



Mary Taylor, CPA
Auditor of State

Cities
Summary Financial Information

As of and For the Year Ended December 31, 2007

Local Government Services Section

City Summary Financial Information

As of and For the Year Ended December 31, 2007

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Mary Taylor, CPA
Auditor of State

I hereby submit to the Ohio General Assembly the summary financial information of the Ohio cities as of and for the year ended December 31, 2007 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

February 27, 2009

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2007
All Cities Reporting Under GAAP

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Akron	Summit	\$432,819,564	\$813,615,464	\$0	\$1,246,435,028
Alliance	Stark	16,284,465	20,612,128	0	36,896,593
Amherst	Lorain	13,673,580	23,432,857	0	37,106,437
Ashland	Ashland	11,567,106	21,412,235	0	32,979,341
Ashtabula	Ashtabula	12,772,165	19,388,571	253,485	32,414,221
Athens	Athens	9,930,293	52,297,224	380,149	62,607,666
Aurora	Portage	23,741,497	59,712,235	0	83,453,732
Avon	Lorain	25,920,982	59,621,079	0	85,542,061
Avon Lake	Lorain	23,918,166	54,407,027	0	78,325,193
Barberton	Summit	14,512,569	23,173,227	52,537	37,738,333
Bay Village	Cuyahoga	30,226,819	18,464,987	0	48,691,806
Beachwood	Cuyahoga	50,731,824	83,473,124	0	134,204,948
Beavercreek	Greene	27,878,592	198,796,715	0	226,675,307
Bedford	Cuyahoga	25,315,676	39,243,312	0	64,558,988
Bedford Heights	Cuyahoga	11,783,284	21,857,789	0	33,641,073
Bellefontaine	Logan	11,296,638	21,344,581	0	32,641,219
Bellevue	Huron	7,482,309	8,589,169	0	16,071,478
Belpre	Washington	3,435,955	14,496,138	0	17,932,093
Berea	Cuyahoga	13,657,455	65,377,836	0	79,035,291
Bexley	Franklin	12,925,317	10,280,578	0	23,205,895
Blue Ash	Hamilton	34,289,697	83,640,287	0	117,929,984
Bowling Green	Wood	30,145,833	45,173,466	0	75,319,299
Brecksville	Cuyahoga	32,302,459	77,044,464	105,330	109,452,253
Broadview Heights	Cuyahoga	21,838,398	34,294,904	0	56,133,302
Brook Park	Cuyahoga	31,797,314	58,249,850	0	90,047,164
Brooklyn	Cuyahoga	13,866,783	31,633,663	0	45,500,446
Brookville	Montgomery	5,588,599	8,763,960	0	14,352,559
Brunswick	Medina	28,331,769	41,691,067	0	70,022,836
Bryan	Williams	18,592,146	19,736,616	0	38,328,762
Bucyrus	Crawford	7,858,900	15,159,315	0	23,018,215
Cambridge	Guernsey	9,237,394	13,626,406	0	22,863,800
Canton	Stark	72,916,494	104,737,106	0	177,653,600
Celina	Mercer	7,381,204	17,692,196	0	25,073,400
Centerville	Montgomery	44,262,004	36,095,562	0	80,357,566
Chardon	Geauga	7,196,802	36,562,976	0	43,759,778
Cheviot	Hamilton	3,385,843	2,694,112	0	6,079,955
Chillicothe	Ross	11,222,852	41,810,595	0	53,033,447
Cincinnati	Hamilton	1,207,020,000	375,542,000	0	1,582,562,000
Circleville	Pickaway	8,952,347	23,349,964	0	32,302,311
Clayton	Montgomery	7,838,672	8,356,782	0	16,195,454
Cleveland	Cuyahoga	710,796,000	918,633,000	0	1,629,429,000
Cleveland Heights	Cuyahoga	39,837,994	67,207,814	0	107,045,808
Clyde	Sandusky	5,531,879	16,176,081	0	21,707,960
Columbus	Franklin	898,660,000	1,673,251,000	0	2,571,911,000
Columbiana	Columbiana	3,327,324	3,762,675	0	7,089,999
Conneaut	Ashtabula	7,617,426	18,847,148	0	26,464,574
Cortland	Trumbull	4,299,932	2,724,753	0	7,024,685
Coshocton	Coshocton	4,077,731	5,937,013	0	10,014,744
Crestline	Crawford	2,273,860	5,221,505	0	7,495,365
Cuyahoga Falls	Summit	43,724,307	86,727,636	0	130,451,943
Dayton	Montgomery	182,374,476	322,388,096	0	504,762,572
Defiance	Defiance	12,939,782	14,517,782	0	27,457,564
Delaware	Delaware	30,683,659	64,159,398	162,450	95,005,507
Delphos	Allen	2,853,089	2,383,686	0	5,236,775
Dover	Tuscarawas	8,032,847	15,983,046	0	24,015,893
Dublin	Franklin	120,186,052	350,811,255	0	470,997,307
East Liverpool	Columbiana	4,678,852	6,226,465	0	10,905,317
East Cleveland	Cuyahoga	14,669,273	14,494,487	0	29,163,760

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$366,626,383	\$514,992,510	\$881,618,893	\$350,900,710	\$136,131,553	(\$122,216,128)	\$364,816,135
3,955,876	3,638,231	7,594,107	18,197,128	8,598,260	2,507,098	29,302,486
2,379,232	3,966,755	6,345,987	19,321,550	6,400,090	5,038,810	30,760,450
3,224,314	3,580,633	6,804,947	17,464,839	5,731,855	2,977,700	26,174,394
4,665,165	2,631,156	7,296,321	18,191,831	5,054,120	1,871,949	25,117,900
5,360,660	4,384,183	9,744,843	46,257,223	5,774,553	831,047	52,862,823
7,062,525	11,768,488	18,831,013	47,048,621	9,882,333	7,691,765	64,622,719
7,047,200	17,488,589	24,535,789	45,441,743	9,687,174	5,877,355	61,006,272
7,916,991	9,656,446	17,573,437	45,673,857	4,906,549	10,171,350	60,751,756
5,791,761	7,129,681	12,921,442	17,895,365	4,214,997	2,706,529	24,816,891
11,995,988	10,815,531	22,811,519	5,197,372	3,211,043	17,471,872	25,880,287
6,707,804	17,339,474	24,047,278	66,483,124	8,360,297	35,314,249	110,157,670
13,841,189	8,674,881	22,516,070	189,963,378	11,543,318	2,652,541	204,159,237
6,927,339	12,755,147	19,682,486	27,232,073	6,294,173	11,350,256	44,876,502
6,280,990	6,164,348	12,445,338	16,375,017	276,892	4,543,826	21,195,735
1,879,724	1,164,773	3,044,497	20,728,358	5,350,782	3,517,582	29,596,722
1,469,818	1,800,780	3,270,598	7,164,169	1,843,255	3,793,456	12,800,880
997,743	1,210,567	2,208,310	13,248,872	705,248	1,769,663	15,723,783
9,344,603	12,390,631	21,735,234	53,184,519	2,777,377	1,338,161	57,300,057
2,974,206	3,774,498	6,748,704	6,982,065	1,412,962	8,062,164	16,457,191
8,547,293	48,069,064	56,616,357	41,228,022	2,657,256	17,428,349	61,313,627
6,259,293	22,899,952	29,159,245	35,200,027	16,830,665	(5,870,638)	46,160,054
10,996,491	15,889,300	26,885,791	60,553,136	13,633,702	8,379,624	82,566,462
7,263,573	12,820,555	20,084,128	21,927,356	11,029,176	3,092,642	36,049,174
6,264,415	3,994,318	10,258,733	55,327,938	14,826,056	9,634,437	79,788,431
5,396,368	16,522,797	21,919,165	20,975,883	2,549,603	55,795	23,581,281
2,939,311	1,452,401	4,391,712	5,191,654	3,455,385	1,313,808	9,960,847
8,017,216	9,383,191	17,400,407	33,070,622	13,387,858	6,163,949	52,622,429
4,083,620	728,575	4,812,195	17,014,616	15,356,728	1,145,223	33,516,567
1,560,672	1,114,893	2,675,565	14,812,347	3,213,457	2,316,846	20,342,650
2,907,422	1,644,893	4,552,315	12,772,392	3,615,172	1,923,921	18,311,485
17,148,086	31,674,436	48,822,522	92,684,219	34,630,751	1,516,108	128,831,078
3,861,942	2,016,030	5,877,972	15,390,341	1,872,482	1,932,605	19,195,428
3,858,670	21,723,333	25,582,003	17,894,980	14,040,906	22,839,677	54,775,563
1,905,441	2,809,842	4,715,283	33,818,162	680,830	4,545,503	39,044,495
1,547,595	244,945	1,792,540	2,527,411	1,013,425	746,579	4,287,415
5,311,353	3,330,221	8,641,574	39,625,809	3,715,626	1,050,438	44,391,873
241,980,000	460,221,000	702,201,000	640,354,000	156,987,000	83,020,000	880,361,000
2,541,906	4,172,559	6,714,465	19,908,929	3,684,741	1,994,176	25,587,846
3,090,985	5,003,475	8,094,460	3,399,360	2,222,992	2,478,642	8,100,994
306,935,000	682,555,000	989,490,000	407,548,000	292,021,000	(59,630,000)	639,939,000
21,042,767	22,043,809	43,086,576	47,989,231	9,333,918	6,636,083	63,959,232
2,764,619	3,632,085	6,396,704	12,069,063	1,379,788	1,862,405	15,311,256
338,421,000	987,825,000	1,326,246,000	890,192,000	233,837,000	121,636,000	1,245,665,000
829,222	28,819	858,041	3,762,675	1,868,636	600,647	6,231,958
2,658,253	3,425,177	6,083,430	17,632,445	2,644,347	104,352	20,381,144
2,497,611	203,040	2,700,651	2,724,753	1,071,104	528,177	4,324,034
1,449,234	922,174	2,371,408	5,560,507	2,301,211	(218,382)	7,643,336
551,663	267,906	819,569	5,091,505	1,228,820	355,471	6,675,796
20,773,185	14,164,887	34,938,072	72,851,175	15,782,422	6,880,274	95,513,871
48,644,983	77,629,248	126,274,231	272,261,647	62,407,823	43,818,871	378,488,341
1,993,855	766,016	2,759,871	0	5,957,873	18,739,820	24,697,693
25,432,032	11,739,976	37,173,008	39,062,774	9,608,072	9,162,653	57,833,499
1,043,976	166,831	1,210,807	2,383,686	650,475	991,807	4,025,968
2,920,490	3,243,753	6,164,243	13,413,046	4,157,415	281,189	17,851,650
56,883,755	50,353,105	107,236,860	298,545,838	11,712,594	53,502,015	363,760,447
2,203,465	3,056,994	5,260,459	4,251,753	2,107,574	(714,469)	5,644,858
6,975,522	6,878,178	13,853,700	10,287,362	2,321,833	2,700,865	15,310,060

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities

As of December 31, 2007

All Cities Reporting Under GAAP

(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
East Palestine	Columbiana	\$1,893,403	\$4,468,795	\$0	\$6,362,198
Eastlake	Lake	19,639,316	38,656,369	0	58,295,685
Eaton	Preble	8,430,765	7,153,760	0	15,584,525
Elyria	Lorain	32,546,591	74,731,868	0	107,278,459
Englewood	Montgomery	14,330,968	38,818,169	0	53,149,137
Euclid	Cuyahoga	37,023,806	43,863,203	0	80,887,009
Fairborn	Greene	22,364,404	67,441,604	0	89,806,008
Fairfield	Butler	42,825,881	81,343,629	0	124,169,510
Fairlawn	Summit	19,101,939	69,919,077	0	89,021,016
Fairview Park	Cuyahoga	28,406,848	45,667,502	0	74,074,350
Findlay	Hancock	32,166,664	74,519,324	0	106,685,988
Forest Park	Hamilton	17,805,077	38,683,528	0	56,488,605
Fostoria	Seneca	8,845,925	9,235,085	0	18,081,010
Franklin	Warren	14,589,982	50,318,735	0	64,908,717
Fremont	Sandusky	37,621,655	2,406,409	0	40,028,064
Gahanna	Franklin	91,597,602	37,321,571	0	128,919,173
Galion	Crawford	5,786,721	14,422,836	0	20,209,557
Garfield Heights	Cuyahoga	21,042,647	37,853,360	0	58,896,007
Geneva	Ashtabula	4,604,727	8,805,566	0	13,410,293
Girard	Trumbull	5,606,947	34,519,385	0	40,126,332
Grandview Heights	Franklin	7,277,713	5,187,997	0	12,465,710
Green	Summit	67,189,082	57,508,353	0	124,697,435
Greenville	Darke	12,348,743	17,081,458	0	29,430,201
Grove City	Franklin	53,171,690	191,140,021	0	244,311,711
Hamilton	Butler	37,928,640	93,652,554	0	131,581,194
Harrison	Hamilton	8,679,013	11,974,117	0	20,653,130
Heath	Licking	9,818,316	28,130,364	0	37,948,680
Highland Heights	Cuyahoga	17,883,565	44,903,463	0	62,787,028
Hillard	Franklin	24,481,563	237,566,014	0	262,047,577
Hillsboro	Highland	6,916,168	10,494,373	0	17,410,541
Hubbard	Trumbull	3,029,023	5,147,825	0	8,176,848
Huber Heights	Montgomery	49,354,507	99,723,133	0	149,077,640
Hudson	Summit	36,182,209	101,858,777	0	138,040,986
Huron	Erie	5,011,712	3,734,658	0	8,746,370
Independence	Cuyahoga	19,281,776	91,834,768	0	111,116,544
Indian Hills	Hamilton	25,506,383	90,984,756	0	116,491,139
Ironton	Lawrence	6,547,342	25,808,131	0	32,355,473
Jackson	Jackson	7,160,582	8,182,253	0	15,342,835
Kent	Portage	33,581,439	33,170,715	0	66,752,154
Kettering	Montgomery	64,494,515	120,914,044	0	185,408,559
Kirtland	Lake	4,193,626	20,247,179	0	24,440,805
Lakewood	Cuyahoga	36,778,796	60,370,492	0	97,149,288
Lancaster	Fairfield	24,803,927	38,321,058	0	63,124,985
Lebanon	Warren	27,828,467	42,787,226	0	70,615,693
Lima	Allen	31,822,864	41,847,350	0	73,670,214
Logan	Hocking	3,237,014	6,339,118	0	9,576,132
London	Madison	6,828,846	14,430,917	0	21,259,763
Lorain	Lorain	49,016,460	138,976,086	0	187,992,546
Louisville	Stark	3,410,116	2,698,382	0	6,108,498
Loveland	Hamilton	7,745,242	22,266,785	0	30,012,027
Lyndhurst	Cuyahoga	27,222,920	78,900,627	0	106,123,547
Macedonia	Summit	11,313,204	43,176,600	0	54,489,804
Madeira	Hamilton	6,867,417	3,912,172	0	10,779,589
Mansfield	Richland	29,505,316	50,705,562	0	80,210,878
Marietta	Washington	15,217,455	20,002,540	0	35,219,995
Marion	Marion	16,927,543	58,718,047	0	75,645,590
Martins Ferry	Belmont	4,933,269	2,961,549	0	7,894,818
Marysville	Union	20,638,640	36,728,477	0	57,367,117

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$1,137,586	\$919,429	\$2,057,015	\$3,228,590	\$3,744,639	(\$2,668,046)	\$4,305,183
6,432,848	28,970,217	35,403,065	10,656,986	7,269,474	4,966,160	22,892,620
1,376,421	2,255,385	3,631,806	5,169,206	4,378,405	2,405,108	11,952,719
19,315,485	33,594,358	52,909,843	38,008,622	8,427,220	7,932,774	54,368,616
2,071,214	130,904	2,202,118	38,818,169	7,114,989	5,013,861	50,947,019
20,253,961	31,562,149	51,816,110	11,170,966	11,268,303	6,631,630	29,070,899
9,334,306	10,224,393	19,558,699	53,485,159	7,754,644	9,007,506	70,247,309
16,531,197	14,050,187	30,581,384	60,813,629	10,331,713	22,442,784	93,588,126
4,364,713	9,088,322	13,453,035	60,776,791	8,385,255	6,405,935	75,567,981
7,398,222	26,723,031	34,121,253	19,958,421	19,048,960	945,716	39,953,097
19,087,520	6,041,760	25,129,280	60,888,257	9,003,256	11,665,195	81,556,708
8,860,535	3,359,064	12,219,599	32,982,943	6,865,890	4,420,173	44,269,006
2,188,563	1,357,273	3,545,836	8,442,585	4,610,821	1,481,768	14,535,174
7,031,721	10,951,486	17,983,207	39,364,231	5,495,114	2,066,165	46,925,510
2,030,454	4,632,184	6,662,638	20,715,409	3,350,567	9,299,450	33,365,426
7,737,533	23,319,671	31,057,204	57,581,230	6,545,277	33,735,462	97,861,969
2,163,964	2,960,616	5,124,580	11,790,090	2,583,236	711,651	15,084,977
21,685,219	37,801,651	59,486,870	14,406,983	4,842,233	(19,840,079)	(590,863)
1,886,326	2,087,690	3,974,016	5,681,885	2,347,087	1,407,305	9,436,277
1,955,396	5,232,975	7,188,371	29,734,115	2,285,233	918,613	32,937,961
2,679,147	1,693,191	4,372,338	3,691,157	1,660,592	2,741,623	8,093,372
18,783,523	28,971,330	47,754,853	39,150,075	15,798,206	21,994,301	76,942,582
2,463,961	4,257,669	6,721,630	13,045,700	0	9,662,871	22,708,571
16,646,300	31,795,816	48,442,116	157,882,729	14,407,757	23,579,109	195,869,595
24,188,734	35,363,403	59,552,137	59,732,393	7,367,202	4,929,462	72,029,057
3,300,497	4,664,589	7,965,086	7,218,367	3,338,588	2,131,089	12,688,044
2,250,291	4,948,955	7,199,246	23,589,938	3,693,753	3,465,743	30,749,434
3,860,228	15,168,613	19,028,841	29,118,182	9,759,206	4,880,799	43,758,187
10,218,741	42,077,782	52,296,523	195,385,285	10,473,568	3,892,201	209,751,054
771,195	1,277,240	2,048,435	9,519,293	3,075,744	2,767,069	15,362,106
1,212,374	4,094,767	5,307,141	677,921	1,027,150	1,164,636	2,869,707
10,732,366	24,769,191	35,501,557	73,036,568	30,724,441	9,815,074	113,576,083
9,820,436	29,747,998	39,568,434	77,464,011	8,484,414	12,524,127	98,472,552
2,379,351	2,647,509	5,026,860	1,249,570	1,541,233	928,707	3,719,510
6,698,509	35,880,701	42,579,210	55,989,367	5,586,666	6,961,301	68,537,334
1,977,215	3,739,861	5,717,076	87,833,496	8,326,406	14,614,161	110,774,063
1,187,745	3,236,508	4,424,253	22,945,110	3,299,348	1,686,762	27,931,220
1,025,624	920,492	1,946,116	7,643,095	3,051,088	2,702,536	13,396,719
8,930,942	2,762,333	11,693,275	26,951,296	11,305,339	16,802,244	55,058,879
19,485,079	8,480,553	27,965,632	113,438,967	7,330,525	36,673,435	157,442,927
2,312,867	5,043,544	7,356,411	15,715,084	1,293,283	76,027	17,084,394
22,798,502	44,251,074	67,049,576	17,864,648	9,296,769	2,938,295	30,099,712
13,693,955	9,684,084	23,378,039	25,645,197	10,062,909	4,038,840	39,746,946
8,321,143	8,272,517	16,593,660	34,628,872	14,585,706	4,807,455	54,022,033
16,582,574	3,898,319	20,480,893	39,603,772	8,069,692	5,515,857	53,189,321
874,549	559,150	1,433,699	5,861,934	1,021,865	1,258,634	8,142,433
2,817,072	1,673,317	4,490,389	12,857,626	2,515,302	1,396,446	16,769,374
17,905,686	43,444,431	61,350,117	97,026,059	31,391,693	(1,775,323)	126,642,429
721,368	484,073	1,205,441	2,373,253	649,066	1,880,738	4,903,057
4,064,286	7,623,902	11,688,188	14,830,399	4,200,529	(707,089)	18,323,839
7,155,795	3,055,059	10,210,854	75,699,364	14,780,687	5,432,642	95,912,693
4,488,902	12,577,867	17,066,769	29,826,053	6,225,963	1,371,019	37,423,035
2,643,605	896,318	3,539,923	2,847,172	780,269	3,612,225	7,239,666
9,497,668	9,180,066	18,677,734	45,098,513	15,824,043	610,588	61,533,144
3,559,291	2,158,613	5,717,904	18,705,712	8,637,567	2,158,812	29,502,091
7,641,846	5,842,925	13,484,771	54,707,830	4,629,484	2,823,505	62,160,819
1,039,097	275,765	1,314,862	2,570,776	3,009,181	999,999	6,579,956
19,037,794	7,803,650	26,841,444	19,625,182	4,358,757	6,541,734	30,525,673

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Mason City	Warren	\$65,176,235	\$149,033,803	\$0	\$214,210,038
Massillon	Stark	15,197,150	40,816,645	0	56,013,795
Maumee	Lucas	44,606,024	73,755,401	0	118,361,425
Mayfield Heights	Cuyahoga	29,444,180	39,373,362	0	68,817,542
Medina	Medina	37,775,234	18,369,902	0	56,145,136
Mentor	Lake	49,636,897	179,994,004	0	229,630,901
Mentor-On-The-Lake	Lake	3,983,141	4,012,839	0	7,995,980
Miamisburg	Montgomery	21,518,528	34,021,774	0	55,540,302
Middleburg Hts	Cuyahoga	16,981,226	50,123,334	0	67,104,560
Middletown	Butler	54,596,085	82,085,360	0	136,681,445
Milford	Clermont	11,668,195	4,478,134	0	16,146,329
Monroe	Butler	18,642,616	44,783,285	0	63,425,901
Montgomery	Hamilton	34,943,369	37,316,323	0	72,259,692
Moraine	Montgomery	29,800,816	31,549,476	0	61,350,292
Mount Healthy	Hamilton	2,283,584	3,198,400	0	5,481,984
Mount Vernon	Knox	13,962,409	41,855,663	0	55,818,072
Munroe Falls	Summit	4,620,164	6,306,318	0	10,926,482
Napoleon	Henry	10,521,826	27,166,223	0	37,688,049
New Carlisle	Clark	3,951,828	3,187,991	0	7,139,819
New Franklin	Summit	7,498,074	2,854,090	0	10,352,164
New Philadelphia	Tuscarawas	11,301,963	26,612,103	0	37,914,066
Newark	Licking	28,509,556	63,322,148	0	91,831,704
Niles	Trumbull	28,583,913	8,236,280	0	36,820,193
North Canton	Stark	12,811,297	29,364,473	0	42,175,770
North Olmsted	Cuyahoga	32,079,834	76,797,518	0	108,877,352
North Ridgeville	Lorain	27,109,542	61,124,004	0	88,233,546
North Royalton	Cuyahoga	27,919,813	113,569,929	0	141,489,742
Northwood	Wood	6,726,235	7,202,868	0	13,929,103
Norton	Summit	8,979,685	13,905,292	0	22,884,977
Norwalk	Huron	15,915,878	19,170,327	0	35,086,205
Oakwood	Montgomery	24,481,388	38,772,785	0	63,254,173
Oberlin	Lorain	12,680,494	31,808,223	0	44,488,717
Oregon	Lucas	50,806,903	33,889,649	0	84,696,552
Orrville	Wayne	7,921,562	42,971,261	0	50,892,823
Oxford	Butler	10,765,124	33,975,917	6,910,020	51,651,061
Painesville	Lake	19,337,114	29,673,424	0	49,010,538
Parma	Cuyahoga	38,446,947	57,500,876	0	95,947,823
Parma Heights	Cuyahoga	38,446,947	57,500,876	0	95,947,823
Pataskala	Licking	5,482,848	5,230,975	0	10,713,823
Pepper Pike	Cuyahoga	15,753,449	19,422,811	0	35,176,260
Perrysburg	Wood	16,408,080	64,949,958	0	81,358,038
Pickerington	Fairfield	10,130,620	45,558,867	0	55,689,487
Piqua	Miami	28,181,660	42,778,139	0	70,959,799
Port Clinton	Ottawa	5,700,797	5,827,620	0	11,528,417
Portsmouth	Scioto	11,485,918	19,752,183	0	31,238,101
Powell	Delaware	17,796,146	39,671,480	0	57,467,626
Ravenna	Portage	18,299,385	42,994,804	0	61,294,189
Reading	Hamilton	8,126,493	4,496,808	0	12,623,301
Reynoldsburg	Franklin	21,659,701	56,667,482	0	78,327,183
Rittman	Wayne	3,517,413	6,422,892	0	9,940,305
Riverside	Montgomery	15,240,381	9,314,244	0	24,554,625
Rocky River	Cuyahoga	28,497,258	47,638,914	0	76,136,172
Rossford	Wood	7,830,452	2,761,754	0	10,592,206
Salem	Columbiana	5,811,499	19,003,676	0	24,815,175
Sandusky	Erie	26,772,942	51,018,033	0	77,790,975
Seven Hills	Cuyahoga	17,598,067	20,150,445	0	37,748,512
Shaker Heights	Cuyahoga	76,666,635	72,220,643	0	148,887,278
Sharonville	Hamilton	15,614,406	33,906,561	0	49,520,967

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$20,917,993	\$38,953,324	\$59,871,317	\$104,100,152	\$10,333,563	\$39,905,006	\$154,338,721
4,953,534	24,328,382	29,281,916	20,948,642	7,835,072	(2,051,835)	26,731,879
14,544,160	19,958,264	34,502,424	54,379,252	695,116	28,784,633	83,859,001
8,232,135	9,237,146	17,469,281	33,488,375	1,446,894	16,412,992	51,348,261
4,828,249	2,360,109	7,188,358	16,009,778	21,487,833	11,459,167	48,956,778
21,264,305	25,011,784	46,276,089	146,853,882	16,883,090	19,617,840	183,354,812
3,326,551	511,322	3,837,873	2,755,753	378,305	1,024,049	4,158,107
4,772,072	4,727,493	9,499,565	31,081,774	8,167,637	6,791,326	46,040,737
7,840,730	15,368,671	23,209,401	33,747,811	5,163,860	4,983,488	43,895,159
14,147,450	29,006,379	43,153,829	59,870,360	26,693,934	6,963,322	93,527,616
2,821,361	3,562,953	6,384,314	2,489,406	2,972,233	4,300,376	9,762,015
7,561,931	9,301,633	16,863,564	35,459,009	2,123,343	8,979,985	46,562,337
5,390,448	7,367,874	12,758,322	29,267,743	17,429,659	12,803,968	59,501,370
8,701,478	2,415,683	11,117,161	26,273,936	6,074,798	17,884,397	50,233,131
1,340,824	1,330,049	2,670,873	1,908,478	263,944	638,689	2,811,111
3,746,488	6,823,684	10,570,172	35,789,973	4,503,529	4,954,398	45,247,900
1,183,720	1,288,321	2,472,041	5,021,371	1,865,341	1,567,729	8,454,441
2,415,042	1,522,670	3,937,712	25,879,157	5,668,640	2,202,540	33,750,337
1,981,095	1,509,843	3,490,938	363,821	2,590,025	695,035	3,648,881
3,376,419	576,851	3,953,270	2,732,083	2,023,104	1,643,707	6,398,894
3,871,359	2,708,361	6,579,720	23,329,064	3,011,160	4,994,122	31,334,346
11,255,141	19,426,132	30,681,273	42,336,454	10,651,987	8,161,990	61,150,431
6,379,579	1,294,431	7,674,010	7,676,365	4,380,245	17,089,573	29,146,183
4,186,924	3,229,510	7,416,434	26,480,040	3,816,059	4,463,237	34,759,336
19,553,419	40,417,190	59,970,609	35,283,838	11,815,971	1,806,934	48,906,743
11,727,706	6,331,770	18,059,476	56,744,157	5,789,465	7,640,448	70,174,070
18,870,220	8,547,895	27,418,115	101,841,477	18,155,557	(5,925,407)	114,071,627
869,806	3,894,492	4,764,298	5,587,177	3,859,279	(281,651)	9,164,805
2,615,709	3,862,752	6,478,461	10,262,997	3,860,794	2,282,725	16,406,516
2,354,518	2,924,561	5,279,079	17,160,820	10,222,514	2,423,792	29,807,126
7,540,032	1,106,910	8,646,942	33,793,124	337,269	20,476,838	54,607,231
2,224,550	4,803,620	7,028,170	26,889,290	3,866,304	6,704,953	37,460,547
5,030,974	14,834,042	19,865,016	18,882,590	25,918,573	20,030,373	64,831,536
1,276,333	1,471,828	2,748,161	41,972,471	2,681,067	3,491,124	48,144,662
1,853,915	2,850,993	4,704,908	31,165,917	9,201,733	6,578,503	46,946,153
5,442,265	6,593,759	12,036,024	23,806,608	6,819,832	6,348,074	36,974,514
17,256,016	35,400,450	52,656,466	22,563,593	5,887,378	14,840,386	43,291,357
17,256,016	35,400,450	52,656,466	22,563,593	11,826,352	8,901,412	43,291,357
4,056,917	373,317	4,430,234	3,374,813	1,804,545	1,104,231	6,283,589
10,329,191	6,023,445	16,352,636	13,631,802	(938,962)	6,130,784	18,823,624
16,187,396	476,205	16,663,601	53,204,958	3,408,095	8,081,384	64,694,437
7,207,453	13,274,682	20,482,135	28,744,812	7,127,838	(665,298)	35,207,352
3,818,389	5,201,066	9,019,455	41,254,589	428,056	20,257,699	61,940,344
1,830,238	453,010	2,283,248	4,926,199	2,199,587	2,119,383	9,245,169
3,397,754	3,389,761	6,787,515	19,111,190	5,064,839	274,557	24,450,586
11,192,082	19,364,636	30,556,718	17,316,704	2,328,571	7,265,633	26,910,908
2,198,534	7,582,725	9,781,259	40,675,199	11,440,056	(602,325)	51,512,930
2,819,263	1,849,449	4,668,712	2,325,306	2,215,248	3,414,035	7,954,589
4,419,557	28,653,879	33,073,436	26,683,290	8,407,009	10,163,448	45,253,747
1,675,547	1,231,954	2,907,501	4,573,601	1,248,473	1,210,730	7,032,804
5,614,894	1,551,907	7,166,801	5,841,854	2,552,408	8,993,562	17,387,824
10,441,625	23,237,131	33,678,756	26,993,766	6,466,700	8,996,950	42,457,416
3,843,074	3,977,996	7,821,070	2,336,754	1,022,932	(588,550)	2,771,136
2,285,451	3,755,600	6,041,051	14,483,970	1,923,915	2,366,239	18,774,124
14,123,229	21,626,313	35,749,542	30,941,349	13,446,069	(2,345,985)	42,041,433
12,453,280	10,022,367	22,475,647	9,612,646	5,159,163	501,056	15,272,865
22,691,230	23,930,275	46,621,505	44,729,593	31,532,735	26,003,445	102,265,773
7,568,075	16,043,313	23,611,388	15,631,704	5,583,479	4,694,396	25,909,579

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Sheffield Lake	Lorain	\$5,377,305	\$12,807,234	\$0	\$18,184,539
Shelby	Richland	9,045,782	15,247,141	0	24,292,923
Sidney	Shelby	20,354,710	52,363,848	0	72,718,558
Silverton	Hamilton	4,786,095	2,969,747	0	7,755,842
Solon	Cuyahoga	67,994,111	107,829,738	0	175,823,849
South Euclid	Cuyahoga	28,645,239	57,004,366	0	85,649,605
Springboro	Warren	22,566,593	37,384,585	0	59,951,178
Springdale	Hamilton	16,331,487	44,028,331	0	60,359,818
Springfield	Clark	65,366,039	72,668,927	0	138,034,966
St. Bernard	Hamilton	10,164,830	15,457,982	0	25,622,812
St. Clairsville	Belmont	3,940,284	4,640,075	0	8,580,359
St. Marys	Auglaize	16,283,751	17,775,325	0	34,059,076
Steubenville	Jefferson	17,610,732	17,669,733	0	35,280,465
Stow	Summit	33,435,721	48,938,612	0	82,374,333
Strongsville	Cuyahoga	43,361,643	180,249,762	0	223,611,405
Sylvania	Lucas	32,404,182	35,562,049	0	67,966,231
Tallmadge	Summit	9,115,279	25,720,045	0	34,835,324
Tiffin	Seneca	10,377,740	19,201,096	0	29,578,836
Tipp City	Miami	8,195,599	38,574,429	0	46,770,028
Toledo	Lucas	212,149,000	508,870,000	0	721,019,000
Toronto	Jefferson	3,659,385	3,349,705	0	7,009,090
Trenton	Butler	4,330,734	2,962,925	0	7,293,659
Trotwood	Montgomery	12,144,412	56,271,125	0	68,415,537
Troy	Miami	51,561,844	41,893,516	0	93,455,360
Twinsburg	Summit	24,247,463	122,054,255	0	146,301,718
Uhrichsville	Tuscarawas	8,058,242	4,369,465	0	12,427,707
Union	Montgomery	4,275,281	4,375,723	0	8,651,004
University Heights	Cuyahoga	11,855,049	7,461,513	0	19,316,562
Upper Arlington	Franklin	66,897,464	48,461,613	0	115,359,077
Upper Sandusky	Wyandot	3,915,678	6,278,867	0	10,194,545
Urbana	Champaign	7,214,150	21,258,981	0	28,473,131
Vandalia	Montgomery	35,094,717	46,666,734	0	81,761,451
Vermilion	Erie	9,968,496	9,580,922	0	19,549,418
Wadsworth	Medina	21,420,923	36,955,196	0	58,376,119
Wapakoneta	Auglaize	12,009,503	18,386,974	0	30,396,477
Warren	Trumbull	29,734,252	39,480,877	0	69,215,129
Warrensville Heights	Cuyahoga	11,212,124	13,374,597	0	24,586,721
Washington	Fayette	14,872,684	23,505,166	0	38,377,850
Wauseon	Fulton	5,979,213	13,379,014	0	19,358,227
Waverly	Pike	3,371,157	3,277,938	0	6,649,095
Wellston	Jackson	5,274,797	1,887,737	0	7,162,534
West Carrollton	Montgomery	7,610,915	17,596,428	0	25,207,343
Westerville	Franklin	64,778,570	201,122,159	0	265,900,729
Westlake	Cuyahoga	89,246,299	131,497,121	0	220,743,420
Whitehall	Franklin	14,334,654	20,069,356	0	34,404,010
Wickliffe	Lake	15,935,729	82,246,482	0	98,182,211
Willard	Huron	8,551,149	4,605,469	0	13,156,618
Willoughby	Lake	32,237,400	59,775,029	0	92,012,429
Willoughby Hills	Lake	5,169,631	10,116,023	0	15,285,654
Willowick	Lake	15,361,082	32,050,150	0	47,411,232
Wilmington	Clinton	10,424,048	17,034,615	0	27,458,663
Wooster	Wayne	32,334,869	38,516,150	0	70,851,019
Worthington	Franklin	23,597,749	37,732,576	0	61,330,325
Wyoming	Hamilton	13,973,299	24,172,588	0	38,145,887
Xenia	Greene	13,692,723	32,374,029	0	46,066,752
Youngstown	Mahoning	32,731,735	94,086,708	0	126,818,443
Zanesville	Muskingum	14,293,287	18,281,220	0	32,574,507

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$2,419,768	\$3,570,267	\$5,990,035	\$10,199,731	\$1,575,595	\$419,178	\$12,194,504
2,003,580	955,036	2,958,616	14,145,251	5,597,303	1,591,753	21,334,307
3,696,103	9,642,196	13,338,299	43,858,848	1,849,954	13,671,457	59,380,259
965,469	1,866,221	2,831,690	1,321,763	510,469	3,091,920	4,924,152
19,553,741	24,138,736	43,692,477	87,878,235	30,362,363	13,890,774	132,131,372
10,553,877	30,250,608	40,804,485	27,449,141	9,426,336	7,969,643	44,845,120
5,333,588	4,526,627	9,860,215	29,738,654	11,542,608	8,809,701	50,090,963
5,569,857	6,802,548	12,372,405	36,759,095	881,694	10,346,624	47,987,413
17,754,632	25,146,000	42,900,632	67,637,488	14,247,978	13,248,868	95,134,334
2,073,846	4,800,126	6,873,972	13,118,038	703,248	4,927,554	18,748,840
872,058	1,203,273	2,075,331	3,359,393	1,681,900	1,463,735	6,505,028
1,235,430	282,504	1,517,934	17,658,325	9,303,810	5,579,007	32,541,142
4,641,428	5,270,733	9,912,161	15,307,516	7,938,087	2,122,701	25,368,304
12,144,874	26,421,406	38,566,280	33,114,255	14,985,641	(4,291,843)	43,808,053
15,342,890	39,098,334	54,441,224	140,167,160	15,960,953	13,042,068	169,170,181
8,908,266	12,024,600	20,932,866	19,529,718	25,637,233	1,866,414	47,033,365
4,087,018	9,361,865	13,448,883	16,654,652	1,643,839	3,087,950	21,386,441
2,916,337	1,249,194	4,165,531	18,208,547	3,659,585	3,545,173	25,413,305
2,461,515	6,261,925	8,723,440	31,427,283	2,443,299	4,176,006	38,046,588
99,371,000	234,507,000	333,878,000	337,031,000	50,110,000	0	387,141,000
394,667	1,104,724	1,499,391	2,507,660	711,808	2,290,231	5,509,699
755,351	415,020	1,170,371	2,920,504	657,336	2,545,448	6,123,288
16,859,677	8,394,645	25,254,322	38,871,297	1,272,167	3,017,751	43,161,215
4,531,199	11,604,238	16,135,437	30,704,516	8,547,364	38,068,043	77,319,923
3,913,904	15,025,840	18,939,744	107,374,718	15,901,321	4,085,935	127,361,974
1,785,338	5,269,408	7,054,746	3,270,692	886,587	1,215,682	5,372,961
2,387,982	1,520,630	3,908,612	1,634,256	0	3,108,136	4,742,392
9,536,407	2,669,138	12,205,545	2,459,838	266,821	4,384,358	7,111,017
22,032,155	19,176,236	41,208,391	26,458,090	6,854,999	40,837,597	74,150,686
951,192	7,008,099	7,959,291	7,151,254	109,951	(5,025,951)	2,235,254
2,014,301	5,358,014	7,372,315	17,729,581	1,564,394	1,806,841	21,100,816
7,816,045	10,434,090	18,250,135	36,955,507	4,872,447	21,683,362	63,511,316
6,843,452	1,287,439	8,130,891	6,190,922	4,022,299	1,205,306	11,418,527
6,358,853	2,802,368	9,161,221	36,230,196	12,199,703	784,999	49,214,898
1,547,256	1,703,255	3,250,511	16,550,369	6,877,486	3,718,111	27,145,966
6,829,181	14,130,217	20,959,398	32,781,628	11,853,100	3,621,003	48,255,731
19,591,988	4,088,017	23,680,005	1,196,985	1,047,602	(1,337,871)	906,716
2,429,796	13,857,587	16,287,383	17,107,690	2,830,076	2,152,701	22,090,467
1,070,239	3,435,482	4,505,721	11,257,578	3,429,397	165,531	14,852,506
2,258,951	130,331	2,389,282	2,410,364	858,485	990,964	4,259,813
898,771	446,204	1,344,975	1,419,430	4,340,184	57,945	5,817,559
3,319,926	4,290,052	7,609,978	13,561,428	1,166,865	2,869,072	17,597,365
17,354,149	26,007,671	43,361,820	175,769,547	23,179,222	23,590,140	222,538,909
16,734,543	23,922,068	40,656,611	113,674,284	37,147,420	29,265,105	180,086,809
3,137,774	2,967,113	6,104,887	17,515,576	5,955,643	4,827,904	28,299,123
3,434,554	3,655,954	7,090,508	79,838,892	4,844,278	6,408,533	91,091,703
2,529,023	511,943	3,040,966	2,456,312	3,418,381	4,240,959	10,115,652
14,124,457	16,851,819	30,976,276	46,994,662	6,969,709	7,071,782	61,036,153
3,011,011	2,892,169	5,903,180	7,557,277	1,421,354	403,843	9,382,474
9,094,724	985,559	10,080,283	29,647,039	5,033,271	2,650,639	37,330,949
4,825,655	6,631,695	11,457,350	7,454,615	457,519	8,089,179	16,001,313
5,138,755	5,488,549	10,627,304	31,479,714	13,169,795	15,574,206	60,223,715
6,239,001	9,517,095	15,756,096	28,752,576	14,468,329	2,353,324	45,574,229
4,192,577	8,697,169	12,889,746	15,722,700	695,931	8,837,510	25,256,141
2,676,865	3,684,647	6,361,512	29,662,762	5,289,948	4,752,530	39,705,240
25,426,268	32,751,814	58,178,082	68,185,569	13,480,174	(13,025,382)	68,640,361
5,576,226	6,961,753	12,537,979	11,413,607	4,575,626	4,047,295	20,036,528

Revenues from the Statement of Activities
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP

City	County	Program Revenues - Governmental Activities			Property Taxes (1)	Income Taxes
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants		
Akron	Summit	\$42,478,100	\$21,939,297	\$24,822,927	\$30,154,104	\$144,647,307
Alliance	Stark	1,927,812	1,690,049	125,478	1,577,482	8,685,830
Amherst	Lorain	662,223	1,032,236	485,007	1,495,621	4,196,965
Ashland	Ashland	3,437,522	2,978,931	41,447	1,243,168	8,493,569
Ashtabula	Ashtabula	3,248,207	281,676	876,220	2,526,750	6,875,966
Athens	Athens	3,854,081	1,567,568	928,180	909,363	8,998,663
Aurora	Portage	899,782	1,069,109	2,503,912	5,194,030	10,852,990
Avon	Lorain	2,232,229	1,374,943	0	3,652,681	7,793,181
Avon Lake	Lorain	1,230,830	66,797	2,098,063	5,207,484	9,602,798
Barberton	Summit	3,388,093	3,105,733	152,821	1,567,667	11,217,569
Bay Village	Cuyahoga	633,349	741,274	0	6,631,722	5,116,265
Beachwood	Cuyahoga	2,770,145	516,739	1,213,633	4,084,564	20,258,412
Beavercreek	Greene	2,276,026	4,040,100	1,703,290	11,213,528	0
Bedford	Cuyahoga	3,224,213	1,605,411	307,611	3,605,953	10,621,780
Bedford Heights	Cuyahoga	5,644,617	34,948	0	3,882,388	8,811,924
Bellefontaine	Logan	856,447	753,255	0	747,249	5,758,875
Bellevue	Huron	237,712	441,931	0	1,147,089	3,367,352
Belpre	Washington	498,063	370,050	632,441	312,334	1,088,695
Berea	Cuyahoga	4,135,123	849,915	4,860,546	4,928,287	9,723,119
Bexley	Franklin	1,376,705	713,759	0	1,715,714	6,268,512
Blue Ash	Hamilton	1,400,914	823,631	50,000	2,447,201	26,914,805
Bowling Green	Wood	3,163,171	2,095,700	731,098	2,307,073	15,628,743
Brecksville	Cuyahoga	1,923,815	709,663	0	4,969,483	14,960,947
Broadview Heights	Cuyahoga	2,077,862	1,445,411	93,237	3,879,651	9,444,300
Brook Park	Cuyahoga	3,136,723	246,270	2,062,563	2,261,148	21,321,660
Brooklyn	Cuyahoga	1,479,853	1,206,544	191,381	2,535,917	12,473,179
Brookville	Montgomery	1,145,921	1,157,342	715,106	140,960	2,458,309
Brunswick	Medina	3,430,081	1,911,469	993,535	2,123,847	9,658,612
Bryan	Williams	1,032,793	903,630	226,955	490,046	6,735,754
Bucyrus	Crawford	527,639	1,499,583	201,886	736,977	4,506,657
Cambridge	Guernsey	1,875,116	1,269,223	1,082,897	1,689,159	4,419,679
Canton	Stark	15,356,949	7,976,893	5,061,069	4,097,125	47,092,829
Celina	Mercer	987,080	928,253	1,954,123	415,557	2,716,237
Centerville	Montgomery	1,470,125	1,349,017	1,443,950	1,425,970	10,631,431
Chardon	Geauga	2,119,079	1,979	2,092,001	1,306,211	5,232,124
Cheviot	Hamilton	387,765	404,009	0	1,442,213	1,720,759
Chillicothe	Ross	3,942,793	3,380,757	200,230	1,326,388	10,404,969
Cincinnati	Hamilton	137,471,000	36,947,000	12,559,000	76,508,000	304,466,000
Circleville	Pickaway	1,820,071	634,375	706,792	898,706	4,268,178
Clayton	Montgomery	488,585	1,003,649	389,589	2,068,415	1,919,646
Cleveland	Cuyahoga	72,388,000	127,218,000	82,566,000	69,313,000	317,268,000
Cleveland Heights	Cuyahoga	12,684,405	1,825,210	1,920,401	12,553,835	21,869,012
Clyde	Sandusky	242,740	401,191	326,998	893,608	3,942,943
Columbus	Franklin	143,681,000	130,663,000	49,077,000	51,852,000	518,033,000
Columbiana	Columbiana	368,829	388,037	155,443	324,388	1,778,542
Conneaut	Ashtabula	903,835	840,222	88,642	1,383,923	3,249,607
Cortland	Trumbull	417,703	434,231	309,614	2,273,581	0
Coshocton	Coshocton	1,189,218	1,053,584	0	660,836	4,352,519
Crestline	Crawford	322,736	773,863	0	264,608	1,069,804
Cuyahoga Falls	Summit	9,974,851	3,179,698	6,296,663	11,298,989	18,644,825
Dayton	Montgomery	30,331,644	19,245,962	15,536,992	23,444,142	113,785,961
Defiance	Defiance	1,887,408	1,409,456	201,996	1,028,633	8,168,968
Delaware	Delaware	6,004,127	767,520	5,085,496	1,793,182	13,420,687
Delphos	Allen	552,734	558,647	773,526	518,203	1,995,605
Dover	Tuscarawas	1,036,183	1,126,551	257,835	1,159,059	6,086,203
Dublin	Franklin	8,994,798	2,245,389	3,624,501	3,724,309	69,649,459
East Liverpool	Columbiana	952,564	1,402,481	440,093	1,267,238	2,866,132
East Cleveland	Cuyahoga	5,405,578	6,132,937	0	2,729,831	6,009,808

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

General Revenues - Governmental Activities

Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
\$16,551,588	\$65,033,815	\$4,820,973	\$10,899,487	\$352,150	\$223,635	\$272,683,059	\$361,923,383
0	1,359,491	409,233	213,713	0	0	12,245,749	15,989,088
0	557,878	1,177,999	233,539	0	0	7,662,002	9,841,468
0	1,512,283	641,645	282,585	(331,214)	0	11,842,036	18,299,936
0	2,484,064	325,184	214,713	50,000	0	12,476,677	16,882,780
807,431	1,119,443	319,737	423,439	(346,133)	0	12,231,943	18,581,772
0	691,280	885,587	51,358	(1,016,606)	0	16,658,639	21,131,442
0	790,842	911,198	501,637	(230,000)	0	13,419,539	17,026,711
0	3,343,650	860,731	67,816	(434,854)	412,572	19,060,197	22,455,887
0	2,747,481	681,251	109,704	(410,000)	0	15,913,672	22,560,319
0	18,648,154	840,752	585,135	(62,875)	0	31,759,153	33,133,776
0	2,744,132	2,102,503	176,172	0	0	29,365,783	33,866,300
0	2,257,907	386,676	395,188	(698,325)	0	13,554,974	21,574,390
0	1,735,202	750,070	480,746	0	0	17,193,751	22,330,986
0	1,806,464	306,428	118,356	62,400	0	14,987,960	20,667,525
53,226	627,836	581,206	273,555	(192,000)	0	7,849,947	9,459,649
0	275,021	364,058	321,811	0	0	5,475,331	6,154,974
108,091	428,104	122,467	5,927	50,000	0	2,115,618	3,616,172
5,903	2,072,711	252,034	184,150	(75,000)	0	17,091,204	26,936,788
0	3,136,814	293,142	189,131	0	0	11,603,313	13,693,777
902,725	3,185,974	1,013,428	1,044,534	(472,644)	0	35,036,023	37,310,568
2,413,639	1,865,923	1,036,604	251,941	(575,779)	0	22,928,144	28,918,113
0	1,659,652	1,047,479	716,437	0	0	23,353,998	25,987,476
6,602	1,393,474	252,535	239,746	0	0	15,216,308	18,832,818
0	2,695,712	1,135,195	25,673	0	0	27,439,388	32,884,944
0	1,442,977	445,581	156,952	0	0	17,054,606	19,932,384
0	336,287	172,480	241,738	(12,500)	0	3,337,274	6,355,643
0	1,439,760	961,482	467,650	0	0	14,651,351	20,986,436
846,379	750,916	635,806	572,177	(789,832)	0	9,241,246	11,404,624
158,980	735,151	318,973	140,827	3,100	0	6,600,665	8,829,773
0	1,030,269	421,467	315,228	0	0	7,875,802	12,103,038
0	10,722,602	3,187,667	3,940,062	0	(88,395)	68,951,890	97,346,801
837,571	702,420	545,890	154,514	71,519	0	5,443,708	9,313,164
1,372,484	970,556	1,317,758	288,719	(100,000)	2,400	15,909,318	20,172,410
0	805,759	338,096	302,306	(762,470)	0	7,222,026	11,435,085
0	649,001	33,520	8,128	0	0	3,853,621	4,645,395
249,109	1,685,694	656,517	419,520	(18,206)	0	14,723,991	22,247,771
69,266,000	0	23,361,000	103,000	3,500,000	35,130,000	512,334,000	699,311,000
220,231	1,406,541	572,910	194,143	(66,047)	0	7,494,662	10,655,900
335,198	534,113	178,584	168,012	(202,234)	0	5,001,734	6,883,557
28,567,000	51,164,000	5,670,000	38,287,000	(290,000)	0	509,979,000	792,151,000
0	6,607,694	668,428	734,076	(316,733)	0	42,116,312	58,546,328
0	333,352	517,284	83,034	(1,045,351)	0	4,724,870	5,695,799
18,104,000	56,175,000	34,196,000	9,480,000	(5,742,000)	0	682,098,000	1,005,519,000
0	488,416	292,789	132,473	(68,784)	0	2,947,824	3,860,133
0	1,122,971	137,169	63,923	0	0	5,957,593	7,790,292
0	522,583	110,181	6,637	0	0	2,912,982	4,074,530
423,650	752,233	145,108	381,832	0	0	6,716,178	8,958,980
0	303,453	108,179	75,867	(24,152)	0	1,797,759	2,894,358
0	5,324,452	2,158,091	116,724	(1,836,301)	0	35,706,780	55,157,992
0	17,600,763	7,064,009	7,547,653	(239,196)	0	169,203,332	234,317,930
0	1,063,111	404,382	208,359	(56,712)	0	10,816,741	14,315,601
57,116	1,905,545	1,083,231	657,909	0	0	18,917,670	30,774,813
0	291,736	244,426	72,239	(4,941,314)	0	(1,819,105)	65,802
0	1,708,557	319,702	324,404	0	0	9,597,925	12,018,494
2,719,253	1,139,114	3,786,417	1,027,403	(320,232)	0	81,725,723	96,590,411
0	17,532	83,224	138,416	49,858	0	4,422,400	7,217,538
0	269,555	24,971	1,002,521	0	0	10,036,686	21,575,201

(Continued)

Revenues from the Statement of Activities
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Program Revenues - Governmental Activities			Property Taxes (1)	Income Taxes
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants		
East Palestine	Columbiana	\$447,645	\$796,005	\$0	\$350,531	\$1,040,054
Eastlake	Lake	2,535,310	3,823,780	474,823	3,163,301	7,292,147
Eaton	Preble	1,895,712	316,781	31,000	660,449	3,810,742
Elyria	Lorain	5,031,941	2,242,188	769,089	4,194,264	21,187,484
Englewood	Montgomery	1,263,562	949,193	658,575	1,617,828	6,306,195
Euclid	Cuyahoga	7,755,827	3,348,326	0	5,839,910	24,286,649
Fairborn	Greene	6,266,797	2,910,842	672,689	4,847,372	9,988,775
Fairfield	Butler	4,337,488	2,751,313	1,410,875	6,076,079	23,491,536
Fairlawn	Summit	1,471,772	343,651	11,050	1,092,559	8,036,775
Fairview Park	Cuyahoga	1,277,041	771,218	0	4,567,864	8,150,959
Findlay	Hancock	3,790,619	2,607,559	1,540,453	3,170,345	21,067,032
Forest Park	Hamilton	2,990,087	1,274,379	87,475	5,002,102	6,812,643
Fostoria	Seneca	808,269	1,295,706	6,149	719,277	6,137,643
Franklin	Warren	883,788	1,142,296	1,928,300	1,423,470	5,442,392
Fremont	Sandusky	1,016,102	1,592,896	141,867	1,159,989	7,590,310
Gahanna	Franklin	4,794,640	1,857,991	3,808,995	2,028,963	15,124,934
Galion	Crawford	1,313,863	1,016,825	186,870	505,319	3,706,622
Garfield Heights	Cuyahoga	3,796,603	1,443,012	302	9,387,710	10,014,943
Geneva	Ashtabula	336,988	530,707	31,046	523,275	2,341,919
Girard	Trumbull	1,557,415	1,619,145	305,150	1,058,786	3,429,664
Grandview Heights	Franklin	1,328,119	374,288	3,418	1,583,469	5,353,771
Green	Summit	1,373,274	2,435,858	1,714,272	1,920,497	16,630,213
Greenville	Darke	696,561	3,826,023	415,970	1,741,658	5,769,231
Grove City	Franklin	2,819,256	1,947,050	11,960,441	2,992,446	16,397,634
Hamilton	Butler	13,866,073	6,684,403	2,492,177	9,147,564	23,297,050
Harrison	Hamilton	1,117,871	462,771	436,179	2,421,890	2,951,057
Heath	Licking	1,174,091	641,109	5,408,548	1,328,913	5,117,840
Highland Heights	Cuyahoga	1,236,377	443,806	0	1,602,215	10,327,178
Hillard	Franklin	4,974,016	1,444,572	6,141,117	1,902,363	13,952,897
Hillsboro	Highland	950,842	648,006	0	492,198	3,657,764
Hubbard	Trumbull	56,129	372,242	266,508	380,488	2,065,938
Huber Heights	Montgomery	2,066,539	2,436,414	3,084,457	4,233,738	14,696,256
Hudson	Summit	2,116,650	54,353	0	4,234,569	17,786,361
Huron	Erie	2,277,309	812,217	0	851,669	2,222,819
Independence	Cuyahoga	1,020,688	594,026	83,024	2,803,545	23,387,075
Indian Hills	Hamilton	353,107	279,199	1,809,090	822,914	8,475,656
Ironton	Lawrence	1,644,848	659,777	330,794	1,016,836	1,739,932
Jackson	Jackson	489,203	941,679	0	695,951	0
Kent	Portage	2,098,505	1,326,617	991,738	3,253,868	10,577,734
Kettering	Montgomery	9,974,107	1,225,065	3,588,181	9,343,465	37,037,639
Kirtland	Lake	426,480	557,188	350,382	1,485,453	2,931,172
Lakewood	Cuyahoga	7,039,046	6,715,127	0	13,667,400	18,246,523
Lancaster	Fairfield	6,034,871	5,641,639	2,965,310	2,468,528	16,129,114
Lebanon	Warren	3,045,870	1,342,509	667,331	3,541,818	5,888,391
Lima	Allen	6,999,361	2,390,610	6,000,196	1,528,122	15,745,829
Logan	Hocking	288,545	530,375	0	497,421	2,443,239
London	Madison	184,529	460,064	9,229	1,084,378	2,869,909
Lorain	Lorain	4,642,771	9,212,276	912,005	5,294,625	18,605,328
Louisville	Stark	476,944	846,837	0	388,416	2,505,101
Loveland	Hamilton	801,376	668,860	1,132,005	2,985,089	3,097,973
Lyndhurst	Cuyahoga	2,371,612	1,536,672	342,713	5,157,705	6,378,134
Macedonia	Summit	2,955,208	930,827	1,709,371	2,221,620	7,759,557
Madeira	Hamilton	441,226	496,521	0	2,041,304	2,389,079
Mansfield	Richland	5,556,120	7,041,641	1,060,076	2,611,953	24,369,037
Marietta	Washington	2,207,039	4,054,461	251,486	557,494	8,168,095
Marion	Marion	3,529,746	3,496,511	641,574	1,352,448	14,570,392
Martins Ferry	Belmont	749,771	544,370	13,616	517,428	1,278,022
Marysville	Union	1,998,365	1,082,881	447,806	2,238,058	8,053,835

