110,644	26,866,838	29,977,482	4,190,344	8,030,666
Lima	Allen	10,173,618	28,096,951	38,270,569	1,835,089	14,918,844
Logan	Hocking	441,063	7,127,510	7,568,573	382,093	1,333,752
London	Madison	1,588,748	8,661,307	10,250,055	1,464,319	3,323,277
Mansfield	Richland	8,962,170	30,559,812	39,521,982	434,544	2,971,773
Marietta	Washington	2,140,069	8,128,250	10,268,319	494,709	1,196,454
Marion	Marion	4,285,897	38,167,693	42,453,590	2,909,424	28,040,873
Martins Ferry	Belmont	40,048	102,677	142,725	(8,183,536)	8,275,739
Marysville	Union	14,331,889	17,373,308	31,705,197	13,898,621	1,484,133
Mason City	Warren	25,170,932	33,616,121	58,787,053	935,734	6,305,421
Massillon	Stark	5,195,115	43,566,816	48,761,931	825,618	40,379,593
Maumee	Lucas	348,409	5,163,603	5,512,012	397,107	99,155
Miamisburg	Montgomery	5,803,509	15,754,122	21,557,631	876,953	8,054,854
Middletown	Butler	7,116,237	19,043,080	26,159,317	674,508	326,235
Milford	Clermont	2,522,863	6,007,841	8,530,704	119,407	532,682
Monroe	Butler	166,161	0	166,161	707,524	0
Mount Vernon	Knox	5,527,257	9,880,898	15,408,155	403,403	3,440,959
Napoleon	Henry	4,740,263	8,728,279	13,468,542	709,683	6,942,216
Nelsonville	Athens	556,245	3,734,536	4,290,781	264,889	1,941,061
New Carlisle	Clark	251,495	3,286,047	3,537,542	1,965,176	0
New Philadelphia	Tuscarawas	1,679,469	11,774,870	13,454,339	827,006	10,037,115
Newark	Licking	4,190,088	11,796,309	15,986,397	1,109,862	6,264,753
North Canton	Stark	1,123,486	5,071,670	6,195,156	134,604	35,303
North Olmsted	Cuyahoga	2,597,161	28,604,057	31,201,218	1,508,196	14,130,039
North Ridgeville	Lorain	17,291,732	45,219,637	62,511,369	9,718,741	15,704,397
North Royalton	Cuyahoga	5,625,627	36,237,382	41,863,009	1,945,337	18,866,865
Norwalk	Huron	(9,573,385)	10,814,816	1,241,431	371,822	3,162,551
Oakwood	Montgomery	821,509	941,635	1,763,144	112,013	289,819
Oberlin	Lorain	3,569,184	6,443,304	10,012,488	486,040	4,083,828
Ontario	Richland	1,502,980	5,506,357	7,009,337	385,842	121,749
Oregon	Lucas	3,722,138	41,219,581	44,941,719	948,908	10,739,543
Orville	Wayne	(247,983,097)	290,311,014	42,327,917	3,822,416	9,739,431
Oxford	Butler	7,332,906	16,305,666	23,638,572	45,390	7,309,011
Painesville	Lake	3,037,768	8,996,535	12,034,303	1,210,851	354,154
Pataskala	Licking	1,777,586	2,800,941	4,578,527	222,676	1,701,737
Perrysburg	Wood	4,648,697	32,125,946	36,774,643	1,029,876	13,824,561
Pickerington	Fairfield	2,671,545	17,282,015	19,953,560	2,403,313	4,798,785
Piqua	Miami	1,058,104	12,553,815	13,611,919	921,049	4,047,676
Port Clinton	Ottawa	764,426	9,760,207	10,524,633	454,330	5,188,127
Portsmouth	Scioto	1,374,326	1,246,386	2,620,712	784,235	637,121
Reynoldsburg	Franklin	4,771,867	34,658,221	39,430,088	713,316	2,346,805
Rittman	Wayne	296,875	7,595,366	7,892,241	263,714	2,815,057
Rocky River	Cuyahoga	654,837	15,346,419	16,001,256	62,460	372,684

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$3,786,924	\$0	\$0	(\$118,712)	(\$118,712)
1,781,102	6,575,534	0	1,035,962	7,611,496
2,616,406	1,783,678	0	5,626,779	7,410,457
1,030,100	16,727,684	0	1,698,741	18,426,425
30,518,335	26,098,483	2,889,524	784,766	29,772,773
20,064,877	(2,967,034)	0	5,001,431	2,034,397
5,849,615	2,813,484	0	2,546,815	5,360,299
1,710,002	3,124,850	0	1,136,687	4,261,537
4,431,104	2,027,667	0	2,026,396	4,054,063
4,960,169	6,680,284	0	15,304,565	21,984,849
8,122,472	1,066,516	0	988,776	2,055,292
8,789,114	21,367,067	0	2,377,536	23,744,603
16,699,547	9,172,189	0	6,167,982	15,340,171
12,221,010	13,880,586	1,017,235	2,858,651	17,756,472
16,753,933	12,498,233	0	9,018,403	21,516,636
1,715,845	5,568,067	0	284,661	5,852,728
4,787,596	5,042,775	0	419,684	5,462,459
3,406,317	27,934,812	4,070,672	4,110,181	36,115,665
1,691,163	6,871,998	0	1,705,158	8,577,156
30,950,297	9,632,704	0	1,870,589	11,503,293
92,203	67,245	0	(16,723)	50,522
15,382,754	8,906,879	10,648,694	(3,233,130)	16,322,443
7,241,155	38,004,713	0	13,541,185	51,545,898
41,205,211	8,930,206	0	(1,373,486)	7,556,720
496,262	5,163,603	0	(147,853)	5,015,750
8,931,807	6,963,999	1,163,866	4,497,959	12,625,824
1,000,743	18,603,080	239,753	6,315,741	25,158,574
652,089	5,416,323	0	2,462,292	7,878,615
707,524	0	0	541,363	541,363
3,844,362	6,331,003	0	5,232,790	11,563,793
7,651,899	1,166,879	0	4,649,764	5,816,643
2,205,950	1,660,198	0	424,633	2,084,831
1,965,176	1,463,019	0	109,347	1,572,366
10,864,121	2,814,199	0	(233,981)	2,590,218
7,374,615	5,151,838	0	3,459,944	8,611,782
169,907	5,071,670	0	953,579	6,025,249
15,638,235	13,830,669	0	1,732,314	15,562,983
25,423,138	26,610,449	0	10,477,782	37,088,231
20,812,202	15,860,466	0	5,190,341	21,050,807
3,534,373	7,525,313	0	1,354,629	8,879,942
401,832	644,259	0	717,053	1,361,312
4,569,868	1,953,496	0	3,489,124	5,442,620
507,591	5,333,497	0	1,168,249	6,501,746
11,688,451	29,980,561	0	3,272,707	33,253,268
13,561,847	14,908,447	3,720,792	10,136,831	28,766,070
7,354,401	9,117,789	0	16,284,171	25,401,960
1,565,005	7,973,332	0	2,495,966	10,469,298
1,924,413	910,614	0	1,743,500	2,654,114
14,854,437	17,512,598	0	4,407,608	21,920,206
7,202,098	8,992,031	0	3,795,924	12,787,955
4,968,725	7,801,172	21,760	820,262	8,643,194
5,642,457	4,390,588	0	491,588	4,882,176
1,421,356	738,753	0	460,603	1,199,356
3,060,121	32,082,551	0	4,287,416	36,369,967
3,078,771	4,589,131	0	224,339	4,813,470
435,144	8,537,482	0	7,028,630	15,566,112

