



Dave Yost • Auditor of State

Cities
Summary Financial Information
For the Year Ended December 31, 2012

Local Government Services Section

City Summary Financial Information For the Year Ended December 31, 2012

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Dave Yost • Auditor of State

I hereby submit to the Ohio General Assembly the summary financial information of the Ohio cities for the year ended December 31, 2012 as required by Section 117.38 of the Ohio Revised Code. The financial information contained herein was compiled from the unaudited annual financial reports filed with my office for that year.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost,
Auditor of State

Summary Data from the Statement of Net Position - Governmental Activities
As of December 31, 2012
All Cities Reporting Under GAAP

City	County	Assets				Total Assets
		Current Assets	Capital Assets	Deferred Outflows of Resources	Other Non-Current Assets	
Alliance	Stark	\$15,409,787	\$20,821,182	\$8,253	\$0	\$36,239,222
Amherst	Lorain	13,739,342	23,672,601	0	0	37,411,943
Ashland	Ashland	9,739,882	19,428,605	0	27,710	29,196,197
Ashtabula	Ashtabula	7,884,748	26,465,709	0	0	34,350,457
Athens	Athens	10,605,826	67,653,657	0	89,292	78,348,775
Aurora	Portage	24,885,010	72,452,589	353,172	0	97,337,599
Avon	Lorain	34,812,096	103,239,855	322,573	0	138,051,951
Avon Lake	Lorain	25,427,054	55,953,207	310,990	0	81,380,261
Barberton	Summit	13,593,316	23,882,997	0	66,753	37,543,066
Bay Village	Cuyahoga	25,156,791	23,083,169	278,232	0	48,239,960
Beachwood	Cuyahoga	49,944,746	93,951,817	630,992	0	143,896,563
Beavercreek	Greene	29,904,660	199,890,666	143,798	0	229,795,326
Bedford	Cuyahoga	24,899,511	31,284,569	315,312	0	56,184,080
Bedford Heights	Cuyahoga	13,073,890	17,031,202	0	0	30,105,092
Bellbrook	Greene	6,473,247	6,498,393	0	0	12,971,640
Bellefontaine	Logan	8,601,595	25,112,351	0	37,037	33,750,983
Bellevue	Huron	7,080,715	12,516,418	0	0	19,597,133
Belpre	Washington	3,171,785	12,397,860	0	22,837	15,592,482
Berea	Cuyahoga	19,319,392	71,540,804	0	17,364	90,877,560
Bexley	Franklin	13,584,901	35,146,398	76,110	0	48,731,299
Blue Ash	Hamilton	48,006,779	96,862,813	0	57,959	144,927,551
Bowling Green	Wood	25,014,674	50,227,060	239,246	0	75,241,734
Brecksville	Cuyahoga	30,284,112	82,026,122	315,961	0	112,310,234
Broadview Heights	Cuyahoga	19,161,414	32,316,897	0	0	51,478,311
Brook Park	Cuyahoga	21,978,209	75,040,013	0	231,563	97,249,785
Brooklyn	Cuyahoga	23,710,940	29,845,508	0	35,579	53,592,027
Brookville	Montgomery	3,585,264	8,654,937	0	45,093	12,285,294
Brunswick	Medina	32,879,439	38,333,489	0	0	71,212,928
Bryan	Williams	16,363,516	29,993,070	0	51,915	46,408,501
Bucyrus	Crawford	7,119,050	15,926,421	0	70,328	23,115,799
Cambridge	Guernsey	11,773,431	25,236,979	0	10,235	37,020,645
Campbell	Mahoning	5,463,981	2,858,618	0	0	8,322,599
Canal Fulton	Stark	3,252,040	9,586,910	0	0	12,838,950
Canal Winchester	Franklin	6,066,861	9,073,127	0	22,729	15,162,717
Canfield	Mahoning	5,220,974	13,771,938	0	0	18,992,912
Celina	Mercer	9,268,384	22,172,161	0	0	31,440,545
Centerville	Montgomery	33,631,261	45,120,251	0	87,204	78,838,716
Cheviot	Hamilton	4,471,097	4,127,372	0	18,658	8,617,127
Cincinnati	Hamilton	421,948,000	1,542,656,000	0	0	1,964,604,000
Circleville	Pickaway	10,331,265	22,955,292	31,033	0	33,286,557
Clayton	Montgomery	12,006,573	12,235,896	0	80,806	24,323,275
Cleveland	Cuyahoga	764,489,000	929,462,000	0	0	1,693,951,000
Cleveland Heights	Cuyahoga	48,519,948	80,457,439	0	250,612	129,227,999
Clyde	Sandusky	4,180,966	17,552,148	0	23,687	21,756,801
Columbiana	Columbiana	4,604,647	7,211,213	0	22,357	11,838,217
Conneaut	Ashtabula	6,985,504	29,398,234	0	0	36,383,738
Cortland	Trumbull	4,283,194	5,014,927	0	28,459	9,326,580
Coshocton	Coshocton	5,195,745	5,481,750	0	0	10,677,495
Dayton	Montgomery	223,198,741	389,020,000	1,943,071	0	612,218,741
Deer Park	Hamilton	4,006,257	4,444,015	0	0	8,450,272
Defiance	Defiance	9,613,265	19,956,491	0	0	29,569,756
Delphos	Allen	2,355,670	2,999,054	0	26,588	5,381,312
Dover	Tuscarawas	9,162,995	17,376,043	0	76,390	26,615,428
Dublin	Franklin	143,207,827	408,770,804	833,971	0	551,978,631
East Cleveland	Cuyahoga	13,581,700	17,538,294	0	0	31,119,994
East Liverpool	Columbiana	5,493,311	10,196,398	0	0	15,689,709
Eastlake	Lake	10,572,614	36,479,730	331,646	0	47,052,344
Eaton	Preble	7,402,318	8,988,240	0	0	16,390,558
Elyria	Lorain	28,944,588	88,100,722	0	178,938	117,224,248
Englewood	Montgomery	19,336,758	36,085,171	0	0	55,421,929
Euclid	Cuyahoga	38,452,479	62,219,125	566,345	0	100,671,604
Fairborn	Greene	33,532,375	65,996,031	0	0	99,528,406
Fairfield	Butler	41,509,264	87,501,410	0	0	129,010,674
Fairlawn	Summit	21,750,038	61,153,632	0	0	82,903,670
Fairview Park	Cuyahoga	17,801,388	46,918,809	2,090,947	0	64,720,197
Findlay	Hancock	32,761,962	81,798,907	42,192	0	114,560,869
Forest Park	Hamilton	25,625,394	39,899,987	0	0	65,525,381

Current Liabilities	Liabilities	Deferred Inflows of Resources	Total Liabilities	Net Position			Total Net Position
	Due in More Than One Year			Net Investment in Capital Assets	Restricted	Unrestricted	
\$3,172,835	\$3,686,626	\$781,556	\$6,859,461	\$19,194,878	\$7,467,107	\$2,717,776	\$29,379,761
2,073,059	2,958,736	1,175,580	5,031,795	21,025,115	8,829,431	2,525,602	32,380,148
2,410,705	2,727,003	0	5,137,708	16,986,579	4,870,075	2,201,835	24,058,489
3,569,885	1,818,603	1,738,895	5,388,488	26,144,204	2,425,957	391,808	28,961,969
4,217,032	2,073,382	804,997	6,290,414	64,669,760	6,176,628	1,211,973	72,058,361
5,501,787	8,776,191	3,386,316	14,277,978	64,225,731	4,428,062	14,405,828	83,059,621
29,718,554	61,255,447	5,035,211	90,974,001	42,486,095	12,007,720	(7,415,865)	47,077,950
8,685,908	12,226,686	5,435,299	20,912,594	44,703,908	7,833,010	7,930,749	60,467,667
5,402,696	4,850,095	1,289,801	10,252,791	20,259,877	2,833,716	4,196,682	27,290,275
10,281,283	9,464,520	6,755,817	19,745,803	12,814,348	1,295,122	14,384,687	28,494,157
12,700,743	19,224,413	2,542,085	31,925,156	69,977,360	4,405,108	37,588,939	111,971,407
15,876,924	6,848,017	12,461,572	22,724,941	192,554,877	10,541,427	207,070,385	207,070,385
8,759,309	12,045,783	4,710,830	20,805,092	19,668,123	4,615,464	11,095,401	35,378,988
6,970,658	3,659,083	0	10,629,741	13,968,505	1,071,546	4,435,300	19,475,351
2,938,662	86,255	0	3,024,917	6,840,945	2,205,513	900,265	9,946,723
1,701,696	1,612,563	595,866	3,314,259	24,230,425	1,970,314	4,235,985	30,436,724
1,271,754	1,272,892	635,642	2,544,646	11,465,093	3,073,434	2,513,960	17,052,487
569,007	674,404	237,462	1,243,411	11,608,736	395,212	2,345,123	14,349,071
12,055,299	10,690,318	0	22,745,617	57,295,806	4,919,131	5,917,006	68,131,943
6,160,717	21,216,850	2,057,415	27,377,567	13,388,640	2,737,954	5,227,138	21,353,732
9,969,539	47,864,882	2,947,927	57,834,421	56,238,601	4,147,964	26,706,565	87,093,130
12,677,480	25,535,204	2,300,093	38,212,684	39,374,799	11,240,959	(13,586,708)	37,029,050
7,720,183	11,969,452	4,241,286	19,689,635	70,119,261	7,310,713	15,190,625	92,620,599
8,604,143	7,181,582	0	15,785,725	25,101,227	4,441,618	6,149,741	35,692,586
6,652,443	7,198,771	1,587,107	13,851,214	70,178,198	9,215,250	4,005,123	83,398,571
3,703,068	13,903,649	1,417,532	17,606,717	23,908,767	6,765,708	5,310,835	35,985,310
877,935	1,051,177	126,700	1,929,112	7,158,314	637,747	2,560,121	10,356,182
3,387,125	3,344,986	1,585,979	6,732,111	35,268,325	17,490,985	11,721,507	64,480,817
1,786,021	5,502,739	365,476	7,288,760	24,594,149	7,656,339	6,869,253	39,119,741
1,509,686	914,946	518,861	2,424,632	15,722,421	4,175,759	792,987	20,691,167
2,718,774	5,177,666	0	7,896,440	21,338,304	5,397,266	2,388,635	29,124,205
1,641,263	726,552	656,607	2,367,815	2,858,618	1,483,525	1,612,641	5,954,784
520,276	1,154,662	281,060	1,674,938	8,417,409	870,592	1,876,011	11,164,012
3,597,522	7,031,916	435,493	10,629,438	(423,019)	1,175,178	3,781,120	4,533,279
1,146,543	843,888	490,817	1,990,431	12,899,624	1,784,527	2,318,330	17,002,481
4,121,159	4,052,603	1,376,681	8,173,762	17,118,443	2,673,327	3,475,013	23,266,783
3,218,278	7,123,635	0	10,341,913	38,096,137	12,246,392	18,154,274	68,496,803
1,892,315	559,104	1,546,053	2,451,419	4,127,372	1,299,792	738,544	6,165,708
183,995,000	811,071,000	95,843,000	1,090,909,000	761,211,000	222,469,000	(109,985,000)	873,695,000
4,325,861	3,028,892	803,917	7,354,753	20,409,644	2,183,627	3,338,533	25,931,804
3,867,846	5,662,439	2,603,600	9,530,285	7,019,165	2,823,290	4,950,535	14,792,990
314,943,000	696,690,000	239,000	1,011,633,000	572,213,000	122,488,000	(12,383,000)	682,318,000
19,821,954	18,249,960	9,141,581	38,071,914	62,188,479	14,390,580	14,577,026	91,156,085
918,232	3,577,710	293,670	4,495,942	14,046,024	670,099	2,544,736	17,260,859
826,496	412,806	548,317	1,239,302	6,888,447	2,086,359	1,624,109	10,598,915
2,443,501	3,298,751	1,076,169	5,742,252	27,055,197	2,066,326	1,519,963	30,641,486
2,372,688	209,738	2,131,151	2,582,426	5,014,927	1,169,235	559,992	6,744,154
1,088,204	667,852	443,169	1,756,056	5,280,804	2,940,576	700,059	8,921,439
48,151,255	89,740,490	14,327,870	137,891,745	340,108,111	75,929,962	58,288,923	474,326,996
1,533,840	2,698,900	0	4,232,740	2,175,832	460,277	1,581,423	4,217,532
2,071,471	5,275,447	697,805	7,346,918	15,963,829	4,520,437	1,738,572	22,222,838
729,872	386,796	0	1,116,668	2,955,774	662,504	646,366	4,264,644
2,343,701	4,498,770	855,320	6,842,471	14,711,043	1,691,379	3,370,535	19,772,957
31,776,205	40,213,591	12,243,732	71,989,796	370,705,707	12,192,621	97,090,507	479,988,835
3,561,043	5,638,385	1,028,294	9,199,428	13,797,927	6,493,794	1,628,845	21,920,566
2,389,568	2,042,699	810,258	4,432,267	8,357,696	1,663,137	1,236,609	11,257,442
4,853,966	15,180,893	2,479,603	20,034,859	21,838,866	3,461,706	1,716,913	27,017,485
1,479,126	1,507,320	610,000	2,986,446	7,616,661	4,351,057	1,436,394	13,404,112
14,529,230	30,827,329	0	45,356,559	56,310,746	10,249,051	5,307,892	71,867,689
2,241,011	193,077	1,435,594	2,434,088	36,085,171	3,122,656	13,780,014	52,987,841
17,085,773	29,903,974	4,269,263	46,989,747	32,146,243	10,284,167	11,251,447	53,681,857
10,072,822	4,676,117	5,241,446	14,748,939	59,885,657	13,272,202	11,621,608	84,779,467
10,523,548	24,425,820	0	34,949,368	63,883,719	15,685,606	14,491,981	94,061,306
2,717,838	5,522,678	761,842	6,240,516	56,075,250	4,730,986	13,856,918	74,663,154
7,433,590	26,045,797	3,592,280	33,479,387	22,797,010	2,562,152	5,881,648	31,240,810
7,530,726	12,643,834	2,477,082	20,174,560	72,190,698	6,338,716	15,856,895	94,386,309
10,849,058	2,502,028	0	13,351,086	34,461,845	8,085,661	9,626,789	52,174,295

(Continued)

Summary Data from the Statement of Net Position - Governmental Activities
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Assets				Total Assets
		Current Assets	Capital Assets	Deferred Outflows of Resources	Other Non-Current Assets	
Fostoria	Seneca	\$7,666,921	\$9,802,198	\$0	\$0	\$17,469,119
Franklin	Warren	16,649,283	47,787,937	344,481	0	64,437,220
Fremont	Sandusky	15,388,922	21,207,807	89,242	0	36,596,729
Galion	Crawford	11,517,988	15,133,750	0	0	26,651,738
Garfield Heights	Cuyahoga	25,510,909	30,537,746	293,486	0	56,048,655
Geneva	Ashtabula	4,788,211	17,797,531	0	0	22,585,742
Girard	Trumbull	5,656,752	27,615,477	0	0	33,272,229
Grandview Heights	Franklin	16,837,915	16,099,350	0	0	32,937,265
Green	Summit	68,860,102	97,618,517	1,693,095	0	166,478,619
Greenville	Darke	11,184,844	13,518,168	43,374	0	24,703,012
Grove City	Franklin	57,226,666	196,140,651	36,888	0	253,367,317
Groveport	Franklin	6,574,663	48,551,107	434,538	0	55,125,770
Hamilton	Butler	41,677,431	89,897,280	338,276	0	131,574,711
Harrison	Hamilton	8,083,959	17,715,453	0	78,256	25,877,668
Heath	Licking	9,189,891	35,115,913	0	0	44,305,804
Highland Heights	Cuyahoga	20,423,627	43,767,752	110,520	0	64,191,379
Hillsboro	Highland	3,774,090	12,709,194	0	0	16,483,284
Hubbard	Trumbull	2,702,484	3,954,195	0	0	6,656,679
Huber Heights	Montgomery	50,499,704	102,148,513	46,532	0	152,648,217
Hudson	Summit	37,869,939	106,893,138	0	0	144,763,077
Huron	Erie	5,881,985	11,722,202	0	0	17,604,187
Independence	Cuyahoga	30,068,896	91,895,698	369,953	0	121,964,594
Ironton	Hamilton	4,052,463	24,305,013	0	0	28,357,476
Jackson	Jackson	7,581,204	7,496,443	0	0	15,077,647
Kent	Portage	38,835,029	44,481,831	0	0	83,316,860
Kettering	Montgomery	88,512,628	153,888,813	0	0	242,401,441
Kirtland	Lake	4,532,224	17,356,110	0	0	21,888,334
Lakewood	Cuyahoga	49,046,051	70,549,959	421,222	0	119,596,010
Lancaster	Fairfield	27,650,970	38,297,487	0	0	65,948,457
Lebanon	Warren	28,612,446	45,221,547	33,353	0	73,833,993
Lima	Allen	32,782,291	57,827,785	0	0	90,610,076
Logan	Hocking	3,755,642	7,260,183	0	0	11,015,825
London	Madison	7,389,704	15,916,037	0	0	23,305,741
Lorain	Lorain	51,688,429	93,911,225	203,955	0	145,599,654
Louisville	Stark	4,651,411	6,246,857	0	0	10,898,268
Loveland	Hamilton	10,252,426	20,298,516	27,597	0	30,550,942
Lyndhurst	Cuyahoga	31,116,115	70,611,180	0	0	101,727,295
Macedonia	Summit	13,927,309	51,105,842	40,192	0	65,033,151
Madeira	Hamilton	6,106,801	8,306,264	0	0	14,413,065
Mansfield	Richland	32,197,607	59,058,560	0	0	91,256,167
Maple Heights	Cuyahoga	12,536,444	51,932,317	35,866	0	64,468,761
Marietta	Washington	10,496,521	27,288,563	0	0	37,785,084
Marion	Marion	12,594,482	68,567,364	0	0	81,161,846
Martins Ferry	Belmont	4,858,407	2,925,273	0	0	7,783,680
Marysville	Union	28,070,506	55,481,869	0	0	83,552,375
Mason City	Warren	67,651,396	174,136,153	0	477,683	242,265,232
Massillon	Stark	15,180,135	37,743,403	669,460	0	52,923,538
Maumee	Lucas	40,634,526	74,018,187	0	0	114,652,713
Mayfield Heights	Cuyahoga	26,977,879	40,987,443	0	0	67,965,322
Medina	Medina	55,369,747	52,357,056	0	131,190	107,857,993
Mentor	Lake	66,081,789	166,934,173	31,882	0	233,015,962
Mentor-On-The-Lake	Lake	3,378,601	6,903,890	0	0	10,282,491
Miamisburg	Montgomery	28,642,183	47,171,080	0	0	75,813,263
Middleburg Hts	Cuyahoga	16,910,511	57,081,169	309,000	0	73,991,680
Middletown	Butler	54,139,251	88,252,185	0	791,544	143,182,980
Milford	Clermont	11,103,739	4,083,756	0	0	15,187,495
Monroe	Butler	34,552,850	55,558,240	0	0	90,111,090
Montgomery	Hamilton	40,324,305	38,799,966	128,294	0	79,124,271
Moraine	Montgomery	16,744,238	30,841,158	0	0	47,585,396
Mount Healthy	Hamilton	2,467,149	3,949,558	0	40,118	6,456,825
Mount Vernon	Knox	15,958,773	47,742,881	0	0	63,701,654
Munroe Falls	Summit	4,492,193	6,630,869	0	0	11,123,062
Napoleon	Henry	6,710,001	31,359,478	0	0	38,069,479
Nelsonville	Athens	4,011,771	11,003,762	0	0	15,015,533
New Albany	Franklin	41,102,041	104,631,127	809,863	0	145,733,168
New Carlisle	Clark	4,696,019	3,963,443	0	0	8,659,462
New Franklin	Summit	7,676,263	5,913,863	0	0	13,590,126

Current Liabilities	Liabilities	Deferred Inflows of Resources	Total Liabilities	Net Position			Total Net Position
	Due in More Than One Year			Net Investment in Capital Assets	Restricted	Unrestricted	
\$1,642,610	\$1,338,588	\$694,995	\$2,981,198	\$9,390,095	\$4,438,312	\$659,514	\$14,487,921
3,957,482	7,667,611	1,337,501	11,625,093	40,373,208	6,012,066	6,426,853	52,812,127
2,160,155	3,347,267	707,578	5,507,422	18,859,033	3,500,986	8,729,288	31,089,307
2,485,542	1,351,505	364,903	3,837,047	13,982,142	3,810,404	5,022,145	22,814,691
15,028,543	29,541,222	7,371,111	44,569,765	11,780,173	5,199,778	(5,501,061)	11,478,890
1,863,847	2,828,236	0	4,692,083	14,535,159	1,223,803	2,134,697	17,893,659
5,227,127	919,775	1,118,182	6,146,902	23,856,998	2,371,712	896,617	27,125,327
6,519,176	4,380,394	4,269,156	10,899,570	14,833,545	998,793	6,205,357	22,037,695
12,123,344	54,039,045	2,256,425	66,162,389	48,737,445	19,511,566	32,067,219	100,316,230
2,941,937	2,589,878	1,342,265	5,531,815	10,943,239	3,020,708	5,207,250	19,171,197
10,190,629	33,408,504	5,565,712	43,599,133	162,890,495	13,686,260	33,191,429	209,768,184
3,791,617	14,371,969	262,000	18,163,586	32,130,816	856,169	3,975,199	36,962,184
16,332,759	32,082,523	7,293,920	48,415,282	60,330,073	9,033,196	13,796,160	83,159,429
6,650,463	6,929,029	0	13,579,492	10,827,649	1,036,007	434,520	12,298,176
2,585,813	3,678,346	1,316,632	6,264,159	31,800,652	3,354,720	2,886,273	38,041,645
4,123,033	10,278,332	1,301,011	14,401,365	32,900,625	7,149,352	9,740,037	49,790,014
864,530	3,101,506	286,847	3,966,036	9,714,969	1,414,378	1,387,901	12,517,248
1,036,437	2,588,071	311,047	3,624,508	1,164,195	191,124	1,676,852	3,032,171
21,486,900	24,344,108	3,720,484	45,831,008	65,015,575	34,576,394	7,225,240	106,817,209
10,451,785	25,921,382	0	36,373,167	82,940,233	11,669,421	13,780,256	108,389,910
3,063,241	1,484,963	720,396	4,548,204	9,407,360	2,656,004	992,619	13,055,983
6,206,089	29,241,774	1,994,909	35,447,863	62,165,503	8,310,731	16,040,497	86,516,731
1,086,003	2,373,779	490,603	3,459,782	22,247,300	2,315,774	334,620	24,897,694
953,799	613,715	612,000	1,567,514	7,334,030	3,307,309	2,868,794	13,510,133
16,922,488	2,208,006	2,701,638	19,130,494	34,801,883	18,618,666	10,765,817	64,186,366
18,478,630	16,391,869	8,800,409	34,870,499	138,528,286	15,278,141	53,724,515	207,530,942
2,652,700	3,477,083	1,475,297	6,129,783	13,433,608	1,207,834	1,117,109	15,758,551
24,681,869	36,309,284	11,562,006	60,991,153	35,009,349	7,843,281	15,752,227	58,604,857
10,854,355	11,082,093	2,840,199	21,936,448	30,705,182	10,328,275	2,978,552	44,012,009
6,862,557	5,633,529	4,621,732	12,496,086	40,044,806	11,444,212	9,848,889	61,337,907
12,095,229	5,605,766	0	17,700,995	53,973,918	6,562,424	12,372,739	72,909,081
853,206	489,822	420,062	1,343,028	6,938,358	1,501,535	1,232,904	9,672,797
2,375,090	4,656,603	1,367,892	7,031,693	12,455,294	1,677,777	2,140,977	16,274,048
12,616,922	54,896,035	3,138,549	67,512,957	54,637,305	25,131,114	(1,681,722)	78,086,697
1,374,430	389,140	365,337	1,763,570	5,930,971	593,508	2,610,219	9,134,698
4,965,357	5,883,917	2,715,735	10,849,274	13,277,539	3,250,298	3,173,831	19,701,668
6,585,676	2,204,071	3,637,365	8,789,747	68,506,180	7,715,009	16,716,359	92,937,548
4,014,090	10,267,057	1,890,062	14,281,147	40,175,330	1,959,163	8,617,511	50,752,004
3,368,052	72,133	0	3,440,185	7,346,264	465,806	3,160,810	10,972,880
7,473,192	8,268,138	0	15,741,330	53,936,470	21,644,691	(66,324)	75,514,837
6,533,645	19,953,406	3,560,117	26,487,051	33,915,301	1,331,392	2,735,017	37,981,710
3,367,949	4,327,528	474,271	7,695,477	22,644,352	6,226,083	1,219,172	30,089,607
6,030,957	8,750,552	1,507,873	14,781,509	63,770,617	5,438,734	(2,829,014)	66,380,337
781,655	632,699	0	1,414,354	2,372,302	2,954,629	1,042,395	6,369,326
23,064,270	18,973,351	2,323,293	42,037,621	40,120,760	3,606,531	(2,212,537)	41,514,754
20,752,898	37,145,786	0	57,898,684	129,162,686	13,822,941	41,380,921	184,366,548
5,731,126	27,298,117	1,654,907	33,029,243	16,596,491	5,817,473	(2,519,669)	19,894,295
6,859,348	23,176,643	2,733,044	30,035,991	58,913,187	19,656,012	6,047,523	84,616,722
6,762,453	5,062,061	4,651,092	11,824,514	37,552,161	1,163,908	17,424,739	56,140,808
5,137,101	14,835,933	0	19,973,034	44,603,341	22,418,313	20,863,305	87,884,959
13,430,995	31,713,648	4,881,875	45,144,643	137,357,473	23,834,350	26,679,496	187,871,319
2,861,953	936,417	1,399,885	3,798,370	5,305,163	598,914	580,044	6,484,121
8,779,985	11,391,051	2,955,838	20,171,036	35,416,508	11,501,762	8,723,957	55,642,227
6,731,362	8,445,595	2,049,964	15,176,957	49,174,710	2,947,054	6,692,960	58,814,724
15,339,096	31,987,151	0	47,326,247	57,513,379	28,103,643	10,239,711	95,856,733
2,582,614	2,170,082	0	4,752,696	3,645,717	2,208,242	4,580,840	10,434,799
23,011,775	11,478,975	0	34,490,750	43,102,006	2,363,223	10,155,111	55,620,340
5,814,338	2,756,454	4,300,113	8,570,792	36,128,095	19,652,718	14,772,666	70,553,479
3,188,350	8,396,686	949,365	11,585,036	27,606,601	6,553,297	1,840,462	36,000,360
1,123,002	1,838,357	0	2,961,359	2,147,818	350,458	997,190	3,495,466
3,812,636	9,018,341	2,379,700	12,830,977	39,426,306	3,094,466	8,349,905	50,870,677
1,244,730	428,924	694,794	1,673,654	6,172,972	1,464,001	1,812,435	9,449,408
1,260,806	1,750,489	418,262	3,011,295	29,912,554	2,461,068	2,684,562	35,058,184
664,204	210,476	367,532	874,680	10,986,393	1,755,654	1,398,806	14,140,853
9,326,699	30,849,836	3,994,921	40,176,535	83,392,013	8,284,639	13,879,981	105,556,633
796,037	2,136,599	563,976	2,932,636	1,777,302	3,054,398	895,126	5,726,826
3,379,499	587,978	0	3,967,477	5,884,105	2,327,285	1,411,259	9,622,649

(Continued)

Summary Data from the Statement of Net Position - Governmental Activities
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Assets				Total Assets
		Current Assets	Capital Assets	Deferred Outflows of Resources	Other Non-Current Assets	
New Philadelphia	Tuscarawas	\$10,090,094	\$26,604,305	\$0	\$0	\$36,694,399
Newark	Licking	29,144,905	61,443,948	0	0	90,588,853
Niles	Trumbull	13,191,362	20,646,157	0	0	33,837,519
North Canton	Stark	15,160,099	31,847,363	0	0	47,007,462
North Olmsted	Cuyahoga	35,425,851	60,962,824	0	0	96,388,675
North Ridgeville	Lorain	23,997,081	62,194,120	0	0	86,191,201
North Royalton	Cuyahoga	23,535,980	101,670,483	0	0	125,206,463
Northwood	Wood	9,087,556	9,614,525	0	0	18,702,081
Norton	Summit	15,325,079	23,362,437	75,827	0	38,687,516
Norwalk	Huron	14,885,187	19,189,557	0	0	34,074,744
Norwood	Hamilton	12,171,440	19,274,991	0	107,987	31,554,418
Oakwood	Montgomery	12,964,563	38,387,171	0	0	51,351,734
Oberlin	Lorain	14,962,444	34,708,093	0	0	49,670,537
Ontario	Richland	10,134,638	18,946,512	0	0	29,081,150
Oregon	Lucas	66,812,769	47,944,861	0	0	114,757,630
Orrville	Wayne	9,249,040	43,559,333	0	0	52,808,373
Oxford	Butler	18,360,241	37,048,456	0	29,119	55,437,816
Painesville	Lake	21,868,063	38,925,661	0	0	60,793,724
Parma	Cuyahoga	37,416,248	86,345,146	0	0	123,761,394
Parma Heights	Cuyahoga	15,021,440	32,104,144	0	0	47,125,584
Pataskala	Licking	10,066,392	15,275,599	0	0	25,341,991
Pepper Pike	Cuyahoga	14,133,685	19,836,352	0	0	33,970,037
Perrysburg	Wood	19,251,799	85,644,155	0	0	104,895,954
Pickerington	Fairfield	10,863,415	55,798,223	105,099	0	66,661,638
Piqua	Miami	34,612,005	44,117,335	0	0	78,729,340
Port Clinton	Ottawa	5,282,567	8,586,417	0	0	13,868,984
Portsmouth	Scioto	9,548,609	21,157,617	0	0	30,706,226
Powell	Delaware	13,957,250	40,130,085	656,330	0	54,087,335
Ravenna	Portage	16,633,679	40,863,229	0	0	57,496,908
Reading	Hamilton	6,366,072	6,708,157	0	0	13,074,229
Reynoldsburg	Franklin	23,080,109	55,961,094	851,460	0	79,041,203
Richmond Heights	Cuyahoga	14,077,425	22,283,041	0	0	36,360,466
Rittman	Wayne	3,615,189	5,606,756	0	0	9,221,945
Riverside	Montgomery	15,396,198	10,046,640	0	0	25,442,838
Rocky River	Cuyahoga	24,752,040	52,388,676	0	92,666	77,233,382
Rossford	Wood	14,076,095	5,026,496	91,368	0	19,102,591
Salem	Columbiana	7,394,193	16,973,790	0	0	24,367,983
Sandusky	Erie	25,923,253	50,356,700	665,126	0	76,279,953
Seven Hills	Cuyahoga	14,656,779	22,598,173	965,039	0	37,254,952
Shaker Heights	Cuyahoga	58,808,735	85,894,978	0	0	144,703,713
Sharonville	Hamilton	22,940,738	36,327,337	65,262	0	59,268,075
Sheffield Lake	Lorain	8,751,944	13,470,730	0	0	22,222,674
Shelby	Richland	11,763,008	17,672,821	0	218,451	29,654,280
Sidney	Shelby	17,526,876	53,580,207	0	0	71,107,083
Solon	Cuyahoga	52,346,666	131,838,096	0	0	184,184,762
South Euclid	Cuyahoga	26,140,089	45,781,299	68,314	0	71,921,388
Springboro	Warren	22,390,788	50,253,097	0	0	72,643,885
Springdale	Hamilton	13,752,519	43,710,904	0	0	57,463,423
Springfield	Clark	55,161,855	76,442,061	48,688	0	131,603,916
St. Marys	Auglaize	14,567,388	18,999,996	0	0	33,567,384
Steubenville	Jefferson	13,708,119	35,003,259	0	0	48,711,378
Stow	Summit	26,074,814	64,212,384	197,701	0	90,287,198
Streetsboro	Portage	11,646,078	14,916,549	51,479	0	26,562,627
Strongsville	Cuyahoga	46,116,955	183,792,712	386,381	0	229,909,667
Struthers	Mahoning	728,013	0	0	0	728,013
Sylvania	Lucas	26,306,744	36,892,149	73,033	0	63,198,893
Tallmadge	Summit	14,128,567	26,989,656	47,626	0	41,118,223
Tiffin	Seneca	10,021,553	23,225,199	0	0	33,246,752
Tipp City	Miami	12,305,483	38,762,161	0	0	51,067,644
Toronto	Jefferson	4,055,744	4,119,956	0	0	8,175,700
Trenton	Butler	5,287,363	2,338,015	0	0	7,625,378
Trotwood	Montgomery	13,839,614	59,770,088	0	218,992	73,828,694
Troy	Miami	62,961,331	40,939,839	0	85,808	103,986,978
Uhrichsville	Tuscarawas	2,681,184	7,794,020	0	0	10,475,204
Union	Montgomery	4,573,016	6,336,039	0	0	10,909,055
University Heights	Cuyahoga	13,849,470	6,667,619	0	0	20,517,089
Upper Arlington	Franklin	80,089,676	86,968,804	680,606	0	167,058,480

Current Liabilities	Liabilities	Deferred Inflows of Resources	Total Liabilities	Net Position			Total Net Position
	Due in More Than One Year			Net Investment in Capital Assets	Restricted	Unrestricted	
\$2,431,192	\$2,142,511	\$0	\$4,573,703	\$25,109,305	\$4,479,675	\$2,531,716	\$32,120,696
10,679,125	21,462,242	3,073,102	32,141,367	42,970,107	13,070,091	2,407,288	58,447,486
2,095,516	4,485,935	838,593	6,581,451	17,495,100	2,071,385	7,689,583	27,256,068
3,246,729	3,577,216	2,247,126	6,823,945	30,162,804	2,375,791	7,644,922	40,183,517
17,044,932	24,774,860	0	41,819,792	35,550,385	12,238,993	6,779,505	54,568,883
11,650,377	7,930,887	0	19,581,264	54,512,935	7,178,967	4,918,035	66,609,937
8,558,433	25,701,705	0	34,260,138	76,801,105	11,749,342	2,395,878	90,946,325
796,685	2,612,519	202,051	3,409,204	9,368,500	5,056,816	867,561	15,292,877
3,038,887	8,564,016	2,031,560	11,602,903	15,170,953	6,523,285	5,390,375	27,084,613
2,426,989	2,171,712	0	4,598,701	17,959,815	9,095,371	2,420,857	29,476,043
9,446,234	20,207,906	0	29,654,140	10,440,174	3,813,152	(12,353,048)	1,900,278
4,568,422	1,581,619	861,998	6,150,041	35,985,171	1,394,900	7,821,622	45,201,693
2,395,057	8,924,758	905,991	11,319,815	25,767,782	2,460,835	10,122,105	38,350,722
1,228,651	1,900,393	586,882	3,129,044	17,213,425	1,660,612	7,078,069	25,952,106
5,316,394	21,850,865	1,147,387	27,167,259	26,850,666	16,029,343	44,710,362	87,590,371
1,043,479	177,377	446,500	1,220,856	43,532,213	1,188,516	6,866,788	51,587,517
2,262,550	2,077,642	0	4,340,192	35,170,738	2,649,804	13,277,082	51,097,624
6,218,614	10,885,677	1,232,985	17,104,291	33,102,011	3,724,814	6,862,608	43,689,433
13,446,469	23,253,407	0	36,699,876	64,069,323	9,984,420	13,007,775	87,061,518
8,127,249	5,279,301	0	13,406,550	23,337,409	4,443,563	5,938,062	33,719,034
3,380,583	1,378,444	993,826	4,759,027	13,774,478	5,606,919	1,201,567	20,582,964
4,669,778	7,930,220	3,311,934	12,599,998	11,955,858	2,275,502	7,138,679	21,370,039
5,631,182	762,099	3,096,860	6,393,281	84,694,155	3,465,594	10,342,924	98,502,673
4,397,523	11,386,346	2,270,000	15,783,869	44,046,257	3,118,919	3,712,593	50,877,769
3,676,933	2,555,193	1,632,410	6,232,126	42,987,387	441,872	29,067,955	72,497,214
1,056,606	306,288	699,539	1,362,894	8,316,852	2,481,517	1,707,721	12,506,090
2,867,946	2,619,999	1,819,000	5,487,945	20,630,492	6,183,046	(1,595,257)	25,218,281
4,487,192	28,395,659	2,021,104	32,882,851	26,886,415	2,397,386	(8,079,317)	21,204,484
2,068,707	8,482,068	519,222	10,550,775	37,521,772	9,125,397	298,964	46,946,133
2,867,770	2,913,527	0	5,781,297	3,851,996	2,836,706	604,230	7,292,932
6,417,788	20,949,150	1,489,991	27,366,938	34,412,783	6,785,582	10,475,900	51,674,265
7,248,569	13,463,290	3,332,234	20,711,859	6,542,222	6,632,233	2,474,152	15,648,607
1,011,843	843,685	517,492	1,855,528	4,730,623	1,576,829	1,058,965	7,366,417
3,355,336	1,499,168	1,966,329	4,854,504	8,304,834	3,180,521	9,102,979	20,588,334
10,320,273	21,711,816	0	32,032,089	33,293,005	9,548,057	2,360,231	45,201,293
2,699,229	3,488,945	1,877,582	6,188,174	1,674,067	5,341,888	5,898,462	12,914,417
4,031,539	3,119,825	1,087,369	7,151,364	12,937,078	2,026,328	2,253,213	17,216,619
12,333,079	18,327,334	2,820,249	30,660,413	35,766,495	11,258,771	(1,405,726)	45,619,540
5,696,473	16,627,295	2,517,977	22,323,768	6,748,122	4,851,394	3,331,668	14,931,184
14,017,074	27,392,711	0	41,409,785	64,688,653	15,710,277	22,894,998	103,293,928
8,154,336	9,867,461	558,478	18,021,797	23,538,956	11,720,978	5,986,344	41,246,278
5,325,157	2,187,607	0	7,512,764	11,259,942	2,001,974	1,447,994	14,709,910
1,437,241	6,968,296	0	8,405,537	16,186,380	3,844,752	1,217,611	21,248,743
5,030,428	8,121,298	1,813,145	13,151,726	46,484,983	2,456,285	9,014,089	57,955,357
9,155,258	10,649,974	3,552,353	19,805,232	131,699,509	17,089,825	15,590,196	164,379,530
10,994,258	26,028,087	3,809,081	37,022,345	18,625,891	10,859,130	5,414,022	34,899,043
5,791,566	12,077,455	724,491	17,869,021	39,980,429	10,047,132	4,747,303	54,774,864
3,816,414	4,521,992	0	8,338,406	39,189,433	1,650,575	8,285,009	49,125,017
10,721,485	15,951,639	3,049,025	26,673,124	69,926,410	28,248,447	6,755,935	104,930,792
906,108	333,457	366,344	1,239,565	18,969,996	7,184,475	6,173,348	32,327,819
3,152,828	7,328,418	1,219,624	10,481,246	30,670,862	3,066,975	4,492,295	38,230,132
12,491,633	23,368,708	6,634,278	35,860,341	42,370,606	6,323,180	5,733,071	54,426,857
3,039,957	7,589,698	1,243,069	10,629,655	12,492,406	1,884,800	1,555,766	15,932,972
21,343,123	49,899,835	9,511,241	71,242,958	132,674,654	12,312,614	13,679,441	158,666,709
0	0	0	0	0	234,555	493,458	728,013
4,694,961	21,920,550	2,018,426	26,615,511	14,718,466	2,277,511	19,587,405	36,583,382
4,300,565	10,057,514	2,172,357	14,358,079	17,813,396	2,257,902	6,688,846	26,760,144
2,341,049	2,811,425	1,007,662	5,152,474	20,698,296	2,705,928	4,690,054	28,094,278
6,438,915	1,765,086	326,977	8,204,001	31,966,661	1,858,164	9,038,818	42,863,643
329,556	953,180	0	1,282,736	3,393,085	2,084,624	1,415,255	6,892,964
1,078,090	148,579	0	1,226,669	2,727,579	1,473,388	2,197,742	6,398,709
11,110,982	16,411,065	0	27,522,047	41,119,351	2,633,047	2,554,249	46,306,647
3,857,113	7,704,947	0	11,562,060	32,060,415	8,487,756	51,876,747	92,424,918
988,576	2,139,044	0	3,127,620	5,791,032	1,260,668	295,884	7,347,584
1,956,205	1,210,778	0	3,166,983	4,752,639	1,074,828	1,914,605	7,742,072
7,142,128	2,031,116	2,748,320	9,173,244	2,545,932	3,012,017	5,785,896	11,343,845
23,041,434	48,751,858	11,847,787	71,793,292	46,341,471	5,120,790	43,802,927	95,265,188