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

General Revenues - Governmental Activities

Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
\$486	\$186,567	\$17,537	\$77,062	\$146,000	\$0	\$1,818,237	\$3,061,887
3,896,928	0	490,518	580,839	(171,865)	0	15,251,868	22,085,781
0	985,586	435,262	84,565	0	0	5,976,604	8,220,097
3,445,699	3,992,282	1,087,322	1,229,266	0	0	35,136,317	43,179,535
0	1,307,943	840,878	567,038	0	0	10,639,882	13,511,212
72,269	5,647,600	1,303,442	18,771	286,456	224,113	37,679,210	48,783,363
0	2,357,094	1,048,527	227,875	(11,212)	0	18,458,431	28,308,759
0	3,111,723	1,676,017	246,560	(640,000)	0	33,961,915	42,461,591
0	860,079	770,649	2,034,135	0	0	12,794,197	14,620,670
0	1,196,593	1,162,601	167,610	0	0	15,245,627	17,293,886
0	2,711,937	1,309,801	1,164,610	(410,194)	0	29,013,531	36,952,162
0	465,147	579,294	91,674	0	103,460	13,054,320	17,406,261
0	551,215	273,827	350,926	(4,309)	0	8,028,579	10,138,703
0	1,038,695	610,369	193,418	(226,111)	0	8,482,233	12,436,617
0	1,247,187	831,562	532,232	(1,121,832)	0	10,239,448	12,990,313
1,945,290	2,078,691	3,246,695	738,301	(50,000)	0	25,112,874	35,574,500
457,085	651,223	315,497	508,739	(1,009,493)	0	5,134,992	7,652,550
0	3,759,291	28,056	630,637	0	0	23,820,637	29,060,554
0	990,973	114,411	97,609	(42,251)	0	4,025,936	4,924,677
0	473,482	70,952	312,577	0	0	5,345,461	8,827,171
0	1,020,332	94,179	300,513	0	0	8,352,264	10,058,089
303,151	1,880,241	1,607,362	373,827	0	0	22,715,291	28,238,695
0	957,619	273,651	148,034	(24,000)	0	8,866,193	13,804,747
4,477,659	2,293,165	2,166,402	273,432	108,243	0	28,708,981	45,435,728
0	3,999,620	783,876	2,302,469	0	0	39,530,579	62,573,232
0	655,461	321,019	107,742	30,153	0	6,487,322	8,504,143
12,834	845,213	545,309	41,546	215,450	0	8,107,105	15,330,853
55,358	543,918	287,420	146,433	0	0	12,962,522	14,642,705
2,769,280	1,413,857	820,603	522,555	0	0	21,381,555	33,941,260
0	437,212	143,552	285,883	0	0	5,016,609	6,615,457
0	312,153	343,869	119,972	0	0	3,222,420	3,917,299
1,436,504	1,100,180	1,437,877	378,754	224,585	0	23,507,894	31,095,304
0	6,548,880	2,353,917	521,883	(3,225,000)	0	28,220,610	30,391,613
171,654	309,616	67,410	8,764	0	0	3,631,932	6,721,458
0	796,657	861,441	1,582,154	0	0	29,430,872	31,128,610
0	9,367,484	929,114	125,962	0	0	19,721,130	22,162,526
0	771,130	447,180	31,774	0	0	4,006,852	6,642,271
773,771	391,917	901,700	884,655	0	488,144	4,136,138	5,567,020
0	2,653,962	1,158,296	284,815	0	0	17,928,675	22,345,535
7,849,842	0	2,094,842	1,494,684	0	0	57,820,472	72,607,825
0	680,137	111,072	106,577	0	0	5,314,411	6,648,461
368,523	6,482,563	1,130,083	295,266	332,842	0	40,523,200	54,277,373
550,548	3,048,567	1,352,560	1,117,099	68,000	0	24,734,416	39,376,236
2,465,442	1,082,225	885,942	451,524	(478,040)	(2,411)	13,834,891	18,890,601
106,714	0	1,606,077	4,408,790	0	0	23,395,532	38,785,699
0	500,547	120,073	36,463	0	0	3,597,743	4,416,663
0	430,426	273,226	72,948	(92,008)	0	4,638,879	5,292,701
0	6,083,171	811,699	435,314	(2,327,231)	0	28,902,906	43,669,958
0	675,554	80,345	92,090	0	0	3,741,506	5,065,287
0	882,095	407,997	368,738	(294,281)	0	7,447,611	10,049,852
146,411	1,889,763	978,957	96,656	0	0	14,647,626	18,898,623
0	964,624	242,721	138,596	0	23,221	11,350,339	16,945,745
99,803	1,224,958	150,733	0	0	0	5,905,877	6,843,624
0	8,142,051	2,548,036	51,665	0	0	37,722,742	51,380,579
449,786	1,216,309	505,655	847,381	0	8,841	11,753,561	18,266,547
351,886	2,101,134	785,396	445,390	0	0	19,606,646	27,274,477
0	387,966	116,378	163,136	(95,346)	0	2,367,584	3,675,341
104,878	588,945	915,825	279,689	0	0	12,181,230	15,710,282

(Continued)

Revenues from the Statement of Activities
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Program Revenues - Governmental Activities			Property Taxes (1)	Income Taxes
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants		
Mason City	Warren	\$4,337,199	\$2,567,109	\$3,080,139	\$7,097,048	\$20,514,861
Massillon	Stark	3,733,000	3,743,719	826,301	2,573,130	12,774,960
Maumee	Lucas	3,487,555	1,497,173	0	3,621,148	15,842,248
Mayfield Heights	Cuyahoga	1,874,156	802,743	1,547,692	5,361,034	11,602,135
Medina	Medina	3,130,749	1,928,098	156,727	2,682,385	12,426,833
Mentor	Lake	9,269,921	942,586	769,887	6,086,882	32,267,383
Mentor-On-The-Lake	Lake	641,535	312,999	252,681	1,737,472	781,779
Miamisburg	Montgomery	3,991,449	1,340,540	1,615,357	2,883,713	9,090,035
Middleburg Hts	Cuyahoga	2,802,399	862,363	184,981	3,073,740	15,652,200
Middletown	Butler	7,011,241	11,332,167	2,404,859	5,643,510	17,920,891
Milford	Clermont	345,204	399,330	0	2,067,594	2,541,689
Monroe	Butler	1,498,283	752,164	805,223	2,185,091	5,235,563
Montgomery	Hamilton	926,166	528,796	0	4,675,342	6,744,149
Moraine	Montgomery	1,216,247	382,115	808,618	759,409	19,617,652
Mount Healthy	Hamilton	670,831	311,210	82,112	903,762	1,488,640
Mount Vernon	Knox	2,188,774	871,919	1,508,148	1,977,356	9,260,355
Munroe Falls	Summit	159,313	284,502	0	775,780	1,206,572
Napoleon	Henry	1,492,936	1,067,046	258,787	662,906	2,503,814
New Carlisle	Clark	732,656	383,856	63,423	612,984	995,153
New Franklin	Summit	407,231	1,112,178	0	2,813,334	877,115
New Philadelphia	Tuscarawas	2,991,186	960,168	2,293,940	1,814,322	6,637,993
Newark	Licking	5,098,038	6,773,027	490,142	3,048,521	20,312,181
Niles	Trumbull	1,897,395	2,229,605	310,629	6,044,045	2,155,652
North Canton	Stark	1,061,440	819,115	1,220,785	1,791,123	5,845,710
North Olmsted	Cuyahoga	3,723,093	1,966,707	1,198,671	11,396,531	13,014,677
North Ridgeville	Lorain	4,331,285	2,741,773	5,512,773	5,428,764	7,414,000
North Royalton	Cuyahoga	3,015,627	2,536,279	6,341,535	5,223,532	11,838,916
Northwood	Wood	1,186,809	810,546	96,445	349,006	4,378,660
Norton	Summit	1,001,453	1,156,709	186,548	1,254,294	3,713,719
Norwalk	Huron	2,022,489	745,291	201,107	1,572,829	5,377,081
Oakwood	Montgomery	1,386,797	53,829	150,000	1,891,090	5,631,264
Oberlin	Lorain	1,497,523	1,104,836	30,623	835,652	4,965,833
Oregon	Lucas	2,537,251	1,700,169	1,652,633	1,636,769	17,949,153
Orrville	Wayne	699,547	673,322	850,713	485,053	4,680,654
Oxford	Butler	1,891,774	821,813	2,854,914	1,159,315	6,786,737
Painesville	Lake	2,517,650	876,146	2,856,316	896,215	7,962,098
Parma	Cuyahoga	7,044,330	10,863,310	2,395,000	10,753,002	35,118,380
Parma Heights	Cuyahoga	7,044,330	10,863,310	2,395,000	10,753,002	35,118,380
Pataskala	Licking	573,083	1,045,407	268,038	2,139,892	0
Pepper Pike	Cuyahoga	472,373	343,822	78,426	3,628,608	4,147,619
Perrysburg	Wood	1,791,412	1,376,161	85,656	3,025,581	13,348,762
Pickerington	Fairfield	1,192,731	851,458	542,128	2,280,741	4,156,569
Piqua	Miami	1,449,072	2,301,314	3,978,896	1,466,214	8,351,952
Port Clinton	Ottawa	267,333	577,210	0	435,111	2,182,541
Portsmouth	Scioto	2,216,037	3,388,057	0	2,238,460	6,349,696
Powell	Delaware	1,967,966	211,786	805,595	1,532,329	3,480,691
Ravenna	Portage	1,584,863	1,069,645	147,457	771,490	7,342,058
Reading	Hamilton	1,240,778	951,630	730,854	297,941	7,119,920
Reynoldsburg	Franklin	1,512,061	1,797,593	1,683,442	1,762,630	9,272,146
Rittman	Wayne	1,073,882	634,999	1,500	692,368	1,005,133
Riverside	Montgomery	2,011,070	1,405,124	1,287,898	2,358,177	5,776,774
Rocky River	Cuyahoga	5,418,461	764,968	938,200	7,901,382	9,084,152
Rossford	Wood	584,326	347,339	0	1,628,799	2,717,337
Salem	Columbiana	177,900	746,100	0	1,233,259	4,005,682
Sandusky	Erie	4,920,363	3,541,296	624,767	2,524,299	6,891,325
Seven Hills	Cuyahoga	1,515,117	7,724	98,815	3,363,528	4,946,649
Shaker Heights	Cuyahoga	8,782,377	2,362,337	629,110	8,966,264	23,020,332
Sharonville	Hamilton	1,515,949	1,989,130	130,725	0	20,141,422

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

General Revenues - Governmental Activities

Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
\$0	\$3,103,589	\$2,725,268	\$820,723	(\$1,287,036)	\$0	\$32,974,453	\$42,958,900
0	1,267,005	454,885	823,536	0	0	17,893,516	26,196,536
0	1,776,184	2,070,882	396,965	22,000	0	23,729,427	28,714,155
134,349	3,385,575	1,041,367	137,473	0	0	21,661,933	25,886,524
0	1,917,496	1,499,030	49,067	0	0	18,574,811	23,790,385
786,290	163,737	1,124,560	8,837,274	0	0	49,266,126	60,248,520
0	865,788	48,693	56,152	0	0	3,489,884	4,697,099
0	1,156,369	1,083,796	607,466	(250,000)	0	14,571,379	21,518,725
0	1,268,580	537,883	356,597	0	0	20,889,000	24,738,743
3,694,147	1,014,106	2,326,782	1,241,140	0	0	31,840,576	52,588,843
1,181,137	859,203	94,975	324,999	188,654	0	7,258,251	8,002,785
1,106,724	829,847	674,503	100,218	22,500	0	10,154,446	13,210,116
614,607	0	1,350,943	1,101,530	0	0	14,486,571	15,941,533
81,527	870,654	1,220,862	233,467	0	67,200	22,850,771	25,257,751
60,150	325,889	26,033	117,925	0	0	2,922,399	3,986,552
106,968	1,057,943	675,429	177,197	0	0	13,255,248	17,824,089
0	502,935	292,467	51,167	0	0	2,828,921	3,272,736
555,353	208,113	598,440	459,416	220,000	0	5,208,042	8,026,811
49,844	96,073	0	50,730	(73,279)	0	1,731,505	2,911,440
0	1,329,213	131,461	18,038	0	800	5,169,961	6,689,370
0	1,365,994	378,341	141,372	(728,500)	0	9,609,522	15,854,816
433,007	3,794,607	1,077,750	751,758	834,314	0	30,252,138	42,613,345
0	906,819	1,462,724	311,238	(64,738)	0	10,815,740	15,253,369
0	2,199,383	606,217	33,134	38,634	82,873	10,597,074	13,698,414
0	3,492,684	1,029,342	95,844	(328,082)	0	28,700,996	35,589,467
0	1,370,833	606,740	271,058	0	0	15,091,395	27,677,226
4,568	1,450,616	964,886	577,384	25,500	(318,472)	19,766,930	31,660,371
61,285	1,156,122	217,168	68,091	0	0	6,230,332	8,324,132
0	953,675	282,650	3,113,877	0	0	9,318,215	11,662,925
0	1,952,760	884,490	107,130	0	0	9,894,290	12,863,177
0	11,087,402	1,370,750	282,986	0	0	20,263,492	21,854,118
0	1,356,608	1,248,161	912,299	106,368	0	9,424,921	12,057,903
0	2,987,149	1,589,541	365,890	1,117,603	0	25,646,105	31,536,158
897,363	514,543	236,379	88,388	(897,363)	0	6,005,017	8,228,599
0	1,255,664	799,987	73,570	(86,500)	0	9,988,773	15,557,274
8,056	1,802,287	1,943,609	811,248	743,005	0	14,166,518	20,416,630
0	8,027,169	1,215,915	1,173,422	0	0	56,287,888	76,590,528
0	8,027,169	1,215,915	1,173,422	0	0	56,287,888	76,590,528
0	455,723	114,274	175,770	0	0	2,885,659	4,772,187
2,643,985	565,844	667,345	142,824	0	0	11,796,225	12,690,846
0	1,247,470	155,418	54,396	(181,038)	0	17,650,589	20,903,818
1,312,341	551,593	455,624	137,500	0	0	8,894,368	11,480,685
3,813,396	0	661,171	18,468	(199,931)	0	14,111,270	21,840,552
123,142	743,030	172,097	110,799	112,090	0	3,878,810	4,723,353
266,330	2,037,424	341,030	204,325	(150,000)	0	11,287,265	16,891,359
42,485	730,945	527,353	198,835	0	0	6,512,638	9,497,985
0	1,529,291	551,057	171,109	(816,782)	48,326	9,596,549	12,398,514
0	522,496	198,487	213,563	0	0	8,352,407	11,275,669
455,794	1,905,440	1,380,242	189,313	0	0	14,965,565	19,958,661
0	555,353	193,290	95,288	0	0	2,541,432	4,251,813
253,860	713,044	381,022	97,069	0	0	9,579,946	14,284,038
0	3,045,253	1,110,881	407,662	0	0	21,549,330	28,670,959
242,835	873,410	264,433	1,738	(133,000)	0	5,595,552	6,527,217
66,338	508,737	829,319	109,586	(915,036)	0	5,837,885	6,761,885
4,015,569	1,958,323	1,541,216	556,074	506,240	0	17,993,046	27,079,472
0	2,247,449	574,946	0	0	0	11,132,572	12,754,228
224,344	7,752,673	1,963,517	218,240	0	(1,731,108)	40,414,262	52,188,086
0	1,478,133	727,051	291,470	0	0	22,638,076	26,273,880

(Continued)

Revenues from the Statement of Activities
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Program Revenues - Governmental Activities			Property Taxes (1)	Income Taxes
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants		
Sheffield Lake	Lorain	\$1,108,759	\$80,235	\$536,393	\$1,453,681	\$2,746,892
Shelby	Richland	804,969	2,161,976	174,470	1,185,179	2,763,532
Sidney	Shelby	2,369,925	1,379,325	1,657,404	1,481,916	13,417,106
Silverton	Hamilton	341,804	256,878	90,000	623,116	1,687,365
Solon	Cuyahoga	5,071,075	1,259,666	663,457	5,175,366	40,325,559
South Euclid	Cuyahoga	5,199,865	910,810	613,703	5,572,775	9,203,692
Springboro	Warren	1,543,909	950,410	587,717	763,912	9,654,160
Springdale	Hamilton	1,233,235	57,160	3,045,416	1,763,277	14,911,874
Springfield	Clark	8,570,211	6,229,484	8,956,713	2,764,717	28,684,405
St. Bernard	Hamilton	402,747	258,163	612,469	10,501,920	0
St. Clairsville	Belmont	252,308	634,168	0	1,156,303	0
St. Marys	Auglaize	899,043	426,573	246,333	1,281,237	4,429,184
Steubenville	Jefferson	1,170,665	1,977,927	0	1,408,055	8,681,044
Stow	Summit	2,172,643	2,307,965	1,406,531	7,639,945	12,642,876
Strongsville	Cuyahoga	6,518,374	1,562,212	187,130	8,986,700	27,405,717
Sylvania	Lucas	1,611,159	1,956,985	61,365	1,776,015	8,078,421
Tallmadge	Summit	2,676,779	949,361	786,581	2,129,530	7,841,895
Tiffin	Seneca	1,339,358	1,130,695	146,669	970,445	7,270,239
Tipp City	Miami	1,165,986	593,159	799,014	321,337	3,460,790
Toledo	Lucas	77,469,000	34,557,000	21,216,000	19,424,000	169,689,000
Toronto	Jefferson	133,067	328,672	0	223,932	3,940,617
Trenton	Butler	473,957	546,446	0	505,588	1,399,908
Trotwood	Montgomery	1,855,362	2,143,830	550,503	4,841,944	5,088,924
Troy	Miami	2,560,546	1,180,525	1,401,939	2,681,028	12,882,229
Twinsburg	Summit	2,609,478	19,210	92,500	1,166,814	17,831,959
Uhrichsville	Tuscarawas	254,832	576,464	171,745	546,136	1,347,948
Union	Montgomery	1,099,492	613,494	37,355	1,519,009	333,661
University Heights	Cuyahoga	1,698,847	204,095	4,014,040	3,162,179	8,324,418
Upper Arlington	Franklin	3,604,449	1,703,384	247,796	8,825,950	14,615,795
Upper Sandusky	Wyandot	57,801	247,177	0	411,936	2,297,324
Urbana	Champaign	1,951,956	686,610	374,341	677,878	5,854,508
Vandalia	Montgomery	5,255,078	1,152,379	1,374,031	1,976,022	13,072,621
Vermilion	Erie	1,116,671	816,728	77,796	2,223,652	1,640,478
Wadsworth	Medina	3,388,495	261,846	1,886,282	2,850,862	5,720,788
Wapakoneta	Auglaize	615,014	739,172	0	485,791	2,286,433
Warren	Trumbull	3,769,095	4,304,109	780,998	1,677,844	18,221,022
Warrensville Heights	Cuyahoga	950,805	1,059,569	384,163	2,502,585	10,625,219
Washington	Fayette	1,544,642	446,862	595,534	1,458,346	4,535,608
Wauseon	Fulton	555,397	538,404	0	258,293	3,354,507
Waverly	Pike	247,622	224,823	27,563	1,459,337	1,503,210
Wellston	Jackson	420,864	603,364	0	865,720	1,113,445
West Carrollton	Montgomery	1,241,915	68,363	285,398	874,193	6,264,496
Westerville	Franklin	4,986,322	4,921,913	790,970	10,805,835	21,974,035
Westlake	Cuyahoga	4,755,203	2,247,881	86,159	12,949,576	20,866,746
Whitehall	Franklin	1,375,546	1,772,017	81,315	415,056	15,014,192
Wickliffe	Lake	1,643,817	1,088,574	197,892	2,211,879	8,854,935
Willard	Huron	663,904	366,139	27,646	586,028	2,836,818
Willoughby	Lake	4,802,946	118,956	110,980	4,981,602	15,570,705
Willoughby Hills	Lake	1,457,978	995,754	284,175	2,114,199	3,330,741
Willowick	Lake	860,101	91,849	136,139	3,894,125	2,366,737
Wilmington	Clinton	2,571,179	2,793,668	706,975	2,168,212	4,599,161
Wooster	Wayne	1,960,445	2,083,772	566,152	2,539,667	9,655,637
Worthington	Franklin	3,721,758	1,139,429	0	2,904,875	15,833,495
Wyoming	Hamilton	1,182,523	482,852	283,604	2,744,068	4,605,216
Xenia	Greene	3,107,598	266,159	533,226	0	9,876,205
Youngstown	Mahoning	9,056,144	10,486,580	2,621,060	2,208,305	48,125,921
Zanesville	Muskingum	3,004,789	2,659,244	346,370	1,569,727	14,228,829

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

General Revenues - Governmental Activities

Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
\$0	\$1,165,151	\$76,331	\$27,928	\$0	\$0	\$5,469,983	\$7,195,370
0	946,470	454,395	86,520	(265,941)	160,651	5,330,806	8,472,221
819,030	1,251,338	894,963	573,924	(555,572)	74,328	17,957,033	23,363,687
0	500,164	95,354	129,015	0	0	3,035,014	3,723,696
0	1,941,816	3,242,148	397,834	(920,379)	0	50,162,344	57,156,542
0	2,288,499	1,014,924	220,916	0	0	18,300,806	25,025,184
471,821	564,359	770,851	795,047	(3,011,900)	0	10,008,250	13,090,286
822,556	2,547,912	531,424	252,762	0	293,925	21,123,730	25,459,541
9,224,167	2,300,691	1,100,681	1,581,255	596,050	0	46,251,966	70,008,374
0	863,145	358,919	141,875	0	0	11,865,859	13,139,238
0	837,889	350,283	77,182	0	0	2,421,657	3,308,133
0	844,211	656,848	92,860	(856,208)	0	6,448,132	8,020,081
268,287	2,921,033	238,765	216,889	(30,000)	2,617,966	16,322,039	19,470,631
0	3,890,054	1,293,813	414,403	(110,000)	0	25,771,091	31,658,230
2,702,461	2,201,145	1,765,591	0	0	0	43,061,614	51,329,330
0	2,570,724	1,373,674	566,316	239,533	0	14,604,683	18,234,192
0	1,789,961	286,805	136,321	(171,573)	0	12,012,939	16,425,660
0	1,357,025	193,839	280,877	(43,309)	0	10,029,116	12,645,838
35,265	1,311,289	610,371	215,622	729,509	0	6,684,183	9,242,342
0	3,449,000	8,754,000	0	(292,000)	0	201,024,000	334,266,000
0	254,989	118,098	11,392	(302,354)	0	4,246,674	4,708,413
281,818	362,446	344,683	36,628	10,000	0	2,941,071	3,961,474
213,029	1,615,694	261,499	286,073	0	0	12,307,163	16,856,858
162,376	1,673,098	2,826,639	382,625	(575,000)	0	20,032,995	25,176,005
0	3,091,200	1,177,477	23,706	(505,000)	0	22,786,156	25,507,344
0	367,969	245,519	28,773	0	0	2,536,345	3,539,386
0	289,300	88,938	7,642	(56,100)	0	2,182,450	3,932,791
0	1,780,725	63,701	188,327	0	(1,205,202)	12,314,148	18,231,130
2,282,087	2,692,806	0	5,149,657	0	0	33,566,295	39,121,924
0	684,585	94,002	974,299	333,161	0	4,795,307	5,100,285
168,306	483,237	324,908	535,381	0	0	8,044,218	11,057,125
	1,357,421	1,485,318	112,821	(937,367)	0	17,066,836	24,848,324
754	1,021,205	262,828	872,456	(71,904)	0	5,949,469	7,960,664
0	4,212,779	891,744	66,997	(750,000)	0	12,993,170	18,529,793
753,216	2,609,357	1,159,677	38,736	(427,882)	758,341	7,663,669	9,017,855
0	2,995,358	1,239,089	548,405	(327,477)	0	24,354,241	33,208,443
0	1,073,104	173,564	59,474	0	0	14,433,946	16,828,483
603,997	73,128	333,934	1,642,189	(62,960)	0	8,584,242	11,171,280
0	589,754	236,245	248,245	0	0	4,687,044	5,780,845
0	46,607	8,812	254,116	(160,000)	0	3,112,082	3,612,090
0	455,741	114,873	28,938	(184,869)	0	2,393,848	3,418,076
0	742,519	148,169	330,475	(160,469)	0	8,199,383	9,795,059
2,163,973	5,392,820	4,755,384	17,826	0	0	45,109,873	55,809,078
703,595	3,569,675	4,330,669	322,680	133,438	0	42,876,379	49,965,622
139,091	2,001,045	467,186	463,111	0	0	18,499,681	21,728,559
343,203	2,153,695	776,250	543,170	0	0	14,883,132	17,813,415
0	440,802	331,985	31,863	260,000	0	4,487,496	5,545,185
0	4,797,309	990,190	2,418	(68,000)	5,093	26,279,317	31,312,199
0	933,051	39,674	154,532	(693)	0	6,571,504	9,309,411
0	3,008,449	449,699	64,512	(14,262)	0	9,769,260	10,857,349
0	1,106,944	308,525	803,648	0	0	8,986,490	15,058,312
1,419,463	1,680,018	1,370,251	459,353	0	4,300,000	21,424,389	26,034,758
0	1,692,909	846,178	585,745	0	0	21,863,202	26,724,389
0	1,679,077	460,683	43,329	99,923	0	9,632,296	11,581,275
3,391,553	1,399,623	402,797	302,915	(5,370,976)	0	10,002,117	13,909,100
0	4,770,080	597,345	1,630,984	225,055	0	57,557,690	79,721,474
0	2,864,471	675,314	85,916	0	16,623	19,440,880	25,451,283

**Expenses from the Statement of Activities
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP**

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Akron	Summit	\$178,246,193	\$17,568,811	\$5,800,662	\$50,882,056	\$0
Alliance	Stark	7,539,046	961,261	693,235	826,944	2,285,361
Amherst	Lorain	3,927,587	176,382	209,609	297,871	2,206,794
Ashland	Ashland	6,784,358	278,792	1,155,718	280,071	2,145,360
Ashtabula	Ashtabula	6,870,305	357,245	86,083	486,457	1,111,228
Athens	Athens	4,742,418	0	1,346,349	1,464,343	4,744,015
Aurora	Portage	6,677,362	0	1,404,780	1,251,883	3,368,572
Avon	Lorain	6,789,884	0	1,274,789	1,256,537	4,307,387
Avon Lake	Lorain	6,877,385	97,659	934,262	343,834	6,898,804
Barberton	Summit	10,049,252	2,322,237	1,240,444	1,535,323	2,025,147
Bay Village	Cuyahoga	6,753,866	643,187	1,091,177	895,623	2,495,294
Beachwood	Cuyahoga	12,683,312	557,151	2,564,886	839,848	9,630,170
Beavercreek	Greene	6,644,262	234,393	1,092,734	355,184	8,831,857
Bedford	Cuyahoga	9,073,086	193,518	1,609,539	633,811	4,221,135
Bedford Heights	Cuyahoga	11,237,785	393,631	1,888,063	323,997	1,975,432
Bellefontaine	Logan	3,969,520	150,925	611,078	246,809	1,545,009
Bellevue	Huron	2,670,364	167,046	408,275	289,769	820,417
Belpre	Washington	1,164,359	34,810	249,821	0	1,127,879
Berea	Cuyahoga	6,438,828	120,472	3,373,362	542,237	2,548,409
Bexley	Franklin	4,672,681	79,874	1,282,566	465,917	1,420,092
Blue Ash	Hamilton	10,583,392	0	4,942,967	864,853	2,311,705
Bowling Green	Wood	10,835,781	72,936	1,837,455	1,415,441	6,005,149
Brecksville	Cuyahoga	6,443,456	154,672	1,940,978	1,092,407	4,220,016
Broadview Heights	Cuyahoga	6,720,879	348,658	1,242,116	419,628	1,122,976
Brook Park	Cuyahoga	12,258,151	566,718	2,928,253	2,125,890	2,618,477
Brooklyn	Cuyahoga	10,066,623	0	2,581,966	2,085,037	1,898,354
Brookville	Montgomery	1,747,724	0	165,072	798,953	1,254,243
Brunswick	Medina	9,571,470	29,884	2,272,972	1,818,776	4,249,283
Bryan	Williams	2,432,098	101,804	1,100,611	601,757	1,089,827
Bucyrus	Crawford	3,544,669	192,061	181,746	309,737	2,475,610
Cambridge	Guernsey	4,379,962	230,773	1,045,640	427,010	1,547,242
Canton	Stark	37,696,448	6,120,207	3,121,537	7,388,444	11,878,157
Celina	Mercer	3,034,090	68,768	655,453	190,395	1,218,536
Centerville	Montgomery	5,929,666	0	340,320	269,732	3,564,160
Chardon	Geauga	1,963,470	92,288	243,771	301,089	1,624,936
Cheviot	Hamilton	1,975,482	6,894	145,605	409,837	333,665
Chillicothe	Ross	10,260,773	0	1,089,656	772,615	6,730,013
Cincinnati	Hamilton	290,003,000	43,484,000	42,261,000	59,493,000	82,396,000
Circleville	Pickaway	4,620,828	173,250	222,334	734,226	1,853,000
Clayton	Montgomery	3,081,544	5,101	0	0	1,174,423
Cleveland	Cuyahoga	409,275,000	21,412,000	54,332,000	93,593,000	0
Cleveland Heights	Cuyahoga	19,729,764	426,606	4,259,479	6,564,857	13,374,671
Clyde	Sandusky	2,182,525	591,169	129,016	288,520	757,418
Columbus	Franklin	593,620,000	45,599,000	101,823,000	66,727,000	0
Columbiana	Columbiana	1,485,583	172,346	387,622	0	366,700
Conneaut	Ashtabula	3,527,501	432,807	115,777	294,043	2,420,821
Cortland	Trumbull	2,058,797	12,576	22,101	57,157	358,337
Coshocton	Coshocton	3,332,620	1,285,922	194,752	462,816	1,086,013
Crestline	Crawford	1,168,286	0	108,280	742,330	479,334
Cuyahoga Falls	Summit	21,077,044	0	2,693,863	1,634,740	6,786,311
Dayton	Montgomery	101,277,697	2,408,097	0	43,126,172	0
Defiance	Defiance	5,559,839	253,008	961,329	799,579	2,149,203
Delaware	Delaware	13,402,796	0	1,551,656	5,515,852	0
Delphos	Allen	2,012,508	127,459	573,597	243,657	598,228
Dover	Tuscarawas	4,114,123	734,164	861,788	406,736	1,886,315
Dublin	Franklin	9,964,594	320,763	18,031,376	6,573,586	8,553,050
East Liverpool	Columbiana	3,197,891	169,442	154,717	591,672	686,075
East Cleveland	Cuyahoga	9,160,243	0	547,992	2,795,519	886,337

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$0	\$40,750,017	\$12,818,481	\$27,325,682	\$333,391,902	\$336,284,654	\$364,816,135
47,762	3,016,883	0	120,829	15,491,321	28,804,719	29,302,486
0	1,378,161	0	205,519	8,401,923	29,320,905	30,760,450
0	4,968,816	0	203,089	15,816,204	23,690,662	26,174,394
1,839,276	5,225,943	0	56,083	16,032,620	24,267,740	25,117,900
0	6,094,887	0	308,073	18,700,085	52,981,136	52,862,823
0	2,311,328	22,397	664,878	15,701,200	59,192,477	64,622,719
430,858	2,269,262	0	757,830	17,086,547	61,066,108	61,006,272
25,135	2,639,522	0	450,294	18,266,895	56,562,764	60,751,756
0	5,461,935	0	265,787	22,900,125	25,156,697	24,816,891
1,636,532	3,003,539	0	591,928	17,111,146	9,857,657	25,880,287
0	4,362,750	0	836,927	31,475,044	107,766,414	110,157,670
59,131	2,888,435	0	512,558	20,618,554	203,203,401	204,159,237
888,600	5,106,413	0	615,603	22,341,705	44,887,221	44,876,502
890,125	4,602,015	0	217,832	21,528,880	22,057,090	21,195,735
0	2,051,352	0	37,708	8,612,401	28,749,474	29,596,722
27,833	1,879,872	0	84,807	6,348,383	12,994,289	12,800,880
0	583,137	0	44,233	3,204,239	15,311,850	15,723,783
1,262,949	7,354,994	0	1,070,332	22,711,583	53,074,852	57,300,057
	3,494,960	6,295	181,512	11,603,897	14,367,311	16,457,191
2,092,167	7,512,638	0	1,559,980	29,867,702	53,870,761	61,313,627
980,669	5,719,449	43,817	961,917	27,872,614	45,114,555	46,160,054
2,128,748	5,772,377	0	768,970	22,521,624	79,100,610	82,566,462
847,867	7,313,107	26,450	660,850	18,702,531	35,918,887	36,049,174
4,380,006	5,183,964	0	70,405	30,131,864	77,035,351	79,788,431
3,347,481	2,618,931	0	471,505	23,069,897	26,718,794	23,581,281
0	852,914	0	54,352	4,873,258	8,478,462	9,960,847
0	3,653,469	0	574,351	22,170,205	53,806,198	52,622,429
0	3,123,067	0	120,454	8,569,618	30,681,561	33,516,567
0	1,492,183	0	30,830	8,226,836	19,739,713	20,342,650
0	2,635,150	0	36,802	10,302,579	16,511,026	18,311,485
0	20,396,772	0	1,259,708	87,861,273	119,345,550	128,831,078
262,601	1,574,980	0	112,247	7,117,070	16,999,334	19,195,428
0	5,654,478	0	1,180,046	16,938,402	51,541,555	54,775,563
13,650	3,999,379	0	66,294	8,304,877	35,914,287	39,044,495
0	1,375,027	0	3,868	4,250,378	3,892,398	4,287,415
1,064,347	5,063,213	0	91,207	25,071,824	47,215,926	44,391,873
0	127,280,000	0	19,034,000	663,951,000	845,001,000	880,361,000
2,312	2,820,194	0	282,889	10,709,033	25,640,979	25,587,846
0	1,699,954	0	229,427	6,190,449	7,407,886	8,100,994
0	87,667,000	25,643,000	27,763,000	719,685,000	567,473,000	639,939,000
0	16,066,372	3,002,530	1,005,109	64,429,388	69,842,292	63,959,232
0	1,100,770	63,437	187,765	5,300,620	14,916,077	15,311,256
0	109,698,000	0	43,109,000	960,576,000	1,200,722,000	1,245,665,000
0	906,436	0	7,676	3,326,363	5,698,188	6,231,958
31,975	1,308,725	0	178,252	8,309,901	20,900,753	20,381,144
15,242	748,229	0	431	3,272,870	3,522,374	4,324,034
0	2,430,993	0	40,735	8,833,851	7,518,207	7,643,336
0	346,516	0	21,148	2,865,894	6,647,332	6,675,796
0	10,875,233	0	562,128	43,629,319	83,985,198	95,513,871
0	0	62,495,388	5,082,788	214,390,142	358,560,553	378,488,341
0	3,438,927	4,908	48,348	13,215,141	23,597,233	24,697,693
0	5,717,895	0	966,999	27,155,198	54,213,884	57,833,499
5,784	1,072,395	0	0	4,633,628	8,593,794	4,025,968
578,515	1,421,425	0	1,468	10,004,534	15,837,690	17,851,650
2,592,704	23,797,669	0	2,737,141	72,570,883	339,740,919	363,760,447
0	1,502,258	0	89,976	6,392,031	4,819,351	5,644,858
955,329	6,312,203	0	89,389	20,747,012	14,481,871	15,310,060

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
East Palestine	Columbiana	\$1,226,581	\$116,221	\$300,080	\$221,301	\$400,558
Eastlake	Lake	6,981,585	174,954	1,025,972	300,256	1,344,143
Eaton	Preble	2,580,232	154,688	86,872	349,374	1,249,885
Elyria	Lorain	20,746,034	2,452,163	2,500,151	1,704,949	3,551,406
Englewood	Montgomery	4,235,790	16,335	279,416	560,701	3,908,779
Euclid	Cuyahoga	22,828,185	277,425	2,122,125	2,859,087	2,437,811
Fairborn	Greene	12,753,371	103,575	300,073	1,042,518	1,161,334
Fairfield	Butler	15,016,636	24,166	2,866,626	1,617,775	10,279,823
Fairlawn	Summit	6,456,013	112,448	406,690	38,696	3,174,519
Fairview Park	Cuyahoga	6,617,530	2,405	1,645,018	1,741,880	3,263,865
Findlay	Hancock	14,680,286	1,640,736	1,557,008	0	5,196,310
Forest Park	Hamilton	8,842,560	3,365,673	447,047	783,419	0
Fostoria	Seneca	5,710,825	251,450	179,015	1,001,329	1,392,724
Franklin	Warren	5,601,167	21,911	345,357	95,314	3,490,439
Fremont	Sandusky	5,527,250	11,118	2,213,110	733,543	3,487,774
Gahanna	Franklin	8,519,978	174,923	2,564,826	5,597,590	4,940,366
Galion	Crawford	3,164,805	366,745	236,674	267,385	1,472,559
Garfield Heights	Cuyahoga	13,198,000	694,889	1,923,507	212,148	4,175,789
Geneva	Ashtabula	1,930,215	0	125,284	399,872	1,231,428
Girard	Trumbull	3,019,284	630,108	58,911	1,241,338	2,218,387
Grandview Heights	Franklin	4,382,097	34,345	775,985	0	1,397,206
Green	Summit	7,176,173	240,743	1,201,079	775,208	1,664,731
Greenville	Darke	3,965,413	18,297	546,024	15,141	3,079,336
Grove City	Franklin	9,682,775	240,079	2,461,442	1,208,483	11,221,371
Hamilton	Butler	31,189,244	2,011,188	3,011,837	5,088,227	5,382,362
Harrison	Hamilton	4,683,372	281,603	308,959	125,886	685,405
Heath	Licking	4,412,475	55,000	1,165,587	78,069	1,611,106
Highland Heights	Cuyahoga	5,990,667	32,985	1,641,198	148,297	1,314,908
Hillard	Franklin	7,625,286	146,530	2,700,744	4,800,863	4,650,580
Hillsboro	Highland	3,282,169	53,954	120,841	499,284	554,442
Hubbard	Trumbull	1,910,720	29,075	43,205	320	1,158,612
Huber Heights	Montgomery	13,757,978	0	301,582	964,372	6,708,347
Hudson	Summit	5,660,201	527,688	896,350	1,264,672	4,521,706
Huron	Erie	3,269,519	0	519,079	0	642,172
Independence	Cuyahoga	8,396,575	51,713	3,178,450	2,375,832	4,875,176
Indian Hills	Hamilton	4,278,169	158,812	1,184,986	1,469,074	1,994,587
Ironton	Lawrence	2,947,870	251,422	72,438	241,961	1,771,182
Jackson	Jackson	2,199,288	234,855	408,900	608,527	603,490
Kent	Portage	9,767,636	567,464	1,304,088	1,806,399	3,242,973
Kettering	Montgomery	21,782,002	0	12,234,615	0	0
Kirtland	Lake	2,450,431	74,289	460,008	77,395	2,145,854
Lakewood	Cuyahoga	23,064,401	4,211,759	2,159,191	6,798,564	3,480,710
Lancaster	Fairfield	16,857,036	889,715	2,278,778	670,861	5,109,759
Lebanon	Warren	6,452,978	217,542	421,657	851,330	3,770,075
Lima	Allen	15,475,457	0	1,162,245	3,042,188	4,691,638
Logan	Hocking	2,270,779	279,489	139,820	50,366	1,041,882
London	Madison	3,222,828	2,000	332,543	312,692	1,733,237
Lorain	Lorain	19,390,489	1,995,300	501,112	4,031,402	14,435,681
Louisville	Stark	2,284,434	18,274	375,795	193,968	762,015
Loveland	Hamilton	4,612,689	0	767,098	202,433	822,605
Lyndhurst	Cuyahoga	8,417,169	55,004	1,334,711	625,720	422,306
Macedonia	Summit	5,133,323	199,031	1,465,785	506,544	384,407
Madeira	Hamilton	2,853,055	0	250,342	129,955	787,918
Mansfield	Richland	27,231,624	141,884	1,231,940	1,829,654	12,695,342
Marietta	Washington	6,171,091	861,847	627,009	589,387	2,680,708
Marion	Marion	13,133,723	1,169,331	1,401,953	729,756	6,216,734
Martins Ferry	Belmont	2,257,524	77,220	92,841	301,542	712,679
Marysville	Union	6,996,140	524,249	372,573	1,000,616	2,962,282

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$0	\$629,402	\$0	\$9,861	\$2,904,004	\$4,147,300	\$4,305,183
2,232,480	4,013,759	0	1,422,109	17,495,258	18,302,097	22,892,620
0	2,450,191	0	70,438	6,941,680	10,674,302	11,952,719
0	8,043,382	0	1,755,470	40,753,555	51,942,636	54,368,616
0	1,652,040	2,475	0	10,655,536	48,091,343	50,947,019
2,219,004	13,689,872	0	1,553,302	47,986,811	28,274,347	29,070,899
0	9,425,790	0	726,456	25,513,117	67,451,667	70,247,309
461,934	7,239,804	0	917,208	38,423,972	89,550,507	93,588,126
967,883	2,713,607	0	459,736	14,329,592	75,276,903	75,567,981
0	2,828,505	0	1,216,334	17,315,537	39,974,748	39,953,097
0	8,023,535	312,238	567,264	31,977,377	76,581,923	81,556,708
0	3,812,586	0	153,993	17,405,278	44,268,023	44,269,006
0	1,764,308	16,022	29,707	10,345,380	14,741,851	14,535,174
57,355	2,618,300	0	585,256	12,815,099	47,303,992	46,925,510
0	2,278,024	0	193,860	14,444,679	34,819,792	33,365,426
1,468,793	4,315,989	0	778,936	28,361,401	90,648,870	97,861,969
0	1,321,247	0	219,721	7,049,136	14,481,563	15,084,977
2,329,338	9,646,258	0	1,656,757	33,836,686	4,185,269	(590,863)
0	771,483	0	162,318	4,620,600	9,132,200	9,436,277
479,761	2,340,557	0	242,478	10,230,824	34,341,614	32,937,961
107,153	2,075,789	0	36,045	8,808,620	6,843,903	8,093,372
0	4,511,916	0	1,745,262	17,315,112	66,018,999	76,942,582
279,168	1,906,376	0	160,868	9,970,623	18,874,447	22,708,571
0	8,039,779	0	1,855,328	34,709,257	185,143,124	195,869,595
6,444,432	8,082,518	0	1,731,279	62,941,087	72,396,912	72,029,057
0	839,493	0	108,342	7,033,060	11,216,961	12,688,044
48,759	1,480,358	0	211,364	9,062,718	24,481,299	30,749,434
2,856,537	2,083,686	0	738,898	14,807,176	43,922,658	43,758,187
6,487,321	4,217,469	0	1,808,435	32,437,228	208,247,022	209,751,054
0	1,493,048	0	15,549	6,019,287	14,765,936	15,362,106
0	390,097	13,112	164,929	3,710,070	2,662,478	2,869,707
0	3,224,162	0	1,210,321	26,166,762	108,647,541	113,576,083
0	6,747,620	0	1,596,855	21,215,092	89,296,031	98,472,552
597,207	1,093,528	15,935	129,460	6,266,900	3,264,952	3,719,510
699,018	8,297,104	0	1,578,292	29,452,160	66,860,884	68,537,334
0	1,983,376	0	38,933	11,107,937	99,719,474	110,774,063
0	1,858,884	0	162,906	7,306,663	28,595,612	27,931,220
0	1,319,443	0	14,070	5,388,573	13,218,272	13,396,719
0	2,697,076	0	276,968	19,662,604	52,375,948	55,058,879
12,263,789	17,232,295	0	1,148,457	64,661,158	149,496,260	157,442,927
0	1,982,854	0	225,359	7,416,190	17,852,123	17,084,394
5,450,051	9,599,299	0	1,898,099	56,662,074	32,484,413	30,099,712
0	9,635,268	0	474,299	35,915,716	36,286,426	39,746,946
0	4,689,257	830,741	386,205	17,619,785	52,751,217	54,022,033
0	9,131,888	0	128,003	33,631,419	48,035,041	53,189,321
0	489,147	0	23,386	4,294,869	8,020,639	8,142,433
0	929,568	0	39,400	6,572,268	18,048,941	16,769,374
0	12,812,199	0	1,950,140	55,116,323	138,088,794	126,642,429
0	709,418	0	36,998	4,380,902	4,218,672	4,903,057
0	3,852,615	0	216,768	10,474,208	18,748,195	18,323,839
3,229,880	4,582,416	0	127,770	18,794,976	95,809,046	95,912,693
258,416	3,221,817	0	503,650	11,672,973	32,150,263	37,423,035
502,338	989,918	0	48,845	5,562,371	5,958,413	7,239,666
0	9,278,220	0	242,973	52,651,637	62,804,202	61,533,144
0	4,529,147	1,914,575	50,713	17,424,477	28,660,021	29,502,091
0	4,148,279	0	215,063	27,014,839	61,901,181	62,160,819
0	594,542	0	28,447	4,064,795	6,969,410	6,579,956
0	2,520,151	0	1,492,372	15,868,383	30,683,774	30,525,673

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Mason City	Warren	\$12,057,909	\$0	\$2,643,993	\$1,690,262	\$6,688,077
Massillon	Stark	9,640,662	598,937	3,120,281	1,019,211	3,652,323
Maumee	Lucas	10,439,543	178,810	2,604,989	928,646	3,359,247
Mayfield Heights	Cuyahoga	10,281,140	332,563	1,579,932	898,880	4,789,313
Medina	Medina	6,883,360	148,402	697,722	888,567	3,161,731
Mentor	Lake	22,773,525	0	9,225,254	3,952,351	13,482,845
Mentor-On-The-Lake	Lake	2,388,315	65,819	54,358	0	605,399
Miamisburg	Montgomery	8,779,507	3,475	2,077,411	916,536	1,951,024
Middleburg Hts	Cuyahoga	8,083,872	263,939	3,159,631	809,582	2,679,466
Middletown	Butler	23,497,908	1,031,292	1,564,970	11,735,786	8,890,452
Milford	Clermont	3,686,561	500,241	377,140	0	335,747
Monroe	Butler	5,969,482	157,668	6,766	0	2,208,735
Montgomery	Hamilton	4,963,698	0	1,200,793	497,739	0
Moraine	Montgomery	9,464,073	143,740	2,743,499	282,996	3,725,382
Mount Healthy	Hamilton	1,865,490	0	202,029	99,046	479,983
Mount Vernon	Knox	5,599,365	666,167	777,880	745,733	2,097,746
Munroe Falls	Summit	1,471,715	39,042	32,311	0	397,279
Napoleon	Henry	3,424,326	137,358	885,586	725,183	1,364,559
New Carlisle	Clark	609,869	682,550	32,230	16,937	366,482
New Franklin	Summit	3,641,635	123,511	35,465	114,115	889,008
New Philadelphia	Tuscarawas	4,189,089	673,419	929,185	551,363	1,556,387
Newark	Licking	18,150,460	2,375,792	524,374	2,921,535	5,927,546
Niles	Trumbull	7,832,121	345,366	514,706	982,283	1,470,338
North Canton	Stark	4,406,487	1,703,059	1,356,650	547,013	3,213,072
North Olmsted	Cuyahoga	14,721,998	573,722	2,381,717	350,965	9,931,100
North Ridgeville	Lorain	9,516,878	386,746	384,355	1,439,878	5,596,613
North Royalton	Cuyahoga	11,344,348	463,984	493,705	785,460	4,927,856
Northwood	Wood	2,882,349	7,869	98,108	582,319	3,151,017
Norton	Summit	2,761,813	167,598	170,573	258,587	1,497,432
Norwalk	Huron	5,153,655	141,475	1,956,351	697,354	2,154,058
Oakwood	Montgomery	4,930,310	101,379	1,012,377	1,787,659	1,032,984
Oberlin	Lorain	2,892,389	116,219	812,977	1,134,005	2,049,031
Oregon	Lucas	10,213,673	426,974	990,836	1,504,683	3,702,488
Orrville	Wayne	2,153,349	187,718	348,947	0	2,289,247
Oxford	Butler	4,622,258	164,757	1,672,883	755,014	1,241,629
Painesville	Lake	7,507,199	610,392	843,478	548,286	3,531,244
Parma	Cuyahoga	26,920,154	308,358	4,628,300	7,664,099	5,529,278
Parma Heights	Cuyahoga	26,920,154	308,358	4,628,300	7,664,099	5,529,278
Pataskala	Licking	1,710,954	57,500	257,006	335,154	1,128,655
Pepper Pike	Cuyahoga	5,521,587	36,173	0	341,080	3,887,378
Perrysburg	Wood	6,954,371	29,248	1,362,437	1,037,464	2,109,767
Pickerington	Fairfield	3,829,576	122,046	845,507	1,276,233	3,469,100
Piqua	Miami	7,878,066	0	702,284	343,948	0
Port Clinton	Ottawa	1,829,292	217,083	121,145	148,151	729,894
Portsmouth	Scioto	7,625,070	2,861,477	26,055	658,037	2,534,541
Powell	Delaware	1,739,711	0	1,097,107	989,893	0
Ravenna	Portage	5,599,726	279,823	863,034	1,014,591	2,009,150
Reading	Hamilton	5,192,753	10,438	578,139	167,284	1,292,937
Reynoldsburg	Franklin	7,198,282	181,525	1,032,327	1,387,674	3,138,021
Rittman	Wayne	1,750,009	97,154	981,831	0	811,937
Riverside	Montgomery	6,116,657	2,678	46,111	520,064	1,819,920
Rocky River	Cuyahoga	8,863,208	1,363,640	4,006,839	752,811	2,290,959
Rossford	Wood	2,228,904	0	268,673	0	974,822
Salem	Columbiana	3,672,803	0	560,188	441,002	1,943,913
Sandusky	Erie	11,920,728	390,069	724,443	3,114,975	4,537,224
Seven Hills	Cuyahoga	3,697,159	823,992	1,236,323	685,859	1,914,645
Shaker Heights	Cuyahoga	23,903,946	563,495	4,134,366	7,240,967	2,181,766
Sharonville	Hamilton	12,781,602	325,641	3,199,167	474,967	2,368,038

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$252,588	\$8,820,685	\$0	\$2,238,341	\$34,391,855	\$145,771,676	\$154,338,721
104,718	5,911,744	598,175	1,350,141	25,996,192	26,531,535	26,731,879
1,532,995	5,075,066	0	1,124,575	25,243,871	80,388,717	83,859,001
1,225,830	2,380,259	0	301,207	21,789,124	47,250,861	51,348,261
62,520	5,995,288	0	129,566	17,967,156	43,133,549	48,956,778
0	7,300,405	0	1,538,100	58,272,480	181,378,772	183,354,812
285,393	629,162	2,318	40,060	4,070,824	3,531,832	4,158,107
868,692	5,297,905	0	144,190	20,038,740	44,560,752	46,040,737
948,598	6,871,475	0	836,386	23,652,949	42,809,365	43,895,159
0	4,232,858	1,427,497	1,497,226	53,877,989	94,816,762	93,527,616
636,523	1,373,930	27,879	218,333	7,156,354	8,915,584	9,762,015
0	1,675,987	228,317	1,003,232	11,250,187	44,602,408	46,562,337
2,748,023	3,349,254	0	306,573	13,066,080	56,625,917	59,501,370
339,454	5,093,678	0	268,152	22,060,974	47,036,354	50,233,131
426,733	606,883	0	74,312	3,754,476	2,579,035	2,811,111
0	4,627,294	0	355,174	14,869,359	42,293,170	45,247,900
0	834,230	0	89,081	2,863,658	8,045,363	8,454,441
0	1,067,981	0	100,392	7,705,385	33,428,911	33,750,337
0	774,775	0	164,337	2,647,180	3,384,621	3,648,881
0	971,381	0	7,210	5,782,325	5,491,849	6,398,894
1,217,526	4,230,004	0	143,833	13,490,806	28,970,336	31,334,346
0	9,020,333	0	900,691	39,820,731	58,357,817	61,150,431
	1,883,969	152,198	145,832	13,326,813	27,219,627	29,146,183
558,990	2,253,710	0	184,341	14,223,322	35,284,244	34,759,336
1,809,305	4,000,468	0	2,125,469	35,894,744	49,212,020	48,906,743
0	6,536,677	0	306,226	24,167,373	66,664,217	70,174,070
3,184,060	3,413,918	0	335,766	24,949,097	107,360,353	114,071,627
416,410	1,763,014	0	82,050	8,983,136	9,823,809	9,164,805
0	2,578,275	0	174,121	7,608,399	12,351,990	16,406,516
0	2,390,952	0	93,240	12,587,085	29,531,034	29,807,126
724,276	3,525,701	0	319,578	13,434,264	46,187,377	54,607,231
105,950	2,798,068	0	191,318	10,099,957	35,502,601	37,460,547
743,755	4,807,480	0	428,746	22,818,635	56,114,013	64,831,536
307,678	1,323,894	0	39,260	6,650,093	46,566,156	48,144,662
0	2,089,077	0	160,437	10,706,055	42,094,934	46,946,153
0	3,438,595	0	329,646	16,808,840	33,366,724	36,974,514
1,471,453	26,453,340	0	1,685,603	74,660,585	41,361,414	43,291,357
1,471,453	26,453,340	0	1,685,603	74,660,585	41,361,414	43,291,357
0	1,063,385	0	117,610	4,670,264	6,181,666	6,283,589
1,710,179	1,672,099	0	543,446	13,711,942	19,844,720	18,823,624
936,875	2,812,794	0	579,092	15,822,048	59,612,667	64,694,437
0	2,358,695	0	589,252	12,490,409	36,217,076	35,207,352
0	2,891,558	3,168,720	197,747	15,182,323	55,282,115	61,940,344
0	1,452,039	0	64,749	4,562,353	9,084,169	9,245,169
0	4,122,079	0	138,677	17,965,936	25,525,163	24,450,586
1,952,026	1,495,493	0	1,290,132	8,564,362	25,977,285	26,910,908
238,845	2,604,294	0	350,951	12,960,414	52,074,830	51,512,930
448,601	1,951,398	0	103,727	9,745,277	6,424,197	7,954,589
0	3,930,785	0	1,158,623	18,027,237	43,322,323	45,253,747
364,421	653,436	0	61,169	4,719,957	7,500,948	7,032,804
0	2,033,823	0	167,852	10,707,105	13,810,891	17,387,824
1,663,525	6,704,032	0	882,306	26,527,320	40,313,777	42,457,416
254,420	1,043,944	0	286,154	5,056,917	1,300,836	2,771,136
0	1,181,181	0	219,274	8,018,361	20,030,600	18,774,124
0	4,752,052	0	1,347,061	26,786,552	41,748,513	42,041,433
167,484	2,623,716	0	741,489	11,890,667	14,409,304	15,272,865
2,086,620	6,427,598	3,915,730	1,048,868	51,503,356	101,581,043	102,265,773
541,779	4,703,522	0	798,793	25,193,509	24,829,208	25,909,579
						(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Sheffield Lake	Lorain	\$3,065,950	\$32,453	\$75,277	\$670,936	\$1,868,812
Shelby	Richland	2,857,086	334,043	78,345	440,134	1,257,035
Sidney	Shelby	12,226,710	227,045	1,628,824	1,618,014	3,163,599
Silverton	Hamilton	1,344,204	4,746	25,349	298,739	279,264
Solon	Cuyahoga	15,245,304	98,755	6,385,083	4,002,244	13,287,441
South Euclid	Cuyahoga	9,132,175	135,702	1,966,483	236,164	3,333,162
Springboro	Warren	2,697,240	11,518	534,363	736,720	2,194,691
Springdale	Hamilton	8,012,932	307,216	2,122,880	665,349	2,754,111
Springfield	Clark	29,778,813	183,960	3,007,541	8,990,028	5,715,359
St. Bernard	Hamilton	4,635,384	93,939	424,911	0	862,062
St. Clairsville	Belmont	998,378	33,189	455,819	613,317	581,580
St. Marys	Auglaize	2,967,425	2,773	409,977	60,528	1,590,529
Steubenville	Jefferson	7,899,412	584,846	1,150,102	766,962	3,132,508
Stow	Summit	14,022,484	435,708	2,201,854	1,508,163	4,952,032
Strongsville	Cuyahoga	18,018,132	691,325	5,489,674	1,412,973	14,221,684
Sylvania	Lucas	5,694,259	180,312	1,660,597	630,451	3,936,139
Tallmadge	Summit	6,214,462	73,136	1,878,053	396,525	4,431,969
Tiffin	Seneca	6,915,018	3,723	462,767	425,461	1,553,640
Tipp City	Miami	3,195,571	0	1,407,319	231,885	1,465,686
Toledo	Lucas	216,295,000	18,640,000	7,342,000	20,480,000	0
Toronto	Jefferson	1,531,958	11,716	179,419	268,560	623,264
Trenton	Butler	2,743,866	67,681	117,525	129,748	370,990
Trotwood	Montgomery	0	9,158,585	514,178	1,288,856	2,335,807
Troy	Miami	9,501,076	533,385	1,821,894	959,438	2,473,911
Twinsburg	Summit	7,674,239	0	1,852,287	5,935,997	7,099,470
Uhrichsville	Tuscarawas	1,420,888	218,492	192,079	284,769	400,926
Union	Montgomery	1,612,357	15,461	74,514	383,809	420,456
University Heights	Cuyahoga	7,839,158	50,926	444,315	4,659,861	1,972,027
Upper Arlington	Franklin	15257371	5723102	3301114	957144	0
Upper Sandusky	Wyandot	1,561,428	44,579	404,324	328,663	445,034
Urbana	Champaign	4,893,924	284,920	426,136	380,013	2,020,500
Vandalia	Montgomery	5,906,984	6,052,798	3,676,239	0	4,224,539
Vermilion	Erie	2,662,693	118,051	333,689	323,118	1,075,391
Wadsworth	Medina	5,524,710	149,833	2,152,345	617,243	2,675,490
Wapakoneta	Auglaize	2,487,166	231,311	217,175	87,005	1,212,316
Warren	Trumbull	17,180,410	512,057	860,839	4,177,911	3,948,040
Warrensville Heights	Cuyahoga	9,045,718	64,406	322,467	1,073,550	2,269,955
Washington	Fayette	3,963,491	360,919	61,659	1,564,199	3,142,515
Wauseon	Fulton	2,065,426	0	728,494	328,686	908,638
Waverly	Pike	1,513,063	1,470	0	784	621,087
Wellston	Jackson	1,590,267	190,088	90,631	476,789	402,802
West Carrollton	Montgomery	4,922,323	0	860,294	1,895,706	654,378
Westerville	Franklin	22,438,202	62,869	8,232,542	2,407,120	6,691,837
Westlake	Cuyahoga	13,147,161	961,796	4,309,368	1,304,163	10,087,691
Whitehall	Franklin	10,308,780	86,524	679,319	24,850	2,425,295
Wickliffe	Lake	5,857,043	288,752	757,260	184,906	2,115,039
Willard	Huron	2,428,663	43,018	276,619	194,684	830,877
Willoughby	Lake	13,355,856	474,422	2,162,931	1,028,496	3,316,323
Willoughby Hills	Lake	4,704,221	0	218,311	143,411	1,824,311
Willowick	Lake	5,539,024	116,366	1,152,161	556,073	1,209,849
Wilmington	Clinton	5,404,520	633,764	687,491	0	2,781,606
Wooster	Wayne	10,909,304	148,883	2,431,438	1,312,798	3,328,418
Worthington	Franklin	10,254,206	49,775	3,934,903	735,468	3,278,659
Wyoming	Hamilton	2,840,887	50,269	1,624,584	360,978	1,554,616
Xenia	Greene	11,198,157	63,718	560,023	345,551	2,490,551
Youngstown	Mahoning	37,756,483	2,725,790	3,434,940	6,516,118	10,066,214
Zanesville	Muskingum	13,353,737	2,011,840	1,110,516	1,645,043	2,240,446