Continued

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Rossford	Wood	\$378,213	\$4,499,211	\$4,877,424	\$687,531	\$2,903,164
Salem	Columbiana	9,649,859	10,194,219	19,844,078	2,410,625	25,485
Sandusky	Erie	5,328,615	29,738,612	35,067,227	2,792,351	23,474,952
Sheffield Lake	Lorain	646,645	422,683	1,069,328	66,521	52,167
Shelby	Richland	557,067	5,279,186	5,836,253	26,068	145,162
Sidney	Shelby	2,503,900	20,632,148	23,136,048	787,465	8,235,345
Solon	Cuyahoga	6,758,275	53,123,529	59,881,804	1,713,801	13,348,899
Springboro	Warren	4,461,037	45,405,292	49,866,329	1,491,067	22,060,400
Springfield	Clark	13,540,183	42,333,817	55,874,000	3,746,285	25,702,362
St. Clairsville	Belmont	300,349	3,871,614	4,171,963	731,550	560,265
St. Marys	Auglaize	2,441,026	3,934,762	6,375,788	255,008	952,521
Sylvania	Lucas	2,205,833	13,232,582	15,438,415	151,705	95,857
Tallmadge	Summit	5,071,895	4,885,884	9,957,779	611,480	436,043
Tiffin	Seneca	2,773,735	12,991,895	15,765,630	3,165,339	2,620,000
Tipp City	Miami	1,602,540	9,306,559	10,909,099	114,625	921,838
Toledo	Lucas	65,953,000	263,086,000	329,039,000	30,180,000	95,418,000
Toronto	Jefferson	89,124	996,473	1,085,597	49,937	360,747
Trenton	Butler	567,441	734,474	1,301,915	79,637	29,133
Troy	Miami	11,028,610	18,864,627	29,893,237	770,975	8,449,039
Twinsburg	Summit	2,950,670	31,668,704	34,619,374	279,081	60,000
Union	Montgomery	500,311	3,571,421	4,071,732	102,132	28,230
Upper Arlington	Franklin	230,703	4,547,423	4,778,126	(2,776,671)	4,627,278
Upper Sandusky	Wyandot	468,659	9,018,209	9,486,868	68,052	58,199
Urbana	Champaign	1,122,998	2,014,844	3,137,842	381,332	2,584,799
Vandalia	Montgomery	972,764	14,454,653	15,427,417	108,947	6,439
Vermilion	Erie	1,259,662	6,228,352	7,488,014	2,223,429	4,032,390
Wadsworth	Medina	1,879,875	5,433,328	7,313,203	657,624	256,067
Wapakoneta	Auglaize	1,303,036	15,989,646	17,292,682	6,459,466	3,387,911
Warren	Trumbull	1,935,269	18,037,932	19,973,201	2,173,340	15,889,498
Washington	Fayette	717,488	21,707,890	22,425,378	640,066	6,147,284
Wauseon	Fulton	2,756,468	4,982,064	7,738,532	274,627	914,177
West Carrollton	Montgomery	1,771,777	1,330,218	3,101,995	32,000	68,631
Westerville	Franklin	3,990,020	12,936,493	16,926,513	943,999	56,022
Westlake	Cuyahoga	10,755,557	40,690,502	51,446,059	49,589	0
Wickliffe	Lake	412,120	4,882,936	5,295,056	1,200,000	0
Willoughby	Lake	1,715,129	32,091,824	33,806,953	1,272,007	6,136,317
Willowick	Lake	2,289,229	4,008,234	6,297,463	970,324	33,534
Wilmington	Clintion	2,169,463	10,615,083	12,784,546	96,893	2,627,787
Wooster	Wayne	2,028,252	6,250,833	8,279,085	257,424	1,879,330
Xenia	Greene	2,014,017	14,997,137	17,011,154	594,834	7,085,999
Youngstown	Mahoning	6,929,080	32,814,383	39,743,463	226,967	3,016,423
Zanesville	Muskingum	3,875,748	11,028,421	14,904,169	898,481	4,884,141

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$3,590,695	\$979,794	\$0	\$306,935	\$1,286,729
2,436,110	7,864,219	0	9,543,749	17,407,968
26,267,303	4,634,555	0	4,165,369	8,799,924
118,688	409,183	0	541,457	950,640
171,230	5,192,186	0	472,837	5,665,023
9,022,810	11,857,148	0	2,256,090	14,113,238
15,062,700	38,940,017	0	5,879,087	44,819,104
23,551,467	22,161,640	697,067	3,456,155	26,314,862
29,448,647	18,274,944	0	8,150,409	26,425,353
1,291,815	2,685,792	0	197,356	2,883,148
1,207,529	2,813,469	794,863	1,559,927	5,168,259
247,562	13,232,582	0	1,958,271	15,190,853
1,047,523	4,434,546	0	4,475,710	8,910,256
5,785,339	7,426,895	0	2,553,396	9,980,291
1,036,463	3,768,275	0	6,104,361	9,872,636
125,598,000	167,668,000	35,840,000	(65,000)	203,441,000
410,684	593,982	0	80,931	674,913
108,770	734,474	0	458,671	1,193,145
9,220,014	9,998,743	0	10,674,480	20,673,223
339,081	31,598,703	0	2,681,590	34,280,293
130,362	3,571,421	0	369,949	3,941,370
1,850,607	2,734,739	0	192,780	2,927,519
126,251	8,931,913	0	428,704	9,360,617
2,966,131	(810,133)	0	981,844	171,711
115,386	7,978,934	0	7,333,097	15,312,031
6,255,819	1,931,876	0	(669,681)	1,262,195
913,691	5,085,966	0	1,313,546	6,399,512
9,847,377	6,357,145	396,777	691,383	7,445,305
18,062,838	825,935	0	1,084,428	1,910,363
6,787,350	15,203,563	0	434,465	15,638,028
1,188,804	3,827,105	0	2,722,623	6,549,728
100,631	1,330,218	0	1,671,146	3,001,364
1,000,021	12,761,920	0	3,164,572	15,926,492
49,589	30,269,945	0	21,126,525	51,396,470
1,200,000	4,882,936	0	(787,880)	4,095,056
7,408,324	24,632,905	456,940	1,308,784	26,398,629
1,003,858	3,208,234	0	2,085,371	5,293,605
2,724,680	7,939,596	0	2,120,270	10,059,866
2,136,754	4,267,923	0	1,874,408	6,142,331
7,680,833	7,571,348	0	1,758,973	9,330,321
3,243,390	29,168,143	0	5,527,913	34,696,056
5,782,622	5,581,866	106,794	3,432,887	9,121,547

Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$2,891,477	(\$659)	\$21,611,724
15,000	0	450,701	2,966,885
0	0	354,544	3,982,723
0	0	364,257	3,556,052
50,000	618,318	459,641	1,779,491
0	0	(1,599,988)	(245,655)
30,000	549,845	(99,589)	6,636,482
0	2,243,380	1,804,650	2,385,456
0	0	635,433	(476,849)
0	0	(248,212)	1,144,248
0	714,635	947,075	1,657,347
23,750	0	200,234	506,671
0	104,967	118,867	1,283,028
0	0	130,931	1,236,590
0	19,365	265,695	5,396,322
0	0	173,279	560,607
0	638,062	642,105	132,332
0	0	(50,469)	632,716
0	6,159,537	5,731,023	2,993,416
0	746,851	116,040	675,703
0	25,142	(184,868)	301,162
0	0	(181,631)	402,249
4,145	0	(31,315)	(188,176)
0	0	(98,729)	2,226,328
0	0	(118,885)	293,424
0	0	1,434,972	8,603,466
0	153,463	458,434	85,140
195,000	0	(512,655)	(8,474,910)
165,936	0	(282,865)	(7,018,014)
10,000	0	(153,498)	2,191,386
0	0	(97,718)	1,784,011
0	0	19,339,000	41,023,000
0	0	317,549	(201,954)
0	0	(47,349)	848,725
0	0	37,051	381,884
0	0	(178,402)	51,999
0	0	(147,913)	1,028,688
0	0	326,355	35,731,203
0	0	(551,707)	(754,014)
0	1,896,600	(373,118)	26,790,851
100,000	0	2,265,548	2,071,211
0	8,166	797,273	1,176,166
0	3,821,950	3,572,419	11,472,081
171,617	0	(122,424)	1,231,567
95,212	0	39,571	8,304,644
0	0	43,257	754,617
0	263,160	209,164	1,926,404
286,456	0	(88,460)	6,013,770
0	0	1,296,246	1,515,547
0	0	(206,481)	2,620,995
0	423,026	(172,134)	1,226,372
473,695	529,525	2,329,720	(2,108,002)
0	175,062	518,380	198,703
45,000	0	66,826	1,225,753
0	0	718,381	2,501,590
5,000	0	881,839	8,028,667
0	0	1,547,752	263,332
0	450,251	494,542	725,737
0	151,000	277,916	5,507,519
0	1,566,516	1,051,597	1,659,536