(Continued)

Summary Data from the Statement of Net Position - Governmental Activities
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Assets				Total Assets
		Current Assets	Capital Assets	Deferred Outflows of Resources	Other Non-Current Assets	
Upper Sandusky	Wyandot	\$4,030,261	\$7,804,382	\$0	\$0	\$11,834,643
Urbana	Champaign	8,272,819	25,966,379	0	0	34,239,198
Vandalia	Montgomery	28,155,671	53,452,981	0	0	81,608,652
Vermilion	Erie	9,995,111	13,822,604	0	55,812	23,873,527
Village of Indian Hill	Hamilton	25,980,402	99,757,493	0	0	125,737,895
Wadsworth	Medina	27,019,946	27,559,951	0	0	54,579,897
Wapakoneta	Auglaize	7,812,658	21,157,267	0	0	28,969,925
Warren	Trumbull	30,092,418	43,918,355	27,438	0	74,010,773
Washington Court House	Fayette	8,833,617	21,367,782	0	243,890	30,445,289
Waterville	Lucas	4,134,821	15,679,118	0	0	19,813,939
Wauseon	Fulton	5,289,064	12,988,033	0	0	18,277,097
Wellston	Jackson	5,444,829	1,533,497	0	0	6,978,326
West Carrollton	Montgomery	6,550,360	19,488,033	0	0	26,038,393
Westerville	Franklin	84,523,985	225,916,237	241,706	0	310,440,222
Westlake	Cuyahoga	96,848,067	140,480,307	262,291	0	237,328,374
Whitehall	Franklin	18,605,933	24,174,445	28,153	0	42,780,378
Wickliffe	Lake	14,240,603	87,586,247	0	0	101,826,850
Willard	Huron	7,492,492	9,735,032	0	0	17,227,524
Willoughby	Lake	33,477,145	64,222,164	92,961	0	97,699,309
Willoughby Hills	Lake	16,698,345	13,438,372	0	0	30,136,717
Willowick	Lake	12,095,984	31,467,939	0	0	43,563,923
Wilmington	Clinton	9,598,928	15,311,857	0	0	24,910,785
Wooster	Wayne	27,340,337	48,854,340	0	0	76,194,677
Worthington	Franklin	23,850,843	39,670,962	363,169	0	63,521,805
Wyoming	Hamilton	9,745,841	31,088,738	0	0	40,834,579
Xenia	Greene	15,888,384	36,625,713	0	0	52,514,097
Youngstown	Mahoning	35,598,451	110,726,371	0	392,754	146,717,576
Zanesville	Muskingum	17,868,263	19,913,402	0	0	37,781,665

Current Liabilities	Liabilities	Deferred Inflows of Resources	Total Liabilities	Net Position			Total Net Position
	Due in More Than One Year			Net Investment in Capital Assets	Restricted	Unrestricted	
\$1,250,055	\$4,837,356	\$0	\$6,087,411	\$7,741,726	\$733,160	(\$2,727,654)	\$5,747,232
2,505,727	3,904,147	535,837	6,409,874	23,370,225	1,637,052	2,822,047	27,829,324
9,407,054	10,562,971	1,252,177	19,970,025	42,909,665	3,006,345	15,722,617	61,638,627
5,817,347	2,599,113	0	8,416,460	9,739,877	5,480,252	236,938	15,457,067
2,680,437	2,770,050	687,527	5,450,487	97,590,658	1,218,047	21,478,703	120,287,408
4,347,807	20,187,210	0	24,535,017	27,128,076	12,459,876	(9,543,072)	30,044,880
1,210,003	573,530	458,801	1,783,533	20,891,574	3,409,170	2,885,648	27,186,392
6,821,445	9,186,930	1,383,575	16,008,375	42,910,889	15,750,796	(659,287)	58,002,398
4,574,985	13,503,328	0	18,078,313	8,098,140	3,315,241	953,595	12,366,976
2,277,880	2,616,355	351,775	4,894,235	11,894,317	1,353,896	1,671,491	14,919,704
845,603	2,791,323	219,355	3,636,926	10,268,033	1,484,570	2,887,568	14,640,171
603,747	151,902	389,395	755,649	1,412,614	4,681,457	128,606	6,222,677
4,320,645	3,604,480	0	7,925,125	14,680,988	1,364,018	2,068,262	18,113,268
23,628,375	30,495,405	14,559,210	54,123,780	193,493,934	15,133,160	47,689,348	256,316,442
16,881,344	22,776,358	11,086,081	39,657,702	121,260,350	37,889,587	38,520,735	197,670,672
3,898,852	1,909,497	804,105	5,808,349	22,765,096	3,511,025	10,695,908	36,972,029
3,671,473	3,294,601	1,928,246	6,966,074	85,616,246	736,857	8,507,673	94,860,776
1,366,744	778,910	293,961	2,145,654	8,524,808	3,957,782	2,599,280	15,081,870
13,519,619	18,271,422	3,151,654	31,791,041	44,429,348	12,876,012	8,602,908	65,908,268
3,836,936	12,023,307	1,661,431	15,860,243	10,033,276	2,557,452	1,685,746	14,276,474
5,623,033	3,011,586	0	8,634,619	29,064,871	4,164,633	1,699,800	34,929,304
3,762,415	5,916,012	0	9,678,427	10,146,306	1,313,824	3,772,228	15,232,358
6,221,661	4,794,504	0	11,016,165	45,012,043	8,769,095	11,397,374	65,178,512
5,856,899	8,786,014	2,512,148	14,642,913	31,344,906	2,677,256	14,856,730	48,878,892
3,869,576	11,742,410	0	15,611,986	19,545,514	678,097	4,998,982	25,222,593
3,020,003	3,419,564	0	6,439,567	34,504,785	4,820,408	6,749,337	46,074,530
22,432,999	24,304,990	0	46,737,989	91,220,447	14,399,603	(5,640,463)	99,979,587
5,448,492	5,668,309	1,072,117	11,116,801	14,193,919	5,490,053	6,980,892	26,664,864

**Revenues from the Statement of Activities
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP**

City	County	Program Revenues - Governmental Activities				
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes
Alliance	Stark	\$1,505,321	\$2,208,897	\$115,061	\$1,071,476	\$9,769,613
Amherst	Lorain	790,448	662,183	44,133	1,257,544	4,103,531
Ashland	Ashland	2,756,133	1,854,051	304,663	1,076,792	8,420,635
Ashtabula	Ashtabula	1,875,273	2,029,824	13,250	1,665,209	5,704,019
Athens	Athens	4,218,379	1,196,506	576,159	753,036	10,512,007
Aurora	Portage	820,167	1,052,360	1,115,992	4,708,144	11,609,902
Avon	Lorain	9,753,920	1,285,416	184,896	5,016,397	11,807,524
Avon Lake	Lorain	1,833,786	947,621	315,084	5,513,386	9,763,450
Barberton	Summit	3,382,048	4,081,718	250,412	1,018,954	9,913,010
Bay Village	Cuyahoga	1,464,480	804,967	653,734	6,133,378	5,362,553
Beachwood	Cuyahoga	3,567,097	695,557	0	2,890,921	28,447,634
Beavercreek	Greene	2,659,384	5,210,129	1,578,480	13,059,802	0
Bedford	Cuyahoga	3,359,768	2,306,058	5,000	4,903,333	9,624,987
Bedford Heights	Cuyahoga	3,800,362	193,181	37,918	4,583,391	8,567,738
Bellbrook	Greene	147,808	436,035	352,499	2,622,998	0
Bellefontaine	Logan	1,059,885	1,543,125	1,078,169	579,267	5,293,008
Bellevue	Huron	475,128	385,548	99,000	677,812	3,590,499
Belpre	Washington	1,285,546	429,496	0	285,816	1,374,112
Berea	Cuyahoga	4,748,576	976,221	761,383	3,984,161	11,446,700
Bexley	Franklin	1,304,284	613,427	945,816	1,780,070	7,174,609
Blue Ash	Hamilton	1,679,975	1,676,731	3,955,031	3,249,328	32,063,469
Bowling Green	Wood	4,120,498	2,179,147	5,896,744	2,032,436	16,167,886
Brecksville	Cuyahoga	4,357,915	1,047,091	1,302,454	4,274,049	15,263,245
Broadview Heights	Cuyahoga	3,794,862	972,822	28,091	3,469,749	10,742,176
Brook Park	Cuyahoga	3,442,848	1,019,384	1,976,629	1,986,778	17,768,862
Brooklyn	Cuyahoga	1,692,508	1,200,504	118,367	1,624,481	16,212,944
Brookville	Montgomery	1,029,675	334,341	109,349	140,933	2,763,351
Brunswick	Medina	3,465,424	2,612,386	1,417,676	1,659,937	14,995,612
Bryan	Williams	978,163	610,435	182,602	415,883	6,846,696
Bucyrus	Crawford	513,448	856,000	30,699	582,760	4,277,944
Cambridge	Guernsey	2,021,718	950,734	3,025,664	1,488,559	6,724,696
Campbell	Mahoning	743,072	726,267	622,273	507,903	1,976,674
Canal Fulton	Stark	242,252	324,353	75	344,277	2,198,849
Canal Winchester	Franklin	621,222	392,674	2,628,733	380,653	4,598,558
Canfield	Mahoning	521,609	685,939	639,435	502,108	2,632,985
Celina	Mercer	1,055,749	733,830	811,119	335,675	5,017,834
Centerville	Montgomery	734,835	1,076,914	209,746	1,208,289	12,654,982
Cheviot	Hamilton	376,396	628,300	313,266	1,559,250	1,643,543
Cincinnati	Hamilton	107,768,000	78,897,000	31,232,000	50,681,000	319,317,000
Circleville	Pickaway	2,023,027	1,467,530	166,699	812,757	4,776,061
Clayton	Montgomery	1,220,908	1,012,553	136,168	2,368,350	2,871,776
Cleveland	Cuyahoga	72,938,000	143,883,000	25,845,000	56,086,000	330,863,000
Cleveland Heights	Cuyahoga	12,413,047	3,996,772	77,118	9,964,319	24,772,161
Clyde	Sandusky	489,845	381,955	1,347,570	314,428	4,045,189
Columbiana	Columbiana	400,004	510,779	997,478	633,870	1,923,651
Conneaut	Ashtabula	1,062,500	803,699	615,084	987,696	3,107,655
Cortland	Trumbull	445,199	773,102	723,017	2,049,753	0
Coshocton	Coshocton	1,457,513	841,723	0	439,118	4,121,220
Dayton	Montgomery	36,678,940	34,438,364	12,626,114	10,055,324	100,336,653
Deer Park	Hamilton	172,298	15,381	724,760	949,327	1,111,918
Defiance	Defiance	1,748,484	1,752,458	489,168	927,218	6,945,572
Delphos	Allen	707,938	362,026	466,408	423,045	2,410,192
Dover	Tuscarawas	1,369,396	662,201	421,632	883,442	6,179,041
Dublin	Franklin	10,664,831	3,143,495	4,286,512	3,554,992	73,145,361
East Cleveland	Cuyahoga	3,908,647	2,904,098	0	1,287,237	8,505,212
East Liverpool	Columbiana	2,002,042	1,474,426	927,650	924,678	3,250,188
Eastlake	Lake	1,835,773	1,225,490	723,244	2,427,761	6,676,922
Eaton	Preble	1,858,379	808,383	0	591,905	3,481,332
Elyria	Lorain	3,888,591	3,728,136	3,272,732	3,266,785	23,110,209
Englewood	Montgomery	1,747,856	759,248	36,741	1,564,747	6,479,047
Euclid	Cuyahoga	10,045,950	3,685,591	738,313	4,219,234	21,534,585
Fairborn	Greene	7,643,081	3,313,243	1,178,734	5,201,762	12,186,669
Fairfield	Butler	3,845,244	3,338,989	4,363,954	4,936,959	23,709,192
Fairlawn	Summit	1,033,478	331,545	720,988	998,924	10,227,345
Fairview Park	Cuyahoga	3,507,593	868,634	56,837	3,583,376	8,268,657
Findlay	Hancock	4,532,957	2,932,081	987,606	2,772,793	21,596,551
Forest Park	Hamilton	2,768,692	1,140,458	323,381	5,170,295	7,327,007

(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	\$880,730	\$4,428	\$287,368	\$0	\$0	\$12,013,615	\$15,842,894
48,618	1,269,888	49,631	112,359	0	0	6,841,571	8,338,335
0	718,298	14,052	133,248	(166,107)	0	10,196,918	15,111,765
252,342	811,927	190	113,856	(39,275)	0	8,508,268	12,426,615
801,672	884,048	80,419	433,328	(3,212)	0	13,461,298	19,452,342
0	598,423	73,314	102,885	(160,000)	0	16,932,668	19,921,187
2,150,075	1,537,673	154,534	302,223	26,011	(10,874,443)	10,119,994	21,344,226
0	2,056,510	123,385	370,066	25,703	0	17,852,500	20,948,991
0	1,965,699	31,249	86,748	(31,146)	0	12,984,514	20,698,692
0	2,608,930	107,134	52,265	359,300	0	14,623,560	17,546,741
4,452,121	496,054	145,983	766,005	0	0	37,198,718	41,461,372
331,096	2,099,220	370,931	364,911	(985,258)	0	15,240,702	24,688,695
0	632,800	20,824	199,425	0	0	15,381,369	21,052,195
0	1,547,569	526	161,614	(34,904)	0	14,825,934	18,857,395
67,656	618,590	11,107	25,831	0	0	3,346,182	4,282,524
200,098	354,297	29,526	229,991	(266,000)	0	6,420,187	10,101,366
0	473,872	20,701	61,683	(421)	0	4,824,146	5,783,822
119,449	581,022	22,658	67,230	0	0	2,450,287	4,165,329
278,888	1,244,125	128,363	57,616	(261,000)	0	16,878,853	23,365,033
636,688	1,645,431	95,683	21,095	(252,825)	0	11,100,751	13,964,278
977,428	1,947,792	20,212	1,052,165	(589,538)	0	38,720,856	46,032,593
2,279,175	1,683,772	191,533	686,276	(3,556,809)	0	19,484,269	31,680,658
0	1,217,585	130,002	495,905	0	0	21,380,786	28,088,246
0	1,202,081	14,347	51,754	(256,128)	0	15,223,979	20,019,754
0	878,135	7,157	57,328	0	0	20,698,260	27,137,121
343,503	538,085	22,604	113,708	0	217,450	19,072,775	22,084,154
0	414,224	25,277	89,298	0	0	3,433,083	4,906,448
0	953,963	41,096	50,210	0	0	17,700,818	25,196,304
775,943	691,875	17,592	397,704	(1,324,832)	0	7,820,861	9,592,061
179,308	433,445	26,428	227,948	0	0	5,727,833	7,127,980
148,862	412,816	13,710	66,676	0	0	8,855,319	14,853,435
0	279,278	3,585	204,467	0	0	2,971,907	5,063,519
0	133,897	80	63,475	(60,000)	0	2,680,578	3,247,258
166,771	359,231	68,915	195,075	(12,550)	0	5,756,653	9,399,282
0	319,071	28,999	56,284	(225,334)	0	3,314,113	5,161,096
1,517,769	493,484	28,284	836,942	105,973	0	8,335,961	10,936,659
0	2,351,678	169,693	307,922	(3,030,000)	0	13,662,564	15,684,059
69,594	389,394	320	46,760	0	0	3,708,861	5,026,823
67,179,000	0	5,931,000	31,370,000	100,000	0	474,578,000	692,475,000
247,220	669,536	129,489	91,235	0	0	6,726,298	10,383,554
643,763	307,054	33,888	165,745	(201,193)	0	6,189,383	8,559,012
28,680,000	53,304,000	692,000	18,141,000	(1,589,000)	0	486,177,000	728,843,000
3,412,519	4,406,397	45,811	1,529,007	(863,549)	0	43,266,665	59,753,602
250,868	470,631	25,777	54,983	0	0	5,161,876	7,381,246
46,240	472,461	16,319	67,147	0	0	3,159,688	5,067,949
166,357	480,529	3,716	99,265	(280,134)	0	4,565,084	7,046,367
0	305,508	8,913	22,467	0	0	2,386,641	4,327,959
247,650	830,047	9,151	29,275	0	0	5,676,461	7,975,697
1,076,054	14,833,540	1,931,883	3,848,415	354,169	0	132,436,038	216,179,456
0	525,673	3,358	0	0	0	2,590,276	3,502,715
66,732	768,909	25,118	201,507	(346,089)	0	8,588,967	12,579,077
0	202,002	8,602	4,616	(700,000)	0	2,348,457	3,884,829
0	1,406,047	29,144	549,004	0	0	9,046,678	11,499,907
2,567,102	525,709	916,300	8,120,193	(854,805)	0	87,974,852	106,069,690
4,471	2,865,325	552	969,173	(46,970)	0	13,585,000	20,397,745
37,042	207,823	1,133	89,858	0	1,018,000	5,528,722	9,932,840
540,597	1,420,618	3,553	60,257	0	0	11,129,708	14,914,215
0	668,896	8,565	148,057	0	0	4,898,755	7,565,517
3,502,908	3,994,690	12,115	323,358	0	0	34,210,065	45,099,524
396,046	783,707	119,601	64,950	0	0	9,408,098	11,951,943
984,424	3,061,866	107,136	956,180	570,000	0	31,433,425	45,903,279
1,220,465	1,076,446	63,005	479,167	0	0	20,227,514	32,362,572
0	1,725,889	248,143	851,001	(150,000)	0	31,321,184	42,869,371
2,823,033	1,028,872	29,044	385,146	0	0	15,492,364	17,578,375
273,415	1,242,284	4,588	419,278	23,519	0	13,815,117	18,248,181
71,284	2,983,700	24,262	1,502,293	(482,954)	0	28,467,929	36,920,573
1,698,293	646,364	103,841	138,262	0	0	15,084,062	19,316,593

(Continued)

**Revenues from the Statement of Activities
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)**

City	County	Program Revenues - Governmental Activities				
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes
Fostoria	Seneca	\$1,011,484	\$2,289,920	\$166,654	\$615,367	\$4,616,108
Franklin	Warren	1,003,691	848,632	796,103	1,091,196	9,079,755
Fremont	Sandusky	1,046,665	1,517,925	439,848	949,317	7,385,935
Galion	Crawford	1,461,914	736,835	193,998	423,495	4,001,462
Garfield Heights	Cuyahoga	6,241,269	1,337,427	411,690	10,097,852	9,891,858
Geneva	Ashtabula	669,667	602,904	231,041	473,608	2,637,450
Girard	Trumbull	1,289,367	2,456,997	78,577	1,106,096	4,564,035
Grandview Heights	Franklin	1,598,739	414,372	1,916,238	1,739,819	7,361,635
Green	Summit	1,590,014	2,052,982	1,752,489	1,352,873	19,125,556
Greenville	Darke	412,931	1,418,074	556,733	1,098,631	6,203,534
Grove City	Franklin	3,336,152	2,079,841	5,552,767	2,574,872	19,940,544
Groveport	Franklin	2,633,499	665,463	0	275,885	9,322,851
Hamilton	Butler	15,556,509	6,402,940	1,138,969	5,843,394	21,259,474
Harrison	Hamilton	1,448,922	706,475	1,313,600	2,445,365	3,212,378
Heath	Licking	1,073,136	618,558	3,563,796	1,160,354	5,411,079
Highland Heights	Cuyahoga	1,547,084	431,786	71,100	1,436,115	11,512,726
Hillsboro	Highland	945,339	515,262	0	587,475	3,160,680
Hubbard	Trumbull	35,359	424,354	0	216,104	1,987,850
Huber Heights	Montgomery	4,645,176	3,170,679	2,255,697	2,946,595	13,125,830
Hudson	Summit	1,948,605	25,697	3,177,826	4,415,800	17,078,372
Huron	Erie	1,811,785	1,169,930	374,177	775,838	2,364,580
Independence	Cuyahoga	1,555,456	534,869	95,572	1,015,574	25,743,991
Ironton	Lawrence	2,128,735	587,739	0	469,821	2,319,003
Jackson	Jackson	2,183,726	1,355,130	291,000	1,471,682	0
Kent	Portage	2,511,793	1,836,992	2,802,632	2,771,226	12,921,715
Kettering	Montgomery	11,108,525	1,431,456	5,584,310	8,176,061	42,345,005
Kirtland	Lake	616,244	675,188	173,728	1,605,251	3,464,662
Lakewood	Cuyahoga	7,809,647	4,875,099	215,246	12,150,476	20,628,523
Lancaster	Fairfield	6,496,013	8,668,164	169,670	2,683,255	17,413,091
Lebanon	Warren	3,556,264	1,343,340	1,442,524	3,083,418	6,232,249
Lima	Allen	9,730,747	4,332,290	3,225,836	1,148,105	15,770,639
Logan	Hocking	371,010	869,341	219,180	491,714	2,733,921
London	Madison	548,849	790,523	0	900,896	3,157,454
Lorain	Lorain	5,870,986	6,669,460	1,746,179	3,127,011	18,184,312
Louisville	Stark	695,274	457,775	1,330,182	248,169	2,663,045
Loveland	Hamilton	494,928	710,800	0	2,834,027	3,566,706
Lyndhurst	Cuyahoga	2,579,385	1,308,332	685,713	4,749,772	7,813,145
Macedonia	Summit	2,945,451	707,112	6,799,351	2,167,866	9,221,979
Madeira	Hamilton	450,243	481,691	0	1,979,622	2,279,099
Mansfield	Richland	7,836,187	7,355,011	4,534,180	1,946,887	23,274,958
Maple Heights	Cuyahoga	4,186,540	742,410	250,128	5,314,478	8,001,551
Marietta	Washington	3,138,981	3,741,136	2,103,342	523,625	8,650,983
Marion	Marion	2,031,406	4,852,977	766,305	1,230,044	12,973,933
Martins Ferry	Belmont	1,472,831	541,212	504,308	230,985	1,235,438
Marysville	Union	2,876,754	984,900	1,105,468	1,582,703	14,043,831
Mason City	Warren	4,941,476	783,868	6,139,061	5,902,692	22,957,701
Massillon	Stark	5,304,902	2,841,712	1,391,487	1,571,007	14,837,540
Maumee	Lucas	3,859,630	989,816	2,972	3,357,163	15,066,453
Mayfield Heights	Cuyahoga	1,846,112	730,580	10,325,375	5,155,282	13,424,764
Medina	Medina	3,204,235	2,201,118	1,214,535	2,570,999	13,124,620
Mentor	Lake	12,320,678	1,730,479	123,170	5,199,261	37,914,960
Mentor-On-The-Lake	Lake	782,098	422,775	79,714	1,521,074	836,576
Miamisburg	Montgomery	4,382,555	1,017,254	1,387,878	2,524,057	14,253,736
Middleburg Hts	Cuyahoga	3,175,079	848,150	1,238,019	2,738,167	17,381,954
Middletown	Butler	9,009,978	9,386,468	8,523,780	4,081,499	19,827,982
Milford	Clermont	444,003	305,121	0	1,801,690	2,692,585
Monroe	Butler	1,747,229	72,147	788,738	2,215,688	6,181,870
Montgomery	Hamilton	1,331,975	503,370	0	4,831,239	7,163,487
Moraine	Montgomery	1,118,942	451,451	382,185	490,217	10,045,847
Mount Healthy	Hamilton	984,572	301,162	294,185	755,712	1,510,743
Mount Vernon	Knox	2,430,875	2,024,553	2,169,916	2,179,955	10,566,350
Munroe Falls	Summit	303,802	319,984	36,000	657,676	1,070,532
Napoleon	Henry	1,383,500	830,875	111,784	369,498	3,265,008
Nelsonville	Athens	145,521	353,447	0	523,625	1,697,208
New Albany	Franklin	1,344,072	2,199,837	1,831,925	920,505	22,260,412
New Carlisle	Clark	763,748	388,169	77,990	744,034	886,838
New Franklin	Summit	634,174	914,937	0	2,813,867	1,087,232

(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	\$677,591	\$19,896	\$225,591	\$0	\$0	\$6,154,553	\$9,622,611
389,279	284,897	56,470	159,958	396,256	0	11,457,811	14,106,237
0	820,319	20,389	360,984	(79,371)	0	9,457,573	12,462,011
598,902	542,428	24,369	620,049	61,684	0	6,272,389	8,665,136
644,177	2,845,958	5,923	2,440,492	0	0	25,926,260	33,916,646
69,806	419,140	7,893	128,454	(74,296)	0	3,662,055	5,165,667
0	200,921	469	107,047	0	0	5,978,568	9,803,509
413,790	515,848	120,486	103,802	0	0	10,255,380	14,184,729
1,720,618	1,113,888	400,454	287,613	0	0	24,001,002	29,396,487
237,039	753,544	3,701	163,063	(49,657)	0	8,409,855	10,797,593
4,509,189	1,272,509	612,050	852,688	106,662	0	29,868,514	40,837,274
47,887	297,392	53,498	531,232	(372,000)	0	10,156,745	13,455,707
3,126,261	3,112,982	76,967	913,202	(278,695)	0	34,053,585	57,152,003
453,214	479,451	28,313	171,181	28,469	0	6,818,371	10,287,368
9,793	566,595	126,018	82,279	0	0	7,356,118	12,611,608
69,203	1,232,664	13,042	25,717	0	0	14,289,467	16,339,437
0	395,443	13,922	168,359	0	0	4,325,879	5,786,480
0	220,994	66,058	141,904	0	0	2,632,910	3,092,623
1,189,612	749,715	225,032	190,622	(2,100,634)	0	16,326,772	26,398,324
0	6,748,916	368,787	491,067	(2,975,000)	0	26,127,942	31,280,070
265	1,232,687	6,569	97,724	0	0	4,477,663	7,833,555
2,662,994	230,790	89,027	683,675	0	0	30,426,051	32,611,948
0	484,619	42,908	333,230	0	0	3,649,581	6,366,055
0	273,904	100,430	58,796	(260,596)	0	1,644,216	5,474,072
450,226	1,681,928	205,845	457,646	0	0	18,488,586	25,640,003
6,253,383	0	791,959	1,988,618	0	0	59,555,026	77,679,317
0	272,077	556	66,034	(51,811)	0	5,356,769	6,821,929
401,767	5,646,551	6,758	741,624	1,182,550	0	40,758,249	53,658,241
617,585	1,493,621	272,735	992,265	(44,539)	0	23,428,013	38,761,860
3,125,090	342,899	317,837	155,073	(274,620)	0	12,981,946	19,324,074
181,827	1,687,911	143,015	(512,056)	19,553	0	18,438,994	35,727,867
0	356,826	7,631	8,855	0	0	3,598,947	5,058,478
433,327	973,586	8,637	48,104	0	0	5,522,004	6,861,376
1,008,778	3,915,101	23,096	1,344,191	80,000	0	27,682,489	41,969,114
0	499,385	1,629	6,541	67,421	0	3,486,190	5,969,421
152,759	874,364	32,693	232,421	215,616	0	7,908,586	9,114,314
130,038	3,792,301	15,156	246,568	0	0	16,746,980	21,320,410
44,719	874,856	25,972	40,728	0	0	12,376,120	22,828,034
187,480	1,100,312	2,481	0	0	0	5,548,994	6,480,928
0	2,460,090	192,387	239,982	(5,333,693)	0	22,780,611	42,505,989
0	1,563,732	610	329,217	0	0	15,209,588	20,388,666
1,016,596	875,939	56,672	80,957	0	0	11,204,772	20,188,231
687,902	1,273,569	78,660	213,899	(2,242,904)	0	14,215,103	21,865,791
0	196,508	9,548	1,076,033	0	0	2,748,512	5,266,863
1,844,196	691,055	82,533	164,495	0	0	18,408,813	23,375,935
2,398,676	2,514,375	257,148	887,160	(996,500)	0	33,921,252	45,785,657
261,146	1,323,761	74,320	975,527	0	0	19,043,301	28,581,402
0	1,502,439	313,427	194,749	482,546	0	20,916,777	25,769,195
275,168	1,505,947	143,354	68,259	0	0	20,572,774	33,474,841
52,798	1,348,331	32,588	77,156	0	0	17,206,492	23,826,380
1,177,092	6,419,066	684,403	138,873	0	0	51,533,655	65,707,982
0	537,345	1,163	16,932	0	0	2,913,090	4,197,677
180,612	1,789,278	193,488	1,144,270	(422,010)	0	19,663,431	26,451,118
0	953,727	69,863	493,820	0	0	21,637,531	26,898,779
3,902,251	1,648,584	(78,720)	233,885	63,528	0	29,679,009	56,599,235
1,360,610	336,722	18,845	54,931	0	0	6,265,383	7,014,507
4,146,849	339,710	52,263	1,159,488	0	0	14,095,868	16,703,982
1,686,255	672,620	203,020	329,452	0	0	14,886,073	16,721,418
56,958	222,897	31,106	126,092	0	0	10,973,117	12,925,695
0	212,610	965	63,096	0	0	2,543,126	4,123,045
98,030	725,574	37,698	261,553	0	0	13,869,160	20,494,504
0	262,253	45,360	50,301	1,531	0	2,087,653	2,747,439
524,942	509,026	67,633	165,688	(113,475)	0	4,788,320	7,114,479
0	248,777	10,110	70,426	0	0	2,550,146	3,049,114
2,669,472	1,015,806	81,720	150,144	0	0	27,098,059	32,473,893
77,776	140,851	0	11,752	(1,000)	0	1,860,251	3,090,158
0	879,136	9,648	85,908	0	0	4,875,791	6,424,902

(Continued)

**Revenues from the Statement of Activities
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)**

City	County	Program Revenues - Governmental Activities				
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes
New Philadelphia	Tuscarawas	\$2,250,512	\$1,239,387	\$442,244	\$1,057,774	\$6,499,773
Newark	Licking	4,412,543	9,926,907	290,794	3,182,179	20,287,028
Niles	Trumbull	2,563,939	1,665,949	2,598,853	839,752	5,912,441
North Canton	Stark	1,508,980	1,196,792	2,753,728	2,175,459	6,222,947
North Olmsted	Cuyahoga	4,549,612	1,714,258	682,965	9,743,908	13,286,957
North Ridgeville	Lorain	5,816,560	1,997,920	2,215,049	6,259,876	8,658,855
North Royalton	Cuyahoga	2,201,584	1,759,507	647,164	4,499,625	13,974,613
Northwood	Wood	908,953	376,964	2,500	413,241	4,720,735
Norton	Summit	3,033,512	996,859	287,772	1,660,539	4,865,924
Norwalk	Huron	2,199,436	1,297,817	356,644	1,141,098	5,265,980
Norwood	Hamilton	1,727,978	0	0	2,568,709	13,602,820
Oakwood	Montgomery	1,637,112	10,092	0	1,466,158	5,715,684
Oberlin	Lorain	1,638,607	247,901	441,102	812,959	5,725,697
Ontario	Richland	714,059	588,309	0	348,988	4,557,114
Oregon	Lucas	2,485,636	1,545,499	1,088,580	1,282,353	33,328,287
Orrville	Wayne	962,309	512,274	432,284	407,917	6,132,895
Oxford	Butler	2,300,678	582,472	589,487	1,157,506	8,227,729
Painesville	Lake	3,362,870	1,363,819	2,958,673	1,185,735	7,519,822
Parma	Cuyahoga	12,713,838	11,931,107	0	10,851,322	35,199,585
Parma Heights	Cuyahoga	2,687,795	221,056	3,523,912	3,909,170	8,496,204
Pataskala	Licking	580,802	1,907,629	0	802,654	4,504,389
Pepper Pike	Cuyahoga	580,522	556,870	1,056,016	3,246,576	4,821,340
Perrysburg	Wood	2,007,682	1,244,971	2,290,274	2,761,833	14,571,160
Pickerington	Fairfield	1,528,539	987,808	946,086	2,431,640	5,029,644
Piqua	Miami	1,646,862	2,052,279	1,890,719	1,271,907	8,024,044
Port Clinton	Ottawa	451,106	945,614	57,136	798,508	2,405,536
Portsmouth	Scioto	1,924,682	3,435,908	0	1,913,977	9,620,121
Powell	Delaware	1,979,111	608,901	821,861	1,848,339	4,782,182
Ravenna	Portage	1,690,359	1,560,690	131,743	500,914	6,368,430
Reading	Hamilton	1,394,660	1,113,063	86,300	709,368	6,229,949
Reynoldsburg	Franklin	1,323,368	1,759,520	44,182	2,694,192	12,509,144
Richmond Heights	Cuyahoga	1,180,745	709,546	762,719	3,213,858	4,767,385
Rittman	Wayne	1,015,276	420,612	444,046	641,134	1,214,600
Riverside	Montgomery	2,028,567	1,905,274	48,510	2,019,047	4,299,547
Rocky River	Cuyahoga	7,622,628	949,984	3,278,671	6,411,206	8,906,264
Rossford	Wood	875,496	613,213	0	797,086	3,733,340
Salem	Columbiana	657,549	1,200,551	68,954	959,646	4,373,510
Sandusky	Erie	3,907,962	3,711,215	500,022	2,259,277	7,224,985
Seven Hills	Cuyahoga	1,869,941	653,487	876,360	2,577,440	5,463,140
Shaker Heights	Cuyahoga	8,140,865	4,013,179	436,279	6,760,102	23,211,637
Sharonville	Hamilton	1,615,514	2,127,023	577,073	0	20,413,196
Sheffield Lake	Lorain	1,114,693	466,960	4,500	1,219,559	2,389,210
Shelby	Richland	950,559	1,068,953	286,238	630,491	3,144,101
Sidney	Shelby	2,014,471	1,384,594	1,046,609	1,064,514	13,508,264
Solon	Cuyahoga	5,325,900	1,396,049	1,587,921	4,038,001	40,665,159
South Euclid	Cuyahoga	5,012,396	930,169	894,761	4,793,234	8,633,358
Springboro	Warren	1,073,837	726,537	35,347	624,866	11,234,399
Springdale	Hamilton	1,183,314	57,091	1,243,668	1,264,751	12,974,628
Springfield	Clark	7,201,862	6,980,062	3,013,686	2,556,706	28,302,365
St. Marys	Auglaize	801,473	426,040	128,210	1,289,576	4,019,461
Steubenville	Jefferson	1,417,398	1,762,522	1,479,365	1,184,772	9,532,388
Stow	Summit	5,562,955	2,341,727	2,112,844	6,749,766	13,440,529
Streetsboro	Portage	1,411,764	1,538,132	0	1,776,737	10,887,836
Strongsville	Cuyahoga	6,125,953	2,015,126	273,441	9,075,104	29,834,405
Struthers	Mahoning	524,181	627,675	71,884	3,180,112	0
Sylvania	Lucas	1,858,148	2,311,042	300,674	1,894,549	8,924,523
Tallmadge	Summit	2,628,318	1,510,826	10,000	2,030,192	8,685,855
Tiffin	Seneca	1,384,928	1,381,970	509,455	883,266	7,142,827
Tipp City	Miami	1,413,573	688,116	313,862	327,145	4,958,434
Toronto	Jefferson	162,526	779,200	942,230	149,982	2,561,574
Trenton	Butler	909,396	526,186	0	494,574	1,607,399
Trotwood	Montgomery	2,516,374	1,779,330	1,769,666	3,902,277	4,911,790
Troy	Miami	4,109,538	1,077,177	405,309	1,891,035	15,913,230
Uhrichsville	Tuscarawas	273,355	274,843	12,408	551,385	1,318,762
Union	Montgomery	1,226,909	522,794	0	1,456,695	495,591
University Heights	Cuyahoga	1,710,953	479,820	3,152,608	2,688,646	9,095,313
Upper Arlington	Franklin	3,988,152	2,046,300	0	8,935,574	15,662,936

(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	\$660,250	\$6,582	\$39,875	\$0	\$0	\$8,264,254	\$12,196,397
476,211	2,231,124	168,953	417,356	436,824	0	27,199,675	41,829,919
0	704,328	18,482	418,828	0	0	7,893,831	14,722,572
0	1,839,867	16,185	2,055	75,000	0	10,331,513	15,791,013
0	2,928,560	40,217	43,589	473,618	0	26,516,849	33,463,684
0	1,898,510	28,482	155,984	0	0	17,001,707	27,031,236
0	1,365,595	947	368,542	2,718	(18,613,059)	1,598,981	6,207,236
37,077	239,456	20,512	86,992	0	0	5,518,013	6,806,430
0	409,661	6,069	187,211	0	0	7,129,404	11,447,547
7,430	753,390	84,028	603,251	(254,050)	0	7,601,127	11,455,024
1,449,931	2,989,084	114,211	117,873	0	0	20,842,628	22,570,606
0	1,023,197	58,318	39,173	0	0	8,302,530	9,949,734
0	1,609,551	163,165	981,215	296,713	0	9,589,300	11,916,910
196,995	269,206	66,714	65,085	0	0	5,504,102	6,806,470
0	1,132,059	761,988	824,199	4,665,814	0	41,994,700	47,114,415
916,240	437,914	24,179	383,627	(916,239)	0	7,386,533	9,293,400
0	1,084,109	61,807	231,909	(40,000)	0	10,723,060	14,195,697
0	1,086,944	173,022	144,224	968,624	0	11,078,371	18,763,733
0	4,198,410	11,201	0	0	0	50,260,518	74,905,463
0	1,866,235	31,094	1,029,025	0	0	15,331,728	21,764,491
127,553	184,454	16,023	12,343	0	0	5,647,416	8,135,847
4,027,658	310,920	11,071	243,844	0	0	12,661,409	14,854,817
0	1,593,174	53,673	494,732	(45,000)	0	19,429,572	24,972,499
477,812	387,648	66,069	683,790	0	0	9,076,603	12,539,036
3,373,350	0	97,667	18,808	(393,284)	0	12,392,492	17,982,352
252,042	356,695	15,615	122,304	0	0	3,950,700	5,404,556
330,303	1,251,514	40	302,111	0	0	13,418,066	18,778,656
204,027	99,603	61,270	342,752	0	0	7,338,173	10,748,046
0	1,012,983	176,546	121,982	0	0	8,180,855	11,563,647
0	774,783	1,389	104,124	(11,330)	0	7,808,283	10,402,306
525,544	1,105,401	191,617	125,728	0	0	17,151,626	20,278,696
69,388	994,143	0	204,155	0	0	9,248,929	11,901,939
0	373,798	29,096	21,774	0	0	2,280,402	4,160,336
339,621	552,590	10,080	129,695	0	0	7,350,580	11,332,931
194,790	3,122,384	7,499	831,526	4,736,952	(4,554,583)	19,656,038	31,507,321
1,471,798	548,128	38,152	260,471	(4,695)	0	6,844,280	8,332,989
100,411	488,477	108,514	401,184	0	0	6,431,742	8,358,796
4,650,553	1,425,985	161,743	556,285	281,546	0	16,560,374	24,679,573
71,507	1,041,821	15,394	209,912	0	0	9,379,214	12,779,002
62,985	6,711,782	39,437	220,238	0	0	37,006,181	49,596,504
88,366	887,933	309,911	486,569	0	0	22,185,975	26,505,585
0	1,023,914	1,296	472,011	0	0	5,105,990	6,692,143
371,769	347,228	34,631	161,667	0	0	4,689,887	6,995,637
670,257	577,012	129,953	278,236	(343,100)	0	15,885,136	20,330,810
0	1,896,700	171,550	900,293	(591,592)	12,223,401	59,303,512	67,613,382
0	1,487,408	35,813	556,705	0	0	15,506,518	22,543,844
168,429	426,267	58,757	299,189	(942,176)	0	11,869,731	13,705,452
588,089	1,718,217	14,263	573,842	0	0	17,133,790	19,617,863
785,448	6,710,169	233,035	2,199,943	(436,701)	0	40,350,965	57,546,575
0	445,232	58,166	75,880	(872,666)	0	5,015,649	6,371,372
292,107	1,192,720	3,383	123,955	(8,998)	0	12,320,327	16,979,612
0	3,146,808	25,117	244,661	(353,651)	0	23,253,230	33,270,756
106,488	437,805	21,447	562,160	(21,761)	0	13,770,712	16,720,608
2,077,826	3,376,078	143,795	105,094	0	0	44,612,302	53,026,822
0	271,393	0	179,125	0	0	3,630,630	4,854,370
0	2,055,483	196,153	524,398	28,000	0	13,623,106	18,092,970
0	1,854,900	39,407	94,128	0	0	12,704,482	16,853,626
58,613	843,583	9,089	308,565	0	0	9,245,943	12,522,296
73,682	1,002,069	80,537	907,555	0	0	7,349,422	9,764,973
50,321	161,667	0	22,837	(175,000)	0	2,771,381	4,655,337
426,013	314,705	50,694	79,728	0	0	2,973,113	4,408,695
314,945	1,194,125	1,985	432,195	(689,225)	0	10,068,092	16,133,462
224,299	1,161,462	607,412	381,985	(676,595)	0	19,502,828	25,094,852
0	232,546	4,411	34,531	(147,718)	0	1,993,917	2,554,523
0	334,229	1,473	68,785	0	0	2,356,773	4,106,476
1,651,458	1,324,869	8,518	59,733	0	0	14,828,537	20,171,918
8,234,614	4,091,385	703,045	1,116,935	(1,351,699)	0	37,392,790	43,427,242