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$591,115	\$789,666	\$0	\$125,727	\$7,219,936	\$12,219,070	\$12,194,504
0	1,331,170	28,788	8,211	6,334,812	19,196,898	21,334,307
54,531	1,801,257	0	392,921	21,112,901	57,129,473	59,380,259
0	966,348	0	8,905	2,927,555	4,128,011	4,924,152
1,982,158	6,361,136	0	1,374,360	48,736,481	123,711,311	132,131,372
3,313,199	2,853,979	1,055,090	1,487,180	23,513,134	43,333,070	44,845,120
0	4,076,554	0	466,493	10,717,579	47,718,256	50,090,963
0	5,878,925	0	379,544	20,120,957	42,648,829	47,987,413
323,072	11,762,865	0	770,465	60,532,103	85,658,063	95,134,334
620	3,947,575	1,116,301	84,289	11,165,081	16,774,683	18,748,840
0	359,279	0	53,704	3,095,266	6,292,161	6,505,028
0	1,309,383	12,281	31,763	6,384,659	30,905,720	32,541,142
0	3,718,120	0	110,959	17,362,909	23,260,582	25,368,304
0	6,377,744	0	831,442	30,329,427	42,479,250	43,808,053
2,512,831	6,786,628	0	1,983,198	51,116,445	168,957,296	169,170,181
968,808	5,402,936	0	638,637	19,112,139	47,911,312	47,033,365
0	3,457,627	0	462,321	16,914,093	21,874,874	21,386,441
0	2,659,299	298,673	48,979	12,367,560	25,135,027	25,413,305
229,516	1,763,783	0	286,399	8,580,159	37,384,405	38,046,588
427,000	27,182,000	0	10,370,000	300,736,000	353,611,000	387,141,000
0	468,038	0	40,657	3,123,612	3,924,898	5,509,699
0	532,800	55,109	22,639	4,040,358	6,202,172	6,123,288
0	2,861,598	0	833,690	16,992,714	43,297,071	43,161,215
1,229,838	5,345,922	3,865	526,885	22,396,214	74,540,132	77,319,923
6,176	5,889,322	0	826,764	29,284,255	131,138,885	127,361,974
0	524,651	0	165,380	3,207,185	5,040,760	5,372,961
0	567,037	0	79,372	3,153,006	3,962,607	\$4,742,392
0	1,587,353	1,635,107	250,299	18,439,046	7,318,933	7,111,017
0	6808013	0	958406	33005150	68033912	74150686
76,695	1,317,844	2,511	301,283	4,482,361	1,617,330	2,235,254
2,889	2,162,193	0	152,733	10,323,308	20,366,999	21,100,816
0	0	0	650,699	20,511,259	59,174,251	63,511,316
1,195,727	2,526,866	0	169,303	8,404,838	11,862,701	11,418,527
21,990	5,176,695	204,548	165,075	16,687,929	47,373,034	49,214,898
0	568,638	0	82,806	4,886,417	23,014,528	27,145,966
0	6,308,309	0	609,323	33,596,889	48,644,177	48,255,731
1,327,001	3,051,683	0	549,714	17,704,494	1,782,727	906,716
0	2,934,070	0	461,689	12,488,542	23,407,729	22,090,467
96,122	848,323	0	163,306	5,138,995	14,210,656	14,852,506
0	1,265,989	0	33,144	3,435,537	4,083,260	4,259,813
0	721,846	0	19,723	3,492,146	5,891,629	5,817,559
0	1,446,394	0	184,537	9,963,632	17,765,938	17,597,365
1,107,513	9,139,331	0	1,231,338	51,310,752	218,040,583	222,538,909
2,183,380	7,358,090	0	1,503,324	40,854,973	170,976,160	180,086,809
411,991	5,238,550	0	113,024	19,288,333	25,858,897	28,299,123
1,104,471	6,799,266	0	228,036	17,334,773	90,613,061	91,091,703
0	665,620	0	62,983	4,502,464	9,072,931	10,115,652
1,517,825	7,037,479	0	879,804	29,773,136	59,497,090	61,036,153
0	1,612,397	0	132,677	8,635,328	8,708,391	9,382,474
897,757	1,771,318	0	5,832	11,248,380	37,721,980	37,330,949
0	5,398,713	0	320,466	15,226,560	16,169,561	16,001,313
0	449,396	2,405	214,332	18,796,974	52,985,931	60,223,715
1,725,866	5,391,665	24,984	412,723	25,808,249	44,658,089	45,574,229
584,599	2,680,833	0	404,138	10,100,904	23,775,770	25,256,141
0	3,668,690	0	134,336	18,461,026	44,257,166	39,705,240
3,087,999	14,328,050	0	2,227,300	80,142,894	69,061,781	68,640,361
0	4,102,066	200,606	99,053	24,763,307	19,348,552	20,036,528

Summary Data from the General Fund Balance Sheet
As of December 31, 2007
All Cities Reporting Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Akron	Summit	\$0	\$63,767,582	\$40,449,636	\$50,155,177
Alliance	Stark	1,908,672	6,581,957	2,859,033	3,895,091
Amherst	Lorain	2,026,775	4,612,119	2,045,788	2,361,516
Ashland	Ashland	2,091,480	4,761,210	1,629,799	1,953,319
Ashtabula	Ashtabula	627,580	4,090,153	2,805,174	3,332,535
Athens	Athens	1,246,463	3,197,896	1,337,243	1,772,836
Aurora	Portage	5,865,618	10,577,382	1,296,528	3,618,421
Avon	Lorain	5,969,222	9,605,753	2,611,501	2,838,808
Avon Lake	Lorain	1,525,578	6,412,849	4,424,879	5,090,429
Barberton	Summit	2,709,825	7,148,758	1,747,958	4,070,046
Bay Village	Cuyahoga	16,174,314	23,285,133	1,652,113	5,760,435
Beachwood	Cuyahoga	22,452,459	32,121,947	4,143,557	5,669,047
Beavercreek	Greene	1,131,397	4,258,350	1,968,848	2,122,727
Bedford	Cuyahoga	9,391,591	15,604,377	4,770,493	5,212,207
Bedford Heights	Cuyahoga	4,148,655	8,243,934	1,987,423	2,846,966
Bellefontaine	Logan	3,156,596	5,134,935	1,244,305	1,555,993
Bellevue	Huron	1,826,506	3,420,142	1,342,128	1,501,039
Belpre	Washington	1,322,680	2,295,351	709,140	801,486
Berea	Cuyahoga	922,293	5,624,923	2,950,960	3,988,323
Bexley	Franklin	6,385,181	10,033,560	1,812,970	2,274,743
Blue Ash	Hamilton	12,930,019	21,760,548	4,483,453	6,018,005
Bowling Green	Wood	4,034,973	9,536,396	4,017,067	5,401,428
Brecksville	Cuyahoga	6,047,213	11,648,744	4,381,531	4,987,876
Broadview Heights	Cuyahoga	1,901,582	5,817,535	2,599,678	3,265,472
Brook Park	Cuyahoga	8,226,990	13,690,066	3,001,262	3,976,849
Brooklyn	Cuyahoga	2,893,275	9,540,649	1,957,436	2,872,336
Brookville	Montgomery	837,140	1,982,267	559,767	850,178
Brunswick	Medina	3,061,453	9,535,879	4,121,479	5,117,827
Bryan	Williams	1,225,519	2,300,106	683,616	1,174,289
Bucyrus	Crawford	1,913,256	4,000,930	1,363,968	1,561,228
Cambridge	Guernsey	784,630	2,506,332	827,458	1,209,474
Canton	Stark	5,564,672	23,463,824	10,645,178	14,266,997
Celina	Mercer	1,150,682	2,890,163	997,896	1,441,312
Centerville	Montgomery	7,746,960	12,394,455	3,069,182	3,594,433
Chardon	Geauga	2,209,630	4,342,878	1,223,896	1,522,178
Cheviot	Hamilton	171,249	2,194,162	1,527,415	1,807,340
Chillicothe	Ross	2,483,975	6,059,106	1,617,457	2,567,200
Cincinnati	Hamilton	66,841,000	158,387,000	51,983,000	84,923,000
Circleville	Pickaway	1,433,200	3,260,993	1,527,619	1,948,836
Clayton	Montgomery	1,622,995	3,018,913	1,117,333	1,224,945
Cleveland	Cuyahoga	41,885,000	181,110,000	89,654,000	149,256,000
Cleveland Heights	Cuyahoga	3,500,445	19,783,207	12,473,831	16,039,022
Clyde	Sandusky	2,474,427	4,028,758	349,661	2,569,981
Columbus	Franklin	102,115,000	272,428,000	124,324,000	164,465,000
Columbiana	Columbiana	335,344	807,989	336,756	428,446
Conneaut	Ashtabula	428,286	2,333,220	1,182,117	1,628,469
Cortland	Trumbull	449,495	1,160,667	654,542	719,018
Coshocton	Coshocton	31,038	1,477,263	584,606	1,263,650
Crestline	Crawford	182,559	927,600	450,376	798,563
Cuyahoga Falls	Summit	4,737,890	19,600,315	11,891,882	12,691,653
Dayton	Montgomery	37,348,142	79,746,256	16,038,892	37,779,883
Defiance	Defiance	3,674,258	5,979,540	448,998	1,570,968
Delaware	Delaware	3,273,658	8,831,185	2,960,136	4,000,776
Delphos	Allen	462,299	1,760,869	836,654	980,032
Dover	Tuscarawas	814,471	2,923,799	1,640,600	2,121,792
Dublin	Franklin	28,580,388	42,342,611	4,601,424	11,450,301
East Liverpool	Columbiana	111,338	1,245,920	706,767	857,596
East Cleveland	Cuyahoga	933,898	10,645,578	5,470,213	9,222,918

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$963,366	\$0	\$12,649,039	\$13,612,405
60,413	0	2,626,453	2,686,866
8,769	0	2,241,834	2,250,603
111,382	0	2,696,509	2,807,891
66,842	0	690,776	757,618
78,390	0	1,346,670	1,425,060
455,670	0	6,503,291	6,958,961
189,529	0	6,577,416	6,766,945
135,847	0	1,186,573	1,322,420
272,616	0	2,806,096	3,078,712
45,607	0	17,479,091	17,524,698
1,357,644	0	25,095,256	26,452,900
19,107	0	2,116,516	2,135,623
78,845	0	10,313,325	10,392,170
114,143	0	5,282,825	5,396,968
103,765	0	3,475,177	3,578,942
15,704	0	1,903,399	1,919,103
19,713	0	1,474,152	1,493,865
43,543	0	1,593,057	1,636,600
309,883	1,000,000	6,448,934	7,758,817
884,661	0	14,857,882	15,742,543
526,633	0	3,608,335	4,134,968
446,930	0	6,213,938	6,660,868
86,228	0	2,465,835	2,552,063
654,598	0	9,058,619	9,713,217
3,612,905	0	3,055,408	6,668,313
45,641	0	1,086,448	1,132,089
1,772,772	0	2,645,280	4,418,052
190,105	0	935,712	1,125,817
60,919	0	2,378,783	2,439,702
7,640	0	1,289,218	1,296,858
838,116	0	8,358,711	9,196,827
66,072	0	1,382,779	1,448,851
205,300	0	8,594,722	8,800,022
654,930	0	2,165,770	2,820,700
20,169	0	366,653	386,822
217,361	0	3,274,545	3,491,906
17,406,000	0	56,058,000	73,464,000
84,993	0	1,227,164	1,312,157
59,053	0	1,734,915	1,793,968
14,455,000	21,000	17,378,000	31,854,000
504,536	0	3,239,649	3,744,185
1,499,767	0	(40,990)	1,458,777
15,309,000	0	92,654,000	107,963,000
92,077	0	287,466	379,543
12,326	0	692,425	704,751
18,393	0	423,256	441,649
9,434	0	204,179	213,613
25,870	0	103,167	129,037
442,794	0	6,465,868	6,908,662
3,646,545	0	38,319,828	41,966,373
524,398	0	3,884,174	4,408,572
194,256	0	4,636,153	4,830,409
21,130	0	759,707	780,837
42,249	0	759,758	802,007
6,242,388	0	24,649,922	30,892,310
10,335	0	377,989	388,324
161,029	0	1,261,631	1,422,660

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
East Palestine	Columbiana	\$18,692	\$587,837	\$259,876	\$1,250,128
Eastlake	Lake	2,830,369	8,101,369	3,464,410	4,028,516
Eaton	Preble	2,473,886	3,758,593	906,700	1,205,090
Elyria	Lorain	3,626,717	11,879,210	4,195,792	6,499,337
Englewood	Montgomery	2,741,249	5,746,685	1,490,306	2,699,606
Euclid	Cuyahoga	4,071,633	20,309,627	7,985,069	10,380,090
Fairborn	Greene	4,722,692	9,881,505	3,274,919	4,170,101
Fairfield	Butler	12,112,144	18,728,518	3,999,722	5,035,745
Fairlawn	Summit	6,913,392	10,044,764	1,473,038	3,327,164
Fairview Park	Cuyahoga	148,393	5,993,497	4,359,831	4,812,114
Findlay	Hancock	12,825,047	17,896,824	3,233,214	11,862,277
Forest Park	Hamilton	2,329,090	5,671,551	1,985,213	2,637,205
Fostoria	Seneca	1,287,718	3,778,339	1,562,206	2,155,390
Franklin	Warren	4,472,827	7,444,667	1,899,610	6,254,894
Fremont	Sandusky	3,345,710	4,622,199	324,340	1,565,966
Gahanna	Franklin	31,202,465	40,563,126	6,945,881	8,892,199
Galion	Crawford	787,518	3,857,023	1,071,725	1,848,091
Garfield Heights	Cuyahoga	0	12,963,751	11,930,596	15,913,406
Geneva	Ashtabula	1,168,327	2,698,859	1,006,579	1,291,554
Girard	Trumbull	273,195	2,114,409	1,381,627	1,683,431
Grandview Heights	Franklin	2,027,209	5,435,968	706,523	2,738,892
Green	Summit	16,883,240	23,408,168	3,099,341	6,874,932
Greenville	Darke	2,690,721	6,083,450	636,940	2,199,119
Grove City	Franklin	22,722,304	29,029,782	4,177,609	5,087,313
Hamilton	Butler	4,035,641	13,741,849	5,880,423	9,141,854
Harrison	Hamilton	1,453,030	3,669,259	543,723	1,791,781
Heath	Licking	3,153,221	4,882,108	881,110	1,134,118
Highland Heights	Cuyahoga	2,851,339	6,433,800	1,700,269	2,180,573
Hillard	Franklin	3,124,480	7,325,398	2,265,015	3,564,768
Hillsboro	Highland	1,628,040	3,734,614	879,167	1,073,558
Hubbard	Trumbull	336,046	1,322,302	260,747	682,440
Huber Heights	Montgomery	5,806,095	11,752,482	2,789,576	3,468,303
Hudson	Summit	9,436,729	19,404,193	6,677,417	7,311,124
Huron	Erie	481,838	1,527,378	694,364	909,515
Independence	Cuyahoga	2,037,235	14,376,819	2,355,895	3,456,551
Indian Hills	Hamilton	2,051,646	3,390,473	920,134	1,262,023
Ironton	Lawrence	1,066,872	2,373,707	784,068	1,111,671
Jackson	Jackson	2,017,752	3,309,990	422,270	579,043
Kent	Portage	8,937,263	13,018,571	2,338,208	2,927,657
Kettering	Montgomery	32,004,432	47,341,961	11,573,067	14,506,197
Kirtland	Lake	247,345	2,151,122	1,517,907	1,870,107
Lakewood	Cuyahoga	193,072	18,368,264	13,922,974	16,312,091
Lancaster	Fairfield	2,879,878	9,636,926	4,190,975	5,586,021
Lebanon	Warren	3,029,266	7,151,017	2,109,072	2,545,320
Lima	Allen	1,643,755	9,635,932	4,107,350	5,782,394
Logan	Hocking	1,056,964	1,916,049	504,316	748,093
London	Madison	901,780	2,849,819	1,208,279	1,550,107
Lorain	Lorain	567,138	9,128,345	5,334,642	7,827,676
Louisville	Stark	1,420,537	2,701,243	727,745	864,843
Loveland	Hamilton	0	1,229,675	1,071,476	1,314,186
Lyndhurst	Cuyahoga	3,161,173	10,188,971	5,294,758	5,887,674
Macedonia	Summit	863,696	4,859,336	2,628,296	3,272,366
Madeira	Hamilton	1,971,687	5,608,902	2,898,285	3,141,824
Mansfield	Richland	1,651,663	7,167,842	3,514,768	5,659,340
Marietta	Washington	2,726,754	4,859,491	947,728	1,959,850
Marion	Marion	3,608,638	10,321,845	4,653,143	6,215,921
Martins Ferry	Belmont	1,053,365	1,374,435	884,947	1,009,607
Marysville	Union	5,533,313	9,396,542	2,672,393	3,248,231

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$35,924	\$0	(\$698,215)	(\$662,291)
332,998	0	3,739,855	4,072,853
12,200	0	2,541,303	2,553,503
434,633	0	4,945,240	5,379,873
64,802	0	2,982,277	3,047,079
97,896	0	9,831,641	9,929,537
134,360	0	5,577,044	5,711,404
37,690	0	13,655,083	13,692,773
789,042	0	5,928,558	6,717,600
24,344	0	1,157,039	1,181,383
1,195,477	0	4,839,070	6,034,547
616,430	0	2,417,916	3,034,346
0	0	1,622,949	1,622,949
14,739	0	1,175,034	1,189,773
38,930	329,771	2,687,532	3,056,233
14,078,731	1,661,984	15,930,212	31,670,927
144,407	0	1,864,525	2,008,932
60,575	0	(3,010,230)	(2,949,655)
15,440	0	1,391,865	1,407,305
390	0	430,588	430,978
286,948	0	2,410,128	2,697,076
1,096,746	0	15,436,490	16,533,236
275,382	0	3,608,949	3,884,331
1,716,494	0	22,225,975	23,942,469
949,595	0	3,650,400	4,599,995
89,890	0	1,787,588	1,877,478
304,325	0	3,443,665	3,747,990
170,239	0	4,082,988	4,253,227
239,375	0	3,521,255	3,760,630
179,995	0	2,481,061	2,661,056
60,524	0	579,338	639,862
808,268	0	7,475,911	8,284,179
371,479	0	11,721,590	12,093,069
36,985	0	580,878	617,863
689,909	0	10,230,359	10,920,268
204,609	0	1,923,841	2,128,450
22,444	0	1,239,592	1,262,036
67,175	0	2,663,772	2,730,947
623,091	0	9,467,823	10,090,914
1,309,942	0	31,525,822	32,835,764
33,189	0	247,826	281,015
69,864	0	1,986,309	2,056,173
290,959	0	3,759,946	4,050,905
1,586,780	0	3,018,917	4,605,697
366,104	0	3,487,434	3,853,538
2,436	0	1,165,520	1,167,956
50,369	0	1,249,343	1,299,712
1,212,255	0	88,414	1,300,669
72,746	0	1,763,654	1,836,400
17,993	0	(102,504)	(84,511)
324,868	0	3,976,429	4,301,297
100,754	0	1,486,216	1,586,970
0	0	2,467,078	2,467,078
1,143,234	0	365,268	1,508,502
130,024	0	2,769,617	2,899,641
84,424	0	4,021,500	4,105,924
68,180	296,648	0	364,828
663,155	0	5,485,156	6,148,311

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Mason City	Warren	\$28,537,633	\$38,058,226	\$4,747,933	\$15,323,526
Massillon	Stark	432,749	5,049,343	2,448,749	3,442,301
Maumee	Lucas	761,333	3,601,226	2,323,365	3,534,327
Mayfield Heights	Cuyahoga	8,597,126	16,024,282	5,142,656	6,168,065
Medina	Medina	6,927,152	10,082,059	2,396,626	2,770,497
Mentor	Lake	15,829,496	28,294,427	5,487,296	10,301,314
Mentor-On-The-Lake	Lake	498,740	1,551,615	479,984	1,027,955
Miamisburg	Montgomery	4,631,250	9,619,690	2,996,917	4,333,255
Middleburg Hts	Cuyahoga	3,045,524	7,910,564	2,733,989	3,653,632
Middletown	Butler	8,310,498	18,416,227	7,338,647	9,341,650
Milford	Clermont	2,717,884	4,740,503	1,573,563	1,853,751
Monroe	Butler	4,126,480	6,547,528	1,701,123	2,026,607
Montgomery	Hamilton	11,746,971	15,473,495	2,413,461	2,907,572
Moraine	Montgomery	15,706,376	19,048,057	1,083,881	2,160,343
Mount Healthy	Hamilton	361,456	1,361,439	802,239	959,399
Mount Vernon	Knox	3,424,094	7,358,968	1,880,951	2,538,770
Munroe Falls	Summit	1,385,103	2,159,028	521,987	605,018
Napoleon	Henry	1,742,930	3,287,934	710,559	1,034,787
New Carlisle	Clark	263,004	900,609	399,522	962,311
New Franklin	Summit	1,164,888	2,010,852	393,654	425,562
New Philadelphia	Tuscarawas	2,172,597	4,419,469	1,512,313	1,782,727
Newark	Licking	3,937,670	8,564,187	3,320,175	4,998,344
Niles	Trumbull	13,876,596	18,654,500	1,704,921	2,771,625
North Canton	Stark	3,478,886	7,104,635	1,943,712	2,224,703
North Olmsted	Cuyahoga	2,396,942	12,227,162	6,783,537	8,183,449
North Ridgeville	Lorain	1,593,864	3,541,400	1,762,399	2,234,342
North Royalton	Cuyahoga	1,929,610	6,664,815	2,785,040	3,442,813
Northwood	Wood	1,124,476	2,749,873	776,951	1,005,479
Norton	Summit	393,422	3,680,557	1,459,180	1,778,136
Norwalk	Huron	2,291,454	4,577,987	925,444	1,273,484
Oakwood	Montgomery	9,758,995	13,839,924	3,318,736	8,274,532
Oberlin	Lorain	7,690,722	10,126,615	922,778	1,202,853
Oregon	Lucas	11,435,414	17,049,599	2,546,679	3,201,172
Orrville	Wayne	2,245,389	4,301,158	1,141,170	1,411,885
Oxford	Butler	5,947,717	9,045,678	2,577,491	2,897,895
Painesville	Lake	4,791,506	9,484,631	1,368,160	2,728,102
Parma	Cuyahoga	3,287,221	15,314,148	8,003,274	11,133,656
Parma Heights	Cuyahoga	3,287,221	15,314,148	8,003,274	11,133,656
Pataskala	Licking	971,095	2,048,644	171,239	1,097,444
Pepper Pike	Cuyahoga	5,184,380	8,931,239	2,411,597	2,970,046
Perrysburg	Wood	5,085,308	8,669,695	1,872,007	2,596,580
Pickerington	Fairfield	1,455,533	3,350,184	1,385,040	1,702,612
Piqua	Miami	5,265,381	19,273,704	1,925,693	2,673,012
Port Clinton	Ottawa	1,193,642	2,976,032	1,172,690	1,331,766
Portsmouth	Scioto	194,448	4,102,992	2,552,858	3,303,698
Powell	Delaware	6,057,421	8,254,272	1,620,332	1,857,623
Ravenna	Portage	4,018,492	6,413,262	1,652,791	2,156,167
Reading	Hamilton	1,627,743	4,760,829	1,926,008	2,911,783
Reynoldsburg	Franklin	6,053,592	9,279,665	1,311,289	2,283,186
Rittman	Wayne	843,446	1,818,485	621,060	845,619
Riverside	Montgomery	5,520,592	10,138,952	3,117,786	3,262,268
Rocky River	Cuyahoga	8,041,545	15,984,665	5,847,634	6,442,320
Rossford	Wood	2,134,944	3,786,478	1,148,076	1,440,384
Salem	Columbiana	540,218	1,670,735	883,766	1,069,230
Sandusky	Erie	4,023,066	9,422,632	4,231,078	5,176,571
Seven Hills	Cuyahoga	4,882,089	8,669,321	2,083,478	2,562,992
Shaker Heights	Cuyahoga	9,581,384	28,192,764	12,721,846	17,177,243
Sharonville	Hamilton	3,764,142	7,782,661	663,463	1,553,576

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$7,511,771	\$15,222,929	\$0	\$22,734,700
37,296	0	1,569,746	1,607,042
210,647	0	(143,748)	66,899
140,381	0	9,715,836	9,856,217
197,480	0	7,114,082	7,311,562
1,215,466	0	16,777,647	17,993,113
60,346	0	463,314	523,660
1,941,061	157,080	3,188,294	5,286,435
292,054	0	3,964,878	4,256,932
211,006	0	8,863,571	9,074,577
157,112	0	2,729,640	2,886,752
264,594	0	4,256,327	4,520,921
411,288	0	12,154,635	12,565,923
393,092	0	16,494,622	16,887,714
0	0	402,040	402,040
607,319	0	4,212,879	4,820,198
12,485	0	1,541,525	1,554,010
22,238	0	2,230,909	2,253,147
42,403	0	(104,105)	(61,702)
25,127	0	1,560,163	1,585,290
129,001	0	2,507,741	2,636,742
848,097	0	2,717,746	3,565,843
61,656	0	15,821,219	15,882,875
59,073	1,200,000	3,620,859	4,879,932
180,744	0	3,862,969	4,043,713
187,828	0	1,119,230	1,307,058
276,822	0	2,945,180	3,222,002
74,392	0	1,670,002	1,744,394
29,733	0	1,872,688	1,902,421
107,330	0	3,197,173	3,304,503
120,964	0	5,444,428	5,565,392
0	205,386	8,718,376	8,923,762
827,969	0	13,020,458	13,848,427
92,442	0	2,796,831	2,889,273
438,915	0	5,708,868	6,147,783
516,396	0	6,240,133	6,756,529
352,565	0	3,827,927	4,180,492
352,565	0	3,827,927	4,180,492
12,787	0	938,413	951,200
586,010	0	5,375,183	5,961,193
301,400	0	5,771,715	6,073,115
90,016	0	1,557,556	1,647,572
9,926,096	0	6,674,596	16,600,692
158,527	0	1,485,739	1,644,266
129,318	0	669,976	799,294
351,330	0	6,045,319	6,396,649
129,940	0	4,127,155	4,257,095
135,663	0	1,713,383	1,849,046
189,662	0	6,806,817	6,996,479
14,410	272,329	686,127	972,866
95,066	0	6,781,618	6,876,684
124,395	0	9,417,950	9,542,345
246,551	0	2,099,543	2,346,094
149,536	0	451,969	601,505
108,449	0	4,137,612	4,246,061
209,940	0	5,896,389	6,106,329
737,765	0	10,277,756	11,015,521
99,020	0	6,130,065	6,229,085

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Sheffield Lake	Lorain	\$190,449	\$1,883,073	\$1,365,531	\$1,574,928
Shelby	Richland	781,195	2,132,200	238,456	750,545
Sidney	Shelby	6,765,825	9,681,228	2,479,525	3,426,439
Silverton	Hamilton	1,369,931	3,333,295	1,755,944	1,921,037
Solon	Cuyahoga	24,036,157	32,722,335	2,539,758	3,976,244
South Euclid	Cuyahoga	5,353,321	14,848,804	8,379,338	9,453,217
Springboro	Warren	5,308,881	7,344,099	1,217,521	1,607,082
Springdale	Hamilton	5,296,970	12,886,478	3,433,661	4,949,448
Springfield	Clark	6,424,955	16,185,592	6,075,070	10,405,855
St. Bernard	Hamilton	1,932,420	9,228,163	1,285,329	1,902,763
St. Clairsville	Belmont	622,171	1,770,460	1,079,597	1,113,015
St. Marys	Auglaize	4,666,845	6,242,729	533,347	1,168,545
Steubenville	Jefferson	2,017,500	6,520,296	2,653,839	5,209,375
Stow	Summit	5,085,755	13,613,582	1,865,821	7,730,812
Strongsville	Cuyahoga	8,089,286	16,642,452	3,766,257	5,560,481
Sylvania	Lucas	50,479	3,352,069	1,632,164	2,418,150
Tallmadge	Summit	2,324,511	5,205,426	945,091	2,346,348
Tiffin	Seneca	1,510,999	5,132,777	1,863,254	3,503,334
Tipp City	Miami	3,282,615	4,861,201	936,369	1,254,680
Toledo	Lucas	3,608,000	61,889,000	19,113,000	49,566,000
Toronto	Jefferson	1,319,601	2,807,642	1,295,051	1,320,570
Trenton	Butler	2,012,751	2,982,562	789,700	898,490
Trotwood	Montgomery	1,363,597	6,437,834	3,549,638	4,386,762
Troy	Miami	37,184,727	41,690,242	2,168,304	3,246,785
Twinsburg	Summit	5,144,413	9,228,063	642,684	1,203,584
Uhrichsville	Tuscarawas	1,179,146	2,036,082	597,410	623,504
Union	Montgomery	260,650	841,467	521,169	530,001
University Heights	Cuyahoga	0	7,507,100	6,101,272	7,228,724
Upper Arlington	Franklin	25,592,449	43,480,630	13,840,237	15,048,734
Upper Sandusky	Wyandot	638,474	1,906,580	1,068,177	1,354,358
Urbana	Champaign	690,161	2,746,482	1,046,092	1,454,570
Vandalia	Montgomery	19,472,479	26,014,969	4,194,748	5,512,317
Vermilion	Erie	514,176	4,492,678	2,511,205	2,890,752
Wadsworth	Medina	3,957,890	5,912,633	1,594,756	2,142,333
Wapakoneta	Auglaize	3,154,265	4,942,807	1,289,974	1,899,491
Warren	Trumbull	1,763,697	7,875,097	2,629,058	3,796,251
Warrensville Heights	Cuyahoga	694,777	5,050,914	2,701,211	3,776,226
Washington	Fayette	759,390	2,962,280	1,332,174	1,761,929
Wauseon	Fulton	1,774,527	2,653,414	508,519	703,899
Waverly	Pike	717,487	1,739,252	700,291	750,033
Wellston	Jackson	0	1,349,906	269,334	1,050,305
West Carrollton	Montgomery	1,644,674	3,594,769	982,987	1,523,543
Westerville	Franklin	16,703,739	35,767,717	6,438,622	7,598,840
Westlake	Cuyahoga	23,753,574	44,971,558	11,721,419	12,884,809
Whitehall	Franklin	4,897,636	8,949,083	1,916,215	3,733,571
Wickliffe	Lake	4,593,563	10,027,579	2,599,966	3,293,770
Willard	Huron	1,755,541	2,409,234	167,245	657,653
Willoughby	Lake	7,743,905	16,382,983	3,552,464	5,399,651
Willoughby Hills	Lake	6,519	2,400,839	1,841,336	2,279,516
Willowick	Lake	1,737,590	6,787,063	4,464,466	4,940,826
Wilmington	Clinton	1,964,325	5,104,868	1,986,145	2,408,145
Wooster	Wayne	13,102,745	18,560,029	3,448,229	4,568,540
Worthington	Franklin	2,046,109	7,771,368	2,983,516	4,870,227
Wyoming	Hamilton	3,825,243	9,358,200	2,780,936	5,460,086
Xenia	Greene	2,613,158	7,807,481	2,879,544	3,905,412
Youngstown	Mahoning	635,970	8,245,364	3,800,526	4,993,919
Zanesville	Muskingum	1,001,967	5,237,217	2,393,168	2,806,994

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$48,427	\$0	\$259,718	\$308,145
153,520	0	1,228,135	1,381,655
174,903	0	6,079,886	6,254,789
36,569	0	1,375,689	1,412,258
28,746,091	0	0	28,746,091
246,721	0	5,148,866	5,395,587
304,124	0	5,432,893	5,737,017
445,239	1,158,419	6,333,372	7,937,030
2,613,000	0	3,166,737	5,779,737
7,325,400	0	0	7,325,400
4,858	0	652,587	657,445
274,688	0	4,799,496	5,074,184
2,166,736	0	(855,815)	1,310,921
648,662	0	5,234,108	5,882,770
272,177	0	10,809,794	11,081,971
322,425	0	611,494	933,919
346,588	0	2,512,490	2,859,078
283,091	0	1,346,352	1,629,443
204,706	0	3,401,815	3,606,521
5,485,000	0	6,838,000	12,323,000
24,262	0	1,462,810	1,487,072
13,310	0	2,070,762	2,084,072
160,153	0	1,890,919	2,051,072
223,214	0	38,220,243	38,443,457
313,833	0	7,710,646	8,024,479
0	0	1,412,578	1,412,578
10,465	0	301,001	311,466
122,957	0	155,419	278,376
877,531	6,985,742	20,568,623	28,431,896
4,853	0	547,369	552,222
256,752	0	1,035,160	1,291,912
1,790,777	0	18,711,875	20,502,652
618,625	0	983,301	1,601,926
650,932	0	3,119,368	3,770,300
204,428	0	2,838,888	3,043,316
505,629	0	3,573,217	4,078,846
92,809	0	1,181,879	1,274,688
23,110	0	1,177,241	1,200,351
177,945	0	1,771,570	1,949,515
42,437	0	946,782	989,219
0	0	299,601	299,601
45,817	0	2,025,409	2,071,226
10,382,188	0	17,786,689	28,168,877
7,796,807	8,730,585	15,559,357	32,086,749
1,692,380	0	3,523,132	5,215,512
264,391	0	6,469,418	6,733,809
87,442	0	1,664,139	1,751,581
2,299,977	0	8,683,355	10,983,332
61,440	0	59,883	121,323
147,543	0	1,698,694	1,846,237
107,503	0	2,589,220	2,696,723
2,569,889	0	11,421,600	13,991,489
139,586	0	2,761,555	2,901,141
58,763	0	3,839,351	3,898,114
255,520	0	3,646,549	3,902,069
168,638	0	3,082,807	3,251,445
77,762	0	2,352,461	2,430,223

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2007
All Cities Reporting Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Akron	Summit	\$109,345,981	\$462,187,388	\$161,075,025	\$237,331,806
Alliance	Stark	6,879,292	15,844,319	3,074,138	5,422,610
Amherst	Lorain	9,492,569	13,676,580	3,289,399	4,047,561
Ashland	Ashland	6,061,201	11,442,438	3,627,107	5,343,240
Ashtabula	Ashtabula	3,449,793	11,149,068	6,570,631	7,551,833
Athens	Athens	6,552,526	9,747,614	1,569,772	4,274,835
Aurora	Portage	15,180,187	23,694,260	1,846,599	7,314,912
Avon	Lorain	15,119,756	25,899,128	8,887,623	11,015,735
Avon Lake	Lorain	11,271,529	24,221,921	11,456,820	14,467,735
Barberton	Summit	6,157,181	12,491,685	2,238,712	6,109,540
Bay Village	Cuyahoga	18,811,182	29,909,466	2,195,128	9,553,919
Beachwood	Cuyahoga	33,952,273	50,731,824	11,177,949	13,128,563
Beavercreek	Greene	6,638,454	27,927,557	19,472,435	20,266,516
Bedford	Cuyahoga	15,720,204	24,566,023	7,499,164	8,673,331
Bedford Heights	Cuyahoga	5,113,475	11,783,284	4,383,384	5,969,259
Bellefontaine	Logan	6,194,757	11,212,877	1,657,453	2,449,392
Bellevue	Huron	4,499,558	7,482,309	2,184,057	2,509,456
Belpre	Washington	62,491	3,435,955	817,695	1,342,134
Berea	Cuyahoga	4,198,370	13,767,485	6,703,830	10,855,411
Bexley	Franklin	7,717,814	12,929,452	3,217,527	3,987,667
Blue Ash	Hamilton	23,620,747	33,916,595	4,827,835	7,874,432
Bowling Green	Wood	20,072,236	30,201,696	7,039,419	9,567,792
Brecksville	Cuyahoga	18,089,179	32,030,656	12,419,912	16,674,167
Broadview Heights	Cuyahoga	7,360,344	21,950,398	12,429,998	13,748,489
Brook Park	Cuyahoga	22,841,589	31,415,294	4,051,123	6,242,053
Brooklyn	Cuyahoga	5,163,522	14,022,459	3,682,398	5,393,125
Brookville	Montgomery	3,740,828	5,588,599	1,211,663	1,615,329
Brunswick	Medina	15,237,393	30,180,368	10,113,066	16,616,570
Bryan	Williams	12,602,189	17,913,332	2,022,518	2,590,465
Bucyrus	Crawford	4,454,348	7,873,693	2,195,402	2,942,913
Cambridge	Guernsey	4,688,245	9,226,401	2,946,937	3,735,667
Canton	Stark	30,305,111	61,732,607	18,857,424	26,620,887
Celina	Mercer	3,692,441	7,363,023	1,911,443	5,083,945
Centerville	Montgomery	20,170,569	38,659,110	15,958,018	16,732,957
Chardon	Geauga	4,184,908	7,196,802	2,108,629	2,492,299
Cheviot	Hamilton	967,127	3,385,843	1,816,850	2,128,319
Chillicothe	Ross	5,718,420	11,449,967	2,664,515	5,229,960
Cincinnati	Hamilton	399,285,000	612,439,000	150,507,000	229,297,000
Circleville	Pickaway	4,332,807	8,890,397	2,523,113	3,703,761
Clayton	Montgomery	3,568,504	7,750,779	3,680,182	4,208,913
Cleveland	Cuyahoga	284,698,000	700,322,000	132,158,000	282,440,000
Cleveland Heights	Cuyahoga	11,639,666	40,180,839	22,371,340	28,321,943
Clyde	Sandusky	3,218,952	5,462,912	674,298	2,943,450
Columbus	Franklin	597,678,000	834,400,000	157,390,000	237,275,000
Columbiana	Columbiana	2,077,585	3,137,360	479,634	982,256
Conneaut	Ashtabula	2,272,510	7,675,096	3,993,152	4,852,665
Cortland	Trumbull	1,417,084	4,299,932	2,699,887	2,926,898
Coshocton	Coshocton	1,707,952	4,030,822	1,126,741	2,019,591
Crestline	Crawford	1,052,857	2,275,878	665,733	1,130,098
Cuyahoga Falls	Summit	13,673,549	39,933,439	16,703,405	24,061,079
Dayton	Montgomery	80,543,037	166,502,183	26,255,404	63,736,528
Defiance	Defiance	7,769,399	12,509,652	1,035,251	2,637,776
Delaware	Delaware	18,174,195	28,479,539	4,604,367	24,552,120
Delphos	Allen	979,718	2,796,420	1,138,602	1,567,227
Dover	Tuscarawas	3,520,108	7,975,545	3,118,218	4,349,388
Dublin	Franklin	69,466,536	148,836,763	47,120,624	87,727,143
East Liverpool	Columbiana	1,357,492	4,703,392	2,572,065	3,166,672
East Cleveland	Cuyahoga	3,833,130	15,111,610	6,311,165	10,673,391

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$35,784,015	\$0	\$189,071,567	\$224,855,582
2,210,353	0	8,211,356	10,421,709
973,296	0	8,655,723	9,629,019
343,108	0	5,756,090	6,099,198
689,399	412,000	2,495,836	3,597,235
1,084,711	0	4,388,068	5,472,779
5,623,696	0	10,755,652	16,379,348
3,989,083	0	10,894,310	14,883,393
1,553,525	0	8,200,661	9,754,186
1,749,851	0	4,632,294	6,382,145
340,488	0	20,015,059	20,355,547
2,255,495	0	35,347,766	37,603,261
669,639	0	6,991,402	7,661,041
914,907	0	14,977,785	15,892,692
280,185	0	5,533,840	5,814,025
373,532	0	8,389,953	8,763,485
3,424,557	0	1,548,296	4,972,853
32,222	0	2,061,599	2,093,821
318,633	0	2,593,441	2,912,074
2,934,794	1,000,000	5,006,991	8,941,785
3,361,386	0	22,680,777	26,042,163
2,697,011	0	17,936,893	20,633,904
4,581,684	0	10,774,805	15,356,489
500,249	0	7,701,660	8,201,909
2,523,983	0	22,649,258	25,173,241
4,164,291	0	4,465,043	8,629,334
487,171	0	3,486,099	3,973,270
4,312,788	0	9,251,010	13,563,798
2,591,621	0	12,731,246	15,322,867
352,276	0	4,578,504	4,930,780
252,219	0	5,238,515	5,490,734
13,126,610	0	21,985,110	35,111,720
889,618	0	1,389,460	2,279,078
4,029,825	6,000,000	11,896,328	21,926,153
900,334	0	3,804,169	4,704,503
31,802	0	1,225,722	1,257,524
460,931	0	5,759,076	6,220,007
180,853,000	0	202,289,000	383,142,000
1,445,160	0	3,741,476	5,186,636
169,369	0	3,372,497	3,541,866
292,124,000	26,768,000	98,990,000	417,882,000
2,335,242	0	9,523,654	11,858,896
1,519,218	0	1,000,244	2,519,462
319,110,000	0	278,015,000	597,125,000
648,836	0	1,506,268	2,155,104
123,361	0	2,699,070	2,822,431
45,569	0	1,327,465	1,373,034
389,755	0	1,621,476	2,011,231
165,748	0	980,032	1,145,780
4,117,424	0	11,754,936	15,872,360
70,493,535	0	32,272,120	102,765,655
3,527,790	0	6,344,086	9,871,876
2,913,226	0	1,014,193	3,927,419
445,296	0	783,897	1,229,193
730,831	0	2,895,326	3,626,157
32,052,849	1,328,398	27,728,373	61,109,620
1,201,014	0	335,706	1,536,720
1,662,267	0	2,775,952	4,438,219

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
East Palestine	Columbiana	\$273,076	\$4,888,181	\$1,200,801	\$4,413,120
Eastlake	Lake	9,733,529	19,014,956	7,260,196	8,134,858
Eaton	Preble	6,203,720	8,539,074	1,509,606	2,017,699
Elyria	Lorain	12,033,615	30,411,195	8,890,903	20,703,899
Englewood	Montgomery	9,180,044	14,207,992	2,085,758	4,410,204
Euclid	Cuyahoga	12,886,158	37,067,209	14,549,994	18,044,592
Fairborn	Greene	9,286,893	21,824,230	8,990,250	13,322,588
Fairfield	Butler	28,918,944	43,644,780	11,305,105	22,347,383
Fairlawn	Summit	13,266,078	19,108,338	3,744,698	6,063,119
Fairview Park	Cuyahoga	17,832,004	27,048,749	6,406,875	9,154,620
Findlay	Hancock	19,268,842	30,984,881	5,654,959	19,617,239
Forest Park	Hamilton	10,642,483	18,111,427	5,597,692	10,573,462
Fostoria	Seneca	3,839,505	8,925,398	2,285,299	3,059,784
Franklin	Warren	7,286,197	15,178,910	5,981,141	11,225,637
Fremont	Sandusky	12,005,142	15,950,001	742,093	2,436,209
Gahanna	Franklin	44,395,601	56,656,890	9,699,056	12,814,557
Galion	Crawford	2,172,108	7,037,323	1,739,777	3,976,893
Garfield Heights	Cuyahoga	1,235,338	23,439,044	18,925,201	27,956,595
Geneva	Ashtabula	2,216,692	4,766,925	1,736,238	2,855,369
Girard	Trumbull	1,976,422	5,579,737	2,983,246	3,472,855
Grandview Heights	Franklin	3,566,221	7,277,713	817,014	3,012,890
Green	Summit	33,626,669	52,371,234	5,653,888	23,104,757
Greenville	Darke	5,491,420	11,728,895	1,974,903	4,386,492
Grove City	Franklin	38,509,639	52,851,817	10,792,567	22,621,971
Hamilton	Butler	19,012,880	37,333,369	12,477,954	25,800,557
Harrison	Hamilton	5,002,206	8,672,527	757,968	3,583,810
Heath	Licking	6,652,418	9,770,230	1,993,579	2,474,054
Highland Heights	Cuyahoga	4,636,237	17,813,472	11,072,256	11,885,323
Hillard	Franklin	14,122,956	23,906,686	3,993,121	9,268,974
Hillsboro	Highland	3,935,527	7,206,168	1,115,200	1,760,980
Hubbard	Trumbull	1,253,115	2,565,293	397,308	972,219
Huber Heights	Montgomery	25,837,203	51,460,602	21,266,777	28,238,278
Hudson	Summit	19,184,666	36,061,321	12,749,345	14,926,234
Huron	Erie	1,412,195	4,958,857	2,365,200	3,068,758
Independence	Cuyahoga	7,860,287	23,718,830	4,475,514	15,015,873
Indian Hills	Hamilton	16,700,381	25,507,060	8,062,952	8,518,927
Ironton	Lawrence	3,901,260	6,540,727	1,989,708	2,395,747
Jackson	Jackson	4,592,025	6,780,846	1,105,971	1,354,944
Kent	Portage	20,118,040	32,806,538	6,363,059	11,574,621
Kettering	Montgomery	41,725,183	63,603,417	16,095,717	20,404,735
Kirtland	Lake	1,162,247	4,134,501	2,533,791	3,070,997
Lakewood	Cuyahoga	7,211,633	36,402,318	20,690,780	25,145,051
Lancaster	Fairfield	10,429,840	22,570,460	6,772,782	16,267,011
Lebanon	Warren	15,856,576	25,285,024	6,741,445	9,365,120
Lima	Allen	8,296,133	32,667,243	18,377,621	22,410,853
Logan	Hocking	1,723,077	3,237,114	959,559	1,231,779
London	Madison	3,027,736	6,828,846	2,568,029	3,303,698
Lorain	Lorain	11,313,272	47,755,624	13,805,666	22,736,324
Louisville	Stark	1,852,255	3,408,942	890,940	1,054,874
Loveland	Hamilton	3,658,144	7,745,242	3,351,617	4,048,074
Lyndhurst	Cuyahoga	16,648,149	27,222,920	8,646,076	9,688,370
Macedonia	Summit	4,438,440	11,445,001	5,050,883	6,697,808
Madeira	Hamilton	3,025,212	6,867,417	3,030,199	3,274,256
Mansfield	Richland	11,542,867	30,589,335	9,905,522	16,375,820
Marietta	Washington	9,625,526	15,226,369	3,416,224	5,766,442
Marion	Marion	7,951,948	17,470,188	6,045,842	9,088,807
Martins Ferry	Belmont	2,256,494	4,933,269	2,147,043	2,383,422
Marysville	Union	9,599,210	14,575,777	3,514,480	4,351,197

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$95,438	\$0	\$379,623	\$475,061
5,379,400	0	5,500,698	10,880,098
215,787	0	6,305,588	6,521,375
8,071,521	0	1,635,775	9,707,296
723,883	0	9,073,905	9,797,788
1,355,574	0	17,667,043	19,022,617
882,213	0	7,619,429	8,501,642
2,644,047	0	18,653,350	21,297,397
1,251,641	0	11,793,578	13,045,219
6,151,517	0	11,742,612	17,894,129
5,454,924	0	5,912,718	11,367,642
870,520	0	6,667,445	7,537,965
1,956,137	0	3,909,477	5,865,614
114,150	0	3,839,123	3,953,273
968,342	329,771	12,215,679	13,513,792
17,196,019	1,661,984	24,984,330	43,842,333
987,936	0	2,072,494	3,060,430
151,084	0	(4,668,635)	(4,517,551)
226,786	0	1,684,770	1,911,556
4,224	0	2,102,658	2,106,882
527,723	0	3,737,100	4,264,823
12,886,746	0	16,379,731	29,266,477
2,854,010	0	4,488,393	7,342,403
10,026,940	0	20,202,906	30,229,846
5,013,097	0	6,519,715	11,532,812
156,656	0	4,932,061	5,088,717
1,189,249	0	6,106,927	7,296,176
232,905	0	5,695,244	5,928,149
4,741,773	0	9,895,939	14,637,712
1,051,162	0	4,394,026	5,445,188
89,881	0	1,503,193	1,593,074
1,914,782	0	21,307,542	23,222,324
2,657,512	0	18,477,575	21,135,087
994,659	0	895,440	1,890,099
6,558,759	0	2,144,198	8,702,957
1,472,257	0	15,515,876	16,988,133
469,022	0	3,675,958	4,144,980
553,463	0	4,872,439	5,425,902
2,972,058	0	18,259,859	21,231,917
4,109,163	0	39,089,519	43,198,682
142,252	0	921,252	1,063,504
3,893,255	0	7,364,012	11,257,267
3,120,061	0	3,183,388	6,303,449
3,755,414	0	12,164,490	15,919,904
2,976,786	0	7,279,604	10,256,390
172,607	0	1,832,728	2,005,335
939,516	0	2,585,632	3,525,148
20,951,074	0	4,068,226	25,019,300
131,373	0	2,222,695	2,354,068
96,225	0	3,600,943	3,697,168
1,569,932	0	15,964,618	17,534,550
739,903	0	4,007,290	4,747,193
448	0	3,592,713	3,593,161
9,080,588	0	3,423,342	12,503,930
1,199,672	0	8,260,255	9,459,927
2,312,384	693,123	5,375,874	8,381,381
472,863	0	2,076,984	2,549,847
971,648	0	9,252,932	10,224,580

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Mason City	Warren	\$48,149,628	\$64,748,488	\$10,987,683	\$23,669,789
Massillon	Stark	3,608,099	15,355,716	5,011,420	7,162,316
Maumee	Lucas	35,051,868	46,172,323	3,185,914	16,802,662
Mayfield Heights	Cuyahoga	19,609,224	29,444,180	7,211,941	8,666,771
Medina	Medina	26,996,015	38,775,280	8,447,487	10,724,706
Mentor	Lake	22,430,862	49,616,450	19,575,215	24,960,826
Mentor-On-The-Lake	Lake	1,126,604	3,983,141	792,549	3,953,937
Miamisburg	Montgomery	13,983,030	21,493,759	5,091,437	6,985,315
Middleburg Hts	Cuyahoga	6,920,655	16,406,036	5,958,101	7,671,460
Middletown	Butler	23,131,719	53,446,598	24,643,592	30,109,339
Milford	Clermont	5,433,964	9,604,412	3,641,942	4,190,272
Monroe	Butler	7,092,643	14,423,199	6,041,487	10,577,192
Montgomery	Hamilton	25,183,445	36,206,059	7,996,635	9,949,306
Moraine	Montgomery	24,006,381	28,394,962	1,470,003	4,743,041
Mount Healthy	Hamilton	566,171	2,283,584	1,467,897	1,682,573
Mount Vernon	Knox	7,573,532	13,883,100	3,536,404	4,561,961
Munroe Falls	Summit	3,033,628	4,620,164	1,237,483	1,353,908
Napoleon	Henry	5,875,783	10,486,375	3,482,465	5,102,421
New Carlisle	Clark	741,906	3,936,269	2,836,684	4,181,518
New Franklin	Summit	3,177,426	7,569,626	3,805,524	4,296,081
New Philadelphia	Tuscarawas	5,704,177	11,301,963	3,165,511	4,753,961
Newark	Licking	10,503,078	26,141,644	11,684,639	16,564,650
Niles	Trumbull	22,786,470	28,380,823	2,121,831	8,268,606
North Canton	Stark	8,336,189	12,666,248	3,523,866	5,107,379
North Olmsted	Cuyahoga	11,580,836	30,930,483	13,727,395	15,909,417
North Ridgeville	Lorain	9,022,175	22,808,922	12,601,212	13,906,100
North Royalton	Cuyahoga	16,830,888	27,899,517	8,126,078	9,401,650
Northwood	Wood	4,299,345	6,926,235	1,149,229	1,684,515
Norton	Summit	3,667,904	10,112,362	4,205,639	6,046,910
Norwalk	Huron	10,719,940	15,915,878	1,712,931	2,475,424
Oakwood	Montgomery	20,377,691	25,152,012	3,717,311	9,426,099
Oberlin	Lorain	11,514,770	15,361,163	1,970,308	3,128,008
Oregon	Lucas	25,573,881	50,192,703	20,780,787	22,247,277
Orrville	Wayne	5,032,439	7,803,743	1,579,752	2,029,579
Oxford	Butler	13,919,442	19,477,679	2,831,330	5,428,339
Painesville	Lake	11,348,400	18,752,142	2,477,457	5,712,988
Parma	Cuyahoga	13,961,492	39,123,690	17,399,919	23,085,272
Parma Heights	Cuyahoga	13,961,492	39,123,690	17,399,919	23,085,272
Pataskala	Licking	2,504,509	5,482,848	531,892	4,448,683
Pepper Pike	Cuyahoga	9,390,792	15,992,024	5,227,473	11,472,957
Perrysburg	Wood	9,185,129	16,315,096	4,324,656	17,260,198
Pickerington	Fairfield	5,488,028	10,092,761	3,888,809	8,072,609
Piqua	Miami	7,624,285	23,875,803	2,829,534	3,932,003
Port Clinton	Ottawa	2,616,860	5,747,916	1,920,216	2,510,492
Portsmouth	Scioto	4,249,119	11,296,296	4,656,100	5,948,401
Powell	Delaware	9,059,566	12,882,562	3,159,897	11,349,370
Ravenna	Portage	8,169,493	18,296,206	2,961,372	3,762,545
Reading	Hamilton	3,349,299	8,310,208	2,668,161	4,612,787
Reynoldsburg	Franklin	15,457,344	21,348,152	3,065,404	4,714,174
Rittman	Wayne	1,789,910	3,490,696	1,206,758	1,537,177
Riverside	Montgomery	7,088,369	15,432,283	6,678,229	9,813,125
Rocky River	Cuyahoga	15,449,096	28,026,288	9,793,006	11,918,782
Rossford	Wood	4,762,233	7,830,452	2,495,245	5,119,763
Salem	Columbiana	2,821,468	5,811,661	2,081,292	3,147,437
Sandusky	Erie	13,174,818	26,612,870	8,726,191	19,038,349
Seven Hills	Cuyahoga	9,999,035	18,229,731	6,387,262	15,711,016
Shaker Heights	Cuyahoga	48,169,311	75,648,339	19,771,169	35,531,559
Sharonville	Hamilton	8,455,155	15,493,122	1,521,709	7,794,750

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$12,105,470	\$0	\$28,973,229	\$41,078,699
3,998,941	0	4,194,459	8,193,400
1,857,924	0	27,511,737	29,369,661
323,223	0	20,454,186	20,777,409
3,307,390	0	24,743,184	28,050,574
3,564,658	0	21,090,966	24,655,624
132,603	0	(103,399)	29,204
3,140,306	157,080	11,211,058	14,508,444
1,614,370	0	7,120,206	8,734,576
3,359,449	0	19,977,810	23,337,259
298,205	0	5,115,935	5,414,140
980,751	0	2,865,256	3,846,007
4,753,712	0	21,503,041	26,256,753
2,218,915	0	21,433,006	23,651,921
0	0	601,011	601,011
1,263,418	0	8,057,721	9,321,139
37,238	0	3,229,018	3,266,256
841,209	0	4,542,745	5,383,954
134,920	0	(380,169)	(245,249)
485,620	0	2,787,925	3,273,545
203,913	0	6,344,089	6,548,002
3,379,493	0	6,197,501	9,576,994
4,803,920	0	15,308,297	20,112,217
1,011,818	1,200,000	5,347,051	7,558,869
402,605	0	14,618,461	15,021,066
1,352,743	0	7,550,079	8,902,822
2,591,211	0	15,906,656	18,497,867
287,241	0	4,954,479	5,241,720
249,218	0	3,816,234	4,065,452
7,044,314	0	6,396,140	13,440,454
3,874,504	942	11,850,467	15,725,913
1,208,268	0	11,024,887	12,233,155
2,634,870	0	25,310,556	27,945,426
434,985	0	5,339,179	5,774,164
5,233,386	0	8,815,954	14,049,340
2,028,307	0	11,010,847	13,039,154
515,173	0	15,523,245	16,038,418
515,173	0	15,523,245	16,038,418
120,301	0	913,864	1,034,165
3,617,673	0	901,394	4,519,067
934,231	0	(1,879,333)	(945,102)
441,107	0	1,579,045	2,020,152
11,335,329	0	8,608,471	19,943,800
886,760	0	2,350,664	3,237,424
528,761	0	4,819,134	5,347,895
738,880	0	794,312	1,533,192
5,732,064	0	8,801,597	14,533,661
135,663	0	3,561,758	3,697,421
3,944,391	0	12,689,587	16,633,978
57,704	272,329	1,623,486	1,953,519
667,601	0	4,951,557	5,619,158
1,669,505	0	14,438,001	16,107,506
372,303	0	2,338,386	2,710,689
1,308,137	0	1,356,087	2,664,224
4,028,829	0	3,545,692	7,574,521
1,428,503	0	1,090,212	2,518,715
22,199,971	0	17,916,809	40,116,780
1,678,928	0	6,019,444	7,698,372

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Sheffield Lake	Lorain	\$1,930,612	\$5,379,422	\$2,960,118	\$4,324,004
Shelby	Richland	4,635,574	8,569,160	1,629,984	2,930,523
Sidney	Shelby	12,902,538	20,412,206	5,418,450	7,453,228
Silverton	Hamilton	2,610,634	4,786,095	1,852,573	2,049,805
Solon	Cuyahoga	49,673,248	67,928,603	10,749,388	22,654,944
South Euclid	Cuyahoga	13,886,475	28,770,239	13,471,968	16,931,595
Springboro	Warren	11,913,283	22,566,593	5,833,903	9,844,661
Springdale	Hamilton	6,975,527	16,726,295	5,408,991	9,065,800
Springfield	Clark	17,709,172	65,865,610	17,666,714	30,031,463
St. Bernard	Hamilton	2,152,773	10,164,830	1,415,827	2,187,327
St. Clairsville	Belmont	1,424,574	3,943,742	1,931,866	2,101,345
St. Marys	Auglaize	12,529,738	16,401,803	1,364,656	2,744,213
Steubenville	Jefferson	10,932,211	17,325,753	4,152,868	7,556,778
Stow	Summit	18,801,619	31,757,527	2,798,037	11,850,559
Strongsville	Cuyahoga	19,747,725	42,948,727	15,712,371	18,691,860
Sylvania	Lucas	25,613,230	31,050,926	3,146,635	4,933,553
Tallmadge	Summit	2,849,547	9,014,469	2,274,559	5,667,554
Tiffin	Seneca	3,843,783	9,235,003	3,153,231	5,100,563
Tipp City	Miami	4,349,923	8,199,375	2,819,452	3,898,254
Toledo	Lucas	68,982,000	201,220,000	72,969,000	184,684,000
Toronto	Jefferson	1,770,742	3,653,085	1,648,689	1,776,921
Trenton	Butler	2,680,930	3,961,261	1,056,146	1,200,916
Trotwood	Montgomery	3,152,200	12,680,831	7,860,900	18,941,383
Troy	Miami	42,688,937	51,561,844	4,161,724	5,673,887
Twinsburg	Summit	17,746,920	24,247,463	2,267,661	3,371,042
Uhrichsville	Tuscarawas	6,602,636	8,058,242	1,091,298	2,233,041
Union	Montgomery	1,433,088	4,275,281	2,680,216	2,820,368
University Heights	Cuyahoga	2,449,182	12,065,049	8,006,151	10,290,060
Upper Arlington	Franklin	45,845,025	65,763,454	15,332,092	20,957,261
Upper Sandusky	Wyandot	1,441,098	3,007,645	1,188,911	1,534,362
Urbana	Champaign	4,236,865	7,322,435	1,514,929	2,407,064
Vandalia	Montgomery	23,686,507	34,685,111	5,230,275	10,183,861
Vermilion	Erie	4,874,355	10,356,504	3,615,684	7,088,562
Wadsworth	Medina	13,212,790	24,123,843	5,290,309	10,063,696
Wapakoneta	Auglaize	7,309,416	12,181,766	3,587,239	4,295,314
Warren	Trumbull	6,075,052	21,240,803	4,242,467	7,170,998
Warrensville Heights	Cuyahoga	4,295,563	11,257,109	5,159,114	7,409,485
Washington	Fayette	10,581,733	14,648,922	2,827,543	3,362,090
Wauseon	Fulton	4,115,028	6,355,750	805,756	1,078,596
Waverly	Pike	1,462,354	3,371,157	1,539,699	1,717,339
Wellston	Jackson	3,394,612	6,131,274	751,029	1,929,222
West Carrollton	Montgomery	3,202,144	7,839,967	2,993,227	3,908,506
Westerville	Franklin	43,683,508	73,479,945	16,384,135	29,143,363
Westlake	Cuyahoga	59,854,757	92,983,860	21,034,900	28,550,072
Whitehall	Franklin	9,411,390	14,362,046	2,362,943	4,454,014
Wickliffe	Lake	10,458,883	15,935,729	3,997,004	4,752,275
Willard	Huron	6,594,546	8,640,149	663,990	3,104,276
Willoughby	Lake	15,300,928	32,277,937	8,095,066	15,806,290
Willoughby Hills	Lake	808,688	5,784,216	3,800,273	4,978,341
Willowick	Lake	7,819,721	15,507,127	6,968,465	8,193,111
Wilmington	Clinton	5,668,184	12,424,048	5,127,406	7,162,807
Wooster	Wayne	24,720,804	34,527,765	6,871,866	8,445,687
Worthington	Franklin	15,808,331	23,751,487	3,775,250	7,114,019
Wyoming	Hamilton	7,741,083	14,639,876	4,948,462	6,726,386
Xenia	Greene	7,126,479	13,585,216	3,689,418	4,823,759
Youngstown	Mahoning	5,606,011	29,993,952	1,871,707	35,166,572
Zanesville	Muskingum	5,637,871	13,282,728	3,954,225	6,330,825