Continued

Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$123,526	\$8,356,685
3,117,085	750,965	(2,009,601)	3,241,485
0	0	690,303	(3,089,839)
0	0	213,451	1,598,491
0	0	(39,885)	941,650
11,015	1,334,309	2,930,963	2,522,487
106,943	0	(140,229)	861,978
0	2,549,310	2,443,872	(1,246,491)
0	0	950,772	5,716,825
2,975	939,273	850,277	(1,079,700)
0	0	(138,013)	8,338,529
0	0	122,930	58,970
26,388	556,158	769,094	124,429
0	316,085	409,304	8,527,626
0	0	25,605	1,645,360
0	0	1,663,460	1,376,473
0	0	69,034	8,223,584
0	0	1,988,301	433,268
0	2,455,125	5,597,584	24,235,198
0	0	1,065,171	4,369,497
0	0	186,967	(48,698)
0	63,670	(934,693)	4,926,556
25,827	180,117	553,190	6,441,729
0	0	366,861	2,403,456
12,500	0	60,707	(541,363)
25,000	0	193,851	5,123,854
0	0	(151,408)	4,030,580
0	9,334	75,740	291,356
0	0	(76,515)	(1,713,681)
0	169,880	376,758	852,463
804,292	0	(1,189,769)	3,080,226
0	0	(159,149)	988,882
0	362,240	(990,896)	1,088,965
27,959	3,835,368	2,487,257	7,572,991
0	553,762	(59,260)	3,680,290
0	513,308	401,729	(9,945,207)
55,086	0	(218,270)	709,496
174,579	0	790,309	3,083,144
0	601,989	334,202	1,117,138
684,467	0	2,304,572	2,773,230
0	0	173,347	(251,805,513)
0	0	588,698	7,287,516
0	0	(91,393)	1,826,917
0	206,100	723,722	1,554,910
0	0	2,218,052	3,618,821
0	1,875,415	1,325,384	268,232
0	0	(135,914)	137,055
7,000	0	925,300	310,096
0	0	555,883	590,091
0	2,191,130	1,512,307	4,058,551
0	82,590	116,187	33,161
0	1,107,813	1,840,292	592,377
110,000	0	33,748	(308,787)
0	0	999,832	7,239,234
48,050	0	1,234,077	2,536,264
0	0	(183,404)	580,124
0	0	(56,021)	530,999
23,135	0	180,389	1,716,435
0	0	(764,512)	5,044,474
35,000	0	1,134,825	2,969,970

Continued

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense	Transfers-In
Springfield	Clark	\$8,760,538	\$5,923,300	\$2,229,665	\$607,573	\$1,298,892	\$0
St. Clairsville	Belmont	775,987	517,614	353,629	(95,256)	(28,310)	0
St. Marys	Auglaize	1,303,581	753,514	187,402	362,665	(91,485)	0
Sylvania	Lucas	2,159,485	2,170,203	497,170	(507,888)	40,895	0
Tallmadge	Summit	2,197,618	2,243,938	203,411	(249,731)	27,356	6,871
Tiffin	Seneca	2,929,971	1,577,276	528,617	824,078	(169,155)	0
Tipp City	Miami	939,815	772,413	201,744	(34,342)	(134,040)	67,084
Toledo	Lucas	39,919,000	25,165,000	9,175,000	5,579,000	(2,792,000)	0
Toronto	Jefferson	544,529	430,579	38,197	75,753	(31,418)	13,300
Trenton	Butler	1,176,531	1,160,385	66,343	(50,197)	(2,924)	0
Troy	Miami	3,812,650	2,671,587	674,692	466,371	(137,476)	0
Twinsburg	Summit	3,185,819	2,515,317	650,782	19,720	(508,576)	0
Union	Montgomery	654,672	423,604	142,822	88,246	(8,549)	16,751
Upper Arlington	Franklin	628,936	394,571	201,302	33,063	(75,066)	111,892
Upper Sandusky	Wyandot	727,412	581,844	189,957	(44,389)	2,966	31,450
Urbana	Champaign	1,944,923	1,272,674	297,986	374,263	(132,714)	0
Vandalia	Montgomery	1,101,858	1,375,813	213,162	(487,117)	374,117	0
Vermilion	Erie	1,783,915	1,540,687	147,612	95,616	(100,589)	0
Wadsworth	Medina	2,483,517	2,077,587	144,299	261,631	(36,697)	0
Wapakoneta	Auglaize	1,809,105	896,473	332,593	580,039	(289,662)	0
Warren	Trumbull	7,789,927	5,295,578	2,057,563	436,786	(861,900)	90,544
Washington	Fayette	2,819,833	2,176,281	471,514	172,038	(128,291)	0
Wauseon	Fulton	956,138	563,275	232,471	160,392	(65,643)	0
West Carrollton	Montgomery	789,002	904,144	400,991	(516,133)	109,553	0
Westerville	Franklin	4,295,200	4,365,118	421,142	(491,060)	345,220	0
Westlake	Cuyahoga	1,847,741	1,798,084	1,028,168	(978,511)	135,548	0
Wickliffe	Lake	1,215,591	1,568,921	170,529	(523,859)	0	0
Willoughby	Lake	3,532,603	3,031,913	1,347,727	(847,037)	312,008	2,255
Willowick	Lake	1,542,786	1,415,764	183,341	(56,319)	27,613	0
Wilmington	Clinton	1,428,517	1,539,613	549,325	(660,421)	(148,734)	0
Wooster	Wayne	805,976	467,821	239,970	98,185	(14,398)	0
Xenia	Greene	3,174,660	2,164,754	993,523	16,383	210,802	0
Youngstown	Mahoning	16,095,127	13,364,990	2,158,351	571,786	(336,624)	0
Zanesville	Muskingum	5,016,215	4,471,668	425,643	118,904	(113,102)	0

Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$324,285	\$0	\$1,582,180	\$9,793,898
0	0	(123,566)	(431,201)
0	0	271,180	2,186,018
176,655	0	(643,648)	2,054,128
0	0	(215,504)	4,460,415
0	0	654,923	(391,604)
64,263	121,945	(43,616)	1,487,915
16,000	0	2,771,000	35,773,000
0	0	57,635	39,187
11,000	0	(64,121)	487,804
350,000	576,058	554,953	10,257,635
0	4,275,360	3,786,504	2,671,589
0	125,904	222,352	398,179
0	68,882	138,771	3,007,374
0	113,914	103,941	400,607
0	0	241,549	741,666
0	4,716	(108,284)	863,817
0	0	(4,973)	(963,767)
0	0	224,934	1,222,251
33,914	86,745	343,208	(5,156,430)
0	0	(334,570)	(238,071)
0	0	43,747	77,422
0	0	94,749	2,481,841
0	0	(406,580)	1,739,777
0	989,382	843,542	3,046,021
158,750	756,565	(245,148)	10,705,968
0	0	(523,859)	(787,880)
0	75,987	(456,787)	443,122
0	0	(28,706)	1,318,905
0	0	(809,155)	2,072,570
0	0	83,787	1,770,828
0	0	227,185	1,419,183
2,124,265	0	(1,889,103)	6,702,113
5,277	1,240	1,765	2,977,267

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2004
All Cities Reporting Under GAAP

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Akron	Summit	\$82,858,893	\$0	\$0	\$2,366,941	\$85,225,834
Alliance	Stark	3,414,160	0	308,748	323,753	4,046,661
Amherst	Lorain	1,646,414	0	9,441,001	19,283	11,106,698
Ashland	Ashland	3,147,751	0	1,460,959	71,040	4,679,750
Ashtabula	Ashtabula	0	0	1,349,639	188,380	1,538,019
Athens	Athens	0	0	5,299,407	43,784	5,343,191
Aurora	Portage	581,923	0	7,836,980	15,698	8,434,601
Avon	Lorain	186,466	0	872,941	52,406	1,111,813
Barberton	Summit	1,891,251	615,014	0	272,508	2,778,773
Bay Village	Cuyahoga	400,000	0	510,103	86,745	996,848
Bedford	Cuyahoga	660,000	0	8,084,176	74,842	8,819,018
Bedford Heights	Cuyahoga	640,000	0	0	188,244	828,244
Bellbrook	Greene	0	981,000	262,500	22,116	1,265,616
Bellefontaine	Logan	3,450,000	0	90,000	0	3,540,000
Bellevue	Huron	0	0	3,858,157	94,561	3,952,718
Belpre	Washington	0	0	629,150	13,053	642,203
Berea	Cuyahoga	0	0	2,061,665	0	2,061,665
Bexley	Franklin	0	0	0	15,272	15,272
Bowling Green	Wood	3,934,404	0	0	381,647	4,316,051
Broadview Heights	Cuyahoga	0	0	0	14,055	14,055
Brookville	Montgomery	0	0	931,343	12,306	943,649
Bryan	Williams	0	0	986,678	106,288	1,092,966
Bucyrus	Crawford	1,421,848	0	4,780,689	25,890	6,228,427
Cambridge	Guernsey	0	0	2,425,052	41,972	2,467,024
Canfield	Mahoning	345,000	0	695,959	7,968	1,048,927
Canton	Stark	0	0	0	14,990,445	14,990,445
Celina	Mercer	0	4,900,305	0	18,559	4,918,864
Chillicothe	Ross	1,935,000	760,000	0	221,248	2,916,248
Clyde	Sandusky	0	0	510,465	59,041	569,506
Columbus	Franklin	0	0	0	611,939,000	611,939,000
Conneaut	Ashtabula	0	0	2,251,414	129,609	2,381,023
Cortland	Trumbull	0	0	309,026	8,788	317,814
Coshocton	Coshocton	0	1,519,410	0	57,486	1,576,896
Crestline	Crawford	0	0	466,916	936,000	1,402,916
Cuyahoga Falls	Summit	3,420,971	0	0	1,092,038	4,513,009
Dayton	Montgomery	0	0	22,326,690	354,228	22,680,918
Defiance	Defiance	0	124,844	11,527,615	84,185	11,736,644
Delaware	Delaware	6,380,000	0	4,984,900	20,430,001	31,794,901
Delphos	Allen	0	0	3,663,388	0	3,663,388
Dover	Tuscarawas	490,000	0	0	126,984	616,984
Dublin	Franklin	0	0	13,757,920	9,801	13,767,721
East Liverpool	Columbiana	0	0	744,046	0	744,046
East Palestine	Columbiana	3,772,905	0	9,479,057	87,177	13,339,139
Eastlake	Lake	0	0	0	36,445	36,445
Englewood	Montgomery	0	105,000	0	43,801	148,801
Euclid	Cuyahoga	2,828,000	0	17,238,259	361,051	20,427,310