(Continued)

**Revenues from the Statement of Activities
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)**

City	County	Program Revenues - Governmental Activities				
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes
Upper Sandusky	Wyandot	\$1,283,959	\$363,315	\$0	\$314,624	\$2,807,014
Urbana	Champaign	2,374,231	1,579,309	1,368,362	578,640	5,811,005
Vandalia	Montgomery	5,073,283	1,106,688	2,004,768	1,505,738	13,025,898
Vermilion	Erie	2,272,847	1,041,965	363,490	2,694,755	1,376,608
Village of Indian Hill	Hamilton	404,869	324,857	367,630	701,937	9,527,352
Wadsworth	Medina	2,576,361	680,199	172,933	3,017,970	7,679,436
Wapakoneta	Auglaize	920,992	524,997	837,654	462,072	2,280,139
Warren	Trumbull	4,621,972	5,023,120	1,292,008	1,183,261	16,968,167
Washington Court House	Fayette	1,640,693	786,479	727,191	1,332,598	5,210,599
Waterville	Lucas	416,875	285,486	296,118	389,588	2,810,432
Wauseon	Fulton	584,026	537,277	277,204	224,047	3,420,832
Wellston	Jackson	180,338	1,184,540	0	401,753	1,093,600
West Carrollton	Montgomery	1,491,349	16,241	264,894	944,792	5,192,306
Westerville	Franklin	6,930,994	5,717,723	226,731	12,040,266	38,457,166
Westlake	Cuyahoga	5,159,806	2,104,715	884,678	11,432,553	22,443,194
Whitehall	Franklin	1,820,566	840,603	873,919	348,432	21,951,825
Wickliffe	Lake	1,682,163	797,263	897,668	2,367,434	9,628,056
Willard	Huron	873,188	316,301	101,007	310,183	2,748,159
Willoughby	Lake	4,995,097	64,819	442,498	3,480,738	16,859,759
Willoughby Hills	Lake	3,280,576	877,796	508,310	1,846,069	4,915,746
Willowick	Lake	1,129,336	268,685	125,815	4,268,762	2,432,055
Wilmington	Clinton	2,958,862	1,666,646	0	1,919,616	4,179,487
Wooster	Wayne	1,894,048	2,186,851	1,608,837	1,876,328	10,378,470
Worthington	Franklin	3,625,799	889,805	0	2,493,851	20,991,494
Wyoming	Hamilton	1,121,208	578,823	1,134,999	2,511,722	4,001,102
Xenia	Greene	3,568,498	865,437	261,306	1,807,780	12,276,122
Youngstown	Mahoning	14,205,739	10,503,707	4,301,679	1,883,032	43,862,728
Zanesville	Muskingum	2,299,437	2,916,579	931,218	1,178,752	15,047,735

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

General Revenues - Governmental Activities						Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items		
\$0	\$533,309	\$917	\$33,727	\$653,122	\$0	\$4,342,713	\$5,989,987
0	574,513	32,844	202,021	0	0	7,199,023	12,520,925
43,957	1,556,563	208,984	206,889	(22,048)	0	16,525,981	24,710,720
0	1,025,220	84,540	446,291	0	0	5,627,414	9,305,716
0	2,064,970	440,939	197,314	0	0	12,932,512	14,029,868
115,400	3,194,245	145,550	7,651	0	0	14,160,252	17,589,745
738,265	454,557	32,570	89,015	(397,737)	0	3,658,881	5,942,524
0	4,115,473	67,451	673,628	(327,269)	0	22,680,711	33,617,811
838,109	1,719,715	25,228	227,519	(35,139)	0	9,318,629	12,472,992
149,309	417,286	31,162	642,060	0	0	4,439,837	5,438,316
0	285,354	28,883	147,639	0	0	4,106,755	5,505,262
0	446,465	65,474	70,937	(10,162)	0	2,068,067	3,432,945
0	236,555	13,936	283,701	(10,000)	0	6,661,290	8,433,774
2,844,892	4,526,451	897,767	433,246	0	0	59,199,788	72,075,236
1,241,197	3,248,049	428,975	410,701	(18,624)	0	39,186,045	47,335,244
625,121	1,212,711	38,504	670,827	0	0	24,847,420	28,382,508
228,893	2,029,251	12,584	298,403	0	0	14,564,621	17,941,715
72,719	263,865	94,319	10,801	(11,600)	0	3,488,446	4,778,942
860,379	3,427,327	124,318	15,938	(1,714,687)	0	23,053,772	28,556,186
271,344	478,566	359,546	135,256	(3,453,669)	0	4,552,858	9,219,540
0	2,451,658	3,798	50,984	(12,115)	0	9,195,142	10,718,978
0	2,341,102	10,773	352,343	0	0	8,803,321	13,428,829
1,238,630	871,159	121,487	295,833	0	0	14,781,907	20,471,643
185,760	2,164,722	32,198	494,331	0	0	26,362,356	30,877,960
0	1,753,213	25,977	174,360	(408,240)	0	8,058,134	10,893,164
1,262,367	1,283,809	38,295	329,715	(878,636)	0	16,119,452	20,814,693
578,640	4,058,660	7,654	715,546	0	0	51,106,260	80,117,385
903,823	2,800,821	129,953	502,194	0	0	20,563,278	26,710,512

Expenses from the Statement of Activities
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP

		Expenses - Governmental Activities				
City	County	Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Alliance	Stark	\$9,124,381	\$1,069,283	\$785,750	\$939,839	\$1,727,130
Amherst	Lorain	3,622,582	180,141	195,425	138,690	2,058,750
Ashland	Ashland	6,961,052	297,364	1,131,083	574,802	2,446,458
Ashtabula	Ashtabula	6,059,877	334,693	68,873	1,012,690	2,529,822
Athens	Athens	6,561,698	0	1,638,177	828,703	4,376,119
Aurora	Portage	7,938,796	0	1,567,671	1,002,954	3,544,840
Avon	Lorain	8,098,619	0	1,432,240	1,521,616	178,409
Avon Lake	Lorain	8,534,837	140,705	1,239,644	473,952	6,157,639
Barberton	Summit	10,221,486	0	1,334,529	2,109,074	2,725,173
Bay Village	Cuyahoga	6,585,290	356,997	978,366	596,504	1,753,278
Beachwood	Cuyahoga	15,122,407	583,900	2,828,722	959,081	11,927,501
Beavercreek	Greene	8,415,580	140,745	1,806,983	591,247	11,763,034
Bedford	Cuyahoga	9,766,735	180,994	1,343,654	746,201	4,363,978
Bedford Heights	Cuyahoga	9,998,692	366,965	1,046,349	443,766	1,784,211
Bellbrook	Greene	2,775,456	0	10,433	76,435	557,218
Bellefontaine	Logan	3,939,838	158,890	574,576	356,260	1,161,863
Bellevue	Huron	2,632,821	189,518	568,312	136,396	753,765
Belpre	Washington	1,451,969	695,750	385,669	0	1,148,914
Berea	Cuyahoga	6,755,965	155,326	3,262,399	465,302	4,557,209
Bexley	Franklin	6,175,964	80,648	1,552,988	18,088	2,039,511
Blue Ash	Hamilton	11,006,802	0	6,478,840	1,464,789	4,518,985
Bowling Green	Wood	10,977,234	79,346	2,147,769	910,349	5,532,616
Brecksville	Cuyahoga	6,856,040	1,092,369	2,074,033	962,912	3,654,599
Broadview Heights	Cuyahoga	7,616,958	339,855	1,116,981	476,282	4,128,106
Brook Park	Cuyahoga	10,065,476	314,932	2,305,024	1,035,202	5,176,179
Brooklyn	Cuyahoga	8,363,930	0	2,207,282	1,554,439	963,461
Brookville	Montgomery	2,375,850	0	251,057	0	1,024,532
Brunswick	Medina	10,120,936	29,559	1,711,382	2,162,920	2,717,459
Bryan	Williams	2,865,109	30,880	1,082,170	165,754	1,414,820
Bucyrus	Crawford	3,249,864	251,137	130,333	658	1,578,312
Cambridge	Guernsey	4,671,126	320,388	1,117,400	480,517	2,602,328
Campbell	Mahoning	1,833,957	0	503,451	474,483	589,345
Canal Fulton	Stark	1,401,939	0	140,071	0	439,701
Canal Winchester	Franklin	1,039,037	37,494	586,181	539,657	958,956
Canfield	Mahoning	2,837,717	97,882	98,727	100,416	766,629
Celina	Mercer	3,623,129	79,768	605,485	210,756	1,575,730
Centerville	Montgomery	6,505,994	0	291,908	250,836	4,190,140
Cheviot	Hamilton	2,094,947	20,624	282,755	118,291	892,451
Cincinnati	Hamilton	248,347,000	43,197,000	44,629,000	49,744,000	58,483,000
Circleville	Pickaway	4,596,030	182,914	207,551	194,652	2,024,595
Clayton	Montgomery	3,490,585	1,792	0	10,138	1,466,901
Cleveland	Cuyahoga	310,745,000	17,385,000	0	99,279,000	0
Cleveland Heights	Cuyahoga	21,364,312	362,027	3,394,546	6,339,203	5,713,581
Clyde	Sandusky	2,084,617	687,891	197,671	292,559	783,452
Columbiana	Columbiana	1,547,003	242,407	500,226	0	642,486
Conneaut	Ashtabula	3,061,292	190,035	125,943	376,556	1,969,393
Cortland	Trumbull	2,339,690	44	54,466	118,348	558,263
Coshocton	Coshocton	3,053,427	1,177,612	179,047	15,383	1,150,179
Dayton	Montgomery	93,120,303	1,058,361	0	41,373,157	0
Deer Park	Hamilton	1,137,518	0	62,913	4,055	0
Defiance	Defiance	5,725,571	237,991	820,217	1,488,816	2,257,425
Delphos	Allen	2,664,444	48,106	539,203	0	318,082
Dover	Tuscarawas	5,094,116	808,220	1,134,362	188,273	1,815,737
Dublin	Franklin	11,422,281	392,528	20,328,826	5,813,759	12,010,362
East Cleveland	Cuyahoga	10,109,964	0	702,267	3,755,247	1,357,436
East Liverpool	Columbiana	2,980,869	181,716	144,687	605,269	1,069,453
Eastlake	Lake	5,445,966	168,937	800,157	229,724	2,069,485
Eaton	Preble	3,366,944	177,132	249,426	406,486	1,254,687
Elyria	Lorain	21,038,282	2,136,818	1,789,747	2,266,370	5,238,609
Englewood	Montgomery	5,296,595	5,738	516,368	465,318	3,220,743
Euclid	Cuyahoga	20,602,865	275,393	1,709,689	2,991,518	9,489,789
Fairborn	Greene	12,978,270	96,413	332,663	1,374,945	3,421,331
Fairfield	Butler	15,221,095	21,784	2,331,119	1,326,060	13,741,426
Fairlawn	Summit	6,370,474	118,910	455,823	371,857	4,115,746
Fairview Park	Cuyahoga	6,622,704	1,501	3,653,909	330,849	2,356,643
Findlay	Hancock	15,560,367	1,978,226	1,229,723	0	5,095,585
Forest Park	Hamilton	9,280,271	20,710	288,403	1,988,253	2,928,457

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Position at Beginning of Year	Net Position at End of Year
\$62,457	\$3,293,515	\$50,234	\$50,615	\$17,103,204	\$30,640,071	\$29,379,761
0	1,142,487	0	133,033	7,471,108	31,512,921	32,380,148
0	4,873,750	0	112,685	16,397,194	25,343,918	24,058,489
38,831	3,817,859	0	5,972	13,868,617	30,403,971	28,961,969
0	5,875,646	0	61,753	19,342,096	71,948,115	72,058,361
0	2,240,378	109,170	261,813	16,665,622	79,804,056	83,059,621
618,381	5,987,602	0	2,688,919	20,525,786	46,259,510	47,077,950
388,614	3,136,087	0	473,463	20,544,941	60,063,617	60,467,667
0	4,150,178	0	188,459	20,728,899	27,320,482	27,290,275
1,846,690	2,626,120	0	372,890	15,116,135	26,063,551	28,494,157
0	5,383,560	0	746,738	37,551,909	108,061,944	111,971,407
122,933	2,476,551	0	620,572	25,937,645	208,319,335	207,070,385
1,015,825	5,451,587	0	735,190	23,604,164	37,930,957	35,378,988
681,479	3,689,554	0	120,279	18,131,295	18,749,251	19,475,351
0	446,338	0	0	3,865,880	9,530,079	9,946,723
389,290	2,048,409	0	51,043	8,680,169	29,015,527	30,436,724
0	1,775,151	0	73,030	6,128,993	17,397,658	17,052,487
0	581,504	0	34,356	4,298,162	14,481,904	14,349,071
1,167,636	6,992,774	0	435,179	23,791,790	68,558,700	68,131,943
0	2,816,517	0	699,869	13,383,585	20,773,039	21,353,732
0	9,628,004	0	2,417,896	35,515,316	76,575,853	87,093,130
618,008	4,636,442	42,958	997,382	25,942,104	31,290,496	37,029,050
2,133,946	5,894,319	0	493,021	23,161,239	87,693,592	92,620,599
945,071	5,383,796	0	341,998	20,349,047	36,021,879	35,692,586
1,901,555	6,079,533	0	98,982	26,976,883	83,238,333	83,398,571
2,159,415	2,159,779	0	385,123	17,793,429	31,694,585	35,985,310
0	1,101,149	1,480	40,033	4,794,101	10,243,835	10,356,182
0	2,654,847	0	113,074	19,510,177	58,794,690	64,480,817
0	3,537,350	0	178,910	9,274,993	38,802,673	39,119,741
0	1,098,392	0	20,175	6,328,871	19,892,058	20,691,167
0	3,146,257	0	195,759	12,533,775	26,804,545	29,124,205
0	1,209,834	0	27,727	4,638,797	5,530,062	5,954,784
0	690,025	0	57,128	2,728,864	10,645,618	11,164,012
0	1,878,461	9,157	249,128	5,298,071	432,068	4,533,279
0	973,071	0	36,966	4,911,408	16,752,793	17,002,481
331,022	1,331,811	234,680	156,773	8,149,154	20,479,278	23,266,783
0	4,974,806	0	370,007	16,583,691	69,396,435	68,496,803
361,177	1,506,163	0	43,288	5,319,696	6,458,581	6,165,708
47,852,000	111,169,000	45,047,000	23,806,000	672,274,000	853,494,000	873,695,000
0	2,919,138	0	186,414	10,311,294	25,859,544	25,931,804
0	2,671,295	0	396,629	8,037,340	14,271,318	14,792,990
128,276,000	106,141,000	0	26,153,000	687,979,000	641,454,000	682,318,000
2,685,428	15,914,391	0	1,054,656	56,828,144	88,230,627	91,156,085
0	1,052,800	0	167,842	5,266,832	15,146,445	17,260,859
0	916,678	0	0	3,848,800	9,379,766	10,598,915
141,999	1,192,152	0	72,767	7,130,137	30,725,256	30,641,486
220,581	617,218	0	0	3,908,610	6,324,805	6,744,154
0	1,683,860	164,249	217	7,423,974	8,369,716	8,921,439
0	15,225,815	40,261,584	2,767,292	193,806,512	451,954,052	474,326,996
481,252	1,040,697	0	130,010	2,856,445	3,571,262	4,217,532
0	3,065,260	0	124,912	13,720,192	23,363,953	22,222,838
0	409,311	3,161	6,986	3,989,293	4,369,108	4,264,644
629,555	1,809,857	0	164,403	11,644,523	19,917,573	19,772,957
3,524,623	24,396,568	0	1,749,887	79,638,834	453,557,979	479,988,835
941,135	5,084,961	0	19,107	21,970,117	23,492,938	21,920,566
0	1,383,056	0	123,261	6,488,311	7,812,913	11,257,442
1,285,731	3,700,502	0	550,807	14,251,309	26,354,579	27,017,485
0	2,147,501	0	36,422	7,638,598	13,477,193	13,404,112
0	8,392,523	0	1,215,453	42,077,802	68,845,967	71,867,689
0	1,820,417	0	0	11,325,179	52,361,077	52,987,841
2,063,996	11,852,103	0	1,145,537	50,130,890	57,909,468	53,681,857
0	8,905,813	223,589	346,865	27,679,889	80,096,784	84,779,467
412,238	7,598,788	0	808,963	41,461,473	92,653,408	94,061,306
948,396	3,744,352	0	243,267	16,368,825	73,453,604	74,663,154
1,137,831	2,682,040	0	1,263,516	18,048,993	31,041,622	31,240,810
0	9,257,857	0	421,280	33,543,038	91,008,774	94,386,309
0	3,317,496	0	167,374	17,990,964	50,848,666	52,174,295

(Continued)

**Expenses from the Statement of Activities
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)**

		Expenses - Governmental Activities				
City	County	Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Fostoria	Seneca	\$5,439,899	\$338,534	\$156,264	\$697,743	\$1,088,982
Franklin	Warren	5,660,608	8,567	326,993	44,414	2,225,466
Fremont	Sandusky	6,419,803	3,845	1,961,433	642,293	1,522,610
Galion	Crawford	3,772,939	483,271	227,646	157,830	1,753,591
Garfield Heights	Cuyahoga	12,497,157	248,973	785,816	478,890	2,749,615
Geneva	Ashtabula	2,469,822	0	261,591	552,193	986,095
Girard	Trumbull	3,278,111	237,543	279,942	840,656	2,085,509
Grandview Heights	Franklin	4,817,775	42,352	951,611	1,213,559	1,087,234
Green	Summit	8,387,897	277,901	979,196	1,097,711	6,584,632
Greenville	Darke	4,448,252	939	612,717	250,000	2,535,898
Grove City	Franklin	10,358,551	298,971	2,252,647	1,407,341	10,296,802
Groveport	Franklin	1,677,311	45,015	3,773,213	492,952	2,881,671
Hamilton	Butler	31,282,855	1,061,241	2,247,173	3,397,734	6,157,603
Harrison	Hamilton	6,261,278	316,702	266,164	104,288	919,283
Heath	Licking	5,152,842	56,500	1,345,282	279,054	2,359,144
Highland Heights	Cuyahoga	6,575,326	39,167	1,076,712	135,801	1,659,658
Hillsboro	Highland	3,274,641	12,553	111,391	329,314	700,253
Hubbard	Trumbull	1,614,259	18,344	21,578	410	962,701
Huber Heights	Montgomery	16,301,452	0	951,015	961,657	6,651,490
Hudson	Summit	7,023,900	1,070,730	1,316,246	1,558,321	6,386,598
Huron	Erie	3,013,227	0	526,324	366,442	862,659
Independence	Cuyahoga	8,588,485	96,354	3,454,996	2,492,457	3,830,915
Ironton	Lawrence	3,079,130	224,630	88,761	1,984,667	478,541
Jackson	Jackson	2,046,336	335,652	168,672	385,060	731,081
Kent	Portage	11,279,058	678,085	1,682,142	3,269,260	3,408,722
Kettering	Montgomery	25,534,897	0	14,030,681	0	14,186,561
Kirtland	Lake	2,560,042	73,037	369,146	101,227	2,224,027
Lakewood	Cuyahoga	21,780,670	1,940,130	1,786,849	4,773,590	2,536,751
Lancaster	Fairfield	15,424,941	744,949	1,893,828	825,620	6,385,975
Lebanon	Warren	7,722,402	221,850	778,510	1,080,804	4,207,949
Lima	Allen	15,639,553	0	1,054,416	3,482,018	5,821,889
Logan	Hocking	2,763,256	343,801	150,504	207,348	719,327
London	Madison	3,329,646	0	241,634	334,425	1,372,891
Lorain	Lorain	22,652,131	2,258,791	667,278	4,269,931	9,407,039
Louisville	Stark	2,008,185	65,093	234,722	169,936	519,001
Loveland	Hamilton	4,837,756	0	523,757	172,262	905,724
Lyndhurst	Cuyahoga	7,769,933	53,764	1,543,350	709,496	1,409,816
Macedonia	Summit	5,471,959	203,547	1,701,371	512,225	2,889,717
Madeira	Hamilton	3,199,422	0	179,751	110,175	1,227,664
Mansfield	Richland	20,598,937	2,850	270,695	2,453,148	808,768
Maple Heights	Cuyahoga	9,828,283	88,850	857,237	687,475	1,965,006
Marietta	Washington	6,835,179	859,329	617,402	2,369,079	3,644,675
Marion	Marion	10,898,944	447,973	920,509	1,401,447	6,838,909
Martins Ferry	Belmont	3,396,313	80,688	110,195	267,786	653,284
Marysville	Union	10,066,129	345,051	322,349	1,507,872	2,477,865
Mason City	Warren	12,023,613	0	2,314,310	2,676,490	6,231,801
Massillon	Stark	9,645,227	602,716	3,716,141	790,595	3,431,332
Maumee	Lucas	10,746,324	172,089	2,251,416	1,804,261	2,488,429
Mayfield Heights	Cuyahoga	11,513,233	336,586	1,665,724	917,816	5,031,787
Medina	Medina	7,291,839	196,660	951,747	831,549	2,739,376
Mentor	Lake	26,715,637	0	8,504,180	4,368,900	15,442,708
Mentor-On-The-Lake	Lake	2,405,465	57,773	58,342	0	558,263
Miamisburg	Montgomery	9,109,364	9,325	2,464,942	1,117,200	1,569,191
Middleburg Hts	Cuyahoga	8,966,737	307,505	3,193,469	882,196	2,664,848
Middletown	Butler	24,464,644	983,425	1,210,030	14,555,192	9,557,510
Milford	Clermont	4,077,591	499,093	177,317	0	790,104
Monroe	Butler	7,081,355	0	230,553	0	3,093,607
Montgomery	Hamilton	5,938,453	0	1,350,375	515,765	2,368,658
Moraine	Montgomery	8,146,485	212,986	1,109,016	479,262	3,415,159
Mount Healthy	Hamilton	1,730,701	0	216,387	118,610	1,178,554
Mount Vernon	Knox	6,188,789	723,360	719,024	528,995	4,228,585
Munroe Falls	Summit	1,581,089	39,527	61,630	0	384,542
Napoleon	Henry	3,461,564	109,157	920,814	381,223	1,316,777
Nelsonville	Athens	1,365,717	0	317,068	357,936	1,086,841
New Albany	Franklin	3,090,324	0	0	10,709,571	5,752,363
New Carlisle	Clark	678,544	878,997	80,311	39,745	305,555
New Franklin	Summit	3,976,792	125,005	68,137	114,583	1,025,669

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Position at Beginning of Year	Net Position at End of Year
\$0	\$1,539,289	\$5,670	\$11,895	\$9,278,276	\$14,143,586	\$14,487,921
101,875	2,726,527	0	332,436	11,426,886	50,132,776	52,812,127
0	2,401,425	39,979	106,939	13,098,327	31,725,623	31,089,307
0	1,274,710	0	97,312	7,767,299	21,916,854	22,814,691
2,485,275	8,158,184	0	1,910,692	29,314,602	6,876,846	11,478,890
0	1,009,328	0	135,863	5,414,892	18,142,884	17,893,659
1,174,537	2,076,173	0	113,324	10,085,795	27,407,613	27,125,327
769,457	2,457,407	65,700	16,930	11,422,025	19,274,991	22,037,695
0	6,976,654	0	2,022,297	26,326,288	97,246,031	100,316,230
168,764	2,524,324	0	113,103	10,653,997	19,027,601	19,171,197
0	15,300,174	0	1,958,510	41,872,996	210,803,906	209,768,184
0	5,474,235	286,931	323,853	14,955,181	38,461,658	36,962,184
5,809,490	7,057,730	0	1,439,838	58,453,664	84,461,090	83,159,429
0	1,138,495	0	242,803	9,249,013	11,259,821	12,298,176
0	1,345,507	0	86,813	10,625,142	36,055,179	38,041,645
2,729,846	2,642,581	0	385,097	15,244,188	48,694,765	49,790,014
0	1,423,852	0	142,221	5,994,225	12,724,993	12,517,248
0	239,329	76,677	90,055	3,023,353	2,962,901	3,032,171
0	2,941,232	0	1,262,926	29,069,772	109,488,657	106,817,209
0	7,091,681	0	1,324,037	25,771,513	102,881,353	108,389,910
540,313	1,677,044	0	77,038	7,063,047	12,285,475	13,055,983
579,485	8,505,708	0	1,098,008	28,646,408	82,551,191	86,516,731
0	1,825,501	0	109,349	7,790,579	26,322,218	24,897,694
0	1,339,179	0	8,674	5,014,654	13,050,715	13,510,133
0	2,986,079	0	189,023	23,492,369	62,038,732	64,186,366
0	14,533,955	0	585,092	68,871,186	198,722,811	207,530,942
0	1,971,293	0	188,327	7,487,099	16,423,721	15,758,551
3,274,630	9,204,662	0	1,632,156	46,929,438	51,876,054	58,604,857
0	9,512,336	0	329,507	35,117,156	40,367,305	44,012,009
0	3,591,911	345,607	338,645	18,287,678	60,301,511	61,337,907
0	8,088,003	0	134,208	34,220,087	71,401,301	72,909,081
1,889	907,197	0	15,549	5,108,871	9,723,190	9,672,797
0	1,492,075	0	136,175	6,906,846	16,319,518	16,274,048
0	10,393,507	0	2,500,208	52,148,885	88,266,468	78,086,697
0	1,041,834	0	16,096	4,054,867	7,220,144	9,134,698
0	1,954,219	0	391,273	8,784,991	19,372,345	19,701,668
3,775,943	3,958,427	0	67,985	19,288,714	90,905,852	92,937,548
666,972	2,071,271	0	334,028	13,851,090	41,775,060	50,752,004
445,654	976,031	0	15,833	6,154,530	10,646,482	10,972,880
0	15,367,200	0	255,383	39,756,981	72,765,829	75,514,837
916,648	5,452,571	0	689,293	20,485,363	38,078,407	37,981,710
0	5,208,452	0	86,772	19,620,888	29,522,264	30,089,607
0	5,498,516	0	175,311	26,181,609	70,696,155	66,380,337
0	706,220	17,341	12,618	5,244,445	6,346,908	6,369,326
0	3,339,059	0	1,218,719	19,277,044	37,415,863	41,514,754
277,539	8,831,767	0	1,826,561	34,182,081	172,762,972	184,366,548
4,060	6,882,943	0	1,120,833	26,193,847	17,506,740	19,894,295
1,396,847	5,770,286	0	940,646	25,570,298	84,417,825	84,616,722
1,063,187	3,146,980	0	27,163	23,702,476	46,368,443	56,140,808
66,833	7,533,534	0	677,322	20,288,860	84,347,439	87,884,959
0	7,270,605	0	1,562,337	63,864,367	186,027,704	187,871,319
383,714	691,807	334	31,324	4,187,022	6,473,466	6,484,121
1,292,645	5,247,946	0	352,659	21,163,272	50,354,381	55,642,227
1,075,455	7,297,006	0	511,361	24,898,577	56,814,522	58,814,724
0	6,172,670	0	1,401,817	58,345,288	97,602,786	95,856,733
0	1,229,676	30,740	115,215	6,919,736	10,340,028	10,434,799
0	4,794,068	0	505,726	15,705,309	54,621,667	55,620,340
0	4,435,686	0	148,817	14,757,754	68,589,815	70,553,479
307,931	3,662,881	0	294,491	17,628,211	40,702,876	36,000,360
0	572,000	0	79,940	3,896,192	3,268,613	3,495,466
0	4,852,231	0	510,896	17,751,880	48,128,053	50,870,677
0	696,435	0	70,688	2,833,911	9,535,880	9,449,408
0	1,329,567	0	63,709	7,582,811	35,526,516	35,058,184
0	539,381	0	15,395	3,682,338	14,774,077	14,140,853
0	4,863,778	0	1,364,906	25,780,942	98,863,682	105,556,633
0	769,736	52,131	120,629	2,925,648	5,562,316	5,726,826
0	795,567	0	2,649	6,108,402	9,306,149	9,622,649

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

		Expenses - Governmental Activities				
City	County	Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
New Philadelphia	Tuscarawas	\$5,204,601	\$775,354	\$1,023,620	\$220,468	\$2,254,541
Newark	Licking	19,288,483	1,770,199	658,305	2,221,036	6,457,578
Niles	Trumbull	8,469,071	637,559	601,719	888,597	1,556,115
North Canton	Stark	3,916,452	1,690,461	791,895	416,531	2,985,062
North Olmsted	Cuyahoga	12,847,883	527,602	2,472,946	476,253	11,039,234
North Ridgeville	Lorain	10,673,542	442,970	417,638	1,200,276	5,896,752
North Royalton	Cuyahoga	11,253,858	568,321	773,456	694,876	3,441,260
Northwood	Wood	2,708,090	6,695	80,200	102,235	972,133
Norton	Summit	3,356,224	90,538	123,147	205,175	1,508,362
Norwalk	Huron	4,894,489	142,536	1,741,278	640,055	1,471,826
Norwood	Hamilton	13,334,027	975,283	570,531	109,309	1,221,315
Oakwood	Montgomery	5,325,823	116,604	1,023,111	1,972,632	1,019,039
Oberlin	Lorain	3,691,708	129,608	789,639	699,176	2,401,564
Ontario	Richland	2,382,213	79	186,460	25,833	2,023,077
Oregon	Lucas	10,672,795	475,272	1,012,219	1,214,502	5,404,000
Orrville	Wayne	2,619,575	355,785	388,379	0	2,178,927
Oxford	Butler	5,991,074	127,693	1,706,600	866,756	2,557,062
Painesville	Lake	6,830,774	559,347	682,194	180,433	1,803,834
Parma	Cuyahoga	27,237,292	313,348	3,270,204	8,219,632	4,624,291
Parma Heights	Cuyahoga	9,324,264	377,542	794,660	2,977,983	2,544,132
Pataskala	Licking	1,391,309	111,485	50,103	591,589	2,279,621
Pepper Pike	Cuyahoga	4,890,769	54,412	0	273,452	1,902,783
Perrysburg	Wood	8,840,017	29,432	1,421,676	912,722	3,070,452
Pickerington	Fairfield	4,462,428	127,888	647,569	777,125	3,232,743
Piqua	Miami	7,778,195	0	475,706	1,944,480	3,081,248
Port Clinton	Ottawa	2,157,917	218,346	72,772	262,721	861,095
Portsmouth	Scioto	8,549,570	2,829,266	126,749	795,348	2,188,678
Powell	Delaware	2,275,656	0	951,128	10,482,974	0
Ravenna	Portage	5,305,346	248,651	855,954	1,091,754	2,332,569
Reading	Hamilton	5,647,431	5,190	435,229	174,053	771,072
Reynoldsburg	Franklin	8,652,688	205,667	1,034,234	1,262,546	3,181,127
Richmond Heights	Cuyahoga	5,372,843	0	428,954	633,056	2,053,246
Rittman	Wayne	1,553,430	125,966	438,406	0	1,169,762
Riverside	Montgomery	6,200,648	6,734	42,735	557,967	1,989,290
Rocky River	Cuyahoga	8,983,880	1,185,768	3,657,902	760,476	2,279,856
Rossford	Wood	2,426,459	0	354,398	0	788,056
Salem	Columbiana	3,649,178	105,688	477,411	575,718	1,867,848
Sandusky	Erie	11,183,213	306,388	216,767	2,476,125	4,470,255
Seven Hills	Cuyahoga	3,997,868	707,806	1,372,569	553,027	1,302,940
Shaker Heights	Cuyahoga	22,958,313	579,141	3,980,612	5,947,226	2,896,453
Sharonville	Hamilton	12,311,523	372,910	3,141,715	490,488	2,847,491
Sheffield Lake	Lorain	3,372,441	35,536	173,048	107,058	1,335,120
Shelby	Richland	3,355,720	292,517	75,792	785,050	1,139,683
Sidney	Shelby	10,583,613	200,968	1,488,367	1,394,368	3,281,133
Solon	Cuyahoga	17,502,158	94,691	6,588,533	3,087,942	13,093,694
South Euclid	Cuyahoga	10,155,726	131,696	277,716	198,062	3,499,610
Springboro	Warren	3,632,041	14,723	742,999	686,964	2,439,903
Springdale	Hamilton	8,355,590	325,784	1,694,907	547,371	3,289,348
Springfield	Clark	29,745,720	212,596	2,400,912	4,378,424	5,853,101
St. Marys	Auglaize	3,382,546	34,235	400,517	77,644	1,986,915
Steubenville	Jefferson	7,359,922	657,200	993,906	748,089	3,092,153
Stow	Summit	14,882,885	460,036	1,522,538	1,252,957	4,186,489
Streetsboro	Portage	6,043,319	47,001	538,262	728,579	1,203,101
Strongsville	Cuyahoga	21,838,362	588,830	5,436,655	1,718,686	15,681,631
Struthers	Mahoning	1,720,857	136,270	59,712	191,883	488,152
Sylvania	Lucas	5,866,071	151,985	1,131,731	650,434	2,886,566
Tallmadge	Summit	6,197,340	59,265	2,141,666	148,111	3,763,869
Tiffin	Seneca	6,631,690	0	451,065	692,598	1,843,871
Tipp City	Miami	3,807,107	0	1,258,269	266,399	1,748,615
Toronto	Jefferson	1,589,002	4,521	219,913	296,733	643,312
Trenton	Butler	2,613,815	53,871	97,480	143,522	698,674
Trotwood	Montgomery	8,713,796	0	463,194	1,352,215	3,144,981
Troy	Miami	9,758,352	353,417	1,759,009	1,071,345	2,331,957
Uhrichsville	Tuscarawas	1,254,815	243,992	29,302	275,449	420,592
Union	Montgomery	1,596,525	16,549	89,439	496,347	570,022
University Heights	Cuyahoga	7,645,672	51,950	314,947	4,126,733	1,321,913
Upper Arlington	Franklin	15,520,849	0	3,045,302	1,013,704	0

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Position at Beginning of Year	Net Position at End of Year
\$0	\$3,643,991	\$0	\$80,412	\$13,202,987	\$33,127,286	\$32,120,696
0	10,860,659	0	799,142	42,055,402	58,672,969	58,447,486
0	2,029,654	156,149	129,319	14,468,183	27,001,679	27,256,068
542,450	1,914,208	0	94,829	12,351,888	36,744,392	40,183,517
2,100,931	3,634,219	0	1,197,352	34,296,420	55,401,619	54,568,883
0	6,530,544	0	228,047	25,389,769	64,968,470	66,609,937
2,477,425	3,732,754	0	736,347	23,678,297	108,417,386	90,946,325
86,753	1,518,514	0	81,286	5,555,906	14,042,353	15,292,877
0	1,834,090	0	539,046	7,656,582	23,293,648	27,084,613
0	2,079,931	0	48,053	11,018,168	29,039,187	29,476,043
11,841	3,555,637	894,120	1,149,530	21,821,593	1,151,265	1,900,278
885,704	2,726,184	0	49,343	13,118,440	48,370,399	45,201,693
267,084	3,524,832	0	322,657	11,826,268	38,260,080	38,350,722
0	1,796,559	0	71,025	6,485,246	25,630,882	25,952,106
642,256	5,592,626	0	678,838	25,692,508	66,168,464	87,590,371
434,596	1,524,270	0	48,529	7,550,061	49,844,178	51,587,517
0	1,657,064	0	78,806	12,985,055	49,886,982	51,097,624
0	6,066,417	0	304,756	16,427,755	41,353,455	43,689,433
2,939,793	25,376,526	0	1,141,485	73,122,571	85,278,626	87,061,518
1,117,916	2,043,863	0	339,933	19,520,293	31,474,836	33,719,034
0	1,357,119	0	45,967	5,827,193	18,274,310	20,582,964
1,015,598	1,354,060	0	336,776	9,827,850	16,343,072	21,370,039
1,165,558	4,721,824	0	14,725	20,176,406	93,706,580	98,502,673
0	2,675,205	0	353,602	12,276,560	50,615,293	50,877,769
0	1,878,876	0	68,013	15,226,518	69,741,380	72,497,214
0	1,701,651	0	14,606	5,289,108	12,390,642	12,506,090
0	3,954,959	0	113,254	18,557,824	24,997,449	25,218,281
1,965,286	1,731,950	0	1,359,578	18,766,572	29,223,010	21,204,484
35,994	1,487,485	0	383,522	11,741,275	47,123,761	46,946,133
473,346	1,943,296	0	81,878	9,531,495	6,422,121	7,292,932
0	4,812,660	0	1,185,952	20,334,874	51,730,443	51,674,265
0	1,782,696	0	535,707	10,806,502	14,553,170	15,648,607
142,612	585,256	0	39,061	4,054,493	7,260,574	7,366,417
0	1,990,843	0	75,963	10,864,180	20,119,583	20,588,334
2,521,711	5,294,037	0	677,987	25,361,617	39,055,589	45,201,293
257,033	1,540,986	0	197,821	5,564,753	10,146,181	12,914,417
0	1,375,653	0	141,186	8,192,682	17,050,505	17,216,619
0	4,650,823	0	1,295,714	24,599,285	45,539,252	45,619,540
2,825	1,995,367	0	767,147	10,699,549	12,851,731	14,931,184
4,781,961	7,362,601	2,496,087	545,364	51,547,758	105,245,182	103,293,928
511,018	3,401,228	0	248,444	23,324,817	38,065,510	41,246,278
724,699	993,974	0	166,893	6,908,769	14,926,536	14,709,910
0	1,263,429	28,775	299,011	7,239,977	21,493,083	21,248,743
54,751	2,617,728	0	295,729	19,916,657	57,541,204	57,955,357
2,921,098	5,857,841	0	440,111	49,586,068	146,352,216	164,379,530
4,500,720	3,561,300	1,046,047	500,435	23,871,312	36,226,511	34,899,043
0	4,760,638	0	617,827	12,895,095	53,964,507	54,774,864
0	4,200,749	0	247,217	18,660,966	48,168,120	49,125,017
280,722	11,060,047	0	359,043	54,290,565	101,674,782	104,930,792
0	993,965	0	12,125	6,887,947	32,844,394	32,327,819
0	2,851,065	0	271,234	15,973,569	37,224,089	38,230,132
0	8,752,518	0	745,063	31,802,486	52,958,587	54,426,857
997,144	3,877,863	0	262,844	13,698,113	12,910,477	15,932,972
2,047,268	4,302,219	0	2,103,662	53,717,313	159,357,200	158,666,709
0	1,921,874	53,325	235,787	4,807,860	681,503	728,013
1,158,760	5,302,586	0	851,241	17,999,374	36,489,786	36,583,382
0	3,266,514	0	438,561	16,015,326	25,921,844	26,760,144
0	2,574,774	0	121,389	12,315,387	27,887,369	28,094,278
219,845	1,546,497	0	128,914	8,975,646	42,074,316	42,863,643
0	515,810	0	12,027	3,281,318	5,518,945	6,892,964
0	648,704	52,490	9,959	4,318,515	6,308,529	6,398,709
0	3,210,313	0	677,856	17,562,355	47,735,540	46,306,647
1,264,386	4,347,195	0	207,620	21,093,281	88,423,347	92,424,918
0	580,450	0	76,139	2,880,739	7,673,800	7,347,584
0	1,091,881	0	65,586	3,926,349	7,561,945	7,742,072
2,114,107	1,727,894	0	93,502	17,396,718	8,568,645	11,343,845
5,676,566	6,535,125	0	2,046,200	33,837,746	85,675,692	95,265,188