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$182,106	\$0	\$873,312	\$1,055,418
1,389,960	0	4,248,677	5,638,637
1,556,967	0	11,402,011	12,958,978
86,407	0	2,649,883	2,736,290
45,273,659	0	0	45,273,659
1,480,872	0	10,357,772	11,838,644
5,395,812	0	7,326,120	12,721,932
1,154,338	1,158,419	5,347,738	7,660,495
29,210,903	0	6,623,244	35,834,147
7,977,503	0	0	7,977,503
626,428	0	1,215,969	1,842,397
1,655,842	0	12,001,748	13,657,590
2,381,301	0	7,387,674	9,768,975
8,181,584	0	11,725,384	19,906,968
3,698,830	0	20,558,037	24,256,867
888,495	0	25,228,878	26,117,373
565,463	0	2,781,452	3,346,915
1,516,446	0	2,617,994	4,134,440
686,896	0	3,614,225	4,301,121
52,401,000	0	(35,865,000)	16,536,000
195,028	0	1,681,136	1,876,164
23,985	0	2,736,360	2,760,345
517,111	0	(6,777,663)	(6,260,552)
2,594,236	0	43,293,721	45,887,957
2,619,001	0	18,257,420	20,876,421
0	0	5,825,201	5,825,201
48,320	0	1,406,593	1,454,913
148,056	0	1,626,933	1,774,989
2,964,498	6,985,742	34,855,953	44,806,193
109,951	0	1,363,332	1,473,283
481,407	0	4,433,964	4,915,371
7,896,279	0	16,604,971	24,501,250
932,355	0	2,335,587	3,267,942
5,866,517	0	8,193,630	14,060,147
2,063,854	0	5,822,598	7,886,452
8,568,609	0	5,501,196	14,069,805
121,245	0	3,726,379	3,847,624
199,916	0	11,086,916	11,286,832
850,836	0	4,426,318	5,277,154
54,418	0	1,599,400	1,653,818
457,062	0	3,744,990	4,202,052
1,098,543	0	2,832,918	3,931,461
11,757,332	0	32,579,250	44,336,582
10,593,971	8,730,585	45,109,232	64,433,788
2,626,423	0	7,281,609	9,908,032
266,138	0	10,917,316	11,183,454
1,813,712	0	3,722,161	5,535,873
7,114,706	0	9,356,941	16,471,647
539,807	0	266,068	805,875
2,504,950	0	4,809,066	7,314,016
864,387	0	4,396,854	5,261,241
5,683,439	0	20,398,639	26,082,078
2,541,842	0	14,095,626	16,637,468
2,089,349	0	5,824,141	7,913,490
860,647	0	7,900,810	8,761,457
1,809,367	0	(6,981,987)	(5,172,620)
885,795	0	6,066,108	6,951,903

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Akron	Summit	\$19,425,348	\$83,527,383	\$2,992,000	\$17,692,652
Alliance	Stark	1,034,469	7,691,408	0	210,692
Amherst	Lorain	1,015,532	2,078,570	0	103,114
Ashland	Ashland	749,195	6,771,503	0	1,542,410
Ashtabula	Ashtabula	1,015,198	6,101,497	0	165,115
Athens	Athens	698,365	5,656,370	0	936,596
Aurora	Portage	1,388,151	10,029,517	1,184,588	254,397
Avon	Lorain	1,512,691	4,361,919	0	692,214
Avon Lake	Lorain	3,488,603	0	0	279,708
Barberton	Summit	1,302,285	10,296,250	0	1,521,628
Bay Village	Cuyahoga	3,726,375	4,626,122	0	42,626
Beachwood	Cuyahoga	3,738,938	20,277,253	0	1,643,737
Beavercreek	Greene	1,211,368	0	0	194,320
Bedford	Cuyahoga	2,622,155	9,878,736	0	302,696
Bedford Heights	Cuyahoga	1,548,544	8,638,315	5,235	4,163,791
Bellefontaine	Logan	551,325	5,677,238	28,835	32,000
Bellevue	Huron	316,973	3,340,489	0	2,739
Belpre	Washington	314,074	1,065,340	664	193,401
Berea	Cuyahoga	3,326,627	6,320,416	7,615	717,956
Bexley	Franklin	621,042	5,882,230	54,332	0
Blue Ash	Hamilton	2,170,820	27,037,678	902,725	712,409
Bowling Green	Wood	1,703,119	6,046,850	2,424,423	1,126,465
Brecksville	Cuyahoga	1,972,216	12,252,747	0	99,018
Broadview Heights	Cuyahoga	8,474,580	0	0	436,672
Brook Park	Cuyahoga	2,130,938	16,178,994	359,472	871,236
Brooklyn	Cuyahoga	1,092,857	1,092,857	0	771,638
Brookville	Montgomery	141,140	2,252,026	0	616,013
Brunswick	Medina	1,662,983	3,571,510	0	216,502
Bryan	Williams	1,328,084	0	0	164,963
Bucyrus	Crawford	622,974	2,950,940	33,637	351,463
Cambridge	Guernsey	340,693	3,053,786	0	0
Canton	Stark	4,010,683	34,238,286	0	9,687,442
Celina	Mercer	319,858	2,708,150	572,172	207,638
Centerville	Montgomery	11,805,299	0	0	48,869
Chardon	Geauga	453,310	5,104,240	909	873,836
Cheviot	Hamilton	1,350,079	1,706,956	0	136,840
Chillicothe	Ross	1,070,864	8,106,618	249,109	2,136,461
Cincinnati	Hamilton	257,356,000	0	0	19,565,000
Circleville	Pickaway	779,151	1,295,379	195,816	204,059
Clayton	Montgomery	375,592	1,365,022	103,338	73,072
Cleveland	Cuyahoga	45,533,000	277,141,000	45,334,000	20,651,000
Cleveland Heights	Cuyahoga	6,550,249	22,022,446	0	2,663,614
Clyde	Sandusky	847,955	2,842,828	0	169,717
Columbus	Franklin	51,852,000	391,575,000	0	46,359,000
Columbiana	Columbiana	297,111	0	0	50,107
Conneaut	Ashtabula	397,928	2,039,599	0	0
Cortland	Trumbull	510,822	0	0	11,419
Coshocton	Coshocton	621,572	2,490,748	0	524,938
Crestline	Crawford	169,546	797,148	0	108,034
Cuyahoga Falls	Summit	10,286,329	0	5,058,198	5,661,374
Dayton	Montgomery	11,095,223	113,156,087	0	22,023,549
Defiance	Defiance	626,588	6,484,161	0	610,120
Delaware	Delaware	1,386,189	9,576,251	57,116	1,773,537
Delphos	Allen	497,388	1,572,668	0	379,918
Dover	Tuscarawas	1,031,244	2,428,013	0	641,472
Dublin	Franklin	146	48,604,780	0	909,056
East Liverpool	Columbiana	225,086	2,659,407	0	0
East Cleveland	Cuyahoga	1,951,683	6,203,464	0	663,954

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$0	\$0	\$8,655,487	\$23,184,038	\$155,476,908	\$0
1,309,107	0	510,218	693,933	11,449,827	0
559,159	0	276,977	1,372,692	5,406,044	30,098
1,419,156	0	717,658	100,683	11,300,605	25,000
1,591,787	0	797,075	531,027	10,201,699	800
1,119,443	565	1,624,462	236,361	10,272,162	1,840
740,272	0	290,202	562,041	14,449,168	1,863
859,586	0	202,827	1,907,910	9,537,147	286,675
1,801,595	0	206,686	561,369	6,337,961	5,489,497
2,798,540	0	224,521	984,864	17,128,088	1,106
18,107,995	0	476,355	912,249	27,891,722	8,000
2,815,239	0	969,635	2,171,350	31,616,152	0
1,793,635	125,892	668,215	380,300	4,373,730	150
2,036,148	0	1,696,490	455,704	16,991,929	25,454
460,327	0	398,759	850,617	16,065,588	0
593,908	0	684,035	412,955	7,980,296	0
536,813	0	160,642	377,197	4,734,853	0
480,027	0	252,210	124,169	2,429,885	50,400
1,621,545	0	2,104,113	300,733	14,399,005	91,578
3,091,543	0	584,769	410,535	10,644,451	58,888
3,212,096	0	558,504	756,248	35,350,480	261,920
2,396,507	0	585,185	1,115,053	15,397,602	0
1,258,843	0	561,179	889,831	17,033,834	35,038
906,844	0	968,241	326,673	11,113,010	0
1,502,429	0	795,280	1,160,908	22,999,257	644,292
1,412,515	0	593,006	10,171,339	15,134,212	11,350
321,668	0	107,659	121,530	3,560,036	242,824
1,455,188	0	502,297	1,456,149	8,864,629	0
836,193	0	601,588	754,948	3,685,776	1,502,172
704,634	0	63,810	424,537	5,151,995	42,942
965,746	0	865,068	530,675	5,755,968	0
7,155,089	0	905,167	3,927,678	59,924,345	4
938,082	0	414,408	593,630	5,753,938	0
2,513,369	5,652	282,222	616,057	15,271,468	0
331,662	324	232,462	627,649	7,624,392	37,730
421,972	0	140,155	111,169	3,867,171	0
1,746,766	19,934	1,513,147	902,595	15,745,494	233,290
46,951,000	0	7,622,000	23,003,000	354,497,000	5,638,000
1,316,065	0	842,122	654,735	5,287,327	6,471
621,220	0	8,819	227,230	2,774,293	0
53,506,000	0	36,979,000	15,329,000	494,473,000	6,935,000
5,426,501	0	3,263,374	1,798,855	41,725,039	19,063
319,097	19,958	23,459	635,188	4,858,202	400,000
53,025,000	0	29,690,000	44,510,000	617,011,000	21,321,000
653,082	0	15,325	469,742	1,485,367	806,000
972,703	0	279,631	345,143	4,035,004	89,371
328,313	0	119,744	99,961	1,070,259	0
759,226	0	24,065	417,095	4,837,644	100,295
283,661	0	93,236	202,091	1,653,716	0
19,000	355	950,290	409,417	22,384,963	12,944,822
1,176,699	2,640	3,252,663	26,761,456	177,468,317	0
858,984	0	845,811	486,898	9,912,562	4,471
1,951,379	0	805,679	1,087,001	16,637,152	59,791
284,738	0	135,530	259,828	3,130,070	0
1,946,297	0	52,453	346,203	6,445,682	0
1,952,243	0	2,475,720	2,501,472	56,443,417	0
479,495	0	568,530	124,581	4,057,099	0
4,378,980	350,489	3,915,476	1,019,870	18,483,916	11,769

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
East Palestine	Columbiana	\$1,115,509	\$0	\$0	\$246,444
Eastlake	Lake	1,509,320	7,336,872	2,788,474	1,093,850
Eaton	Preble	591,086	1,041,479	0	28,417
Elyria	Lorain	1,711,494	18,367,087	508,796	2,083,255
Englewood	Montgomery	848,243	5,889,439	0	175,941
Euclid	Cuyahoga	2,277,243	25,508,186	0	3,850,572
Fairborn	Greene	9,691,574	0	0	2,657,504
Fairfield	Butler	18,610,288	0	0	1,026,391
Fairlawn	Summit	694,037	5,692,431	0	49,082
Fairview Park	Cuyahoga	3,369,014	4,148,168	0	65,979
Findlay	Hancock	1,879,613	2,645,547	0	348,671
Forest Park	Hamilton	8,597,703	0	0	73,597
Fostoria	Seneca	843,745	6,056,168	33,802	636,778
Franklin	Warren	655,742	5,398,222	0	121,157
Fremont	Sandusky	975,166	0	0	49,284
Gahanna	Franklin	1,514,519	14,448,528	865,751	3,433,226
Galion	Crawford	425,636	1,957,498	457,085	1,013,289
Garfield Heights	Cuyahoga	6,918,171	8,141,026	0	2,160,055
Geneva	Ashtabula	514,214	2,346,587	0	299,362
Girard	Trumbull	290,474	3,137,565	0	0
Grandview Heights	Franklin	1,482,920	5,559,384	0	854,592
Green	Summit	1,720,214	15,235,239	0	0
Greenville	Darke	1,400,311	5,873,385	0	182,689
Grove City	Franklin	1,152,763	17,339,360	780,900	134,834
Hamilton	Butler	5,556,784	17,754,683	0	2,708,118
Harrison	Hamilton	1,178,835	2,886,028	0	0
Heath	Licking	5,108,653	0	0	419,408
Highland Heights	Cuyahoga	830,443	9,059,881	17,374	333,151
Hillard	Franklin	1,905,010	9,862,568	0	1,824,479
Hillsboro	Highland	3,800,630	0	0	497,262
Hubbard	Trumbull	275,289	2,066,829	0	1,014
Huber Heights	Montgomery	1,416,356	7,089,287	0	920,561
Hudson	Summit	2,452,285	13,297,990	0	593,023
Huron	Erie	262,869	2,216,878	0	575,894
Independence	Cuyahoga	2,102,712	23,163,526	0	0
Indian Hills	Hamilton	807,244	0	0	369,879
Ironton	Lawrence	2,058,747	0	0	799,606
Jackson	Jackson	317,146	0	708,938	1,220,176
Kent	Portage	1,678,902	0	0	1,248,268
Kettering	Montgomery	7,549,914	37,128,614	0	160,178
Kirtland	Lake	662,399	2,669,484	0	130,654
Lakewood	Cuyahoga	7,583,728	18,143,485	0	1,003,970
Lancaster	Fairfield	16,680,031	0	0	2,608,724
Lebanon	Warren	1,273,964	2,884,370	1,186,751	1,829,911
Lima	Allen	1,438,142	15,749,585	0	3,554,425
Logan	Hocking	201,339	2,202,001	0	111,671
London	Madison	2,713,733	0	0	112,746
Lorain	Lorain	3,241,801	16,335,517	0	469,517
Louisville	Stark	399,916	2,594,133	0	218,630
Loveland	Hamilton	893,588	0	0	489,787
Lyndhurst	Cuyahoga	3,160,909	5,904,612	0	508,516
Macedonia	Summit	1,856,747	4,735,286	0	585,487
Madeira	Hamilton	4,429,108	0	0	62,384
Mansfield	Richland	2,122,295	931,204	0	72,329
Marietta	Washington	541,558	5,919,268	248,297	674,551
Marion	Marion	1,189,806	12,720,751	0	1,320,780
Martins Ferry	Belmont	210,828	1,212,406	0	0
Marysville	Union	1,651,364	7,788,527	132,238	727,235

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$184,056	\$0	\$8,248	\$124,733	\$1,678,990	\$146,300
593,945	0	264,312	998,856	14,585,629	21,736
568,513	0	899,641	491,859	3,620,995	318
4,154,309	14,053	610,677	1,132,949	28,582,620	325,000
1,127,703	0	92,732	812,619	8,946,677	2,009
4,864,631	0	1,655,238	1,295,874	39,451,744	286,456
681,893	0	1,470,950	2,217,493	16,719,414	11,108
3,417,475	35,121	1,393,124	938,759	25,421,158	0
1,447,590	0	162,927	2,811,512	10,857,579	5,726
1,008,608	0	299,849	394,999	9,286,617	0
2,713,734	0	1,464,403	1,871,220	10,923,188	18,478,015
567,107	10,201	290,177	284,282	9,823,067	822,276
518,968	0	12,596	329,319	8,431,376	29,859
683,754	0	457,179	753,743	8,069,797	4,780
1,348,734	0	253,790	927,333	3,554,307	4,779,473
5,019,985	0	923,875	3,976,768	30,182,652	4,710,427
700,181	0	82,347	339,704	4,975,740	62,295
3,458,491	0	730,302	523,061	21,931,106	93,589
357,883	0	212,056	115,631	3,845,733	0
419,874	0	860,999	321,846	5,030,758	0
1,008,013	0	218,018	159,109	9,282,036	9,675
1,923,266	0	163,179	1,607,584	20,649,482	0
884,706	4,716	228,791	250,691	8,825,289	0
2,082,100	44,228	874,895	1,952,626	24,361,706	379,836
4,351,537	0	2,188,647	1,425,285	33,985,054	0
517,119	0	353,686	338,538	5,274,206	0
681,786	0	80,556	627,346	6,917,749	0
402,076	11,538	423,694	206,537	11,284,694	0
1,048,604	0	911,973	869,181	16,421,815	326,962
455,215	0	273,871	270,370	5,297,348	335,626
292,023	0	110,196	352,990	3,098,341	0
1,316,046	0	187,608	1,425,682	12,355,540	0
4,022,159	0	94,125	2,154,832	22,614,414	0
451,207	0	393,055	235,562	4,135,465	0
694,531	0	588,214	824,792	27,373,775	0
9,372,353	0	644,553	69,324	11,263,353	0
805,031	3,480	355,582	277,027	4,299,473	205,169
436,567	0	157,016	1,010,352	3,850,195	0
2,367,278	0	316,856	997,330	6,608,634	2,536,075
2,023,543	402,762	2,027,348	3,071,245	52,363,604	46,284
714,188	0	49,598	417,736	4,644,059	0
5,822,363	0	3,174,257	1,051,254	36,779,057	1,375,314
2,891,129	0	782,680	1,812,274	24,774,838	0
1,124,271	0	831,771	830,636	9,961,674	0
2,747,126	0	1,932,643	1,506,365	26,928,286	574,625
505,896	0	73,322	146,269	3,240,498	0
654,833	0	15,752	325,453	3,822,517	0
6,455,385	0	1,751,718	763,664	29,017,602	591,088
919,176	0	92,195	223,098	4,447,148	0
702,523	0	227,313	24,612	2,337,823	1,979,882
1,833,934	0	1,464,358	169,010	13,041,339	470,250
936,668	17,876	869,047	336,158	9,337,269	0
1,227,981	0	256,284	376,482	6,352,239	0
4,441,370	26,093	1,789,918	1,136,433	10,519,642	0
1,222,745	0	554,468	1,403,100	10,563,987	19,268
2,330,484	0	1,221,629	907,872	19,691,322	0
416,026	0	96,696	129,771	2,065,727	0
897,780	0	816,964	934,589	12,948,697	0

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Mason City	Warren	\$24,183,874	\$0	\$0	\$1,421,082
Massillon	Stark	1,859,175	10,311,713	0	358,245
Maumee	Lucas	1,881,257	0	0	916,600
Mayfield Heights	Cuyahoga	4,025,429	11,390,166	134,349	425,830
Medina	Medina	3,211,793	0	0	325,243
Mentor	Lake	1,795,300	31,346,263	0	4,872,367
Mentor-On-The-Lake	Lake	373,286	796,076	0	445,858
Miamisburg	Montgomery	1,729,352	7,011,342	0	1,942,743
Middleburg Hts	Cuyahoga	1,541,788	10,302,412	554,088	193,171
Middletown	Butler	3,981,455	12,259,011	0	3,923,347
Milford	Clermont	748,797	1,930,844	0	112,114
Monroe	Butler	626,162	5,238,256	0	212,918
Montgomery	Hamilton	7,185,647	0	0	188,830
Moraine	Montgomery	588,751	17,287,274	64,655	30,015
Mount Healthy	Hamilton	388,929	1,375,407	60,150	518,016
Mount Vernon	Knox	8,995,938	0	0	1,361,044
Munroe Falls	Summit	256,964	954,496	0	0
Napoleon	Henry	320,584	2,498,645	555,353	279,340
New Carlisle	Clark	161,329	986,779	27,520	7,720
New Franklin	Summit	1,101,888	0	0	217,565
New Philadelphia	Tuscarawas	957,366	2,029,109	0	126,823
Newark	Licking	2,743,211	0	0	1,015,895
Niles	Trumbull	1,761,160	4,170,052	0	737,206
North Canton	Stark	834,344	4,610,679	0	276,973
North Olmsted	Cuyahoga	5,489,722	9,342,976	0	1,195,086
North Ridgeville	Lorain	1,024,510	0	0	0
North Royalton	Cuyahoga	928,373	8,776,120	4,219	234,330
Northwood	Wood	264,876	3,045,387	41,386	74,094
Norton	Summit	407,336	2,881,850	0	62,853
Norwalk	Huron	915,197	4,287,111	0	88,090
Oakwood	Montgomery	1,671,758	5,580,572	1,271,870	316,908
Oberlin	Lorain	466,859	3,504,794	1,231,961	161,566
Oregon	Lucas	1,197,776	14,778,368	1,458,268	255,069
Orrville	Wayne	479,755	3,380,176	971,505	261,596
Oxford	Butler	1,159,315	6,190,198	665,115	681,607
Painesville	Lake	569,493	8,431,682	1,860,187	84,127
Parma	Cuyahoga	6,674,980	26,680,919	0	567,736
Parma Heights	Cuyahoga	6,674,980	26,680,919	837,733	567,736
Pataskala	Licking	837,380	0	0	46,181
Pepper Pike	Cuyahoga	1,482,144	4,026,993	2,464,586	261,464
Perrysburg	Wood	1,101,721	13,343,420	189,755	500,946
Pickerington	Fairfield	906,759	4,111,715	312,201	131,950
Piqua	Miami	1,143,595	5,808,640	1,661,061	0
Port Clinton	Ottawa	591,362	2,184,884	122,536	138,977
Portsmouth	Scioto	6,858,043	0	329,427	411,895
Powell	Delaware	484,702	3,655,321	31,385	38,592
Ravenna	Portage	758,049	5,196,810	499,720	0
Reading	Hamilton	7,125,650	0	198,487	562,647
Reynoldsburg	Franklin	8,121,106	0	1,217,054	164,899
Rittman	Wayne	372,024	670,472	193,290	828,359
Riverside	Montgomery	427,982	5,139,761	624,990	1,037,064
Rocky River	Cuyahoga	4,544,596	8,524,272	837,008	33,029
Rossford	Wood	697,830	2,831,306	494,790	101,911
Salem	Columbiana	657,442	0	709,459	64,559
Sandusky	Erie	1,768,059	6,614,999	3,714,281	378,404
Seven Hills	Cuyahoga	5,611,612	0	0	72,033
Shaker Heights	Cuyahoga	8,005,055	20,246,324	68,772	4,269,487
Sharonville	Hamilton	13,833,078	0	0	367,352

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$2,609,268	\$0	\$1,377,288	\$2,612,359	\$32,203,871	\$0
1,521,485	0	1,509,217	622,420	16,182,255	0
2,680,561	3,778	992,591	2,120,752	8,595,539	8,744,132
1,575,355	0	691,850	1,043,122	19,286,101	0
1,595,079	0	1,252,876	1,476,702	7,861,693	0
0	0	2,715,664	7,555,549	48,285,143	0
629,961	0	43,995	165,420	2,454,596	0
1,158,528	0	1,073,837	1,506,707	14,422,509	0
1,077,119	0	1,215,616	800,610	15,684,804	0
3,170,608	0	577,374	2,135,882	26,047,677	642,431
578,789	0	200,324	402,420	3,973,288	0
697,354	0	415,360	818,289	8,008,339	0
656,947	0	359,658	1,096,721	9,487,803	0
206,130	0	298,361	1,781,588	20,256,774	0
410,380	0	143,581	80,895	2,977,358	0
1,014,489	0	657,716	688,019	12,717,206	0
494,455	0	84,067	263,487	2,053,469	0
486,501	0	336,373	816,740	5,293,536	0
181,954	0	27,192	38,629	1,431,123	0
844,348	7,670	107,571	129,314	2,408,356	0
1,355,472	0	365,278	462,258	5,296,306	0
4,854,177	0	3,098,918	1,135,295	12,847,496	17,771,949
905,955	0	710,839	1,818,042	10,103,254	0
2,540,498	0	157,810	795,898	9,216,202	0
2,964,033	0	1,176,201	671,179	20,839,197	0
1,418,414	0	1,318,445	747,960	4,509,329	5,865,000
1,382,510	0	674,293	979,646	12,979,491	0
1,198,047	68,259	294,618	276,534	5,263,201	0
876,067	0	238,780	282,650	4,749,536	0
900,164	13,530	810,554	844,530	7,859,176	0
10,494,665	0	117,289	232,887	19,685,949	0
1,529,416	2,858	886,584	718,507	8,502,545	0
1,379,801	5,114	749,938	214,453	20,038,787	0
556,927	0	35,235	225,628	5,910,822	0
1,473,678	0	627,547	97,889	10,895,349	0
1,746,340	0	1,272,786	127,914	14,092,529	0
5,988,679	0	3,523,827	1,071,995	44,508,136	0
5,988,679	0	3,523,827	234,262	44,508,136	0
358,849	0	210,730	332,780	1,785,920	113,493
295,936	0	70,102	751,658	9,352,883	0
1,444,554	133,061	1,025,293	154,671	17,893,421	0
470,609	0	483,086	97,054	6,513,374	0
0	0	1,067,820	3,633,458	13,314,574	1,619,514
702,079	0	86,948	221,632	4,048,418	0
1,927,687	0	941,435	108,589	10,577,076	4,637
371,442	0	885,355	543,540	6,010,337	0
1,224,636	6,577	374,795	140,620	8,201,207	0
742,893	0	349,407	209,494	9,188,578	0
1,963,510	0	788,409	343,832	12,598,810	0
590,410	0	90,096	30,300	2,774,951	0
975,411	0	39,263	18,316	8,262,787	0
2,944,791	0	2,585,460	191,219	19,660,375	0
811,625	27,056	90,146	21,187	5,075,851	0
493,809	1,668	155,215	4,777	2,086,929	1,695,353
1,929,293	0	1,419,969	1,858,936	17,683,941	0
883,111	0	517,960	483,361	7,568,077	0
2,731,342	0	1,566,708	1,861,957	38,749,645	80,000
1,137,797	0	745,742	699,579	16,783,548	0

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Sheffield Lake	Lorain	\$392,998	\$1,620,540	\$0	\$313,055
Shelby	Richland	704,084	1,753,468	0	340,300
Sidney	Shelby	1,696,030	0	0	1,537,945
Silverton	Hamilton	647,741	1,694,376	0	237,291
Solon	Cuyahoga	950,995	29,255,895	0	944,778
South Euclid	Cuyahoga	4,263,171	8,674,233	0	435,942
Springboro	Warren	727,737	6,471,280	0	961,574
Springdale	Hamilton	1,814,939	14,404,184	0	300,654
Springfield	Clark	0	25,784,006	5,555,292	1,139,136
St. Bernard	Hamilton	10,370,172	0	321,883	194,822
St. Clairsville	Belmont	430,785	0	340,070	0
St. Marys	Auglaize	0	2,305,465	1,847,352	383,320
Steubenville	Jefferson	1,320,875	7,834,852	0	113,196
Stow	Summit	5,068,843	8,091,798	0	318,869
Strongsville	Cuyahoga	524,517	24,659,573	2,087,224	238,520
Sylvania	Lucas	1,289,443	1,318,543	0	416,533
Tallmadge	Summit	974,304	7,731,243	0	1,572,305
Tiffin	Seneca	0	7,247,139	992,291	419,117
Tipp City	Miami	2,505,177	0	0	579,516
Toledo	Lucas	19,424,000	169,689,000	0	16,144,000
Toronto	Jefferson	160,422	3,459,739	0	40,873
Trenton	Butler	491,850	1,423,287	0	0
Trotwood	Montgomery	7,080,145	0	0	246,775
Troy	Miami	14,734,719	0	0	1,911,734
Twinsburg	Summit	0	14,712,871	125,177	1,257,695
Uhrichsville	Tuscarawas	301,022	949,248	0	9,801
Union	Montgomery	218,988	0	0	47,396
University Heights	Cuyahoga	2,532,947	7,847,562	0	430,051
Upper Arlington	Franklin	25,331,200	0	0	1,470,871
Upper Sandusky	Wyandot	405,594	1,763,406	0	22,170
Urbana	Champaign	577,777	3,070,380	0	731,958
Vandalia	Montgomery	1,922,643	13,278,532	0	3,016,063
Vermilion	Erie	3,368,324	0	0	132,533
Wadsworth	Medina	1,051,317	0	0	494,439
Wapakoneta	Auglaize	382,424	2,330,159	702,847	367,973
Warren	Trumbull	0	18,070,111	0	1,993,179
Warrensville Heights	Cuyahoga	1,196,064	10,568,048	0	330,243
Washington	Fayette	437,587	3,185,486	0	965,385
Wauseon	Fulton	2,270,155	0	0	490,421
Waverly	Pike	1,971,887	0	0	0
Wellston	Jackson	280,766	1,113,445	0	545
West Carrollton	Montgomery	5,556,189	0	0	258,062
Westerville	Franklin	3,198,255	17,617,377	0	552,353
Westlake	Cuyahoga	9,722,171	13,331,107	703,595	564,222
Whitehall	Franklin	477,270	14,098,188	0	120,214
Wickliffe	Lake	1,683,541	7,073,074	2,348,725	301,652
Willard	Huron	406,498	1,614,900	0	416,286
Willoughby	Lake	1,892,301	13,786,288	0	1,199,471
Willoughby Hills	Lake	654,468	3,094,401	0	13,069
Willowick	Lake	2,476,888	2,363,807	115,420	271,761
Wilmington	Clinton	623,983	4,441,695	0	1,318,990
Wooster	Wayne	13,131,715	0	0	1,254,071
Worthington	Franklin	2,489,825	12,666,796	128,649	2,324,333
Wyoming	Hamilton	6,975,423	0	0	162,815
Xenia	Greene	0	8,849,796	3,914,721	1,563,080
Youngstown	Mahoning	0	24,270,541	0	5,912,038
Zanesville	Muskingum	603,714	7,707,787	0	576,466

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$572,769	\$0	\$146,264	\$138,635	\$3,184,261	\$0
886,202	0	205,583	477,594	4,367,231	0
1,448,088	253,667	144,604	1,312,037	6,392,371	9,542,394
460,219	0	106,493	200,332	3,346,452	
1,634,507	0	993,588	3,475,464	37,255,227	0
2,173,895	0	1,001,648	1,768,768	18,317,657	0
520,320	34,267	482,908	860,888	10,058,974	0
1,995,416	0	1,038,450	559,842	20,113,485	0
177,744	0	4,216,440	1,443,159	38,315,777	0
847,987	0	105,534	194,669	12,035,067	0
413,774	0	300,653	33,014	1,518,296	0
822,800	0	86,976	57,105	5,503,018	0
3,030,950	0	842,723	440,818	13,583,414	38,296
3,122,293	0	828,372	1,626,506	19,056,681	0
1,311,321	0	1,339,488	1,880,117	32,040,760	0
1,978,633	0	1,136,455	345,360	6,484,967	3,346,491
1,297,604	0	393,476	412,435	12,381,367	0
1,213,015	0	355,784	246,266	10,473,612	0
1,222,610	964	107,246	778,861	5,194,374	192,020
24,327,000	0	7,795,000	5,752,000	243,131,000	0
292,673	0	51,314	111,204	4,116,225	0
511,729	2,745	292,349	412,038	3,133,998	0
1,691,877	41,619	494,914	365,179	9,920,509	0
1,714,574	11,711	93,033	3,111,209	21,576,980	0
843,249	0	475,762	1,590,920	19,005,674	0
402,563	0	71,989	127,573	1,862,196	0
289,300	0	36,914	18,228	610,826	0
1,221,588	9,532	522,829	147,514	12,712,023	0
3,599,103	0	1,252,336	3,152,764	34,806,274	0
532,165	0	611,974	221,116	3,556,425	0
805,009	0	602,752	316,266	6,104,142	0
1,459,549	0	1,521,675	1,571,261	22,769,723	0
868,452	0	426,360	382,179	5,177,848	0
2,492,505	0	500,508	772,079	5,310,848	3,400,000
680,249	0	84,736	1,065,410	5,613,798	0
2,752,268	0	2,855,671	1,725,037	27,396,266	0
1,076,356	0	683,284	223,404	14,077,399	0
904,774	0	597,350	258,230	6,348,812	0
567,256	0	58,783	322,773	3,709,388	69,918
149,141	0	209,687	115,936	2,446,651	0
237,536	0	65,412	187,503	1,885,207	0
825,476	0	227,660	294,970	7,162,357	0
5,748,058	0	1,104,594	4,306,983	32,527,620	0
3,644,478	0	736,311	3,743,062	32,444,946	0
1,989,404	186,755	600,255	967,610	18,439,696	0
164,279	0	596,470	951,109	13,118,850	0
417,692	0	56,950	299,415	3,211,741	0
3,314,495	0	2,278,041	906,587	23,377,183	0
991,673	0	931,807	225,852	5,911,270	0
2,231,235	0	294,590	427,737	8,181,438	0
1,072,743	74,820	708,921	480,414	8,721,566	0
1,736,840	0	715,569	2,470,845	19,309,040	0
1,979,880	47,883	478,864	1,179,199	21,295,429	0
1,655,922	0	109,040	604,469	9,507,669	12,111
200,787	0	1,018,153	411,838	15,958,375	0
4,562,180	0	1,179,645	2,904,391	38,828,795	0
2,763,275	0	472,252	659,874	12,783,368	0

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
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City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Akron	Summit	\$20,724,860	\$114,807,196	\$1,427,744	\$7,705,599	\$0	\$3,533,779
Alliance	Stark	2,404,709	6,414,482	122,104	560,805	24,111	622,482
Amherst	Lorain	1,139,845	3,320,763	33,679	45,004	0	0
Ashland	Ashland	4,489,951	6,115,478	189,862	278,792	0	0
Ashtabula	Ashtabula	3,971,704	5,632,096	8,194	215,442	3,849	20,000
Athens	Athens	4,367,354	5,011,753	453,576	0	436,196	0
Aurora	Portage	2,240,087	5,286,741	1,181,185	0	1,926,930	0
Avon	Lorain	2,163,880	0	983,986	0	0	0
Avon Lake	Lorain	2,170,710	4,981,924	336,753	67,000	3,085,749	471,797
Barberton	Summit	3,830,556	9,617,736	630,817	0	152,819	726,340
Bay Village	Cuyahoga	2,898,595	4,982,632	919,352	264,278	202,508	0
Beachwood	Cuyahoga	3,861,685	11,997,369	893,314	547,248	7,281,011	2,154,243
Beavercreek	Greene	1,391,788	0	481,003	131,006		1,035,544
Bedford	Cuyahoga	4,535,489	4,269,851	462,321	51,170	1,569,035	222,575
Bedford Heights	Cuyahoga	3,969,476	6,643,112	327,473	411,908	22,583	1,409,534
Bellefontaine	Logan	1,881,980	3,648,625	48,790	20,000	403,945	0
Bellevue	Huron	1,819,467	2,135,899	183,988	0	0	0
Belpre	Washington	562,162	1,052,754	0	34,688	58,328	27,449
Berea	Cuyahoga	7,058,868	4,879,090	547,564	0	0	741,228
Bexley	Franklin	3,467,240	4,225,624	361,274	78,449	0	255,217
Blue Ash	Hamilton	5,700,274	11,188,825	944,529	0	0	0
Bowling Green	Wood	4,704,858	6,604,738	692,565	75,765	2,525,639	0
Brecksville	Cuyahoga	5,633,931	3,857,769	810,936	137,731	2,077,991	21,823
Broadview Heights	Cuyahoga	4,585,325	3,736,229	395,280	348,658	751,025	272,841
Brook Park	Cuyahoga	4,700,701	10,104,609	982,303	324,361	812,505	2,332,917
Brooklyn	Cuyahoga	1,733,601	6,945,667	1,579,859	0	0	2,071,857
Brookville	Montgomery	853,557	1,788,907	0	0	0	0
Brunswick	Medina	3,475,459	4,777,952	952,723	6,725	0	303,100
Bryan	Williams	2,661,075	1,592,374	0	98,862	0	894,590
Bucyrus	Crawford	1,260,127	3,056,631	0	182,600	41,451	21,994
Cambridge	Guernsey	2,362,686	2,216,081	173,836	0	0	564,019
Canton	Stark	18,269,063	34,094,717	0	2,741,900	1,638,150	2,521,949
Celina	Mercer	1,324,240	2,605,464	51,974	68,768	197,605	280,934
Centerville	Montgomery	4,696,552	5,707,925	268,817	0	0	271,017
Chardon	Geauga	2,998,265	1,145,281	238,272	0	1,059,827	0
Cheviot	Hamilton	1,352,238	1,908,758	371,218	6,894	83,561	141,034
Chillicothe	Ross	4,665,835	8,472,383	292	0	217,556	118,906
Cincinnati	Hamilton	37,482,000	188,836,000	5,363,000	97,226,000	3,117,000	21,498,000
Circleville	Pickaway	2,056,812	2,450,032	337,269	173,250	197,131	133,089
Clayton	Montgomery	1,264,415	0	0	0	0	0
Cleveland	Cuyahoga	74,318,000	341,096,000	14,365,000	5,572,000	0	35,371,000
Cleveland Heights	Cuyahoga	13,246,122	15,091,485	2,548,160	413,196	3,719,407	2,303,104
Clyde	Sandusky	1,143,042	2,468,575	280,950	711,245	0	0
Columbus	Franklin	85,454,000	478,377,000	24,957,000	0	0	0
Columbiana	Columbiana	916,259	1,334,936	0	13,501	0	0
Conneaut	Ashtabula	1,176,302	2,378,640	66,993	335,221	0	39,422
Cortland	Trumbull	745,106	41,016	44,857	36,442	0	22,101
Coshocton	Coshocton	2,149,805	2,044,138	12,580	489,929	0	119,769
Crestline	Crawford	328,804	1,112,176	41,492	0	0	48,188
Cuyahoga Falls	Summit	8,469,184	17,544,970	1,208,830	0	0	2,117,415
Dayton	Montgomery	0	95,967,072	21,263,873	121,789	0	0
Defiance	Defiance	2,726,528	4,437,296	756,649	237,907	0	783,809
Delaware	Delaware	5,247,353	6,514,833	104,583	0	0	0
Delphos	Allen	95,850	1,518,296	0	127,459	0	398,132
Dover	Tuscarawas	1,237,668	3,323,214	80,843	12,250	0	710,690
Dublin	Franklin	20,803,461	229,225	6,401,483	199,603	0	5,490,732
East Liverpool	Columbiana	1,339,758	0	110,792	146,699	0	125,627
East Cleveland	Cuyahoga	5,441,104	8,882,670	222,431	0	389,923	200,223

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$0	\$0	\$0	\$70,567	\$30,423	\$0	\$148,300,168	\$0	\$3,463,937
29,842	0	0	0	0	0	10,178,535	0	622,731
0	72,149	0	0	0	0	4,611,440	0	536,100
0	0	0	0	0	0	11,074,083	0	55,000
2,723	0	0	99,248	6,067	0	9,959,323	0	360,829
0	0	0	0	0	0	10,268,879	0	325,654
0	0	0	2,378	1,666	0	10,638,987	0	2,979,400
0	0	0	0	0	0	3,147,866	0	6,637,242
0	59,578	0	0	0	0	11,173,511	0	514,395
0	478,690	0	27,026	6,500	0	15,470,484	0	2,192,270
1,583,896	0	0	30,530	1,090	0	10,882,881	0	1,201,000
0	0	0	0	0	0	26,734,870	0	1,044,988
59,131	498,261	0	0	0	0	3,596,733	0	747,064
597,522	0	0	6,950	9,246	0	11,724,159	0	5,733,350
629,455	137,015	0	0	0	0	13,550,556	0	2,585,000
0	104,665	0	0	0	0	6,108,005	0	1,023,209
0	0	0	0	0	0	4,139,354	0	854,985
0	127,854	0	26,316	3,881	0	1,893,432	0	49,000
1,238,342	0	0	0	0	0	14,465,092	0	416,000
0	58,888	0	21,676	2,214	6,295	8,476,877	0	1,346,567
2,390,755	0	0	0	0	0	20,224,383	0	10,952,491
632,974	0	0	0	0	0	15,236,539	0	1,802,268
1,911,697	0	0	0	0	0	14,451,878	0	3,950,000
847,867	0	0	150,000	118,341	0	11,205,566	0	0
3,789,556	0	0	0	0	0	23,046,952	0	2,412,000
2,744,654	0	0	4,630	193	0	15,080,461	0	521,438
0	255,966	0	88,016	1,481	0	2,987,927	0	687,500
0	0	0	0	0	0	9,515,959	0	685,921
0	0	0	0	0	0	5,246,901	0	115,000
0	0	0	35,449	17,322	0	4,615,574	0	275,897
0	32,955	0	20,491	4,343	0	5,374,411	0	456,413
0	0	0	305,000	214,725	0	59,785,504	0	62,776
406,568	0	0	0	0	0	4,935,553	0	895,229
0	0	0	5,706	198	0	10,950,215	0	2,725,000
13,650	674,713	0	25,000	0	0	6,155,008	0	2,061,100
0	55,679	0	0	0	0	3,919,382	0	54,155
1,069,275	0	0	47,309	11,040	0	14,602,596	0	1,886,000
0	0	0	0	0	0	353,522,000	0	4,253,000
2,312	6,471	0	34,885	6,962	0	5,398,213	0	10,000
0	0	0	0	0	0	1,264,415	0	1,647,870
9,206,000	0	0	0	0	0	479,928,000	0	25,157,000
2,601,162	444,493	0	0	0	0	40,367,129	0	2,615,272
63,630	0	0	106,307	31,527	0	4,805,276	0	561,801
0	11,245,000	0	0	0	0	600,033,000	0	49,132,000
0	0	0	0	937	0	2,265,633	0	413,000
0	0	0	92,893	21,227	0	4,110,698	0	124,250
15,242	0	0	0	0	0	904,764	0	0
0	0	0	0	7,425	0	4,823,646	0	0
0	0	0	2,049	4,661	0	1,537,370	0	0
0	0	0	0	0	0	29,340,399	0	4,168,823
42,084,738	0	0	68,403	2,893	0	159,508,768	0	13,335,130
0	4,471	0	3,983	1,446	0	8,952,089	0	395,000
0	0	0	15,723	295	0	11,882,787	0	3,515,000
0	663,305	0	0	0	0	2,803,042	0	819,344
578,515	0	0	0	0	0	5,943,180	0	0
2,555,967	374,219	0	0	0	0	36,054,690	0	24,700,000
0	0	0	0	0	0	1,722,876	0	2,454,556
955,329	0	0	235,190	115,611	0	16,442,481	0	80,000

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
East Palestine	Columbiana	\$570,755	\$1,096,537	\$0	\$48,783	\$0	\$0
Eastlake	Lake	3,781,718	6,031,303	298,901	174,954	233,488	389,284
Eaton	Preble	1,335,140	1,116,917	238,791	27,129	109,129	0
Elyria	Lorain	7,129,400	16,385,974	798,698	1,760,429	0	2,184,062
Englewood	Montgomery	1,249,680	0	399,009	6,149	0	143,880
Euclid	Cuyahoga	11,864,548	20,658,228	1,392,917	277,809	0	867,405
Fairborn	Greene	5,766,208	5,613,445	667,293	0	0	206,331
Fairfield	Butler	6,424,045	9,005,354	1,285,742	24,166	0	2,215,832
Fairlawn	Summit	2,580,161	5,373,068	37,512	112,448	1,646,962	30,156
Fairview Park	Cuyahoga	1,554,005	4,791,918	1,720,999	2,405	372,757	402,058
Findlay	Hancock	6,328,295	13,797,301	0	1,585,446	0	1,408,200
Forest Park	Hamilton	2,438,242	4,730,014	676,802	21,436	1,388,951	408,299
Fostoria	Seneca	1,613,935	5,091,215	160,509	271,707	48,646	0
Franklin	Warren	2,559,392	3,321,461	0	0	3,772	33,400
Fremont	Sandusky	1,740,441	4,827,533	229,807	11,532	0	797,927
Gahanna	Franklin	3,720,940	6,844,537	3,543,930	174,923	1,658,302	2,218,050
Galion	Crawford	1,196,894	872,446	0	357,579	0	0
Garfield Heights	Cuyahoga	8,784,106	10,885,201	170,864	182,852	0	0
Geneva	Ashtabula	733,992	1,783,649	83,223	0	0	150,374
Girard	Trumbull	1,833,814	2,531,394	1,270	27,350	16,013	0
Grandview Heights	Franklin	1,765,081	3,983,165	0	0	952,742	651,976
Green	Summit	4,245,016	1,493,119	0	231,660	0	0
Greenville	Darke	1,882,845	3,688,427	993	18,297	280,247	575,466
Grove City	Franklin	6,485,530	7,895,954	876,086	220,120	51	454,511
Hamilton	Butler	6,643,934	23,606,724	1,053,479	1,904,641	0	1,735,330
Harrison	Hamilton	836,722	2,005,031	124,646	0	0	54,184
Heath	Licking	1,415,187	3,470,346	248,553	55,000	0	756,188
Highland Heights	Cuyahoga	1,971,113	4,949,279	114,711	32,985	0	7,656
Hillard	Franklin	3,816,704	7,247,894	2,484,928	146,530	2,965	2,472,857
Hillsboro	Highland	1,292,850	2,839,667	25,922	22,956	0	0
Hubbard	Trumbull	358,967	1,599,514	320	15,594	0	5,460
Huber Heights	Montgomery	2,852,374	858,334	884,252	0	0	0
Hudson	Summit	4,325,012	3,432,131	1,231,100	295,805	0	0
Huron	Erie	889,846	1,366,060	0	0	0	0
Independence	Cuyahoga	5,474,837	7,405,987	2,315,832	49,480	890,163	2,626,436
Indian Hills	Hamilton	1,630,829	4,255,999	1,436,050	146,124	0	836,547
Ironton	Lawrence	1,756,525	2,520,698	0	11,238	0	0
Jackson	Jackson	1,375,554	1,964,183	0	0	96,966	0
Kent	Portage	2,077,732	3,850,511	1,449,610	440,130	0	0
Kettering	Montgomery	10,942,922	20,049,764	0	0	0	0
Kirtland	Lake	1,962,273	1,630,894	77,504	74,289	1,131,716	133,106
Lakewood	Cuyahoga	8,392,138	17,851,968	2,925,422	804,849	0	1,944,398
Lancaster	Fairfield	6,963,458	16,055,662	115,262	294,822	0	0
Lebanon	Warren	4,887,532	3,723,735	631,975	0	0	312,359
Lima	Allen	7,459,021	14,695,394	914,372	0	1,932,284	967,946
Logan	Hocking	425,458	1,895,015	19,182	268,720	242,365	4,193
London	Madison	735,230	2,527,210	15,321	2,000	0	223,481
Lorain	Lorain	8,558,615	16,711,829	634,093	324,661	0	1,123,540
Louisville	Stark	606,045	2,014,992	191,161	18,274	0	284,329
Loveland	Hamilton	1,603,369	2,455,262	202,433	0	0	0
Lyndhurst	Cuyahoga	3,981,240	6,695,444	416,149	55,004	0	785,203
Macedonia	Summit	2,714,868	4,441,361	500,274	199,031	0	2,550
Madeira	Hamilton	920,116	2,837,552	124,979	0	647,372	120,354
Mansfield	Richland	7,447,875	1,406,792	571,085	47,212	0	734,976
Marietta	Washington	3,963,911	4,826,638	0	391,358	0	0
Marion	Marion	3,706,775	12,291,211	365,134	1,168,061	475,712	643,079
Martins Ferry	Belmont	544,637	1,198,645	0	21,802	0	0
Marysville	Union	2,111,450	6,017,042	462,613	503,530	0	269,571

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$0	\$0	\$0	\$0	\$0	\$0	\$1,716,075	\$0	\$125,058
784,071	174,663	0	0	0	0	11,868,382	0	2,049,181
0	57,465	0	0	0	0	2,884,571	0	88,434
0	245,179	0	0	0	0	28,503,742	0	399,519
0	0	0	0	0	0	1,798,718	0	6,229,547
2,204,171	0	0	196,978	128,315	0	37,590,371	0	393,844
0	175,935	0	6,876	280	0	12,436,368	0	4,029,891
461,934	515,770	0	0	0	0	19,932,843	0	2,380,618
179,103	0	0	0	0	0	9,959,410	0	930,186
0	113,044	0	30,430	2,091	0	8,989,707	0	474,634
0	5,318,906	0	0	297,867	7,236	28,743,251	0	1,303,736
0	0	0	0	0	0	9,663,744	0	754,006
2,457	0	0	0	0	0	7,188,469	0	1,226,400
0	0	0	0	597	0	5,918,622	0	4,594,800
0	0	0	0	0	0	7,607,240	0	545,000
1,457,644	9,688,823	0	28,255	5,801	72,303	29,413,508	0	0
0	0	0	15,539	42,571	0	2,485,029	0	1,125,553
1,329,129	0	0	218,542	9,500	0	21,580,194	0	1,646,077
0	0	0	2,290	0	0	2,753,528	0	844,726
0	0	0	0	0	0	4,409,841	0	15,838
107,153	90,676	0	11,663	3,482	0	7,565,938	0	638,412
0	36,733	0	340,615	714,445	0	7,061,588	0	9,488,212
210,168	477,996	0	57,312	28,793	0	7,220,544	0	956,845
0	5,701,769	0	444,400	299,033	0	22,377,454	0	0
590,500	0	0	0	0	0	35,534,608	0	184,289
0	962,164	0	63,531	3,092	0	4,049,370	0	593,251
0	0	0	2,196	78	0	5,947,548	0	485,000
1,436,091	0	0	0	0	0	8,511,835	0	1,016,981
2,000	0	0	0	0	0	16,173,878	0	0
0	539,660	0	45,242	7,966	0	4,774,263	0	768,800
0	0	0	0	0	0	1,979,855	0	1,014,731
0	275,394	0	9,715	1,148	0	4,881,217	0	6,016,338
0	259,639	0	0	0	0	9,543,687	0	11,377,514
595,123	0	0	0	0	0	2,851,029	0	1,008,016
592,856	0	0	0	0	0	19,355,591	0	8,219,766
0	0	0	0	0	0	8,305,549	0	2,724,384
0	0	0	57,189	75,549	0	4,421,199	0	0
0	0	0	9,847	2,500	0	3,449,050	0	462,700
0	252,691	0	0	0	0	8,070,674	0	0
2,715,514	0	0	0	0	0	33,708,200	0	8,733,378
0	0	0	9,989	13,192	0	5,032,963	0	370,635
5,089,792	0	0	17,853	58	0	37,026,478	0	2,378,748
0	0	0	0	0	0	23,429,204	0	1,719,071
0	2,995	0	386	879	0	9,559,861	0	652,843
0	276,450	0	960,000	43,053	0	27,248,520	0	0
0	0	0	0	0	0	2,854,933	0	37,000
0	0	0	0	0	0	3,503,242	0	609,601
0	0	0	278,985	119,388	0	27,751,111	0	1,785,934
0	398,051	0	27,059	337	0	3,540,248	0	424,635
0	0	0	45,900	22,404	0	4,329,368	0	0
1,299,716	0	0	0	0	0	13,232,756	0	838,000
155,127	0	0	0	0	0	8,013,211	0	1,165,100
502,338	0	0	0	0	0	5,152,711	0	1,290,000
0	0	0	0	0	0	10,207,940	0	1,172,720
0	0	0	0	0	0	9,181,907	0	190,881
0	0	0	0	0	0	18,649,972	0	1,837,955
0	0	0	0	0	0	1,765,084	0	216,000
0	505,333	0	16,274	2,208	0	9,888,021	0	2,746,040

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Mason City	Warren	\$7,611,515	\$6,234,785	\$1,157,557	\$0	\$2,535,025	\$2,391,309
Massillon	Stark	5,644,084	8,128,703	0	360,002	753,876	0
Maumee	Lucas	2,962,920	8,886,566	532,447	178,810	1,859,773	2,076,019
Mayfield Heights	Cuyahoga	2,225,068	9,578,784	622,687	314,466	1,060,280	1,275,628
Medina	Medina	5,130,130	122,323	606,891	133,732	0	0
Mentor	Lake	6,834,883	19,284,414	3,480,297	0	7,223,806	7,929,041
Mentor-On-The-Lake	Lake	615,481	827,233	0	65,429	399,295	39,513
Miamisburg	Montgomery	3,861,260	6,967,447	932,600	3,436	211,404	1,719,975
Middleburg Hts	Cuyahoga	6,154,330	7,121,031	788,543	44,946	0	0
Middletown	Butler	3,740,989	17,720,641	1,163,842	0	0	968,327
Milford	Clermont	1,151,183	1,898,503	0	338,146	0	0
Monroe	Butler	1,484,360	247,938	0	148,274	116,955	2,005
Montgomery	Hamilton	3,117,526	2,820,149	441,412	0	0	751,913
Moraine	Montgomery	4,856,257	8,469,979	481,758	133,320	493,795	126,599
Mount Healthy	Hamilton	589,040	1,261,749	99,046	0	0	140,927
Mount Vernon	Knox	4,476,095	4,587,920	21,376	363,838	43,723	607,905
Munroe Falls	Summit	648,545	987,878	0	39,042	106,847	25,446
Napoleon	Henry	954,580	2,364,337	100,738	102,920	0	0
New Carlisle	Clark	691,144	363,173	12,488	0	0	23,088
New Franklin	Summit	902,692	727,866	113,419	108,280	0	8,170
New Philadelphia	Tuscarawas	2,182,290	1,201,321	0	247,382	27,189	627,997
Newark	Licking	7,546,337	17,808,390	1,460,367	2,156,454	0	0
Niles	Trumbull	1,683,420	321,097	242,786	272,764	453,757	19,270
North Canton	Stark	1,654,632	2,930,700	462,740	85,440	0	1,020,238
North Olmsted	Cuyahoga	3,909,759	12,974,631	298,452	502,421	2,628,477	0
North Ridgeville	Lorain	3,045,576	5,318,257	1,435,050	319,792	0	213,297
North Royalton	Cuyahoga	2,722,613	4,839,291	771,225	209,738	499	437,106
Northwood	Wood	1,629,041	2,743,501	165,226	7,869	202,070	87,164
Norton	Summit	1,808,330	2,069,402	252,374	0	0	132,262
Norwalk	Huron	2,188,334	4,076,635	63,659	128,455	21,143	0
Oakwood	Montgomery	2,181,145	4,528,613	458,156	0	0	0
Oberlin	Lorain	2,840,051	2,455,844	274,160	117,649	209,470	566,465
Oregon	Lucas	3,530,088	7,607,704	628,972	406,642	2,455,494	7,100
Orrville	Wayne	989,284	1,885,520	0	146,632	446,542	258,225
Oxford	Butler	1,709,069	4,410,508	620,514	164,757	0	1,133,251
Painesville	Lake	2,833,247	6,597,089	366,528	131,498	994,377	760,419
Parma	Cuyahoga	14,394,448	21,707,861	821,069	308,358	0	2,344,697
Parma Heights	Cuyahoga	14,394,448	21,707,861	821,069	308,358	0	2,344,697
Pataskala	Licking	991,432	147,846	240,047	57,500	0	0
Pepper Pike	Cuyahoga	1,597,538	3,058,157	271,165	36,173	2,116,242	0
Perrysburg	Wood	3,467,362	6,180,024	633,470	29,248	1,093,858	1,289,118
Pickerington	Fairfield	2,220,808	80,480	1,223,401	122,046	0	44,461
Piqua	Miami	1,694,424	7,500,895	266,457	455,574	4,955	633,438
Port Clinton	Ottawa	1,405,398	1,573,773	6,195	206,474	0	133,226
Portsmouth	Scioto	2,705,160	6,567,221	252,220	621,496	346,346	0
Powell	Delaware	1,488,703	1,690,199	987,969	0	0	371,662
Ravenna	Portage	2,515,722	4,230,850	279,706	258,958	0	0
Reading	Hamilton	1,883,304	4,692,822	166,242	9,499	3,465	505,539
Reynoldsburg	Franklin	3,006,392	6,688,974	1,129,727	181,525	0	919,317
Rittman	Wayne	621,534	1,026,978	0	95,805	160,637	499,770
Riverside	Montgomery	1,992,395	51,583	242,926	0	0	33,548
Rocky River	Cuyahoga	4,504,288	7,370,790	949,327	0	614,045	403,320
Rossford	Wood	988,932	1,832,209	0	0	755,399	15,741
Salem	Columbiana	948,025	3,076,610	171,085	0	8,459	0
Sandusky	Erie	4,091,878	9,987,419	2,073,450	317,258	1,142	0
Seven Hills	Cuyahoga	2,200,272	2,887,429	520,636	43,488	1,208,082	185,355
Shaker Heights	Cuyahoga	6,046,132	16,699,309	3,805,141	522,796	900,401	3,843,743
Sharonville	Hamilton	3,136,401	5,497,182	497,291	3,885	0	2,805,182