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Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Fairborn	Greene	\$4,372,972	\$0	\$2,735,901	\$85,969	\$7,194,842
Fairfield	Butler	0	0	9,321,282	135,643	9,456,925
Fairview Park	Cuyahoga	230,000	0	370,799	104,312	705,111
Findlay	Hancock	10,326,474	0	32,012,460	152,922	42,491,856
Fostoria	Seneca	0	0	3,280,903	87,866	3,368,769
Franklin	Warren	0	0	0	96,808	96,808
Fremont	Sandusky	1,225,000	0	229,811	194,054	1,648,865
Gahanna	Franklin	0	0	82,971	6,245	89,216
Geneva	Ashtabula	0	0	3,474,652	8,131	3,482,783
Girard	Trumbull	0	0	1,174,930	65,245	1,240,175
Greenville	Darke	0	2,385,000	0	30,740	2,415,740
Grove City	Franklin	0	0	926,608	15,154	941,762
Hamilton	Butler	25,431,625	0	0	860,681	26,292,306
Harrison	Hamilton	0	18,420,000	968,551	7,887	19,396,438
Hillsboro	Highland	0	1,055,000	483,967	23,930	1,562,897
Hubbard	Trumbull	0	3,770,000	158,570	13,445	3,942,015
Huber Heights	Montgomery	0	0	4,139,911	0	4,139,911
Hudson	Summit	840,000	0	6,086,744	269,736	7,196,480
Kent	Portage	0	0	2,294,345	9,538	2,303,883
Lakewood	Cuyahoga	7,847,606	0	755,791	5,111,690	13,715,087
Lebanon	Warren	0	8,018,276	12,390	0	8,030,666
Lima	Allen	8,317,729	0	6,284,908	316,207	14,918,844
Logan	Hocking	0	0	1,311,053	22,699	1,333,752
London	Madison	0	0	3,314,537	8,740	3,323,277
Mansfield	Richland	0	0	0	2,971,773	2,971,773
Marietta	Washington	0	285,665	819,507	91,282	1,196,454
Marion	Marion	2,235,000	0	25,517,502	288,371	28,040,873
Martins Ferry	Belmont	0	0	8,191,941	83,798	8,275,739
Marysville	Union	1,461,626	0	0	22,507	1,484,133
Mason City	Warren	0	0	6,239,000	66,421	6,305,421
Massillon	Stark	475,000	0	39,332,658	571,935	40,379,593
Maumee	Lucas	0	0	0	99,155	99,155
Miamisburg	Montgomery	0	0	7,975,184	79,670	8,054,854
Middletown	Butler	225,000	0	0	101,235	326,235
Milford	Clermont	458,467	0	51,032	23,183	532,682
Mount Vernon	Knox	3,349,045	0	0	91,914	3,440,959
Napoleon	Henry	2,110,432	2,590,000	2,177,940	63,844	6,942,216
Nelsonville	Athens	0	0	1,933,941	7,120	1,941,061
New Philadelphia	Tuscarawas	0	0	0	10,037,115	10,037,115
Newark	Licking	0	0	6,047,674	217,079	6,264,753
North Canton	Stark	0	0	0	35,303	35,303
North Olmsted	Cuyahoga	11,830,000	0	2,015,495	284,544	14,130,039
North Ridgeville	Lorain	6,890,000	0	122,537	8,691,860	15,704,397
North Royalton	Cuyahoga	18,086,343	0	717,772	62,750	18,866,865
Norwalk	Huron	0	0	2,956,125	206,426	3,162,551
Oakwood	Montgomery	0	0	271,517	18,302	289,819

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Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Oberlin	Lorain	\$0	\$845,000	\$3,193,904	\$44,924	\$4,083,828
Ontario	Richland	0	0	0	121,749	121,749
Oregon	Lucas	2,420,000	0	8,110,254	209,289	10,739,543
Orrville	Wayne	0	9,501,862	0	237,569	9,739,431
Oxford	Butler	0	0	0	7,309,011	7,309,011
Painesville	Lake	0	0	0	354,154	354,154
Pataskala	Licking	710,000	0	991,737	0	1,701,737
Perrysburg	Wood	6,420,000	0	7,279,783	124,778	13,824,561
Pickerington	Fairfield	1,527,247	2,375,000	886,446	10,092	4,798,785
Piqua	Miami	0	0	0	4,047,676	4,047,676
Port Clinton	Ottawa	106,936	0	5,041,939	39,252	5,188,127
Portsmouth	Scioto	0	0	465,000	172,121	637,121
Reynoldsburg	Franklin	1,535,695	0	790,866	20,244	2,346,805
Rittman	Wayne	0	1,119,700	1,687,282	8,075	2,815,057
Rocky River	Cuyahoga	0	0	290,508	82,176	372,684
Rossford	Wood	0	1,460,431	1,440,817	1,916	2,903,164
Salem	Columbiana	0	0	0	25,485	25,485
Sandusky	Erie	306,000	0	22,966,011	202,941	23,474,952
Sheffield Lake	Lorain	0	0	10,500	41,667	52,167
Shelby	Richland	0	0	87,000	58,162	145,162
Sidney	Shelby	0	0	0	8,235,345	8,235,345
Solon	Cuyahoga	0	0	13,041,769	307,130	13,348,899
Springboro	Warren	45,300	21,995,299	0	19,801	22,060,400
Springfield	Clark	0	0	25,442,385	259,977	25,702,362
St. Clairsville	Belmont	0	0	542,964	17,301	560,265
St. Marys	Auglaize	0	891,293	0	61,228	952,521
Sylvania	Lucas	0	0	0	95,857	95,857
Tallmadge	Summit	0	414,338	21,705	0	436,043
Tiffin	Seneca	2,620,000	0	0	0	2,620,000
Tipp City	Miami	475,000	0	432,095	14,743	921,838
Toledo	Lucas	0	47,107,000	0	48,311,000	95,418,000
Toronto	Jefferson	0	20,845	338,285	1,617	360,747
Trenton	Butler	0	0	0	29,133	29,133
Troy	Miami	0	0	8,345,000	104,039	8,449,039
Twinsburg	Summit	0	0	0	60,000	60,000
Union	Montgomery	0	0	0	28,230	28,230
Upper Arlington	Franklin	2,129,577	0	2,353,902	143,799	4,627,278
Upper Sandusky	Wyandot	0	0	0	58,199	58,199
Urbana	Champaign	0	0	2,538,199	46,600	2,584,799
Vandalia	Montgomery	0	0	0	6,439	6,439
Vermilion	Erie	2,585,000	335,000	1,034,310	78,080	4,032,390
Wadsworth	Medina	0	0	0	256,067	256,067
Wapakoneta	Auglaize	0	3,213,383	64,242	110,286	3,387,911
Warren	Trumbull	3,929,230	0	11,661,648	298,620	15,889,498
Washington	Fayette	240,000	0	5,793,212	114,072	6,147,284
Wauseon	Fulton	0	0	899,624	14,553	914,177