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Upper Sandusky	Wyandot	\$1,883,659	\$19,525	\$559,506	\$94,109	\$798,865
Urbana	Champaign	5,047,892	274,858	383,817	422,262	2,497,916
Vandalia	Montgomery	6,811,934	0	3,847,357	0	5,328,602
Vermilion	Erie	2,585,732	98,242	270,152	440,468	1,500,220
Village of Indian Hill	Hamilton	4,571,011	92,049	1,058,225	1,503,870	1,982,601
Wadsworth	Medina	6,270,916	109,958	1,591,331	937,189	2,885,453
Wapakoneta	Auglaize	3,044,627	172,130	433,670	84,148	2,049,319
Warren	Trumbull	16,753,174	634,143	482,998	4,160,777	3,790,997
Washington Court House	Fayette	4,351,138	321,193	70,034	2,090,432	3,320,425
Waterville	Lucas	1,613,054	0	67,182	85,375	865,892
Wauseon	Fulton	2,453,677	0	526,474	332,131	978,449
Wellston	Jackson	1,268,774	1,127,372	5,290	312,904	15,204
West Carrollton	Montgomery	5,244,758	0	697,911	2,557,853	608,244
Westerville	Franklin	27,180,283	75,580	9,969,402	2,838,362	9,382,151
Westlake	Cuyahoga	15,029,667	1,072,055	3,756,334	1,477,029	10,627,988
Whitehall	Franklin	13,085,319	110,644	908,997	283,246	2,876,440
Wickliffe	Lake	7,264,877	79,610	1,665,074	302,881	6,524,796
Willard	Huron	2,677,914	46,048	337,173	282,247	916,755
Willoughby	Lake	14,516,764	400,280	2,005,597	843,269	3,529,728
Willoughby Hills	Lake	5,642,051	0	362,578	163,006	1,614,898
Willowick	Lake	5,245,649	102,327	1,083,744	456,791	2,468,433
Wilmington	Clinton	4,644,830	659,974	619,138	0	2,319,855
Wooster	Wayne	11,640,179	135,615	1,735,559	1,221,872	3,607,181
Worthington	Franklin	11,091,440	96,968	4,630,827	1,013,734	4,112,457
Wyoming	Hamilton	2,882,757	67,294	1,619,481	533,910	1,481,496
Xenia	Greene	12,526,166	0	527,634	581,181	2,057,537
Youngstown	Mahoning	36,778,390	2,633,661	3,340,685	6,780,523	9,914,132
Zanesville	Muskingum	12,757,700	352,041	753,395	1,308,457	2,852,925

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Position at Beginning of Year	Net Position at End of Year
\$8,338	\$1,671,670	\$0	\$228,295	\$5,263,967	\$5,021,212	\$5,747,232
0	2,327,883	0	164,177	11,118,805	26,427,204	27,829,324
965,658	5,782,863	0	601,289	23,337,703	60,265,610	61,638,627
1,380,616	2,240,749	221,809	136,039	8,874,027	15,025,378	15,457,067
0	2,029,266	0	80,686	11,317,708	117,575,248	120,287,408
122,477	3,734,228	0	793,123	16,444,675	28,899,810	30,044,880
0	510,071	0	38,654	6,332,619	27,576,487	27,186,392
0	5,841,107	59,662	266,413	31,989,271	56,373,858	58,002,398
0	2,775,486	0	598,463	13,527,171	13,421,155	12,366,976
257,572	1,109,712	0	261,496	4,260,283	13,741,671	14,919,704
77,658	785,261	0	104,121	5,257,771	14,392,680	14,640,171
0	737,476	0	5,542	3,472,562	6,262,294	6,222,677
0	856,611	0	150,971	10,116,348	19,795,842	18,113,268
1,283,310	12,072,576	0	1,855,028	64,656,692	248,897,898	256,316,442
1,922,281	7,372,150	0	1,253,224	42,510,728	192,846,156	197,670,672
1,236,778	8,319,726	0	59,595	26,880,745	35,470,266	36,972,029
1,219,558	4,880,216	0	87,940	22,024,952	98,944,013	94,860,776
0	798,385	0	32,636	5,091,158	15,394,086	15,081,870
1,121,995	6,799,745	0	626,291	29,843,669	67,195,751	65,908,268
0	2,874,318	0	414,169	11,071,020	16,127,954	14,276,474
1,313,505	2,118,033	0	24,930	12,813,412	37,023,738	34,929,304
0	3,911,686	0	286,639	12,442,122	14,245,651	15,232,358
0	408,130	(124,953)	136,556	18,760,139	63,467,008	65,178,512
1,878,232	6,633,481	26,848	325,729	29,809,716	47,810,648	48,878,892
559,625	2,805,362	0	408,194	10,358,119	24,687,548	25,222,593
0	3,567,483	0	69,614	19,329,615	44,589,452	46,074,530
2,499,893	11,794,151	0	1,735,037	75,476,472	95,338,674	99,979,587
0	4,456,400	0	268,218	22,749,136	22,703,488	26,664,864

Summary Data from the General Fund Balance Sheet
As of December 31, 2012
All Cities Reporting Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Outflows of Resources	Deferred Revenue	Total Liabilities	Deferred Inflows of Resources
Alliance	Stark	\$1,950,254	\$6,415,581	\$0	\$0	\$602,240	\$2,780,549
Amherst	Lorain	1,929,452	4,180,106	0	0	232,482	1,265,381
Ashland	Ashland	955,628	3,987,224	0	1,914,233	2,551,554	0
Ashtabula	Ashtabula	408,883	3,569,408	0	0	514,361	2,410,257
Athens	Athens	2,249,872	3,918,351	0	0	1,165,668	911,363
Aurora	Portage	7,618,124	13,326,891	0	0	944,280	3,507,161
Avon	Lorain	4,709,143	11,978,853	0	0	260,066	2,747,673
Avon Lake	Lorain	4,675,779	7,713,667	0	1,947,170	2,129,046	0
Barberton	Summit	2,687,395	7,181,228	0	0	968,335	1,971,861
Bay Village	Cuyahoga	1,144,541	7,661,861	0	0	397,719	4,972,684
Beachwood	Cuyahoga	23,590,523	36,249,148	0	0	1,704,830	5,683,152
Beavercreek	Greene	877,915	4,448,403	0	0	202,362	1,796,859
Bedford	Cuyahoga	9,126,250	15,156,812	0	0	576,269	4,108,258
Bedford Heights	Cuyahoga	2,229,071	5,892,276	0	1,850,654	2,250,353	0
Bellbrook	Greene	1,115,400	1,828,898	0	661,840	686,680	0
Bellefontaine	Logan	2,551,710	4,143,962	0	0	465,657	896,568
Bellevue	Huron	1,691,666	3,148,899	0	0	210,149	1,216,369
Belpre	Washington	1,765,731	2,762,759	0	0	101,447	636,485
Berea	Cuyahoga	2,679,536	8,278,759	0	3,107,056	3,740,454	0
Bexley	Franklin	3,969,411	8,813,883	0	0	2,422,122	2,907,057
Blue Ash	Hamilton	29,555,708	39,507,727	0	0	1,475,449	4,975,875
Bowling Green	Wood	3,404,584	8,364,301	0	0	1,005,555	3,201,385
Brecksville	Cuyahoga	7,802,555	14,234,315	0	0	841,560	4,042,756
Broadview Heights	Cuyahoga	3,455,118	8,172,236	0	2,903,081	4,637,923	0
Brook Park	Cuyahoga	3,567,745	8,326,757	0	0	1,294,423	2,548,603
Brooklyn	Cuyahoga	12,485,582	16,779,195	0	0	997,060	1,900,198
Brookville	Montgomery	1,372,625	2,223,075	0	0	166,468	440,501
Brunswick	Medina	6,429,024	12,187,662	0	0	192,540	2,709,314
Bryan	Williams	5,958,825	7,705,727	0	0	261,468	769,735
Bucyrus	Crawford	435,963	2,389,288	0	0	244,789	1,152,411
Cambridge	Guernsey	873,803	2,994,803	0	812,739	1,177,429	0
Campbell	Mahoning	1,133,471	2,819,432	0	0	161,426	1,425,160
Canal Fulton	Stark	925,295	1,806,622	0	0	22,555	571,839
Canal Winchester	Franklin	2,939,121	4,579,482	0	0	595,744	1,235,752
Canfield	Mahoning	1,153,543	2,288,721	0	0	325,791	542,605
Celina	Mercer	2,850,398	4,593,280	0	0	361,438	1,005,970
Centerville	Montgomery	11,713,092	17,456,040	0	3,792,070	4,590,727	0
Cheviot	Hamilton	661,439	3,025,871	0	0	308,855	2,001,706
Cincinnati	Hamilton	80,894,000	173,661,000	0	0	23,778,000	50,302,000
Circleville	Pickaway	977,680	2,746,288	0	0	221,398	1,528,078
Clayton	Montgomery	3,784,419	5,714,393	0	0	108,709	1,425,915
Cleveland	Cuyahoga	84,869,000	216,518,000	0	89,117,000	144,768,000	0
Cleveland Heights	Cuyahoga	4,348,297	27,510,230	0	0	2,016,880	18,747,513
Clyde	Sandusky	1,254,008	2,435,786	0	0	170,299	708,879
Columbiana	Columbiana	1,121,358	1,967,478	0	0	106,727	361,503
Conneaut	Ashtabula	1,116,962	3,106,850	0	0	337,808	1,419,032
Cortland	Trumbull	278,525	941,010	0	0	20,866	597,427
Coshocton	Coshocton	236,745	1,440,540	0	0	112,289	873,379
Dayton	Montgomery	46,904,451	93,067,416	0	0	11,021,728	20,080,840
Deer Park	Hamilton	1,444,225	3,118,713	0	1,384,829	1,618,943	0
Defiance	Defiance	1,273,489	2,991,140	0	0	586,851	809,201
Delphos	Allen	183,569	1,509,587	0	943,169	1,081,693	0
Dover	Tuscarawas	1,664,972	3,808,407	0	0	292,943	1,577,479
Dublin	Franklin	52,340,350	66,759,748	0	0	8,001,216	5,940,056
East Cleveland	Cuyahoga	0	7,392,605	0	0	2,584,436	6,379,266
East Liverpool	Columbiana	1,119,464	2,339,845	0	0	105,217	599,232
Eastlake	Lake	1,019,663	5,326,471	0	0	889,310	2,825,082
Eaton	Preble	1,417,786	2,314,210	0	0	260,316	640,679
Elyria	Lorain	3,222,891	12,535,141	0	4,281,627	7,604,273	0
Englewood	Montgomery	6,066,868	8,511,405	0	0	129,123	1,716,280
Euclid	Cuyahoga	4,172,847	23,421,523	0	0	2,445,750	12,464,735
Fairborn	Greene	7,465,445	12,313,441	0	0	530,019	3,571,472
Fairfield	Butler	11,272,375	17,980,933	0	4,159,607	5,533,334	0
Fairlawn	Summit	13,041,705	16,498,711	0	0	696,097	1,888,485
Fairview Park	Cuyahoga	1,947,943	7,691,403	0	0	463,323	4,776,859
Findlay	Hancock	13,666,597	16,454,728	0	0	1,653,036	2,331,227
Forest Park	Hamilton	2,497,590	8,758,280	0	5,237,440	5,916,099	0

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$90,479	\$269,761	\$2,672,552	\$3,032,792
154,041	16,106	2,512,096	2,682,243
81,683	1,364,844	(10,857)	1,435,670
82,872	70,852	491,066	644,790
76,570	547,379	1,217,371	1,841,320
133,965	1,005,384	7,736,101	8,875,450
1,170,558	1,742,480	6,058,076	8,971,114
27,802	0	5,556,819	5,584,621
60,328	1,278,821	2,901,883	4,241,032
214,993	73,026	2,003,439	2,291,458
1,057,697	1,429,441	26,374,028	28,861,166
163,598	0	2,285,584	2,449,182
180,077	98,680	10,193,528	10,472,285
294,711	59,219	3,287,993	3,641,923
1,231	0	1,140,987	1,142,218
37,037	220,046	2,524,654	2,781,737
7,943	33,262	1,681,176	1,722,381
37,838	604,628	1,382,361	2,024,827
43,383	1,449,174	3,045,748	4,538,305
15,173	1,059,906	2,409,625	3,484,704
69,202	490,568	32,496,633	33,056,403
125,140	546,116	3,486,105	4,157,361
307,263	658,795	8,383,941	9,349,999
64,068	568,938	2,901,307	3,534,313
266,001	3,045,173	1,172,557	4,483,731
4,187,959	786,445	8,907,533	13,881,937
52,301	492,016	1,071,789	1,616,106
1,430,246	4,822,976	3,032,586	9,285,808
28,935	1,290,539	5,355,050	6,674,524
46,174	22,485	923,429	992,088
43,515	630,470	1,143,389	1,817,374
13,498	107,912	1,111,436	1,232,846
2,825	2,509	1,206,894	1,212,228
22,650	208,411	2,516,925	2,747,986
71,287	890,393	458,645	1,420,325
49,780	37,660	3,138,432	3,225,872
71,031	2,237,654	10,556,628	12,865,313
31,109	44,051	640,150	715,310
6,415,000	31,376,000	61,790,000	99,581,000
45,618	935,911	15,283	996,812
27,652	132,142	4,019,975	4,179,769
632,000	9,239,000	61,879,000	71,750,000
380,439	2,960,821	3,404,577	6,745,837
29,476	617,732	909,400	1,556,608
24,559	22,296	1,452,393	1,499,248
40,845	343,253	965,912	1,350,010
10,059	1,143	311,515	322,717
8,691	2,714	443,467	454,872
10,166,112	20,059,004	31,739,732	61,964,848
0	0	1,499,770	1,499,770
93	544,121	1,050,874	1,595,088
26,071	150,474	251,349	427,894
103,704	1,042,593	791,688	1,937,985
977,898	1,206,378	50,634,200	52,818,476
17,164	126,144	(1,714,405)	(1,571,097)
30,663	28,163	1,576,570	1,635,396
397,872	85,741	1,128,466	1,612,079
25,151	802,425	585,639	1,413,215
0	257,475	4,673,393	4,930,868
9,446	770,074	5,886,482	6,666,002
1,323,212	525,135	6,662,691	8,511,038
54,586	262,679	7,894,685	8,211,950
0	92,799	12,354,800	12,447,599
512,738	442,294	12,959,097	13,914,129
87,363	1,338,411	1,025,447	2,451,221
624,416	3,595,168	8,250,881	12,470,465
17,335	910,336	1,914,510	2,842,181

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Outflows of Resources	Deferred Revenue	Total Liabilities	Deferred Inflows of Resources
Fostoria	Seneca	\$720,421	\$2,647,872	\$0	\$0	\$493,959	\$1,200,187
Franklin	Warren	5,120,278	7,980,634	0	0	600,745	2,198,705
Fremont	Sandusky	4,957,502	9,023,800	0	0	708,989	2,316,718
Galion	Crawford	5,190,852	6,917,697	0	0	307,553	919,225
Garfield Heights	Cuyahoga	1,529,103	17,136,501	0	0	3,817,587	13,927,274
Geneva	Ashtabula	1,286,831	2,799,403	0	1,141,560	1,382,820	0
Girard	Trumbull	581,998	2,253,196	0	0	382,354	1,212,368
Grandview Heights	Franklin	4,139,396	9,088,586	0	0	1,061,769	3,569,393
Green	Summit	28,666,696	36,106,916	0	0	776,539	2,900,518
Greenville	Darke	3,032,020	6,079,008	0	0	678,765	1,817,415
Grove City	Franklin	20,620,662	28,787,908	0	0	885,164	3,423,142
Groveport	Franklin	3,009,062	4,380,173	0	0	449,907	776,492
Hamilton	Butler	10,010,786	18,213,058	0	0	2,641,492	5,609,395
Harrison	Hamilton	86,776	2,526,870	0	1,734,845	1,846,788	0
Heath	Licking	2,768,782	4,326,401	0	0	207,858	825,448
Highland Heights	Cuyahoga	7,746,643	11,911,611	0	0	777,090	1,976,280
Hillsboro	Highland	725,227	2,106,882	0	0	212,796	811,020
Hubbard	Trumbull	366,247	1,320,270	0	0	95,911	527,767
Huber Heights	Montgomery	3,542,977	8,542,283	0	0	520,818	2,781,508
Hudson	Summit	11,196,088	21,640,653	0	5,576,526	6,089,700	0
Huron	Erie	718,085	1,856,307	0	598,489	768,684	0
Independence	Cuyahoga	7,074,178	24,694,126	0	0	1,601,868	3,749,690
Ironton	Lawrence	338,280	1,411,673	0	0	232,902	431,569
Jackson	Jackson	1,987,856	2,691,700	0	0	143,973	444,832
Kent	Portage	4,940,228	10,290,475	0	0	563,810	2,395,136
Kettering	Montgomery	43,177,051	59,617,436	0	0	3,409,081	11,967,593
Kirtland	Lake	362,047	2,424,653	0	0	412,777	1,442,697
Lakewood	Cuyahoga	7,378,675	29,992,778	0	0	1,926,638	18,374,854
Lancaster	Fairfield	3,485,628	10,722,433	0	0	1,812,936	3,475,594
Lebanon	Warren	5,606,709	9,120,052	0	0	677,086	2,232,434
Lima	Allen	8,599,296	14,414,771	0	3,584,992	4,945,581	0
Logan	Hocking	1,051,337	1,961,420	0	0	255,852	638,410
London	Madison	1,327,811	3,233,241	0	0	269,060	1,239,093
Lorain	Lorain	2,118,731	10,665,504	0	0	1,730,276	4,022,930
Louisville	Stark	620,789	3,233,966	0	0	215,436	822,937
Loveland	Hamilton	1,790,092	4,628,358	0	0	253,109	1,074,032
Lyndhurst	Cuyahoga	4,490,159	14,377,114	0	0	748,758	7,393,203
Macedonia	Summit	3,545,277	9,236,473	0	0	499,686	4,000,828
Madeira	Hamilton	1,916,205	5,398,498	0	2,878,105	3,108,733	0
Mansfield	Richland	3,794,714	10,705,314	0	4,795,824	5,205,852	0
Maple Heights	Cuyahoga	0	7,886,539	0	0	1,001,422	6,858,000
Marietta	Washington	2,011,880	3,778,256	0	0	846,874	733,290
Marion	Marion	436,871	6,483,528	0	0	2,993,412	4,052,283
Martins Ferry	Belmont	540,468	1,458,033	0	611,168	773,998	0
Marysville	Union	5,776,292	11,746,127	0	0	587,039	3,924,584
Mason City	Warren	30,736,707	44,003,005	0	3,942,777	13,597,562	0
Massillon	Stark	118,825	4,628,553	0	0	2,828,689	2,488,284
Maumee	Lucas	11,254,029	15,837,227	0	0	1,225,908	1,779,299
Mayfield Heights	Cuyahoga	9,281,871	18,425,631	0	0	813,782	5,976,524
Medina	Medina	6,930,537	13,637,333	0	1,850,920	2,306,128	0
Mentor	Lake	21,093,805	36,179,762	0	0	3,068,215	4,228,226
Mentor-On-The-Lake	Lake	585,981	1,290,592	0	0	237,607	592,521
Miamisburg	Montgomery	5,696,575	13,437,480	0	0	1,086,002	2,921,679
Middleburg Hts	Cuyahoga	4,210,815	10,046,485	0	0	1,013,361	2,872,876
Middletown	Butler	8,408,999	20,010,956	0	6,620,837	8,745,016	0
Milford	Clermont	3,815,656	4,875,129	0	0	779,734	410,817
Monroe	Butler	7,994,726	10,274,369	0	1,420,253	1,577,055	0
Montgomery	Hamilton	14,129,935	17,740,184	0	0	498,602	2,256,771
Moraine	Montgomery	1,819,879	5,131,505	0	0	863,063	1,482,635
Mount Healthy	Hamilton	522,941	1,616,844	0	914,585	1,130,858	0
Mount Vernon	Knox	3,343,187	7,526,877	0	0	510,495	1,924,534
Munroe Falls	Summit	1,731,452	2,404,505	0	0	79,152	411,461
Napoleon	Henry	1,234,554	2,496,445	0	0	233,892	404,991
Nelsonville	Athens	1,247,813	1,873,725	0	0	88,966	521,400
New Albany	Franklin	8,144,569	13,644,726	0	0	519,271	2,684,856
New Carlisle	Clark	57,752	1,081,360	0	0	35,977	746,624
New Franklin	Summit	637,494	1,477,538	0	519,125	562,498	0

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$0	\$0	\$953,726	\$953,726
20,301	115,154	5,045,729	5,181,184
0	5,645,205	352,888	5,998,093
99,993	75,449	5,515,477	5,690,919
193,655	3,706,287	(4,508,302)	(608,360)
59,547	61,100	1,295,936	1,416,583
74,692	55,988	527,794	658,474
216,999	1,696,279	2,544,146	4,457,424
117,127	9,572,968	22,739,764	32,429,859
119,142	694,159	2,769,527	3,582,828
405,725	1,668,128	22,405,749	24,479,602
64,013	1,484,152	1,605,609	3,153,774
150,276	2,797,712	7,014,183	9,962,171
44,307	562,112	73,663	680,082
79,556	97,375	3,116,164	3,293,095
166,201	39,273	8,952,767	9,158,241
26,156	145,622	911,288	1,083,066
11,156	106,519	578,917	696,592
77,489	2,632,371	2,530,097	5,239,957
133,352	325,704	15,091,897	15,550,953
0	7,679	1,079,944	1,087,623
9,604,531	3,081,515	6,656,522	19,342,568
26,867	352,620	367,715	747,202
36,897	1,169,408	896,590	2,102,895
1,301,099	3,113,726	2,916,704	7,331,529
16,988	1,517,592	42,706,182	44,240,762
202,140	179,956	187,083	569,179
646,379	1,943,879	7,101,028	9,691,286
237,825	1,581,288	3,614,790	5,433,903
813,297	260,111	5,137,124	6,210,532
315,670	539,932	8,613,588	9,469,190
0	741,726	325,432	1,067,158
27,342	348,660	1,349,086	1,725,088
912,021	996,905	3,003,372	4,912,298
3,141	53,805	2,138,647	2,195,593
0	60,149	3,241,068	3,301,217
144,376	320,355	5,770,422	6,235,153
30,351	624,098	4,081,510	4,735,959
46,098	0	2,243,667	2,289,765
172,475	9,501	5,317,486	5,499,462
153,279	39,226	(165,388)	27,117
106,577	785,851	1,305,664	2,198,092
58,799	170,986	(791,952)	(562,167)
22,958	657,192	3,885	684,035
106,725	416,115	6,711,664	7,234,504
282,460	22,788,806	7,334,177	30,405,443
102,736	28,531	(819,687)	(688,420)
148,678	107,992	12,575,350	12,832,020
147,004	910,003	10,578,318	11,635,325
20,178	2,010,772	9,300,255	11,331,205
633,531	10,611,819	17,637,971	28,883,321
9,760	369,702	81,002	460,464
167,091	3,850,298	5,412,410	9,429,799
171,906	415,065	5,573,277	6,160,248
2,739,275	844,328	7,682,337	11,265,940
0	67,940	3,616,638	3,684,578
35,000	865,127	7,797,187	8,697,314
31,759	213,241	14,739,811	14,984,811
88,153	1,719,625	978,029	2,785,807
0	500	485,486	485,986
8,663	487,216	4,595,969	5,091,848
49,401	140,965	1,723,526	1,913,892
4,113	135,148	1,718,301	1,857,562
41,392	502,784	719,183	1,263,359
320,681	327,892	9,792,026	10,440,599
30,810	122,826	145,123	298,759
0	167,200	747,840	915,040

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Outflows of Resources	Deferred Revenue	Total Liabilities	Deferred Inflows of Resources
New Philadelphia	Tuscarawas	\$2,214,353	\$4,071,774	\$0	\$1,239,168	\$1,505,791	\$0
Newark	Licking	2,383,972	10,450,612	0	0	1,649,206	4,880,961
Niles	Trumbull	1,502,636	10,400,972	0	0	236,175	2,408,487
North Canton	Stark	4,276,031	6,546,517	0	0	344,162	1,544,602
North Olmsted	Cuyahoga	5,229,047	14,810,532	0	6,669,453	7,685,074	0
North Ridgeville	Lorain	6,183,390	10,439,940	0	3,395,950	4,248,110	0
North Royalton	Cuyahoga	1,229,052	7,702,633	0	3,829,945	4,586,557	0
Northwood	Wood	312,518	3,132,806	0	0	295,075	851,620
Norton	Summit	2,975,424	5,063,631	0	0	207,603	1,168,488
Norwalk	Huron	2,224,630	4,281,937	0	324,725	1,174,470	0
Norwood	Hamilton	196,733	7,435,376	0	5,646,226	7,161,852	0
Oakwood	Montgomery	6,456,992	9,824,966	0	0	3,386,679	2,353,568
Oberlin	Lorain	9,104,410	11,259,056	0	0	253,964	729,167
Ontario	Richland	3,773,864	5,531,248	0	0	233,164	1,263,576
Oregon	Lucas	37,796,747	42,293,710	0	0	1,063,138	1,599,292
Orrville	Wayne	3,757,903	6,359,690	0	0	301,396	1,483,229
Oxford	Butler	7,732,788	11,170,704	0	2,053,435	2,536,229	0
Painesville	Lake	5,381,370	8,849,937	0	0	568,301	835,578
Parma	Cuyahoga	4,138,459	15,208,083	0	7,535,254	9,560,584	0
Parma Heights	Cuyahoga	1,738,858	9,713,488	0	6,159,386	7,349,842	0
Pataskala	Licking	967,411	2,092,290	0	0	62,900	914,906
Pepper Pike	Cuyahoga	5,900,595	9,812,969	0	0	366,682	3,087,717
Perrysburg	Wood	2,424,691	10,789,246	0	0	684,476	1,776,542
Pickerington	Fairfield	3,352,978	5,174,966	0	0	451,664	1,303,617
Piqua	Miami	10,119,992	22,904,487	0	0	282,546	1,963,060
Port Clinton	Ottawa	846,240	2,489,332	0	0	181,995	1,202,822
Portsmouth	Scioto	39,761	3,864,616	0	0	1,852,177	2,500,061
Powell	Delaware	6,939,489	9,254,534	0	0	192,165	1,892,038
Ravenna	Portage	1,904,018	4,023,403	0	0	280,172	1,079,334
Reading	Hamilton	294,972	2,588,743	0	1,374,967	2,414,769	0
Reynoldsburg	Franklin	3,880,330	6,622,087	0	0	858,706	781,241
Richmond Heights	Cuyahoga	757,404	4,508,073	0	0	253,282	2,724,937
Rittman	Wayne	635,711	1,646,325	0	0	172,689	670,393
Riverside	Montgomery	7,777,437	9,519,560	0	0	123,459	1,226,679
Rocky River	Cuyahoga	2,760,341	11,068,481	0	5,999,589	6,673,290	0
Rossford	Wood	4,814,860	7,140,166	0	0	211,439	1,588,480
Salem	Columbiana	2,651,444	4,426,293	0	0	1,361,470	991,020
Sandusky	Erie	3,920,412	8,601,957	0	0	763,940	3,546,634
Seven Hills	Cuyahoga	2,235,150	5,488,345	0	0	398,516	2,302,592
Shaker Heights	Cuyahoga	15,057,952	35,004,394	0	13,683,810	15,227,701	0
Sharonville	Hamilton	5,646,158	8,729,897	0	0	760,819	577,964
Sheffield Lake	Lorain	658,695	2,666,969	0	1,643,864	1,886,792	0
Shelby	Richland	480,501	1,440,462	0	445,400	743,629	0
Sidney	Shelby	6,222,017	11,203,405	0	0	2,311,348	3,742,867
Solon	Cuyahoga	21,320,778	30,327,144	0	0	1,225,076	4,488,268
South Euclid	Cuyahoga	4,065,484	13,741,615	0	0	886,538	7,742,089
Springboro	Warren	7,398,298	9,832,071	0	0	479,982	1,357,725
Springdale	Hamilton	5,193,501	11,790,740	0	0	2,249,060	1,757,702
Springfield	Clark	6,417,632	14,775,770	0	0	3,340,500	4,803,255
St. Marys	Auglaize	3,317,970	4,272,183	0	0	148,070	591,907
Steubenville	Jefferson	2,305,727	6,929,680	0	0	785,644	3,901,624
Stow	Summit	4,689,754	12,291,574	0	0	1,369,267	5,923,355
Streetsboro	Portage	2,245,400	6,207,667	0	0	466,892	2,290,701
Strongsville	Cuyahoga	9,019,554	20,221,874	0	0	1,029,058	3,444,193
Struthers	Mahoning	473,208	473,208	0	0	0	0
Sylvania	Lucas	4,966,551	8,304,949	0	0	700,354	1,733,843
Tallmadge	Summit	5,062,056	8,626,552	0	0	415,078	1,916,612
Tiffin	Seneca	1,415,966	4,542,810	0	0	635,927	2,166,362
Tipp City	Miami	3,934,559	6,287,004	0	0	412,975	920,692
Toronto	Jefferson	785,598	1,863,859	0	799,828	834,046	0
Trenton	Butler	1,880,939	2,758,329	0	0	594,313	342,105
Trotwood	Montgomery	957,331	5,663,805	0	4,077,866	4,801,964	0
Troy	Miami	48,928,371	55,001,971	0	2,160,398	3,240,412	0
Uhrichsville	Tuscarawas	138,330	1,032,667	0	648,381	706,431	0
Union	Montgomery	406,236	910,024	0	450,066	466,241	0
University Heights	Cuyahoga	2,218,208	9,655,016	0	0	459,547	5,637,315
Upper Arlington	Franklin	29,208,614	50,109,740	0	0	1,822,868	14,207,668

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$109,112	\$1,907,073	\$549,798	\$2,565,983
117,771	1,300,983	2,501,691	3,920,445
1,109,961	2,887,750	3,758,599	7,756,310
19,469	3,765,841	872,443	4,657,753
988,055	1,799,392	4,338,011	7,125,458
44,700	3,609,503	2,537,627	6,191,830
96,824	420,010	2,599,242	3,116,076
38,134	215	1,947,762	1,986,111
50,164	539,127	3,098,249	3,687,540
0	69,390	3,038,077	3,107,467
0	994,969	(721,445)	273,524
60,514	3,036,783	987,422	4,084,719
32,746	136,283	10,106,896	10,275,925
61,714	1,996,292	1,976,502	4,034,508
588,940	956,879	38,085,461	39,631,280
93,934	1,776,606	2,704,525	4,575,065
67,677	80,265	8,486,533	8,634,475
1,005,381	742,007	5,698,670	7,446,058
107,629	209,559	5,330,311	5,647,499
59,486	110,318	2,193,842	2,363,646
15,491	383,681	715,312	1,114,484
189,878	79,812	6,088,880	6,358,570
106,596	139,518	8,082,114	8,328,228
50,555	641,911	2,727,219	3,419,685
9,811,047	3,195,687	7,652,147	20,658,881
38,733	36,346	1,029,436	1,104,515
33,670	0	(521,292)	(487,622)
80,672	298,023	6,791,636	7,170,331
63,110	777,581	1,823,206	2,663,897
0	0	173,974	173,974
38,610	1,775,650	3,167,880	4,982,140
12,905	253,054	1,263,895	1,529,854
21,373	265,198	516,672	803,243
1,196	167,664	8,000,562	8,169,422
39,224	2,530,242	1,825,725	4,395,191
58,086	1,246,027	4,036,134	5,340,247
101,145	5,979	1,966,679	2,073,803
237,393	100,273	3,953,717	4,291,383
24,766	955,660	1,806,811	2,787,237
195,565	12,744,469	6,836,659	19,776,693
43,071	566,002	6,782,041	7,391,114
25,457	213,095	541,625	780,177
58,577	324,064	314,192	696,833
99,137	228,293	4,821,760	5,149,190
912,423	1,468,762	22,232,615	24,613,800
156,529	377,704	4,578,755	5,112,988
141,708	328,242	7,524,414	7,994,364
852,609	524,316	6,407,053	7,783,978
92,370	1,623,007	4,916,638	6,632,015
78,269	2,058,298	1,395,639	3,532,206
297,807	0	1,944,605	2,242,412
286,318	3,489,728	1,222,906	4,998,952
150,190	1,115,813	2,184,071	3,450,074
57,252	1,761,520	13,929,851	15,748,623
0	327,905	145,303	473,208
444,310	19,409	5,407,033	5,870,752
103,426	206,371	5,985,065	6,294,862
59,528	106,993	1,574,000	1,740,521
101,889	127,985	4,723,463	4,953,337
20,198	118,406	891,209	1,029,813
5,015	556,352	1,260,544	1,821,911
0	678,551	183,290	861,841
1,177,323	530,678	50,053,558	51,761,559
39,082	2,646	284,508	326,236
28,672	8,000	407,111	443,783
95,574	2,294,605	1,167,975	3,558,154
1,088,337	8,877,215	24,113,652	34,079,204

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Outflows of Resources	Deferred Revenue	Total Liabilities	Deferred Inflows of Resources
Upper Sandusky	Wyandot	\$767,911	\$2,332,730	\$0	\$1,471,701	\$1,673,848	\$0
Urbana	Champaign	1,266,008	3,268,520	0	0	515,125	1,257,574
Vandalia	Montgomery	14,104,484	18,788,911	0	0	2,365,184	3,274,671
Vermilion	Erie	157,280	3,480,951	0	2,586,963	2,944,783	0
Village of Indian Hill	Hamilton	9,056,491	19,536,859	0	0	804,174	9,665,480
Wadsworth	Medina	2,623,433	8,136,330	0	467,863	1,703,102	0
Wapakoneta	Auglaize	1,378,905	3,661,640	0	0	279,035	1,437,115
Warren	Trumbull	2,084,201	8,640,024	0	0	842,508	2,574,386
Washington Court House	Fayette	458,922	2,756,656	0	1,535,287	1,985,778	0
Waterville	Lucas	887,071	2,034,903	0	0	135,140	1,012,314
Wauseon	Fulton	509,271	1,411,762	0	0	284,304	357,096
Wellston	Jackson	0	923,729	0	0	201,208	234,251
West Carrollton	Montgomery	2,482,631	4,495,905	0	1,471,445	3,452,717	0
Westerville	Franklin	26,392,077	46,210,824	0	0	1,309,506	5,777,535
Westlake	Cuyahoga	37,186,280	54,777,380	0	0	1,924,184	13,380,816
Whitehall	Franklin	6,487,064	10,039,568	0	0	1,515,433	1,913,544
Wickliffe	Lake	7,184,070	11,400,582	0	0	1,003,807	1,709,161
Willard	Huron	3,445,251	4,646,032	0	0	242,062	481,337
Willoughby	Lake	7,593,180	17,438,166	0	0	1,818,055	4,693,980
Willoughby Hills	Lake	899,361	3,052,833	0	0	229,299	1,738,417
Willowick	Lake	1,299,175	5,499,654	0	3,610,076	4,154,301	0
Wilmington	Clinton	3,483,625	5,603,627	0	997,897	1,612,824	0
Wooster	Wayne	11,331,441	16,465,168	0	3,757,106	5,095,555	0
Worthington	Franklin	5,684,751	12,139,784	0	0	1,453,986	3,215,460
Wyoming	Hamilton	1,818,706	6,546,546	0	3,858,045	4,588,110	0
Xenia	Greene	1,873,523	5,305,472	0	1,779,041	1,940,831	0
Youngstown	Mahoning	0	11,253,130	0	2,934,198	4,856,461	0
Zanesville	Muskingum	2,297,108	8,265,960	0	0	835,879	4,040,481

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$4,648	\$314,607	\$339,627	\$658,882
89,886	324,981	1,080,954	1,495,821
50,022	1,791,267	11,307,767	13,149,056
30,762	340,740	164,666	536,168
300,267	18,253	8,748,685	9,067,205
4,018,674	1,356,751	1,057,803	6,433,228
103,808	237,724	1,603,958	1,945,490
669,497	743,525	3,810,108	5,223,130
21,219	84,628	665,031	770,878
24,036	50,555	812,858	887,449
74,831	48,155	647,376	770,362
0	2,528	485,742	488,270
3,758	29,993	1,009,437	1,043,188
10,713,187	984,689	27,425,907	39,123,783
1,708,341	17,229,609	20,534,430	39,472,380
141,617	1,306,604	5,162,370	6,610,591
114,593	16,837	8,556,184	8,687,614
1,626,017	735,606	1,561,010	3,922,633
1,480,683	2,082,503	7,362,945	10,926,131
84,045	110,503	890,569	1,085,117
17,004	115,631	1,212,718	1,345,353
0	534,263	3,456,540	3,990,803
55,429	5,512,738	5,801,446	11,369,613
34,185	706,167	6,729,986	7,470,338
0	1,234,012	724,424	1,958,436
53,487	94,815	3,216,339	3,364,641
3,254,817	404,887	2,736,965	6,396,669
29,004	271,905	3,088,691	3,389,600