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$252,588	\$2,152,699	\$0	\$0	\$580,950	\$0	\$22,916,428	\$0	\$5,124,110
0	0	0	26,060	1,875	503,876	15,418,476	0	1,127,432
1,070,339	0	0	0	0	0	17,566,874	0	0
864,981	0	0	0	0	0	15,941,894	0	3,095,000
0	50,461	0	0	0	0	6,043,537	0	35,000
0	2,074,269	0	21,221	0	0	46,847,931	0	678,495
285,393	129,069	0	4,543	135	0	2,366,091	0	164,000
952,755	0	0	0	0	0	14,648,877	0	129,403
948,598	0	0	0	0	0	15,057,448	0	750,000
0	0	0	0	0	1,042,361	24,636,160	0	0
262,591	0	27,879	0	0	0	3,678,302	0	440,715
0	0	15,351	4,599	2,761	0	2,022,243	0	3,682,281
419,922	1,831	0	0	0	0	7,552,753	0	2,390,806
339,454	0	0	0	0	0	14,901,162	0	5,982,358
426,733	79,337	0	930	2,076	0	2,599,838	0	385,406
0	0	0	27,875	0	0	10,128,732	0	1,407,996
0	0	0	0	0	0	1,807,758	0	0
0	0	0	0	0	0	3,522,575	0	1,632,275
0	95,680	0	0	36,000	0	1,221,573	0	148,275
0	26,400	0	0	0	0	1,886,827	0	60,609
0	167,425	0	3,047	122	0	4,456,773	0	52,188
0	0	0	0	0	0	28,971,548	0	0
152,198	0	0	0	0	0	3,145,292	0	6,303,878
0	0	0	300,000	92,102	0	6,545,852	0	2,929,659
0	0	0	19,382	7,023	0	20,340,145	0	73,906
0	0	0	0	0	0	10,331,972	0	0
1,538,965	33,047	0	22,790	4,068	0	10,579,342	0	1,887,035
0	0	0	0	0	0	4,834,871	0	0
0	0	0	2,554	1,898	0	4,266,820	0	529,005
0	83,300	0	12,676	10,984	0	6,585,186	0	1,564,825
0	746,715	0	0	294,614	0	8,209,243	0	8,131,435
0	0	0	0	0	0	6,463,639	0	412,520
0	0	0	0	0	0	14,636,000	0	2,031,094
0	0	0	0	0	0	3,726,203	0	1,112,333
0	0	0	2,403	41	0	8,040,543	0	1,893,443
0	0	0	0	11,000	0	11,694,158	0	790,391
0	1,928	0	0	0	0	39,578,361	0	4,430,358
0	1,928	0	0	0	0	39,578,361	0	4,430,358
0	264,387	0	62,414	0	0	1,763,626	0	0
1,707,260	0	0	0	0	0	8,786,535	0	588,150
0	0	0	0	0	0	12,693,080	0	5,194,471
0	11,837	0	6,845	3,470	0	3,713,348	0	3,698,332
0	411,613	0	0	0	0	10,967,356	0	0
0	0	0	29,956	0	0	3,355,022	0	416,905
0	0	0	0	0	0	10,492,443	0	0
483,805	0	0	0	0	0	5,022,338	0	277,850
0	0	103,130	23,622	5,238	0	7,417,226	0	444,841
0	0	448,601	0	16,781	0	7,726,253	0	281,864
0	0	0	0	0	0	11,925,935	0	0
364,421	0	0	0	0	0	2,769,145	0	65,000
0	132,573	0	5,873	1,154	0	2,460,052	0	3,842,025
0	71,892	0	0	0	0	13,913,662	0	5,082,260
254,420	0	0	0	0	0	3,846,701	0	752,311
0	0	0	0	0	0	4,204,179	0	0
0	0	0	0	0	0	16,471,147	0	540,213
0	39,314	0	0	0	0	7,084,576	0	1,034,656
5,602,988	0	0	0	0	0	37,420,510	0	1,839,306
541,779	0	0	0	0	0	12,481,720	0	3,328,983

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Sheffield Lake	Lorain	\$746,288	\$1,905,579	\$201,029	\$32,453	\$0	\$61,072
Shelby	Richland	1,057,817	2,457,031	0	0	32,580	0
Sidney	Shelby	1,398,540	10,888,927	1,101,616	0	0	1,366,273
Silverton	Hamilton	711,960	1,300,325	308,009	4,746	0	22,085
Solon	Cuyahoga	5,443,651	12,928,002	2,228,281	98,755	4,326,404	33,670
South Euclid	Cuyahoga	2,847,633	8,653,989	236,164	135,702	1,083,019	400,337
Springboro	Warren	3,748,615	2,562,619	725,553	11,518	0	418,201
Springdale	Hamilton	4,519,732	7,569,005	594,500	281,673	1,044,370	1,717,300
Springfield	Clark	10,524,328	22,995,773	1,059,461	64,482	255,948	2,090,937
St. Bernard	Hamilton	3,846,875	4,664,860	0	93,939	50,816	99,858
St. Clairsville	Belmont	315,980	2,556	0	33,189	0	0
St. Marys	Auglaize	1,120,922	2,334,548	27,556	2,206	0	203,021
Steubenville	Jefferson	2,970,717	7,714,091	62,828	490,409	1,091,139	781,700
Stow	Summit	5,670,208	8,767,159	1,291,855	384,148	530,993	1,816,525
Strongsville	Cuyahoga	6,478,223	8,573,735	1,369,984	315,983	0	377,779
Sylvania	Lucas	3,429,035	4,491,461	402,658	175,009	278,912	796,848
Tallmadge	Summit	2,855,878	3,414,153	391,535	0	390,220	1,244,283
Tiffin	Seneca	2,419,164	6,345,688	213,782	0	0	0
Tipp City	Miami	1,449,098	2,973,305	238,806	0	0	451,807
Toledo	Lucas	16,870,000	162,812,000	4,987,000	15,867,000	0	3,071,000
Toronto	Jefferson	458,356	1,271,203	0	11,716	53,006	6,000
Trenton	Butler	357,520	1,808,562	104,527	67,681	0	682
Trotwood	Montgomery	2,818,858	5,286,352	557,201	0	329,963	463,226
Troy	Miami	4,711,870	9,234,356	583,034	0	0	1,314,812
Twinsburg	Summit	3,345,302	7,916,366	1,461,380	0	3,692,545	1,764,630
Uhrichsville	Tuscarawas	518,133	1,095,684	0	6,166	0	0
Union	Montgomery	429,039	0	0	0	0	0
University Heights	Cuyahoga	1,481,668	6,657,443	796,469	50,926	345,628	439,679
Upper Arlington	Franklin	6,763,930	14,654,625	935,594	2,190,371	0	2,712,728
Upper Sandusky	Wyandot	1,213,025	1,656,680	59,421	44,579	0	0
Urbana	Champaign	1,452,866	3,420,099	80,862	42,397	14,667	351,727
Vandalia	Montgomery	4,952,210	5,526,102	0	0	2,212,120	2,941,490
Vermilion	Erie	1,771,914	2,079,860	182,721	0	0	105,882
Wadsworth	Medina	4,075,942	3,686,206	231,722	108,895	0	803,861
Wapakoneta	Auglaize	1,129,757	2,446,860	67,782	218,356	0	0
Warren	Trumbull	8,087,107	17,361,249	1,946,116	492,168	0	876,264
Warrensville Heights	Cuyahoga	2,530,921	7,609,023	636,989	50,615	1,379,824	261,904
Washington	Fayette	2,233,956	3,370,191	820,908	33,304	0	61,137
Wauseon	Fulton	627,828	2,002,524	267,057	0	275,791	612,181
Waverly	Pike	992,266	67,313	0	1,470	74,163	0
Wellston	Jackson	592,879	1,216,729	13,400	0	525	0
West Carrollton	Montgomery	1,453,258	4,337,403	483,906	0	0	702,329
Westerville	Franklin	9,194,224	11,080,282	2,387,252	67,269	0	0
Westlake	Cuyahoga	5,839,929	8,971,924	1,249,363	618,373	4,426,201	956,798
Whitehall	Franklin	5,019,228	9,196,745	23,834	84,985	404,415	578,629
Wickliffe	Lake	3,894,510	5,314,545	169,671	10,455	1,165,796	212,930
Willard	Huron	446,340	2,118,709	166,438	29,993	221,137	0
Willoughby	Lake	6,416,178	10,380,979	908,998	452,928	0	927,894
Willoughby Hills	Lake	1,287,890	3,527,903	143,411	0	0	126,341
Willowick	Lake	1,650,890	3,778,741	364,921	116,366	231,409	975,656
Wilmington	Clinton	4,867,303	1,801	0	0	0	0
Wooster	Wayne	3,221,718	8,878,166	835,952	148,884	1,188,595	1,860,763
Worthington	Franklin	4,646,831	8,888,406	549,224	49,775	1,350,831	2,909,805
Wyoming	Hamilton	2,577,727	2,451,560	295,359	50,269	567,010	93,198
Xenia	Greene	2,841,057	10,581,378	331,927	60,524	262,830	375,246
Youngstown	Mahoning	13,209,770	952,722	848,569	1,224,174	949,981	177,424
Zanesville	Muskingum	3,784,570	566,120	312,732	58,330	0	661,341

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$0	\$1,500	\$0	\$37,608	\$13,974	\$0	\$2,999,503	\$0	\$26,379
0	0	0	0	0	0	3,547,428	(39,058)	331,925
0	21,836	0	0	0	0	14,777,192	0	0
0	0	0	4,272	0	0	2,351,397	0	825,699
1,970,238	0	0	0	0	0	27,029,001	0	10,124,908
0	0	0	5,971	13,579	1,984,371	15,360,765	0	1,618,079
0	0	0	8,032	812	0	7,475,350	0	1,748,392
0	419,763	0	21,757	2,712	0	16,170,812	0	4,110,618
0	38,218	0	0	0	0	37,029,147	0	1,009,524
620	0	0	0	0	1,116,301	9,873,269	0	1,227,181
0	0	0	2,705	309	0	354,739	0	1,077,550
0	0	0	0	0	0	3,688,253	0	1,361,188
0	24,406	0	64,398	45,885	0	13,245,573	0	0
0	300,000	0	0	0	0	18,760,888	0	691,852
2,505,278	783,800	0	0	0	0	20,404,782	0	10,533,195
544,426	0	0	0	0	0	10,118,349	0	0
0	236,231	0	13,920	1,224	0	8,547,444	0	3,741,173
0	139,963	0	14,040	1,863	0	9,134,500	0	1,283,234
223,769	75,901	0	12,062	1,450	0	5,426,198	0	0
74,000	633,000	0	1,437,000	1,010,000	0	206,761,000	0	34,866,000
0	898,889	0	34,624	35,798	0	2,769,592	0	577,627
55,109	0	0	0	0	0	2,394,081	0	259,762
0	103,170	0	42,335	73,554	0	9,674,659	0	549,437
1,224,791	0	0	0	0	0	17,068,863	0	3,086,874
0	0	0	0	0	0	18,180,223	0	1,115,000
0	0	0	0	122,363	0	1,742,346	0	45,000
0	0	0	0	1,480	0	430,519	0	54,091
1,026,574	302,522	0	27,214	6,408	0	11,134,531	0	1,221,649
0	858,607	0	99,951	7,443	0	28,223,249	0	5,651,528
0	0	0	18,255	2,060	0	2,994,020	0	1,186,301
2,889	0	0	0	0	0	5,365,507	0	195,000
0	50,801	0	0	0	0	15,682,723	0	5,431,324
0	20,138	0	0	0	0	4,160,515	0	649,450
0	20,863	2,408	1,905	4,333	0	8,936,135	0	0
0	0	0	22,342	1,341	0	3,886,438	0	1,069,799
0	0	0	52,727	18,587	0	28,834,218	0	1,034,600
1,144,734	0	0	265,136	38,012	0	13,917,158	0	128,583
0	0	0	0	0	0	6,519,496	0	62,960
50,647	42,521	0	0	0	0	3,878,549	0	0
0	74,508	0	0	0	0	1,209,720	0	1,174,144
0	0	0	0	0	0	1,823,533	0	0
0	0	0	0	0	0	6,976,896	0	338,959
532,666	23,810	0	562	930	0	23,286,995	0	6,644,242
691,414	584,124	0	0	0	0	23,338,126	0	11,101,966
411,991	374,000	0	8,143	1,009	0	16,102,979	0	1,752,992
809,594	0	0	0	0	0	11,577,501	0	1,650,732
0	0	0	0	0	0	2,982,617	0	19,425
1,097,610	89,812	0	0	0	0	20,274,399	0	2,029,479
0	558,993	0	0	0	0	5,644,538	0	414,851
743,678	0	0	0	0	0	7,861,661	0	291,151
0	55,336	0	0	0	0	4,924,440	0	4,560,192
0	0	0	168,621	60,192	0	16,362,891	0	1,431,473
1,623,277	0	0	0	0	0	20,018,149	0	934,315
519,012	0	0	3,431	7,803	0	6,565,369	0	2,650,349
0	0	0	0	0	0	14,452,962	0	1,200,121
3,087,999	0	0	9,760	1,606	0	20,462,005	0	15,620,110
0	0	200,606	0	0	0	5,583,699	0	7,642,684

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Akron	Summit	\$29,786,617	\$142,933,003	\$17,829,829	\$28,800,007
Alliance	Stark	1,654,590	8,680,502	0	210,692
Amherst	Lorain	1,491,533	4,178,297	0	261,002
Ashland	Ashland	1,317,357	8,578,034	151,748	2,216,258
Ashtabula	Ashtabula	2,480,053	6,775,495	0	1,810,849
Athens	Athens	698,365	8,998,663	221,449	1,981,485
Aurora	Portage	3,998,570	10,629,517	1,184,588	580,298
Avon	Lorain	3,587,189	7,681,269	0	832,369
Avon Lake	Lorain	4,888,308	9,087,129	0	355,336
Barberton	Summit	1,529,233	10,296,250	1,169,287	2,166,794
Bay Village	Cuyahoga	6,609,925	4,921,405	0	234,173
Beachwood	Cuyahoga	3,952,150	20,277,253	0	1,643,737
Beavercreek	Greene	11,141,025	0	0	463,858
Bedford	Cuyahoga	3,570,124	10,648,355	0	699,046
Bedford Heights	Cuyahoga	3,694,715	8,788,315	5,235	4,163,791
Bellefontaine	Logan	741,173	5,677,238	53,226	197,678
Bellevue	Huron	907,239	3,340,489	0	237,712
Belpre	Washington	314,074	1,065,340	52,825	284,389
Berea	Cuyahoga	6,055,005	8,828,219	7,615	1,140,431
Bexley	Franklin	1,686,598	6,033,056	0	639,722
Blue Ash	Hamilton	2,359,974	27,037,678	902,725	1,417,539
Bowling Green	Wood	2,284,009	15,481,210	2,591,223	2,035,288
Brecksville	Cuyahoga	4,832,210	14,724,747	0	828,263
Broadview Heights	Cuyahoga	13,262,604	0	0	566,792
Brook Park	Cuyahoga	2,759,724	21,582,162	359,472	1,833,367
Brooklyn	Cuyahoga	2,393,975	12,891,860	0	771,638
Brookville	Montgomery	141,140	2,252,026	0	838,261
Brunswick	Medina	2,067,685	9,294,739	0	1,720,581
Bryan	Williams	8,055,868	0	0	219,441
Bucyrus	Crawford	735,142	4,426,411	92,934	383,139
Cambridge	Guernsey	1,664,969	4,362,512	0	519,992
Canton	Stark	4,010,683	44,556,112	0	10,878,541
Celina	Mercer	415,708	2,708,150	837,571	318,261
Centerville	Montgomery	11,805,299	0	0	52,126
Chardon	Geauga	1,345,281	5,104,240	909	1,187,731
Cheviot	Hamilton	1,492,671	1,706,956	0	147,150
Chillicothe	Ross	1,326,120	10,473,453	249,109	2,386,542
Cincinnati	Hamilton	393,417,000	0	0	33,340,000
Circleville	Pickaway	916,158	9,411,640	228,738	650,853
Clayton	Montgomery	2,071,635	2,000,105	371,060	379,355
Cleveland	Cuyahoga	69,254,000	311,784,000	80,789,000	24,388,000
Cleveland Heights	Cuyahoga	11,634,160	22,022,446	0	3,520,404
Clyde	Sandusky	888,149	3,936,834	0	197,775
Columbus	Franklin	51,852,000	522,384,000	0	82,308,000
Columbiana	Columbiana	2,110,850	0	0	260,217
Conneaut	Ashtabula	1,374,642	3,264,412	0	288,911
Cortland	Trumbull	2,210,937	0	0	297,493
Coshocton	Coshocton	753,989	4,478,764	0	1,072,926
Crestline	Crawford	261,575	1,058,605	0	158,104
Cuyahoga Falls	Summit	10,879,771	18,484,497	7,615,911	7,133,862
Dayton	Montgomery	22,631,488	113,156,087	21,435,579	24,051,832
Defiance	Defiance	990,413	8,144,681	0	610,410
Delaware	Delaware	1,793,182	13,408,017	57,116	3,066,440
Delphos	Allen	558,352	2,558,199	0	443,594
Dover	Tuscarawas	1,156,640	5,692,860	0	962,375
Dublin	Franklin	3,601,809	65,309,069	1,845,503	11,488,956
East Liverpool	Columbiana	1,181,887	2,899,497	0	41,686
East Cleveland	Cuyahoga	2,433,243	6,203,464	0	995,435

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$0	\$13,778,724	\$10,142,722	\$116,155,522	\$359,426,424	\$45,134,389
3,328,039	66,011	1,133,003	1,174,760	16,247,597	1,066,863
2,091,267	0	401,221	1,401,313	9,824,633	1,482,840
3,661,190	0	1,200,837	718,706	17,844,130	540,137
2,809,453	36,476	1,100,170	704,303	15,716,799	525,329
3,644,562	6,016	1,866,580	1,307,849	18,724,969	820,400
1,899,526	93,065	324,413	842,315	19,552,292	3,681,288
2,251,658	469,257	1,281,569	1,412,835	17,516,146	16,064,795
3,807,429	412,572	238,286	1,590,140	20,379,200	8,687,295
5,304,975	129,680	178,769	1,458,934	22,233,922	2,095,182
19,209,335	16,545	485,894	1,457,480	32,934,757	4,829,536
3,532,681	1,060,132	1,113,312	2,278,675	33,857,940	1,044,988
6,051,444	488,544	1,323,632	589,923	20,058,426	473,928
3,535,460	498,755	1,768,546	1,522,793	22,243,079	5,915,973
1,841,126	18,441	832,776	970,882	20,315,281	3,420,378
1,338,118	28,027	639,726	801,356	9,476,542	941,067
1,019,410	0	189,923	496,634	6,191,407	856,125
1,375,487	0	268,940	171,943	3,532,998	99,400
5,788,912	607,345	2,842,194	391,186	25,660,907	3,140,845
3,767,555	9,346	142,002	1,049,140	13,327,419	1,468,313
4,098,400	0	854,910	1,184,619	37,855,845	41,425,022
5,010,912	46,716	852,709	1,339,591	29,641,658	3,344,187
2,394,732	624,415	651,955	1,968,460	26,024,782	5,636,405
2,301,936	1,088,056	2,086,521	597,544	19,903,453	2,291,557
4,938,245	105,473	829,400	1,634,824	34,042,667	4,608,044
2,647,967	0	651,515	672,658	20,029,613	3,966,644
1,760,559	14,893	133,038	277,900	5,417,817	4,578,151
4,027,246	240,165	1,005,847	1,946,410	20,302,673	6,463,756
1,923,172	100,515	813,352	1,164,491	12,276,839	6,929,630
2,295,644	15,175	202,975	594,683	8,746,103	530,939
3,660,951	13,428	1,324,958	760,930	12,307,740	1,096,158
11,375,148	0	2,744,038	19,489,442	93,053,964	116,796
3,439,796	13,441	497,159	808,595	9,038,681	1,250,000
5,261,646	626,432	283,277	2,635,889	20,664,669	2,627,400
1,231,447	155,488	623,290	781,891	10,430,277	2,366,354
1,078,660	0	168,959	117,117	4,711,513	54,155
5,439,441	19,934	1,556,251	1,087,888	22,538,738	2,740,916
67,886,000	4,257,000	11,516,000	105,167,000	615,583,000	204,303,000
2,534,254	12,209	1,102,037	(4,075,431)	10,780,458	126,424
1,736,282	22,718	30,663	391,540	7,003,358	1,636,904
16,875,000	0	45,048,000	239,761,000	787,899,000	246,421,000
11,318,695	1,469,507	3,602,420	2,989,180	56,556,812	4,684,536
629,273	44,654	30,803	791,768	6,519,256	956,079
90,286,000	0	54,516,000	182,658,000	984,004,000	267,575,000
1,282,562	0	385,541	148,333	4,187,503	2,030,079
2,024,833	160,405	552,364	281,428	7,946,995	431,317
1,250,093	0	120,210	129,808	4,008,541	120,000
1,838,367	682	116,798	868,738	9,130,264	100,295
1,070,870	0	106,522	240,715	2,896,391	76,196
2,925,454	289,373	2,577,438	2,831,012	52,737,318	25,671,224
31,643,646	512,068	3,905,507	14,934,558	232,270,765	33,654,586
2,343,840	128,306	1,276,998	765,213	14,259,861	399,657
5,498,301	36,045	2,977,665	2,187,196	29,023,962	5,851,295
1,435,313	0	191,928	355,593	5,542,979	849,344
2,971,933	0	55,318	630,508	11,469,634	2,370,000
5,732,707	273,386	2,646,015	5,477,881	96,375,326	36,708,031
2,128,460	15,569	764,920	338,265	7,370,284	295,295
7,372,792	350,489	4,059,966	1,027,180	22,442,569	91,769

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
East Palestine	Columbiana	\$1,331,757	\$0	\$0	\$357,363
Eastlake	Lake	3,151,596	7,336,872	4,127,705	1,277,601
Eaton	Preble	660,449	3,703,958	0	756,303
Elyria	Lorain	4,194,264	21,423,070	1,394,590	2,224,694
Englewood	Montgomery	1,649,643	5,889,439	0	777,180
Euclid	Cuyahoga	6,511,494	25,508,186	72,269	5,011,318
Fairborn	Greene	14,175,271	0	0	1,946,954
Fairfield	Butler	28,828,205	0	0	1,962,620
Fairlawn	Summit	1,092,012	8,271,926	0	304,766
Fairview Park	Cuyahoga	4,457,182	6,688,225	0	630,322
Findlay	Hancock	3,170,345	21,043,910	0	2,053,334
Forest Park	Hamilton	11,875,527	0	0	1,100,458
Fostoria	Seneca	975,473	6,056,168	0	643,801
Franklin	Warren	1,406,763	5,398,222	0	223,945
Fremont	Sandusky	1,159,078	7,622,918	0	559,812
Gahanna	Franklin	2,008,773	14,448,528	2,418,256	3,433,226
Galion	Crawford	503,855	4,035,955	0	1,140,733
Garfield Heights	Cuyahoga	9,795,797	10,188,877	0	2,278,927
Geneva	Ashtabula	544,502	2,346,587	0	387,866
Girard	Trumbull	1,053,613	3,619,445	0	38,238
Grandview Heights	Franklin	1,608,430	5,559,384	0	1,092,531
Green	Summit	1,845,332	16,413,284	303,151	811,933
Greenville	Darke	1,556,775	5,873,385	0	407,411
Grove City	Franklin	3,010,739	17,339,360	2,202,738	1,539,747
Hamilton	Butler	9,303,001	23,174,357	0	11,663,269
Harrison	Hamilton	2,413,231	2,886,028	0	750,671
Heath	Licking	6,511,364	0	0	951,735
Highland Heights	Cuyahoga	1,509,896	9,782,434	79,222	555,461
Hillard	Franklin	1,905,010	15,780,108	2,869,280	3,610,180
Hillsboro	Highland	4,103,480	0	0	497,262
Hubbard	Trumbull	373,245	2,066,829	0	4,114
Huber Heights	Montgomery	4,200,124	15,119,538	774,914	1,041,625
Hudson	Summit	4,194,001	17,037,006	0	1,512,998
Huron	Erie	822,379	2,218,423	20,537	1,601,249
Independence	Cuyahoga	2,551,186	23,163,526	0	12,211
Indian Hills	Hamilton	807,244	8,212,640	0	374,302
Ironton	Lawrence	2,294,159	0	0	865,903
Jackson	Jackson	678,436	0	773,771	1,487,962
Kent	Portage	3,268,463	10,564,245	0	1,727,130
Kettering	Montgomery	9,341,465	37,128,614	0	7,517,918
Kirtland	Lake	1,485,333	2,669,484	0	176,300
Lakewood	Cuyahoga	13,502,272	18,143,485	368,523	3,494,517
Lancaster	Fairfield	18,767,446	0	0	4,710,409
Lebanon	Warren	3,536,738	5,988,089	2,466,595	2,154,757
Lima	Allen	1,438,142	15,749,585	106,714	4,116,075
Logan	Hocking	486,102	2,447,787	0	216,883
London	Madison	3,959,508	0	0	112,781
Lorain	Lorain	5,080,063	18,637,946	0	1,411,545
Louisville	Stark	399,916	2,594,133	0	443,924
Loveland	Hamilton	2,964,146	3,097,973	0	549,789
Lyndhurst	Cuyahoga	4,698,814	5,904,612	146,411	508,516
Macedonia	Summit	2,080,241	7,991,989	0	1,869,411
Madeira	Hamilton	4,430,269	0	0	67,606
Mansfield	Richland	2,545,865	24,369,037	0	2,712,742
Marietta	Washington	557,824	8,159,483	480,059	1,240,051
Marion	Marion	1,404,796	13,443,747	478,042	1,505,323
Martins Ferry	Belmont	454,165	1,212,406	0	836,337
Marysville	Union	2,235,844	7,788,527	132,238	1,150,496

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$674,772	\$0	\$10,509	\$170,629	\$2,545,030	\$385,421
3,157,118	0	522,626	1,617,158	21,190,676	3,004,879
1,339,744	25,144	1,194,059	518,576	8,198,233	93,752
8,966,140	349,741	2,251,119	1,421,139	42,224,757	11,740,768
2,390,560	81,060	126,298	1,250,543	12,164,723	6,800,931
8,544,675	84,684	1,843,132	1,902,169	49,477,927	8,370,674
5,196,126	477,094	1,946,954	3,335,221	27,077,620	4,607,609
6,767,796	253,763	2,136,564	1,948,239	41,897,187	0
1,799,332	320,078	407,024	2,824,287	15,019,425	935,912
2,014,888	251,996	839,895	374,040	15,256,548	862,634
5,363,039	103,550	1,588,604	2,493,635	35,816,417	22,091,196
1,854,614	1,515,233	362,956	790,326	17,499,114	1,596,282
1,935,351	55,602	65,446	700,178	10,432,019	1,758,025
2,261,029	347,421	485,236	1,005,703	11,128,319	5,908,403
3,116,968	148,636	307,654	1,328,389	14,243,455	7,960,405
6,946,721	0	1,231,734	4,185,216	34,672,454	8,877,917
1,759,118	0	91,053	1,414,128	8,944,842	1,260,078
5,497,481	109,083	1,464,336	666,184	30,000,685	6,264,666
1,021,075	350,344	269,212	174,421	5,094,007	1,180,477
2,759,848	14,947	1,519,176	385,203	9,390,470	0
1,338,216	0	225,559	468,615	10,292,735	648,087
6,279,707	30,704	502,386	2,125,069	28,311,566	0
3,621,927	4,716	232,989	437,726	12,134,929	1,114,226
5,252,502	76,498	1,149,727	2,793,712	33,365,023	437,761
12,114,525	579,531	2,787,572	2,625,387	62,247,642	1,452,495
1,431,545	0	354,166	472,704	8,308,345	1,274,409
2,019,146	0	112,289	750,618	10,345,152	215,450
969,956	1,147,007	424,990	429,491	14,898,457	815
3,189,358	91,765	1,128,102	1,502,402	30,076,205	4,824,334
1,103,131	0	453,579	429,435	6,586,887	1,804,426
947,202	0	111,154	404,531	3,907,075	0
3,821,179	835,013	187,608	1,787,148	27,767,149	5,327,504
5,442,675	267,619	108,462	2,900,445	31,463,206	0
1,073,856	229,335	427,751	309,378	6,702,908	32,715
1,250,351	88,289	1,008,477	2,172,593	30,246,633	0
9,667,024	0	962,810	71,071	20,095,091	0
1,814,584	3,480	816,069	483,007	6,277,202	513,372
1,507,276	0	162,228	1,185,934	5,795,607	18,100
4,406,113	206,943	460,673	1,355,871	21,989,438	86,375
11,238,227	978,014	2,487,478	4,644,205	73,335,921	8,843,579
1,627,796	0	50,093	427,826	6,436,832	50,000
13,239,249	123,219	3,494,184	1,511,625	53,877,074	20,958,301
8,513,743	140,058	1,562,300	2,541,520	36,235,476	1,551,585
3,042,013	89,412	891,574	1,310,523	19,479,701	1,708,897
11,605,346	93,368	2,452,987	1,781,830	37,344,047	887,148
1,103,842	0	74,648	180,753	4,510,015	0
1,646,802	81,375	87,880	402,515	6,290,861	0
13,432,851	71,842	2,969,769	1,236,776	42,840,792	12,196,388
1,344,029	0	101,463	372,284	5,255,749	424,635
2,682,436	0	123,759	927,231	10,345,334	4,319,481
2,653,545	1,036,138	1,744,398	1,217,309	17,909,743	2,528,012
3,951,569	188,017	896,411	412,443	17,390,081	1,196,152
1,698,294	0	261,370	386,121	6,843,660	0
13,857,914	26,093	2,622,605	3,487,725	49,621,981	110,991
4,997,643	2,959	922,828	1,683,330	18,044,177	1,418,776
5,620,098	0	1,451,345	1,121,334	25,024,685	1,034,200
1,205,309	0	104,499	279,514	4,092,230	382,664
2,124,856	25,074	1,079,687	1,025,213	15,561,935	15,121,942

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Mason City	Warren	\$29,086,348	\$0	\$0	\$1,965,830
Massillon	Stark	2,511,947	12,829,885	0	1,471,195
Maumee	Lucas	3,749,305	15,842,248	0	1,014,045
Mayfield Heights	Cuyahoga	5,282,716	11,390,166	134,349	1,237,043
Medina	Medina	15,044,684	0	0	808,657
Mentor	Lake	6,086,882	31,346,263	786,290	5,040,814
Mentor-On-The-Lake	Lake	1,722,519	796,076	0	447,378
Miamisburg	Montgomery	2,875,970	9,086,267	0	2,313,506
Middleburg Hts	Cuyahoga	2,506,371	15,421,461	554,088	1,545,425
Middletown	Butler	5,643,510	17,944,573	0	4,215,736
Milford	Clermont	2,346,611	2,475,944	182,061	230,875
Monroe	Butler	2,131,720	5,238,256	416,537	1,184,918
Montgomery	Hamilton	12,044,105	0	0	511,409
Moraine	Montgomery	772,231	19,244,218	68,705	842,215
Mount Healthy	Hamilton	897,322	1,375,407	60,150	518,016
Mount Vernon	Knox	11,440,727	0	0	1,422,430
Munroe Falls	Summit	762,089	1,126,964	18,412	62,095
Napoleon	Henry	464,824	2,498,645	555,353	660,349
New Carlisle	Clark	474,283	986,779	27,520	569,376
New Franklin	Summit	3,917,814	0	0	299,105
New Philadelphia	Tuscarawas	1,820,298	6,336,235	0	1,649,577
Newark	Licking	23,795,166	0	0	1,615,096
Niles	Trumbull	2,137,168	6,266,174	0	863,400
North Canton	Stark	1,765,069	5,864,757	0	629,079
North Olmsted	Cuyahoga	11,300,024	13,347,091	0	2,429,928
North Ridgeville	Lorain	5,416,244	7,556,100	0	2,148,785
North Royalton	Cuyahoga	4,649,171	11,623,513	4,219	1,038,030
Northwood	Wood	348,880	4,350,644	61,285	467,096
Norton	Summit	1,164,082	3,880,264	0	720,637
Norwalk	Huron	1,562,972	5,377,081	0	1,085,117
Oakwood	Montgomery	1,885,004	5,580,572	282,986	1,099,649
Oberlin	Lorain	819,590	4,965,833	1,277,234	174,086
Oregon	Lucas	1,841,600	17,770,221	1,482,563	720,906
Orrville	Wayne	479,755	4,210,991	1,253,330	609,929
Oxford	Butler	1,159,315	6,190,198	770,741	1,100,505
Painesville	Lake	883,993	8,431,682	1,930,229	658,104
Parma	Cuyahoga	10,578,329	34,384,523	0	2,471,391
Parma Heights	Cuyahoga	10,578,329	34,384,523	1,215,464	2,471,391
Pataskala	Licking	2,169,911	0	141,600	175,982
Pepper Pike	Cuyahoga	3,545,393	4,026,993	2,464,586	372,133
Perrysburg	Wood	3,020,575	13,343,420	155,418	595,388
Pickerington	Fairfield	2,464,442	4,111,715	909,962	467,173
Piqua	Miami	1,466,214	8,260,918	1,783,708	0
Port Clinton	Ottawa	832,147	2,184,884	136,511	240,713
Portsmouth	Scioto	8,705,227	0	0	0
Powell	Delaware	1,513,111	3,655,321	233,061	0
Ravenna	Portage	758,049	7,194,344	551,057	1,052,240
Reading	Hamilton	7,125,650	0	198,487	833,277
Reynoldsburg	Franklin	11,426,247	0	1,397,864	465,386
Rittman	Wayne	718,492	1,005,707	195,868	1,026,629
Riverside	Montgomery	2,366,897	5,139,761	247,319	1,748,288
Rocky River	Cuyahoga	7,860,689	8,524,272	1,301,139	2,362,258
Rossford	Wood	1,628,994	2,831,306	507,268	179,533
Salem	Columbiana	5,188,880	0	723,648	73,419
Sandusky	Erie	2,537,843	7,387,718	4,155,563	1,562,798
Seven Hills	Cuyahoga	7,431,343	0	0	939,512
Shaker Heights	Cuyahoga	8,889,841	20,246,324	68,772	6,508,530
Sharonville	Hamilton	20,290,549	0	0	867,879

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$5,419,535	\$99,374	\$2,102,920	\$3,773,397	\$42,447,404	\$11,579,000
5,061,213	0	2,225,921	1,688,654	25,788,815	2,733,785
4,335,755	534,562	1,129,731	2,431,364	29,037,010	142,000
5,737,456	24,042	692,740	1,178,834	25,677,346	8,069,518
3,939,680	304,276	2,301,975	1,568,214	23,967,486	0
9,117,427	2,114,952	3,049,390	2,014,614	59,556,632	7,968,505
1,366,235	2,681	53,544	193,141	4,581,574	25,200
2,674,980	95,421	1,544,736	1,743,357	20,334,237	765,233
2,136,074	177,035	1,234,800	896,840	24,472,094	753,690
18,852,974	491,127	2,026,459	4,195,464	53,369,843	950,261
1,271,855	0	223,991	443,543	7,174,880	661,037
1,885,762	72,463	486,814	1,113,773	12,530,243	22,500
1,354,153	268,786	414,757	1,625,786	16,218,996	11,656
1,023,625	0	338,471	2,544,074	24,833,539	252,537
791,397	0	150,915	143,808	3,937,015	104,200
3,138,477	0	783,248	1,458,323	18,243,205	3,058,688
292,467	24,964	84,292	824,809	3,196,092	136,892
2,187,335	113,080	428,151	1,086,876	7,994,613	133,991
560,925	169,976	27,192	52,158	2,868,209	0
2,391,082	11,069	108,126	181,704	6,908,900	800
4,960,082	59,488	1,252,359	647,491	16,725,530	1,025
10,137,168	71,218	3,435,792	1,790,634	40,845,074	2,298,899
3,279,702	0	884,015	2,005,639	15,436,098	0
4,395,082	0	747,060	293,577	13,694,624	1,226,041
7,020,463	70,000	1,336,750	1,302,611	36,806,867	1,244,267
4,397,154	34,786	1,422,928	1,560,992	22,536,989	2,768,143
5,238,786	155,743	1,157,304	1,134,629	25,001,395	14,388,051
2,115,238	112,938	326,574	552,011	8,334,666	2,200,500
2,253,245	71,790	273,193	299,607	8,662,818	0
2,683,203	138,279	937,372	1,029,400	12,813,424	0
11,067,158	138,783	155,787	1,362,385	21,572,324	0
2,685,462	30,186	983,811	952,074	11,888,276	4,305,390
4,191,723	799,593	914,889	1,145,947	28,867,442	1,986,859
2,036,256	22,759	40,170	20,503	8,673,693	602,637
4,733,019	0	779,492	210,538	14,943,808	0
2,928,630	85,079	1,679,941	725,957	17,323,615	3,703,500
17,393,913	1,089,930	3,836,320	2,321,267	72,075,673	1,598,235
17,393,913	1,089,930	3,836,320	1,105,803	72,075,673	1,598,235
1,600,086	0	210,730	355,470	4,653,779	524,980
905,244	102,496	70,102	811,855	12,298,802	8,337,098
2,682,122	221,916	1,234,572	249,945	21,503,356	0
1,590,508	0	1,165,699	281,239	10,990,738	1,146,733
2,530,167	0	1,073,084	6,618,064	21,732,155	2,239,544
1,217,669	19,570	86,948	313,446	5,031,888	296,510
5,442,279	0	1,506,653	1,278,223	16,932,382	556,000
825,285	0	1,163,063	1,531,091	8,920,932	0
3,138,798	62,309	380,859	215,390	13,353,046	0
2,071,605	2,340	384,009	213,563	10,828,931	0
3,913,526	54,484	853,412	366,610	18,477,529	7,227
1,158,774	17,447	95,619	86,748	4,305,284	506,000
3,197,971	250,267	77,727	475,466	13,503,696	0
4,657,429	69,545	2,870,455	619,883	28,265,670	32,740
1,141,428	829,910	70,351	75,216	7,264,006	0
1,576,559	20,335	162,248	109,586	7,854,675	330,824
6,007,797	514,373	1,778,753	2,756,887	26,701,732	2,028,042
1,863,452	82,106	539,758	639,644	11,495,815	31,162
10,684,126	1,437,429	1,753,435	2,485,188	52,073,645	6,013,042
3,261,644	130,725	893,721	789,514	26,234,032	30,572

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Sheffield Lake	Lorain	\$1,450,281	\$2,045,851	\$0	\$924,778
Shelby	Richland	1,201,540	2,932,242	0	453,918
Sidney	Shelby	14,988,112	0	0	1,737,641
Silverton	Hamilton	647,741	1,694,376	0	237,291
Solon	Cuyahoga	5,167,986	38,530,269	0	3,714,454
South Euclid	Cuyahoga	5,501,086	8,674,233	0	587,344
Springboro	Warren	802,737	9,706,915	384,014	961,574
Springdale	Hamilton	1,814,939	14,404,184	822,556	300,654
Springfield	Clark	2,764,717	28,648,895	9,244,111	3,377,085
St. Bernard	Hamilton	10,493,179	0	326,805	229,252
St. Clairsville	Belmont	799,568	0	350,283	114,885
St. Marys	Auglaize	1,284,897	4,476,838	0	491,328
Steubenville	Jefferson	1,673,776	8,935,638	0	115,666
Stow	Summit	7,429,309	12,595,578	0	913,908
Strongsville	Cuyahoga	8,928,671	27,508,910	2,404,471	4,754,916
Sylvania	Lucas	1,784,633	7,910,012	0	416,533
Tallmadge	Summit	2,141,540	7,731,243	0	1,982,851
Tiffin	Seneca	1,163,322	7,247,139	0	456,523
Tipp City	Miami	3,713,187	0	0	956,560
Toledo	Lucas	19,424,000	169,689,000	0	17,365,000
Toronto	Jefferson	225,404	3,459,739	0	80,003
Trenton	Butler	495,089	1,423,287	0	158,525
Trotwood	Montgomery	10,036,000	0	213,029	1,194,610
Troy	Miami	15,556,609	0	162,376	2,251,504
Twinsburg	Summit	1,065,944	18,391,088	125,177	1,378,932
Uhrichsville	Tuscarawas	540,643	1,226,932	0	36,851
Union	Montgomery	1,628,393	0	0	619,167
University Heights	Cuyahoga	3,173,079	7,847,562	3,782,255	430,051
Upper Arlington	Franklin	27,261,599	0	0	1,811,611
Upper Sandusky	Wyandot	426,680	1,763,406	0	57,801
Urbana	Champaign	687,680	5,731,376	0	980,915
Vandalia	Montgomery	1,922,643	13,278,532	0	3,451,386
Vermilion	Erie	4,324,747	0	0	1,197,664
Wadsworth	Medina	2,838,180	6,672,229	0	2,215,944
Wapakoneta	Auglaize	485,855	2,330,159	775,349	383,477
Warren	Trumbull	1,667,959	18,070,111	0	2,067,415
Warrensville Heights	Cuyahoga	2,444,893	10,568,048	0	334,341
Washington	Fayette	1,449,833	4,191,425	700,733	1,073,227
Wauseon	Fulton	3,610,503	0	0	490,421
Waverly	Pike	2,968,232	0	0	31,089
Wellston	Jackson	856,781	1,113,445	51,203	97,440
West Carrollton	Montgomery	7,306,253	0	0	324,510
Westerville	Franklin	10,761,808	21,801,514	2,086,295	3,540,980
Westlake	Cuyahoga	12,665,021	20,164,744	703,595	3,608,149
Whitehall	Franklin	616,361	14,098,188	0	493,448
Wickliffe	Lake	2,113,358	8,828,300	3,018,834	597,880
Willard	Huron	576,114	2,676,658	0	500,673
Willoughby	Lake	5,006,504	15,409,976	0	1,419,620
Willoughby Hills	Lake	2,074,140	3,094,401	0	320,678
Willowick	Lake	3,849,709	2,363,807	115,420	560,319
Wilmington	Clinton	1,932,767	4,441,695	0	1,566,198
Wooster	Wayne	13,726,214	0	0	1,254,071
Worthington	Franklin	2,753,465	15,833,495	128,649	3,284,488
Wyoming	Hamilton	6,975,423	0	0	114,490
Xenia	Greene	0	8,849,796	5,741,544	1,575,315
Youngstown	Mahoning	2,124,120	45,808,458		6,526,426
Zanesville	Muskingum	1,563,749	14,131,828	0	1,923,813

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$1,739,932	\$25,259	\$148,244	\$163,275	\$6,497,620	\$1,238,339
2,158,297	92,801	297,599	892,327	8,028,724	891,380
3,788,406	258,866	267,507	1,677,717	22,718,249	0
796,753	0	120,300	225,993	3,722,454	284,819
3,127,153	1,003,236	1,343,023	3,757,386	56,643,507	0
3,886,187	3,019,836	1,014,009	1,856,547	24,539,242	19,059,839
1,268,711	350,886	542,849	1,110,480	15,128,166	0
5,026,769	39,226	878,413	848,042	24,134,783	14,782
11,343,719	195,324	5,113,657	8,018,856	68,706,364	10,042,203
1,588,106	0	106,634	195,188	12,939,164	618,023
1,381,917	18,084	302,238	93,752	3,060,727	365,487
1,281,295	152,376	89,014	950,536	8,726,284	710,876
5,279,620	19,532	968,008	3,393,713	20,385,953	788,296
6,910,284	72,689	833,168	2,230,135	30,985,071	18,761,674
4,180,607	140,000	1,365,786	2,192,110	51,475,471	30,850
3,912,928	676,215	1,283,744	1,923,609	17,907,674	4,739,533
3,199,101	206,524	434,971	458,892	16,155,122	127,343
2,584,235	168,503	606,724	361,198	12,587,644	516,215
2,523,552	146,551	108,847	954,412	8,403,109	729,509
77,511,000	24,600,000	9,170,000	12,079,000	329,838,000	10,014,000
893,731	0	53,064	129,490	4,841,431	551,373
1,110,002	13,109	296,585	475,160	3,971,757	16,965
4,410,278	90,415	575,306	541,386	17,061,024	5,135,961
3,125,811	239,099	110,183	3,352,010	24,797,592	0
3,396,098	0	740,989	1,690,740	26,788,968	1,290,963
1,017,978	0	72,865	423,913	3,319,182	4,935,818
970,439	411,680	38,614	92,569	3,760,862	1,450,680
2,101,813	762,904	527,864	238,732	18,864,260	3,113,321
4,294,406	0	1,279,294	4,269,313	38,916,223	569,705
900,006	0	763,404	302,869	4,214,166	333,161
1,869,260	0	873,477	592,352	10,735,060	0
3,519,044	15,459	1,710,057	1,605,181	25,502,302	0
1,739,892	77,796	520,792	580,665	8,441,556	851,143
5,220,015	56,267	963,886	1,197,659	19,164,180	0
1,429,731	99,838	86,388	2,202,782	7,793,579	0
7,787,994	30,688	3,417,452	1,972,370	35,013,989	0
2,211,419	475,297	713,848	233,038	16,980,884	1,464,680
2,158,812	0	765,595	588,377	10,928,002	13,035,802
953,527	0	62,885	414,572	5,531,908	69,918
456,037	0	211,360	310,129	3,976,847	904,541
1,386,921	0	77,038	388,481	3,971,309	0
1,881,011	115,294	239,056	368,573	10,234,697	0
10,442,132	0	1,463,804	4,958,784	55,055,317	395,699
5,876,873	320,000	989,490	4,850,876	49,178,748	143,436
3,861,448	186,755	634,884	977,694	20,868,778	217,884
1,233,285	305,108	763,470	1,121,222	17,981,457	20,396
804,147	0	57,460	461,635	5,076,687	288,697
4,909,115	626,565	2,745,142	998,494	31,115,416	0
2,227,702	17,358	980,807	353,624	9,068,710	3,713
3,163,481	0	299,782	568,602	10,921,120	2,638,420
4,687,046	265,636	930,161	1,112,173	14,935,676	605,000
3,506,114	255,070	727,002	3,231,086	22,699,557	3,513,496
3,511,642	125,391	536,804	1,306,801	27,480,735	131,217
2,291,808	1,712	114,490	1,426,629	10,924,552	99,923
808,075	0	1,220,823	1,074,252	19,269,805	24,298
17,029,979	0	1,561,677	4,888,939	77,939,599	251,287
6,358,716	0	971,237	841,860	25,791,203	357,290

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Akron	Summit	\$40,124,206	\$213,685,792	\$81,741,762	\$16,916,380	\$0	\$5,567,820
Alliance	Stark	2,539,655	7,367,104	778,552	897,770	1,426,146	622,482
Amherst	Lorain	1,290,348	3,345,253	297,871	172,268	1,210,649	192,805
Ashland	Ashland	5,054,855	6,658,923	280,593	278,792	2,091,079	1,037,444
Ashtabula	Ashtabula	4,015,142	6,362,477	483,606	369,150	1,424,511	36,076
Athens	Athens	4,926,147	5,061,815	1,462,186	0	3,488,396	1,580,065
Aurora	Portage	2,268,160	6,095,944	1,199,533	0	2,444,657	1,286,521
Avon	Lorain	5,828,224	6,268,041	1,239,252	0	1,507,319	1,134,764
Avon Lake	Lorain	2,180,755	6,515,984	341,008	97,659	4,975,361	882,536
Barberton	Summit	3,864,219	9,876,927	1,428,273	2,376,119	1,328,988	1,084,396
Bay Village	Cuyahoga	2,949,617	6,507,602	926,954	311,396	2,159,031	968,030
Beachwood	Cuyahoga	3,879,282	12,315,497	893,314	547,248	7,456,227	2,154,243
Beavercreek	Greene	2,663,266	6,504,248	481,003	234,393	4,265,787	1,242,549
Bedford	Cuyahoga	4,619,198	9,181,088	1,034,540	189,816	2,524,594	1,459,829
Bedford Heights	Cuyahoga	4,187,872	10,793,992	333,983	428,895	1,053,589	1,734,452
Bellefontaine	Logan	1,991,946	3,652,331	246,809	143,543	1,088,882	580,692
Bellevue	Huron	1,824,740	2,620,391	283,559	144,846	781,043	392,759
Belpre	Washington	562,162	1,065,846	0	34,688	611,964	165,722
Berea	Cuyahoga	7,344,937	6,199,605	547,564	120,472	966,443	1,772,479
Bexley	Franklin	3,468,276	4,632,435	464,297	78,449	743,520	1,266,089
Blue Ash	Hamilton	5,700,274	11,260,376	944,529	0	2,167,150	4,413,957
Bowling Green	Wood	5,215,718	10,368,417	1,405,331	75,844	5,460,907	1,662,542
Brecksville	Cuyahoga	5,653,031	6,202,644	836,660	137,731	3,166,873	1,677,602
Broadview Heights	Cuyahoga	4,745,778	6,478,433	395,280	348,658	1,774,600	1,241,324
Brook Park	Cuyahoga	4,848,012	11,703,939	1,127,745	559,409	1,807,115	2,634,424
Brooklyn	Cuyahoga	1,777,101	8,122,257	1,599,877	0	747,293	2,071,857
Brookville	Montgomery	853,557	1,795,739	798,953	0	546,903	109,705
Brunswick	Medina	3,510,739	9,173,610	1,305,231	6,725	3,664,390	2,075,212
Bryan	Williams	3,061,708	2,315,596	601,757	98,862	736,219	894,590
Bucyrus	Crawford	1,644,820	3,442,817	309,737	192,061	3,359,942	162,722
Cambridge	Guernsey	2,567,060	4,299,649	442,653	205,935	1,306,691	902,496
Canton	Stark	20,015,769	36,419,061	7,385,194	6,052,678	4,447,301	2,531,251
Celina	Mercer	1,664,602	2,976,202	499,313	68,768	3,436,368	785,829
Centerville	Montgomery	4,746,269	5,714,067	268,817	0	1,913,893	283,056
Chardon	Geauga	3,485,581	2,360,184	291,855	95,945	1,109,827	239,053
Cheviot	Hamilton	1,353,540	1,913,650	386,451	6,894	619,016	141,490
Chillicothe	Ross	5,005,119	9,576,552	489,853	0	4,643,236	900,563
Cincinnati	Hamilton	51,621,000	209,904,000	8,934,000	119,795,000	52,242,000	30,746,000
Circleville	Pickaway	2,681,806	4,314,827	736,047	173,250	1,025,585	133,364
Clayton	Montgomery	2,673,903	2,906,093	0	5,101	1,015,617	0
Cleveland	Cuyahoga	84,578,000	372,306,000	101,347,000	21,014,000	0	40,494,000
Cleveland Heights	Cuyahoga	14,924,067	17,607,171	5,909,549	414,663	3,841,022	3,460,288
Clyde	Sandusky	1,143,042	2,505,032	280,950	752,520	298,820	128,763
Columbus	Franklin	105,466,000	538,308,000	64,481,000	45,418,000	0	93,952,000
Columbiana	Columbiana	1,029,767	1,489,610	0	181,246	366,452	357,115
Conneaut	Ashtabula	1,187,788	3,680,658	317,665	429,521	1,592,808	141,403
Cortland	Trumbull	745,106	1,966,377	57,157	43,831	323,347	22,101
Coshocton	Coshocton	2,424,748	3,200,341	462,776	1,282,054	840,083	184,494
Crestline	Crawford	328,804	1,122,441	742,330	0	407,351	99,797
Cuyahoga Falls	Summit	10,504,859	19,989,704	2,205,502	0	4,110,655	2,204,179
Dayton	Montgomery	0	98,432,234	40,749,899	2,420,958	0	0
Defiance	Defiance	3,310,360	5,168,495	764,954	237,907	925,825	783,809
Delaware	Delaware	5,367,520	12,808,738	2,752,204	0	0	1,342,676
Delphos	Allen	1,029,811	1,785,570	243,657	127,459	561,661	398,132
Dover	Tuscarawas	1,237,668	3,787,088	107,893	685,428	1,067,923	710,690
Dublin	Franklin	21,386,232	9,590,734	6,401,483	319,452	3,108,373	15,321,848
East Liverpool	Columbiana	1,439,959	3,399,218	591,672	169,142	802,670	125,627
East Cleveland	Cuyahoga	5,496,365	9,160,243	2,295,519	0	886,337	547,992

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$0	\$220,829	\$0	\$29,352,928	\$28,311,670	\$1,096,121	\$417,017,508	\$0
29,842	1,007,670	0	382,388	125,600	0	15,177,209	1,066,863
0	5,043,769	0	270,098	133,817	0	11,956,878	1,305,286
0	910,820	0	614,001	200,710	0	17,127,217	384,214
1,638,743	1,672,369	0	503,837	43,237	0	16,549,148	470,829
0	1,216,885	0	325,000	320,164	0	18,380,658	1,166,533
22,397	3,331,807	0	1,647,610	659,769	0	18,956,398	3,496,263
22,410	3,505,252	0	2,305,994	581,977	0	22,393,233	9,142,643
	2,646,888	0	517,981	474,461	0	18,632,633	9,157,033
0	1,557,554	1,578,763	856,591	252,483	10,292	24,214,605	2,288,518
1,583,896	1,007,669	0	3,753,530	584,428	40,050	20,792,203	1,263,875
0	3,581,446	0	1,200,000	851,150	0	32,878,407	1,044,988
59,131	2,356,746	0	624,054	515,003	0	18,946,180	1,167,203
879,667	1,865,496	0	599,739	572,980	0	22,926,947	5,874,801
782,996	1,009,582	0	944,000	215,529	0	21,484,890	2,600,000
0	1,509,482	0	80,000	38,255	0	9,331,940	1,023,209
18,573	0	0	85,000	84,985	0	6,235,896	856,125
0	973,831	0	26,316	57,684	0	3,498,213	49,000
1,241,619	5,895,586	0	1,260,146	958,072	0	26,306,923	3,057,479
0	1,474,629	0	234,024	183,822	6,295	12,551,836	1,357,095
2,390,755	26,962,418	0	3,830,000	1,185,353	0	58,854,812	12,745,613
632,974	1,358,017	0	1,774,261	953,827	0	28,907,838	3,250,445
1,913,731	3,742,989	0	1,222,631	764,362	116,253	25,434,507	5,601,367
847,867	3,638,247	0	1,663,337	695,305	26,450	21,855,279	581,472
4,048,769	5,964,107	0	170,000	66,196	0	32,929,716	3,949,538
2,901,785	3,964,960	0	1,213,395	473,568	0	22,872,093	1,900,779
0	2,790,842	0	216,587	57,691	11,165	7,181,142	687,500
0	2,769,815	0	672,105	428,881	0	23,606,708	2,715,921
0	1,630,200	0	3,011,000	121,912	0	12,471,844	4,620,000
0	0	0	45,449	30,874	0	9,188,422	284,897
0	2,578,677	0	66,823	36,226	0	12,406,210	679,924
0	13,342,502	0	3,672,211	1,259,708	0	95,125,675	62,776
406,568	0	0	12,037	65,952	0	9,915,639	0
0	4,547,690	0	976,706	1,133,500	0	19,583,998	2,725,000
13,650	1,404,306	0	251,769	66,494	0	9,318,664	3,092,230
0	160,154	0	37,979	7,676	0	4,626,850	54,155
1,069,275	1,599,605	0	721,505	93,755	0	24,099,463	2,257,510
0	114,357,000	0	53,079,000	19,298,000	1,059,000	661,035,000	136,339,000
0	1,566,821	0	296,497	278,991	34,712	11,241,900	10,000
0	0	0	347,434	222,743	0	7,170,891	1,673,038
13,139,000	120,680,000	0	44,258,000	30,075,000	2,438,000	830,329,000	202,369,000
2,618,865	4,353,749	0	1,858,838	1,045,066	0	56,033,278	5,340,318
63,630	994,337	0	397,726	188,756	0	6,753,576	1,017,880
0	127,650,000	0	94,263,000	43,754,000	0	1,113,292,000	124,770,000
0	892,373	0	0	7,676	0	4,324,239	2,032,293
31,975	418,959	0	506,452	190,401	0	8,497,630	320,250
15,242	413,621	0	11,175	738	0	3,598,695	120,000
0	249,358	0	221,644	41,672	0	8,907,170	97,695
0	192,059	0	107,548	21,187	0	3,021,517	76,415
0	9,124,330	0	1,304,266	590,418	0	50,033,913	25,040,981
54,900,494	28,529,727	0	5,789,851	5,062,029	312,327	236,197,519	24,141,455
0	1,914,186	0	551,951	49,224	4,908	13,711,619	400,781
632,474	9,849,491	0	523,889	959,636	0	34,236,628	5,744,361
5,784	790,412	0	55,496	2,769	0	5,000,751	1,829,344
578,515	1,522,384	0	5,511	15,621	0	9,718,721	2,570,000
0	24,141,769	0	5,535,524	2,684,952	2,555,967	91,046,334	36,708,031
0	725,107		316,139	79,480	0	7,649,014	0
955,329	89,389	0	235,190	115,611	0	19,781,975	80,000

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
East Palestine	Columbiana	\$570,958	\$1,110,858	\$221,301	\$115,942	\$341,874	\$259,243
Eastlake	Lake	3,920,201	6,565,397	298,901	174,954	1,234,152	444,994
Eaton	Preble	1,851,892	2,425,488	238,791	154,688	1,030,897	88,466
Elyria	Lorain	7,576,891	20,586,863	1,633,115	2,472,201	1,681,542	2,207,061
Englewood	Montgomery	1,465,802	3,994,682	546,178	6,149	2,918,711	143,880
Euclid	Cuyahoga	12,372,323	20,876,789	2,611,642	277,809	2,242,299	1,966,648
Fairborn	Greene	6,043,973	12,254,446	1,004,676	104,930	1,098,406	211,967
Fairfield	Butler	6,697,012	14,094,273	1,573,045	24,166	7,946,070	2,215,832
Fairlawn	Summit	2,592,407	6,080,111	37,512	112,448	1,956,419	318,399
Fairview Park	Cuyahoga	1,575,760	6,541,135	1,735,926	2,405	2,378,136	1,673,816
Findlay	Hancock	7,267,755	13,812,880	0	1,636,529	2,693,686	1,408,200
Forest Park	Hamilton	3,764,431	8,622,400	777,763	2,448,268	0	408,299
Fostoria	Seneca	1,700,144	5,392,627	957,385	284,508	1,010,127	129,236
Franklin	Warren	2,673,282	5,528,164	95,314	21,911	1,842,933	288,923
Fremont	Sandusky	2,288,541	5,513,048	738,231	11,532	1,325,948	1,755,553
Gahanna	Franklin	3,953,578	7,887,657	4,169,888	174,923	2,734,654	2,218,050
Galion	Crawford	1,284,806	3,138,124	267,385	357,579	862,366	490,962
Garfield Heights	Cuyahoga	8,992,738	12,427,965	210,659	704,706	2,271,002	1,144,508
Geneva	Ashtabula	765,663	2,024,019	403,728	0	796,450	149,885
Girard	Trumbull	1,970,147	2,993,369	931,382	604,972	1,169,323	47,729
Grandview Heights	Franklin	2,035,446	4,149,691	0	34,345	1,255,987	690,768
Green	Summit	4,594,949	6,958,813	749,565	236,064	6,733,390	1,164,109
Greenville	Darke	1,892,768	4,208,855	15,141	18,297	3,054,560	575,466
Grove City	Franklin	6,485,530	8,892,889	1,165,585	240,079	1,282,273	1,890,187
Hamilton	Butler	7,374,610	30,438,704	5,089,993	2,020,528	3,443,964	2,792,748
Harrison	Hamilton	836,722	4,507,623	124,646	279,541	555,511	251,698
Heath	Licking	1,434,312	4,679,467	248,553	55,000	1,304,268	1,537,158
Highland Heights	Cuyahoga	1,979,967	5,602,379	143,886	32,985	832,429	571,664
Hillard	Franklin	4,105,156	7,507,956	5,565,363	146,530	5,389,484	4,855,085
Hillsboro	Highland	1,409,953	3,242,454	499,284	26,956	436,906	88,633
Hubbard	Trumbull	358,967	1,731,009	320	29,075	642,092	36,461
Huber Heights	Montgomery	2,982,202	12,959,770	884,252	0	1,416,004	244,627
Hudson	Summit	4,482,277	5,723,253	1,284,515	507,359	2,935,440	812,898
Huron	Erie	997,363	3,167,515	0	0	596,984	409,907
Independence	Cuyahoga	5,477,071	8,024,379	2,315,832	49,480	2,450,069	3,065,576
Indian Hills	Hamilton	1,856,255	4,256,505	1,436,050	146,124	1,666,716	1,031,833
Ironton	Lawrence	1,768,833	2,763,699	241,961	250,981	598,925	72,143
Jackson	Jackson	1,381,152	2,133,157	608,527	274,540	644,868	394,706
Kent	Portage	2,533,830	9,177,854	1,789,461	561,623	1,471,685	1,233,477
Kettering	Montgomery	12,117,032	21,635,241	0	0	0	11,387,262
Kirtland	Lake	1,962,273	2,385,894	77,504	74,289	1,675,728	433,803
Lakewood	Cuyahoga	8,607,515	22,246,240	6,787,327	4,089,118	2,617,950	1,944,398
Lancaster	Fairfield	7,784,196	16,710,584	683,621	893,308	4,094,796	2,194,345
Lebanon	Warren	4,936,788	6,325,278	948,315	188,855	973,054	318,259
Lima	Allen	7,635,474	15,363,819	3,092,463	0	3,478,718	1,050,771
Logan	Hocking	425,458	2,141,266	50,366	268,867	696,999	105,166
London	Madison	1,215,406	3,130,096	555,313	2,000	1,359,802	327,444
Lorain	Lorain	8,817,909	19,449,378	1,095,395	1,992,874	3,284,017	1,178,575
Louisville	Stark	674,596	2,186,734	194,113	18,274	657,354	345,696
Loveland	Hamilton	3,715,252	4,367,726	202,433	0	707,969	330,872
Lyndhurst	Cuyahoga	4,348,359	7,913,832	598,593	55,004	1,685,689	1,138,176
Macedonia	Summit	3,103,168	4,916,738	500,274	199,031	2,931,506	1,455,409
Madeira	Hamilton	920,116	2,849,358	129,955	0	1,185,688	225,156
Mansfield	Richland	9,999,112	24,230,031	1,787,617	154,251	4,454,990	1,231,940
Marietta	Washington	4,282,051	5,832,551	617,269	845,140	1,846,692	422,296
Marion	Marion	0	13,220,977	729,756	1,168,061	5,849,580	1,421,739
Martins Ferry	Belmont	544,637	2,039,402	300,100	72,015	636,008	54,887
Marysville	Union	2,232,901	6,725,226	972,789	503,740	1,274,664	297,919