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Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2004
All Cities Reporting Under GAAP

Continued

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
West Carrollton	Montgomery	\$0	\$0	\$0	\$68,631	\$68,631
Westerville	Franklin	0	0	0	56,022	56,022
Willoughby	Lake	5,673,144	0	0	463,173	6,136,317
Willowick	Lake	0	0	0	33,534	33,534
Wilmington	Clinton	0	2,715,000	0	(87,213)	2,627,787
Wooster	Wayne	1,860,197	0	0	19,133	1,879,330
Xenia	Greene	0	0	6,961,365	124,634	7,085,999
Youngstown	Mahoning	343,781	0	2,242,214	430,428	3,016,423
Zanesville	Muskingum	731,250	0	4,095,956	56,935	4,884,141

Electric Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2004

All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Long-Term Liabilities
Amherst	Lorain	\$5,008,884	\$4,959,836	\$9,968,720	\$573,792	\$3,207,790
Bowling Green	Wood	7,480,868	30,849,659	38,330,527	10,262,293	13,016,917
Celina	Mercer	6,925,551	13,144,432	20,069,983	1,244,790	3,123,535
Cleveland	Cuyahoga	75,234,000	335,833,000	411,067,000	25,274,000	205,812,000
Clyde	Sandusky	7,155,807	10,697,637	17,853,444	758,144	6,591,081
Columbus	Franklin	24,712,000	77,335,000	102,047,000	13,445,000	35,134,000
Cuyahoga Falls	Summit	23,134,628	12,880,051	36,014,679	2,303,848	2,648,958
Dover	Tuscarawas	5,145,031	24,141,300	29,286,331	7,446,937	7,575,415
Hubbard	Trumbull	4,132,967	3,599,112	7,732,079	2,406,122	11,958
Hudson	Summit	13,784,555	7,355,133	21,139,688	2,488,433	3,404,507
Lebanon	Warren	11,015,089	20,693,739	31,708,828	4,698,556	10,464,589
Napoleon	Henry	10,449,606	11,527,596	21,977,202	1,074,821	2,910,043
Orrville	Wayne	4,755,050	8,020,100	12,775,150	647,404	3,077,503
Piqua	Miami	10,485,002	33,833,586	44,318,588	2,144,592	2,631,733
Shelby	Richland	5,273,829	7,133,986	12,407,815	4,004,665	216,223
St. Marys	Auglaize	7,375,478	8,370,483	15,745,961	3,496,648	1,842,725
Tipp City	Miami	5,739,774	6,092,946	11,832,720	941,180	744,947
Wadsworth	Medina	5,897,955	29,372,746	35,270,701	2,678,317	11,302,450
Wapakoneta	Auglaize	13,347,464	6,520,593	19,868,057	814,251	0
Westerville	Franklin	23,876,350	43,490,049	67,366,399	3,246,096	4,196,411

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$3,781,582	\$1,351,706	\$0	\$4,835,432	\$6,187,138
23,279,210	10,290,326	0	4,760,991	15,051,317
4,368,325	9,696,843	0	6,004,815	15,701,658
231,086,000	89,388,000	5,877,000	84,716,000	179,981,000
7,349,225	3,011,839	725,936	7,341,444	11,079,219
48,579,000	50,474,000	0	2,994,000	53,468,000
4,952,806	11,009,328	0	20,052,545	31,061,873
15,022,352	6,168,308	3,085,529	5,010,142	14,263,979
2,418,080	1,407,596	0	3,906,403	5,313,999
5,892,940	3,508,076	0	11,738,672	15,246,748
15,163,145	1,786,317	1,509,689	13,249,677	16,545,683
3,984,864	7,410,603	0	10,581,735	17,992,338
3,724,907	4,639,051	0	4,411,192	9,050,243
4,776,325	31,284,033	192,930	8,065,300	39,542,263
4,220,888	2,997,836	0	5,189,091	8,186,927
5,339,373	4,210,509	0	6,196,079	10,406,588
1,686,127	5,397,946	0	4,748,647	10,146,593
13,980,767	14,663,659	0	6,626,275	21,289,934
814,251	6,403,939	0	12,649,867	19,053,806
7,442,507	39,803,372	0	20,120,520	59,923,892

Electric Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2004

All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss
Amherst	Lorain	\$6,535,752	\$5,611,051	\$172,634	\$752,067
Bowling Green	Wood	27,308,145	26,104,284	1,245,557	(41,696)
Celina	Mercer	11,480,802	10,130,911	702,770	647,121
Cleveland	Cuyahoga	141,143,000	109,275,000	15,287,000	16,581,000
Clyde	Sandusky	8,188,314	6,854,021	266,027	1,068,266
Columbus	Franklin	60,778,000	51,501,000	3,255,000	6,022,000
Cuyahoga Falls	Summit	27,654,847	25,901,824	854,427	898,596
Dover	Tuscarawas	14,023,271	13,271,813	1,023,215	(271,757)
Hubbard	Trumbull	4,461,583	4,960,033	130,342	(628,792)
Hudson	Summit	13,123,622	12,750,835	403,107	(30,320)
Lebanon	Warren	13,110,065	9,962,638	1,002,823	2,144,604
Napoleon	Henry	12,739,632	12,524,754	351,632	(136,754)
Orrville	Wayne	1,907,440	1,266,850	554,168	86,422
Piqua	Miami	16,653,521	15,448,884	1,593,231	(388,594)
Shelby	Richland	10,712,528	9,447,746	419,778	845,004
St. Marys	Auglaize	10,579,301	11,734,790	574,301	(1,729,790)
Tipp City	Miami	10,386,879	7,914,134	326,818	2,145,927
Wadsworth	Medina	20,049,914	16,573,139	1,473,935	2,002,840
Wapakoneta	Auglaize	7,211,889	6,484,013	214,373	513,503
Westerville	Franklin	23,767,484	21,258,097	2,136,342	373,045

Non-Operating Revenues/ Expenses	Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
(\$113,462)	\$0	\$0	\$0	\$638,605	\$4,435,092
195,635	0	0	0	153,939	(2,989,835)
178,383	0	21,454	0	804,050	5,680,761
(11,336,000)	0	0	68,000	5,313,000	49,960,000
(109,145)	0	0	0	959,121	6,397,663
(1,645,000)	100,000	102,000	0	4,375,000	11,267,000
(113,394)	1,726,398	1,694,827	0	816,773	20,830,780
(631,452)	677,583	0	0	(225,626)	(2,301,906)
45,518	49,134	0	0	(534,140)	1,726,845
(118,771)	19,708	0	0	(129,383)	11,296,122
(522,493)	13,752	227,057	34,393	1,443,199	6,316,533
407,271	0	0	0	270,517	9,374,785
(145,542)	0	0	0	(59,120)	4,107,646
81,847	0	0	0	(306,747)	8,340,410
(122,279)	0	0	0	722,725	1,269,164
(645,289)	777,703	0	0	(1,597,376)	3,878,830
(57,308)	0	277,092	244,091	2,055,618	4,798,594
(953,081)	0	0	0	1,049,759	3,219,638
(19,761)	400,000	49,855	0	843,887	12,533,213
750,025	0	0	0	1,123,070	20,630,254

Electric Enterprise Fund
Long-Term Obligations
As of December 31, 2004

All Cities Reporting Under GAAP

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Amherst	Lorain	\$1,628,586	\$0	\$1,565,000	\$14,204	\$3,207,790
Bowling Green	Wood	732,619	0	0	12,284,298	13,016,917
Celina	Mercer	2,843,490	0	0	280,045	3,123,535
Cleveland	Cuyahoga	0	204,861,000	0	951,000	205,812,000
Clyde	Sandusky	3,480,788	3,100,000	0	10,293	6,591,081
Columbus	Franklin	0	0	0	35,134,000	35,134,000
Cuyahoga Falls	Summit	1,590,745	0	0	1,058,213	2,648,958
Dover	Tuscarawas	150,000	7,190,000	0	235,415	7,575,415
Hubbard	Trumbull	0	0	0	11,958	11,958
Hudson	Summit	3,055,000	0	0	349,507	3,404,507
Lebanon	Warren	0	10,397,778	0	66,811	10,464,589
Napoleon	Henry	430,000	2,410,000	0	70,043	2,910,043
Orrville	Wayne	0	0	2,968,968	108,535	3,077,503
Piqua	Miami	0	0	0	2,631,733	2,631,733
Shelby	Richland	0	0	0	216,223	216,223
St. Marys	Auglaize	1,659,974	0	0	182,751	1,842,725
Tipp City	Miami	595,000	0	0	149,947	744,947
Wadsworth	Medina	0	10,479,167	0	823,283	11,302,450
Westerville	Franklin	4,045,980	0	0	150,431	4,196,411