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2012
All Cities Reporting Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Deferred Inflows of Resources
Alliance	Stark	\$7,550,281	\$14,804,060	\$0	\$1,088,036	\$3,649,810
Amherst	Lorain	9,620,794	13,380,660	0	382,677	2,165,154
Ashland	Ashland	4,517,231	9,836,148	3,377,947	4,344,509	0
Ashtabula	Ashtabula	1,787,893	7,512,497	0	720,888	4,435,582
Athens	Athens	8,282,439	10,584,600	0	2,029,095	911,363
Aurora	Portage	16,010,734	25,356,838	0	2,108,938	6,335,434
Avon	Lorain	16,236,148	36,996,061	0	24,290,411	14,963,489
Avon Lake	Lorain	11,536,019	25,385,846	0	1,685,759	11,347,188
Barberton	Summit	6,734,411	12,998,674	0	2,337,446	3,373,275
Bay Village	Cuyahoga	10,287,553	25,387,603	0	2,424,039	10,049,320
Beachwood	Cuyahoga	31,548,139	47,813,754	0	7,402,209	9,218,725
Beavercreek	Greene	9,419,463	29,763,424	0	1,582,043	17,565,647
Bedford	Cuyahoga	13,179,361	24,876,330	0	2,141,122	8,269,160
Bedford Heights	Cuyahoga	4,524,438	12,604,010	2,977,837	6,901,239	0
Bellbrook	Greene	3,183,730	6,473,247	3,071,418	3,339,702	0
Bellefontaine	Logan	7,189,079	9,587,399	0	1,599,796	1,245,885
Bellevue	Huron	4,675,945	7,080,715	0	261,081	1,852,311
Belpre	Washington	2,013,392	3,194,622	0	140,966	739,599
Berea	Cuyahoga	8,356,682	19,685,344	6,290,072	8,054,598	0
Bexley	Franklin	6,976,998	13,581,589	0	2,609,979	4,558,229
Blue Ash	Hamilton	36,732,842	48,621,150	0	3,027,231	6,349,795
Bowling Green	Wood	15,406,427	24,969,682	0	3,607,765	5,726,763
Brecksville	Cuyahoga	13,939,249	29,111,203	0	2,221,721	12,369,664
Broadview Heights	Cuyahoga	7,000,304	19,273,414	9,524,882	12,480,514	0
Brook Park	Cuyahoga	12,954,297	20,583,915	0	2,981,307	3,596,652
Brooklyn	Cuyahoga	17,043,423	23,301,853	0	1,756,395	3,411,108
Brookville	Montgomery	2,151,923	3,630,357	0	382,405	566,689
Brunswick	Medina	18,273,987	35,694,970	0	4,142,373	11,543,270
Bryan	Williams	11,655,476	15,638,470	0	343,807	1,051,130
Bucyrus	Crawford	4,318,768	7,367,989	0	873,377	1,980,407
Cambridge	Guernsey	4,132,437	11,446,944	5,432,153	6,183,758	0
Campbell	Mahoning	2,209,508	5,563,981	0	1,022,413	2,140,679
Canal Fulton	Stark	2,022,010	3,252,040	0	148,933	847,330
Canal Winchester	Franklin	3,941,993	6,089,590	0	804,976	1,468,915
Canfield	Mahoning	3,304,399	5,310,974	0	474,177	1,274,885
Celina	Mercer	5,554,918	9,035,385	0	2,051,435	2,415,860
Centerville	Montgomery	16,675,965	32,817,263	13,480,441	14,427,660	0
Cheviot	Hamilton	1,760,099	4,489,755	0	334,017	2,262,361
Cincinnati	Hamilton	449,289,000	746,456,000	0	119,709,000	180,219,000
Circleville	Pickaway	5,628,525	10,300,232	0	2,834,628	3,279,693
Clayton	Montgomery	6,516,724	12,079,443	0	732,483	4,871,781
Cleveland	Cuyahoga	328,394,000	736,968,000	138,619,000	327,988,000	0
Cleveland Heights	Cuyahoga	14,992,388	48,841,494	0	5,601,737	26,758,592
Clyde	Sandusky	2,452,385	4,073,799	0	178,839	947,963
Columbiana	Columbiana	3,112,726	4,566,208	0	203,127	817,065
Conneaut	Ashtabula	2,467,733	6,985,504	0	794,832	3,628,811
Cortland	Trumbull	1,445,841	4,311,653	0	183,626	2,673,683
Coshocton	Coshocton	3,104,847	5,199,199	0	515,476	1,463,518
Dayton	Montgomery	87,138,390	202,052,330	0	14,169,004	45,782,053
Deer Park	Hamilton	1,881,616	3,770,145	1,527,815	1,983,385	0
Defiance	Defiance	4,762,106	9,180,494	0	845,035	1,442,471
Delphos	Allen	535,633	2,368,554	1,226,165	1,446,335	0
Dover	Tuscarawas	4,952,116	8,996,211	0	676,993	2,877,168
Dublin	Franklin	113,349,949	178,799,127	0	50,649,346	21,938,514
East Cleveland	Cuyahoga	791,814	15,608,024	0	4,169,174	10,714,510
East Liverpool	Columbiana	1,904,686	5,443,288	0	395,670	2,600,893
Eastlake	Lake	3,807,519	10,240,968	0	970,377	4,608,493
Eaton	Preble	5,710,513	7,438,566	0	479,495	1,182,487
Elyria	Lorain	9,121,527	28,794,531	8,490,750	16,852,197	0
Englewood	Montgomery	14,741,165	18,987,851	0	540,602	3,235,822
Euclid	Cuyahoga	11,403,455	38,648,743	0	9,856,336	18,081,583
Fairborn	Greene	16,372,455	33,462,564	0	2,553,792	11,679,894
Fairfield	Butler	28,164,574	41,614,373	10,292,052	15,174,477	0
Fairlawn	Summit	16,922,362	21,750,065	0	1,032,409	2,911,585
Fairview Park	Cuyahoga	5,397,397	15,316,696	0	1,812,559	7,072,626
Findlay	Hancock	20,851,730	31,082,666	0	2,359,605	6,395,155
Forest Park	Hamilton	8,525,036	20,516,695	10,641,520	17,026,172	0

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$6,023,142	\$1,370,520	\$2,672,552	\$10,066,214
8,254,627	66,106	2,512,096	10,832,829
3,662,518	1,865,558	(36,437)	5,491,639
1,717,924	147,319	490,784	2,356,027
6,367,820	547,379	728,943	7,644,142
4,113,393	5,333,839	7,465,234	16,912,466
7,552,466	2,923,632	(12,733,937)	(2,257,839)
2,837,961	9,118,050	396,888	12,352,899
2,709,496	2,691,283	1,887,174	7,287,953
1,018,095	10,646,835	1,249,314	12,914,244
2,496,044	2,322,748	26,374,028	31,192,820
7,153,106	1,179,606	2,283,022	10,615,734
4,022,256	274,111	10,169,681	14,466,048
1,507,835	1,205,797	2,989,139	5,702,771
227,268	1,489,664	1,416,613	3,133,545
1,905,414	2,733,190	2,103,114	6,741,718
3,251,888	34,259	1,681,176	4,967,323
324,851	607,824	1,381,382	2,314,057
4,946,131	3,819,081	2,865,534	11,630,746
2,464,046	1,539,710	2,409,625	6,413,381
5,898,171	880,502	32,465,451	39,244,124
10,827,099	1,321,950	3,486,105	15,635,154
2,663,357	3,472,520	8,383,941	14,519,818
1,379,960	3,201,254	2,211,686	6,792,900
4,246,815	8,940,998	818,143	14,005,956
5,902,108	3,440,047	8,792,195	18,134,350
611,113	998,361	1,071,789	2,681,263
11,152,045	5,935,278	2,922,004	20,009,327
7,597,944	1,290,539	5,355,050	14,243,533
3,749,855	72,262	692,088	4,514,205
3,544,691	659,924	1,058,571	5,263,186
1,182,750	136,771	1,081,368	2,400,889
775,793	273,090	1,206,894	2,255,777
1,061,466	237,308	2,516,925	3,815,699
1,789,095	1,314,172	458,645	3,561,912
1,598,459	457,740	2,511,891	4,568,090
2,958,975	4,874,000	10,556,628	18,389,603
1,209,230	44,051	640,096	1,893,377
341,215,000	44,547,000	60,766,000	446,528,000
2,123,690	2,046,938	15,283	4,185,911
2,408,309	232,142	3,834,728	6,475,179
234,959,000	112,142,000	61,879,000	408,980,000
8,570,143	5,813,509	2,097,513	16,481,165
609,432	1,428,165	909,400	2,946,997
1,974,653	118,970	1,452,393	3,546,016
1,278,487	373,302	910,072	2,561,861
1,017,999	124,830	311,515	1,454,344
2,515,414	261,324	443,467	3,220,205
69,853,108	40,508,433	31,739,732	142,101,273
339,891	0	1,446,869	1,786,760
4,260,824	1,581,290	1,050,874	6,892,988
281,584	389,286	251,349	922,219
1,712,528	3,013,619	715,903	5,442,050
13,831,742	64,322,657	28,056,868	106,211,267
2,829,700	1,036,615	(3,141,975)	724,340
880,747	136,684	1,429,294	2,446,725
3,447,891	85,741	1,128,466	4,662,098
4,388,520	802,425	585,639	5,776,584
7,299,440	3,715,714	927,180	11,942,334
2,652,700	6,672,245	5,886,482	15,211,427
4,626,969	526,212	5,557,643	10,710,824
10,745,257	1,319,169	7,164,452	19,228,878
14,825,702	302,710	11,311,484	26,439,896
4,363,378	483,596	12,959,097	17,806,071
2,104,861	3,519,696	806,954	6,431,511
5,857,914	8,219,111	8,250,881	22,327,906
3,830,156	955,050	(1,294,683)	3,490,523

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Deferred Inflows of Resources
Fostoria	Seneca	\$3,081,393	\$7,684,371	\$0	\$617,846	\$2,094,984
Franklin	Warren	10,254,239	16,307,054	0	1,779,357	5,153,323
Fremont	Sandusky	10,258,195	15,281,848	0	1,028,792	2,709,408
Galion	Crawford	8,449,803	11,569,079	0	819,440	1,441,034
Garfield Heights	Cuyahoga	3,576,854	25,217,423	0	4,969,654	19,486,725
Geneva	Ashtabula	1,912,890	4,818,466	1,959,735	2,814,529	0
Girard	Trumbull	1,641,783	5,624,781	0	3,952,986	3,324,676
Grandview Heights	Franklin	9,025,186	17,012,415	0	1,730,782	6,280,025
Green	Summit	49,702,039	68,286,358	0	9,362,615	4,861,698
Greenville	Darke	5,958,180	9,878,568	0	1,112,825	2,395,228
Grove City	Franklin	39,314,729	57,097,512	0	2,390,054	11,853,026
Groveport	Franklin	4,125,958	6,140,125	0	483,848	1,237,056
Hamilton	Butler	24,363,358	41,124,676	0	5,268,510	12,285,998
Harrison	Hamilton	2,512,202	8,119,370	4,740,037	7,837,644	0
Heath	Licking	6,008,208	9,168,173	0	885,366	1,793,783
Highland Heights	Cuyahoga	10,397,509	20,337,957	0	1,061,129	7,426,296
Hillsboro	Highland	2,052,518	3,774,090	0	370,280	977,557
Hubbard	Trumbull	1,256,722	2,453,448	0	213,940	680,332
Huber Heights	Montgomery	23,783,637	53,055,631	0	17,419,485	24,711,912
Hudson	Summit	21,089,966	37,074,881	9,841,411	11,781,115	0
Huron	Erie	3,415,334	5,856,413	1,499,892	2,465,767	0
Independence	Cuyahoga	16,379,952	38,810,974	0	14,011,700	6,648,150
Ironton	Lawrence	1,670,266	4,051,844	0	257,971	1,649,579
Jackson	Jackson	5,220,364	7,252,906	0	182,292	1,319,897
Kent	Portage	19,759,451	39,159,923	0	13,757,301	7,198,174
Kettering	Montgomery	63,919,113	85,247,270	0	5,434,714	15,262,990
Kirtland	Lake	1,253,917	4,608,836	0	836,667	2,646,812
Lakewood	Cuyahoga	12,912,337	45,427,998	0	3,711,223	25,004,200
Lancaster	Fairfield	12,604,527	25,770,809	0	5,699,127	6,308,944
Lebanon	Warren	19,211,275	28,432,704	0	1,783,150	7,487,723
Lima	Allen	14,796,839	31,086,094	11,560,592	14,728,809	0
Logan	Hocking	1,699,417	3,755,642	0	277,282	1,412,979
London	Madison	3,493,872	7,389,704	0	562,479	2,989,120
Lorain	Lorain	13,407,723	50,465,272	0	3,218,424	15,387,801
Louisville	Stark	2,416,437	5,886,015	0	2,113,940	1,008,021
Loveland	Hamilton	2,762,768	10,950,829	0	2,000,792	3,397,843
Lyndhurst	Cuyahoga	17,024,437	31,116,115	0	1,762,708	11,312,841
Macedonia	Summit	6,026,731	13,912,095	0	738,427	5,595,541
Madeira	Hamilton	2,419,681	6,106,801	3,009,485	4,241,678	0
Mansfield	Richland	12,761,743	31,568,102	13,402,325	16,098,962	0
Maple Heights	Cuyahoga	136,124	13,185,474	0	2,108,961	11,005,403
Marietta	Washington	5,572,264	10,503,411	0	1,961,704	2,797,104
Marion	Marion	3,400,133	14,226,053	0	5,149,849	6,014,539
Martins Ferry	Belmont	2,972,006	4,940,516	1,346,439	1,711,412	0
Marysville	Union	20,465,746	28,070,506	0	18,733,921	5,401,415
Mason City	Warren	45,987,984	68,309,396	11,884,874	23,296,902	0
Massillon	Stark	2,437,696	15,631,396	0	3,405,091	6,140,436
Maumee	Lucas	31,405,955	41,562,016	0	4,118,261	3,808,863
Mayfield Heights	Cuyahoga	16,098,728	26,781,076	0	1,060,822	7,385,993
Medina	Medina	46,427,534	59,519,913	5,084,267	11,144,155	0
Mentor	Lake	30,056,015	66,597,027	0	6,819,358	24,777,673
Mentor-On-The-Lake	Lake	1,234,173	3,378,601	0	1,233,827	1,988,456
Miamisburg	Montgomery	17,073,875	28,112,813	0	4,089,593	5,551,496
Middleburg Hts	Cuyahoga	7,017,557	16,229,857	0	2,117,865	5,020,364
Middletown	Butler	21,166,263	52,126,613	22,924,017	29,124,168	0
Milford	Clermont	5,963,876	9,168,288	0	2,136,293	1,202,344
Monroe	Butler	10,581,558	34,366,609	6,501,913	24,001,440	0
Montgomery	Hamilton	30,935,794	41,275,001	0	1,737,502	7,557,464
Moraine	Montgomery	9,682,538	15,301,571	0	2,145,776	2,303,697
Mount Healthy	Hamilton	733,770	2,467,149	1,530,475	1,808,395	0
Mount Vernon	Knox	8,199,229	15,958,773	0	829,908	5,063,215
Munroe Falls	Summit	29,858,455	4,492,193	0	137,379	1,074,788
Napoleon	Henry	4,191,392	6,694,060	0	385,467	1,237,620
Nelsonville	Athens	2,865,046	4,011,771	0	233,587	989,730
New Albany	Franklin	23,492,571	36,138,072	0	2,659,840	7,249,951
New Carlisle	Clark	1,002,408	4,696,019	0	99,012	3,140,854
New Franklin	Summit	3,254,245	7,499,884	3,791,073	4,151,877	0

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$3,713,726	\$304,089	\$953,726	\$4,971,541
4,556,434	211,931	4,606,009	9,374,374
3,314,172	7,909,567	319,909	11,543,648
3,888,869	75,449	5,344,287	9,308,605
2,191,107	3,706,287	(5,136,350)	761,044
684,448	89,364	1,230,125	2,003,937
1,131,226	55,988	(2,840,095)	(1,652,881)
4,019,403	2,725,504	2,256,701	9,001,608
22,144,625	10,510,636	21,406,784	54,062,045
2,645,816	1,048,315	2,676,384	6,370,515
10,520,645	9,928,038	22,405,749	42,854,432
633,658	2,179,954	1,605,609	4,419,221
7,586,108	9,468,720	6,515,340	23,570,168
747,522	1,019,114	(1,484,910)	281,726
1,405,889	2,101,931	2,981,204	6,489,024
2,556,516	506,139	8,787,877	11,850,532
1,398,586	145,622	882,045	2,426,253
144,223	836,036	578,917	1,559,176
17,107,400	2,827,246	(9,010,412)	10,924,234
1,528,989	8,697,880	15,066,897	25,293,766
2,652,271	7,679	730,696	3,390,646
16,787,623	3,335,347	(1,971,846)	18,151,124
1,446,007	352,620	345,667	2,144,294
2,867,737	1,986,390	896,590	5,750,717
10,944,126	10,530,188	(3,269,866)	18,204,448
15,133,668	6,709,716	42,706,182	64,549,566
811,692	179,956	133,709	1,125,357
6,963,034	2,730,046	7,019,495	16,712,575
9,256,055	3,141,557	1,365,126	13,762,738
10,593,775	3,430,932	5,137,124	19,161,831
6,153,529	1,767,491	8,436,265	16,357,285
998,223	741,726	325,432	2,065,381
1,684,742	824,321	1,329,042	3,838,105
27,803,625	1,647,857	2,407,565	31,859,047
471,992	237,000	2,055,062	2,764,054
3,392,971	60,149	2,099,074	5,552,194
5,511,949	6,758,195	5,770,422	18,040,566
1,235,127	2,322,157	4,020,843	7,578,127
70,170	441,734	1,353,219	1,865,123
10,162,706	1,841,358	3,465,076	15,469,140
969,850	244,581	(1,143,321)	71,110
3,591,969	856,073	1,296,561	5,744,603
4,758,279	170,986	(1,867,600)	3,061,665
1,259,282	1,965,937	3,885	3,229,104
7,784,986	704,808	(4,554,624)	3,935,170
13,100,571	24,815,830	7,096,093	45,012,494
5,766,164	1,139,392	(819,687)	6,085,869
19,287,573	1,921,828	12,425,491	33,634,892
1,949,518	5,936,209	10,448,534	18,334,261
28,289,465	11,392,672	8,693,621	48,375,758
7,217,166	11,345,256	16,437,574	34,999,996
246,932	398,742	(489,356)	156,318
9,319,518	5,840,930	3,311,276	18,471,724
2,165,451	1,352,899	5,573,277	9,091,627
13,168,281	3,548,187	6,285,977	23,002,445
1,869,291	343,722	3,616,638	5,829,651
1,920,100	952,668	7,492,401	10,365,169
18,029,552	213,241	13,737,242	31,980,035
3,641,055	6,738,798	472,245	10,852,098
213,078	4,810	440,866	658,754
4,871,677	626,198	4,567,775	10,065,650
1,373,542	182,958	1,723,526	3,280,026
2,468,851	957,588	1,644,534	5,070,973
1,566,487	502,784	719,183	2,788,454
8,630,866	8,005,809	9,591,606	26,228,281
1,188,204	122,826	145,123	1,456,153
2,291,622	308,545	747,840	3,348,007

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Deferred Inflows of Resources
New Philadelphia	Tuscarawas	\$5,263,759	\$10,090,094	\$2,608,975	\$3,425,012	\$0
Newark	Licking	10,947,926	28,045,433	0	4,886,920	7,512,185
Niles	Trumbull	2,669,814	13,350,075	0	1,389,058	3,063,054
North Canton	Stark	10,028,175	14,716,298	0	782,841	3,686,569
North Olmsted	Cuyahoga	13,347,193	33,091,147	12,678,925	15,214,864	0
North Ridgeville	Lorain	11,900,590	23,331,949	10,033,892	11,884,189	0
North Royalton	Cuyahoga	10,609,030	25,345,810	9,137,063	12,831,024	0
Northwood	Wood	3,018,310	9,087,556	0	323,783	1,023,468
Norton	Summit	7,952,315	15,604,252	0	706,240	6,137,984
Norwalk	Huron	10,036,145	14,975,287	810,859	2,764,080	0
Norwood	Hamilton	3,524,112	12,040,342	6,853,747	8,987,187	0
Oakwood	Montgomery	9,699,488	13,505,768	0	3,483,951	2,735,684
Oberlin	Lorain	12,876,707	16,681,904	0	837,921	1,755,887
Ontario	Richland	7,362,957	10,138,171	0	501,208	1,971,089
Oregon	Lucas	54,409,184	65,664,921	0	1,872,010	6,581,155
Orrville	Wayne	6,546,816	10,112,300	0	1,283,105	1,954,737
Oxford	Butler	13,855,475	19,959,439	2,785,966	5,369,316	0
Painesville	Lake	16,272,082	21,322,268	0	3,604,547	2,219,226
Parma	Cuyahoga	14,412,782	37,766,628	16,161,594	21,944,042	0
Parma Heights	Cuyahoga	2,978,128	15,421,440	10,334,700	15,056,838	0
Pataskala	Licking	6,673,797	10,210,392	0	2,197,042	2,564,959
Pepper Pike	Cuyahoga	8,108,981	14,546,071	0	978,629	5,507,014
Perrysburg	Wood	4,585,381	18,861,678	0	1,983,194	4,319,094
Pickerington	Fairfield	5,996,731	10,758,316	0	713,472	3,926,219
Piqua	Miami	16,574,058	31,564,589	0	1,346,502	3,028,454
Port Clinton	Ottawa	2,169,983	5,297,609	0	270,161	1,768,602
Portsmouth	Scioto	2,505,399	11,249,936	0	2,425,411	4,824,647
Powell	Delaware	9,109,098	13,321,434	0	227,105	3,734,958
Ravenna	Portage	5,922,069	16,837,580	0	824,400	2,472,602
Reading	Hamilton	1,665,794	6,774,938	1,981,334	4,026,808	0
Reynoldsburg	Franklin	16,611,547	22,228,649	0	2,245,469	3,125,282
Richmond Heights	Cuyahoga	2,072,183	14,684,232	0	1,172,178	10,704,654
Rittman	Wayne	1,665,355	3,683,796	0	342,983	1,507,724
Riverside	Montgomery	9,932,232	15,436,998	0	990,587	4,464,011
Rocky River	Cuyahoga	11,638,139	24,703,004	9,853,357	12,443,956	0
Rossford	Wood	9,537,844	13,994,194	0	380,628	3,541,032
Salem	Columbiana	4,023,964	7,402,084	0	2,552,243	2,414,792
Sandusky	Erie	10,797,577	25,271,627	0	7,647,608	11,341,611
Seven Hills	Cuyahoga	5,226,961	13,756,111	0	2,376,680	6,714,828
Shaker Heights	Cuyahoga	33,215,014	57,579,485	17,396,017	20,602,106	0
Sharonville	Hamilton	14,622,869	22,884,011	0	6,006,569	4,332,812
Sheffield Lake	Lorain	1,099,839	8,751,944	3,243,734	6,757,743	0
Shelby	Richland	9,236,212	11,229,343	1,145,718	1,646,436	0
Sidney	Shelby	10,187,997	17,214,256	0	2,616,811	5,219,144
Solon	Cuyahoga	34,604,167	52,664,593	0	3,610,120	12,407,729
South Euclid	Cuyahoga	10,119,747	26,888,525	0	6,328,526	12,708,295
Springboro	Warren	13,492,668	22,390,788	0	3,813,487	4,533,166
Springdale	Hamilton	6,463,651	14,247,759	0	3,547,882	2,263,823
Springfield	Clark	18,545,634	54,945,408	0	8,085,725	11,006,433
St. Marys	Auglaize	1,181,454	14,685,203	0	598,972	1,282,272
Steubenville	Jefferson	5,966,261	13,565,159	0	928,254	6,256,602
Stow	Summit	12,648,909	24,504,897	0	3,448,470	8,854,761
Streetsboro	Portage	4,971,229	11,594,599	0	921,770	3,633,690
Strongsville	Cuyahoga	22,436,872	47,270,171	0	10,395,280	15,502,688
Struthers	Mahoning	728,013	728,013	0	0	0
Sylvania	Lucas	18,476,443	24,930,253	0	933,832	4,386,108
Tallmadge	Summit	7,295,615	14,080,941	0	1,293,447	4,462,003
Tiffin	Seneca	4,312,258	8,676,639	0	785,510	3,076,972
Tipp City	Miami	8,569,609	12,907,839	0	5,883,518	2,415,681
Toronto	Jefferson	1,373,410	4,054,303	2,314,741	2,410,297	0
Trenton	Butler	3,353,281	4,698,665	0	874,446	701,065
Trotwood	Montgomery	2,879,486	13,902,597	10,238,165	13,900,631	0
Troy	Miami	55,469,081	64,536,331	3,081,050	5,866,592	0
Uhrichsville	Tuscarawas	889,639	2,681,184	1,380,141	1,510,503	0
Union	Montgomery	1,893,487	4,573,016	2,530,159	2,986,865	0
University Heights	Cuyahoga	4,359,024	13,889,122	0	1,024,312	7,622,106
Upper Arlington	Franklin	54,393,168	79,470,826	0	9,287,591	17,814,068

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$3,897,755	\$2,254,164	\$513,163	\$6,665,082
12,402,461	1,300,983	1,942,884	15,646,328
2,946,243	2,887,750	3,063,970	8,897,963
2,548,277	7,015,399	683,212	10,246,888
9,873,946	3,720,265	4,282,072	17,876,283
5,379,206	3,609,503	2,459,051	11,447,760
8,745,781	3,650,602	118,403	12,514,786
1,493,577	4,298,966	1,947,762	7,740,305
3,850,959	1,872,158	3,036,911	8,760,028
3,547,522	5,670,793	2,992,892	12,211,207
2,777,757	997,469	(722,071)	3,053,155
1,884,391	4,414,320	987,422	7,286,133
2,178,081	1,959,762	9,950,253	14,088,096
1,615,706	4,094,483	1,955,685	7,665,874
12,208,304	6,935,355	38,068,097	57,211,756
1,149,362	3,020,571	2,704,525	6,874,458
2,087,306	4,719,287	7,783,530	14,590,123
9,838,614	1,832,052	3,827,829	15,498,495
6,774,120	6,757,436	2,291,030	15,822,586
1,041,446	110,318	(787,162)	364,602
4,352,655	415,490	680,246	5,448,391
2,154,631	79,812	5,825,985	8,060,428
3,656,972	1,913,229	6,989,189	12,559,390
1,743,233	1,722,175	2,653,217	6,118,625
16,040,200	3,859,340	7,290,093	27,189,633
2,192,585	41,525	1,024,736	3,258,846
4,514,709	132,861	(647,692)	3,999,878
1,910,168	658,481	6,790,722	9,359,371
8,850,096	2,959,453	1,731,029	13,540,578
2,669,777	0	78,353	2,748,130
5,844,069	7,845,949	3,167,880	16,857,898
1,271,757	995,368	540,275	2,807,400
1,057,706	265,198	510,185	1,833,089
1,832,993	227,730	7,921,677	9,982,400
8,407,160	2,530,242	1,321,646	12,259,048
4,780,125	1,256,275	4,036,134	10,072,534
1,152,058	407,048	875,943	2,435,049
5,477,345	161,513	643,550	6,282,408
2,291,769	1,302,770	1,070,064	4,664,603
3,978,635	26,536,455	6,462,289	36,977,379
5,862,871	1,659,357	5,022,402	12,544,630
1,273,245	213,095	507,861	1,994,201
8,943,370	325,345	314,192	9,582,907
2,612,089	1,989,297	4,776,915	9,378,301
12,019,679	2,394,450	22,232,615	36,646,744
4,271,309	377,704	3,202,691	7,851,704
7,204,014	328,242	6,511,879	14,044,135
1,992,678	528,790	5,914,586	8,436,054
31,774,363	3,879,901	198,986	35,853,250
6,968,886	4,681,437	1,153,636	12,803,959
2,040,094	2,395,604	1,944,605	6,380,303
6,000,337	5,436,276	765,053	12,201,666
1,983,173	2,961,417	2,094,549	7,039,139
6,993,665	4,531,865	9,846,673	21,372,203
234,555	348,155	145,303	728,013
2,374,441	11,828,839	5,407,033	19,610,313
2,116,649	253,595	5,955,247	8,325,491
2,207,774	1,061,588	1,544,795	4,814,157
1,268,451	150,613	3,189,576	4,608,640
556,228	221,011	866,767	1,644,006
1,232,392	634,513	1,256,249	3,123,154
1,513,244	678,551	(2,189,829)	1,966
9,109,167	935,109	48,625,463	58,669,739
884,414	43,037	243,230	1,170,681
1,129,637	102,541	353,973	1,586,151
1,994,584	2,294,605	953,515	5,242,704
12,412,904	21,493,915	18,462,348	52,369,167

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Deferred Inflows of Resources
Upper Sandusky	Wyandot	\$1,616,547	\$4,030,261	\$1,752,872	\$2,051,572	\$0
Urbana	Champaign	4,108,956	8,360,793	0	1,120,783	1,825,533
Vandalia	Montgomery	19,609,888	28,067,212	0	6,023,223	4,108,723
Vermilion	Erie	5,014,138	10,124,736	4,095,156	4,863,006	0
Village of Indian Hill	Hamilton	15,329,334	25,981,304	0	978,999	9,769,216
Wadsworth	Medina	13,490,998	28,384,267	2,225,401	7,571,774	0
Wapakoneta	Auglaize	4,706,423	8,247,346	0	782,266	2,522,561
Warren	Trumbull	7,856,128	25,594,256	0	1,515,673	7,061,852
Washington Court House	Fayette	3,593,842	8,833,617	4,016,843	5,332,152	0
Waterville	Lucas	2,363,498	4,134,821	0	641,517	1,551,628
Wauseon	Fulton	3,385,285	5,289,064	0	359,424	633,523
Wellston	Jackson	4,326,326	5,894,150	0	599,905	624,370
West Carrollton	Montgomery	3,338,827	6,901,588	2,380,000	4,769,675	0
Westerville	Franklin	55,137,140	91,355,029	0	12,048,331	20,364,393
Westlake	Cuyahoga	67,127,021	96,062,217	0	4,270,897	21,408,882
Whitehall	Franklin	13,958,846	18,609,037	0	1,829,107	2,679,995
Wickliffe	Lake	9,919,070	15,440,603	0	2,653,153	2,855,515
Willard	Huron	6,081,165	7,576,492	0	828,822	702,325
Willoughby	Lake	15,626,200	33,398,758	0	7,772,526	8,357,334
Willoughby Hills	Lake	3,076,306	16,701,295	0	1,109,618	12,929,667
Willowick	Lake	5,278,699	12,153,014	6,165,318	7,057,901	0
Wilmington	Clinton	5,386,314	9,846,611	2,635,654	4,170,901	0
Wooster	Wayne	17,028,825	26,683,793	7,656,880	10,945,324	0
Worthington	Franklin	15,472,193	23,641,412	0	2,373,150	4,128,572
Wyoming	Hamilton	4,282,746	10,157,839	4,029,180	5,194,420	0
Xenia	Greene	8,386,443	15,875,544	3,699,909	4,847,048	0
Youngstown	Mahoning	10,308,366	35,712,472	9,277,381	29,711,963	0
Zanesville	Muskingum	7,575,434	16,721,691	0	2,445,059	5,434,068

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$1,324,455	\$314,607	\$339,627	\$1,978,689
1,376,958	2,989,233	1,048,286	5,414,477
4,837,193	3,864,686	9,233,387	17,935,266
4,034,661	1,120,735	106,334	5,261,730
1,697,090	4,878,444	8,657,555	15,233,089
16,977,175	2,975,448	859,870	20,812,493
2,834,086	960,728	1,147,705	4,942,519
12,955,109	743,525	3,318,097	17,016,731
2,840,542	125,221	535,702	3,501,465
908,868	219,950	812,858	1,941,676
1,419,574	2,437,828	438,715	4,296,117
4,545,228	2,528	122,119	4,669,875
1,443,654	29,993	658,266	2,131,913
23,809,336	13,928,984	21,203,985	58,942,305
31,320,104	18,952,148	20,110,186	70,382,438
3,477,058	5,464,993	5,157,884	14,099,935
599,350	776,401	8,556,184	9,931,935
3,969,108	881,190	1,195,047	6,045,345
9,666,938	2,454,495	5,147,465	17,268,898
1,521,800	418,381	721,829	2,662,010
3,537,754	426,264	1,131,095	5,095,113
1,313,824	1,429,624	2,932,262	5,675,710
4,171,042	5,780,137	5,787,290	15,738,469
2,416,003	8,030,706	6,692,981	17,139,690
506,962	3,822,353	634,104	4,963,419
5,436,974	2,375,183	3,216,339	11,028,496
13,647,277	523,378	(8,170,146)	6,000,509
5,398,596	414,759	3,029,209	8,842,564

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
Alliance	Stark	\$841,102	\$8,178,643	\$0	\$313,836	\$868,401
Amherst	Lorain	823,293	2,964,610	0	107,121	1,208,868
Ashland	Ashland	547,139	6,937,454	0	1,030,448	696,913
Ashtabula	Ashtabula	865,814	5,448,549	257,048	594,662	1,334,699
Athens	Athens	767,469	6,550,763	135,761	946,004	1,062,824
Aurora	Portage	1,263,566	10,801,097	1,601,365	243,431	400,847
Avon	Lorain	1,583,032	6,143,850	0	621,097	1,472,210
Avon Lake	Lorain	1,219,341	4,378,124	0	446,776	76,548
Barberton	Summit	676,147	10,218,388	0	1,919,146	2,466,861
Bay Village	Cuyahoga	3,479,814	5,061,005	0	305,563	2,229,536
Beachwood	Cuyahoga	2,377,630	28,162,508	4,381,672	2,109,663	518,387
Beavercreek	Greene	1,303,748	0	2,391	1,136,518	2,186,121
Bedford	Cuyahoga	1,966,997	9,207,903	0	646,030	1,364,642
Bedford Heights	Cuyahoga	1,215,762	8,158,302	0	2,411,452	509,722
Bellbrook	Greene	575,762	0	0	32,821	260,044
Bellevue	Huron	241,865	3,611,700	0	5,672	425,934
Belpre	Washington	295,639	1,366,351	0	1,092,271	591,956
Berea	Cuyahoga	1,594,966	10,758,113	278,888	394,980	1,155,474
Bexley	Franklin	657,420	6,621,712	189,935	914,370	1,441,267
Blue Ash	Hamilton	1,951,949	32,056,490	977,428	698,632	1,852,010
Bowling Green	Wood	1,479,235	6,249,905	2,181,576	1,801,210	2,008,123
Brecksville	Cuyahoga	1,824,434	12,765,081	0	42,638	1,257,653
Broadview Heights	Cuyahoga	1,463,681	7,977,966	0	543,051	1,109,152
Brook Park	Cuyahoga	1,620,091	15,767,169	213,567	1,867,450	809,168
Brooklyn	Cuyahoga	598,546	13,261,992	310,119	1,062,878	684,730
Brookville	Montgomery	155,660	2,729,208	0	775,410	412,967
Brunswick	Medina	1,447,060	3,444,109	0	50,400	1,093,548
Bryan	Williams	6,891,282	0	0	122,427	733,546
Bucyrus	Crawford	498,150	2,795,699	40,316	367,693	441,600
Cambridge	Guernsey	297,994	5,196,026	148,862	361,164	487,563
Campbell	Mahoning	311,269	1,656,724	0	156,556	308,759
Canal Fulton	Stark	230,355	2,061,372	0	6,932	142,212
Canal Winchester	Franklin	378,385	4,118,270	0	125,582	321,214
Canfield	Mahoning	0	2,674,400	0	329,498	251,081
Celina	Mercer	273,397	4,851,673	556,035	218,341	858,853
Centerville	Montgomery	13,478,234	0	0	344,021	2,576,470
Cheviot	Hamilton	1,477,123	1,597,323	69,594	141,790	565,536
Cincinnati	Hamilton	264,466,000	0	0	19,881,000	41,462,000
Circleville	Pickaway	739,047	1,726,265	147,849	414,586	969,589
Clayton	Montgomery	333,002	1,789,099	180,937	727,550	351,767
Cleveland	Cuyahoga	36,028,000	294,648,000	50,489,000	34,230,000	31,821,000
Cleveland Heights	Cuyahoga	6,680,907	23,022,254	119,536	2,612,680	4,569,518
Clyde	Sandusky	538,145	2,929,463	0	247,166	283,081
Columbiana	Columbiana	2,249,689	0	0	164,029	461,611
Conneaut	Ashtabula	308,177	2,214,644	166,357	29,539	537,002
Cortland	Trumbull	476,429	0	0	74,210	307,585
Coshocton	Coshocton	406,549	2,172,063	37,772	347,468	825,340
Dayton	Montgomery	6,440,938	100,450,896	9,650,588	26,036,689	2,318,490
Deer Park	Hamilton	2,000,668	0	0	95,333	281,646
Defiance	Defiance	534,351	5,527,262	0	671,046	764,211
Delphos	Allen	352,616	1,564,956	0	567,160	169,484
Dover	Tuscarawas	753,883	3,694,776	0	841,032	1,640,490
Dublin	Franklin	0	54,841,430	0	1,141,612	1,809,864
East Cleveland	Cuyahoga	568,804	8,123,073	4,471	643,193	3,449,229
East Liverpool	Columbiana	149,751	2,833,229	28,397	8,717	208,305
Eastlake	Lake	1,275,834	6,866,149	285,961	863,748	1,626,358
Eaton	Preble	482,674	962,821	0	91,342	683,840
Elyria	Lorain	1,068,580	18,868,216	759,265	1,718,666	2,691,812
Englewood	Montgomery	841,063	6,535,293	0	194,533	670,288
Euclid	Cuyahoga	1,488,415	21,216,091	679,602	5,964,015	2,748,958
Fairborn	Greene	830,404	7,998,004	741,227	3,505,386	1,605,415
Fairfield	Butler	18,904,378	0	0	1,424,050	2,202,858
Fairlawn	Summit	863,271	7,907,081	2,332,631	479,868	1,190,081
Fairview Park	Cuyahoga	2,653,575	5,048,043	0	710,088	1,369,490
Findlay	Hancock	2,341,451	0	0	2,531,894	3,743,777
Forest Park	Hamilton	8,040,734	0	0	70,887	521,533

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$0	\$528,592	\$576,429	\$11,307,003	\$6
0	260,577	124,892	5,489,361	12,880
0	725,423	78,818	10,016,195	0
0	676,069	261,577	9,438,418	85,000
1,570	2,057,693	214,299	11,736,383	0
0	233,320	77,405	14,621,031	0
0	1,039,694	243,204	11,103,087	193,219
0	1,619,709	319,646	8,060,144	648,128
0	582,399	266,409	16,129,350	28,511
0	481,804	484,457	12,042,179	0
0	1,089,326	1,119,470	39,758,656	0
0	729,128	245,891	5,603,797	0
18,389	1,870,645	262,793	15,337,399	46,559
0	433,360	229,498	12,958,096	313,587
3,906	156,409	13,028	1,041,970	0
0	758,113	168,506	7,321,891	0
0	198,037	64,611	4,547,819	0
0	232,444	85,831	3,664,492	121,493
12,244	1,878,325	169,904	16,242,894	0
0	349,358	186,120	10,360,182	0
0	479,189	233,833	38,249,531	500,485
0	705,063	654,060	15,079,172	0
0	717,293	473,011	17,080,110	30,406
31,638	1,047,200	186,554	12,359,242	11,470
0	936,935	211,724	21,426,104	1,005,175
0	377,670	182,554	16,478,489	225,175
0	103,816	112,813	4,289,874	4,951
0	840,737	45,645	6,921,499	0
0	548,731	180,616	8,476,602	39,740
0	62,855	209,202	4,415,515	0
0	746,143	91,368	7,329,120	4,000
0	361,124	125,879	2,920,311	0
0	66,834	29,745	2,537,450	0
124,802	342,039	275,365	5,685,657	0
433	128,210	43,092	3,426,714	0
0	385,410	642,664	7,786,373	5,523
31,387	356,070	412,003	17,198,185	0
0	129,284	91,433	4,072,083	0
0	9,421,000	9,259,000	344,489,000	13,903,000
0	649,722	134,906	4,781,964	0
0	5,572	49,199	3,437,126	0
0	21,451,000	28,389,000	497,056,000	3,604,000
0	4,442,368	2,095,430	43,542,693	42,226
14,708	59,467	147,077	4,219,107	236,836
0	140,383	23,351	3,039,063	0
0	663,600	77,599	3,996,918	0
0	85,362	14,446	958,032	0
0	115,128	47,695	3,952,015	6,348
124,794	6,677,620	5,520,519	157,220,534	0
0	71,145	3,295	2,452,087	0
0	616,252	149,689	8,262,811	0
0	80,326	44,278	2,778,820	28,332
0	59,543	92,942	7,082,666	0
0	2,810,174	1,800,863	62,403,943	0
15,941	2,245,447	865,284	15,915,442	1,007,231
0	635,250	411,847	4,275,496	12,480
0	627,191	53,503	11,598,744	0
0	689,964	104,867	3,015,508	0
29,718	859,688	78,355	26,074,300	26,056
26,512	112,509	159,708	8,539,906	40,062
1,109,237	1,922,527	765,390	35,894,235	627,022
0	1,107,146	355,029	16,142,611	307,840
14,821	1,261,187	423,770	24,231,064	34,752
0	302,752	207,644	13,283,328	50,000
0	335,384	109,402	10,225,982	0
0	1,462,187	1,121,205	11,200,514	21,153,057
0	326,070	94,548	9,053,772	100,462