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$0	\$370,729	\$0	\$0	\$305	\$0	\$2,991,210	\$145,058
1,288,913	3,073,389	0	754,831	1,398,315	0	19,154,047	2,980,938
0	1,099,687	0	175,538	70,260	0	7,135,707	88,434
0	12,321,193	0	1,416,488	1,699,981	0	51,595,335	1,146,725
2,475	1,305,487	0	0	0	0	10,383,364	6,512,736
2,204,171	3,440,615	0	6,419,365	1,529,377	0	53,941,038	538,844
0	4,252,263	0	1,562,422	755,436	0	27,288,519	4,138,584
461,934	5,363,198	0	890,000	954,928	0	40,220,458	817,818
358,153	3,010,782	0	747,370	464,102	0	15,677,703	930,186
0	1,128,042	0	892,753	1,150,463	0	17,078,436	862,634
0	11,368,519	0	483,353	616,955	10,284	39,298,161	22,432,184
0	2,121,330	0	405,565	151,810	0	18,699,866	1,584,006
16,022	1,209,382	0	163,432	28,092	0	10,890,955	1,345,338
0	1,219,077	0	616,313	598,441	103,000	12,987,358	5,810,028
0	2,888,730	0	227,241	202,704	0	14,951,528	7,925,000
1,457,644	12,773,759	0	973,430	760,188	94,262	37,198,033	0
0	0	0	1,101,571	223,837	0	7,726,630	2,207,276
1,844,312	3,028,789	0	4,088,625	1,613,442	0	36,326,746	2,761,077
0	393,420	0	336,526	158,092	0	5,027,783	866,442
399,519	300,105	0	291,060	242,498	0	8,950,104	0
107,153	548,017	0	252,474	26,004	0	9,099,885	638,412
0	4,699,586	0	770,000	1,888,813	0	27,795,289	5,874,212
279,168	792,693	0	268,929	170,691	0	11,276,568	0
0	11,644,456	0	1,054,316	1,849,409	0	34,504,724	0
6,465,442	6,522,370	0	1,885,000	1,674,562	0	67,707,921	0
0	2,379,123	0	327,701	37,416	0	9,299,981	0
48,759	0	0	254,165	212,555	0	9,774,237	0
1,436,091	2,407,424	0	1,171,645	745,247	0	14,923,717	0
1,599,361	0	0	2,471,327	2,062,148	0	33,702,410	0
0	759,127	0	109,543	12,665	0	6,585,521	804,069
0	476,320	0	370,000	155,657	13,112	3,813,013	0
0	3,990,252	0	1,505,209	1,187,360	32,803	25,202,479	0
0	5,851,654	0	2,355,000	1,608,609	0	25,561,005	3,044,684
597,207	137,472	0	289,069	127,479	15,935	6,338,931	0
592,856	8,292,293	0	1,359,148	1,620,157	0	33,246,861	600,000
0	1,143,499	0	467,940	39,935	0	12,044,857	0
0	583,197	0	210,881	162,515	0	6,653,135	0
0	1,120	0	17,714	11,078	0	5,466,862	0
0	2,160,125	0	211,947	277,737	0	19,417,739	0
8,117,038	9,676,701	0	667,018	1,144,194	0	64,744,486	8,733,378
0	923,575	0	355,005	246,329	0	8,134,400	0
5,089,792	4,525,704	0	11,230,978	1,924,401	300,690	69,364,113	8,416,531
0	7,119,107	0	265,086	461,330	0	40,206,373	0
91,687	5,383,706	0	464,861	286,716	0	19,917,519	0
0	7,132,376	0	1,183,000	138,054	0	39,074,675	0
0	304,641	0	103,784	23,216	0	4,119,763	0
0	0	0	151,272	38,954	0	6,780,287	75,131
2,882,602	3,227,967	0	2,427,744	1,879,931	326,044	46,562,436	7,465,651
0	591,752	0	73,814	37,074	0	4,779,407	424,635
0	1,981,773	0	603,658	209,385	0	12,119,068	2,346,922
2,327,985	0	0	1,169,940	126,175	0	19,363,753	1,488,250
204,656	1,598,773	0	906,620	513,536	0	16,329,711	0
502,338	195,085	0	240,000	51,305	0	6,299,001	0
0	8,054,070	0	305,000	242,973	0	50,459,984	0
0	1,417,982	1,914,575	24,591	17,982	0	17,221,129	199,427
0	3,993,892	0	312,462	189,357	70,000	26,955,824	0
0	299,988	0	511,056	29,050	0	4,487,143	0
0	4,352,293	0	15,464,156	880,617	0	32,704,305	0

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Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
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City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Mason City	Warren	\$8,179,399	\$11,442,311	\$1,514,613	\$0	\$4,043,848	\$2,391,309
Massillon	Stark	5,894,214	9,640,973	1,013,651	604,891	2,772,881	2,731,893
Maumee	Lucas	4,620,286	9,801,436	912,773	178,810	2,959,456	2,076,019
Mayfield Heights	Cuyahoga	2,235,873	10,056,244	917,807	327,606	7,008,498	1,496,742
Medina	Medina	5,988,389	6,616,207	762,423	146,207	1,334,283	849,041
Mentor	Lake	7,181,509	21,687,718	3,928,558	0	9,577,178	8,054,630
Mentor-On-The-Lake	Lake	625,665	2,282,501	0	65,429	764,512	44,741
Miamisburg	Montgomery	4,222,182	8,365,268	932,600	3,436	1,378,056	1,983,775
Middleburg Hts	Cuyahoga	6,166,876	7,522,883	788,543	259,832	1,581,516	2,614,153
Middletown	Butler	4,082,742	23,122,129	11,753,931	1,023,749	4,731,481	1,421,105
Milford	Clermont	1,157,044	3,603,756	0	505,923	0	402,873
Monroe	Butler	1,511,020	5,708,624	0	148,323	1,047,776	2,005
Montgomery	Hamilton	3,291,453	4,568,155	441,412	0	0	977,049
Moraine	Montgomery	4,859,140	9,508,685	3,131,632	133,320	2,399,247	2,593,283
Mount Healthy	Hamilton	589,040	1,746,243	99,046	0	359,377	140,927
Mount Vernon	Knox	7,721,022	5,274,270	745,733	654,455	2,393,098	655,489
Munroe Falls	Summit	678,456	1,556,897	0	39,042	422,803	25,446
Napoleon	Henry	1,023,651	3,163,034	796,478	102,920	673,933	845,965
New Carlisle	Clark	696,732	540,677	13,078	604,100	231,715	23,088
New Franklin	Summit	909,978	3,350,705	113,419	123,511	794,069	13,170
New Philadelphia	Tuscarawas	3,130,007	4,035,650	404,777	602,446	1,513,675	627,997
Newark	Licking	8,769,728	18,093,642	2,790,461	2,464,530	4,880,029	468,478
Niles	Trumbull	1,845,676	7,744,946	982,947	352,105	1,527,942	520,314
North Canton	Stark	1,731,013	3,532,704	499,427	1,337,240	1,700,177	1,079,086
North Olmsted	Cuyahoga	4,010,702	14,045,123	341,877	560,468	5,522,720	2,405,799
North Ridgeville	Lorain	5,744,122	9,300,795	1,445,378	363,761	2,580,163	501,847
North Royalton	Cuyahoga	2,726,036	10,463,363	782,967	381,032	5,784,731	444,105
Northwood	Wood	1,677,274	2,745,766	574,024	7,869	517,739	87,164
Norton	Summit	2,701,410	3,184,407	252,374	92,725	1,277,815	159,720
Norwalk	Huron	2,294,107	4,842,177	681,869	138,581	1,408,409	1,712,191
Oakwood	Montgomery	2,188,828	4,729,370	1,646,407	99,097	914,001	983,173
Oberlin	Lorain	2,927,753	2,727,958	1,130,698	117,649	590,833	583,698
Oregon	Lucas	4,671,970	10,009,152	1,479,441	409,706	3,554,575	1,011,875
Orrville	Wayne	1,034,771	1,889,382	0	159,007	1,222,942	268,548
Oxford	Butler	1,709,069	4,479,082	650,465	164,757	1,072,515	1,133,251
Painesville	Lake	3,225,941	7,160,089	527,450	560,938	2,411,770	770,056
Parma	Cuyahoga	23,627,181	27,199,304	7,689,187	308,358	5,298,326	3,173,284
Parma Heights	Cuyahoga	23,627,181	27,199,304	7,689,187	308,358	5,298,326	3,173,284
Pataskala	Licking	991,432	1,682,856	242,974	57,500	866,760	135,840
Pepper Pike	Cuyahoga	1,609,868	5,376,675	337,784	36,173	2,354,904	0
Perrysburg	Wood	3,651,669	6,962,284	1,014,719	29,248	2,015,537	1,289,118
Pickerington	Fairfield	2,239,363	3,723,538	1,223,401	122,046	912,332	802,152
Piqua	Miami	1,694,424	7,676,395	544,972	521,419	2,221,531	633,438
Port Clinton	Ottawa	1,405,398	1,784,471	147,511	206,474	343,145	133,226
Portsmouth	Scioto	3,133,796	7,264,770	587,307	2,806,647	1,484,907	19,116
Powell	Delaware	1,494,396	1,690,199	992,969	0	0	745,912
Ravenna	Portage	2,518,383	5,033,600	671,920	258,958	1,157,736	785,887
Reading	Hamilton	1,883,304	4,724,282	166,692	9,499	1,163,783	505,539
Reynoldsburg	Franklin	3,771,065	6,912,036	1,374,794	181,525	1,553,329	919,317
Rittman	Wayne	647,928	1,560,205	0	95,805	705,241	867,728
Riverside	Montgomery	1,992,395	5,773,627	294,716	2,520	1,186,507	33,548
Rocky River	Cuyahoga	4,525,632	8,628,745	949,327	1,237,321	2,143,712	3,452,308
Rossford	Wood	988,932	1,998,392	0	0	955,883	256,798
Salem	Columbiana	1,155,722	3,529,760	439,924	0	769,744	510,690
Sandusky	Erie	4,431,558	11,405,465	3,488,303	365,784	2,884,363	752,163
Seven Hills	Cuyahoga	2,452,602	3,566,360	650,892	823,992	1,795,971	1,028,903
Shaker Heights	Cuyahoga	6,645,189	23,574,673	7,347,631	558,251	4,300,875	7,555,496
Sharonville	Hamilton	3,410,862	12,148,459	497,291	347,062	1,972,165	2,809,181

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$252,588	\$13,392,267	\$0	\$1,077,000	\$2,241,798	\$0	\$44,535,133	\$0
104,718	1,025,709	0	3,863,914	1,319,222	600,212	29,572,278	0
1,517,083	12,880,454	0	968,291	1,130,336	0	37,044,944	0
2,713,399	0	0	7,918,352	424,229	0	33,098,750	0
62,520	4,699,966	0	331,905	129,566	0	20,920,507	0
0	5,020,964	0	8,971,061	1,510,150	0	65,931,768	0
285,393	315,346	0	40,507	40,060	2,318	4,466,472	0
0	2,124,744	0	403,910	145,279	952,755	20,512,005	977,833
948,598	1,735,992	0	1,900,039	841,476	0	24,359,908	750,000
0	0	0	1,555,818	1,502,669	1,427,497	50,621,121	246,738
636,523	388,314	27,879	170,000	264,338	0	7,156,650	0
0	1,977,412	228,317	593,242	990,390	0	12,207,109	0
1,535,161	2,750,034	0	973,883	282,666	0	14,819,813	0
339,454	2,645,329	0	169,304	204,944	0	25,984,338	0
426,733	497,768	0	197,977	74,027	0	4,131,138	0
0	0	0	237,125	331,400	0	18,012,592	0
0	190,321	0	303,032	54,749	0	3,270,746	0
0	2,075,703	0	111,357	101,500	0	8,894,541	0
0	248,627	0	77,429	168,176	0	2,603,622	73,279
0	279,402	0	53,799	7,210	0	5,645,263	0
1,150,392	4,144,381	0	548,047	145,907	0	16,303,279	0
0	4,222,928	0	475,000	765,960	0	42,930,756	0
152,198	1,069,649	0	7,951	145,832	0	14,349,560	52,844
213,207	3,736,296	0	552,414	181,665	0	14,563,229	0
1,884,985	3,152,670	0	4,120,931	2,077,473	13,250	38,135,998	0
0	1,511,396	0	1,039,594	263,526	0	22,750,582	0
1,710,437	2,318,357	0	1,982,296	373,067	0	26,966,391	3,040,051
405,668	3,568,027	0	120,405	83,363	0	9,787,299	0
0	802,520	0	262,917	171,270	0	8,905,158	325,122
0	1,676,649	0	354,684	93,240	0	13,201,907	0
0	2,418,839	0	10,977	319,578	0	13,310,270	0
121,390	2,674,152	0	268,676	171,653	0	11,314,460	0
0	1,737,040	0	1,118,777	431,927	743,755	25,168,218	0
307,678	2,850,305	0	14,388	7,911	0	7,754,932	0
0	5,898,276	0	167,403	161,104	0	15,435,922	86,500
0	497,808	0	126,569	303,355	0	15,583,976	0
1,478,680	1,738,636	0	2,886,814	1,477,641	0	74,877,411	0
0	1,738,636	0	2,886,814	1,477,641	0	74,877,411	0
0	964,755	0	95,818	117,610	0	5,155,545	0
1,707,260	329,645	0	5,243,356	501,444	0	17,497,109	0
0	1,606,232	0	0	579,092	961,375	18,109,274	181,038
0	2,666,657	0	214,688	621,508	0	12,525,685	0
955,218	5,093,251	0	0	0	0	19,340,648	0
0	718,630	0	539,512	42,052	0	5,320,419	0
0	1,601,796	0	179,200	139,489	0	17,217,028	168,000
1,128,269	1,542,623	0	1,210,000	1,331,157	76,316	10,211,841	6,785,874
0	872,443	0	290,366	349,231	132,376	12,070,900	129,522
0	605,327	448,601	170,580	106,839	0	9,784,446	0
0	1,243,010	0	1,632,423	1,125,859	0	18,713,358	0
364,421	167,212	0	205,824	56,779	0	4,671,143	0
0	2,235,195	0	345,684	169,103	0	12,033,295	0
1,571,104	8,759,176	0	1,154,751	905,917	0	33,327,993	0
254,420	447,867	0	160,000	286,611	0	5,348,903	133,000
0	651,237	0	139,785	215,878	0	7,412,740	0
0	1,996,812	0	991,682	1,367,387	0	27,683,517	0
167,484	6,127,324	0	738,648	655,930	0	18,008,106	0
8,162,691	0	0	2,960,142	1,084,763	0	62,189,711	3,748,042
541,779	5,456,038	0	1,175,000	810,970	0	29,168,807	0

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Sheffield Lake	Lorain	\$748,806	\$3,051,955	\$671,423	\$32,453	\$934,526	\$61,072
Shelby	Richland	1,261,612	2,801,015	379,516	325,953	741,715	65,744
Sidney	Shelby	1,629,417	11,183,654	1,310,180	209,334	1,424,212	1,366,273
Silverton	Hamilton	713,881	1,305,040	311,746	4,746	257,725	22,085
Solon	Cuyahoga	5,461,817	14,610,478	3,139,019	98,755	5,405,428	5,602,008
South Euclid	Cuyahoga	2,852,890	8,955,792	236,164	135,702	2,232,363	400,337
Springboro	Warren	3,943,581	2,613,876	725,553	11,518	813,735	418,201
Springdale	Hamilton	5,591,828	7,634,041	675,411	297,746	1,599,785	1,789,681
Springfield	Clark	12,224,622	28,642,283	7,141,940	183,960	3,632,339	2,545,125
St. Bernard	Hamilton	3,846,875	4,783,367	0	93,939	334,180	232,074
St. Clairsville	Belmont	316,220	979,472	594,652	33,189	476,241	400,553
St. Marys	Auglaize	1,120,922	2,739,401	57,845	2,206	830,869	307,322
Steubenville	Jefferson	3,818,711	7,730,624	790,370	567,287	2,991,084	1,095,447
Stow	Summit	5,682,480	12,211,360	1,357,699	402,885	3,479,526	1,967,626
Strongsville	Cuyahoga	6,478,223	17,291,565	1,369,984	689,121	7,831,893	4,943,165
Sylvania	Lucas	4,256,036	5,326,754	623,403	175,009	1,615,825	796,848
Tallmadge	Summit	2,855,878	5,946,988	391,535	72,133	1,941,612	1,577,690
Tiffin	Seneca	2,605,248	6,530,974	377,139	3,723	961,157	380,835
Tipp City	Miami	1,457,073	2,980,614	238,806	0	549,832	866,924
Toledo	Lucas	17,794,000	198,212,000	18,981,000	17,934,000	0	3,503,000
Toronto	Jefferson	458,356	1,453,936	268,560	11,716	453,916	129,842
Trenton	Butler	392,751	2,161,145	104,527	67,681	313,564	82,340
Trotwood	Montgomery	2,818,858	9,147,913	1,255,235	0	1,423,293	463,841
Troy	Miami	4,772,246	9,234,356	918,513	494,383	2,263,423	1,546,806
Twinsburg	Summit	3,364,225	9,061,064	1,461,380	0	4,390,771	1,781,481
Uhrichsville	Tuscarawas	518,133	1,216,705	284,769	112,500	333,251	52,895
Union	Montgomery	500,580	2,593,784	460,823	15,393	472,099	74,426
University Heights	Cuyahoga	1,492,940	7,635,129	4,728,751	50,926	1,551,348	439,679
Upper Arlington	Franklin	6,908,706	14,677,347	935,594	3,875,689	0	3,025,197
Upper Sandusky	Wyandot	1,343,578	1,663,564	203,096	44,579	512,968	558,999
Urbana	Champaign	1,690,198	4,696,769	307,184	224,177	949,454	351,727
Vandalia	Montgomery	5,679,146	5,643,811	0	0	3,343,736	3,158,080
Vermilion	Erie	1,911,707	2,593,349	320,655	114,659	1,007,545	201,612
Wadsworth	Medina	5,523,566	5,274,973	625,538	110,122	2,005,132	2,087,317
Wapakoneta	Auglaize	1,129,757	2,446,860	75,643	218,356	1,128,899	283,512
Warren	Trumbull	8,190,628	17,671,898	1,946,116	492,168	2,328,166	876,264
Warrensville Heights	Cuyahoga	2,618,484	8,009,319	918,719	50,615	1,812,967	261,904
Washington	Fayette	2,744,185	3,806,013	1,532,185	318,622	1,068,668	61,137
Wauseon	Fulton	627,828	2,004,565	326,824	0	577,461	612,181
Waverly	Pike	993,276	1,413,342	784	1,470	582,495	0
Wellston	Jackson	727,597	1,536,836	633,425	186,721	353,524	90,281
West Carrollton	Montgomery	1,453,258	4,921,068	1,895,425	0	682,155	860,147
Westerville	Franklin	11,026,743	21,498,778	2,387,252	67,269	2,319,041	7,007,948
Westlake	Cuyahoga	5,983,975	12,507,272	1,282,164	832,274	6,112,980	3,488,479
Whitehall	Franklin	5,322,764	9,756,594	23,834	84,985	1,507,622	578,629
Wickliffe	Lake	3,949,066	5,539,991	190,932	98,261	1,889,289	757,260
Willard	Huron	590,445	2,159,315	174,827	36,390	738,022	250,885
Willoughby	Lake	6,673,545	12,543,192	1,004,475	452,928	1,651,544	1,782,007
Willoughby Hills	Lake	1,391,921	4,416,598	143,411	0	1,679,376	215,092
Willowick	Lake	1,650,890	4,964,598	531,935	116,366	985,795	976,536
Wilmington	Clinton	5,188,237	4,634,804	0	633,764	2,364,894	650,825
Wooster	Wayne	3,279,618	9,529,944	1,234,397	148,884	2,163,997	1,885,624
Worthington	Franklin	4,970,852	9,400,332	720,429	49,775	2,325,165	3,515,107
Wyoming	Hamilton	2,577,727	2,490,263	295,359	50,269	858,354	1,214,787
Xenia	Greene	3,307,934	10,638,670	331,927	60,524	1,606,466	386,229
Youngstown	Mahoning	13,274,830	34,409,601	4,746,213	2,575,455	8,064,670	2,975,624
Zanesville	Muskingum	4,274,854	12,862,498	1,612,230	2,075,806	1,997,779	1,002,091

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$591,115	\$541,623	\$0	\$533,223	\$125,304	\$0	\$7,291,500	\$0
28,788	1,636,466	0	55,098	3,937	0	7,299,844	0
45,593	3,888,697	0	445,000	388,520	0	21,890,880	483,529
366,431	96,535	0	170,343	10,365	0	3,258,897	0
0	13,649,066	0	5,886,095	1,406,201	2,044,148	57,303,015	254,023
3,290,381	26,376,117	0	1,271,660	510,743	0	46,262,149	0
0	1,524,581	0	569,708	472,490	0	11,093,243	2,574,194
0	6,551,731	0	695,783	371,819	0	25,207,825	0
325,661	9,101,635	0	1,939,959	774,145	0	66,511,669	5,939,035
620	1,997,821	0	134,620	83,128	1,116,301	12,622,925	0
0	90,871	0	238,072	49,000	4,979	3,183,249	0
0	2,814,040	0	0	36,726	0	7,909,331	856,208
0	24,900	0	226,195	110,716	0	17,355,334	0
0	7,709,278	0	10,808,200	652,997	60,040	44,332,091	0
2,512,831	12,248,397	0	2,529,457	1,965,418	0	57,860,054	0
968,808	5,076,881	0	1,037,246	642,381	0	20,519,191	0
0	2,390,010	0	516,201	464,858	0	16,156,905	0
298,673	1,173,887	0	869,942	51,426	0	13,253,004	0
223,769	2,263,569	0	897,062	288,508	0	9,766,157	0
102,000	57,708,000	0	17,248,000	10,370,000	0	341,852,000	0
0	1,547,369	0	181,783	40,657	0	4,546,135	0
55,109	755,451	0	89,523	23,244	0	4,045,335	0
0	4,827,180	0	340,423	861,877	0	21,138,620	0
1,224,791	2,196,944	0	534,000	528,781	3,865	23,718,108	575,000
0	5,679,274	0	754,008	827,489	6,176	27,325,868	1,795,963
0	2,327,691	0	200,857	145,111	0	5,191,912	0
0	0	0	45,045	66,114	0	4,228,264	0
1,566,794	837,777	0	2,989,222	216,327		21,508,893	0
0	6,685,785	0	1,194,551	971,924	0	38,274,793	0
2,748	0	0	428,401	302,444	0	5,060,377	0
2,889	1,561,361	0	485,260	163,879	0	10,432,898	93,989
0	4,861,768	0	619,479	605,128	0	23,911,148	490,505
	1,028,037	0	494,000	180,356	1,093,610	8,945,530	721,354
19,281	2,949,313	204,548	336,905	169,363	0	19,306,058	0
0	0	0	454,074	73,146	0	5,810,247	514,219
2,083,320	1,833,099	0	2,025,221	580,065	0	38,026,945	255,816
1,144,734	2,404,728	0	970,136	598,501	0	18,790,107	0
0	1,240,053	0	2,271,000	254,245	223,762	13,519,870	0
50,647	649,375	0	300,000	165,486	0	5,314,367	0
0	281,515	0	1,220,296	33,144	0	4,526,322	0
0	800	0	85,961	20,376	0	3,635,521	0
0	902,445	0	299,000	186,052	0	11,199,550	154,843
532,666	4,934,906	0	1,590,622	1,227,015	4,482	52,596,722	0
753,497	8,264,879	0	3,101,326	1,355,219	0	43,682,065	0
411,991	1,399,704	0	343,143	107,320	56,231	19,592,817	0
1,104,471	5,262,010	0	100,000	228,328	0	19,119,608	0
0	195,710	0	32,648	62,983	0	4,241,225	0
1,097,610	3,195,284	0	867,787	879,325	0	30,147,697	62,907
0	999,234	0	237,000	134,045	0	9,216,677	0
889,090	2,477,763	0	135,699	5,832	0	12,734,504	0
0	1,728,849	0	316,968	305,259	0	15,823,600	0
0	2,693,490	0	372,318	214,332	0	21,522,604	1,431,473
1,725,629	4,204,892	0	475,000	375,096	0	27,762,277	0
519,012	4,612,259	0	323,656	406,784	0	13,348,470	0
0	1,651,163	0	346,055	134,491	0	18,463,459	0
3,087,999	10,324,016	0	2,203,701	2,206,162	0	83,868,271	0
0	2,107,886	200,606	373,484	96,058	0	26,603,292	0

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2007
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Alliance	Stark	\$19,658,513	\$1,359,730	\$21,018,243	\$1,199,226	\$13,416,894
Amherst	Lorain	1,709,581	4,447,605	6,157,186	198,811	1,436,346
Ashland	Ashland	4,811,627	13,345,532	18,157,159	2,762,331	5,338,449
Athens	Athens	943,343	7,083,974	8,027,317	819,345	43,516
Aurora	Portage	3,748,751	8,049,890	11,798,641	172,068	165,580
Avon	Lorain	3,633,789	12,679,975	16,313,764	276,173	1,248,645
Barberton	Summit	9,548,693	14,620,712	24,169,405	1,849,369	11,973,936
Bedford	Cuyahoga	2,455,124	3,904,799	6,359,923	677,094	1,745,226
Bellefontaine	Logan	1,311,645	9,551,679	10,863,324	280,125	1,712,719
Bellevue	Huron	919,320	13,251,748	14,171,068	272,940	107,279
Belpre	Washington	728,449	6,916,942	7,645,391	538,546	3,526,983
Berea	Cuyahoga	2,384,976	17,075,857	19,460,833	1,412,938	3,277,100
Bexley	Franklin	937,299	2,367,896	3,305,195	777,428	767,299
Bowling Green	Wood	5,572,750	27,920,154	33,492,904	467,255	1,309,200
Brookville	Montgomery	523,654	505,500	1,029,154	43,019	173,069
Bryan	Williams	1,125,554	4,454,360	5,579,914	121,792	107,528
Bucyrus	Crawford	1,375,342	8,281,534	9,656,876	490,002	1,479,698
Cambridge	Guernsey	3,484,424	7,901,637	11,386,061	777,293	4,033,076
Canton	Stark	12,628,724	39,415,584	52,044,308	2,772,068	12,456,569
Celina	Mercer	979,538	8,335,722	9,315,260	1,979,719	3,228,588
Chardon	Geauga	2,245,616	10,272,930	12,518,546	523,702	3,872,077
Chillicothe	Ross	4,068,457	25,159,775	29,228,232	1,621,938	7,003,695
Cincinnati	Hamilton	114,984,000	855,722,000	970,706,000	45,118,000	360,541,000
Circleville	Pickaway	5,014,411	6,578,887	11,593,298	2,142,032	22,360
Clayton	Montgomery	158,888	3,883,353	4,042,241	3,169	4,283,073
Cleveland	Cuyahoga	313,085,000	1,650,581,000	1,963,666,000	77,002,000	931,062,000
Clyde	Sandusky	1,497,937	14,625,303	16,123,240	465,127	6,724,818
Columbus	Franklin	216,678,000	383,417,000	600,095,000	44,445,000	336,263,000
Columbiana	Columbiana	667,030	2,295,537	2,962,567	965,312	194,388
Conneaut	Ashtabula	657,455	6,701,301	7,358,756	299,304	1,403,182
Cortland	Trumbull	331,408	3,851,258	4,182,666	166,071	488,135
Coshocton	Coshocton	1,172,002	11,951,079	13,123,081	1,098,953	9,163,628
Crestline	Crawford	697,732	2,877,654	3,575,386	167,021	439,271
Cuyahoga Falls	Summit	2,694,067	17,651,976	20,346,043	1,153,733	8,253,239
Dayton	Montgomery	48,129,821	114,798,348	162,928,169	6,535,709	40,403,617
Defiance	Defiance	1,095,380	24,598,146	25,693,526	1,255,051	16,847,086
Delaware	Delaware	7,364,187	25,641,080	33,005,267	354,826	4,061,739
Delphos	Allen	1,539,042	23,342,518	24,881,560	633,729	18,806,011
Dover	Tuscarawas	5,728,173	30,123,255	35,851,428	4,862,879	16,203,131
Dublin	Franklin	18,487,069	31,053,822	49,540,891	286,417	1,748,171
East Liverpool	Columbiana	2,993,599	8,473,806	11,467,405	715,520	4,523,575
East Cleveland	Cuyahoga	1,147,678	8,081,245	9,228,923	799,537	337,077
East Palestine	Columbiana	646,753	1,410,651	2,057,404	260,920	454,214
Eaton	Preble	2,084,393	5,954,011	8,038,404	355,656	4,211,443
Elyria	Lorain	2,270,784	15,732,921	18,003,705	2,028,426	8,927,924
Englewood	Montgomery	2,361,356	9,861,936	12,223,292	124,968	10,838
Euclid	Cuyahoga	3,435,610	8,919,545	12,355,155	3,493,334	5,487,798
Fairborn	Greene	3,086,001	8,154,928	11,240,929	3,344,038	2,124,725
Fairfield	Butler	11,070,287	16,491,171	27,561,458	560,605	3,010,704
Findlay	Hancock	6,792,385	51,535,371	58,327,756	3,277,433	11,735,666
Fostoria	Seneca	682,812	17,169,308	17,852,120	556,555	1,364,282
Franklin	Warren	1,549,164	8,705,928	10,255,092	954,261	7,587,825
Fremont	Sandusky	4,039,956	36,186,105	40,226,061	860,221	8,902,053
Gahanna	Franklin	7,023,160	25,046,512	32,069,672	966,216	341,597
Galion	Crawford	1,920,629	8,642,160	10,562,789	437,470	6,773,686
Geneva	Ashtabula	539,700	6,549,279	7,088,979	243,844	6,133,443

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$14,616,120	\$47,491	\$2,121,538	\$4,233,094	\$6,402,123
1,635,157	2,870,865	0	1,651,164	4,522,029
8,100,780	5,502,369	0	4,554,010	10,056,379
862,861	6,528,974	0	635,482	7,164,456
337,648	7,889,890	0	3,571,103	11,460,993
1,524,818	9,452,080	0	5,336,866	14,788,946
13,823,305	6,970,822	0	3,375,278	10,346,100
2,422,320	2,110,352	0	1,827,251	3,937,603
1,992,844	7,764,218	317,124	789,138	8,870,480
380,219	13,251,748	0	539,101	13,790,849
4,065,529	3,368,610	0	211,252	3,579,862
4,690,038	13,511,212	0	1,259,583	14,770,795
1,544,727	1,302,896	0	457,572	1,760,468
1,776,455	26,693,428	0	5,023,021	31,716,449
216,088	306,567	0	506,499	813,066
229,320	4,454,360	0	896,234	5,350,594
1,969,700	6,674,159	0	1,013,017	7,687,176
4,810,369	3,382,537	0	3,193,155	6,575,692
15,228,637	25,197,277	0	11,618,394	36,815,671
5,208,307	4,394,475	0	(287,522)	4,106,953
4,395,779	6,483,307	0	1,639,460	8,122,767
8,625,633	14,302,909	2,778,632	3,521,058	20,602,599
405,659,000	502,383,000	2,138,000	60,526,000	565,047,000
2,164,392	5,676,815	0	3,752,091	9,428,906
4,286,242	(399,720)	0	155,719	(244,001)
1,008,064,000	373,466,000	329,642,000	252,494,000	955,602,000
7,189,945	6,800,090	879,971	1,253,234	8,933,295
380,708,000	157,207,000	1,896,000	60,284,000	219,387,000
1,159,700	1,215,537	0	587,330	1,802,867
1,702,486	5,278,416	0	377,854	5,656,270
654,206	3,354,236	0	174,224	3,528,460
10,262,581	2,968,590	0	(108,090)	2,860,500
606,292	2,078,354	254,300	636,440	2,969,094
9,406,972	9,250,862	0	1,688,209	10,939,071
46,939,326	165,742,482	0	62,208,733	227,951,215
18,102,137	7,231,366	0	360,023	7,591,389
4,416,565	21,797,470	0	6,791,232	28,588,702
19,439,740	4,041,113	0	1,400,707	5,441,820
21,066,010	6,021,504	3,244,103	5,519,811	14,785,418
2,034,588	29,083,822	0	18,422,481	47,506,303
5,239,095	3,500,169	0	2,728,141	6,228,310
1,136,614	8,183,385	0	(90,806)	8,092,579
715,134	985,836	0	356,434	1,342,270
4,567,099	1,795,838	0	1,675,467	3,471,305
10,956,350	6,590,047	0	457,308	7,047,355
135,806	9,861,936	0	2,225,550	12,087,486
8,981,132	60,367	0	3,313,656	3,374,023
5,468,763	3,197,891	0	2,574,275	5,772,166
3,571,309	13,413,445	1,207,193	9,369,511	23,990,149
15,013,099	36,985,541	1,228,699	5,100,417	43,314,657
1,920,837	15,576,031	0	355,252	15,931,283
8,542,086	(265,185)	1,136,409	841,782	1,713,006
9,762,274	27,021,105	0	3,442,682	30,463,787
1,307,813	24,842,857	0	5,919,002	30,761,859
7,211,156	1,622,867	0	1,728,766	3,351,633
6,377,287	0	0	711,692	711,692

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Girard	Trumbull	\$529,493	\$3,770,476	\$4,299,969	\$410,262	\$1,770,941
Greenville	Darke	2,332,722	8,209,303	10,542,025	119,859	62,902
Grove City	Franklin	2,694,715	20,927,084	23,621,799	30,176	148,547
Hamilton	Butler	16,129,061	90,561,363	106,690,424	12,623,081	8,487,344
Harrison	Hamilton	2,372,816	12,096,716	14,469,532	392,257	3,055,952
Heath	Licking	1,018,928	9,398,472	10,417,400	394,229	2,075,937
Hillsboro	Highland	537,733	7,956,175	8,493,908	106,943	6,110,998
Hubbard	Trumbull	1,110,712	5,144,804	6,255,516	227,866	2,363,700
Huber Heights	Montgomery	10,229,165	27,370,514	37,599,679	21,592,489	1,068,502
Hudson	Summit	1,985,450	10,425,226	12,410,676	450,952	6,376,424
Ironton	Lawrence	1,125,116	5,147,628	6,272,744	465,846	2,853,005
Jackson	Jackson	2,973,172	4,866,875	7,840,047	257,983	2,622,084
Kent	Portage	4,513,920	15,418,643	19,932,563	747,186	654,687
Kirtland	Lake	70,114	789,445	859,559	13,760	64,699
Lakewood	Cuyahoga	4,435,756	42,797,464	47,233,220	2,039,450	17,959,133
Lancaster	Fairfield	11,565,004	39,923,568	51,488,572	2,657,844	29,101,847
Lebanon	Warren	4,963,406	25,585,367	30,548,773	646,329	6,770,582
Lima	Allen	10,143,335	25,359,131	35,502,466	7,003,989	4,478,765
Logan	Hocking	910,189	3,923,723	4,833,912	401,303	1,287,184
London	Madison	1,329,916	3,274,420	4,604,336	357,073	1,208,195
Lorain	Lorain	3,842,666	26,462,077	30,304,743	1,712,338	16,039,903
Louisville	Stark	776,671	6,193,968	6,970,639	236,989	1,928,769
Loveland	Hamilton	2,439,877	9,836,499	12,276,376	40,854	1,725,855
Mansfield	Richland	5,462,878	9,810,322	15,273,200	998,407	3,048,051
Martins Ferry	Belmont	514,531	13,219,141	13,733,672	748,392	8,658,464
Marysville	Union	33,293,806	22,043,018	55,336,824	3,156,011	32,709,503
Mason City	Warren	1,468,934	33,325,080	34,794,014	2,109,193	1,606
Maumee	Lucas	1,215,317	3,950,079	5,165,396	45,146	165,689
Medina	Medina	6,289,545	25,272,139	31,561,684	962,251	13,696,831
Miamisburg	Montgomery	2,514,604	13,609,250	16,123,854	572,692	2,805,293
Middletown	Butler	7,785,134	22,678,414	30,463,548	(54,179,204)	62,593,975
Milford	Clermont	2,322,100	3,108,482	5,430,582	62,064	52,915
Monroe	Butler	3,391,434	4,970,854	8,362,288	3,564,963	507,567
Mount Vernon	Knox	2,128,653	19,377,618	21,506,271	1,203,716	11,071,833
Munroe Falls	Summit	2,275,800	2,432,044	4,707,844	105,920	521,339
Napoleon	Henry	2,020,073	7,618,253	9,638,326	3,363,487	2,781,858
New Carlisle	Clark	454,206	3,900,846	4,355,052	276,873	3,183,351
New Philadelphia	Tuscarawas	1,119,901	10,642,625	11,762,526	197,545	178,508
Newark	Licking	3,461,637	21,358,200	24,819,837	1,986,479	7,418,752
Niles	Trumbull	2,034,354	950,791	2,985,145	1,889,081	1,204,017
North Canton	Stark	3,044,100	34,086,836	37,130,936	(14,272,118)	15,352,739
North Ridgeville	Lorain	4,220,945	18,345,165	22,566,110	1,530,925	2,943,877
North Royalton	Cuyahoga	1,499,966	9,112,160	10,612,126	460,216	2,466,516
Oakwood	Montgomery	1,400,033	1,576,354	2,976,387	42,103	26,949
Oberlin	Lorain	2,523,109	7,839,803	10,362,912	80,058	256,072
Oregon	Lucas	3,156,346	10,862,602	14,018,948	109,696	336,025
Orrville	Wayne	2,078,291	16,041,119	18,119,410	816,857	6,287,171
Oxford	Butler	6,109,643	11,226,954	17,336,597	861,835	4,749,972
Painesville	Lake	5,081,393	21,914,953	26,996,346	2,637,989	9,117,221
Pataskala	Licking	2,822,345	6,962,017	9,784,362	260,726	6,929,423
Perrysburg	Wood	3,367,650	14,652,067	18,019,717	1,577,399	73,885
Pickerington	Fairfield	3,060,600	17,931,992	20,992,592	897,159	3,266,604
Piqua	Miami	1,376,239	11,231,364	12,607,603	374,639	973,061
Port Clinton	Ottawa	622,134	2,076,763	2,698,897	100,699	781,868
Portsmouth	Scioto	7,906,026	14,944,691	22,850,717	1,759,317	10,712,583
Ravenna	Portage	1,947,037	20,197,329	22,144,366	627,002	1,170,511

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$2,181,203	\$1,877,637	\$0	\$241,129	\$2,118,766
182,761	8,209,303	0	2,149,961	10,359,264
178,723	20,755,188	0	2,687,888	23,443,076
21,110,425	71,934,399	1,270,524	12,375,076	85,579,999
3,448,209	8,795,825	0	2,225,498	11,021,323
2,470,166	7,218,472	0	728,762	7,947,234
6,217,941	1,955,842	0	395,125	2,350,967
2,591,566	2,676,871	0	987,079	3,663,950
22,660,991	9,452,286	1,200,000	4,286,402	14,938,688
6,827,376	3,880,226	0	1,703,074	5,583,300
3,318,851	2,054,890	0	899,003	2,953,893
2,880,067	2,240,195	56,768	2,663,017	4,959,980
1,401,873	14,740,279	0	3,790,411	18,530,690
78,459	715,026	0	66,074	781,100
19,998,583	22,900,243	870,397	3,463,997	27,234,637
31,759,691	10,294,678	647,848	8,786,355	19,728,881
7,416,911	15,016,293	1,029,634	7,085,935	23,131,862
11,482,754	20,446,094	0	3,573,618	24,019,712
1,688,487	2,374,166	0	771,259	3,145,425
1,565,268	1,933,769	0	1,105,299	3,039,068
17,752,241	8,567,343	1,686,056	2,299,103	12,552,502
2,165,758	4,134,824	0	670,057	4,804,881
1,766,709	8,206,499	0	1,303,168	9,509,667
4,046,458	7,221,821	0	4,004,921	11,226,742
9,406,856	3,978,889	0	347,927	4,326,816
35,865,514	8,034,031	26,612,296	(15,175,017)	19,471,310
2,110,799	31,315,080	0	1,368,135	32,683,215
210,835	3,950,079	0	1,004,482	4,954,561
14,659,082	3,555,194	0	13,347,408	16,902,602
3,377,985	10,394,610	420,597	1,930,662	12,745,869
8,414,771	15,852,532	775,124	5,421,121	22,048,777
114,979	3,067,096	0	2,248,507	5,315,603
4,072,530	1,268,595	0	3,021,163	4,289,758
12,275,549	6,632,842	1,391,876	1,206,004	9,230,722
627,259	1,837,038	0	2,243,547	4,080,585
6,145,345	1,716,041	0	1,776,940	3,492,981
3,460,224	577,367	0	317,461	894,828
376,053	10,544,265	0	842,208	11,386,473
9,405,231	12,652,641	0	2,761,965	15,414,606
3,093,098	866,693	0	(974,646)	(107,953)
1,080,621	18,091,996	0	2,605,580	20,697,576
4,474,802	14,130,020	0	3,961,288	18,091,308
2,926,732	6,248,710	0	1,436,684	7,685,394
69,052	1,576,354	0	1,330,981	2,907,335
336,130	7,640,478	0	2,386,304	10,026,782
445,721	10,862,602	0	2,710,625	13,573,227
7,104,028	8,113,985	1,595,117	1,306,280	11,015,382
5,611,807	5,799,188	822,102	5,103,500	11,724,790
11,755,210	10,764,240	0	4,476,896	15,241,136
7,190,149	1,986,930	0	607,283	2,594,213
1,651,284	13,180,067	0	3,188,366	16,368,433
4,163,763	14,107,223	0	2,721,606	16,828,829
1,347,700	10,267,019	0	992,884	11,259,903
882,567	1,235,208	0	581,122	1,816,330
12,471,900	7,360,652	783,278	2,234,887	10,378,817
1,797,513	17,984,919	885,639	1,476,295	20,346,853

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Reynoldsburg	Franklin	\$3,629,512	\$22,870,295	\$26,499,807	\$2,221,468	\$2,044,187
Rittman	Wayne	984,810	5,492,689	6,477,499	127,211	1,546,566
Rossford	Wood	408,873	1,830,146	2,239,019	343,565	1,638,881
Salem	Columbiana	4,975,146	8,414,751	13,389,897	130,908	256,719
Sandusky	Erie	10,097,869	22,992,916	33,090,785	336,356	14,099,971
Sheffield Lake	Lorain	804,696	0	804,696	259,311	28,574
Shelby	Richland	1,173,760	10,191,696	11,365,456	547,527	3,040,351
Sidney	Shelby	3,210,918	7,369,216	10,580,134	543,100	131,233
Solon	Cuyahoga	6,842,713	61,862,707	68,705,420	1,921,847	13,143,360
Springboro	Warren	3,855,532	31,064,322	34,919,854	980,145	13,063,557
Springfield	Clark	12,612,980	13,591,716	26,204,696	1,290,959	5,514,488
St. Clairsville	Belmont	320,590	2,258,301	2,578,891	369,990	312,204
St. Marys	Auglaize	1,668,304	4,713,350	6,381,654	60,465	84,501
Steubenville	Jefferson	6,901,405	38,301,447	45,202,852	2,040,215	33,095,751
Stow	Summit	3,920,760	18,765,211	22,685,971	1,076,141	2,353,171
Sylvania	Lucas	1,399,188	6,508,906	7,908,094	79,123	199,213
Tallmadge	Summit	3,718,266	5,793,084	9,511,350	484,508	303,763
Tiffin	Seneca	3,237,564	7,696,662	10,934,226	178,567	141,029
Tipp City	Miami	92,569	188,682	281,251	40,900	99,725
Toronto	Jefferson	552,925	14,262,361	14,815,286	596,322	13,035,499
Trenton	Butler	2,189,957	10,666,779	12,856,736	2,506,522	7,535,123
Trotwood	Montgomery	887,594	411,352	1,298,946	452,179	7,819
Troy	Miami	7,337,176	21,977,385	29,314,561	1,218,201	7,939,785
Union	Montgomery	449,752	3,313,244	3,762,996	33,433	197,854
Upper Arlington	Franklin	223,353	6,137,069	6,360,422	101,187	716,861
Upper Sandusky	Wyandot	236,890	9,255,524	9,492,414	97,317	11,101
Urbana	Champaign	903,325	3,449,805	4,353,130	686,584	1,312,489
Vandalia	Montgomery	1,821,702	7,533,512	9,355,214	156,162	24,060
Vermilion	Erie	459,631	4,261,020	4,720,651	1,173,576	3,821,052
Wadsworth	Medina	1,945,218	13,104,515	15,049,733	1,826,695	306,127
Wapakoneta	Auglaize	1,777,344	5,821,353	7,598,697	1,050,577	37,807
Warren	Trumbull	5,942,737	39,885,207	45,827,944	1,912,647	22,208,875
Washington	Fayette	1,014,997	16,272,814	17,287,811	662,689	9,694,780
Wauseon	Fulton	995,056	7,682,683	8,677,739	2,352,993	263,567
Waverly	Pike	250,166	4,700,641	4,950,807	47,409	452,768
Wellston	Jackson	352,698	2,403,059	2,755,757	768,278	875,035
West Carrollton	Montgomery	799,111	5,124,336	5,923,447	194,454	3,794,115
Westerville	Franklin	8,520,699	27,760,084	36,280,783	771,969	4,122,511
Willard	Huron	2,493,551	9,299,424	11,792,975	741,860	360,214
Wilmington	Clinton	4,858,233	22,215,204	27,073,437	571,298	14,646,277
Wooster	Wayne	2,059,858	23,861,394	25,921,252	1,451,199	4,085,995
Wyoming	Hamilton	1,672,273	6,199,020	7,871,293	694,702	5,833,913
Xenia	Greene	3,496,979	7,829,986	11,326,965	293,530	990,904
Youngstown	Mahoning	6,221,707	19,944,147	26,165,854	1,988,515	4,220,925
Zanesville	Muskingum	3,869,521	4,604,358	8,473,879	1,125,469	2,818,108

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$4,265,655	\$21,333,428	\$0	\$900,724	\$22,234,152
1,673,777	3,921,785	0	881,937	4,803,722
1,982,446	130,666	0	125,907	256,573
387,627	8,158,501	0	4,843,769	13,002,270
14,436,327	9,228,940	0	9,425,518	18,654,458
287,885	365,281	0	151,530	516,811
3,587,878	7,068,384	0	709,194	7,777,578
674,333	7,169,216	0	2,736,585	9,905,801
15,065,207	47,587,430	0	6,052,783	53,640,213
14,043,702	15,597,116	1,612,553	3,666,483	20,876,152
6,805,447	10,134,539	0	9,264,710	19,399,249
682,194	1,889,391	0	7,306	1,896,697
144,966	4,713,350	0	1,523,338	6,236,688
35,135,966	3,640,377	0	6,426,509	10,066,886
3,429,312	15,950,879	0	3,305,780	19,256,659
278,336	6,508,906	0	1,120,852	7,629,758
788,271	5,417,422	0	3,305,657	8,723,079
319,596	7,702,063	0	2,912,567	10,614,630
140,625	86,635	44,030	9,961	140,626
13,631,821	678,926	0	504,539	1,183,465
10,041,645	404,023	0	2,411,068	2,815,091
459,998	261,352	0	577,596	838,948
9,157,986	13,347,385	0	6,809,190	20,156,575
231,287	3,123,244	0	408,465	3,531,709
818,048	5,326,747	0	215,627	5,542,374
108,418	9,255,524	0	128,472	9,383,996
1,999,073	1,680,795	0	673,262	2,354,057
180,222	7,432,844	0	1,742,148	9,174,992
4,994,628	(862,557)	0	588,580	(273,977)
2,132,822	13,104,515	0	(187,604)	12,916,911
1,088,384	4,819,711	0	1,690,602	6,510,313
24,121,522	16,556,990	0	5,149,432	21,706,422
10,357,469	5,919,233	0	1,011,109	6,930,342
2,616,560	5,217,526	0	843,653	6,061,179
500,177	4,235,519	0	215,111	4,450,630
1,643,313	1,345,263	0	(232,819)	1,112,444
3,988,569	1,217,240	0	717,638	1,934,878
4,894,480	22,201,347	0	9,184,956	31,386,303
1,102,074	8,387,354	0	2,303,547	10,690,901
15,217,575	6,210,204	716,154	4,929,504	11,855,862
5,537,194	18,840,332	0	1,543,726	20,384,058
6,528,615	37,200	15,468	1,290,010	1,342,678
1,284,434	6,938,608	0	3,103,923	10,042,531
6,209,440	16,309,021	0	3,647,393	19,956,414
3,943,577	1,411,644	0	3,118,658	4,530,302

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP

City	County	Operating	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Alliance	Stark	\$4,377,711	\$2,979,101	\$583,807	\$814,803	(\$261,912)
Amherst	Lorain	1,870,021	1,568,899	157,654	143,468	(69,201)
Ashland	Ashland	3,520,855	2,263,833	350,859	906,163	(238,650)
Athens	Athens	2,857,562	2,470,402	258,092	129,068	811
Aurora	Portage	2,729,020	2,597,602	236,402	(104,984)	141,408
Avon	Lorain	2,373,346	2,197,749	416,986	(241,389)	55,109
Barberton	Summit	4,246,190	3,087,191	533,684	625,315	(141,000)
Bedford	Cuyahoga	3,551,763	3,295,844	70,455	185,464	(10,938)
Bellefontaine	Logan	1,856,292	1,301,673	261,582	293,037	(68,086)
Bellevue	Huron	2,013,610	1,583,305	355,488	74,817	5,070
Belpre	Washington	804,332	511,967	104,187	188,178	(21,400)
Berea	Cuyahoga	2,983,272	2,349,921	572,674	60,677	6,787
Bexley	Franklin	1,494,388	1,134,058	144,406	215,924	(39,753)
Bowling Green	Wood	3,662,246	3,238,706	911,019	(487,479)	183,468
Brookville	Montgomery	982,722	667,093	49,585	266,044	(10,993)
Bryan	Williams	1,680,501	1,289,673	207,002	183,826	43,335
Bucyrus	Crawford	2,054,135	1,690,038	362,255	1,842	(85,576)
Cambridge	Guernsey	2,804,101	1,681,682	404,883	717,536	(180,077)
Canton	Stark	12,636,294	8,523,683	1,299,288	2,813,323	(578,191)
Celina	Mercer	2,327,605	1,791,093	218,385	318,127	(74,919)
Chardon	Geauga	863,565	713,356	70,977	79,232	763,760
Chillicothe	Ross	4,644,175	3,085,979	677,121	881,075	(279,316)
Cincinnati	Hamilton	121,244,000	73,093,000	21,878,000	26,273,000	(2,860,000)
Circleville	Pickaway	1,581,393	1,183,782	202,194	195,417	(14,846)
Clayton	Montgomery	193,040	51,707	68,530	72,803	0
Cleveland	Cuyahoga	240,628,000	140,210,000	38,993,000	61,425,000	(7,401,000)
Clyde	Sandusky	2,258,594	1,670,637	580,210	7,747	(268,967)
Columbus	Franklin	118,471,000	80,595,000	15,996,000	21,880,000	(7,609,000)
Columbiana	Columbiana	1,039,362	796,638	56,350	186,374	(36,869)
Conneaut	Ashtabula	1,927,268	1,518,447	188,009	220,812	(57,383)
Cortland	Trumbull	636,162	286,833	120,005	229,324	(9,635)
Coshocton	Coshocton	2,957,391	2,147,298	174,013	636,080	(56,535)
Crestline	Crawford	850,285	522,398	98,006	229,881	(18,744)
Cuyahoga Falls	Summit	4,850,997	3,949,310	787,523	114,164	(397,895)
Dayton	Montgomery	39,311,221	23,178,611	7,912,869	8,219,741	(1,206,115)
Defiance	Defiance	4,020,403	2,658,708	557,226	804,469	(556,973)
Delaware	Delaware	4,473,063	3,432,486	568,478	472,099	289,956
Delphos	Allen	1,560,455	834,903	599,472	126,080	(265,455)
Dover	Tuscarawas	1,707,059	1,594,531	502,955	(390,427)	(171,745)
Dublin	Franklin	1,770,897	398,435	1,002,111	370,351	757,297
East Liverpool	Columbiana	2,740,545	1,536,664	295,367	908,514	(327,742)
East Cleveland	Cleveland	3,850,333	4,173,727	353,810	(677,204)	0
East Palestine	Columbiana	522,034	345,069	77,371	99,594	(20,559)
Eaton	Preble	1,385,725	1,092,128	83,667	209,930	13,200
Elyria	Lorain	5,887,468	5,410,421	1,195,931	(718,884)	(307,351)
Englewood	Montgomery	1,272,797	1,100,997	381,316	(209,516)	(12,024)
Euclid	Cuyahoga	1,671,736	1,096,945	0	574,791	(282,887)
Fairborn	Greene	3,049,605	2,328,430	757,538	(36,363)	(82,205)
Fairfield	Butler	4,026,458	3,568,096	526,935	(68,573)	314,450
Findlay	Hancock	7,750,859	5,830,318	303,633	1,616,908	(174,236)
Fostoria	Seneca	2,639,244	2,189,850	343,148	106,246	(139,527)
Franklin	Warren	2,372,746	1,260,316	203,741	908,689	(362,328)
Fremont	Sandusky	3,483,227	2,534,616	1,365,072	(416,461)	(538,862)
Gahanna	Franklin	4,289,318	3,496,598	667,092	125,628	(16,450)
Galion	Crawford	1,801,256	1,176,823	347,397	277,036	(201,061)
Geneva	Ashtabula	1,312,291	787,414	142,828	382,049	(181,950)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	\$552,891	\$18,459,287
0	0	0	74,267	1,510,770
0	0	89,340	756,853	2,049,296
0	248,467	10,364	(108,224)	123,998
0	223,395	817,300	630,329	3,576,683
230,000	0	99,438	143,158	3,357,616
0	0	0	484,315	7,699,324
0	0	331,940	506,466	1,778,030
0	0	0	224,951	1,031,520
0	0	0	79,887	646,380
0	0	12,450	179,228	189,903
10,000	0	1,459,661	1,537,125	972,038
0	0	0	176,171	159,871
0	0	251,591	(52,420)	5,105,495
0	0	0	255,051	480,635
0	0	0	227,161	1,003,762
0	0	0	(83,734)	885,340
0	0	0	537,459	2,707,131
0	0	14,614	2,249,746	9,856,656
4,700	128,832	37,753	156,829	(1,000,181)
0	0	319,947	1,162,939	1,721,914
0	5,839	0	595,920	2,446,519
0	0	4,935,000	28,348,000	69,866,000
56,688	0	0	237,259	2,872,379
0	0	0	72,803	155,719
0	0	799,000	54,823,000	236,083,000
0	0	0	(261,220)	1,032,810
76,000	0	0	14,347,000	172,233,000
0	5,079	66,570	210,996	(298,282)
0	0	13,383	176,812	358,151
0	0	0	219,689	165,337
0	0	0	579,545	73,049
0	14,000	0	197,137	530,711
15,391		1,790,259	1,521,919	1,540,334
239,196	0	15,058,562	22,311,384	41,594,112
11,400	0	27,836	286,732	(159,671)
0	0	0	762,055	7,009,361
0	0	3,961,314	3,821,939	905,313
0	0	0	(562,172)	865,294
0	0	316,508	1,444,156	18,200,652
181,917	7,893	12,005	766,801	2,278,079
0	0	0	(677,204)	348,141
0	92,331	549,600	536,304	385,833
0	0	0	223,130	1,728,737
0	0	100,577	(925,658)	242,358
0	0	55,467	(166,073)	2,236,388
0	0	0	291,904	(57,724)
0	0	0	(118,568)	(258,037)
0	0	0	245,877	10,509,682
52,976	24,825	730,258	2,201,081	3,514,952
19,813	0	0	(13,468)	126,257
24,279	47,000	313,390	837,030	594,903
1,112,756	0	0	157,433	3,179,735
0	5,000	0	104,178	6,056,944
532,245	62,530	0	545,690	1,483,159
0	22,603	0	177,496	295,856