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**General Long-Term Obligations
As of December 31, 2004**

All Cities Reporting Under GAAP

City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable
Akron	Summit	\$186,974,564	\$15,807,918	\$34,516,400	\$14,511,565
Alliance	Stark	2,995,000	530,000	0	0
Amherst	Lorain	2,779,497	0	0	77,071
Ashland	Ashland	2,766,934	0	0	58,057
Ashtabula	Ashtabula	1,379,848	20,000	0	542,981
Athens	Athens	5,235,000	0	0	0
Aurora	Portage	14,879,926	420,000	0	906,968
Avon	Lorain	6,588,567	3,596,389	0	2,656,540
Barberton	Summit	5,960,379	176,500	120,000	1,440,000
Bay Village	Cuyahoga	11,486,201	24,000	0	0
Beachwood	Cuyahoga	13,572,644	7,087,000	0	0
Beavercreek	Greene	6,245,000	4,435,000	0	0
Bedford	Cuyahoga	11,165,000	710,000	0	626,333
Bedford Heights	Cuyahoga	5,895,000	27,000	0	0
Bellefontaine	Logan	0	190,000	0	0
Bellevue	Huron	0	1,665,000	0	0
Belpre	Washington	0	0	0	99,299
Berea	Cuyahoga	10,373,346	1,520,000	5,800,000	0
Bexley	Franklin	3,370,000	0	0	0
Blue Ash	Hamilton	16,300,000	0	0	0
Bowling Green	Wood	11,786,632	0	0	15,436,529
Brecksville	Cuyahoga	10,027,432	4,057,000	2,550,000	471,284
Broadview Heights	Cuyahoga	5,413,428	3,878,193	0	5,126,888
Brook Park	Cuyahoga	3,962,000	0	0	0
Brooklyn	Cuyahoga	2,832,806	0	1,910,000	1,211,810
Brookville	Montgomery	0	0	1,121,175	0
Brunswick	Medina	3,011,973	1,723,996	2,030,000	151,176
Bryan	Williams	0	55,000	3,600,000	0
Bucyrus	Crawford	0	162,000	0	0
Cambridge	Guernsey	0	153,958	0	20,916
Canfield	Mahoning	2,125,000	0	0	352,182
Canton	Stark	18,120,000	0	0	4,752,093
Celina	Mercer	100,000	5,160	0	0
Centerville	Montgomery	17,517,434	7,586,000	0	0
Chardon	Geauga	1,715,000	0	0	0
Cheviot	Hamilton	160,000	0	0	0
Chillicothe	Ross	2,174,562	0	0	0
Cincinnati	Hamilton	353,996,000	0	0	0
Circleville	Pickaway	4,795,000	0	0	0
Clayton	Montgomery	4,500,000	0	0	0
Cleveland	Cuyahoga	346,700,000	0	3,000,000	0
Cleveland Heights	Cuyahoga	22,385,000	0	0	0
Clyde	Sandusky	4,130,000	0	0	0
Columbus	Franklin	784,149,000	66,212,000	0	0
Conneaut	Ashtabula	2,170,000	1,539,243	788,000	31,626
Cortland	Trumbull	80,000	0	0	0
Coshocton	Coshocton	750,000	40,000	0	0
Crestline	Crawford	325,000	0	0	0
Cuyahoga Falls	Summit	10,232,398	660,707	0	0
Dayton	Montgomery	62,429,997	1,244,721	0	0

Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$23,888,564	\$40,483,594	\$332,124,428	\$648,307,033	\$68,067,526
0	1,990,442	410,281	5,925,723	1,119,714
36,201	185,257	0	3,078,026	288,884
0	771,799	0	3,596,790	280,323
1,658	2,416,399	592,834	4,953,720	2,262,692
0	889,287	33,339	6,157,626	798,336
0	442,334	0	16,649,228	1,037,759
0	1,331,961	0	14,173,457	582,185
0	2,780,213	0	10,477,092	1,106,585
0	1,062,164	0	12,572,365	1,507,380
0	1,423,330	0	22,082,974	1,723,945
0	921,943	0	11,601,943	964,379
1,133	1,184,805	208,940	13,896,211	787,689
756,978	1,229,485	0	7,908,463	1,319,952
0	850,679	0	1,040,679	528,483
0	568,930	0	2,233,930	271,804
0	40,368	22,158	161,825	22,238
0	1,035,227	573,672	19,302,245	7,224,725
44,639	466,541	0	3,881,180	345,088
3,503	1,146,660	0	17,450,163	2,463,503
0	1,193,006	0	28,416,167	3,387,929
0	514,321	0	17,620,037	1,291,642
0	949,535	0	15,368,044	1,390,050
1,446,808	2,168,533	0	7,577,341	3,229,293
587,647	1,668,852	4,299,982	12,511,097	1,100,463
7,787	124,341	0	1,253,303	73,151
0	374,766	0	7,291,911	2,634,450
0	1,043,978	0	4,698,978	3,874,951
34,386	385,312	323,262	904,960	73,589
49,368	687,612	539,550	1,451,404	99,476
0	152,568	0	2,629,750	345,694
0	8,452,493	0	31,324,586	2,428,515
0	233,866	545,066	884,092	49,094
49,304	571,455	0	25,724,193	1,070,654
384,251	0	437,500	2,536,751	410,314
0	91,792	0	251,792	80,000
137,758	2,172,809	1,043,497	5,528,626	1,251,891
88,000	74,384,000	29,652,000	458,120,000	84,274,000
64,004	333,915	0	5,192,919	439,866
120,668	126,149	0	4,746,817	107,175
11,750,000	0	421,011,000	782,461,000	64,880,000
321,781	5,601,729	1,475,000	29,783,510	4,190,597
57,458	101,440	78,962	4,367,860	339,798
2,870,000	0	5,610,000	858,841,000	78,804,000
0	749,048	0	5,277,917	481,123
6,140	68,923	0	155,063	49,824
3,725	527,509	0	1,321,234	236,167
114,729	71,171	114,013	624,913	150,594
193,227	6,229,053	2,120,371	19,435,756	4,573,016
3,730,742	10,663,666	22,502,364	100,571,490	13,019,976

Continued

**General Long-Term Obligations
As of December 31, 2004**

All Cities Reporting Under GAAP

Continued

City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable
Deer Park	Hamilton	\$2,750,000	\$0	\$0	\$0
Defiance	Defiance	260,000	546,187	760,000	0
Delaware	Delaware	5,290,000	202,000	0	0
Delphos	Allen	369,854	0	0	0
Dover	Tuscarawas	0	0	0	0
Dublin	Franklin	55,298,000	0	0	12,071,739
East Liverpool	Columbiana	502,155	0	0	738,733
East Palestine	Columbiana	0	0	0	399,369
Eastlake	Lake	29,810,000	0	0	334,136
Eaton	Preble	0	0	0	581,250
Elyria	Lorain	19,950,000	1,581,906	0	354,423
Englewood	Montgomery	0	0	0	0
Euclid	Cuyahoga	34,057,000	1,440,000	5,981,000	2,393,316
Fairborn	Greene	2,290,000	1,303,000	83,511	0
Fairfield	Butler	15,120,000	50,000	0	0
Fairlawn	Summit	9,565,000	1,065,000	0	674,706
Fairview Park	Cuyahoga	3,240,000	0	1,546,580	0
Findlay	Hancock	3,780,000	384,765	0	140,400
Forest Park	Hamilton	6,380,000	0	0	230,084
Fostoria	Seneca	0	360,029	0	199,758
Franklin	Warren	8,112,976	3,810,000	1,093,000	0
Fremont	Sandusky	3,935,000	0	0	0
Gahanna	Franklin	1,890,000	0	0	0
Garfield Heights	Cuyahoga	30,053,666	1,340,334	0	0
Geneva	Ashtabula	1,325,894	860,000	0	202,034
Girard	Trumbull	0	0	0	5,761,995
Grandview Heights	Franklin	335,000	585,000	0	914,095
Green	Summit	2,835,000	25,000,000	0	0
Greenville	Darke	2,648,262	0	0	389,601
Grove City	Franklin	5,012,349	162,156	7,925,000	2,920,758
Hamilton	Butler	34,858,463	2,723,000	0	0
Harrison	Hamilton	2,860,000	0	0	0
Heath	Licking	5,370,000	0	0	10,674
Highland Heights	Cuyahoga	9,210,749	5,419,250	0	0
Hillard	Franklin	14,255,000	430,000	2,200,000	0
Hillsboro	Highland	145,000	0	0	0
Hubbard	Trumbull	0	0	0	0
Huber Heights	Montgomery	7,651,108	6,515,000	10,787,000	503,973
Hudson	Summit	35,500,000	2,340,000	0	0
Independence	Cuyahoga	26,011,213	708,334	9,900,000	64,287
Kent	Portage	2,355,000	589,000	0	425,708
Kettering	Montgomery	2,643,554	905,798	0	0
Lakewood	Cuyahoga	31,443,942	60,000	7,064,800	547,482
Lancaster	Fairfield	0	332,500	3,960,000	1,220,420
Lebanon	Warren	6,638,372	665,723	0	0
Lima	Allen	1,971,001	142,000	0	0
Logan	Hocking	200,644	0	0	0
London	Madison	135,000	61,000	0	133,830
Lorain	Lorain	24,752,871	860,127	4,150,000	6,785,000
Lyndhurst	Cuyahoga	2,670,000	20,000	0	0

Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$0	\$176,795	\$0	\$2,926,795	\$56,024
0	562,179	0	2,128,366	1,083,468
55,567	3,499,067	325,309	9,371,943	872,094
23,450	124,879	0	518,183	134,256
0	897,897	306,927	1,204,824	267,698
0	0	5,990,857	73,360,596	7,164,121
45,991	872,618	930,888	3,090,385	262,675
121,824	152,047	0	673,240	94,149
68,078	1,964,129	380,927	32,557,270	1,946,924
0	456,974	1,826,423	2,864,647	152,829
0	5,307,286	0	27,193,615	1,313,624
0	402,075	0	402,075	186,072
1,775,901	3,213,909	1,615,000	50,476,126	9,337,433
59,482	846,630	0	4,582,623	1,162,482
149,347	1,998,797	69,459	17,387,603	1,024,687
0	1,012,555	0	12,317,261	1,036,475
717,443	1,973,197		7,477,220	1,202,144
4,286	3,080,753	1,180,501	8,570,705	1,823,474
0	455,225	281,167	7,346,476	1,136,392
0	1,251,532	0	1,811,319	349,160
25,272	611,427	0	13,652,675	1,786,095
0	648,240	833,578	5,416,818	264,733
31,447	1,237,243	0	3,158,690	934,254
0	4,346,099	877,937	36,618,036	1,487,309
0	97,853	0	2,485,781	395,538
0	898,364	416,426	7,076,785	455,545
47,910	520,981	0	2,402,986	575,987
0	888,493	0	28,723,493	752,876
373,900	393,227	0	3,804,990	238,938
7,555	972,438	0	17,000,256	1,169,372
0	6,508,733	0	44,090,196	3,517,482
423,063	226,924	0	3,509,987	339,875
13,250	623,896	0	6,017,820	481,765
73,218	1,071,888	2,732,385	18,507,490	1,375,442
1,208	1,625,967	135,127	18,647,302	2,066,696
41,160	284,582	0	470,742	81,665
0	259,598	0	259,598	86,314
0	1,277,998	0	26,735,079	1,999,756
17,397	1,987,695	0	39,845,092	2,751,067
52,514	476,278	80,381	37,293,007	1,297,112
0	824,923	0	4,194,631	777,348
0	0	6,675,942	10,225,294	3,437,679
113,793	5,284,480	0	44,514,497	3,135,111
929,486	3,407,617	0	9,850,023	5,227,940
46,237	807,635	21,503	8,179,470	712,727
0	2,777,813	757,962	5,648,776	1,042,735
0	228,351	0	428,995	195,331
12,262	194,573	0	536,665	61,040
425,643	5,463,128	1,904,310	44,341,079	7,456,823
0	780,648	0	3,470,648	372,220

Continued

General Long-Term Obligations
As of December 31, 2004

All Cities Reporting Under GAAP

Continued

City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable
Mansfield	Richland	\$4,735,000	\$3,139	\$730,862	\$0
Maple Heights	Cuyahoga	9,472,480	0	0	3,341,639
Marietta	Washington	166,500	0	1,000,000	170,050
Marion	Marion	3,188,814	0	0	709,028
Martins Ferry	Belmont	27,000	0	0	28,780
Marysville	Union	8,838,000	5,000	0	0
Mason City	Warren	6,460,000	816,000	0	0
Massillon	Stark	17,722,700	39,000	2,993,000	2,080,000
Maumee	Lucas	569,205	980,700	0	0
Mayfield Heights	Cuyahoga	25,000	0	6,300,000	140,192
Mentor	Lake	17,147,894	8,657,106	0	0
Mentor-On-The-Lake	Lake	281,322	110,000	0	0
Miamisburg	Montgomery	4,185,000	0	0	0
Middleburg Heights	Cuyahoga	19,769,318	1,887,835	0	0
Middletown	Butler	22,220,000	0	0	0
Milford	Clermont	3,965,000	0	0	0
Monroe	Butler	7,603,361	1,219,000	0	0
Montgomery	Hamilton	10,526,442	193,229	200,000	600,077
Moraine	Montgomery	3,700,000	20,000	0	318,670
Mount Healthy	Hamilton	1,726,885	0	0	0
Mount Vernon	Knox	3,239,365	0	0	414,375
Munroe Falls	Summit	1,610,386	0	0	0
Napoleon	Henry	0	963,575	0	160,562
Nelsonville	Athens	1,420,000	0	0	408
New Carlisle	Clark	30,000	0	0	0
New Philadelphia	Tuscarawas	3,918,472	399,901	0	0
Newark	Licking	13,489,991	65,000	0	0
North Canton	Stark	0	0	1,800,000	0
North Olmsted	Cuyahoga	39,115,000	455,000	7,175,000	122,511
North Ridgeville	Lorain	3,447,000	288,000	1,722,461	0
North Royalton	Cuyahoga	2,523,527	1,653,477	0	0
Northwood	Wood	1,019,932	0	0	136,145
Norton	Summit	3,371,668	923,332	365,000	0
Norwalk	Huron	1,461,447	0	0	1,460,808
Oakwood	Montgomery	0	0	0	0
Oberlin	Lorain	1,052,195	355,499	0	0
Ontario	Richland	343,132	0	0	0
Oregon	Lucas	980,000	1,464,514	0	2,448,241
Orrville	Wayne	0	139,637	0	0
Oxford	Butler	3,285,000	0	0	0
Painesville	Lake	0	185,000	100,000	55,000
Parma Heights	Cuyahoga	6,900,000	389,909	0	986,399
Pataskala	Licking	0	0	0	0
Pepper Pike	Cuyahoga	3,940,000	309,245	0	315,650
Perrysburg	Wood	0	0	0	0
Pickerington	Fairfield	1,568,356	0	2,170,000	169,000
Piqua	Miami	2,713,133	193,654	0	0
Port Clinton	Ottawa	762,995	189,987	0	0
Portsmouth	Scioto	2,025,000	0	0	0
Powell	Delaware	21,150,000	0	0	0

Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$93,572	\$3,660,578	\$1,333,591	\$10,556,742	\$1,735,947
232,109	2,297,361	390,601	15,734,190	1,865,056
0	553,057	0	1,889,607	14,671
0	3,600,486	0	7,498,328	282,736
0	45,411	199,404	300,595	51,390
72,439	640,015	0	9,555,454	922,111
23,254,161	637,052	0	31,167,213	1,500,182
189,291	2,474,818	1,580,166	27,078,975	3,770,489
0	1,888,687	59,818	3,498,410	1,005,265
0	1,830,975	2,000,000	10,296,167	1,310,903
198,111	2,611,511	50,000	28,664,622	3,364,911
23,074	241,236	0	655,632	186,414
0	1,581,843	259,347	6,026,190	616,560
0	2,226,123	0	23,883,276	3,124,144
73,571	4,246,317	6,101,690	32,641,578	3,172,223
0	183,959	45,000	4,193,959	238,283
0	49,906	2,000,000	10,872,267	535,824
0	0	0	11,519,748	1,434,437
0	2,078,021	1,566,045	7,682,736	1,135,616
0	124,145	77,743	1,928,773	199,787
0	726,820	473,656	4,854,216	412,874
252,931	124,088	0	1,987,405	249,178
0	430,178	0	1,554,315	376,717
382,448	16,049	80,814	1,899,719	1,476,345
1,444	32,056	0	63,500	16,913
625,438	899,306	164,200	6,007,317	792,345
133,235	3,105,070	2,124,038	18,917,334	2,369,774
0	1,255,367	2,058,315	5,113,682	3,619,838
0	3,683,414	109,117	50,660,042	5,824,078
0	0	2,263,910	7,721,371	1,897,870
97,111	1,970,288	135,049	6,379,452	1,466,649
	252,207	0	1,408,284	147,173
9,556	637,029	0	5,306,585	763,589
12,280	726,299	474,077	4,134,911	552,605
0	500,951	610,725	1,111,676	10,091
299,162	475,998	0	2,182,854	551,871
17,557	195,536	0	556,225	156,590
0	1,703,667	10,686,813	17,283,235	1,597,062
0	265,350	0	404,987	190,086
14,407	450,333	0	3,749,740	605,948
1,253,454	1,387,617	1,535,208	4,516,279	554,130
38,881	594,004	131,755	9,040,948	652,370
206,321	71,569	0	277,890	187,883
0	206,934	0	4,771,829	701,868
0	642,414	0	642,414	219,771
4,120,449	390,659	0	8,418,464	384,133
208,865	1,787,337	405,000	5,307,989	1,220,646
104,554	120,143	0	1,177,679	306,919
32,739	665,825	0	2,723,564	140,998
0	108,411	0	21,258,411	1,034,366