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
Fostoria	Seneca	\$574,379	\$4,697,624	\$0	\$860,568	\$674,838
Franklin	Warren	400,122	8,125,750	152,896	29,194	333,625
Fremont	Sandusky	791,091	7,645,178	0	27,308	841,415
Galion	Crawford	336,383	2,294,061	469,946	1,064,501	584,971
Garfield Heights	Cuyahoga	6,711,573	8,015,201	315,167	5,635,354	2,912,875
Geneva	Ashtabula	306,662	2,654,009	0	276,990	313,291
Girard	Trumbull	213,492	3,714,040	0	0	937,541
Grandview Heights	Franklin	1,434,166	6,419,105	0	973,648	609,238
Green	Summit	1,292,404	17,772,555	481,020	266,631	1,034,232
Greenville	Darke	970,517	6,197,188	0	37,032	739,784
Grove City	Franklin	841,413	21,750,608	479,843	280,875	2,682,430
Groveport	Franklin	244,174	7,459,565	0	2,285,571	307,269
Hamilton	Butler	5,424,344	16,237,009	0	5,434,589	3,128,736
Harrison	Hamilton	1,148,724	3,092,518	0	865	402,593
Heath	Licking	5,501,706	0	0	461,078	556,463
Highland Heights	Cuyahoga	770,391	10,140,988	5,680	436,561	1,136,009
Hillsboro	Highland	3,518,993	0	0	515,886	406,771
Hubbard	Trumbull	187,507	1,988,782	0	640	287,738
Huber Heights	Montgomery	1,069,823	5,002,765	0	1,487,367	1,077,724
Hudson	Summit	2,276,483	13,273,400	0	468,588	4,200,159
Huron	Erie	215,381	1,796,561	0	642,741	1,245,828
Independence	Cuyahoga	850,863	24,700,011	1,373,713	287,468	307,182
Ironton	Lawrence	2,566,909	0	0	1,537,986	546,006
Jackson	Jackson	1,063,286	0	0	1,878,383	233,857
Kent	Portage	1,362,085	2,266,114	259,713	1,292,896	1,882,349
Kettering	Montgomery	6,467,040	39,891,659	0	134,337	1,155,986
Kirtland	Lake	593,396	3,180,550	0	145,409	432,936
Lakewood	Cuyahoga	6,746,147	19,542,235	0	936,905	4,595,294
Lancaster	Fairfield	17,555,943	0	0	2,895,955	2,020,903
Lebanon	Warren	1,050,056	3,511,591	1,366,321	2,259,611	660,397
Lima	Allen	1,110,806	15,714,825	0	6,221,733	1,774,684
Logan	Hocking	206,892	2,333,932	0	190,556	440,487
London	Madison	3,853,551	0	0	305,023	214,369
Lorain	Lorain	2,101,944	16,064,347	0	909,250	5,818,918
Louisville	Stark	281,171	2,674,757	0	227,524	456,896
Loveland	Hamilton	782,061	3,496,995	0	15,933	643,271
Lyndhurst	Cuyahoga	2,788,435	6,828,252	0	611,088	3,455,857
Macedonia	Summit	1,740,737	7,354,783	0	712,646	772,516
Madeira	Hamilton	4,226,885	0	0	122,512	965,960
Mansfield	Richland	1,466,640	13,247,026	0	2,268,007	3,374,427
Maple Heights	Cuyahoga	2,427,690	7,293,044	0	670,621	1,373,945
Marietta	Washington	499,929	6,192,889	777,455	1,286,277	800,025
Marion	Marion	1,025,576	11,957,101	0	1,128,913	1,417,776
Martins Ferry	Belmont	153,230	1,123,940	0	134,325	289,201
Marysville	Union	1,357,282	13,156,605	360,564	1,686,215	585,417
Mason City	Warren	23,928,796	0	0	1,444,410	1,607,414
Massillon	Stark	1,296,397	12,149,306	0	1,057,915	1,471,257
Maumee	Lucas	1,355,044	10,044,558	0	1,341,075	2,236,211
Mayfield Heights	Cuyahoga	3,904,532	13,000,364	159,137	1,055,864	1,487,986
Medina	Medina	1,386,778	2,565,577	4,004	510,931	1,426,444
Mentor	Lake	1,468,847	36,506,741	0	5,950,934	3,918,622
Mentor-On-The-Lake	Lake	323,770	853,816	0	654,426	412,508
Miamisburg	Montgomery	1,182,086	11,302,623	0	2,528,521	1,426,847
Middleburg Hts	Cuyahoga	1,552,973	13,784,003	588,245	402,428	842,767
Middletown	Butler	2,660,424	14,413,426	0	4,352,078	2,608,753
Milford	Clermont	689,296	2,533,349	0	148,170	922,093
Monroe	Butler	765,327	6,287,100	0	53,853	568,644
Montgomery	Hamilton	8,511,277	0	0	216,459	445,097
Moraine	Montgomery	341,453	9,074,952	23,822	530,913	66,998
Mount Healthy	Hamilton	316,824	1,386,785	0	687,963	240,954
Mount Vernon	Knox	9,601,380	0	0	1,531,318	847,524
Munroe Falls	Summit	220,722	906,815	0	18,025	259,680
Napoleon	Henry	252,044	3,279,167	524,942	248,549	425,772
Nelsonville	Athens	157,526	1,226,864	0	14,814	130,172
New Albany	Franklin	928,082	10,410,113	0	281,183	802,015
New Carlisle	Clark	164,498	925,530	60,001	0	147,072
New Franklin	Summit	1,095,941	0	0	260,602	478,606

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$0	\$26,788	\$113,407	\$6,947,604	\$0
0	562,314	190,282	9,794,183	414,994
0	333,428	399,538	10,037,958	20,000
0	141,519	109,233	5,000,614	360,000
0	1,102,414	435,872	25,128,456	134,651
0	198,914	109,424	3,859,290	3,286
7,071	764,897	108,272	5,745,313	15,230
0	297,897	165,461	9,899,515	24,107
5,252	403,899	581,759	21,837,752	0
13,640	186,349	186,266	8,330,776	0
68,632	1,396,016	1,452,668	28,952,485	16,322
35,522	247,918	539,035	11,119,054	539,841
0	1,317,862	459,594	32,002,134	279,983
0	404,435	276,894	5,326,029	118,036
0	57,423	207,818	6,784,488	0
39,544	369,810	235,487	13,134,470	0
0	232,356	34,981	4,708,987	46,738
0	136,528	85,631	2,686,826	0
0	526,644	754,100	9,918,423	0
55,751	55,333	344,292	20,674,006	12,927
0	404,709	96,493	4,401,713	0
0	521,619	609,223	28,650,079	0
3,345	406,595	213,766	5,274,607	39,204
0	148,917	140,882	3,465,325	0
0	433,587	145,200	7,641,944	1,077,011
401,981	1,874,779	2,425,178	52,350,960	18,747
0	37,083	287,596	4,676,970	326,988
0	3,917,659	145,356	35,883,596	1,927,971
0	837,878	473,617	23,784,296	265,556
0	588,230	345,107	9,781,313	9,597
0	2,049,415	297,898	27,169,361	1,357,561
0	42,815	10,196	3,224,878	0
9,816	217,442	46,355	4,646,556	20
0	2,038,355	1,105,903	28,038,717	1,510,166
0	162,567	49,234	3,852,149	0
16,407	414,703	134,394	5,503,764	9,505
0	1,442,862	238,568	15,365,062	0
0	875,773	91,335	11,547,790	0
0	188,935	300,690	5,804,982	0
22,569	1,578,604	317,660	22,274,933	82,557
293,067	1,846,991	268,086	14,173,444	681,643
0	549,904	155,122	10,261,601	0
0	1,095,750	259,798	16,884,914	135,363
0	148,267	35,151	1,884,114	729,435
0	754,605	98,847	17,999,535	92
0	1,568,733	1,264,556	29,813,909	0
0	1,512,016	272,385	17,759,276	0
2,249	1,078,922	776,751	16,834,810	6,731
1,397	646,959	226,433	20,482,672	400
0	1,456,793	78,013	7,428,540	0
0	2,696,829	1,417,393	51,959,366	17,333
0	99,846	34,513	2,378,879	44,670
56,093	1,084,693	1,053,180	18,634,043	2,305,000
0	1,241,068	425,307	18,836,791	0
0	517,749	1,053,962	25,606,392	0
0	265,008	56,119	4,614,035	0
22,123	567,975	1,219,472	9,484,494	0
0	446,102	275,832	9,894,767	158,810
0	347,935	486,069	10,872,142	0
0	288,945	34,008	2,955,479	0
0	662,073	207,103	12,849,398	9,833
0	150,064	96,787	1,652,093	7,320
471	293,738	418,728	5,443,411	108,251
0	40,272	33,721	1,603,369	40,919
0	522,264	219,380	13,163,037	5,457
10,959	42,999	11,752	1,362,811	0
0	109,096	72,443	2,016,688	0

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
New Philadelphia	Tuscarawas	\$891,844	\$2,099,473	\$0	\$217,755	\$2,748,030
Newark	Licking	22,457,472	0	0	1,990,444	2,559,774
Niles	Trumbull	567,230	3,818,461	0	1,154,655	723,793
North Canton	Stark	762,296	5,103,341	0	290,394	1,713,477
North Olmsted	Cuyahoga	4,794,190	8,859,004	0	1,157,439	2,398,235
North Ridgeville	Lorain	1,098,591	8,413,555	0	0	896,075
North Royalton	Cuyahoga	736,343	10,727,142	0	165,246	830,830
Northwood	Wood	212,914	3,380,536	21,171	64,674	348,183
Norton	Summit	390,405	4,294,938	0	152,183	625,983
Norwalk	Huron	615,802	4,212,782	0	134,983	751,947
Norwood	Hamilton	2,603,759	13,306,234	8,045	765,179	722,627
Oakwood	Montgomery	1,325,180	6,279,632	0	1,232,975	713,523
Oberlin	Lorain	497,114	3,853,978	0	129,560	1,248,809
Ontario	Richland	307,031	3,289,466	0	51,469	225,046
Oregon	Lucas	732,180	27,732,887	0	1,989,431	887,867
Orrville	Wayne	408,163	3,843,204	916,240	380,081	494,306
Oxford	Butler	1,251,301	6,898,008	0	503,182	980,218
Painesville	Lake	415,923	7,519,822	6,400	48,360	1,243,297
Parma	Cuyahoga	5,491,614	27,232,889	0	647,039	4,360,602
Parma Heights	Cuyahoga	2,680,454	8,288,210	0	2,121,510	1,221,591
Pataskala	Licking	802,525	0	0	0	208,263
Pepper Pike	Cuyahoga	1,485,130	4,580,388	3,792,771	2,363	309,090
Perrysburg	Wood	1,051,617	14,593,657	0	850,434	1,153,189
Pickerington	Fairfield	854,363	5,058,025	108,149	344,657	424,770
Piqua	Miami	1,161,918	5,401,347	2,274,081	0	0
Port Clinton	Ottawa	545,617	2,296,965	179,259	230,703	444,612
Portsmouth	Scioto	9,715,590	0	0	308,880	1,391,170
Powell	Delaware	495,682	4,392,127	0	550,488	88,848
Ravenna	Portage	588,841	4,111,997	0	0	836,925
Reading	Hamilton	6,570,253	0	0	813,337	652,142
Reynoldsburg	Franklin	11,105,997	0	0	212,062	1,375,705
Richmond Heights	Cuyahoga	1,152,530	4,778,695	69,388	67,792	597,829
Rittman	Wayne	359,277	729,725	0	759,287	407,096
Riverside	Montgomery	372,958	2,865,360	354,376	25,650	724,132
Rocky River	Cuyahoga	3,743,094	8,697,295	35,522	141,307	2,838,815
Rossford	Wood	999,315	3,353,573	0	127,542	730,350
Salem	Columbiana	517,618	3,718,930	0	66,770	512,934
Sandusky	Erie	1,575,787	6,862,236	3,741,769	788,299	1,306,090
Seven Hills	Cuyahoga	5,857,934	0	0	990,158	808,388
Shaker Heights	Cuyahoga	6,345,352	22,230,968	48,432	5,883,731	4,755,039
Sharonville	Hamilton	14,059,366	0	0	390,547	1,020,684
Sheffield Lake	Lorain	332,747	1,696,029	0	1,018,784	447,667
Shelby	Richland	2,773,675	0	0	418,500	427,113
Sidney	Shelby	11,617,736	0	0	1,384,898	921,977
Solon	Cuyahoga	1,344,023	30,459,010	0	1,032,527	1,686,940
South Euclid	Cuyahoga	3,737,471	8,662,240	0	639,067	1,717,985
Springboro	Warren	611,985	7,353,465	0	0	482,388
Springdale	Hamilton	1,291,654	12,671,825	0	545,153	1,180,569
Springfield	Clark	0	25,536,866	3,108,748	1,113,357	404,356
St. Marys	Auglaize	1,222,719	2,036,237	0	489,920	449,605
Steubenville	Jefferson	1,221,333	8,071,018	0	76,308	1,471,508
Stow	Summit	4,579,344	9,270,721	0	424,318	2,808,356
Streetsboro	Portage	1,192,999	8,414,224	0	211,756	342,946
Strongsville	Cuyahoga	422,891	26,358,439	181,064	325,424	2,160,676
Struthers	Mahoning	3,060,116	0	0	5,427	259,537
Sylvania	Lucas	931,601	7,316,027	0	509,189	1,684,118
Tallmadge	Summit	679,328	8,359,821	0	1,750,240	1,918,447
Tiffin	Seneca	782,723	7,277,841	0	569,178	876,144
Tipp City	Miami	2,931,362	0	0	1,459,768	1,099,054
Toronto	Jefferson	112,301	2,526,998	0	0	169,959
Trenton	Butler	479,927	1,499,191	0	151,297	440,339
Trotwood	Montgomery	6,390,071	0	0	316,144	1,245,821
Troy	Miami	17,775,100	0	0	3,446,056	1,289,005
Uhrichsville	Tuscarawas	249,987	977,127	0	21,635	223,175
Union	Montgomery	154,652	473,308	0	90,946	193,096
University Heights	Cuyahoga	2,193,289	8,532,988	145,968	526,393	1,304,473
Upper Arlington	Franklin	8,061,863	15,317,626	8,511,996	1,719,597	2,623,741

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$4,579	\$378,956	\$127,051	\$6,467,688	\$600
0	1,649,741	457,988	29,115,419	42,975
14,563	852,579	468,511	7,599,792	0
0	369,488	229,362	8,468,358	108,000
0	1,303,094	63,530	18,575,492	113,965
0	1,210,097	658,389	12,276,707	0
0	629,167	324,131	13,412,859	214,216
85,338	227,801	92,601	4,433,218	0
0	116,485	146,938	5,726,932	510,000
32,528	1,016,977	371,791	7,136,810	0
0	796,503	71,443	18,273,790	634,564
12,935	141,488	197,750	9,903,483	0
2,135	1,072,839	1,042,707	7,847,142	1,783
0	267,397	111,784	4,252,193	0
7,382	560,505	949,410	32,859,662	172,887
0	37,845	464,899	6,544,738	0
0	597,041	221,997	10,451,747	0
0	1,443,848	486,361	11,164,011	1,230,382
0	6,670,681	129,518	44,532,343	132,214
0	1,073,578	645,735	16,031,078	212,543
4,369	400,659	147,042	1,562,858	0
0	358,423	397,367	10,925,532	0
184,090	996,821	188,470	19,018,278	164,583
0	463,690	545,687	7,799,341	0
0	1,327,975	654,861	10,820,182	18,808
0	7,285	57,352	3,761,793	0
0	803,220	147,336	12,366,196	27,030
0	326,030	245,201	6,098,376	11,276
0	461,164	135,308	6,134,235	0
0	270,113	28,377	8,334,222	117,021
0	700,538	520,165	13,914,467	0
62,933	580,710	144,231	7,454,108	122,830
0	35,285	44,337	2,335,007	0
0	35,080	18,263	4,395,819	56,175
0	3,299,960	185,647	18,941,640	14,615
0	33,442	275,503	5,519,725	3,123
7,545	198,222	360,824	5,382,843	0
0	1,631,434	633,573	16,539,188	1,161
0	579,977	53,416	8,289,873	3,813
110,410	1,185,196	268,336	40,827,464	48,791
0	917,401	292,016	16,680,014	0
0	186,816	445,754	4,127,797	54,705
0	247,412	38,988	3,905,688	0
236,034	130,720	400,022	14,691,387	0
0	1,040,331	542,546	36,105,377	78,100
47,530	1,335,094	184,195	16,323,582	8,278
21,686	454,212	280,249	9,203,985	22,923
2,980	361,324	476,987	16,530,492	0
0	2,536,016	880,933	33,580,276	73,231
0	120,531	144,419	4,463,431	9,682
0	1,098,023	231,593	12,169,783	26,358
9,678	3,278,738	492,059	20,863,214	173,000
0	634,372	419,415	11,215,712	750,000
0	1,375,059	282,191	31,105,744	46,262
0	430,921	175,425	3,931,426	13,700
0	1,178,985	335,112	11,955,032	5,080,000
13,727	403,752	114,813	13,240,128	0
0	321,485	295,089	10,122,460	0
360	78,071	360,847	5,929,462	0
0	95,662	18,381	2,923,301	0
82,755	257,641	192,428	3,103,578	0
74,905	459,703	383,738	8,870,382	2,088,981
1,866	65,453	1,024,006	23,601,486	64,803
0	84,823	8,978	1,565,725	0
0	26,063	76,326	1,014,391	342
38,536	596,128	68,243	13,406,018	19,281
0	1,215,595	2,177,725	39,628,143	65,411

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
Upper Sandusky	Wyandot	\$275,872	\$2,573,975	\$0	\$84,681	\$435,179
Urbana	Champaign	433,877	3,098,844	0	774,938	611,762
Vandalia	Montgomery	1,533,779	12,554,400	0	3,040,636	1,610,101
Vermilion	Erie	1,906,623	1,455,330	2,452	118,230	887,222
Village of Indian Hill	Hamilton	709,502	6,153,772	0	464,954	2,030,333
Wadsworth	Medina	982,977	4,600,000	115,400	319,394	2,395,368
Wapakoneta	Auglaize	371,688	2,262,379	651,985	748,184	425,302
Warren	Trumbull	0	17,080,705	0	2,056,824	3,955,753
Washington Court Hosue	Fayette	334,641	3,546,810	0	951,857	1,035,978
Waterville	Lucas	356,201	1,872,651	0	314,494	411,186
Wauseon	Fulton	2,775,739	0	0	535,356	383,814
Wellston	Jackson	170,634	1,093,600	0	6,523	189,786
West Carrollton	Montgomery	0	4,917,784	0	343,365	385,460
Westerville	Franklin	2,873,581	26,953,741	505,166	79,769	4,886,259
Westlake	Cuyahoga	9,504,855	14,387,924	1,241,197	450,557	3,510,817
Whitehall	Franklin	336,771	21,297,923	0	214,861	1,166,035
Wickliffe	Lake	1,327,444	7,572,610	1,560,279	374,596	197,142
Willard	Huron	240,463	1,848,046	0	560,666	287,931
Willoughby	Lake	1,869,468	16,115,830	0	1,392,883	2,096,901
Willoughby Hills	Lake	563,573	3,502,060	156,058	90,197	563,756
Willowick	Lake	2,224,578	2,440,181	223,840	422,006	1,581,393
Wilmington	Clinton	393,589	4,048,488	0	1,678,030	1,769,704
Wooster	Wayne	13,463,255	0	0	1,416,353	1,098,338
Worthington	Franklin	2,250,062	18,319,812	185,760	2,409,700	2,088,047
Wyoming	Hamilton	6,650,808	0	0	1,005,976	1,784,764
Xenia	Greene	0	5,114,701	1,434,388	33,694	1,196,980
Youngstown	Mahoning	0	24,766,180	993,807	7,330,891	4,308,242
Zanesville	Muskingum	946,510	7,835,221	328,500	762,235	2,986,812

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$0	\$689,155	\$40,189	\$4,099,051	\$25,000
0	725,295	143,106	5,787,822	0
0	1,366,276	271,137	20,376,329	0
0	676,721	524,590	5,571,168	0
0	24,338	144,250	9,527,149	0
10,613	905,899	159,493	9,489,144	787,693
0	99,460	96,922	4,655,920	0
0	3,343,855	660,660	27,097,797	594,159
0	501,527	319,596	6,690,409	0
0	62,087	152,007	3,168,626	0
0	34,241	139,909	3,869,059	46,272
0	35,167	112,985	1,608,695	0
34,920	344,824	284,152	6,310,505	0
0	1,358,707	931,561	37,588,784	5,266
0	840,377	641,079	30,576,806	36,297
146,237	666,617	894,375	24,722,819	8,811
0	575,641	175,829	11,783,541	0
0	75,772	91,806	3,104,684	2,955
0	2,294,919	85,106	23,855,107	0
0	2,433,287	247,017	7,555,948	11,510
0	422,520	67,958	7,382,476	3,853
80,882	699,767	197,410	8,867,870	14,495
0	536,585	1,588,121	18,102,652	0
34,422	618,758	247,573	26,154,134	100,000
0	84,938	188,637	9,715,123	0
0	1,025,997	442,453	9,248,213	0
0	1,269,338	509,964	39,178,422	271,186
0	374,657	505,623	13,739,558	1,748

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Alliance	Stark	\$2,659,204	\$7,216,428	\$145,180	\$644,144	\$0	\$651,900
Amherst	Lorain	911,160	3,410,361	128,690	55,576	0	0
Ashland	Ashland	3,942,767	5,906,983	160,997	295,564	0	0
Ashtabula	Ashtabula	3,519,267	5,149,546	4,781	175,169	186,270	0
Athens	Athens	4,393,465	6,141,696	555,690	0	462,760	0
Aurora	Portage	1,880,538	6,251,722	788,741	0	2,023,388	0
Avon	Lorain	3,090,290	0	1,308,134	0	0	20,868
Avon Lake	Lorain	1,814,413	0	1,052,166	0	0	0
Barberton	Summit	4,039,518	9,622,414	716,829	0	134,704	782,485
Bay Village	Cuyahoga	2,678,988	5,014,972	602,800	254,169	198,795	0
Beachwood	Cuyahoga	4,699,104	15,221,681	946,654	578,073	8,236,284	2,428,076
Beavercreek	Greene	1,983,970	0	612,107	141,572	0	1,185,036
Bedford	Cuyahoga	5,010,996	2,162,741	673,744	173,885	1,681,156	1,250,112
Bedford Heights	Cuyahoga	3,683,841	2,575,744	455,599	362,708	8,526	1,182,491
Bellbrook	Greene	375,196	11,056	79,144	0	0	10,433
Bellefontaine	Logan	1,872,813	3,582,776	39,146	101,969	259,350	545,387
Bellevue	Huron	1,652,449	2,028,945	17,596	0	0	0
Belpre	Washington	558,490	1,336,019	0	695,542	75,096	137,902
Berea	Cuyahoga	6,055,190	4,922,225	462,267	0	0	468,591
Bexley	Franklin	2,828,684	5,533,126	0	80,648	0	1,405,948
Blue Ash	Hamilton	8,116,216	10,648,855	1,464,165	0	0	0
Bowling Green	Wood	3,938,022	6,915,769	599,353	64,680	2,077,903	0
Brecksville	Cuyahoga	5,749,003	4,412,929	827,275	880,908	1,741,310	0
Broadview Heights	Cuyahoga	4,251,431	4,283,474	381,043	339,855	446,071	268,589
Brook Park	Cuyahoga	5,363,701	9,696,638	918,759	203,727	413,285	1,900,860
Brooklyn	Cuyahoga	1,896,724	6,469,579	1,280,099	0	0	1,546,223
Brookville	Montgomery	992,273	2,119,066	0	0	0	132,887
Brunswick	Medina	2,549,325	92,028	1,160,135	6,399	0	119,106
Bryan	Williams	3,340,741	1,781,800	0	27,937	0	885,910
Bucyrus	Crawford	982,492	2,590,101	0	229,820	31,552	35,831
Cambridge	Guernsey	2,769,997	2,183,096	222,902	0	124,000	809,766
Campbell	Mahoning	1,128,575	1,429,009	0	0	0	0
Canal Fulton	Stark	619,642	0	0	0	13,805	68,833
Canal Winchester	Franklin	1,914,340	1,023,658	532,875	37,494	439,036	441,260
Canfield	Mahoning	935,853	2,536,303	111,546	55,306	0	0
Celina	Mercer	1,245,314	3,053,326	13,821	79,768	159,033	65,493
Centerville	Montgomery	4,646,451	6,080,245	236,503	0	0	233,255
Cheviot	Hamilton	1,410,411	2,024,519	0	7,221	100,871	272,346
Cincinnati	Hamilton	40,180,000	164,916,000	4,731,000	14,490,000	3,577,000	18,681,000
Circleville	Pickaway	2,146,132	2,054,915	8,625	182,914	315,594	125,214
Clayton	Montgomery	2,076,253	0	0	0	0	0
Cleveland	Cuyahoga	76,966,000	294,955,000	9,400,000	5,326,000	0	0
Cleveland Heights	Cuyahoga	13,765,295	15,840,190	2,821,804	339,741	3,283,021	1,838,947
Clyde	Sandusky	1,041,545	1,887,245	231,145	516,980	0	0
Columbiana	Columbiana	309,161	1,162,555	0	14,755	0	342,057
Conneaut	Ashtabula	1,103,708	2,191,756	25,946	174,435	0	42,511
Cortland	Trumbull	587,700	47,813	52,948	0	0	14,217
Coshocton	Coshocton	1,456,646	1,873,554	15,383	402,776	0	148,132
Dayton	Montgomery	13,149,649	89,726,024	17,475,340	43,914	0	0
Deer Park	Hamilton	956,459	1,137,386	479	0	32,114	35,270
Defiance	Defiance	2,140,209	4,343,798	590,680	207,560	0	595,366
Delphos	Allen	\$247,138	\$2,310,262	\$0	48,106	0	429,767
Dover	Tuscarawas	1,717,237	3,856,878	124,415	9,016	0	913,126
Dublin	Franklin	22,407,702	294,950	5,737,048	239,233	0	6,339,984
East Cleveland	Cuyahoga	4,729,610	9,443,946	323,969	0	1,181,796	696,928
East Liverpool	Columbiana	1,258,368	0	104,729	143,685	0	124,606
Eastlake	Lake	4,139,337	4,703,372	230,267	168,937	131,182	564,987
Eaton	Preble	1,416,201	1,231,652	200,724	25,486	249,219	104,817
Elyria	Lorain	6,304,588	14,215,697	783,129	1,605,010	0	1,477,239
Englewood	Montgomery	1,044,274	0	463,851	5,738	224,717	367,076
Euclid	Cuyahoga	10,863,195	19,952,756	1,373,694	275,451	0	698,871
Fairborn	Greene	5,534,114	316,424	663,949	0	0	165,552
Fairfield	Butler	7,042,645	9,745,728	1,304,371	21,784	0	2,279,421
Fairlawn	Summit	2,639,186	5,358,420	361,400	118,910	1,871,835	367,426
Fairview Park	Cuyahoga	1,957,320	4,612,230	297,151	1,505	362,134	873,388
Findlay	Hancock	8,346,578	14,905,844	0	1,946,022	0	1,221,237
Forest Park	Hamilton	2,120,966	5,163,733	614,720	20,764	1,059,788	267,494

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$59,583	\$0	\$0	\$0	\$0	\$0	\$11,376,439	\$0	\$850,385
0	126,378	0	2,044	387	0	4,634,596	0	510,000
0	15,908	0	0	0	0	10,322,219	0	350,943
12,000	0	0	0	0	0	9,047,033	0	258,500
0	0	0	0	1,766	0	11,555,377	0	1,700
0	32,993	0	0	0	0	10,977,382	0	1,858,895
0	0	0	0	0	0	4,419,292	0	6,772,844
0	0	0	0	0	0	2,866,579	0	4,997,261
0	194,196	0	0	0	0	15,490,146	0	1,112,154
1,784,632	0	0	0	0	0	10,534,356	0	1,192,000
0	0	0	0	0	37,500	32,147,372	0	2,650,000
122,933	21,182	0	0	0	0	4,066,800	0	1,030,331
698,636	0	0	12,614	7,662	0	11,671,546	0	3,538,865
667,847	0	0	0	0	0	8,936,756	0	4,468,812
0	0	0	0	0	0	475,829	0	650,000
149,155	42,948	0	30,243	16,847	0	6,640,634	0	393,295
0	0	0	0	0	0	3,698,990	0	1,163,922
0	221,314	0	142,150	34,359	0	3,200,872	0	80,000
1,144,731	0	0	0	0	0	13,053,004	0	2,933,570
0	359,450	0	35,295	2,481	0	10,245,632	0	1,636,055
0	0	0	0	0	0	20,229,236	0	11,934,378
616,948	0	0	60,000	10,608	0	14,283,283	0	46,718
1,938,210	0	0	0	0	0	15,549,635	0	807,250
945,071	1,000,000	0	410,000	72,058	0	12,397,592	0	157,000
2,820,750	0	0	0	0	0	21,317,720	0	1,973,000
1,652,918	0	0	800	227	0	12,846,570	0	3,478,769
0	161,268	0	8,530	492	0	3,414,516	0	891,214
0	0	0	0	0	0	3,926,993	0	1,473,984
0	0	0	0	0	0	6,036,388	0	2,940,113
0	0	0	11,548	11,900	0	3,893,244	0	216,314
0	30,998	0	22,462	3,005	0	6,166,226	0	742,690
0	0	0	115,966	5,669	0	2,679,219	0	55,000
0	0	0	0	0	0	702,280	0	1,350,000
0	529,871	0	223,347	6,015	0	5,147,896	0	992,693
0	150,693	0	0	0	0	3,789,701	0	94,704
196,959	0	0	0	0	0	4,813,714	0	1,284,544
0	151,842	0	0	0	0	11,348,296	0	6,095,000
355,606	0	0	0	0	0	4,170,974	0	8,000
105,667,000	0	0	0	0	0	352,242,000	0	4,780,000
0	0	0	7,374	1,138	0	4,841,906	0	0
0	45	0	0	0	0	2,076,298	0	1,007,861
74,614,000	2,302,000	0	0	0	0	463,563,000	0	16,941,000
2,419,903	0	0	87,728	7,662	0	40,404,291	0	4,459,452
0	232,487	0	100,378	7,315	0	4,017,095	0	111,000
0	0	0	0	0	0	1,828,528	0	1,039,000
0	0	0	0	1,675	0	3,540,031	0	200,750
193,353	193,827	0	0	0	0	1,089,858	0	60,000
0	6,348	0	857	217	0	3,903,913	0	0
21,639,453	0	0	297,157	192,883	0	142,524,420	0	8,161,416
0	870	0	26,018	745	0	2,189,341	0	178,883
0	0	0	0	0	0	7,877,613	0	410,000
0	0	0	9,999	0	0	3,045,272	0	132,000
629,555	0	0	0	0	0	7,250,227	0	0
3,293,155	1,928,767	0	0	0	0	40,240,839	0	14,775,000
941,025	0	0	8,784	36,576	0	17,362,634	0	77,970
0	12,480	0	4,610	1,434	0	1,649,912	(1,018,000)	2,448,348
293,837	0	0	12,881	1,135	0	10,245,935	0	631,400
0	0	0	0	0	0	3,228,099	0	75,000
0	239,876	0	0	0	0	24,625,539	0	440,000
0	0	0	0	0	0	2,105,656	0	4,877,348
2,067,356	0	0	270,100	60,423	0	35,561,846	0	989,675
0	27,720	0	11,050	2,718	0	6,721,527	0	5,162,188
412,238	44,623	0	81,763	8,521	0	20,941,094	0	1,290,000
190,053	0	0	0	0	0	10,907,230	0	372,500
1,136,269	0	0	45,000	0	0	9,284,997	0	647,500
0	554,081	0	0	0	0	26,973,762	0	2,153,814
0	0	0	0	0	0	9,247,465	0	620,000

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Fostoria	Seneca	\$1,412,081	\$4,278,281	\$97,171	\$172,527	\$133,523	\$0
Franklin	Warren	2,302,118	3,213,981	0	0	0	35,942
Fremont	Sandusky	2,218,558	5,308,636	189,102	3,768	0	651,527
Galion	Crawford	1,239,947	1,810,970	0	485,327	0	0
Garfield Heights	Cuyahoga	6,608,474	10,413,558	444,202	207,883	0	724,405
Geneva	Ashtabula	1,036,737	1,891,021	66,112	0	0	167,573
Girard	Trumbull	1,832,094	3,034,874	0	136,401	15,339	74,776
Grandview Heights	Franklin	2,312,232	4,353,294	343,958	42,352	402,107	835,205
Green	Summit	5,355,841	7,089,555	983,120	244,581	0	778,079
Greenville	Darke	1,852,699	3,709,913	0	939	65,779	210,573
Grove City	Franklin	9,072,713	8,477,167	1,025,306	278,057	0	768,819
Groveport	Franklin	5,253,225	1,689,174	419,462	40,199	0	3,355,707
Hamilton	Butler	5,390,527	23,283,319	504,770	924,115	0	1,055,991
Harrison	Hamilton	778,636	2,416,806	100,612	13,083	0	59,284
Heath	Licking	1,334,738	3,889,755	274,696	56,500	0	617,318
Highland Heights	Cuyahoga	2,896,873	5,553,220	118,374	39,167	0	33,199
Hillsboro	Highland	1,283,057	2,742,921	1,978	11,750	0	0
Hubbard	Trumbull	234,719	1,566,825	410	13,494	0	3,715
Huber Heights	Montgomery	2,519,137	1,150,939	799,804	0	0	583,637
Hudson	Summit	4,532,900	4,045,241	1,260,489	857,861	0	0
Huron	Erie	809,238	1,300,327	0	0	0	0
Independence	Cuyahoga	5,619,249	7,388,672	2,430,958	0	830,338	2,825,293
Ironton	Lawrence	1,668,598	2,847,983	37,565	225,388	0	0
Jackson	Jackson	1,190,446	1,948,938	28,146	0	151,915	0
Kent	Portage	2,219,313	4,680,020	1,526,876	408,964	0	0
Kettering	Montgomery	11,428,002	23,701,181	0	0	2,860,691	0
Kirtland	Lake	1,886,313	1,421,083	100,055	73,037	1,133,899	87,474
Lakewood	Cuyahoga	8,943,632	16,578,802	1,600,730	512,917	0	1,510,669
Lancaster	Fairfield	5,601,946	15,263,140	245,283	262,250	0	0
Lebanon	Warren	3,352,057	4,112,774	805,533	0	0	621,324
Lima	Allen	7,425,016	14,877,362	856,147	0	872,475	907,214
Logan	Hocking	623,624	2,296,725	11,252	327,868	242,219	0
London	Madison	1,232,510	2,621,047	155,411	0	0	176,223
Lorain	Lorain	7,441,671	17,762,397	919,907	215,555	0	451,109
Louisville	Stark	859,227	1,628,014	149,141	65,093	0	130,297
Loveland	Hamilton	1,765,734	2,539,869	183,688	0	0	405,289
Lyndhurst	Cuyahoga	3,582,712	6,398,092	430,508	53,764	0	901,374
Macedonia	Summit	2,001,477	4,638,756	475,964	203,547	0	502
Madeira	Hamilton	917,413	3,187,403	104,612	0	589,761	111,199
Mansfield	Richland	9,191,588	64,124	394,873	600	0	188,096
Maple Heights	Cuyahoga	4,622,598	5,903,805	480,914	88,850	0	775,682
Marietta	Washington	4,619,785	5,241,552	0	394,359	0	0
Marion	Marion	3,811,496	10,121,130	307,205	447,638	249,681	755,195
Martins Ferry	Belmont	640,055	1,471,051	0	18,301	0	0
Marysville	Union	2,905,366	8,662,150	588,609	343,625	0	113,206
Mason City	Warren	7,775,848	6,468,296	2,038,730	0	3,071,020	1,722,418
Massillon	Stark	5,857,577	8,323,454	7,704	326,907	1,099,650	0
Maumee	Lucas	3,877,287	8,881,851	704,143	171,781	1,307,108	1,788,381
Mayfield Heights	Cuyahoga	2,403,508	10,924,225	886,886	336,586	1,127,103	1,493,044
Medina	Medina	6,366,118	146,620	673,240	195,449	60,616	0
Mentor	Lake	6,642,479	21,969,954	3,768,370	0	7,497,334	6,678,091
Mentor-On-The-Lake	Lake	665,419	782,908	0	57,773	201,036	47,642
Miamisburg	Montgomery	4,620,574	7,736,365	1,027,211	9,052	124,766	2,281,841
Middleburg Hts	Cuyahoga	6,685,504	8,053,338	870,665	140,235	0	0
Middletown	Butler	3,603,225	18,410,705	1,743,069	141,042	0	883,800
Milford	Clermont	1,066,114	2,109,283	0	277,565	355,456	163,059
Monroe	Butler	1,811,151	350,664	0	0	170,724	190,326
Montgomery	Hamilton	2,838,157	3,012,205	423,326	0	480,276	955,718
Moraine	Montgomery	3,312,314	6,857,312	176,732	206,032	421,047	870,458
Mount Healthy	Hamilton	545,611	1,197,970	77,268	0	476,662	158,502
Mount Vernon	Knox	5,438,937	4,934,315	29,224	409,588	29,871	670,139
Munroe Falls	Summit	631,838	1,025,834	0	39,527	94,964	41,349
Napoleon	Henry	943,516	2,634,893	145,093	98,178	0	0
Nelsonville	Athens	529,094	1,279,100	0	0	76,773	0
New Albany	Franklin	3,641,358	2,918,259	1,586,083	0	2,041,081	0
New Carlisle	Clark	687,243	389,583	36,690	0	0	70,710
New Franklin	Summit	791,567	356,662	115,800	110,353	73,797	49,224