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Operating	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Girard	Trumbull	\$3,004,273	\$2,498,470	\$42,126	\$463,677	(\$428,861)
Greenville	Darke	1,365,740	1,084,098	273,814	7,828	120,904
Grove City	Franklin	766,947	118,279	549,685	98,983	(5,572)
Hamilton	Butler	15,828,437	11,084,545	2,633,598	2,110,294	(935,768)
Harrison	Hamilton	1,440,960	512,480	302,714	625,766	(78,929)
Heath	Licking	1,409,782	1,111,136	351,700	(53,054)	(107,634)
Hillsboro	Highland	1,353,208	1,418,948	0	(65,740)	74,617
Hubbard	Trumbull	1,352,343	1,201,791	161,861	(11,309)	(125,572)
Huber Heights	Montgomery	4,685,254	1,943,224	611,317	2,130,713	441,109
Hudson	Summit	1,526,539	1,033,696	311,437	181,406	(237,625)
Ironton	Lawrence	1,482,047	1,849,713	205,513	(573,179)	190,591
Jackson	Jackson	1,565,185	1,421,954	198,596	(55,365)	(106,685)
Kent	Portage	2,808,341	2,400,539	644,329	(236,527)	123,896
Kirtland	Lake	75,970	58,889	14,645	2,436	(8,194)
Lakewood	Cuyahoga	10,156,366	8,470,561	468,176	1,217,629	654,548
Lancaster	Fairfield	8,904,524	5,436,732	2,001,662	1,466,130	(788,930)
Lebanon	Warren	15,318	1,436,995	717,891	(2,139,568)	608,176
Lima	Allen	9,489,618	7,206,679	1,265,733	1,017,206	(197,945)
Logan	Hocking	1,390,090	1,108,962	145,366	135,762	(85,135)
London	Madison	1,366,590	1,210,864	164,593	(8,867)	(44,938)
Lorain	Lorain	7,966,168	5,963,954	809,990	1,192,224	(805,426)
Louisville	Stark	735,974	706,800	199,516	(170,342)	321,943
Loveland	Hamilton	1,598,865	875,600	267,191	456,074	(39,690)
Mansfield	Richland	8,000,960	7,709,061	575,328	(283,429)	(69,023)
Martins Ferry	Belmont	2,883,306	2,307,712	521,363	54,231	85,503
Marysville	Union	6,917,492	2,757,183	748,875	3,411,434	(734,458)
Mason City	Warren	809,419	346,079	637,332	(173,992)	(2,658)
Maumee	Lucas	1,855,930	1,990,829	243,089	(377,988)	0
Medina	Medina	4,113,753	3,068,768	1,258,131	(213,146)	(428,239)
Miamisburg	Montgomery	1,853,530	2,032,812	445,917	(625,199)	409,485
Middletown	Butler	6,597,929	6,145,868	1,131,071	(679,010)	103,521
Milford	Clermont	983,040	952,811	210,166	(179,937)	140,668
Monroe	Butler	2,214,942	2,012,735	226,799	(24,592)	(187,446)
Mount Vernon	Knox	3,197,165	1,784,855	906,182	506,128	(374,419)
Munroe Falls	Summit	873,295	614,956	130,483	127,856	(35,024)
Napoleon	Henry	2,301,840	1,599,116	191,658	511,066	(125,356)
New Carlisle	Clark	583,405	444,201	408,815	(269,611)	22,574
New Philadelphia	Tuscarawas	2,077,733	1,840,396	423,640	(186,303)	1,759
Newark	Licking	6,034,022	5,753,475	853,992	(573,445)	(60,535)
Niles	Trumbull	4,495,786	4,274,757	80,601	140,428	(306,324)
North Canton	Stark	5,872,497	3,192,233	1,535,650	1,144,614	(588,232)
North Ridgeville	Lorain	2,851,335	2,527,456	501,245	(177,366)	30,554
North Royalton	Cuyahoga	2,768,875	1,560,962	487,141	720,772	(197,388)
Oakwood	Montgomery	1,029,163	861,716	167,312	135	82,601
Oberlin	Lorain	1,828,959	1,198,328	126,672	503,959	(120,837)
Oregon	Lucas	4,484,559	2,784,978	632,072	1,067,509	0
Orrville	Wayne	2,914,311	1,988,205	752,384	173,722	166,753
Oxford	Butler	2,672,915	1,570,182	404,705	698,028	26,496
Painesville	Lake	4,826,853	3,419,526	903,109	504,218	83,197
Pataskala	Licking	1,025,952	476,278	272,235	277,439	(394,357)
Perrysburg	Wood	4,191,280	2,374,528	504,631	1,312,121	(68,224)
Pickerington	Fairfield	1,717,300	1,262,435	502,492	(47,627)	(59,195)
Piqua	Miami	2,705,693	2,329,324	383,162	(6,793)	798,763
Port Clinton	Ottawa	1,495,987	1,183,194	61,628	251,165	39,137
Portsmouth	Scioto	5,435,168	4,882,428	375,653	177,087	(171,084)
Powell	Delaware	2,838,123	2,891,982	549,172	(603,031)	373,226

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	\$34,816	\$119,231
0	0	48,273	177,005	2,212,863
0	158,243	174,282	109,450	2,664,539
0	0	0	1,174,526	3,505,980
0	0	0	546,837	1,980,559
0	0	0	(160,688)	624,699
0	0	0	8,877	430,790
0	0	0	(136,881)	882,846
400	130,212	0	2,442,010	(11,363,324)
0	0	0	(56,219)	1,534,498
0	0	0	(382,588)	659,270
0	0	0	(162,050)	2,715,189
0	0	732,442	619,811	3,766,734
0	0	0	(5,758)	56,354
0	0	0	1,872,177	2,396,306
0	24,000	405,107	1,058,307	8,907,160
0	0	0	(1,531,392)	4,317,077
0	0	0	819,261	3,139,346
0	0	234,408	285,035	508,886
132,000	0	0	78,195	972,843
0	0	975,624	1,362,422	2,130,328
0	0	0	151,601	539,682
0	(267,947)	403,403	1,087,734	2,399,023
0	0	510,983	158,531	4,464,471
0	0	95,010	234,744	(233,861)
0	0	0	2,676,976	30,137,795
0	0	2,353,793	2,177,143	(640,259)
5,000	0	0	(372,988)	1,170,171
0	0	0	(641,385)	5,327,294
0	0	298,919	83,205	1,941,912
0	0	0	(575,489)	61,964,338
0	0	0	(39,269)	2,260,036
0	0	0	(212,038)	(173,529)
0	0	0	131,709	924,937
0	0	0	92,832	2,169,880
0	0	41,214	426,924	(1,343,414)
23,025	0	0	(224,012)	177,333
0	0	534,532	349,988	922,356
1,160,911	(291,000)	0	817,931	1,475,158
0	0	0	(165,896)	145,273
0	(34,160)	603,848	1,194,390	17,316,218
0	0	953,176	806,364	2,690,020
0	0	319,725	843,109	1,039,750
0	0	0	82,736	1,357,930
0	0	0	383,122	2,443,051
150,000	632,671	216,805	801,643	3,046,650
0	0	0	340,475	1,261,434
0	0	104,221	828,745	5,247,808
500,000	509,000	0	578,415	2,443,404
0	0	79,695	(37,223)	2,561,619
0	0	0	1,243,897	1,790,251
0	0	669,874	563,052	2,163,441
0	0	0	791,970	1,001,600
3,955	60,000	0	234,257	521,435
0	0	0	6,003	6,146,709
402,674	0	0	172,869	1,320,035

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Operating	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Reynoldsburg	Franklin	\$3,556,765	\$4,398,887	\$620,158	(\$1,462,280)	(\$97,781)
Rittman	Wayne	390,197	492,820	172,296	(274,919)	274,986
Rossford	Wood	185,366	21,851	58,704	104,811	(93,197)
Salem	Columbiana	1,441,260	1,422,830	514,627	(496,197)	(2,499)
Sandusky	Erie	4,746,271	3,171,600	670,014	904,657	(672,885)
Sheffield Lake	Lorain	600,196	500,273	77,044	22,879	(13,191)
Shelby	Richland	1,677,830	1,291,266	318,937	67,627	(81,551)
Sidney	Shelby	3,905,837	3,490,488	341,520	73,829	312,128
Solon	Cuyahoga	5,801,399	2,305,143	1,717,143	1,778,688	(422,653)
Springboro	Warren	3,244,071	2,092,356	585,224	566,491	(426,563)
Springfield	Clark	7,483,784	4,831,867	1,115,683	1,536,234	1,111,852
St. Clairsville	Belmont	862,383	778,074	247,174	(162,865)	(36,613)
St. Marys	Auglaize	1,227,954	1,047,635	222,857	(42,538)	23,280
Steubenville	Jefferson	7,663,037	3,060,235	565,263	4,037,539	(737,305)
Stow	Summit	5,314,102	3,725,907	353,308	1,234,887	268,358
Sylvania	Lucas	3,280,345	3,203,755	257,262	(180,672)	45,663
Tallmadge	Summit	1,806,909	1,361,769	258,700	186,440	198,675
Tiffin	Seneca	1,892,035	1,594,152	304,235	(6,352)	(82,310)
Tipp City	Miami	38,800	29,069	4,878	4,853	(1,866)
Toronto	Jefferson	2,068,330	949,745	395,628	722,957	(441,726)
Trenton	Butler	1,181,129	773,596	228,722	178,811	(438,657)
Trotwood	Montgomery	1,805,273	1,187,854	124,477	492,942	6,434
Troy	Miami	4,266,265	3,255,480	959,569	51,216	(143,313)
Union	Montgomery	511,949	197,832	135,499	178,618	10,511
Upper Arlington	Franklin	331,769	78,475	213,868	39,426	(27,893)
Upper Sandusky	Wyandot	1,422,854	1,053,793	147,167	221,894	682
Urbana	Champaign	1,587,257	1,011,197	154,824	421,236	(94,632)
Vandalia	Montgomery	2,694,784	2,033,540	214,966	446,278	100,570
Vermilion	Erie	1,661,983	1,365,063	288,977	7,943	(229,009)
Wadsworth	Medina	2,838,418	3,019,564	308,470	(489,616)	1,332,498
Wapakoneta	Auglaize	1,548,735	775,616	182,534	590,585	(58,758)
Warren	Trumbull	10,847,097	8,417,012	1,351,046	1,079,039	(841,316)
Washington	Fayette	2,990,747	2,172,757	497,825	320,165	(652,583)
Wauseon	Fulton	1,200,229	981,849	207,056	11,324	(102,966)
Waverly	Pike	688,998	652,638	143,640	(107,280)	38,721
Wellston	Jackson	1,441,873	1,273,630	77,982	90,261	(22,991)
West Carrollton	Montgomery	1,544,568	1,124,196	400,555	19,817	(129,971)
Westerville	Franklin	2,970,341	2,311,824	827,756	(169,239)	399,047
Willard	Huron	1,535,421	1,079,697	274,944	180,780	320,754
Wilmington	Clinton	3,408,034	2,210,187	678,348	519,499	(485,498)
Wooster	Wayne	3,915,860	2,900,942	990,725	24,193	(121,631)
Wyoming	Hamilton	2,000,740	1,186,280	201,876	612,584	(162,352)
Xenia	Greene	3,005,803	2,323,513	391,002	291,288	194,457
Youngstown	Mahoning	22,149,449	20,175,587	548,169	1,425,693	(107,804)
Zanesville	Muskingum	4,911,842	3,296,838	182,252	1,432,752	(146,090)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$429,524	(\$1,130,537)	\$1,408,044
0	0	0	67	857,599
31,000	0	0	42,614	65,308
222,163	0	194,000	(82,533)	4,844,238
0	425,914	102,047	(92,095)	9,761,513
0	0	0	9,688	545,385
0	0	79,913	65,989	626,233
5,073	31,000	0	360,030	2,667,818
910,307	0	0	2,266,342	4,920,866
0	0	309,928	449,856	2,875,387
0	298,130	42,126	2,392,082	11,322,021
0	0	0	(199,478)	(49,400)
0	0	36,984	17,726	1,607,839
0	0	0	3,300,234	4,861,190
0	0	0	1,503,245	2,844,619
0	83,339	0	(218,348)	1,320,065
0	0	0	385,115	3,233,758
0	117,121	0	(205,783)	3,058,997
0	88	0	2,899	51,669
42,000	0	0	323,231	(43,397)
0	0	0	(259,846)	(316,565)
0	0	0	499,376	435,415
0	0	301,153	209,056	6,118,975
28,050	0	(10,000)	207,179	416,319
0	0	0	11,533	122,166
0	333,161	0	(110,585)	139,573
0	0	0	326,604	216,741
0	0	65,647	612,495	1,665,540
0	0	0	(221,066)	(713,945)
0	0	0	842,882	118,523
0	45,183	0	486,644	726,767
0	60,525	0	177,198	4,030,090
0	0	0	(332,418)	352,308
0	0	0	(91,642)	(1,357,937)
0	0	0	(68,559)	202,757
0	0	116,831	184,101	(415,580)
0	0	0	(110,154)	604,657
0	0	533,660	763,468	7,748,730
656,362	0	0	1,157,896	1,751,691
0	0	0	34,001	4,286,935
0	0	0	(97,438)	608,659
0	99,923	0	350,309	977,571
0	0	98,346	584,091	3,203,449
0	186,076	0	1,131,813	4,233,192
0	0	0	1,286,662	2,744,052

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2007
All Cities Reporting Under GAAP

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Alliance	Stark	\$0	\$13,306,454	\$0	\$110,440	\$13,416,894
Amherst	Lorain	1,430,000	0	0	6,346	1,436,346
Ashland	Ashland	5,279,000	0	4,369	55,080	5,338,449
Athens	Athens	0	0	0	43,516	43,516
Aurora	Portage	0	0	150,000	15,580	165,580
Avon	Lorain	0	0	0	1,248,645	1,248,645
Barberton	Summit	1,654,480	8,671,318	0	1,648,138	11,973,936
Bedford	Cuyahoga	1,560,430	0	150,774	34,022	1,745,226
Bellefontaine	Logan	1,590,000	0	0	122,719	1,712,719
Bellevue	Huron	0	0	0	107,279	107,279
Belpre	Washington	0	0	506,448	3,020,535	3,526,983
Berea	Cuyahoga	0	0	3,084,395	192,705	3,277,100
Bexley	Franklin	790,000	0	474,500	45,444	1,309,944
Bowling Green	Wood	969,802	0	0	339,398	1,309,200
Brookville	Montgomery	0	0	169,732	3,337	173,069
Bryan	Williams	0	0	0	107,528	107,528
Bucyrus	Crawford	770,000	0	463,965	245,733	1,479,698
Cambridge	Guernsey	0	1,580,000	2,343,674	109,402	4,033,076
Canton	Stark	0	0	0	12,456,569	12,456,569
Celina	Mercer	660,028	0	2,514,976	53,584	3,228,588
Chardon	Geauga	0	0	3,787,023	85,054	3,872,077
Chillicothe	Ross	0	6,830,285	0	173,410	7,003,695
Cincinnati	Hamilton	11,800,000	332,635,000	0	5,050,000	349,485,000
Circleville	Pickaway	0	0	0	22,360	22,360
Clayton	Montgomery	0	0	4,283,073	0	4,283,073
Cleveland	Cuyahoga	0	828,152,000	100,840,000	2,070,000	931,062,000
Clyde	Sandusky	5,620,000	0	1,041,377	63,441	6,724,818
Columbus	Franklin	0	0	336,263,000	0	336,263,000
Columbiana	Columbiana	185,000	0	0	9,388	194,388
Conneaut	Ashtabula	671,264	0	615,412	116,506	1,403,182
Cortland	Trumbull	0	0	462,943	25,192	488,135
Coshocton	Coshocton	0	0	8,982,489	181,139	9,163,628
Crestline	Crawford	0	420,000	0	19,271	439,271
Cuyahoga Falls	Summit	8,532,912	0	0	0	8,532,912
Dayton	Montgomery	1,885,000	37,917,904	0	600,713	40,403,617
Defiance	Defiance	10,229,858	0	6,551,503	65,725	16,847,086
Delaware	Delaware	3,370,554	0	0	691,185	4,061,739
Delphos	Allen	2,180,000	0	16,589,139	36,872	18,806,011
Dover	Tuscarawas	0	8,323,518	0	7,879,613	16,203,131
Dublin	Franklin	1,735,000	0	0	13,171	1,748,171
East Liverpool	Columbiana	0	0	4,471,156	52,419	4,523,575
East Cleveland	Cuyahoga	303,539	0	0	33,538	337,077
East Palestine	Columbiana	91,935	0	291,505	70,774	454,214
Eaton	Preble	0	0	4,158,173	53,270	4,211,443
Elyria	Lorain	8,398,049	0	0	529,875	8,927,924
Englewood	Montgomery	0	0	10,838	0	10,838
Euclid	Cuyahoga	3,660,000	0	1,827,798	0	5,487,798
Fairborn	Greene	2,082,162	0	0	42,563	2,124,725
Fairfield	Butler	2,800,000	0	0	210,704	3,010,704
Findlay	Hancock	6,997,598	0	4,489,851	248,217	11,735,666
Fostoria	Seneca	0	0	4,192,584	0	4,192,584
Franklin	Warren	0	5,487,028	2,002,284	98,513	7,587,825
Fremont	Sandusky	8,760,000	0	0	142,053	8,902,053
Gahanna	Franklin	341,597	0	0	0	341,597
Galion	Crawford	0	0	6,634,968	138,718	6,773,686
Geneva	Ashtabula	0	0	0	6,133,443	6,133,443

(Continued)

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Girard	Trumbull	\$0	\$0	\$1,717,314	\$53,627	\$1,770,941
Greenville	Darke	0	0	0	62,902	62,902
Grove City	Franklin	0	0	146,600	1,947	148,547
Hamilton	Butler	0	8,097,011	0	390,333	8,487,344
Harrison	Hamilton	0	0	3,007,305	48,647	3,055,952
Heath	Licking	2,025,000	0	0	50,937	2,075,937
Hillsboro	Highland	0	6,000,333	0	110,665	6,110,998
Hubbard	Trumbull	0	0	2,325,502	38,198	2,363,700
Huber Heights	Montgomery	0	1,065,000	3,502	0	1,068,502
Hudson	Summit	6,245,000	0	0	131,424	6,376,424
Ironton	Lawrence	0	0	2,838,588	14,417	2,853,005
Jackson	Jackson	0	2,248,552	0	373,532	2,622,084
Kent	Portage	0	0	649,504	5,183	654,687
Kirkland	Lake	64,699	0	0	0	64,699
Lakewood	Cuyahoga	0	14,430,959	4,355,362	175,000	18,961,321
Lancaster	Fairfield	0	7,482,410	21,168,198	451,239	29,101,847
Lebanon	Warren	0	6,721,846	0	48,736	6,770,582
Lima	Allen	1,971,300	0	0	2,507,465	4,478,765
Logan	Hocking	0	814,500	0	472,684	1,287,184
London	Madison	0	0	1,154,188	54,007	1,208,195
Lorain	Lorain	1,017,085	5,656,992	43,621,429	1,516,656	51,812,162
Louisville	Stark	0	0	736,509	0	736,509
Loveland	Hamilton	1,630,000	0	0	212,144	1,842,144
Mansfield	Richland	1,995,000	0	98,501	954,550	3,048,051
Martins Ferry	Belmont	0	0	8,583,374	75,090	8,658,464
Marysville	Union	1,152,980	31,505,956	0	50,567	32,709,503
Mason City	Warren	0	0	0	1,606	1,606
Maumee	Lucas	0	0	0	165,689	165,689
Medina	Medina	11,250,000	13,961	1,249,682	1,183,188	13,696,831
Miamisburg	Montgomery	13,951,137	0	121,217	91,262	14,163,616
Middletown	Butler	2,800,000	0	0	3,493,975	6,293,975
Milford	Clermont	0	0	37,936	14,979	52,915
Monroe	Butler	0	0	494,292	13,275	507,567
Mount Vernon	Knox	5,951,665	5,015,000	0	105,168	11,071,833
Munroe Falls	Summit	521,339	0	0	0	521,339
Napoleon	Henry	1,995,000	0	496,183	290,675	2,781,858
New Carlisle	Clark	0	0	3,171,044	12,307	3,183,351
New Philadelphia	Tuscarawas	0	0	82,500	96,008	178,508
Newark	Licking	6,882,069	0	0	536,683	7,418,752
Niles	Trumbull	0	0	1,119,737	84,280	1,204,017
North Canton	Stark	0	0	11,207,739	4,145,000	15,352,739
North Ridgeville	Lorain	620,000	0	2,161,777	162,100	2,943,877
North Royalton	Cuyahoga	0	0	15,407,459	224,635	15,632,094
Oakwood	Montgomery	0	0	0	26,949	26,949
Oberlin	Lorain	0	0	0	0	0
Oregon	Lucas	0	0	0	336,025	336,025
Orrville	Wayne	0	5,067,150	1,182,759	37,262	6,287,171
Oxford	Butler	4,697,766	0	0	52,206	4,749,972
Painesville	Lake	3,545,000	0	1,544,324	4,027,897	9,117,221
Pataskala	Licking	6,629,276	0	292,654	7,493	6,929,423
Perrysburg	Wood	0	0	0	73,885	73,885
Pickerington	Fairfield	600,139	0	0	2,666,465	3,266,604
Piqua	Miami	0	0	0	973,061	973,061
Port Clinton	Ottawa	0	0	719,329	62,539	781,868
Portsmouth	Scioto	0	3,400,093	1,670,090	5,642,400	10,712,583
Powell	Delaware	0	355,801	615,356	199,354	1,170,511

(Continued)

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Reynoldsburg	Franklin	\$896,950	\$0	\$0	\$1,147,237	\$2,044,187
Rittman	Wayne	1,320,000	0	212,500	14,066	1,546,566
Rossford	Wood	0	1,587,241	51,640	0	1,638,881
Salem	Columbiana	0	0	235,750	20,969	256,719
Sandusky	Erie	416,406	0	13,435,871	247,694	14,099,971
Sheffield Lake	Lorain	0	0	0	28,574	28,574
Shelby	Richland	0	0	2,990,039	50,312	3,040,351
Sidney	Shelby	0	0	0	131,233	131,233
Solon	Cuyahoga	0	0	12,854,145	289,215	13,143,360
Springboro	Warren	0	13,019,925	0	43,632	13,063,557
Springfield	Clark	0	0	0	5,515,488	5,515,488
St. Clairsville	Belmont	263,123	0	46,221	2,860	312,204
St. Marys	Auglaize	0	0	0	84,501	84,501
Steubenville	Jefferson	1,707,084	0	31,258,970	129,697	33,095,751
Stow	Summit	0	0	446,936	1,906,235	2,353,171
Sylvania	Lucas	0	0	0	199,213	199,213
Tallmadge	Summit	0	0	0	303,763	303,763
Tiffin	Seneca	75,000	0	0	66,029	141,029
Tipp City	Miami	0	42,447	0	57,278	99,725
Toronto	Jefferson	0	0	13,002,635	32,864	13,035,499
Trenton	Butler	0	7,514,075	512	20,536	7,535,123
Trotwood	Montgomery	0	0	0	7,819	7,819
Troy	Miami	0	0	0	7,939,785	7,939,785
Union	Montgomery	177,919	0	0	19,935	197,854
Upper Arlington	Franklin	0	0	715,755	1,106	716,861
Upper Sandusky	Wyandot	0	0	0	11,101	11,101
Urbana	Champaign	903,000	0	377,657	31,832	1,312,489
Vandalia	Montgomery	0	0	0	24,060	24,060
Vermilion	Erie	1,050,000	2,185,000	165,674	224,538	3,625,212
Wadsworth	Medina	0	0	0	306,127	306,127
Wapakoneta	Auglaize	0	0	8,961	28,846	37,807
Warren	Trumbull	0	8,545,367	13,091,399	572,109	22,208,875
Washington	Fayette	0	6,901,102	2,663,315	130,363	9,694,780
Wauseon	Fulton	0	0	252,431	11,136	263,567
Waverly	Pike	0	0	446,582	6,186	452,768
Wellston	Jackson	0	71,429	739,326	64,280	875,035
West Carrollton	Montgomery	0	0	3,765,948	28,167	3,794,115
Westerville	Franklin	2,276,656	0	1,724,213	121,642	4,122,511
Willard	Huron	0	0	324,405	35,809	360,214
Wilmington	Clinton	0	14,646,277	0	0	14,646,277
Wooster	Wayne	5,307,664	0	16,728,366	0	22,036,030
Wyoming	Hamilton	0	0	0	5,833,913	5,833,913
Xenia	Greene	0	0	0	990,904	990,904
Youngstown	Mahoning	395,795	0	2,989,873	835,257	4,220,925
Zanesville	Muskingum	760,000	0	1,977,753	80,355	2,818,108

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Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2007
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities
Alliance	Stark	\$4,637,059	\$8,446,762	\$13,083,821	\$859,521
Amherst	Lorain	4,205,900	15,811,295	20,017,195	541,478
Ashland	Ashland	1,739,145	21,561,369	23,300,514	6,303,442
Ashtabula	Ashtabula	4,252,340	12,222,332	16,474,672	747,509
Athens	Athens	727,280	10,694,888	11,422,168	1,621,280
Aurora	Portage	3,328,474	28,767,698	32,096,172	764,981
Avon	Lorain	1,196,757	16,846,438	18,043,195	1,025,693
Barberton	Summit	2,535,005	23,032,352	25,567,357	563,057
Bay Village	Cuyahoga	1,346,684	8,580,136	9,926,820	166,006
Bedford	Cuyahoga	2,494,182	9,847,168	12,341,350	1,285,394
Bedford Heights	Cuyahoga	1,287,295	7,533,354	8,820,649	538,553
Bellefontaine	Logan	3,480,622	8,284,508	11,765,130	695,504
Bellevue	Huron	2,540,808	10,327,264	12,868,072	816,541
Belpre	Washington	1,077,420	7,740,946	8,818,366	788,056
Berea	Cuyahoga	496,472	10,567,083	11,063,555	358,000
Bexley	Franklin	1,826,082	2,226,767	4,052,849	1,449,016
Bowling Green	Wood	4,356,538	41,075,748	45,432,286	3,626,265
Broadview Heights	Cuyahoga	513,548	5,211,778	5,725,326	52,141
Brookville	Montgomery	404,445	3,821,445	4,225,890	153,800
Bryan	Williams	1,190,609	11,338,937	12,529,546	168,729
Bucyrus	Crawford	583,180	6,565,100	7,148,280	898,010
Cambridge	Guernsey	3,316,264	9,228,910	12,545,174	586,758
Canton	Stark	11,126,948	46,698,395	57,825,343	2,899,673
Celina	Mercer	1,755,308	5,379,126	7,134,434	590,849
Centerville	Montgomery	638,673	81,415	720,088	375,805
Chardon	Geauga	1,343,330	19,269,797	20,613,127	648,405
Chillicothe	Ross	32,290,801	19,050,617	51,341,418	626,730
Circleville	Pickaway	3,773,839	13,348,674	17,122,513	2,789,191
Clayton	Montgomery	89,040	3,653,193	3,742,233	126,753
Clyde	Sandusky	1,325,777	7,003,410	8,329,187	147,823
Columbus	Franklin	209,923,000	1,441,960,000	1,651,883,000	103,973,000
Columbiana	Columbiana	7,664,373	15,697,210	23,361,583	528,079
Conneaut	Ashtabula	494,514	10,384,524	10,879,038	875,018
Cortland	Trumbull	1,084,647	5,630,836	6,715,483	56,972
Coshocton	Coshocton	829,762	7,962,410	8,792,172	296,301
Crestline	Crawford	175,303	3,477,323	3,652,626	252,063
Cuyahoga Falls	Summit	3,985,113	17,157,491	21,142,604	2,175,740
Dayton	Montgomery	28,554,624	100,415,717	128,970,341	8,662,161
Defiance	Defiance	3,131,861	19,861,178	22,993,039	6,539,442
Delaware	Delaware	6,463,121	70,138,897	76,602,018	2,167,323
Delphos	Allen	3,727,476	35,431,283	39,158,759	1,267,054
Dover	Tuscarawas	3,206,267	18,895,704	22,101,971	378,124
Dublin	Franklin	11,694,408	44,845,263	56,539,671	1,278,486
East Liverpool	Columbiana	1,157,560	721,125	1,878,685	213,610
East Cleveland	Cuyahoga	1,191,170	152,218	1,343,388	1,791,337
East Palestine	Columbiana	452,433	7,926,116	8,378,549	482,167
Eastlake	Lake	1,070,978	2,230,111	3,301,089	50,329
Eaton	Preble	1,518,173	3,241,004	4,759,177	49,709
Elyria	Lorain	374,452	218,948	593,400	11,364
Englewood	Montgomery	1,918,143	9,142,618	11,060,761	160,590
Euclid	Cuyahoga	10,842,700	40,887,900	51,730,600	3,609,926
Fairborn	Greene	4,756,172	16,054,036	20,810,208	5,561,702
Fairfield	Butler	3,951,722	29,342,471	33,294,193	3,402,535
Fairview Park	Cuyahoga	999,240	15,642,061	16,641,301	304,473
Fostoria	Seneca	1,160,770	13,317,931	14,478,701	1,024,396
Franklin	Warren	705,099	4,314,157	5,019,256	275,878
Fremont	Sandusky	2,648,622	10,403,895	13,052,517	224,000

Non-Current Liabilities	Total Liabilities	Net Assets			Total Net Assets
		Invested in Capital Assets	Restricted	Unrestricted	
\$2,825,927	\$3,685,448	\$5,558,891	\$41	\$3,839,441	\$9,398,373
8,554,143	9,095,621	6,891,146	0	4,030,428	10,921,574
3,651,779	9,955,221	12,008,463	0	1,336,830	13,345,293
3,303,603	4,051,112	8,792,357	0	3,632,203	12,424,560
3,982,225	5,603,505	5,501,927	0	316,736	5,818,663
7,227,456	7,992,437	20,924,055	0	3,179,680	24,103,735
1,038,672	2,064,365	16,042,919	0	(64,089)	15,978,830
1,552,666	2,115,723	20,321,548	1,008,948	2,121,138	23,451,634
746,399	912,405	2,971,371	0	6,043,044	9,014,415
6,714,507	7,999,901	2,384,894	0	1,956,555	4,341,449
692,506	1,231,059	6,987,345	0	602,245	7,589,590
2,181,357	2,876,861	5,672,706	528,848	2,686,715	8,888,269
8,566,764	9,383,305	934,858	0	2,549,909	3,484,767
3,771,913	4,559,969	3,886,691	0	371,706	4,258,397
3,910,112	4,268,112	6,442,156	0	353,287	6,795,443
461,146	1,910,162	827,267	0	1,315,420	2,142,687
566,979	4,193,244	37,367,905	0	3,871,137	41,239,042
21,857	73,998	5,211,778	0	439,550	5,651,328
559,285	713,085	3,137,813	0	374,992	3,512,805
803,189	971,918	10,487,094	0	1,070,534	11,557,628
4,837,636	5,735,646	1,139,741	0	272,893	1,412,634
1,241,767	1,828,525	7,598,687	0	3,117,962	10,716,649
11,214,554	14,114,227	35,713,388	0	7,997,728	43,711,116
3,558,255	4,149,104	1,470,715	936,097	578,518	2,985,330
1,538	377,343	0	0	342,745	342,745
11,833,919	12,482,324	6,888,641	0	1,242,162	8,130,803
1,946,434	2,573,164	16,072,951	942,666	2,524,405	19,540,022
32,179	2,821,370	11,614,582	0	2,686,561	14,301,143
3,288,138	3,414,891	298,302	0	29,040	327,342
946,963	1,094,786	6,049,037	0	1,185,364	7,234,401
952,902,000	1,056,875,000	496,535,000	(1,317,000)	99,790,000	595,008,000
12,222,842	12,750,921	3,182,610	0	7,428,052	10,610,662
4,605,877	5,480,895	5,264,622	0	133,521	5,398,143
223,825	280,797	5,389,598	0	1,045,088	6,434,686
6,977,201	7,273,502	843,259	0	675,411	1,518,670
1,505,723	1,757,786	1,924,132	0	(29,292)	1,894,840
3,456,217	5,631,957	13,283,670	0	2,226,977	15,510,647
12,819,107	21,481,268	84,710,502	0	22,778,571	107,489,073
9,362,061	15,901,503	4,831,267	0	2,292,533	7,123,800
45,399,520	47,566,843	22,469,052	0	6,566,123	29,035,175
33,788,725	35,055,779	578,920	0	1,400,707	1,979,627
8,504,122	8,882,246	18,635,704	0	(5,415,979)	13,219,725
10,894,765	12,173,251	33,103,566	0	11,262,854	44,366,420
573,244	786,854	95,134	0	996,697	1,091,831
3,142	1,794,479	154,507	0	(605,598)	(451,091)
6,772,854	7,255,021	893,062	0	230,466	1,123,528
39,476	89,805	2,230,111	0	981,173	3,211,284
54,337	104,046	3,241,004	0	1,414,127	4,655,131
0	11,364	218,949	0	363,087	582,036
91,416	252,006	8,999,267	0	1,809,488	10,808,755
16,296,499	19,906,425	23,020,256	0	8,803,919	31,824,175
4,690,009	10,251,711	6,436,859	0	4,121,638	10,558,497
7,549,705	10,952,240	18,800,684	0	3,541,269	22,341,953
677,142	981,615	11,350,466	0	4,309,220	15,659,686
3,047,713	4,072,109	9,947,041	0	459,551	10,406,592
121,931	397,809	4,370,255	0	251,192	4,621,447
491,783	715,783	10,103,630	0	2,233,799	12,337,429

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities
Gahanna	Franklin	\$13,255,085	\$16,119,849	\$29,374,934	\$1,037,319
Galion	Crawford	2,333,274	6,552,162	8,885,436	562,724
Geneva	Ashtabula	935,467	5,136,559	6,072,026	628,549
Girard	Trumbull	726,516	7,626,939	8,353,455	137,107
Greenville	Darke	7,292,506	3,815,209	11,107,715	234,343
Grove City	Franklin	3,252,751	24,782,203	28,034,954	118,850
Hamilton	Butler	12,929,690	42,565,331	55,495,021	4,598,900
Harrison	Hamilton	7,775,952	19,444,477	27,220,429	6,338,910
Heath	Licking	3,075,124	8,946,280	12,021,404	726,909
Hillsboro	Highland	2,032,723	7,368,057	9,400,780	780,878
Hubbard	Trumbull	1,318,274	5,930,703	7,248,977	472,611
Huber Heights	Montgomery	6,891,473	26,966,100	33,857,573	764,870
Hudson	Summit	1,785,498	8,990,679	10,776,177	1,274,318
Ironton	Lawrence	1,222,895	5,114,046	6,336,941	169,715
Jackson	Jackson	6,241,878	6,182,119	12,423,997	281,306
Kent	Portage	4,447,007	28,448,214	32,895,221	2,743,193
Lakewood	Cuyahoga	4,838,048	39,883,472	44,721,520	3,954,115
Lebanon	Warren	4,450,563	27,735,448	32,186,011	748,357
Lima	Allen	11,940,405	31,646,484	43,586,889	10,220,458
Logan	Hocking	760,610	7,620,658	8,381,268	602,110
London	Madison	7,666,141	31,371,068	39,037,209	3,034,536
Louisville	Stark	1,288,809	3,317,460	4,606,269	323,788
Loveland	Hamilton	792,087	1,566,648	2,358,735	2,959
Mansfield	Richland	12,992,194	28,392,702	41,384,896	621,338
Marietta	Washington	2,704,594	7,128,280	9,832,874	245,481
Marion	Marion	5,538,175	26,504,763	32,042,938	3,724,218
Martins Ferry	Belmont	54,663	194,676	249,339	30,443
Marysville	Union	86,495,384	87,454,869	173,950,253	35,611,607
Mason City	Warren	17,072,519	71,840,438	88,912,957	1,638,350
Massillon	Stark	5,502,754	45,083,587	50,586,341	1,221,985
Maumee	Lucas	641,785	4,543,012	5,184,797	1,723,981
Medina	Medina	1,877,432	125,691	2,003,123	114,651
Middletown	Butler	7,441,477	22,536,358	29,977,835	583,554
Milford	Clermont	3,153,773	8,645,981	11,799,754	270,319
Montgomery	Hamilton	292,582	103,521	396,103	88,377
Mount Vernon	Knox	4,344,312	13,271,949	17,616,261	591,099
Napoleon	Henry	5,106,290	9,563,611	14,669,901	1,079,256
New Carlisle	Clark	795,260	1,995,365	2,790,625	264,818
New Philadelphia	Tuscarawas	826,052	12,230,951	13,057,003	682,417
Newark	Licking	4,273,416	14,546,302	18,819,718	1,323,972
Niles	Trumbull	3,530,216	1,649,626	5,179,842	658,378
North Canton	Stark	962,349	6,388,089	7,350,438	297,245
North Olmsted	Cuyahoga	2,363,386	24,695,538	27,058,924	1,796,493
North Ridgeville	Lorain	10,791,466	56,257,974	67,049,440	1,241,033
North Royalton	Cuyahoga	4,290,978	33,287,288	37,578,266	2,181,117
Norwalk	Huron	1,528,822	9,083,304	10,612,126	460,216
Oakwood	Montgomery	378,082	1,083,350	1,461,432	365,432
Oberlin	Lorain	4,472,290	6,710,996	11,183,286	696,089
Oregon	Lucas	2,337,334	43,925,152	46,262,486	1,021,552
Orrville	Wayne	4,724,937	7,283,813	12,008,750	766,051
Oxford	Butler	6,976,698	16,964,535	23,941,233	945,306
Painesville	Lake	3,602,599	8,445,769	12,048,368	1,114,848
Pataskala	Licking	2,606,645	2,787,414	5,394,059	282,476
Perrysburg	Wood	4,035,795	39,349,858	43,385,653	9,094,177

Non-Current Liabilities	Total Liabilities	Net Assets			Total Net Assets
		Invested in Capital Assets	Restricted	Unrestricted	
\$393,944	\$1,431,263	\$16,053,283	\$0	\$11,890,388	\$27,943,671
3,185,651	3,748,375	3,166,220	0	1,728,766	4,894,986
4,015,311	4,643,860	0	0	1,428,166	1,428,166
338,056	475,163	7,299,205	0	579,087	7,878,292
1,917,634	2,151,977	1,750,209	0	7,205,529	8,955,738
788,154	907,004	23,969,694	0	3,158,256	27,127,950
20,907,097	25,505,997	18,250,116	2,544,692	9,194,216	29,989,024
19,876,679	26,215,589	(2,415,552)	0	3,420,392	1,004,840
4,276,172	5,003,081	4,151,297	0	2,867,026	7,018,323
2,263,206	3,044,084	5,137,616	0	1,219,080	6,356,696
2,287,020	2,759,631	3,387,875	0	1,101,471	4,489,346
3,059,093	3,823,963	10,218,319	0	19,815,291	30,033,610
7,184,901	8,459,219	1,443,857	0	873,101	2,316,958
291,069	460,784	4,761,404	0	1,114,753	5,876,157
3,532,580	3,813,886	2,776,464	0	5,833,647	8,610,111
3,821,962	6,565,155	22,558,905	0	3,771,161	26,330,066
24,686,126	28,640,241	13,679,004	432,316	1,969,959	16,081,279
10,369,510	11,117,867	17,399,380	1,274,552	2,394,212	21,068,144
11,755,533	21,975,991	19,224,096	0	2,386,802	21,610,898
1,125,488	1,727,598	6,256,573	0	397,097	6,653,670
30,748,368	33,782,904	202,326	0	5,051,979	5,254,305
1,514,706	1,838,494	1,567,237	0	1,200,538	2,767,775
22,304	25,263	1,563,479	0	769,993	2,333,472
2,465,927	3,087,265	26,327,702	3,979,276	7,990,653	38,297,631
894,004	1,139,485	6,351,180	0	2,342,209	8,693,389
24,822,678	28,546,896	2,628,679	0	867,363	3,496,042
16,694	47,137	192,661	0	9,541	202,202
120,092,231	155,703,838	7,312,975	76,137,906	(65,204,466)	18,246,415
32,825,308	34,463,658	38,057,438	10,283,063	6,108,798	54,449,299
36,205,943	37,427,928	14,690,942	0	(1,532,529)	13,158,413
124,582	1,848,563	4,543,012	0	(1,206,778)	3,336,234
27,789	142,440	125,691	0	1,734,992	1,860,683
3,504,841	4,088,395	18,805,476	480,124	6,603,840	25,889,440
269,740	540,059	8,303,296	0	2,956,399	11,259,695
0	88,377	0	0	307,726	307,726
5,621,147	6,212,246	7,264,205	0	4,139,810	11,404,015
5,351,369	6,430,625	3,246,868	0	4,992,408	8,239,276
1,301,652	1,566,470	576,918	0	647,237	1,224,155
8,679,107	9,361,524	4,356,510	0	(661,031)	3,635,212
9,802,211	11,126,183	3,988,119	0	3,705,416	7,693,535
2,439,470	3,097,848	(1,271,532)	0	3,353,526	2,081,994
0	297,245	6,213,089	0	840,104	7,053,193
11,510,304	13,306,797	12,303,507	0	1,448,620	13,752,127
16,525,184	17,766,217	35,548,939	0	13,734,284	49,283,223
13,732,920	15,914,037	17,879,828	0	3,784,401	21,664,229
2,466,516	2,926,732	6,248,710	0	1,436,684	7,685,394
212,062	577,494	863,551	0	20,387	883,938
2,191,516	2,887,605	3,940,127	0	4,355,554	8,295,681
11,152,602	12,174,154	32,091,642	0	1,996,690	34,088,332
1,906,322	2,672,373	4,997,932	0	4,338,445	9,336,377
4,570,365	5,515,671	11,725,092	488,699	6,211,771	18,425,562
585,578	1,700,426	7,286,898	0	3,061,044	10,347,942
1,040,443	1,322,919	1,509,681	0	2,561,459	4,071,140
6,303,250	15,397,427	24,337,263	0	3,650,963	27,988,226

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities
Pickerington	Fairfield	\$3,320,135	\$17,930,184	\$21,250,319	\$741,938
Piqua	Miami	1,275,813	10,579,917	11,855,730	547,176
Port Clinton	Ottawa	1,498,703	11,080,117	12,578,820	2,246,365
Portsmouth	Scioto	2,235,859	1,475,373	3,711,232	232,249
Ravenna	Portage	6,827,102	15,784,876	22,611,978	6,352,265
Reynoldsburg	Franklin	5,392,573	34,734,349	40,126,922	1,136,043
Rittman	Wayne	794,121	7,012,752	7,806,873	277,338
Rocky River	Cuyahoga	947,386	22,386,350	23,333,736	88,396
Rossford	Wood	603,830	4,229,999	4,833,829	586,863
Salem	Columbiana	10,886,298	9,298,452	20,184,750	88,720
Sandusky	Erie	14,044,219	32,272,552	46,316,771	1,448,494
Sheffield Lake	Lorain	1,200,349	0	1,200,349	164,422
Shelby	Richland	910,234	6,976,900	7,887,134	202,352
Sidney	Shelby	2,613,514	20,893,049	23,506,563	1,195,879
Springboro	Warren	3,717,385	38,635,519	42,352,904	860,385
Springfield	Clark	13,768,118	41,220,202	54,988,320	3,607,170
St. Clairsville	Belmont	419,217	3,002,724	3,421,941	148,344
St. Marys	Auglaize	2,865,173	4,396,637	7,261,810	394,527
Steubenville	Jefferson	2,208,151	3,993,690	6,201,841	1,108,198
Sylvania	Lucas	2,171,399	12,394,766	14,566,165	384,561
Tallmadge	Summit	4,764,027	5,437,464	10,201,491	217,124
Tipp City	Miami	1,151,157	10,918,720	12,069,877	123,685
Toledo	Lucas	90,681,000	413,599,000	504,280,000	49,833,000
Toronto	Jefferson	193,861	947,093	1,140,954	2,670
Trenton	Butler	909,957	695,804	1,605,761	111,474
Trotwood	Montgomery	541,763	421,968	963,731	331,763
Troy	Miami	9,353,125	19,693,421	29,046,546	768,090
Union	Montgomery	784,661	4,350,790	5,135,451	498,012
Upper Arlington	Franklin	127,926	4,873,721	5,001,647	206,278
Upper Sandusky	Wyandot	277,707	9,211,061	9,488,768	45,009
Urbana	Champaign	984,618	2,802,932	3,787,550	1,520,700
Vandalia	Montgomery	869,283	16,167,145	17,036,428	123,434
Vermilion	Erie	885,764	5,460,599	6,346,363	2,131,647
Wadsworth	Medina	6,150,284	27,107,965	33,258,249	152,767
Wapakoneta	Auglaize	1,380,032	16,165,846	17,545,878	524,808
Warren	Trumbull	19,429,825	1,738,930	21,168,755	2,341,670
Washington	Fayette	769,415	21,412,966	22,182,381	499,787
Wauseon	Fulton	2,749,265	4,788,133	7,537,398	538,848
Waverly	Pike	570,215	9,350,672	9,920,887	370,322
Wellston	Jackson	124,308	7,614,028	7,738,336	378,691
West Carrollton	Montgomery	1,160,782	411,533	1,572,315	37,940
Westerville	Franklin	4,752,785	14,629,758	19,382,543	1,281,537
Westlake	Cuyahoga	9,884,675	39,528,052	49,412,727	133,640
Willard	Huron	1,872,196	10,899,682	12,771,878	202,804
Willoughby	Lake	1,916,179	31,029,445	32,945,624	998,739
Willoughby Hills	Lake	707,611	16,319,379	17,026,990	369,063
Wilmington	Clintion	3,778,126	13,022,287	16,800,413	294,814
Xenia	Greene	2,669,210	13,951,206	16,620,416	796,160
Youngstown	Mahoning	9,332,429	38,739,408	48,071,837	2,135,553
Zanesville	Muskingum	4,682,533	30,013,257	34,695,790	3,163,852

Non-Current Liabilities	Total Liabilities	Net Assets			Total Net Assets
		Invested in Capital Assets	Restricted	Unrestricted	
\$6,533,498	\$7,275,436	\$11,459,511	\$0	\$2,515,372	\$13,974,883
2,793,099	2,793,099	7,573,201	50,000	892,254	8,515,455
4,489,058	6,735,423	5,169,827	0	675,570	5,845,397
1,895,902	2,128,151	1,343,338	0	239,743	1,583,081
12,874,581	19,226,846	2,253,310	0	1,131,822	3,385,132
2,086,449	3,222,492	32,365,629	0	4,538,801	36,904,430
2,158,547	2,435,885	4,635,083	0	735,905	5,370,988
344,907	433,303	16,178,646	0	6,721,787	22,900,433
2,393,784	2,980,647	1,553,338	0	299,844	1,853,182
24,291	113,011	9,298,452	0	10,773,287	20,071,739
22,872,759	24,321,253	8,774,873	0	13,220,645	21,995,518
157,437	321,859	698,559	0	179,931	878,490
1,471,857	1,674,209	5,398,821	0	814,104	6,212,925
6,520,354	7,716,233	13,442,549	0	2,347,781	15,790,330
19,873,716	20,734,101	17,460,473	573,510	3,584,820	21,618,803
18,635,408	22,242,578	20,506,876	0	12,238,866	32,745,742
872,775	1,021,119	2,019,438	0	381,384	2,400,822
247,924	642,451	3,881,637	1,066,266	1,671,456	6,619,359
1,735,197	2,843,395	1,591,156	0	1,767,290	3,358,446
106,417	490,978	12,394,766	0	1,680,421	14,075,187
342,438	559,562	5,095,126	0	4,546,803	9,641,929
755,186	878,871	4,981,370	0	6,209,636	11,191,006
231,827,000	281,660,000	181,072,000	33,122,000	8,426,000	222,620,000
778	3,448	947,092	0	190,414	1,137,506
14,799	126,273	690,816	0	788,672	1,479,488
24,408	356,171	399,961	0	207,599	607,560
6,813,472	7,581,562	12,478,421	0	8,986,563	21,464,984
496,827	994,839	3,875,888	0	282,724	4,158,612
991,148	1,197,426	3,723,113	0	81,108	3,804,221
0	45,009	9,211,061	0	232,698	9,443,759
1,412,726	2,933,426	885,728	0	(31,604)	854,124
23,830	147,264	8,579,692	0	8,309,472	16,889,164
3,898,519	6,030,166	865,788	0	(549,591)	316,197
21,320,742	21,473,509	5,988,713	0	5,796,027	11,784,740
9,737,471	10,262,279	4,883,999	1,236,810	1,162,790	7,283,599
15,653,852	17,995,522	362,445	0	2,810,788	3,173,233
5,019,306	5,519,093	16,125,357	0	537,931	16,663,288
18,205	557,053	4,448,083	0	2,532,262	6,980,345
4,111,670	4,481,992	709,209	0	279,056	988,265
3,379,039	3,757,730	4,057,688	0	(77,082)	3,980,606
82,862	120,802	411,533	0	1,039,980	1,451,513
15,222	1,296,759	14,349,428	0	3,736,356	18,085,784
0	133,640	29,892,610	0	19,386,477	49,279,087
624,070	826,874	10,286,477	0	1,658,527	11,945,004
5,308,487	6,307,226	25,170,113	292,038	1,176,247	26,638,398
13,815,092	14,184,155	2,150,654	0	692,181	2,842,835
2,163,436	2,458,250	10,742,287	762,484	2,837,392	14,342,163
6,442,724	7,238,884	7,109,351	0	2,272,181	9,381,532
6,117,378	8,252,931	32,583,745	0	7,235,161	39,818,906
12,206,061	15,369,913	15,364,358	0	3,961,519	19,325,877

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Alliance	Stark	\$4,016,634	\$2,965,598	\$515,829	\$535,207	\$142,753
Amherst	Lorain	2,475,990	1,066,745	640,824	768,421	(339,878)
Ashland	Ashland	3,077,761	2,235,257	545,870	296,634	(41,234)
Ashtabula	Ashtabula	3,855,186	2,527,057	518,760	809,369	(114,914)
Athens	Athens	2,852,598	2,311,043	376,647	164,908	(198,099)
Aurora	Portage	1,702,248	1,593,696	721,637	(613,085)	(166,105)
Avon	Lorain	1,268,525	1,399,946	511,641	(643,062)	40,074
Barberton	Summit	4,366,033	3,074,903	1,036,098	255,032	(8,769)
Bay Village	Cuyahoga	1,447,354	1,304,362	143,830	(838)	(174,648)
Bedford	Cuyahoga	2,058,890	1,498,860	435,029	125,001	13,981
Bedford Heights	Cuyahoga	3,048,468	3,035,450	432,237	(419,219)	(14,686)
Bellefontaine	Logan	2,876,609	1,416,797	239,312	1,220,500	(6,136)
Bellevue	Huron	1,752,193	1,206,757	661,952	(116,516)	(79,417)
Belpre	Washington	1,392,978	903,448	159,332	330,198	(5,650)
Berea	Cuyahoga	818,542	419,652	252,710	146,180	(222,226)
Bexley	Franklin	1,920,757	1,426,764	98,855	395,138	471,773
Bowling Green	Wood	3,978,272	3,291,889	1,201,610	(515,227)	1,718
Broadview Heights	Cuyahoga	1,133,929	1,206,423	596,695	(669,189)	16,333
Brookville	Montgomery	480,920	333,427	344,933	(197,440)	(13,581)
Bryan	Williams	847,190	733,866	459,880	(346,556)	37,438
Bucyrus	Crawford	1,714,509	942,476	413,079	358,954	(326,374)
Cambridge	Guernsey	2,618,525	1,540,262	310,993	767,270	(82,229)
Canton	Stark	10,603,629	8,768,381	2,383,862	(548,614)	(337,725)
Celina	Mercer	1,678,553	1,021,646	284,492	372,415	(141,484)
Centerville	Montgomery	1,336,419	1,246,709	206	89,504	34,056
Chardon	Geauga	1,382,367	1,084,440	507,904	(209,977)	(338,839)
Chillicothe	Ross	3,549,545	2,554,627	372,441	622,477	(75,926)
Circleville	Pickaway	1,993,285	1,583,753	406,018	3,514	(114,980)
Clayton	Montgomery	6,384	8,497,294	867,229	6,384	(137,465)
Clyde	Sandusky	1,518,124	1,594,513	251,870	(328,259)	(34,412)
Columbus	Franklin	196,372,000	85,999,000	35,980,000	74,393,000	(18,376,000)
Columbiana	Columbiana	1,475,369	602,472	384,273	488,624	(167,265)
Conneaut	Ashtabula	1,950,514	1,267,503	292,173	390,838	(209,450)
Cortland	Trumbull	939,317	460,673	184,036	294,608	9,635
Coshocton	Coshocton	1,633,987	1,290,999	124,694	218,294	(75,845)
Crestline	Crawford	666,750	532,824	106,588	27,338	(37,605)
Cuyahoga Falls	Summit	6,808,212	4,711,443	577,709	1,519,060	(181,893)
Dayton	Montgomery	31,322,099	22,841,175	7,170,466	1,310,458	(862,782)
Defiance	Defiance	4,407,339	2,903,426	570,561	933,352	(511,852)
Delaware	Delaware	5,547,535	2,926,471	1,067,082	1,553,982	(1,902,140)
Delphos	Allen	2,616,415	2,401,166	2,658,696	(2,443,447)	(696,295)
Dover	Tuscarawas	3,174,142	1,894,296	379,931	899,915	(36,086)
Dublin	Franklin	1,906,973	2,002,313	1,129,513	(1,224,853)	90,849
East Liverpool	Columbiana	971,481	725,957	121,952	123,572	(8,714)
East Cleveland	Cuyahoga	3,471,305	4,877,747	2,289	(1,408,731)	0
East Palestine	Columbiana	1,082,992	489,518	309,177	284,297	(223,300)
Eastlake	Lake	1,891,819	1,727,362	208,777	(44,320)	(1,379)
Eaton	Preble	1,136,155	730,013	263,472	142,670	0
Elyria	Lorain	356,518	308,405	28,677	19,436	17,930
Englewood	Montgomery	1,260,398	819,873	382,556	57,969	25,486
Euclid	Cuyahoga	10,876,879	9,036,475	0	1,840,404	(39,032)
Fairborn	Greene	4,945,690	3,189,204	918,776	837,710	(248,580)
Fairfield	Butler	4,615,696	3,527,120	1,135,123	(46,547)	(262,312)
Fairview Park	Cuyahoga	1,737,442	1,638,631	265,847	(167,036)	5,791
Fostoria	Seneca	2,182,292	1,933,268	304,760	(55,736)	(201,583)
Franklin	Warren	2,307,349	2,471,221	147,134	(311,006)	822
Fremont	Sandusky	4,027,175	3,032,736	543,821	450,618	(20,204)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	\$677,960	\$3,777,538
0	0	0	428,543	3,664,422
0	0	0	255,400	(4,564,297)
0	50,000	470,322	1,114,777	3,504,831
584,713	0	0	551,522	(894,000)
150,000	0	1,997,316	1,368,126	2,563,493
0	0	242,036	(360,952)	171,064
0	0	0	246,263	1,971,948
62,875	0	0	(112,611)	1,180,678
0	0	222,469	361,451	1,208,788
0	62,400	448,732	(47,573)	748,742
0	0	0	1,214,364	2,785,118
0	0	0	(195,933)	1,724,267
0	0	0	324,548	289,364
65,000	0	306,210	295,164	138,472
0	0	0	866,911	377,066
0	0	1,265,453	751,944	730,273
0	0	0	(652,856)	461,407
0	0	0	(211,021)	250,645
300,000	0	397,290	388,172	1,021,880
0	3,100	0	29,480	(314,830)
0	0	0	685,041	2,729,506
0	0	130,981	(755,358)	8,227,275
8,721	7,030	37,118	269,740	1,164,459
0	0	0	123,560	262,868
762,470	0	1,113,115	1,326,769	694,925
30,000	5,955	0	570,596	31,664,071
9,359	0	721,700	619,593	984,648
202,234	0	0	71,153	(37,713)
0	0	583,550	220,879	1,177,954
71,000	0	0	56,088,000	105,950,000
7,293	0	0	328,652	7,136,294
0	0	29,859	211,247	(380,504)
0	0	0	304,243	1,027,675
0	0	0	142,449	533,461
14,000	0	0	3,733	(76,760)
0	0	2,759,859	4,097,026	1,809,373
0	0	0	447,676	19,892,463
17,181	0	23,095	461,776	(3,407,581)
0	0	0	(348,158)	4,295,798
1,000,000	20,000	0	(2,159,742)	2,460,422
0	0	0	863,829	2,828,143
0	0	32,196	(1,101,808)	10,415,922
0	177,143	7,492	(54,793)	943,950
0	0	0	(1,408,731)	(600,167)
16,331	70,000	250,000	257,328	(29,734)
0	0	171,865	126,166	1,020,649
0	0	0	142,670	1,468,464
0	0	8,975	46,341	363,088
0	0	35,604	119,059	1,757,553
0	286,456	0	1,514,916	7,232,774
11,212	0	0	600,342	(805,530)
0	0	0	(308,859)	549,187
0	0	0	(161,245)	694,767
4,309	19,813	0	(272,823)	136,374
1,508	45,227	0	(353,903)	429,221
9,076	0	958	440,448	2,424,622