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General Long-Term Obligations
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City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable
Reynoldsburg	Franklin	\$21,447,674	\$40,000	\$0	\$2,456,170
Rittman	Wayne	1,850,000	68,897	0	24,250
Rocky River	Cuyahoga	14,634,529	790,000	0	0
Rossford	Wood	3,817,000	190,000	0	0
Salem	Columbiana	127,000	0	0	226,926
Sandusky	Erie	18,287,600	2,309,612	0	0
Seven Hills	Cuyahoga	11,589,994	1,035,000	0	35,749
Shaker Heights	Cuyahoga	15,265,291	0	0	4,033,900
Sharonville	Hamilton	17,534,231	360,000	0	0
Sheffield Lake	Lorain	1,733,000	39,033	273,000	28,297
Shelby	Richland	101,246	0	214,155	0
Sidney	Shelby	9,810,000	0	0	0
Solon	Cuyahoga	19,040,000	722,220	0	7,977,195
South Euclid	Cuyahoga	11,412,679	405,000	0	2,216,053
Springboro	Warren	2,791,150	3,724,000	0	0
Springdale	Hamilton	5,786,905	2,871,098	0	13,462
Springfield	Clark	19,380,000	425,000	0	0
St. Bernard	Hamilton	2,205,000	0	0	40,718
St. Clairsville	Belmont	0	55,000	0	0
St. Marys	Auglaize	0	282,000	0	0
Stow	Summit	5,638,699	0	12,141,858	0
Streetsboro	Portage	4,080,000	4,000	0	295,391
Sylvania	Lucas	14,022,420	89,580	388,105	86,833
Tallmadge	Summit	5,059,000	945,000	3,900,000	0
Tiffin	Seneca	0	600,000	0	0
Tipp City	Miami	8,300,000	930,000	0	0
Toledo	Lucas	105,638,000	0	10,145,000	43,235,000
Toronto	Jefferson	0	0	0	231,539
Trenton	Butler	597,002	45,000	0	0
Trotwood	Montgomery	3,645,000	0	0	0
Troy	Miami	12,940,000	335,000	0	0
Twinsburg	Summit	14,310,000	428,000	0	0
Uhrichsville	Tuscarawas	0	0	0	0
Union	Montgomery	52,610	0	0	0
University Heights	Cuyahoga	1,270,000	0	0	0
Upper Arlington	Franklin	22,447,121	0	3,972,000	600,180
Upper Sandusky	Wyandot	8,109,808	0	0	0
Urbana	Champaign	2,430,779	283,125	0	0
Vandalia	Montgomery	11,146,991	42,128	0	0
Vermilion	Erie	1,057,100	69,900	0	0
Wadsworth	Medina	1,980,000	24,000	0	0
Wapakoneta	Auglaize	3,037,372	0	0	0
Warren	Trumbull	10,928,630	0	0	1,670,635
Warrensville Heights	Cuyahoga	4,564,624	548,931	2,295,000	0
Washington	Fayette	585,000	0	2,476,000	0
Wauseon	Fulton	0	0	0	0
West Carrollton	Montgomery	288,000	4,800,000	0	0
Westerville	Franklin	30,152,752	0	197,343	0
Westlake	Cuyahoga	22,292,439	1,584,090	0	990,277
Whitehall	Franklin	3,275,000	0	0	0

Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$0	\$714,361	\$0	\$24,658,205	\$1,802,726
132,400	164,372	0	2,239,919	446,347
0	2,977,425	673,660	19,075,614	1,003,066
30,912	202,636	224,252	4,464,800	155,912
299,281	0	0	653,207	125,659
160,242	2,016,107	0	22,773,561	1,085,502
0	287,685	113,000	13,061,428	987,754
0	3,432,202	0	22,731,393	262,666
61,869	2,113,371	32,361	20,101,832	1,265,244
17,069	825,488	0	2,915,887	218,430
0	304,151	0	619,552	107,297
0	1,504,709	0	11,314,709	501,300
0	2,503,561	593,447	30,836,423	3,052,420
0	977,396	332,209	15,343,337	1,134,745
150,100	134,191	0	6,799,441	621,450
93,443	523,209	0	9,288,117	788,693
768,000	6,596,000	2,757	27,171,757	2,494,000
0	2,031,782	860,487	5,137,987	461,141
16,956	91,945	0	163,901	35,614
0	261,677	0	543,677	150,361
0	960,198	143,846	18,884,601	1,401,201
630,613	326,206	2,204,109	7,540,319	557,903
0	1,464,096	0	16,051,034	1,115,830
0	824,385	0	10,728,385	338,027
0	981,958	1,637,511	3,219,469	1,114,959
0	697,102	0	9,927,102	1,099,923
4,875,000	39,898,000	57,105,000	260,896,000	39,537,000
0	233,638	142,986	608,163	176,834
43,899	205,849	0	891,750	125,232
284,602	869,461	0	4,799,063	786,119
0	1,386,017	0	14,661,017	1,390,447
0	1,265,272	0	16,003,272	898,111
0	329,467	145,017	474,484	13,142
0	42,935	0	95,545	52,610
39,547	1,136,621	2,991,658	5,437,826	2,888,914
0	2,145,174	97,008	29,261,483	2,226,557
53,976	239,826	0	8,403,610	610,788
0	850,445	0	3,564,349	321,909
0	1,010,483	0	12,199,602	1,012,291
0	433,390	114,385	1,674,775	261,065
0	1,524,831	134,969	3,663,800	741,555
118,511	420,074	0	3,575,957	589,727
496,639	3,997,258	2,659,217	19,752,379	3,083,709
898,422	1,704,189	0	10,011,166	1,705,810
0	454,572	0	3,515,572	280,250
0	206,480	0	206,480	99,864
0	700,660	0	5,788,660	643,330
0	3,309,654	23,081	33,682,830	3,561,394
708,130	3,316,223	0	28,891,159	3,665,032
12,652	1,266,818	124,572	4,679,042	966,097

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General Long-Term Obligations
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<u>City</u>	<u>County</u>	<u>General Obligation Bonds</u>	<u>Special Assessment Bonds</u>	<u>Notes Payables</u>	<u>Loans Payable</u>
Wickliffe	Lake	\$0	\$0	\$0	\$0
Willoughby	Lake	15,479,152	579,575	0	0
Willowick	Lake	210,000	0	0	0
Wilmington	Clinton	6,660,000	0	0	0
Wooster	Wayne	2,866,896	955,631	0	104,199
Worthington	Franklin	9,524,563	160,437	0	0
Wyoming	Hamilton	4,267,265	0	0	0
Xenia	Greene	1,220,000	0	0	0
Youngstown	Mahoning	17,440,000	480,000	600,000	7,389,950
Zanesville	Muskingum	3,331,348	0	0	0

Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$0	\$1,419,577	\$0	\$1,419,577	\$112,094
0	4,122,932	1,152,802	21,334,461	2,349,355
0	982,858	0	1,192,858	426,656
0	543,851	109,538	7,313,389	356,195
0	648,522	269,183	4,844,431	602,795
0	1,351,957	0	11,036,957	465,000
0	394,227	0	4,661,492	201,692
965,571	1,345,813	0	3,531,384	467,898
145,060	7,815,030	0	33,870,040	5,559,148
5,792	1,451,531	0	4,788,671	1,208,844

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