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	\$6,093,583	\$0	\$570,000
0	171,883	0	0	2,777	0	5,726,701	0	3,309,136
0	5,165	0	0	0	0	8,376,756	0	1,728,000
0	0	0	0	13,739	0	3,549,983	0	2,041,633
1,886,642	0	0	0	86,468	0	20,371,632	0	1,404,664
0	1,760	0	45,467	3,129	0	3,211,799	0	947,351
673,984	0	0	0	0	0	5,767,468	0	0
616,344	36,113	0	0	0	0	8,941,605	0	0
0	0	0	700,599	299,401	0	15,451,176	0	7,405,500
155,964	136,494	0	70,841	18,553	0	6,221,755	0	1,265,808
0	2,615,445	0	19,481	224	0	22,257,212	0	7,399,605
0	39,841	0	27,522	5,155	0	10,830,285	0	874,000
223,395	0	0	0	0	0	31,382,117	0	2,844,297
0	153,584	0	36,002	1,957	0	3,559,964	0	2,081,600
0	0	0	0	0	0	6,173,007	0	806,460
1,886,732	0	0	0	0	0	10,527,565	0	1,843,000
0	46,738	0	20,508	554	0	4,107,506	0	622,965
0	0	0	12,557	1,843	0	1,833,563	0	893,052
0	57,600	0	0	0	0	5,111,117	0	6,000,875
0	354,286	0	0	0	0	11,050,777	0	9,064,197
540,313	6,193	0	0	0	0	2,656,071	0	1,594,971
546,855	0	0	0	0	0	19,641,365	0	9,817,000
0	0	0	168,784	111,139	0	5,059,457	0	0
0	0	0	865	1,430	0	3,321,740	0	516,333
0	0	0	0	0	0	8,835,173	0	0
0	0	0	0	0	0	37,989,874	0	11,903,130
0	0	0	0	2,947	65,000	4,769,808	0	466,669
3,012,214	1,111,316	0	1,051,772	226,199	0	34,548,251	0	2,475,000
0	0	0	54,014	61,935	0	21,488,568	0	1,132,088
0	0	0	477	789	0	8,892,954	0	60,000
0	117,032	0	224,943	30,650	0	25,310,839	0	0
1,889	0	0	21,576	9,258	0	3,534,411	0	10,000
0	0	0	0	0	0	4,185,191	0	582,447
0	0	0	266,440	17,475	0	27,074,554	0	1,991,714
0	197,355	0	0	0	0	3,029,127	0	410,712
0	0	0	0	0	0	4,894,580	0	198,454
1,114,570	0	0	0	0	0	12,481,020	0	1,550,548
159,722	42,059	0	522,479	185,836	0	8,230,342	0	2,753,770
445,654	0	0	0	0	0	5,356,042	0	209,500
0	0	0	0	0	0	9,839,281	0	11,748,958
449,834	0	0	0	0	0	12,321,683	0	1,919,953
0	0	0	55,500	0	9,617	10,320,813	0	143,155
0	0	0	0	0	0	15,692,345	0	1,176,059
0	0	0	0	0	0	2,129,407	0	162,000
0	0	0	0	0	0	12,612,956	0	7,817,645
277,539	149,078	0	0	87,506	0	21,590,435	0	2,637,643
0	0	0	0	0	0	15,615,292	0	1,649,337
1,112,702	0	0	0	0	0	17,843,253	0	481,220
715,413	0	0	0	0	0	17,886,765	0	1,096,500
0	0	0	0	0	0	7,442,043	0	0
0	905,281	0	22,927	0	0	47,484,436	0	543,975
383,378	107,890	0	2,491	2,970	0	2,251,507	0	6,000
1,229,390	10,337	0	0	26,283	104,491	17,170,310	0	1,079,248
1,075,455	0	0	0	0	0	16,825,197	0	925,000
1,295,296	0	0	0	0	0	26,077,137	0	99,000
0	0	30,740	0	0	0	4,002,217	0	322,150
0	0	0	2,768	1,778	0	2,527,411	0	5,290,613
0	0	0	0	0	0	7,709,682	0	2,346,811
307,931	0	0	0	0	0	12,151,826	0	2,000,000
0	34,418	0	6,500	95	0	2,497,026	0	230,200
0	0	0	17,369	10,506	0	11,539,949	0	931,594
0	0	0	0	0	0	1,833,512	0	0
0	0	0	0	0	0	3,821,680	0	1,824,546
0	0	0	0	0	0	1,884,967	0	0
0	195,177	0	24,128	3,777	0	10,409,863	0	2,117,699
0	11,557	0	0	0	0	1,195,783	0	231,310
0	64,727	0	0	0	0	1,562,130	0	700,000

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
New Philadelphia	Tuscarawas	\$2,683,978	\$1,686,255	\$0	\$288,770	\$58,783	\$763,350
Newark	Licking	9,449,108	16,554,722	201,950	0	0	652,138
Niles	Trumbull	1,847,921	356,081	273,095	549,587	606,682	10,347
North Canton	Stark	1,675,343	3,095,637	437,425	102,395	0	684,494
North Olmsted	Cuyahoga	3,213,019	10,834,564	232,784	427,879	3,172,782	992
North Ridgeville	Lorain	3,070,353	5,296,780	1,171,310	381,760	0	262,892
North Royalton	Cuyahoga	2,680,984	4,877,025	767,707	362,963	61,801	329,945
Northwood	Wood	1,413,552	2,496,089	94,316	6,695	124,598	52,933
Norton	Summit	1,691,902	1,886,507	181,650	851	155,273	92,904
Norwalk	Huron	1,971,036	3,988,117	6,692	102,831	7,802	0
Norwood	Hamilton	3,438,193	13,083,512	0	882,850	0	141,894
Oakwood	Montgomery	2,096,999	4,980,172	1,896,830	0	0	931,587
Oberlin	Lorain	3,121,769	2,961,591	350,453	105,137	196,346	651,975
Ontario	Richland	1,303,610	2,118,120	25,833	0	0	56,712
Oregon	Lucas	4,019,868	8,300,868	567,562	401,820	2,179,100	7,100
Orrville	Wayne	1,178,445	2,411,294	0	199,021	493,689	325,486
Oxford	Butler	1,532,112	4,235,062	745,026	127,693	0	1,345,476
Painesville	Lake	3,364,476	5,929,153	168,360	121,363	655,968	619,372
Parma	Cuyahoga	16,203,714	22,664,415	702,156	313,348	0	2,427,458
Parma Heights	Cuyahoga	2,308,908	8,895,286	2,727,434	376,720	143,670	125,041
Pataskala	Licking	1,196,128	869	290,320	111,485	0	26,418
Pepper Pike	Cuyahoga	1,173,599	2,438,656	261,709	51,067	1,147,088	0
Perrysburg	Wood	4,276,674	7,616,392	450,093	29,432	1,518,369	1,343,508
Pickerington	Fairfield	2,755,626	94,149	757,051	127,888	0	34,429
Piqua	Miami	1,310,975	7,375,404	56,788	259,316	2,724	418,280
Port Clinton	Ottawa	1,364,181	1,732,331	9,316	214,574	0	58,738
Portsmouth	Scioto	2,823,479	7,173,680	159,165	616,188	396,536	0
Powell	Delaware	1,546,834	2,156,447	840,625	0	0	399,506
Ravenna	Portage	1,438,169	4,254,064	64,277	226,978	0	0
Reading	Hamilton	1,867,817	5,087,778	171,312	5,190	1,887	435,217
Reynoldsburg	Franklin	2,807,165	8,209,107	1,209,665	205,667	0	956,195
Richmond Heights	Cuyahoga	1,557,682	2,449,096	276,382	0	994,986	245,881
Rittman	Wayne	521,305	1,013,584	0	95,775	122,206	383,024
Riverside	Montgomery	1,142,812	0	353,445	0	0	27,966
Rocky River	Cuyahoga	5,088,225	7,337,148	766,902	0	622,370	319,861
Rossford	Wood	1,249,519	1,897,448	0	0	538,942	3,697
Salem	Columbiana	1,297,727	2,870,122	108,617	668	16,685	2,922
Sandusky	Erie	3,728,391	8,900,749	1,291,747	199,455	456	445,892
Seven Hills	Cuyahoga	1,692,519	2,695,267	543,751	45,327	682,838	1,048,713
Shaker Heights	Cuyahoga	5,952,238	14,953,268	4,679,225	475,323	560,434	3,308,572
Sharonville	Hamilton	3,094,667	5,689,890	482,632	369,086	0	2,586,820
Sheffield Lake	Lorain	964,372	1,941,626	88,732	35,536	0	118,136
Shelby	Richland	1,074,366	2,821,493	76,032	0	54,115	0
Sidney	Shelby	2,091,764	9,998,385	812,698	0	5,643	1,255,588
Solon	Cuyahoga	4,613,814	14,648,598	3,071,463	94,691	4,808,241	586,226
South Euclid	Cuyahoga	3,122,916	9,037,478	198,062	131,696	866,917	239,857
Springboro	Warren	2,920,248	2,838,724	587,997	14,723	0	565,858
Springdale	Hamilton	3,312,699	8,121,800	498,446	314,860	944,525	1,365,643
Springfield	Clark	9,099,929	21,213,859	694,757	54,400	118,300	1,274,608
St. Marys	Auglaize	901,697	2,659,987	15,742	26,221	0	172,489
Steubenville	Jefferson	2,478,161	7,002,169	95,496	564,227	925,461	566,209
Stow	Summit	7,423,934	9,705,888	998,339	380,981	928,883	1,290,188
Streetsboro	Portage	3,489,386	5,493,847	686,348	0	0	361,726
Strongsville	Cuyahoga	4,047,968	11,065,681	1,624,324	275,670	0	212,876
Struthers	Mahoning	1,842,438	1,473,519	0	0	0	46,645
Sylvania	Lucas	4,604,710	4,577,423	390,019	143,941	198,205	934,408
Tallmadge	Summit	3,054,651	3,124,223	141,516	0	227,215	1,547,470
Tiffin	Seneca	2,325,249	6,181,379	167,811	0	0	0
Tipp City	Miami	1,437,545	3,142,198	263,439	0	0	387,146
Toronto	Jefferson	479,568	1,401,626	0	0	90,641	6,000
Trenton	Butler	495,280	1,958,895	141,900	52,690	0	77,502
Trotwood	Montgomery	3,043,505	4,324,152	610,990	0	212,315	388,687
Troy	Miami	3,860,515	9,371,461	774,312	0	0	1,568,078
Uhrichsville	Tuscarawas	573,810	1,083,559	0	2,100	0	0
Union	Montgomery	854,386	0	0	0	0	89,133
University Heights	Cuyahoga	1,610,759	6,688,749	582,952	51,950	407,640	313,905
Upper Arlington	Franklin	6,752,570	15,433,774	993,938	0	0	2,835,958

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$0	\$204,588	\$0	\$39,159	\$1,826	\$0	\$5,726,709	\$0	\$13,160
0	0	0	0	0	0	26,857,918	0	2,780,921
156,149	0	0	122,108	115,208	0	4,037,178	0	5,805,918
9,571	0	0	60,000	29,650	0	6,094,515	0	2,557,122
0	0	0	13,512	5,410	0	17,900,942	0	202,000
0	0	0	20,077	5,053	0	10,208,225	0	1,125,000
1,211,843	55,153	0	78,349	1,290	0	10,427,060	0	2,763,000
0	0	0	0	0	0	4,188,183	0	0
0	0	0	510,000	10,553	0	4,529,640	0	750,328
0	0	0	0	6,828	0	6,083,306	0	643,203
7,482	0	0	189,265	14,763	0	17,757,959	0	754,383
0	0	0	0	26,948	0	9,932,536	0	1,291,153
0	0	0	0	0	0	7,387,271	0	290,000
0	0	0	18,953	2,271	0	3,525,499	0	419,663
0	0	0	28,870	2,218	0	15,507,406	0	4,110,089
0	0	0	0	0	0	4,607,935	0	1,336,263
0	0	0	0	0	0	7,985,369	0	1,894,288
0	0	0	411,025	17,557	0	11,287,274	0	810,900
0	12,687	0	0	0	0	42,323,778	0	3,283,039
177,944	300,000	0	0	20,056	236,280	15,311,339	0	147,500
0	0	0	0	0	0	1,625,220	0	200,000
1,237,572	29,890	0	0	0	0	6,339,581	0	975,000
0	0	0	0	0	0	15,234,468	0	1,856,000
0	0	0	9,394	3,696	0	3,782,233	0	4,967,701
0	468,902	0	0	0	0	9,892,389	0	482,211
0	0	0	4,423	908	0	3,384,471	0	555,000
0	0	0	0	0	0	11,169,048	0	40,862
602,832	102,594	0	0	0	0	5,648,838	0	216,341
0	0	0	49,375	79,263	0	6,112,126	0	175,256
473,346	0	0	50,000	20,400	0	8,112,947	0	77,630
0	0	0	0	0	0	13,387,799	0	150,000
0	0	0	0	0	0	5,524,027	0	1,638,500
142,612	0	0	0	0	0	2,278,506	0	35,000
0	0	0	0	0	0	1,524,223	0	3,230,295
0	29,440	0	0	0	0	14,163,946	0	3,994,000
257,033	0	0	0	0	0	3,946,639	0	799,195
0	0	0	0	0	0	4,296,741	0	723,532
0	0	0	70,170	19,186	0	14,656,046	0	1,700,342
0	213,493	0	0	0	0	6,921,908	0	871,350
5,469,182	0	0	0	0	0	35,398,242	0	4,404,192
511,018	0	0	0	0	0	12,734,113	0	4,265,207
693,127	0	0	71,808	95,416	0	4,008,753	0	0
0	13,708	0	0	0	0	4,039,714	0	305,000
54,751	32,653	0	25,000	7,719	0	14,284,201	0	470,500
1,739,955	0	0	0	0	0	29,562,988	0	5,300,000
2,139,564	0	0	7,368	12,182	0	15,756,040	0	335,000
0	0	0	0	0	0	6,927,550	0	3,593,918
0	164,887	0	6,564	1,035	0	14,730,459	0	1,037,500
0	54,125	0	0	0	0	32,509,978	0	2,223,794
0	0	0	0	0	0	3,776,136	0	1,192,876
0	24,995	0	53,894	81,126	0	11,791,738	0	28,952
0	0	0	0	0	0	20,728,213	0	683,228
809,274	0	0	750,000	0	0	11,590,581	0	0
1,991,272	28,182	0	0	0	0	19,245,973	0	9,092,000
0	163,903	0	0	0	0	3,526,505	0	271,000
732,074	0	0	0	0	0	11,580,780	0	4,384,381
0	186,403	0	13,865	5,523	0	8,300,866	0	4,335,205
0	0	0	15,493	409	0	8,690,341	0	1,069,804
217,147	50,742	0	0	0	0	5,498,217	0	0
0	52,610	0	46,767	7,919	0	2,085,131	0	752,600
52,490	4,600	0	0	0	0	2,783,357	0	357,000
0	1,988,718	0	207,500	244,600	0	11,020,467	0	777,000
1,052,079	0	0	0	0	0	16,626,445	0	3,333,118
0	0	0	7,229	11,951	0	1,678,649	0	30,000
0	215,192	0	20,100	1,708	0	1,180,519	0	46,800
1,104,225	18,529	0	35,424	5,563	0	10,819,696	0	2,290,000
1,853,179	1,570,668	0	0	0	0	29,440,087	0	7,297,160

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Upper Sandusky	Wyandot	\$1,426,679	\$1,824,717	\$62,806	\$19,525	\$0	\$402,330
Urbana	Champaign	1,692,128	3,371,971	0	42,001	0	271,655
Vandalia	Montgomery	5,263,648	5,887,284	0	0	1,517,503	3,175,319
Vermilion	Erie	2,130,529	2,076,039	170,562	0	0	170,583
Village of Indian Hill	Hamilton	1,773,279	4,512,265	1,500,612	111,488	0	782,460
Wadsworth	Medina	2,786,449	4,465,530	444,249	105,571	219	1,098,706
Wapakoneta	Auglaize	491,108	3,012,967	63,344	143,550	0	225,017
Warren	Trumbull	7,515,876	16,694,826	1,766,330	631,915	0	493,165
Washington Court House	Fayette	2,291,808	3,703,464	799,639	34,750	0	67,150
Waterville	Lucas	1,024,985	1,508,944	39,311	0	0	17,700
Wauseon	Fulton	587,474	2,275,213	187,382	0	292,618	380,274
Wellston	Jackson	596,925	820,204	0	0	0	0
West Carrollton	Montgomery	870,550	4,659,734	502,973	0	0	685,046
Westerville	Franklin	10,858,658	13,717,635	2,853,154	71,500	0	0
Westlake	Cuyahoga	6,733,666	10,225,989	1,433,611	1,058,241	5,400,384	919,862
Whitehall	Franklin	7,887,404	11,583,576	25,635	104,000	184,804	724,127
Wickliffe	Lake	4,496,600	6,178,316	280,302	10,304	1,298,537	276,614
Willard	Huron	731,113	2,093,354	195,053	36,929	260,779	0
Willoughby	Lake	6,076,314	11,751,886	777,704	390,500	28,691	878,662
Willoughby Hills	Lake	2,709,296	0	159,558	0	117,387	222,217
Willowick	Lake	1,569,014	3,274,835	297,849	102,327	253,449	829,275
Wilmington	Clinton	3,636,931	9,655	0	0	0	0
Wooster	Wayne	2,873,611	9,900,809	810,295	137,140	851,876	1,364,780
Worthington	Franklin	6,049,275	9,846,653	867,410	96,968	1,623,952	3,211,984
Wyoming	Hamilton	2,712,071	2,598,976	376,313	67,294	773,124	1,397,640
Xenia	Greene	2,804,192	112,895	102,662	0	242,998	166,091
Youngstown	Mahoning	11,140,288	3,125,070	245,691	1,463,297	0	80,905
Zanesville	Muskingum	4,256,438	122,664	478,639	47,330	604,949	609,458

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	\$23,770	\$1,634	\$0	\$3,761,461	\$0	\$260,309
0	0	0	0	0	0	5,377,755	0	235,000
965,658	8,000	0	0	0	0	16,817,412	0	3,855,648
79,445	0	0	59,632	12,154	0	4,698,944	0	457,485
0	0	0	0	0	0	8,680,104	0	2,619,629
0	194,227	0	2,351	3,887	0	9,101,189	0	807,110
0	0	0	35,615	10,729	0	3,982,330	0	1,075,000
0	0	0	58,521	5,353	9,259	27,175,245	0	878,864
0	0	0	0	0	0	6,896,811	0	0
257,572	0	0	3,997	215	0	2,852,724	0	574,908
16,310	125	0	0	0	0	3,739,396	0	39,012
0	0	0	0	0	0	1,417,129	0	179,356
0	0	0	0	0	0	6,718,303	0	327,798
665,789	0	0	693	799	0	28,168,228	0	8,739,495
731,157	0	0	0	0	0	26,502,910	0	746,926
969,174	85,384	0	0	0	0	21,564,104	0	2,822,623
823,337	0	0	0	0	0	13,364,010	0	213,753
0	100,000	0	0	0	0	3,417,228	0	12,000
718,336	31,855	0	0	0	0	20,653,948	0	2,855,923
0	0	0	0	0	0	3,208,458	0	4,411,474
1,122,606	0	0	7,752	1,320	0	7,458,427	0	310,000
0	14,825	0	68,086	60,800	0	3,790,297	0	4,459,117
0	0	0	138,622	20,312	0	16,097,445	0	1,361,000
1,716,041	0	0	0	0	0	23,412,283	0	521,848
559,625	0	0	4,234	6,826	0	8,496,103	0	1,676,333
0	0	0	0	0	0	3,428,838	0	4,569,000
2,499,893	0	0	18,706	1,708	0	18,575,558	0	19,608,100
0	31,245	0	0	0	0	6,150,723	0	6,872,271

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
Alliance	Stark	\$986,268	\$9,768,208	\$0	\$313,836	\$3,058,631
Amherst	Lorain	1,308,812	4,089,446	0	371,670	1,966,057
Ashland	Ashland	1,099,577	8,312,982	0	1,489,025	3,055,646
Ashtabula	Ashtabula	1,747,271	6,050,045	302,884	631,480	3,407,627
Athens	Athens	767,469	10,512,007	801,672	1,809,697	2,598,781
Aurora	Portage	3,149,234	11,401,097	1,601,365	605,973	1,841,307
Avon	Lorain	4,935,442	11,489,445	2,150,075	3,018,040	2,953,599
Avon Lake	Lorain	5,452,174	9,407,646	0	1,102,449	2,860,391
Barberton	Summit	1,075,432	10,218,388	0	2,111,961	5,180,429
Bay Village	Cuyahoga	6,168,027	5,284,619	0	514,988	4,509,463
Beachwood	Cuyahoga	2,569,986	28,162,508	4,284,559	2,109,663	1,210,255
Beavercreek	Greene	13,173,410	0	331,096	1,668,713	7,736,493
Bedford	Cuyahoga	5,079,292	9,928,119	0	646,510	3,051,857
Bedford Heights	Cuyahoga	4,707,969	8,158,302	0	2,695,723	2,038,027
Bellbrook	Greene	2,646,564	0	0	131,553	1,167,549
Bellefontaine	Logan	724,153	5,356,198	53,736	197,196	3,032,779
Bellevue	Huron	700,400	3,611,700	0	254,372	968,366
Belpre	Washington	295,639	1,366,351	0	1,141,825	1,019,979
Berea	Cuyahoga	3,906,861	10,758,113	278,888	1,151,937	2,842,680
Bexley	Franklin	1,757,727	6,621,712	189,935	914,370	3,167,978
Blue Ash	Hamilton	3,312,909	32,056,490	977,428	1,790,370	3,744,046
Bowling Green	Wood	2,054,493	16,144,481	2,355,951	2,753,744	9,865,676
Brecksville	Cuyahoga	4,267,409	15,175,081	0	1,317,669	3,200,231
Broadview Heights	Cuyahoga	3,493,259	10,295,714	0	2,192,826	2,534,867
Brook Park	Cuyahoga	1,952,842	17,603,699	213,567	1,867,450	3,537,753
Brooklyn	Cuyahoga	1,647,181	15,216,780	342,430	1,064,828	1,963,016
Brookville	Montgomery	155,660	2,729,208	0	1,039,451	1,167,580
Brunswick	Medina	1,640,863	14,142,938	0	1,811,368	4,997,108
Bryan	Williams	8,033,399	0	0	185,435	1,532,113
Bucyrus	Crawford	588,052	4,193,548	97,787	367,693	1,158,709
Cambridge	Guernsey	1,510,478	6,620,591	148,862	742,492	3,318,776
Campbell	Mahoning	491,496	1,821,872	0	156,556	1,630,309
Canal Fulton	Stark	340,925	2,209,364	0	170,362	479,962
Canal Winchester	Franklin	442,789	4,118,270	102,367	125,582	3,307,557
Canfield	Mahoning	504,931	2,674,400	63,275	365,433	1,602,021
Celina	Mercer	355,416	4,851,673	1,517,769	351,371	2,343,595
Centerville	Montgomery	13,478,234	0	0	346,123	3,737,724
Cheviot	Hamilton	1,604,785	1,597,323	69,594	167,151	1,374,646
Cincinnati	Hamilton	378,812,000	0	0	37,738,000	74,867,000
Circleville	Pickaway	848,237	4,791,783	206,162	945,688	1,920,659
Clayton	Montgomery	2,374,876	2,682,476	616,708	1,078,970	1,487,288
Cleveland	Cuyahoga	55,312,000	331,118,000	86,084,000	41,436,000	31,821,000
Cleveland Heights	Cuyahoga	9,906,172	23,022,254	1,674,194	4,683,331	8,929,394
Clyde	Sandusky	567,349	4,012,962	0	337,782	1,922,192
Columbiana	Columbiana	2,572,080	0	46,240	259,350	2,002,991
Conneaut	Ashtabula	1,021,308	3,067,806	166,357	60,839	2,175,439
Cortland	Trumbull	2,067,209	0	0	358,115	1,799,081
Coshocton	Coshocton	529,211	4,139,519	163,980	1,128,503	1,607,386
Dayton	Montgomery	13,117,426	100,450,896	15,018,105	27,256,576	45,662,634
Deer Park	Hamilton	2,024,642	0	0	97,247	1,386,449
Defiance	Defiance	937,902	6,934,078	66,732	671,448	2,943,779
Delphos	Allen	412,194	2,352,461	0	567,160	754,625
Dover	Tuscarawas	890,268	6,609,398	0	1,261,803	2,722,755
Dublin	Franklin	3,458,562	73,684,325	1,854,486	7,306,722	6,325,147
East Cleveland	Cuyahoga	860,878	8,123,073	4,471	1,398,368	6,302,149
East Liverpool	Columbiana	861,933	3,062,336	38,415	92,947	2,404,161
Eastlake	Lake	2,666,719	6,866,149	540,597	863,748	3,195,647
Eaton	Preble	686,132	3,422,531	0	791,604	1,510,784
Elyria	Lorain	3,266,785	22,163,511	1,618,682	1,820,242	11,711,054
Englewood	Montgomery	1,579,384	6,535,293	396,046	1,290,893	1,638,354
Euclid	Cuyahoga	4,544,254	21,216,091	679,602	6,342,556	7,468,739
Fairborn	Greene	5,235,512	11,994,955	1,220,465	5,778,812	6,535,383
Fairfield	Butler	28,664,812	0	0	2,561,018	8,716,682
Fairlawn	Summit	1,032,399	10,138,954	2,332,631	617,670	1,519,777
Fairview Park	Cuyahoga	3,699,627	8,034,255	273,415	2,232,900	2,292,518
Findlay	Hancock	2,773,713	21,563,110	0	2,891,751	6,654,320
Forest Park	Hamilton	10,912,638	0	2,713,909	635,297	2,564,750

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$74,029	\$796,196	\$750,087	\$15,747,255	\$2,375,771
0	418,778	177,255	8,332,018	532,880
0	1,201,301	270,591	15,429,122	197,378
9,843	1,013,090	278,684	13,440,924	601,000
1,570	2,407,112	569,101	19,467,409	664,507
0	237,043	193,511	19,029,530	6,725,842
481,394	1,170,494	847,845	27,046,334	24,354,031
465,612	607,617	253,136	20,149,025	2,639,016
110,140	997,633	1,161,558	20,855,541	1,504,949
77,437	498,987	1,004,993	18,058,514	6,546,404
456,852	1,145,214	1,314,494	41,253,531	9,190,092
405,000	1,027,337	737,436	25,079,485	517,857
427,208	2,159,547	416,903	21,709,436	3,943,203
0	624,620	645,680	18,870,321	5,272,021
3,906	156,409	35,224	4,141,205	650,000
11,970	912,122	218,474	10,506,628	212,740
0	220,756	82,384	5,837,978	2,273,922
0	243,279	117,958	4,185,031	201,827
688,970	2,878,698	272,112	22,778,259	9,351,967
0	354,892	648,977	13,655,591	4,176,724
0	479,189	482,793	42,843,225	13,353,301
47,110	1,130,869	928,052	35,280,376	11,970,809
488,853	830,285	644,925	25,924,453	8,032,131
616,531	1,411,525	268,694	20,813,416	2,764,019
85,066	1,098,032	673,261	27,031,670	5,551,582
0	568,145	195,847	20,998,227	4,163,886
7,304	103,816	151,525	5,354,544	1,516,194
293,882	890,044	603,023	24,379,226	3,019,719
67,416	792,728	414,047	11,025,138	3,672,192
16,716	186,498	322,818	6,931,821	228,276
7,325	1,258,484	126,513	13,733,521	1,189,436
0	577,546	219,213	4,896,992	55,000
0	70,872	68,253	3,339,738	1,383,047
124,802	344,958	278,706	8,845,031	2,502,791
31,781	170,696	85,180	5,497,717	196,924
7,800	420,796	828,850	10,677,270	2,938,760
664,390	357,324	475,025	19,058,820	3,066,514
0	134,023	122,302	5,069,824	463,000
5,058,000	10,624,000	148,217,000	655,316,000	271,924,000
523	1,057,065	213,604	9,983,721	242,770
34,419	31,060	200,113	8,505,910	1,491,872
0	26,830,000	165,396,000	737,997,000	158,376,000
1,982,802	5,368,765	3,272,470	58,839,382	4,135,931
86,441	60,117	210,058	7,196,901	2,487,556
0	140,654	83,466	5,104,781	1,361,766
149,561	928,262	145,235	7,714,807	1,259,690
0	87,084	30,481	4,341,970	160,999
4,581	238,197	92,139	7,903,516	6,348
297,589	7,543,478	9,094,175	218,440,879	49,580,773
0	75,051	18,739	3,602,128	2,674,619
40,992	1,055,723	293,752	12,944,406	1,522,332
0	84,347	44,278	4,215,065	223,455
0	60,609	501,705	12,046,538	0
247,024	2,990,982	10,424,039	106,291,287	28,244,865
15,941	533,872	2,767,013	20,005,765	1,038,231
17,023	867,744	2,162,862	9,507,421	3,482,035
0	815,666	503,478	15,452,004	1,255,546
20,157	987,871	156,622	7,575,701	108,001
159,237	2,096,912	1,248,932	44,085,355	1,081,493
81,457	135,250	301,804	11,958,481	5,195,196
1,229,316	1,975,305	1,771,565	45,227,428	4,830,849
363,052	1,639,486	609,297	33,376,962	6,921,891
28,940	2,005,002	673,164	42,649,618	11,806,013
149,854	304,882	498,468	16,594,635	5,110,388
238,489	500,445	423,866	17,695,515	22,354,236
208,357	1,640,956	1,311,381	37,043,588	26,455,754
12,429	361,810	214,795	17,415,628	1,234,331

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
Fostoria	Seneca	\$676,823	\$4,697,624	\$0	\$914,601	\$2,431,749
Franklin	Warren	1,083,889	8,125,750	356,355	79,297	1,598,314
Fremont	Sandusky	952,809	7,645,178	0	448,421	2,768,210
Galion	Crawford	397,633	4,588,122	653,533	1,201,197	1,485,791
Garfield Heights	Cuyahoga	9,671,280	9,309,810	486,172	5,856,629	4,541,749
Geneva	Ashtabula	475,257	2,654,009	0	284,744	1,273,552
Girard	Trumbull	1,098,958	4,422,181	0	69,990	2,803,629
Grandview Heights	Franklin	1,740,073	6,845,331	413,790	1,300,942	1,672,554
Green	Summit	1,403,516	19,086,743	481,020	987,299	3,189,399
Greenville	Darke	1,098,819	6,197,188	237,039	196,711	2,563,469
Grove City	Franklin	2,565,710	21,750,608	4,446,526	1,512,727	8,360,366
Groveport	Franklin	244,174	9,296,649	47,887	2,336,011	940,520
Hamilton	Butler	8,919,224	21,320,905	0	12,659,606	10,997,434
Harrison	Hamilton	2,473,983	3,092,518	452,863	881,137	1,589,536
Heath	Licking	6,577,781	0	0	951,566	4,810,389
Highland Heights	Cuyahoga	1,488,608	10,963,230	79,161	684,993	1,727,952
Hillsboro	Highland	3,804,009	0	0	515,886	935,675
Hubbard	Trumbull	214,724	1,988,782	0	1,790	720,005
Huber Heights	Montgomery	2,944,598	12,377,766	1,192,255	1,489,629	3,975,067
Hudson	Summit	4,501,593	16,924,821	0	1,406,405	8,835,797
Huron	Erie	791,222	2,319,601	20,318	1,273,744	2,743,072
Independence	Cuyahoga	985,924	24,700,011	2,288,520	312,093	821,712
Ironton	Lawrence	2,799,919	0	0	1,538,003	2,617,845
Jackson	Jackson	1,460,789	0	0	2,014,655	1,231,048
Kent	Portage	2,802,943	11,921,978	450,226	1,837,390	6,824,535
Kettering	Montgomery	8,131,160	39,891,659	0	8,794,951	11,090,451
Kirtland	Lake	1,605,728	3,180,550	0	354,037	1,231,369
Lakewood	Cuyahoga	12,041,251	19,542,235	379,614	3,396,958	10,383,636
Lancaster	Fairfield	20,167,837	0	0	4,463,521	10,125,086
Lebanon	Warren	3,070,560	6,155,444	3,125,090	2,819,113	2,647,883
Lima	Allen	1,110,806	15,714,825	181,827	6,663,705	9,478,598
Logan	Hocking	491,748	2,593,258	0	321,269	1,259,789
London	Madison	4,625,348	0	0	329,860	968,480
Lorain	Lorain	3,422,090	18,330,321	695,739	2,126,964	13,002,984
Louisville	Stark	281,171	2,674,757	0	489,370	2,169,197
Loveland	Hamilton	2,875,721	3,496,995	0	75,933	1,559,656
Lyndhurst	Cuyahoga	4,333,380	6,828,252	130,038	611,088	4,318,984
Macedonia	Summit	2,210,299	8,377,742	44,719	1,965,882	8,330,059
Madeira	Hamilton	4,226,885	0	0	133,489	1,433,242
Mansfield	Richland	1,800,415	23,210,618	0	3,955,765	15,263,618
Maple Heights	Cuyahoga	5,227,788	7,293,044	0	1,918,029	3,205,290
Marietta	Washington	516,317	8,655,407	1,017,884	2,155,165	6,011,967
Marion	Marion	1,213,171	12,679,571	375,340	1,242,226	6,623,132
Martins Ferry	Belmont	365,423	1,123,940	0	1,255,973	1,506,882
Marysville	Union	1,588,388	13,156,605	2,656,029	1,862,124	1,936,554
Mason City	Warren	29,277,581	0	2,351,777	2,076,044	7,793,877
Massillon	Stark	1,579,957	14,624,896	261,146	3,063,374	5,198,651
Maumee	Lucas	3,377,138	15,066,453	0	1,341,075	3,303,025
Mayfield Heights	Cuyahoga	4,942,445	13,000,364	275,168	1,337,146	2,403,349
Medina	Medina	2,578,980	12,943,449	53,609	1,212,235	5,540,906
Mentor	Lake	5,205,509	36,506,741	1,177,092	5,994,561	8,529,405
Mentor-On-The-Lake	Lake	1,542,193	853,816	0	680,485	1,008,234
Miamisburg	Montgomery	2,548,389	13,612,626	180,612	2,609,750	4,041,526
Middleburg Hts	Cuyahoga	2,217,751	17,287,724	588,245	1,938,131	1,799,116
Middletown	Butler	3,693,531	19,728,138	1,245,443	4,554,939	19,610,584
Milford	Clermont	2,122,242	2,691,501	427,544	245,153	1,453,081
Monroe	Butler	2,462,243	6,287,100	2,961,845	1,032,001	1,459,844
Montgomery	Hamilton	13,772,405	0	0	645,149	1,910,352
Moraine	Montgomery	478,998	10,028,922	23,822	535,313	492,420
Mount Healthy	Hamilton	768,418	1,401,179	0	688,712	887,958
Mount Vernon	Knox	12,728,720	0	0	1,628,400	2,736,097
Munroe Falls	Summit	689,757	1,073,999	0	134,205	637,113
Napoleon	Henry	366,850	3,279,167	524,942	805,926	1,426,432
Nelsonville	Athens	405,738	1,789,257	20,383	100,279	769,682
New Albany	Franklin	928,082	19,852,224	3,007,172	776,932	2,505,184
New Carlisle	Clark	625,135	925,530	60,001	608,538	595,073
New Franklin	Summit	3,799,688	0	0	459,914	1,841,831

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$55,536	\$41,169	\$649,511	\$9,467,013	\$785,294
397,406	786,601	380,036	12,807,648	10,214,255
56,864	541,380	458,018	12,870,880	2,496,789
0	147,687	663,844	9,137,807	3,207,537
273,919	1,983,991	2,446,415	34,569,965	8,359,976
340,660	260,981	129,503	5,418,706	1,270,347
7,071	1,196,229	117,703	9,715,761	15,230
0	302,877	323,416	12,598,983	2,955,303
47,316	525,897	1,937,081	27,658,271	33,222,620
14,640	195,162	338,565	10,841,593	1,340,236
179,896	1,677,417	1,650,564	42,143,814	8,658,002
35,522	257,313	588,248	13,746,324	13,007,573
811,933	2,111,978	990,169	57,811,249	8,844,530
0	410,284	413,545	9,313,866	3,190,020
0	83,379	246,488	12,669,603	2,178,259
1,058,101	369,810	275,526	16,647,381	1,943,000
0	406,969	204,765	5,867,304	669,703
0	138,624	106,068	3,169,993	3,783,052
734,557	569,105	1,609,067	24,892,044	8,815,339
338,391	56,467	634,283	32,697,757	14,421,103
191,861	464,461	185,863	7,990,142	3,034,694
54,732	988,873	970,717	31,122,582	16,708,812
3,345	587,387	375,138	7,921,637	39,204
0	151,095	705,228	5,562,815	281,683
200,091	619,537	532,934	25,189,634	1,397,232
965,122	2,362,885	3,774,222	75,010,450	12,501,065
0	37,633	287,604	6,696,921	1,451,846
75,390	4,163,138	943,555	50,925,777	17,950,168
122,408	2,339,496	1,404,153	38,622,501	2,347,657
89,051	737,151	496,955	19,141,247	727,412
69,336	2,576,618	1,079,559	36,875,274	3,462,199
0	43,647	58,390	4,768,101	10,000
63,898	218,989	57,404	6,263,979	588,167
69,882	3,248,222	1,551,124	42,447,326	19,160,744
0	182,907	60,154	5,857,556	773,167
112,305	446,497	265,114	8,832,221	1,689,363
1,027,030	1,725,908	446,073	19,420,753	2,451,927
314,245	910,499	137,637	22,291,082	2,753,770
0	205,921	314,345	6,313,882	209,500
25,418	3,264,080	783,311	48,303,225	12,689,749
296,820	1,898,391	323,737	20,163,099	3,271,042
0	910,242	357,666	19,624,648	3,489,331
0	1,426,109	388,726	23,948,275	1,575,143
0	170,751	98,486	4,521,455	1,840,912
21,731	927,730	125,370	22,274,531	7,819,366
13,364	2,238,725	1,529,888	45,281,256	2,278,365
381	2,246,556	1,005,908	27,980,869	10,154,337
371,484	1,248,784	782,280	25,490,239	12,340,675
3,701	646,959	296,329	22,905,461	2,988,760
261,747	2,142,504	241,532	24,974,962	1,236,796
1,969,281	3,088,887	1,462,727	63,934,203	958,428
0	101,186	77,904	4,263,818	225,900
143,246	1,617,854	1,343,066	26,097,069	5,863,317
189,768	1,255,426	578,755	25,854,916	926,000
672,486	2,232,093	2,384,497	54,121,711	162,528
0	290,552	75,688	7,305,761	322,150
930,613	660,174	1,276,744	17,070,564	6,505,613
247,118	497,448	538,047	17,610,519	2,586,039
0	372,039	986,577	12,918,091	2,000,000
0	294,847	72,451	4,113,565	230,200
0	805,658	1,261,992	19,160,867	4,716,392
18,513	151,084	132,810	2,837,481	24,944
84,532	407,535	522,601	7,417,985	1,983,232
0	45,242	69,581	3,200,162	65,824
0	567,140	1,964,351	29,601,085	17,162,757
109,410	42,999	15,765	2,982,451	250,310
0	163,774	125,750	6,390,957	850,000