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Gahanna	Franklin	\$7,941,555	\$5,079,387	\$434,714	\$2,427,454	\$42,381
Galion	Crawford	1,727,747	1,151,496	212,826	363,425	236,166
Geneva	Ashtabula	1,518,706	910,723	0	607,983	284,338
Girard	Trumbull	1,895,508	1,398,853	161,608	335,047	(297,570)
Greenville	Darke	1,514,406	942,010	258,978	313,418	110,245
Grove City	Franklin	493,056	677,126	654,748	(838,818)	(31,176)
Hamilton	Butler	11,019,239	8,142,681	2,119,036	757,522	(523,793)
Harrison	Hamilton	2,180,547	889,830	685,113	605,604	(883,673)
Heath	Licking	2,340,830	1,210,908	444,355	685,567	(219,962)
Hillsboro	Highland	1,606,362	2,494,296	0	(887,934)	999,357
Hubbard	Trumbull	1,228,040	888,917	255,587	83,536	(27,361)
Huber Heights	Montgomery	3,876,270	2,189,398	358,419	1,328,453	1,036,970
Hudson	Summit	2,019,969	2,954,801	289,242	(1,224,074)	(284,238)
Ironton	Lawrence	1,327,878	952,105	252,540	123,233	124,803
Jackson	Jackson	2,655,920	2,689,419	205,662	(239,161)	(1,725)
Kent	Portage	3,622,650	2,574,379	927,510	120,761	(71,602)
Lakewood	Cuyahoga	5,189,301	5,900,144	591,563	(1,302,406)	1,324,304
Lebanon	Warren	3,530,108	1,719,657	967,348	843,103	(386,878)
Lima	Allen	7,825,371	5,092,582	1,580,775	1,152,014	(772,726)
Logan	Hocking	1,179,297	675,683	215,478	288,136	(85,977)
London	Madison	2,386,943	1,143,430	279,913	963,600	(188,186)
Louisville	Stark	936,872	695,532	147,424	93,916	391,945
Loveland	Hamilton	2,143,691	1,980,634	67,173	95,884	(876)
Mansfield	Richland	8,481,960	5,951,405	1,862,552	668,003	(97,731)
Marietta	Washington	2,522,992	(285,281)	524,565	2,283,708	(44,732)
Marion	Marion	6,010,026	3,324,993	1,878,659	806,374	(594,702)
Martins Ferry	Belmont	652,699	632,324	18,011	2,364	0
Marysville	Union	8,200,823	2,907,984	766,954	4,525,885	(3,378,783)
Mason City	Warren	5,529,145	2,620,680	2,144,028	764,437	(542,255)
Massillon	Stark	8,019,971	5,221,994	1,411,412	1,386,565	(517,069)
Maumee	Lucas	2,034,675	1,854,644	296,377	(116,346)	0
Medina	Medina	3,223,175	2,852,605	117,516	253,054	41,832
Middletown	Butler	6,672,678	5,359,714	1,238,332	74,632	126,689
Milford	Clermont	1,139,809	575,081	268,806	295,922	1,246,912
Montgomery	Hamilton	1,218,250	1,168,884	2,557	46,809	0
Mount Vernon	Knox	2,675,408	2,124,373	477,693	73,342	(235,527)
Napoleon	Henry	3,059,283	1,545,755	376,486	1,137,042	(134,000)
New Carlisle	Clark	850,421	491,139	474,036	(114,754)	24,565
New Philadelphia	Tuscarawas	1,783,413	989,180	460,902	333,331	3,670
Newark	Licking	5,836,149	3,093,514	1,603,178	1,139,457	(432,866)
Niles	Trumbull	2,494,272	1,983,693	198,824	311,755	(213,151)
North Canton	Stark	2,065,062	1,724,751	296,347	43,964	(12,864)
North Olmsted	Cuyahoga	5,902,415	4,728,337	1,456,934	(282,856)	(601,356)
North Ridgeville	Lorain	4,766,393	4,034,163	1,631,375	(899,145)	(236,824)
North Royalton	Cuyahoga	5,360,338	2,498,553	1,743,844	1,117,941	(619,996)
Norwalk	Huron	2,385,427	1,739,873	645,595	(41)	(183,870)
Oakwood	Montgomery	1,364,070	1,428,365	61,606	(125,901)	11,941
Oberlin	Lorain	2,250,010	850,956	117,713	1,281,341	(155,447)
Oregon	Lucas	3,433,129	2,387,007	1,663,447	(617,325)	(682,177)
Orrville	Wayne	1,949,714	1,441,235	625,934	(117,455)	60,280
Oxford	Butler	3,171,082	1,940,667	773,312	457,103	142,136
Painesville	Lake	3,273,496	2,665,448	440,462	167,586	20,022
Pataskala	Licking	982,872	534,225	156,063	292,584	2,188
Perrysburg	Wood	5,556,024	1,594,984	1,056,578	2,904,462	(872,985)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$5,000	\$0	\$2,464,835	\$12,217,766
549,478	80,420	0	1,068,649	1,770,550
22,543	2,895	0	911,969	306,918
0	0	0	37,477	589,409
0	0	0	423,663	7,058,163
50,000	0	1,558,441	738,447	3,133,901
0	0	0	233,729	8,330,790
0	30,153		(308,222)	1,437,042
14,550	230,000	0	250,155	2,348,215
0	0	0	111,423	1,251,845
0	0	0	56,175	845,663
13,688	15,505	0	2,363,606	6,126,603
1,800,000	0	0	291,688	511,180
0	0	0	248,036	1,053,180
0	193,881	0	(434,767)	5,960,572
0	0	156,177	205,336	1,703,814
0	750,000	0	(728,102)	883,933
19,528	0	18,018	493,771	3,702,206
0	0	0	379,288	1,719,947
0	0	0	202,159	158,500
92,008	(66,000)	0	933,422	4,631,605
0	0	0	485,861	965,021
0	0	0	95,008	789,128
0	0	585,755	1,156,027	12,370,856
0	0	0	2,238,976	2,459,113
0	0	0	211,672	1,813,957
10,000	0	0	12,364	24,220
0	0	707,441	1,854,543	50,883,777
4,000	0	1,572,895	1,799,077	15,434,169
0	0	0	869,496	4,280,769
0	27,000	0	(143,346)	(1,082,196)
0	0	0	294,886	1,762,781
0	0	0	201,321	6,857,923
0	188,654	0	1,354,180	2,883,454
0	0	0	46,809	204,205
0	0	0	(162,185)	3,753,213
0	(220,000)	235,149	1,458,191	4,027,034
21,254	0	0	(68,935)	530,442
0	0	193,968	530,969	143,635
70,001	811,335	0	(34,743)	2,949,444
57,938	0	0	156,542	2,871,838
0	(20,160)	42,215	93,475	665,104
328,082	0	141,130	(415,000)	566,893
0	0	2,050,554	914,585	9,550,433
0	0	0	497,945	2,109,861
0	0	0	(183,911)	1,068,606
0	0	0	(113,960)	12,650
36,995	0	2,638	1,165,527	3,776,201
54,923	689,855	985,055	(949,379)	1,315,782
0	0	0	(57,175)	3,958,886
0	0	87,470	686,709	6,031,392
507,231	496,000	0	198,839	2,487,751
0	0	407,670	702,442	2,324,169
181,038	0	0	2,212,515	(5,058,382)

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Sewer Enterprise Fund
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For the Year Ended December 31, 2007
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(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Pickerington	Fairfield	\$1,751,962	\$1,256,262	\$475,018	\$20,682	(\$207,445)
Piqua	Miami	2,698,454	1,692,387	943,305	62,762	(107,138)
Port Clinton	Ottawa	2,210,636	1,512,074	232,724	465,838	(182,506)
Portsmouth	Scioto	2,622,383	2,514,744	82,826	24,813	(62,783)
Ravenna	Portage	3,093,523	1,928,053	565,768	599,702	(560,642)
Reynoldsburg	Franklin	4,536,083	4,226,566	919,394	(609,877)	(95,919)
Rittman	Wayne	1,199,620	608,320	211,883	379,417	(131,557)
Rocky River	Cuyahoga	1,862,049	1,825,772	276,779	(240,502)	(320,817)
Rossford	Wood	591,691	234,981	118,921	237,789	(137,187)
Salem	Columbiana	2,277,223	1,431,937	405,905	439,381	59,665
Sandusky	Erie	6,749,919	4,202,529	719,065	1,828,325	(1,094,346)
Sheffield Lake	Lorain	955,485	882,074	109,090	(35,679)	0
Shelby	Richland	1,326,577	983,508	328,839	14,230	(15,966)
Sidney	Shelby	4,446,775	2,440,077	896,035	1,110,663	(113,386)
Springboro	Warren	2,243,482	1,545,645	485,144	212,693	(719,911)
Springfield	Clark	10,599,320	5,686,452	3,045,301	1,867,567	(60,112)
St. Clairsville	Belmont	789,881	557,349	356,683	(124,151)	(135,529)
St. Marys	Auglaize	1,786,276	1,394,959	214,816	176,501	494,326
Steubenville	Jefferson	5,647,788	2,848,753	74,196	2,724,839	(55,909)
Sylvania	Lucas	2,342,454	2,386,384	493,252	(537,182)	93,558
Tallmadge	Summit	1,599,545	1,407,302	201,624	(9,381)	367,658
Tipp City	Miami	1,062,967	873,967	256,850	(67,850)	140,824
Toledo	Lucas	48,880,000	31,478,000	9,581,000	7,821,000	(2,974,000)
Toronto	Jefferson	605,728	438,045	38,385	129,298	(16,675)
Trenton	Butler	1,368,997	1,212,522	47,837	108,638	6,138
Trotwood	Montgomery	996,784	807,475	45,429	143,880	(5,748)
Troy	Miami	3,337,395	2,805,727	864,098	(332,430)	64,474
Union	Montgomery	708,682	496,843	165,548	46,291	27,846
Upper Arlington	Franklin	707,767	453,417	213,692	40,658	(46,953)
Upper Sandusky	Wyandot	716,798	470,343	201,728	44,727	3,936
Urbana	Champaign	1,826,359	1,498,522	216,877	110,960	(195,098)
Vandalia	Montgomery	1,623,583	1,295,823	233,763	93,997	709,584
Vermilion	Erie	1,688,110	1,355,422	208,274	124,414	(209,336)
Wadsworth	Medina	3,609,670	2,283,481	168,609	1,157,580	122,394
Wapakoneta	Auglaize	1,901,746	1,176,047	448,191	277,508	(409,303)
Warren	Trumbull	8,851,957	5,857,366	1,374,251	1,620,340	(552,304)
Washington	Fayette	2,741,272	2,115,376	394,979	230,917	(145,832)
Wauseon	Fulton	918,043	618,204	231,992	67,847	96,451
Waverly	Pike	790,557	498,026	110,455	182,076	(100,914)
Wellston	Jackson	984,465	662,299	272,410	49,756	(144,384)
West Carrollton	Montgomery	737,004	1,068,401	251,190	(582,587)	55,494
Westerville	Franklin	6,544,470	6,040,538	467,215	36,717	286,245
Westlake	Cuyahoga	1,782,896	2,137,367	1,080,661	(1,435,132)	(85,370)
Willard	Huron	1,748,540	1,415,328	446,668	(113,456)	24,217
Willoughby	Lake	4,353,280	3,263,621	1,428,795	(339,136)	44,372
Willoughby Hills	Lake	1,102,212	1,033,032	89,923	(20,743)	357,768
Wilmington	Clinton	2,792,646	1,468,450	828,123	496,073	(31,568)
Xenia	Greene	3,944,635	2,822,725	1,044,730	77,180	(27,303)
Youngstown	Mahoning	17,390,356	14,727,004	1,782,798	880,554	(285,874)
Zanesville	Muskingum	5,410,918	3,514,793	456,265	1,439,860	(593,630)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$395,217	\$208,454	\$2,578,197
0	0	0	(44,376)	728,637
3,955	60,000	0	227,287	(747,662)
0	0	0	(37,970)	2,003,610
414,108	0	0	453,168	474,837
0	0	641,660	(64,136)	4,256,530
0	0	0	247,860	516,783
0	0	54,603	(506,716)	858,990
102,000	0	0	202,602	16,967
468,873	0	30,000	997,919	10,797,578
0	264,031	8,151,334	8,621,282	12,595,725
0	0	0	(35,679)	1,035,927
0	0	186,028	184,292	707,882
0	8,573	5,343	994,047	1,417,635
1,581,000	0	819,488	1,893,270	2,857,000
0	323,973	421,077	1,904,559	10,160,948
0	0	0	(259,680)	270,873
0	0	54,579	725,406	2,470,646
0	0	0	2,668,930	1,099,953
0	261,139	0	(704,763)	1,786,838
0	0	0	358,277	4,546,903
0	97,692	222,519	197,801	1,027,472
145,000	0	1,072,000	6,064,000	40,848,000
181,500	0	18,854	312,977	191,191
0	0	0	114,776	798,483
0	0	0	138,132	210,000
0	0	282,332	14,376	8,585,035
28,050	0	0	102,187	286,649
0	0	0	(6,295)	(78,352)
0	0	0	48,663	232,698
0	0	0	(84,138)	(536,082)
0	0	260,139	1,063,720	745,849
37,635	0	0	(47,287)	(1,245,883)
0	0	0	1,279,974	5,997,517
0	43,869	0	(175,664)	855,224
0	24,886	0	1,043,150	17,088,155
0	0	0	85,085	269,628
0	0	0	164,298	2,210,417
160,000	0	0	241,162	199,893
0	0	157,049	62,421	(254,383)
0	0	0	(527,093)	1,122,842
0	0	133,500	456,462	3,471,248
0	133,438	0	(1,653,940)	9,751,035
0	916,362	0	(1,005,601)	1,669,392
51,000	0	247,053	3,289	917,440
693	0	0	337,718	338,548
0	0	0	464,505	3,483,312
0	0	0	49,877	1,873,050
0	38,979	0	555,701	7,196,876
0	0	0	846,230	1,518,681

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2007
All Cities Reporting Under GAAP

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Alliance	Stark	\$2,173,540	\$0	\$354,826	\$297,561	\$2,825,927
Amherst	Lorain	1,096,897	0	7,446,582	10,664	8,554,143
Ashland	Ashland	2,804,000	0	775,548	72,231	3,651,779
Ashtabula	Ashtabula	0	0	3,102,772	200,831	3,303,603
Athens	Athens	0	0	3,945,215	37,010	3,982,225
Aurora	Portage	466,289	0	6,641,102	120,065	7,227,456
Avon	Lorain	0	0	544,006	494,666	1,038,672
Barberton	Summit	1,133,831	0	0	418,835	1,552,666
Bay Village	Cuyahoga	250,000	0	408,082	88,317	746,399
Bedford	Cuyahoga	577,672	0	6,072,515	64,320	6,714,507
Bedford Heights	Cuyahoga	0	0	0	7,589,590	7,589,590
Bellefontaine	Logan	1,955,000	0	0	226,357	2,181,357
Bellevue	Huron	0	0	8,515,483	51,281	8,566,764
Belpre	Washington	0	0	167,330	3,604,583	3,771,913
Berea	Cuyahoga	0	0	3,798,381	111,731	3,910,112
Bexley	Franklin	790,000		474,500	45,444	1,309,944
Bowling Green	Wood	3,424,552	0	0	201,713	3,626,265
Broadview Heights	Cuyahoga	0	0	0	21,857	21,857
Brookville	Montgomery	0	0	553,945	5,340	559,285
Bryan	Williams	1,750	0	731,541	69,898	803,189
Bucyrus	Crawford	1,581,039	0	4,006,408	285,592	5,873,039
Cambridge	Guernsey	0	0	1,175,838	65,929	1,241,767
Canton	Stark	0	0	0	11,214,554	11,214,554
Celina	Mercer	1,114,222	2,429,189	0	14,844	3,558,255
Centerville	Montgomery	0	0	0	15,238	15,238
Chardon	Geauga	0	0	11,799,772	34,147	11,833,919
Chillicothe	Ross	1,685,000	0	0	261,434	1,946,434
Circleville	Pickaway	0	0	0	32,179	32,179
Clayton	Montgomery	0	0	3,288,138	0	3,288,138
Clyde	Sandusky	0	0	910,526	36,437	946,963
Columbus	Franklin	0	0	952,902,000	0	952,902,000
Columbiana	Columbiana	4,890,000	7,002,200	325,755	4,887	12,222,842
Conneaut	Ashtabula	0	0	4,469,683	136,194	4,605,877
Cortland	Trumbull	0	0	207,344	16,481	223,825
Coshocton	Coshocton	0	909,007	5,985,144	83,050	6,977,201
Crestline	Crawford	0	0	461,620	1,044,103	1,505,723
Cuyahoga Falls	Summit	4,886,696			2,296,364	7,183,060
Dayton	Montgomery	0	0	12,393,832	425,275	12,819,107
Defiance	Defiance	0	0	9,207,261	154,800	9,362,061
Delaware	Delaware	5,880,791	0	24,272,081	15,246,648	45,399,520
Delphos	Allen	0	0	33,737,464	51,261	33,788,725
Dover	Tuscarawas	135,000	0	8,248,331	120,791	8,504,122
Dublin	Franklin	0	0	10,886,410	8,355	10,894,765
East Liverpool	Columbiana	0	0	536,020	37,224	573,244
East Cleveland	Cuyahoga	0	0	0	3,142	3,142
East Palestine	Columbiana	3,333,065	0	3,377,455	62,334	6,772,854
Eastlake	Lake	0	0	0	50,329	50,329
Eaton	Preble	0	0	0	54,337	54,337
Elyria	Lorain	12,268,553	0	9,609,280	3,534,936	25,412,769
Englewood	Montgomery	0	0	74,261	17,155	91,416
Euclid	Cuyahoga	2,656,919	0	12,752,587	1,066,043	16,475,549
Fairborn	Greene	4,664,806	0	0	25,203	4,690,009
Fairfield	Butler	7,362,653	0	0	187,052	7,549,705
Fairview Park	Cuyahoga	0	0	208,196	468,946	677,142
Fostoria	Seneca	740,000	0	0	336,005	1,076,005
Franklin	Warren	0	0	0	121,931	121,931
Fremont	Sandusky	0	0	281,041	210,041	491,082

(Continued)

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2007
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	
Gahanna	Franklin	\$341,597	\$0	\$52,347	\$0	\$393,944
Galion	Crawford	0	0	3,022,339	163,312	3,185,651
Geneva	Ashtabula	0	0	0	4,015,311	4,015,311
Girard	Trumbull	0	0	300,821	37,235	338,056
Greenville	Darke	0	1,895,000	0	22,634	1,917,634
Grove City	Franklin	0	0	752,651	35,503	788,154
Hamilton	Butler	0	20,599,068	0	308,029	20,907,097
Harrison	Hamilton	410,000	17,681,077	1,753,858	31,744	19,876,679
Heath	Licking	0	0	4,241,820	34,352	4,276,172
Hillsboro	Highland	0	285,000	0	1,978,206	2,263,206
Hubbard	Trumbull	0	2,113,600	123,332	50,088	2,287,020
Huber Heights	Montgomery	0	0	3,059,093	0	3,059,093
Hudson	Summit	1,975,000	0	4,948,884	261,017	7,184,901
Ironton	Lawrence	158,884	0	67,500	64,685	291,069
Jackson	Jackson	0	0	2,977,197	555,383	3,532,580
Kent	Portage	0	0	0	960	960
Lakewood	Cuyahoga	10,613,973	13,772,926	474,252	574,000	25,435,151
Lebanon	Warren	0	10,369,510	0	10,369,510	20,739,020
Lima	Allen	6,248,093	0	5,146,079	361,361	11,755,533
Logan	Hocking	0	270,000	824,958	30,530	1,125,488
London	Madison	0	0	30,727,558	20,810	30,748,368
Louisville	Stark	3,179,670	0	0	0	3,179,670
Loveland	Hamilton	1,385,000	0	0	0	1,385,000
Mansfield	Richland	0	0	2,065,000	400,927	2,465,927
Marietta	Washington	0	0	777,100	234,236	1,011,336
Marion	Marion	1,892,044	22,629,619	0	301,015	24,822,678
Martins Ferry	Belmont	0	0	0	16,694	16,694
Marysville	Union	785,172	119,236,480	49,566	21,013	120,092,231
Mason City	Warren	0	0	0	32,825,308	32,825,308
Massillon	Stark	0	0	35,833,908	372,035	36,205,943
Maumee	Lucas	0	0	0	124,582	124,582
Medina	Medina	0	0	0	27,789	27,789
Middletown	Butler	0	0	0	3,504,841	3,504,841
Milford	Clermont	0	0	257,869	11,871	269,740
Montgomery	Hamilton	4,300,000	0	11,834,104	3,641,822	19,775,926
Mount Vernon	Knox	5,518,320	0	0	102,827	5,621,147
Napoleon	Henry	0	2,204,646	2,583,569	563,154	5,351,369
New Carlisle	Clark	0	0	1,272,296	29,356	1,301,652
New Philadelphia	Tuscarawas	0	0	8,631,997	47,110	8,679,107
Newark	Licking	0	30,772	0	9,771,439	9,802,211
Niles	Trumbull	0	0	2,377,638	61,832	2,439,470
North Canton	Stark	0	0	0	0	0
North Olmsted	Cuyahoga	9,733,910	0	1,469,603	306,791	11,510,304
North Ridgeville	Lorain	13,795,000	2,335,000	97,184	298,000	16,525,184
North Royalton	Cuyahoga	0	0	0	13,732,920	13,732,920
Norwalk	Huron	0	0	10,165,594	132,675	10,298,269
Oakwood	Montgomery	0	0	199,325	56,747	256,072
Oberlin	Lorain	0	295,000	0	0	295,000
Oregon	Lucas	1,980,000	0	8,917,897	254,705	11,152,602
Orrville	Wayne	0	0	1,827,659	78,663	1,906,322
Oxford	Butler	0	0	4,511,925	57,440	4,569,365
Painesville	Lake	0	0	0	585,578	585,578
Pataskala	Licking	600,000	0	440,443	0	1,040,443
Perrysburg	Wood	0	0	6,074,992	228,258	6,303,250

(Continued)

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2007
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	
Pickerington	Fairfield	\$3,222,383	\$0	\$0	\$3,311,115	\$6,533,498
Piqua	Miami	0	0	0	2,793,099	2,793,099
Port Clinton	Ottawa	0	0	4,447,474	41,584	4,489,058
Portsmouth	Scioto	0	0	375,000	1,520,902	1,895,902
Ravenna	Portage	0	0	12,670,012	204,569	12,874,581
Reynoldsburg	Franklin	664,868	0	0	1,421,581	2,086,449
Rittman	Wayne	0	1,060,300	1,086,256	11,991	2,158,547
Rocky River	Cuyahoga	0	0	247,210	97,697	344,907
Rossford	Wood	0	1,317,759	1,076,025	0	2,393,784
Salem	Columbiana	0	0	256,250	59,531	315,781
Sandusky	Erie	1,883,087	0	20,794,805	194,867	22,872,759
Sheffield Lake	Lorain	0	0	1,500	155,937	157,437
Shelby	Richland	0	0	1,424,354	47,503	1,471,857
Sidney	Shelby	0	0	0	6,520,354	6,520,354
Springboro	Warren	0	19,848,955	0	24,761	19,873,716
Springfield	Clark	0	0	0	18,635,408	18,635,408
St. Clairsville	Belmont	399,176	0	467,893	5,706	872,775
St. Marys	Auglaize	0	191,973	0	55,951	247,924
Steubenville	Jefferson	1,181,546	0	463,842	89,809	1,735,197
Sylvania	Lucas	0	0	0	106,417	106,417
Tallmadge	Summit	0	0	0	342,338	342,338
Tipp City	Miami	325,000	0	408,510	21,676	755,186
Toledo	Lucas	0	39,267,000	0	192,560,000	231,827,000
Toronto	Jefferson	0	0	0	778	778
Trenton	Butler	0	0	380	14,419	14,799
Trotwood	Montgomery	0	0	0	24,408	24,408
Troy	Miami	0	0	0	6,813,472	6,813,472
Union	Montgomery	0	0	0	496,827	496,827
Upper Arlington	Franklin	0	0	969,939	21,209	991,148
Upper Sandusky	Wyandot	0	0	0	0	0
Urbana	Champaign	0	0	1,395,040	17,686	1,412,726
Vandalia	Montgomery	0	0	0	23,830	23,830
Vermilion	Erie	2,280,320	959,680	0	0	3,240,000
Wadsworth	Medina	0	0	21,119,252	201,490	21,320,742
Wapakoneta	Auglaize	0	9,641,450	0	96,021	9,737,471
Warren	Trumbull	2,552,568	0	12,631,353	469,931	15,653,852
Washington	Fayette	0	0	4,932,696	86,610	5,019,306
Wauseon	Fulton	0	0	0	18,205	18,205
Waverly	Pike	0	0	3,648,255	10,647	3,658,902
Wellston	Jackson	0	2,271,000	1,108,039	0	3,379,039
West Carrollton	Montgomery	0	0	0	82,762	82,762
Westerville	Franklin	0	0	0	15,222	15,222
Westlake	Cuyahoga	1,032,198	0	0	0	1,032,198
Willard	Huron	0	0	552,903	71,167	624,070
Willoughby	Lake	0	4,848,636	0	459,851	5,308,487
Willoughby Hills	Lake	0	0	13,815,092	0	13,815,092
Wilmington	Clinton	0	2,120,000	43,436	0	2,163,436
Xenia	Greene	0	0	5,430,029	1,012,695	6,442,724
Youngstown	Mahoning	175,370	0	5,291,843	650,165	6,117,378
Zanesville	Muskingum	187,500	0	11,954,482	64,079	12,206,061

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Electric Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2007
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities
Amherst	Lorain	\$5,229,314	\$5,061,887	\$10,291,201	\$763,064
Bowling Green	Wood	14,671,573	27,317,877	41,989,450	7,930,443
Celina	Mercer	8,714,397	13,073,231	21,787,628	1,349,109
Clyde	Sandusky	7,942,312	12,080,537	20,022,849	832,410
Columbiana	Columbiana	4,291,577	2,930,654	7,222,231	1,763,677
Columbus	Franklin	30,489,000	91,885,000	122,374,000	15,448,000
Cuyahoga Falls	Summit	28,285,396	16,313,759	44,599,155	3,423,402
Dover	Tuscarawas	5,728,173	30,123,255	35,851,428	4,862,879
Galion	Crawford	9,848,484	7,021,070	16,869,554	1,319,907
Hamilton	Butler	27,134,602	137,848,549	164,983,151	17,729,560
Hubbard	Trumbull	4,101,094	3,036,216	7,137,310	2,576,092
Hudson	Summit	17,729,420	7,401,821	25,131,241	2,182,876
Jackson	Jackson	9,328,585	8,130,583	17,459,168	1,562,568
Lebanon	Warren	16,258,091	23,677,229	39,935,320	5,923,603
Napoleon	Henry	10,635,799	11,340,012	21,975,811	1,092,417
Oberlin	Lorain	1,247,883	267,109	1,514,992	374,837
Orrville	Wayne	17,488,387	26,033,089	43,521,476	5,358,405
Painesville	Lake	21,456,297	20,555,764	42,012,061	1,914,707
Piqua	Miami	12,866,085	33,039,524	45,905,609	2,287,962
Shelby	Richland	9,019,896	10,894,997	19,914,893	7,178,207
St. Clairsville	Belmont	7,959,800	8,361,614	16,321,414	923,583
St. Marys	Auglaize	9,040,487	8,557,552	17,598,039	2,790,143
Tipp City	Miami	4,682,459	8,530,048	13,212,507	2,523,326
Wadsworth	Medina	5,198,025	26,019,379	31,217,404	4,854,596
Wapakoneta	Auglaize	14,471,874	6,859,892	21,331,766	1,343,868
Westerville	Franklin	29,327,662	47,725,146	77,052,808	5,524,444

Long-Term Liabilities	Total Liabilities	Net Assets			Total Net Assets
		Invested in Capital Assets	Restricted	Unrestricted	
\$2,355,494	\$3,118,558	\$2,110,593	\$0	\$5,062,050	\$7,172,643
11,207,136	19,137,579	10,427,158	0	12,424,713	22,851,871
2,057,849	3,406,958	10,984,979	0	7,395,691	18,380,670
4,283,634	5,116,044	6,423,078	742,875	7,740,852	14,906,805
9,792	1,773,469	2,322,412	0	3,126,350	5,448,762
32,509,000	47,957,000	62,687,000	0	11,730,000	74,417,000
6,138,285	9,561,687	15,308,312	0	19,729,156	35,037,468
16,203,131	21,066,010	6,021,504	3,244,103	5,519,811	14,785,418
10,880,687	12,200,594	366,891	0	4,302,069	4,668,960
142,890,129	160,619,689	(19,814,636)	7,668,528	16,509,570	4,363,462
16,543	2,592,635	705,046	0	3,839,629	4,544,675
3,010,033	5,192,909	4,042,595	0	15,895,737	19,938,332
5,128,003	6,690,571	2,060,589	651,191	8,056,817	10,768,597
14,562,730	20,486,333	(4,564,071)	5,779,434	18,327,195	19,542,558
2,380,785	3,473,202	8,112,023	0	10,390,586	18,502,609
17,432	392,269	2,618,387	0	6,771,809	9,390,196
3,598,169	8,956,574	16,688,453	3,727,632	14,148,817	34,564,902
2,805,362	4,720,069	15,654,511	0	21,637,481	37,291,992
1,475,023	3,762,985	31,555,409	0	10,587,215	42,142,624
156,362	7,334,569	6,404,572	0	6,175,752	12,580,324
6,027,324	6,950,907	944,736	0	2,424,939	3,369,675
1,635,798	4,425,941	4,113,418	0	9,058,680	13,172,098
559,599	3,082,925	6,612,548	0	3,517,034	10,129,582
9,356,013	14,210,609	13,528,877	0	3,477,918	17,006,795
174,834	1,518,702	6,741,956	0	13,071,108	19,813,064
20,431,238	25,955,682	36,121,372	0	14,975,754	51,097,126

Electric Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2007
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues/ Expenses
Amherst	Lorain	\$8,839,459	\$7,721,286	\$131,466	\$986,707	(\$222,372)
Bowling Green	Wood	37,884,633	30,902,434	1,141,999	5,840,200	(620,563)
Celina	Mercer	12,723,354	10,938,891	818,643	965,820	163,995
Clyde	Sandusky	18,571,183	16,769,531	289,867	1,511,785	(761,382)
Columbiana	Columbiana	7,429,609	6,295,896	244,552	889,161	(52,572)
Columbus	Franklin	84,625,000	71,616,000	3,515,000	9,494,000	1,801,000
Cuyahoga Falls	Summit	36,012,851	31,762,688	867,076	3,383,087	0
Dover	Tuscarawas	20,344,518	19,761,146	672,084	(88,712)	(553,773)
Galion	Crawford	11,439,624	8,395,362	183,874	2,860,388	(435,462)
Hamilton	Butler	62,927,311	44,479,072	9,987,085	8,461,154	(7,334,207)
Hubbard	Trumbull	5,303,784	5,327,708	295,412	(319,336)	(222,712)
Hudson	Summit	16,866,208	14,954,181	464,669	1,447,358	(206,315)
Jackson	Jackson	14,969,020	12,921,715	163,727	1,883,578	(395,156)
Lebanon	Warren	31,900	24,734,072	827,845	(25,530,017)	(689,484)
Napoleon	Henry	12,872,163	12,220,066	413,879	238,218	42,955
Oberlin	Lorain	9,937,578	8,691,272	569,601	676,705	(416,183)
Orrville	Wayne	26,077,287	22,743,433	2,668,060	665,794	114,741
Painesville	Lake	22,464,309	19,259,110	743,299	2,461,900	443,652
Piqua	Miami	20,983,093	20,790,884	1,628,270	(1,436,061)	621,489
Shelby	Richland	12,526,802	10,780,191	568,791	1,177,820	(35,539)
St. Clairsville	Belmont	4,857,537	4,590,467	112,982	154,088	(197,035)
St. Marys	Auglaize	12,894,352	12,210,925	565,584	117,843	23,591
Tipp City	Miami	9,288,136	7,875,894	387,666	1,024,576	(2,910)
Wadsworth	Medina	25,420,934	24,076,105	1,483,775	(138,946)	(514,772)
Wapakoneta	Auglaize	14,919,237	14,768,118	249,103	(97,984)	55,777
Westerville	Franklin	34,766,305	31,187,493	1,831,546	1,747,266	(887,737)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	\$764,335	\$4,466,250
0	0	0	5,219,637	6,741,130
0	9,135	22,304	1,142,984	7,365,288
461,801	0	0	1,212,204	7,109,902
0	0	0	836,589	2,527,900
339,000	0	0	11,634,000	15,041,000
0	0	0	3,383,087	24,861,994
0	0	0	(642,485)	865,294
0	0	0	2,424,926	8,528,577
0	0	124,275	1,251,222	9,405,042
0	0	0	(542,048)	1,525,002
0	0	0	1,241,043	15,546,544
0	0	0	1,488,422	7,766,017
149,032	(61,692)	0	(26,008,777)	10,334,488
0	0	0	281,173	9,543,382
0	71,541	0	188,981	873,046
897,363	0	0	1,677,898	12,129,982
5,000,000	5,839,236	0	2,066,316	19,541,590
0	0	0	(814,572)	10,578,123
0	0	0	1,142,281	1,841,689
0	0	0	(42,947)	7,036,217
816,208	0	0	957,642	6,250,344
0	465,034	67,993	624,625	2,159,133
0	646,658	0	(1,300,376)	343,429
650,000	49,245	0	558,548	13,128,006
0	0	0	859,529	23,803,218

Electric Enterprise Fund
Long-Term Obligations
As of December 31, 2007
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	\$1,208,101	\$0	\$0	\$1,147,393	\$2,355,494
Bowling Green	Wood	550,873	0	0	10,656,263	11,207,136
Celina	Mercer	1,688,214	0	0	369,635	2,057,849
Clyde	Sandusky	2,199,584	2,070,000	0	14,050	4,283,634
Columbiana	Columbiana	0	0	0	9,792	9,792
Columbus	Franklin	0	0	32,509,000	0	32,509,000
Cuyahoga Falls	Summit	1,005,447	0	0	0	1,005,447
Dover	Tuscarawas	0	8,323,518	0	7,879,613	16,203,131
Galion	Crawford	8,651,000	0	0	2,229,687	10,880,687
Hamilton	Butler	0	141,769,195	0	1,120,934	142,890,129
Hubbard	Trumbull	0	0	0	16,543	16,543
Hudson	Summit	2,745,000	0	0	265,033	3,010,033
Jackson	Jackson	0	4,791,000	0	337,003	5,128,003
Lebanon	Warren	0	14,474,635	0	88,095	14,562,730
Napoleon	Henry	0	1,975,000	0	405,785	2,380,785
Oberlin	Lorain	450,000	0	0	0	450,000
Orrville	Wayne	0	3,437,004	0	161,165	3,598,169
Painesville	Lake	0	1,954,976	0	850,386	2,805,362
Piqua	Miami	0	0	0	1,475,023	1,475,023
Shelby	Richland	0	0	0	156,362	156,362
St. Clairsville	Belmont	6,018,952	0	0	8,372	6,027,324
St. Marys	Auglaize	1,438,441	0	0	197,357	1,635,798
Tipp City	Miami	395,000	0	0	164,599	559,599
Wadsworth	Medina	0	8,673,333	0	682,680	9,356,013
Wapakoneta	Auglaize	0	0	0	174,834	174,834
Westerville	Franklin	20,316,757	0	0	114,481	20,431,238

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General Long-Term Obligations
As of December 31, 2007
All Cities Reporting Under GAAP

City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Akron	Summit	\$215,894,886	\$55,596,503	\$0	\$20,972,283	\$0
Alliance	Stark	2,015,000	400,000	0	0	0
Amherst	Lorain	3,711,897	0	0	399,410	0
Ashland	Ashland	2,484,000	0	0	507,001	0
Ashtabula	Ashtabula	47,061	0	0	1,251,907	0
Athens	Athens	4,335,000	0	0	0	0
Aurora	Portage	12,302,044	0	0	382,316	89,598
Avon	Lorain	6,717,363	2,866,244	6,910,000	242,044	0
Avon Lake	Lorain	5,472,691	2,975,485	0	284,994	0
Barberton	Summit	4,044,510	201,800	20,000	1,095,000	342,481
Bay Village	Cuyahoga	11,129,128	0	2,300,000	0	0
Beachwood	Cuyahoga	11,993,748	5,160,000	0	0	0
Beavercreek	Greene	8,780,000	0	0	0	53,337
Bedford	Cuyahoga	11,363,218	500,000	0	481,766	9,263
Bedford Heights	Cuyahoga	4,005,000	0	450,000	0	902,774
Bellefontaine	Logan	505,000	110,000	0	0	0
Bellevue	Huron	1,425,000	0	0	0	0
Belpre	Washington	0	0	0	0	1,270,148
Berea	Cuyahoga	10,770,000	1,050,000	0	0	367,330
Bexley	Franklin	3,195,000	0	0	0	103,513
Blue Ash	Hamilton	31,645,000	0	0	17,913,325	0
Bowling Green	Wood	10,198,415	0	0	12,831,546	0
Brecksville	Cuyahoga	11,875,548	4,169,352	0	709,295	0
Broadview Heights	Cuyahoga	7,502,747	3,503,416	0	2,904,386	30,570
Brook Park	Cuyahoga	1,775,000	0	0	0	1,146,912
Brooklyn	Cuyahoga	7,010,057	0	650,000	601,655	2,823,720
Brookville	Montgomery	0	0	3,394,000	161,883	345,893
Brunswick	Medina	1,709,812	1,881,398	5,580,000	162,723	335,352
Bryan	Williams	0	22,000	2,700,000	0	0
Bucyrus	Crawford	0	134,000	0	200,000	56,968
Cambridge	Guernsey	124,368	0	0	11,173	459,913
Canton	Stark	23,865,120	0	0	3,265,474	515,030
Celina	Mercer	0	0	0	0	0
Centerville	Montgomery	15,404,170	6,981,000	0	0	2,438
Chardon	Geauga	1,395,000	1,188,575	0	0	161,238
Cheviot	Hamilton	0	0	166,701	0	0
Chillicothe	Ross	1,413,322	0	0	88,287	141,498
Cincinnati	Hamilton	352,955,000	38,115,000	0	3,374,000	471,000
Circleville	Pickaway	4,100,000	0	0	0	249,985
Clayton	Montgomery	4,293,496	0	0	66,130	880,285
Cleveland	Cuyahoga	336,990,000	65,660,000	2,250,000	0	11,786,000
Cleveland Heights	Cuyahoga	17,795,000	0	0	1,405,583	53,000
Clyde	Sandusky	3,275,000	0	0	594,102	15,868
Columbus	Franklin	941,037,000	65,125,000	9,923,000	0	0
Columbiana	Columbiana	0	0	0	0	0
Conneaut	Ashtabula	1,555,000	0	317,500	1,254,182	261,030
Cortland	Trumbull	0	0	0	0	0
Coshocton	Coshocton	315,000	0	0	0	236,143
Crestline	Crawford	130,000	0	0	0	0
Cuyahoga Falls	Summit	8,112,418	0	0	0	2,936,495
Dayton	Montgomery	63,915,224	555,600	0	0	0
Defiance	Defiance	160,000	317,284	0	0	16,090
Delaware	Delaware	8,092,834	99,000	0	0	59,791
Delphos	Allen	0	0	0	0	0
Dover	Tuscarawas	0	0	0	0	0
Dublin	Franklin	3,404,128	42,425,000	0	9,757,969	0
East Liverpool	Columbiana	0	0	0	1,876,712	98,000
East Cleveland	Cuyahoga	0	0	0	4,175,807	68,546

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$224,785,420	\$0	\$517,249,092	\$2,256,582
2,252,404	389,017	5,056,421	1,418,190
168,058	0	4,279,365	312,610
800,711	0	3,791,712	211,079
2,744,377	273,869	4,317,214	1,686,058
954,779	18,174	5,307,953	923,770
613,861	(33,602)	13,354,217	1,585,729
1,483,690	0	18,219,341	730,752
892,908	1,161,000	10,787,078	1,130,632
2,991,341	0	8,695,132	1,565,451
1,268,084	0	14,697,212	3,881,681
2,185,221	0	19,338,969	1,999,495
888,463	0	9,721,800	1,046,919
1,265,458	198,133	13,817,838	1,062,691
2,345,847	0	7,703,621	1,539,273
943,076	35,649	1,593,725	428,952
636,417	0	2,061,417	260,637
40,075	21,012	1,331,235	120,668
1,092,372	349,341	13,629,043	1,238,412
460,633	397,611	4,156,757	382,259
1,623,493	0	51,181,818	3,112,754
1,620,625	0	24,650,586	1,750,634
702,539	0	17,456,734	1,567,434
1,193,340	0	15,134,459	2,313,904
2,763,821	0	5,685,733	1,691,415
1,879,550	4,947,073	17,912,055	1,389,258
86,270	0	3,988,046	2,535,645
438,819	0	10,108,104	724,913
941,467	0	3,663,467	2,934,892
538,711	306,539	1,236,218	121,325
684,035	511,640	1,791,129	146,236
7,287,432	1,096,634	36,029,690	4,355,254
296,181	1,806,377	2,102,558	86,528
577,163	0	22,964,771	1,241,438
480,636	0	3,225,449	415,607
117,647	0	284,348	39,403
2,342,084	614,280	4,599,471	1,269,250
86,652,000	57,522,000	539,089,000	78,868,000
366,371	0	4,716,356	543,797
177,529	87,893	5,505,333	501,858
131,278,000	214,314,000	762,278,000	79,723,000
6,789,536	890,000	26,933,119	4,889,310
114,122	74,877	4,073,969	441,884
0	65,131,000	1,081,216,000	93,391,000
67,115	0	67,115	38,296
714,022	0	4,101,734	676,557
232,421	0	232,421	29,381
710,826	0	1,261,969	339,795
118,303	108,115	356,418	88,512
7,068,273	1,246,395	19,363,581	5,198,694
11,883,251	12,073,432	88,427,507	10,798,259
661,328	0	1,154,702	388,686
4,464,113	308,479	13,024,217	1,284,241
289,594	0	289,594	122,763
1,021,618	2,661,066	3,682,684	438,931
2,083,228	82,448	57,752,773	7,399,668
517,229	882,731	3,374,672	317,678
1,864,338	1,118,061	7,226,752	348,574
(Continued)			

General Long-Term Obligations
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
East Palestine	Columbiana	\$0	\$0	\$0	\$984,565	\$255,640
Eastlake	Lake	27,660,000	0	0	320,752	18,631
Eaton	Preble	0	1,057,461	0	468,750	0
Elyria	Lorain	28,533,205	843,242	0	434,173	0
Englewood	Montgomery	0	0	0	0	0
Euclid	Cuyahoga	23,007,141	1,235,000	6,886,280	0	1,304,712
Fairborn	Greene	8,847,019	2,012,412	0	0	627,014
Fairfield	Butler	12,530,000	0	0	0	0
Fairlawn	Summit	7,960,000	670,000	0	512,286	0
Fairview Park	Cuyahoga	24,250,209	0	1,475,038	0	260,991
Findlay	Hancock	2,765,000	165,205	0	257,238	0
Forest Park	Hamilton	3,306,146	0	0	66,378	0
Fostoria	Seneca	0	269,662	0	138,640	384,198
Franklin	Warren	7,155,664	3,023,000	775,000	0	0
Fremont	Sandusky	3,345,000	0	0	0	0
Gahanna	Franklin	22,406,282	0	0	861,423	75,593
Galion	Crawford	2,842,746	0	0	0	0
Garfield Heights	Cuyahoga	28,823,431	1,088,451	3,410,000	0	0
Geneva	Ashtabula	1,269,191	675,000	0	194,948	236,052
Girard	Trumbull	0	0	0	4,785,270	0
Grandview Heights	Franklin	0	0	0	1,435,538	61,302
Green	Summit	4,975,000	0	0	0	0
Greenville	Darke	2,295,000	1,216,500	0	318,765	515,712
Grove City	Franklin	12,146,051	59,436	0	3,836,340	321,349
Hamilton	Butler	30,525,000	2,492,000	0	0	0
Harrison	Hamilton	2,605,000	0	0	1,001,169	1,238,630
Heath	Licking	4,480,000	0	0	0	60,426
Highland Heights	Cuyahoga	9,308,837	4,251,162	0	0	1,774
Hillard	Franklin	39,301,403	70,000	0	2,216,777	811,978
Hillsboro	Highland	700,000	0	0	0	275,080
Hubbard	Trumbull	4,370,000	0	0	0	0
Huber Heights	Montgomery	6,137,336	6,565,000	10,306,530	1,887,394	940,845
Hudson	Summit	29,080,000	1,925,000	0	0	384,766
Huron	Erie	1,877,661	0	540,000	0	17,427
Independence	Cuyahoga	28,221,359	617,778	7,700,000	43,986	0
Indian Hills	Hamilton	3,151,260	0	0	0	0
Ironton	Lawrence	2,525,000	0	0	115,600	2,936
Jackson	Jackson	0	0	539,158	0	0
Kent	Portage	1,970,000	458,000	0	335,867	0
Kettering	Montgomery	4,218,631	619,149	2,637,298	0	0
Kirtland	Lake	3,966,504	0	810,000	415,969	4,535
Lakewood	Cuyahoga	36,361,438		5,374,000	355,416	1,379,783
Lancaster	Fairfield	3,660,000	292,000	0	2,088,111	859,143
Lebanon	Warren	5,247,054	409,529	0	0	0
Lima	Allen	1,380,851	18,000	862,727	0	0
Logan	Hocking	0	0	0	0	466,738
London	Madison	646,600	42,000	0	883,511	1,180
Lorain	Lorain	27,731,792	567,014	0	10,096,004	2,832,561
Louisville	Stark	326,000	0	0	0	0
Loveland	Hamilton	4,629,808	0	0	2,763,737	42,841
Lyndhurst	Cuyahoga	2,190,000	8,000	1,000,000	0	3,263
Macedonia	Summit	8,177,089	1,770,200	250,000	0	226,788
Madeira	Hamilton	1,065,000	0	0	0	0
Mansfield	Richland	3,580,000	0	510,000	0	39,983
Marietta	Washington	145,500	1,208,000	0	119,781	0
Marion	Marion	0	0	2,980,000	611,075	114,018
Martins Ferry	Belmont	0	0	0	7,773	0
Marysville	Union	8,038,889	0	0	0	33,171

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$163,297	\$0	\$1,403,502	\$484,073
2,176,073	0	30,175,456	1,205,239
502,453	458,343	2,487,007	231,622
5,443,313	0	35,253,933	1,659,575
372,614	0	372,614	241,710
7,947,689	2,590,155	42,970,977	11,408,828
1,048,928	0	12,535,373	2,310,980
2,512,096	0	15,042,096	991,909
1,115,914	0	10,258,200	1,169,878
2,055,906	0	28,042,144	1,319,113
3,669,261	1,148,036	8,004,740	1,962,980
447,618	0	3,820,142	461,078
1,205,969	0	1,998,469	641,196
792,267	69,668	11,815,599	864,113
819,757	783,198	4,947,955	315,771
1,902,798	0	25,246,096	1,926,425
591,635	129,731	3,564,112	603,496
5,192,725	1,774,933	40,289,540	2,487,889
108,166	0	2,483,357	395,667
539,738	276,705	5,601,713	368,738
669,581	0	2,166,421	473,230
1,406,420	23,500,179	29,881,599	910,269
415,622	(83,613)	4,677,986	420,317
1,131,888	16,260,000	33,755,064	1,959,248
6,419,247	(139,839)	39,296,408	3,933,005
320,456	(47,152)	5,118,103	453,514
714,850	0	5,255,276	306,321
934,905	2,293,601	16,790,279	1,621,666
1,680,867	1,175,361	45,256,386	3,178,604
373,035	0	1,348,115	70,875
230,259	0	4,600,259	505,492
1,315,473	0	27,152,578	2,383,387
1,512,317	0	32,902,083	3,154,085
540,430	0	2,975,518	328,009
554,529	576,932	37,714,584	1,833,883
1,303,713	0	4,454,973	715,112
183,653	496,297	3,323,486	86,978
472,936	69,158	1,081,252	160,760
934,075	0	3,697,942	935,609
3,924,321	0	11,399,399	2,918,846
134,310	0	5,331,318	287,774
6,067,582	0	49,538,219	5,287,145
4,742,394	0	11,641,648	1,957,564
898,758	2,509,763	9,065,104	792,587
2,739,027	110,000	5,110,605	1,212,286
276,845	10,346	753,929	194,779
266,198	64,730	1,904,219	230,902
6,379,998	0	47,607,369	4,162,938
253,898	45,937	625,835	141,762
932,406	34,737	8,403,529	779,627
1,207,275	0	4,408,538	1,353,479
526,365	2,474,940	13,425,382	847,515
167,426	0	1,232,426	336,108
5,444,801	1,264,603	10,839,387	1,659,321
703,889	0	2,177,170	18,557
4,020,783	1,980,124	9,706,000	3,863,075
83,114	572,118	663,005	387,240
723,732	0	8,795,792	992,142
(Continued)			

General Long-Term Obligations
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Mason City	Warren	\$18,915,000	\$358,000	\$0	\$0	\$20,335,000
Massillon	Stark	19,019,544	0	0	2,376,762	321,947
Maumee	Lucas	18,875,000	133,800	0	367,349	0
Mayfield Heights	Cuyahoga	0	0	7,000,000	1,574,987	0
Medina	Medina	725,000	1,478,712	0	156,412	0
Mentor	Lake	19,244,376	5,560,624	0	0	0
Mentor-On-The-Lake	Lake	0	0	0	0	4,612
Miamisburg	Montgomery	3,530,752	0	0	0	0
Middleburg Hts	Cuyahoga	14,681,884	1,509,480	0	0	69,160
Middletown	Butler	22,215,000	3,099,442	0	0	0
Milford	Clermont	3,655,000	0	0	0	0
Monroe	Butler	8,387,607	928,900	0	0	539,205
Montgomery	Hamilton	7,638,416	153,580	0	0	0
Moraine	Montgomery	0	0	5,275,540	0	0
Mount Healthy	Hamilton	1,389,922	0	0	0	0
Mount Vernon	Knox	5,715,065	0	0	350,625	0
Munroe Falls	Summit	1,151,190	0	0	0	289,953
Napoleon	Henry	630,000	533,553	0	123,512	0
New Carlisle	Clark	0	0	0	0	0
New Franklin	Summit	0	0	0	0	122,007
New Philadelphia	Tuscarawas	2,495,822	54,178	0	0	0
Newark	Licking	14,115,868	0	0	0	3,255,703
Niles	Trumbull	0	0	0	0	0
North Canton	Stark	0	0	900,000	0	934,433
North Olmsted	Cuyahoga	39,579,073	250,000	1,560,000	81,675	42,930
North Ridgeville	Lorain	3,736,000	214,000	2,630,000	800,847	0
North Royalton	Cuyahoga	5,223,142	1,438,963	11,348,000	0	334,589
Northwood	Wood	2,790,000	0	0	1,025,690	0
Norton	Summit	2,829,649	800,351	0	0	12,295
Norwalk	Huron	665,477	0	0	414,107	0
Oakwood	Montgomery	0	0	0	0	0
Oberlin	Lorain	4,820,898	0	0	54,538	43,497
Oregon	Lucas	1,254,251	1,690,584	162,228	11,449,996	0
Orrville	Wayne	0	98,790	0	0	0
Oxford	Butler	2,810,000	0	0	0	0
Painesville	Lake	2,075,000	435,000	0	25,000	1,162,451
Parma	Cuyahoga	25,320,000	1,622,420	0	2,910,880	4,428,466
Parma Heights	Cuyahoga	25,320,000	1,622,420	0	4,705,873	0
Pataskala	Licking	0	0	0	101,283	327,879
Pepper Pike	Cuyahoga	5,465,000	0	0	1,057,747	0
Perrysburg	Wood	0	0	0	0	0
Pickerington	Fairfield	1,420,665	0	3,445,000	4,845,664	3,683,568
Piqua	Miami	1,455,000	124,250	0	0	68,551
Port Clinton	Ottawa	218,302	97,407	0	0	358,688
Portsmouth	Scioto	1,815,000	0	0	0	1,161,876
Powell	Delaware	20,570,000	0	0	0	0
Ravenna	Portage	1,042,600	307,398	0	0	831,407
Reading	Hamilton	1,400,000	0	0	0	21,502
Reynoldsburg	Franklin	26,001,408	10,000	0	246,332	0
Rittman	Wayne	1,310,000	60,008	506,000	0	0
Riverside	Montgomery	1,723,348	0	0	0	0
Rocky River	Cuyahoga	20,007,961	670,000	0	0	0
Rossford	Wood	3,450,000	115,000	0	0	0
Salem	Columbiana	3,329,870	80,000	0	399,836	0
Sandusky	Erie	17,900,290	1,996,032	0	0	0
Seven Hills	Cuyahoga	9,574,994	840,000	0	27,805	0
Shaker Heights	Cuyahoga	14,855,000	0	2,515,000	4,026,050	0
Sharonville	Hamilton	14,174,214	180,000	0	0	53,077

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$973,957	\$0	\$40,581,957	\$1,628,633
2,152,703	1,568,173	25,439,129	1,110,747
2,306,317	56,724	21,739,190	1,780,926
2,353,358	10,000	10,938,345	1,701,199
469,860	0	2,829,984	469,875
2,859,942	8,385,122	36,050,064	11,038,280
319,399	352,474	676,485	165,163
1,518,502	245,931	5,295,185	567,692
2,677,834	0	18,938,358	3,569,687
4,375,147	2,554,565	32,244,154	3,237,775
165,075	51,120	3,871,195	308,242
91,684	0	9,947,396	645,763
683,178	0	8,475,174	1,107,300
2,529,130	0	7,804,670	5,388,987
160,749	49,089	1,599,760	269,711
842,421	449,153	7,357,264	533,580
142,993	0	1,584,136	295,815
594,556	0	1,881,621	358,951
51,433	1,573,729	1,625,162	115,319
574,140	0	696,147	119,296
882,325	0	3,432,325	723,964
3,333,491	2,014,158	22,719,220	3,293,088
977,379	419,494	1,396,873	102,442
1,807,389	0	3,641,822	412,312
4,787,135	315,471	46,616,284	6,199,094
3,200,500	0	10,581,347	4,249,577
2,771,959	597,871	21,714,524	13,166,629
351,635	0	4,167,325	272,833
673,637	140,000	4,455,932	593,180
965,870	1,379,380	3,424,834	500,273
636,115	579,132	1,215,247	108,337
545,878	0	5,464,811	661,191
2,042,808	53,535	16,653,402	1,819,360
0	1,633,908	1,732,698	260,870
0	481,009	3,291,009	440,016
1,591,538	2,086,890	7,375,879	782,120
2,360,884	1,813,738	38,456,388	3,055,938
0	6,808,095	38,456,388	3,055,938
84,281	0	513,443	140,126
304,105	0	6,826,852	803,407
757,222	0	757,222	281,017
563,042	0	13,957,939	683,257
2,133,644	2,767,598	6,549,043	1,347,977
118,484	0	792,881	339,871
663,299	0	3,640,175	250,414
178,301	0	20,748,301	1,383,665
1,025,943	5,042,039	8,249,387	666,662
836,759	0	2,258,261	408,812
843,164	3,736,449	30,837,353	2,183,474
113,506	0	1,989,514	757,560
0	327,735	2,051,083	499,176
3,218,927	602,422	24,499,310	1,262,179
193,699	379,297	4,137,996	160,000
214,034	0	4,023,740	268,140
0	3,111,836	23,008,158	1,381,845
0	568,694	11,011,493	989,126
3,865,112	0	25,261,162	1,330,887
2,962,720	0	17,370,011	1,326,698
(Continued)			

General Long-Term Obligations
As of December 31, 2007
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Sheffield Lake	Lorain	\$1,395,000	\$0	\$1,469,905	\$297,100	\$65,468
Shelby	Richland	0	715,847	239,838	146,205	0
Sidney	Shelby	1,790,000	0	0	0	0
Silverton	Hamilton	203,300	0	0	1,439,474	5,210
Solon	Cuyahoga	10,150,000	401,537	0	13,014,980	0
South Euclid	Cuyahoga	8,842,976	305,000	17,000,000	1,747,086	223,744
Springboro	Warren	1,852,100	3,070,000	0	0	23,832
Springdale	Hamilton	3,910,408	0	0	12,760	14,360
Springfield	Clark	15,237,000	305,000	0	5,000,000	0
St. Bernard	Hamilton	2,305,000	0	0	34,944	0
St. Clairsville	Belmont	315,000	0	934,209	0	1,473
St. Marys	Auglaize	0	0	0	0	0
Steubenville	Jefferson	0	0	0	1,650,340	30,013
Stow	Summit	8,866,189	0	14,565,172	0	0
Strongsville	Cuyahoga	38,440,000	1,485,000	0	157,602	0
Sylvania	Lucas	11,207,750	17,250	4,807,331	0	0
Tallmadge	Summit	7,937,000	830,000	0	0	291,053
Tiffin	Seneca	300,000	445,000	0	0	247,549
Tipp City	Miami	5,690,000	825,000	0	0	32,146
Toledo	Lucas	95,971,000	0	13,315,000	52,966,000	17,123,000
Toronto	Jefferson	0	0	0	0	0
Trenton	Butler	398,003	0	0	6,774	0
Trotwood	Montgomery					519,828
Troy	Miami	11,055,000	134,000	0	0	0
Twinsburg	Summit	12,590,163	380,000	0	1,709,374	0
Uhrichsville	Tuscarawas	4,500,000	0	0	435,818	0
Union	Montgomery	1,460,000	0	0	0	174,256
University Heights	Cuyahoga	835,000	0	2,815,000	395,921	411,712
Upper Arlington	Franklin	18,173,319	0	3,972,000	207,218	0
Upper Sandusky	Wyandot	0	0	0	5,880,074	12,522
Urbana	Champaign	3,499,740	0	0	0	0
Vandalia	Montgomery	9,635,744	0	0	0	826,855
Vermilion	Erie	1,064,080	55,920	0	0	0
Wadsworth	Medina	725,000	0	0	0	0
Wapakoneta	Auglaize	1,805,581	0	0	0	31,024
Warren	Trumbull	5,785,670	0	0	2,789,051	358,231
Warrensville Heights	Cuyahoga	3,378,500	362,917	12,479,000	0	505,569
Washington	Fayette	0	0	2,105,000	0	0
Wauseon	Fulton	0	0	3,550,000	0	44,928
Waverly	Pike	0	0	0	0	0
Wellston	Jackson	0	0	0	501,641	0
West Carrollton	Montgomery	4,035,000	0	0	0	0
Westerville	Franklin	25,451,222	0	0	0	0
Westlake	Cuyahoga	14,157,716	5,683,707	0	807,993	0
Whitehall	Franklin	2,490,000	0	0	0	9,834
Wickliffe	Lake	2,325,000	0	0	82,590	0
Willard	Huron	0	0	0	479,157	0
Willoughby	Lake	12,780,367	275,000	0	0	0
Willoughby Hills	Lake	2,588,652	104,148	0	0	0
Willowick	Lake	0	0	2,650,000	220,210	0
Wilmington	Clinton	6,345,000	0	0	0	0
Wooster	Wayne	492,643	322,357	0	0	0
Worthington	Franklin	8,415,066	0	0	156,201	0
Wyoming	Hamilton	8,414,899	0	0	0	0
Xenia	Greene	1,065,000	0	0	0	1,646,267
Youngstown	Mahoning	22,145,000	0	0	4,995,668	392,709
Zanesville	Muskingum	2,237,701	0	0	4,641,113	0

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$707,973	\$0	\$3,935,446	\$365,179
340,568	0	1,442,458	487,422
1,300,296	7,064,200	10,154,496	512,300
431,917	0	2,079,901	213,680
0	3,436,404	27,002,921	2,864,185
1,144,236	2,289,424	31,552,466	1,301,858
205,469	0	5,151,401	624,774
706,950	2,719,468	7,363,946	561,398
6,691,000	681,000	27,914,000	2,768,000
1,830,560	815,993	4,986,497	186,371
73,512	0	1,324,194	120,921
355,776	0	355,776	73,272
1,381,528	2,756,123	5,818,004	547,271
5,082,097	0	28,513,458	2,092,052
2,763,566	0	42,846,168	3,747,834
1,581,210	0	17,613,541	5,588,941
874,756	111,260	10,044,069	682,204
1,052,514	193,768	2,238,831	989,637
782,067	0	7,329,213	1,067,288
43,510,000	60,871,000	283,756,000	49,249,000
327,663	842,045	1,169,708	64,984
138,994	0	543,771	128,751
785,305	8,170,000	9,475,133	1,080,488
1,431,557	0	12,620,557	1,016,319
1,790,620	0	16,470,157	1,444,317
187,260	309,050	5,432,128	162,720
57,828	0	1,692,084	171,454
1,400,832	544,042	6,402,507	3,733,369
2,744,366	0	25,096,903	5,920,667
137,820	1,529,480	7,559,896	551,797
866,381	1,608,831	5,974,952	616,938
1,210,808	0	11,673,407	1,239,317
596,933	104,029	1,820,962	533,523
2,800,475	100,523	3,625,998	823,630
418,228	0	2,254,833	551,578
5,069,512	2,755,985	16,758,449	2,628,232
1,759,847	0	18,485,833	14,397,816
574,600	11,619,117	14,298,717	441,130
272,711	0	3,867,639	432,157
50,172	867,574	917,746	787,415
59,750	0	561,391	115,187
784,104	178,000	4,997,104	707,052
4,130,335	21,463	29,603,020	3,595,349
4,324,362	596,320	25,570,098	1,648,030
1,514,334	108,722	4,122,890	1,155,777
1,468,179	0	3,875,769	219,815
210,523	0	689,680	177,737
4,947,311	1,066,297	19,068,975	2,217,156
516,860	0	3,209,660	317,491
1,206,927	0	4,077,137	3,091,578
623,194	103,873	7,072,067	440,372
1,934,617	4,049,409	6,799,026	1,310,477
1,399,083	0	9,970,350	453,255
525,532	181,022	9,121,453	424,284
1,503,523	0	4,214,790	530,143
8,807,332	0	36,340,709	3,588,895
1,589,639	0	8,468,453	1,506,700