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
New Philadelphia	Tuscarawas	\$1,059,261	\$6,507,695	\$0	\$638,875	\$4,212,287
Newark	Licking	23,598,538	0	0	2,102,342	12,475,770
Niles	Trumbull	843,569	5,702,543	0	1,315,867	4,983,813
North Canton	Stark	2,163,703	6,221,563	0	809,929	5,707,775
North Olmsted	Cuyahoga	9,799,407	12,655,722	0	2,552,793	5,770,274
North Ridgeville	Lorain	6,217,776	8,413,555	0	3,681,698	5,153,476
North Royalton	Cuyahoga	4,466,694	13,211,325	0	740,127	2,984,843
Northwood	Wood	419,546	4,715,690	37,077	338,083	695,338
Norton	Summit	1,686,380	4,837,150	0	889,126	1,659,832
Norwalk	Huron	1,135,348	5,265,980	7,430	1,077,610	2,136,676
Norwood	Hamilton	2,603,759	13,306,234	1,449,931	784,526	3,135,845
Oakwood	Montgomery	1,471,487	6,279,632	0	1,304,985	1,129,550
Oberlin	Lorain	797,749	5,725,697	0	130,684	2,229,385
Ontario	Richland	357,309	4,480,667	196,995	83,800	884,351
Oregon	Lucas	1,368,811	33,320,286	0	2,318,768	3,650,951
Orrville	Wayne	408,163	5,437,544	383,627	886,410	1,384,685
Oxford	Butler	1,251,301	7,913,562	0	1,510,073	2,070,746
Painesville	Lake	1,185,195	7,519,822	0	777,772	4,200,293
Parma	Cuyahoga	10,851,322	35,007,697	0	2,892,439	16,693,619
Parma Heights	Cuyahoga	3,789,024	8,288,210	0	2,328,100	5,496,120
Pataskala	Licking	802,525	3,832,475	0	15,797	2,026,095
Pepper Pike	Cuyahoga	3,280,905	4,580,388	3,792,771	149,362	897,301
Perrysburg	Wood	2,774,115	14,593,657	0	947,239	2,948,322
Pickerington	Fairfield	2,323,491	5,058,025	1,042,768	630,293	1,401,522
Piqua	Miami	1,271,907	7,748,219	3,438,532	0	0
Port Clinton	Ottawa	774,306	2,296,965	271,899	368,431	1,366,927
Portsmouth	Scioto	11,758,657	0	0	472,811	5,133,950
Powell	Delaware	1,829,709	4,392,127	0	196,540	1,940,166
Ravenna	Portage	588,841	6,390,420	0	1,048,819	2,692,068
Reading	Hamilton	6,883,867	0	0	1,086,820	1,905,118
Reynoldsburg	Franklin	15,800,045	0	0	257,823	4,106,209
Richmond Heights	Cuyahoga	3,988,342	4,778,695	69,388	470,069	1,731,146
Rittman	Wayne	621,142	1,094,589	0	988,623	1,090,815
Riverside	Montgomery	2,075,178	4,270,279	395,154	1,795,228	2,560,200
Rocky River	Cuyahoga	6,479,941	8,697,295	194,790	3,829,615	5,356,419
Rossford	Wood	1,355,174	3,353,573	924,330	258,924	1,114,608
Salem	Columbiana	941,405	4,368,717	100,411	422,068	1,805,201
Sandusky	Erie	2,266,548	7,679,283	4,718,142	1,751,080	5,802,086
Seven Hills	Cuyahoga	7,658,929	0	0	1,280,815	2,555,607
Shaker Heights	Cuyahoga	6,754,730	22,230,968	48,432	7,106,179	11,348,788
Sharonville	Hamilton	20,788,346	0	284,666	841,214	3,459,320
Sheffield Lake	Lorain	1,238,159	2,108,984	0	1,018,784	1,527,781
Shelby	Richland	4,128,019	0	0	572,674	1,795,904
Sidney	Shelby	14,439,662	0	0	1,687,672	3,052,245
Solon	Cuyahoga	4,084,821	40,209,345	0	3,848,537	4,734,703
South Euclid	Cuyahoga	4,799,487	8,662,240	0	685,149	3,572,188
Springboro	Warren	686,985	11,029,649	111,074	0	2,031,769
Springdale	Hamilton	1,291,654	12,671,825	575,096	545,153	3,044,584
Springfield	Clark	2,556,706	28,374,266	6,536,725	4,481,478	11,860,171
St. Marys	Auglaize	1,289,597	3,963,004	0	582,438	963,778
Steubenville	Jefferson	1,479,222	9,177,512	0	80,558	5,282,808
Stow	Summit	6,812,959	13,268,271	0	1,105,199	7,415,284
Streetsboro	Portage	1,787,712	10,750,371	106,488	542,360	1,853,203
Strongsville	Cuyahoga	9,114,409	29,472,936	2,018,026	4,412,698	5,818,163
Struthers	Mahoning	3,109,970	0	0	67,178	1,027,387
Sylvania	Lucas	1,903,401	8,779,301	0	509,189	3,367,510
Tallmadge	Summit	2,023,704	8,359,821	0	2,185,009	3,537,553
Tiffin	Seneca	880,959	7,277,841	58,613	619,960	2,809,600
Tipp City	Miami	5,250,226	0	0	1,842,891	2,093,184
Toronto	Jefferson	151,405	2,526,998	51,149	66,864	735,333
Trenton	Butler	479,927	1,499,191	134,124	369,781	1,290,785
Trotwood	Montgomery	9,221,597	0	314,945	1,448,384	4,044,863
Troy	Miami	17,807,971	0	224,299	3,769,716	2,511,480
Uhrichsville	Tuscarawas	547,273	1,243,616	0	40,524	800,185
Union	Montgomery	1,461,920	473,308	0	803,320	833,123
University Heights	Cuyahoga	2,757,014	8,532,988	1,651,458	526,393	2,357,006
Upper Arlington	Franklin	8,919,203	15,317,626	9,653,409	2,013,877	5,450,373

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$4,579	\$1,430,267	\$158,626	\$14,011,590	\$50,946
7,703	2,167,065	579,143	40,930,561	4,046,324
14,563	1,207,546	480,866	14,548,767	5,805,918
0	524,856	378,305	15,806,131	2,671,122
0	1,628,181	217,200	32,623,577	4,863,025
145,424	1,301,110	889,497	25,802,536	3,640,860
152,787	1,216,233	483,208	23,255,217	20,036,522
96,248	393,879	90,004	6,785,865	124,056
189,719	138,495	193,280	9,593,982	5,287,730
124,526	1,121,826	833,239	11,702,635	862,540
266,873	1,065,237	245,314	22,857,719	877,908
146,472	185,181	223,922	10,741,229	1,291,153
3,081	1,265,279	1,444,683	11,596,558	1,447,439
5,364	624,573	123,527	6,756,586	437,663
756,454	739,618	1,191,892	43,346,780	14,374,339
11,314	41,678	1,005,221	9,558,642	420,024
23,022	785,681	379,319	13,933,704	2,163,288
115,843	1,828,408	685,611	16,312,944	9,174,752
1,358,911	7,308,417	637,541	74,749,946	8,714,180
94,035	1,077,610	692,691	21,765,790	3,105,987
4,369	423,436	339,426	7,444,123	920,000
612,988	358,423	397,564	14,069,702	975,000
294,388	1,234,054	1,087,325	23,879,100	1,975,583
0	1,068,345	683,989	12,208,433	15,268,494
0	1,330,355	4,347,201	18,136,214	296,601
24,713	9,171	161,278	5,273,690	643,500
0	388,413	1,413,608	19,167,439	457,008
0	563,079	1,588,691	10,510,312	10,142,617
48,478	473,756	349,445	11,591,827	3,088,441
0	291,839	104,993	10,272,637	1,461,681
39,737	814,683	579,795	21,598,292	7,927,803
676,119	581,225	365,466	12,660,450	3,046,330
14,390	36,537	58,402	3,904,498	137,000
184,404	71,590	136,686	11,488,719	4,632,510
58,421	3,652,640	934,747	29,203,868	5,972,850
481,268	66,150	337,117	7,891,144	4,416,420
7,545	218,999	516,013	8,380,359	729,035
263,281	2,106,223	1,128,461	25,715,104	3,258,630
201,877	589,127	217,360	12,503,715	2,531,087
1,476,080	1,598,353	348,631	50,912,161	20,557,447
298,704	979,915	328,792	26,980,957	9,460,309
0	187,083	469,336	6,550,127	349,705
25,486	352,399	193,045	7,067,527	305,000
263,184	200,370	824,130	20,467,263	349,635
708,400	1,452,044	1,198,219	56,236,069	5,378,100
2,991,230	1,409,779	644,613	22,764,686	17,581,159
407,512	540,093	845,013	15,652,095	8,324,295
159,692	368,762	637,251	19,294,017	3,137,500
110,788	3,292,900	3,140,750	60,353,784	6,682,186
119,920	121,664	197,912	7,238,313	360,834
4,961	1,224,552	243,966	17,493,579	55,310
79,414	4,111,334	842,029	33,634,490	8,695,601
20,033	812,137	597,857	16,470,161	4,782,526
196,199	1,497,499	407,128	52,937,058	10,581,926
0	444,350	201,785	4,850,670	284,700
898,795	1,367,587	696,980	17,522,763	14,803,747
108,045	413,255	236,316	16,863,703	4,498,112
90,018	552,588	377,043	12,666,622	1,395,098
113,237	78,446	438,783	9,816,767	1,040,152
0	95,662	22,904	3,650,315	577,600
82,755	269,715	223,628	4,349,906	357,000
75,378	992,612	434,181	16,531,960	2,808,781
41,495	89,644	1,129,318	25,573,923	7,794,534
138,393	85,346	56,258	2,911,595	76,989
385,506	26,063	82,318	4,065,558	97,742
2,976,658	613,778	68,251	19,483,546	5,250,943
0	1,238,770	2,363,142	44,956,400	17,865,114

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services	Inter- governmental
Upper Sandusky	Wyandot	\$2,593,798	\$275,872	\$0	\$84,681	\$1,520,405
Urbana	Champaign	571,621	5,784,508	0	1,202,402	3,801,928
Vandalia	Montgomery	1,577,735	12,554,400	0	3,485,052	3,544,825
Vermilion	Erie	2,677,157	1,455,330	2,452	1,560,563	2,040,182
Village of Indian Hill	Hamilton	709,502	6,153,772	0	469,355	2,354,417
Wadsworth	Medina	3,034,146	7,611,247	115,400	1,367,216	4,576,149
Wapakoneta	Auglaize	459,863	2,262,379	705,308	774,341	1,272,298
Warren	Trumbull	1,356,637	17,080,705	0	2,068,967	10,388,955
Washington Court House	Fayette	1,342,450	5,132,583	838,109	1,044,898	2,648,709
Waterville	Lucas	389,593	2,496,868	94,454	314,494	881,900
Wauseon	Fulton	3,625,881	0	0	535,356	1,107,206
Wellston	Jackson	391,460	1,093,600	73,188	52,235	1,657,484
West Carrollton	Montgomery	0	6,353,979	0	350,162	1,396,716
Westerville	Franklin	12,306,405	38,890,894	4,169,551	5,145,483	10,136,614
Westlake	Cuyahoga	11,409,771	21,744,517	1,468,004	3,350,948	6,104,036
Whitehall	Franklin	436,292	21,297,923	525,600	715,322	2,877,452
Wickliffe	Lake	2,409,021	9,690,448	2,199,974	648,292	1,148,873
Willard	Huron	307,057	2,875,021	68,719	736,095	699,446
Willoughby	Lake	4,483,935	16,115,830	0	1,685,770	3,911,392
Willoughby Hills	Lake	1,837,556	4,479,763	271,344	396,715	1,984,121
Willowick	Lake	3,968,274	2,440,181	223,840	692,403	3,245,757
Wilmington	Clinton	1,616,271	4,048,488	0	1,965,514	4,055,573
Wooster	Wayne	13,994,519	0	0	1,416,665	4,143,999
Worthington	Franklin	2,497,508	21,223,685	185,760	3,298,062	3,203,346
Wyoming	Hamilton	6,650,808	0	0	1,026,697	3,468,717
Xenia	Greene	0	11,599,673	1,845,088	1,635,508	3,849,884
Youngstown	Mahoning	1,908,375	45,410,390	1,183,125	7,352,027	18,816,017
Zanesville	Muskingum	1,155,341	15,035,958	686,986	1,024,239	6,558,622

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

Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$0	\$980,251	\$70,915	\$5,525,922	\$1,022,291
0	946,714	485,027	12,792,200	493,623
10,231	1,639,877	312,692	23,124,812	3,996,075
36,302	762,753	767,120	9,301,859	4,027,172
0	28,863	544,904	10,260,813	2,624,638
128,722	1,170,637	206,771	18,210,288	2,637,161
57,956	100,950	153,504	5,786,599	1,044,156
35,896	4,032,791	911,843	35,875,794	2,995,810
0	807,519	391,376	12,205,644	20,000
8,812	137,697	667,257	4,991,075	4,171,049
0	49,052	157,223	5,474,718	284,461
0	37,219	235,638	3,540,824	179,356
329,067	355,130	313,495	9,098,549	2,347,878
0	1,554,646	1,358,822	73,562,415	21,434,504
290,000	987,926	1,050,503	46,405,705	1,776,621
146,237	897,832	902,073	27,798,731	3,002,980
350,949	575,641	1,142,812	18,166,010	571,896
0	79,116	161,368	4,926,822	273,375
651,217	2,711,319	147,323	29,706,786	12,966,536
325,737	2,665,251	694,935	12,655,422	6,174,209
0	423,693	91,234	11,085,382	2,619,414
312,881	912,466	360,729	13,271,922	4,473,612
203,991	548,225	1,736,106	22,043,505	1,361,000
58,307	636,025	256,273	31,358,966	3,506,083
0	93,950	193,044	11,433,216	4,620,878
0	1,435,372	808,439	21,173,964	4,546,000
0	1,577,473	6,717,211	82,964,618	25,090,754
0	544,651	1,035,916	26,041,713	6,900,843

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Alliance	Stark	\$2,736,209	\$8,378,136	\$856,918	\$979,756	\$789,652	\$653,096
Amherst	Lorain	975,841	3,494,924	138,690	166,855	1,176,587	174,434
Ashland	Ashland	4,673,945	6,676,321	579,507	297,364	1,736,326	997,974
Ashtabula	Ashtabula	3,557,757	5,874,342	1,013,371	323,401	1,266,996	28,895
Athens	Athens	5,142,350	6,190,889	825,503	0	3,129,699	1,523,629
Aurora	Portage	1,928,562	7,258,515	931,340	0	2,706,240	1,394,527
Avon	Lorain	5,538,420	8,751,701	1,439,019	0	2,235,594	1,272,269
Avon Lake	Lorain	2,553,332	8,375,212	482,536	150,834	4,456,045	917,967
Barberton	Summit	4,075,595	9,856,203	2,040,029	0	1,336,031	1,126,958
Bay Village	Cuyahoga	2,814,480	6,725,317	603,238	254,169	1,925,943	867,815
Beachwood	Cuyahoga	4,711,020	15,412,330	946,654	578,073	9,033,212	2,428,076
Beavercreek	Greene	2,258,006	8,104,936	612,107	141,572	6,087,460	1,670,932
Bedford	Cuyahoga	5,033,052	9,369,390	852,251	179,563	2,425,410	1,265,328
Bedford Heights	Cuyahoga	3,732,815	9,876,177	455,979	362,708	1,167,382	1,302,707
Bellbrook	Greene	375,515	2,615,903	79,144	0	313,537	10,433
Bellefontaine	Logan	1,998,010	3,820,815	478,024	153,867	795,855	545,387
Bellevue	Huron	1,657,146	2,485,199	123,078	126,998	1,259,286	511,362
Belpre	Washington	558,490	1,341,580	0	695,542	585,532	321,275
Berea	Cuyahoga	6,767,192	6,431,807	462,267	155,326	799,062	1,781,720
Bexley	Franklin	2,879,896	5,937,633	17,180	80,648	717,910	1,413,412
Blue Ash	Hamilton	8,465,303	10,945,025	1,464,165	0	3,833,354	4,199,137
Bowling Green	Wood	4,490,346	10,584,577	902,936	76,842	8,796,796	3,302,629
Brecksville	Cuyahoga	5,756,637	6,837,742	863,860	880,908	2,872,254	1,803,188
Broadview Heights	Cuyahoga	4,270,588	7,284,531	381,043	339,855	1,447,116	1,027,831
Brook Park	Cuyahoga	5,556,723	11,014,188	1,037,516	309,741	4,243,551	2,031,832
Brooklyn	Cuyahoga	2,008,179	7,628,890	1,353,477	0	467,538	1,549,473
Brookville	Montgomery	992,273	2,126,255	0	0	583,782	132,887
Brunswick	Medina	2,582,578	10,067,051	1,662,145	6,399	3,159,903	1,546,434
Bryan	Williams	3,470,926	2,747,229	165,754	27,937	1,148,370	885,910
Bucyrus	Crawford	1,130,038	3,125,762	658	251,137	2,193,912	127,175
Cambridge	Guernsey	3,071,353	4,504,251	487,105	296,686	1,919,952	882,087
Campbell	Mahoning	1,188,323	2,535,100	474,483	0	491,617	429,375
Canal Fulton	Stark	619,642	1,303,885	0	0	292,365	115,295
Canal Winchester	Franklin	1,915,717	1,023,658	532,875	37,494	780,434	503,907
Canfield	Mahoning	951,942	2,687,657	111,546	99,225	474,633	85,873
Celina	Mercer	1,280,869	4,129,720	208,137	79,768	1,539,380	565,568
Centerville	Montgomery	4,713,589	6,080,788	236,503	0	2,196,400	233,255
Cheviot	Hamilton	1,412,826	2,027,707	118,291	20,624	549,220	272,682
Cincinnati	Hamilton	65,970,000	176,453,000	8,351,000	31,397,000	7,671,000	28,133,000
Circleville	Pickaway	2,798,984	4,408,282	192,490	182,914	1,107,872	125,214
Clayton	Montgomery	2,753,703	3,287,908	10,138	1,792	853,572	0
Cleveland	Cuyahoga	85,125,000	303,767,000	96,574,000	16,986,000	0	0
Cleveland Heights	Cuyahoga	15,138,068	20,810,895	6,121,317	358,389	5,138,169	2,612,924
Clyde	Sandusky	1,041,545	1,931,891	292,964	574,675	293,018	197,575
Columbiana	Columbiana	327,473	1,286,023	0	168,548	275,225	352,329
Conneaut	Ashtabula	1,117,931	2,867,862	374,504	186,860	1,174,320	103,469
Cortland	Trumbull	587,700	2,236,929	118,348	44	234,220	54,466
Coshocton	Coshocton	1,821,269	2,881,793	15,383	1,168,431	900,522	164,643
Dayton	Montgomery	13,901,301	94,598,883	41,419,358	2,518,658	0	0
Deer Park	Hamilton	956,459	1,141,426	4,055	0	435,900	61,334
Defiance	Defiance	2,624,218	5,223,915	1,394,596	207,560	1,003,738	595,366
Delphos	Allen	382,483	2,547,370	0	48,106	560,142	429,767
Dover	Tuscarawas	1,717,237	4,396,320	190,316	751,935	1,092,986	913,126
Dublin	Franklin	22,789,959	10,620,884	5,737,048	379,264	3,129,125	16,637,506
East Cleveland	Cuyahoga	4,796,584	9,988,968	3,754,781	0	1,612,638	696,928
East Liverpool	Columbiana	1,294,402	3,049,280	602,716	180,506	674,025	124,606
Eastlake	Lake	4,142,019	5,367,148	230,267	168,937	1,155,832	656,913
Eaton	Preble	2,080,198	3,311,522	200,724	164,897	1,271,246	216,236
Elyria	Lorain	7,036,793	20,211,262	2,109,326	2,086,920	1,856,729	1,573,073
Englewood	Montgomery	1,277,074	5,084,534	463,851	5,738	1,855,062	367,076
Euclid	Cuyahoga	12,087,105	20,379,045	2,999,577	275,451	1,909,461	1,517,664
Fairborn	Greene	6,410,454	12,282,513	1,349,975	94,743	1,703,901	169,189
Fairfield	Butler	7,434,531	14,999,429	1,304,371	21,784	2,870,788	2,279,421
Fairlawn	Summit	2,639,319	5,920,604	361,400	118,910	2,206,244	367,426
Fairview Park	Cuyahoga	1,957,320	6,473,901	297,151	1,505	1,098,467	3,216,922
Findlay	Hancock	8,985,945	14,918,793	0	1,947,627	2,281,244	1,221,237
Forest Park	Hamilton	4,179,260	9,227,480	615,218	20,764	2,148,274	267,494

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$59,583	\$2,957,264	\$0	\$329,115	\$53,201	\$50,234	\$17,843,164	\$1,575,538
0	900,285	0	332,352	97,980	0	7,457,948	520,000
0	506,080	0	394,966	111,947	0	15,974,430	350,943
12,000	735,005	0	168,095	8,995	0	12,988,857	640,275
0	1,059,810	0	720,000	32,252	0	18,624,132	447,719
0	2,589,971	0	806,120	274,028	109,170	17,998,473	6,765,795
8,587	3,380,270	0	2,051,057	2,380,527	205,380	27,262,824	21,916,001
388,614	508,078	0	1,136,937	462,746	20,069	19,452,370	2,478,244
0	1,809,875	0	1,135,496	182,083	0	21,562,270	1,277,944
1,819,464	1,201,221	0	1,395,000	354,572	11,966	17,973,185	4,945,886
0	3,769,159	0	1,710,000	601,636	112,808	39,302,968	9,077,283
122,933	2,676,786	0	889,309	540,453	0	23,104,494	1,139,310
1,015,825	473,374	0	899,520	482,024	0	21,995,737	3,910,767
667,847	280,902	0	842,480	124,769	0	18,813,766	4,468,812
0	820,289	0	0	0	0	4,214,821	650,000
149,155	1,593,518	0	145,243	34,627	0	9,714,501	393,295
0	0	0	1,211,461	76,726	0	7,451,256	1,164,343
0	221,314	0	142,150	34,359	0	3,900,242	80,000
1,144,731	3,479,757	0	6,309,664	480,758	0	27,812,284	3,249,224
0	3,434,631	0	1,143,742	702,765	0	16,327,817	2,043,678
0	4,895,275	0	3,559,459	2,168,662	0	39,530,380	12,442,839
616,948	4,819,058	0	5,905,348	975,636	0	40,471,116	5,519,038
1,949,493	3,981,464	0	1,278,884	463,528	118,151	26,806,109	5,877,162
945,071	4,354,715	0	1,259,270	313,413	10,176	21,633,609	2,484,736
2,820,750	2,968,253	0	388,374	90,704	2,491	30,464,123	3,534,965
1,816,695	2,445,492	0	894,126	318,324	0	18,482,194	3,938,711
0	760,592	0	523,844	40,836	1,480	5,161,949	1,100,720
0	1,559,362	0	359,736	111,368	25,533	21,080,509	1,482,594
0	8,503,391	0	1,190,000	185,727	0	18,325,244	3,736,263
0	0	0	30,548	20,224	0	6,879,454	228,276
0	2,679,178	0	241,993	180,886	0	14,263,491	984,289
0	744,323	0	129,336	27,774	0	6,020,331	55,000
0	281,740	0	68,546	57,045	0	2,738,518	1,350,000
0	3,151,430	0	2,463,929	268,126	9,157	10,686,727	992,693
0	1,184,499	0	152,605	36,966	0	5,784,946	196,924
322,601	0	234,680	451,552	181,430	1,400,000	10,393,705	2,726,994
0	1,280,937	0	363,966	365,600	0	15,471,038	6,095,000
355,606	447,501	0	0	28,500	0	5,232,957	20,694
175,880,000	189,576,000	0	44,888,000	23,885,000	1,196,000	753,400,000	169,694,000
0	1,303,165	0	421,592	120,926	0	10,661,439	58,570
0	715,456	0	412,231	239,576	0	8,274,376	1,072,243
102,393,000	69,945,000	0	49,265,000	30,721,000	1,282,000	756,058,000	94,220,000
2,419,903	2,329,950	0	2,094,509	739,999	0	57,764,123	4,846,243
0	2,139,349	0	442,129	154,746	0	7,067,892	546,470
0	2,398,223	0	0	0	0	4,807,821	1,039,000
141,999	1,318,472	0	645,379	76,581	0	8,007,377	273,750
193,353	1,143,998	0	0	0	0	4,569,058	160,000
164,249	222,760	0	25,289	217	0	7,364,556	0
32,025,446	16,942,861	0	10,583,377	2,785,143	693,878	215,468,905	43,533,469
0	618,590	0	126,018	79,628	246,378	3,669,788	2,421,741
0	3,775,372	0	164,543	147,398	0	15,136,706	499,681
0	10,300	3,161	22,598	690	0	4,004,617	857,577
629,555	1,639,805	0	208,377	129,804	0	11,669,461	0
3,293,155	28,555,244	0	8,478,815	1,753,292	0	101,374,292	22,023,361
941,025	38,183	0	318,851	99,331	0	22,157,289	1,077,970
0	1,372,131	0	1,578,194	68,872	0	8,944,732	2,583,348
324,675	620,295	0	932,007	539,530	0	14,137,623	1,217,900
0	944,419	0	262,361	38,437	0	8,490,040	75,000
0	4,379,165	0	2,172,674	1,206,322	0	42,632,264	728,460
0	1,253,371	0	0	0	0	10,306,706	5,028,056
2,067,356	2,658,188	0	3,077,574	1,086,530	17,592	48,075,543	4,459,675
0	3,620,577	223,589	1,755,570	363,988	0	27,974,499	5,170,028
412,238	10,835,160	0	1,716,763	839,474	109,811	42,823,770	11,913,938
278,183	1,632,804	0	5,357,100	259,447	87,888	19,229,325	422,500
1,136,269	1,094,730	0	992,972	686,720	277,464	17,233,421	21,871,765
0	2,961,849	0	565,989	424,971	0	33,307,655	26,726,780
0	3,727,802	0	324,132	148,699	0	20,659,123	1,101,364

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Fostoria	Seneca	\$1,484,079	\$4,939,700	\$781,036	\$279,075	\$862,778	\$103,370
Franklin	Warren	2,430,048	5,398,829	44,414	8,567	1,150,966	293,064
Fremont	Sandusky	2,277,585	6,067,666	598,320	3,768	727,660	1,494,179
Galion	Crawford	1,241,895	4,041,152	157,830	485,327	1,041,997	185,485
Garfield Heights	Cuyahoga	7,538,681	11,984,076	469,519	207,883	1,636,780	724,405
Geneva	Ashtabula	1,266,928	2,405,816	552,193	0	637,982	167,573
Girard	Trumbull	1,841,751	3,470,732	540,150	231,887	1,020,541	273,820
Grandview Heights	Franklin	2,381,001	4,506,905	1,462,257	42,352	606,464	856,670
Green	Summit	5,836,313	7,867,756	1,063,785	270,597	4,570,088	778,079
Greenville	Darke	2,000,780	4,243,955	250,000	939	1,459,563	210,573
Grove City	Franklin	13,594,352	9,892,977	1,415,387	298,971	1,413,219	2,026,456
Groveport	Franklin	5,348,513	1,689,203	419,462	45,015	793,929	3,424,300
Hamilton	Butler	6,121,906	30,141,708	3,315,185	1,035,886	3,762,769	1,973,297
Harrison	Hamilton	1,125,019	6,024,562	100,612	306,401	632,330	200,297
Heath	Licking	1,334,738	5,006,695	274,696	56,500	4,341,346	1,158,961
Highland Heights	Cuyahoga	3,217,762	6,312,467	118,374	39,167	1,166,304	1,000,627
Hillsboro	Highland	1,398,786	3,113,095	329,314	11,750	373,889	69,549
Hubbard	Trumbull	234,719	1,609,189	410	18,344	685,208	20,568
Huber Heights	Montgomery	2,821,669	15,611,296	830,014	0	2,103,231	583,637
Hudson	Summit	4,683,846	6,657,789	1,654,868	1,060,420	2,596,355	1,140,814
Huron	Erie	1,627,996	2,998,947	366,442	0	616,728	463,587
Independence	Cuyahoga	5,689,973	8,078,230	2,430,958	95,769	2,359,506	3,297,852
Ironton	Lawrence	1,765,950	3,103,160	1,984,667	225,388	483,773	88,954
Jackson	Jackson	1,190,446	2,083,455	385,060	335,097	796,734	176,901
Kent	Portage	2,677,661	10,263,482	3,206,393	621,527	1,803,687	1,444,809
Kettering	Montgomery	12,553,463	25,617,189	0	0	8,395,339	12,551,728
Kirtland	Lake	1,911,313	2,420,937	100,055	73,037	1,518,899	313,605
Lakewood	Cuyahoga	9,147,337	21,300,062	4,559,327	1,914,502	1,768,040	1,510,669
Lancaster	Fairfield	7,290,528	16,629,053	827,142	759,395	4,309,998	1,901,633
Lebanon	Warren	3,353,208	7,211,196	1,010,993	171,222	1,146,286	648,820
Lima	Allen	7,791,582	15,419,926	3,444,042	0	4,440,344	970,609
Logan	Hocking	623,624	2,575,648	207,348	328,014	578,498	123,790
London	Madison	1,321,573	3,231,940	344,282	0	588,265	176,223
Lorain	Lorain	8,022,727	20,362,434	3,865,927	2,194,945	2,712,808	451,109
Louisville	Stark	883,541	1,878,556	149,141	65,093	440,086	130,297
Loveland	Hamilton	2,087,152	4,542,557	183,688	0	646,133	405,289
Lyndhurst	Cuyahoga	4,051,246	7,724,032	643,745	53,764	1,444,594	1,299,877
Macedonia	Summit	2,024,145	5,194,107	512,131	203,547	1,658,787	1,540,106
Madeira	Hamilton	917,413	3,196,270	110,175	0	678,752	134,013
Mansfield	Richland	16,067,364	20,896,811	2,239,762	2,850	2,668,509	188,096
Maple Heights	Cuyahoga	5,170,530	9,200,047	691,091	88,850	1,025,869	812,349
Marietta	Washington	5,071,542	6,541,374	527,361	846,947	2,318,993	775,469
Marion	Marion	5,591,699	10,603,413	1,401,447	447,638	4,371,282	932,545
Martins Ferry	Belmont	640,055	3,182,752	266,158	68,299	574,283	47,209
Marysville	Union	2,939,961	9,845,275	1,494,944	343,835	1,904,039	246,112
Mason City	Warren	8,245,266	11,717,593	2,423,239	0	3,084,414	1,722,418
Massillon	Stark	6,607,229	9,683,392	866,400	596,031	2,404,970	3,140,758
Maumee	Lucas	5,217,972	9,846,036	1,784,568	171,781	2,968,471	1,788,381
Mayfield Heights	Cuyahoga	3,001,424	11,447,446	893,241	336,586	3,520,018	1,707,899
Medina	Medina	7,064,353	7,133,728	827,037	196,462	8,466,847	1,332,619
Mentor	Lake	6,850,550	24,255,493	4,380,903	0	11,864,164	7,239,371
Mentor-On-The-Lake	Lake	668,828	2,159,077	0	57,773	502,637	48,992
Miamisburg	Montgomery	5,002,683	9,261,018	1,027,211	9,052	1,019,658	2,282,885
Middleburg Hts	Cuyahoga	6,692,911	8,538,832	870,665	307,505	1,671,530	2,742,285
Middletown	Butler	3,747,182	24,434,844	14,177,215	726,586	5,091,188	908,172
Milford	Clermont	1,071,264	3,821,295	0	469,190	880,851	163,059
Monroe	Butler	1,821,488	6,800,480	0	0	1,313,344	190,326
Montgomery	Hamilton	3,680,703	5,257,367	423,326	0	1,393,153	1,173,520
Moraine	Montgomery	3,314,053	7,783,685	473,161	206,032	2,250,792	870,458
Mount Healthy	Hamilton	558,660	1,732,455	77,332	0	1,080,081	158,502
Mount Vernon	Knox	6,627,844	5,548,197	528,995	707,922	4,286,766	700,979
Munroe Falls	Summit	659,242	1,659,341	0	39,527	488,419	41,349
Napoleon	Henry	1,009,104	3,216,671	378,447	98,178	530,317	809,897
Nelsonville	Athens	532,254	1,290,256	350,961	0	430,401	226,708
New Albany	Franklin	4,430,567	2,950,474	9,989,083	0	2,112,402	0
New Carlisle	Clark	687,953	593,941	36,690	754,640	259,294	70,710
New Franklin	Summit	791,955	3,847,698	115,800	125,005	917,347	65,508

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$5,670	\$753,616	\$0	\$118,089	\$12,789	\$0	\$9,340,202	\$635,484
0	2,049,678	0	789,621	243,914	93,976	12,503,077	9,544,884
0	797,319	0	1,008,810	106,466	39,979	13,121,752	1,748,000
0	0	0	366,121	97,242	85,000	7,702,049	2,793,439
2,333,036	2,275,145	0	2,328,111	1,203,432	137,050	30,838,118	8,366,774
0	407,324	0	516,173	138,368	0	6,092,357	1,029,834
1,166,732	186,749	0	3,544,877	165,194	0	12,442,433	0
721,683	326,120	0	110,473	16,930	65,700	11,096,555	0
0	1,662,677	0	2,005,000	1,645,453	432,214	26,131,962	28,993,722
155,964	1,436,357	0	365,841	105,864	0	10,229,836	1,355,236
0	11,272,925	0	1,438,980	1,535,949	0	42,889,216	8,757,704
0	745,566	0	2,294,478	323,873	286,931	15,371,270	11,178,228
5,696,091	5,461,124	0	2,695,000	1,274,719	0	61,477,685	9,122,807
0	2,448,443	0	627,520	247,899	0	11,713,083	2,306,036
0	0	0	344,037	123,368	0	12,640,341	2,107,708
1,990,834	537,854	0	1,208,142	395,142	0	15,986,673	1,943,000
0	127,294	0	160,508	143,007	0	5,727,192	622,965
0	129,150	0	2,910,114	94,176	76,677	5,778,555	893,052
0	10,525,258	0	1,720,930	1,257,693	15,000	35,468,728	8,131,593
0	5,458,375	0	3,102,148	1,239,296	125,861	27,719,772	12,261,179
540,313	711,013	0	1,279,042	76,733	0	8,680,801	1,939,497
546,855	5,327,012	0	7,348,277	924,529	39,867	36,138,828	9,817,000
0	64,490	0	186,401	111,387	0	8,014,170	38,204
0	0	0	226,889	16,346	0	5,210,928	520,879
0	3,695,709	0	1,428,947	132,640	62,354	25,337,209	430,762
0	13,270,898	0	1,092,888	599,394	0	74,080,899	11,903,130
0	164,737	0	264,872	143,433	400,000	7,310,888	1,361,669
3,012,214	3,870,084	0	11,002,721	1,536,273	81,512	59,702,741	8,221,508
0	4,489,551	0	769,591	332,330	0	37,309,221	1,633,053
0	3,718,437	345,607	466,645	220,992	0	18,293,406	662,500
0	3,269,011	0	1,013,646	146,414	0	36,495,574	61,410
1,889	478,947	0	129,222	14,099	0	5,061,079	10,000
0	109,377	0	319,150	136,990	0	6,227,800	582,447
0	3,182,821	0	4,661,144	2,074,141	5,672,148	53,200,204	3,955,847
0	2,173,898	0	67,415	12,798	5,873	5,806,698	648,084
0	226,810	0	643,828	347,441	0	9,082,898	1,378,133
2,774,432	0	0	940,000	68,796	0	19,000,486	1,554,859
312,452	8,366,326	0	1,297,607	372,633	0	21,481,841	2,753,770
445,654	493,453	0	0	15,833	0	5,991,563	209,500
0	3,105,163	0	481,404	255,791	0	45,905,750	12,497,498
511,979	1,707,730	0	815,650	607,038	0	20,631,133	2,869,624
0	3,280,211	1,935,768	84,379	83,777	424,402	21,890,223	3,176,155
0	0	0	397,628	175,472	0	23,921,124	3,882,289
0	441,262	0	72,932	12,829	17,341	5,323,120	167,628
0	13,848,613	0	1,030,000	1,058,167	0	32,710,946	7,817,696
277,539	9,189,762	0	3,080,000	1,791,037	0	41,531,268	2,824,865
4,060	1,187,714	0	1,560,987	743,117	188,195	26,982,853	9,966,142
1,112,702	1,814,700	0	5,102,578	969,618	0	30,776,807	7,941,398
717,255	0	0	978,602	31,413	0	22,633,884	2,971,500
75,853	202,669	0	749,240	729,685	14,682	26,793,175	22,114
0	2,383,744	0	2,630,509	1,365,090	0	60,969,824	908,428
383,378	294,491	0	1,657,610	31,515	334	5,804,635	213,400
1,229,390	4,790,010	0	675,271	201,209	117,707	25,616,094	1,937,542
1,075,455	1,324,813	0	1,647,732	335,900	0	25,207,628	925,000
2,531,394	0	0	2,414,037	1,328,806	0	55,359,424	99,000
0	348,890	30,740	300,000	125,723	0	7,211,012	322,150
1,622,902	697,870	1,259,569	1,076,564	501,506	0	15,284,049	6,505,613
0	2,140,335	0	615,883	124,949	0	14,809,236	2,482,510
307,931	381,526	0	231,535	299,671	0	16,118,844	2,000,000
0	80,627	0	59,729	76,583	0	3,823,969	230,200
0	0	0	492,452	351,905	0	19,245,060	2,875,704
0	104,296	0	202,753	23,466	160,192	3,378,585	23,413
0	1,095,962	0	138,951	64,594	0	7,342,121	2,179,589
0	306,630	0	230,580	18,665	125,000	3,511,455	0
0	4,825,975	0	1,897,034	1,254,359	139,796	27,599,690	16,599,315
0	357,638	0	140,230	125,900	909	3,027,905	231,310
0	352,693	0	28,465	2,649	0	6,247,120	850,000

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
New Philadelphia	Tuscarawas	\$3,576,681	\$4,947,022	\$118,808	\$689,432	\$1,328,974	\$763,350
Newark	Licking	10,259,639	18,462,490	2,160,549	1,751,877	4,377,197	652,138
Niles	Trumbull	1,983,774	8,292,095	865,818	612,743	1,617,694	591,231
North Canton	Stark	1,810,943	3,720,843	437,425	1,612,523	1,584,937	684,494
North Olmsted	Cuyahoga	3,409,976	12,436,324	738,357	513,659	6,243,266	2,198,920
North Ridgeville	Lorain	6,253,077	10,568,473	1,171,310	399,957	2,686,807	391,488
North Royalton	Cuyahoga	2,691,838	11,409,327	767,707	555,440	2,938,870	1,464,225
Northwood	Wood	1,423,482	2,496,622	100,996	6,695	447,831	52,933
Norton	Summit	1,798,467	3,222,091	181,650	112,933	1,163,451	92,904
Norwalk	Huron	2,035,975	4,691,753	640,055	142,536	628,079	1,516,985
Norwood	Hamilton	3,463,020	13,584,336	108,732	991,908	887,628	566,164
Oakwood	Montgomery	2,101,276	5,213,258	1,896,830	114,363	972,676	1,011,267
Oberlin	Lorain	3,189,525	3,276,931	702,407	107,649	746,205	651,985
Ontario	Richland	1,726,011	2,351,089	25,833	79	1,549,539	97,359
Oregon	Lucas	5,264,919	10,249,153	1,218,626	438,905	3,041,510	719,531
Orrville	Wayne	1,178,901	2,418,103	0	335,701	1,310,272	332,224
Oxford	Butler	1,567,116	5,570,699	964,925	127,693	1,209,705	1,345,476
Painesville	Lake	5,777,433	6,694,103	201,364	528,871	3,550,420	619,372
Parma	Cuyahoga	19,938,564	29,690,679	8,152,149	313,348	5,097,750	3,115,956
Parma Heights	Cuyahoga	2,315,688	9,120,446	2,980,760	376,720	937,320	577,694
Pataskala	Licking	1,207,191	1,930,465	592,679	111,485	2,273,208	33,126
Pepper Pike	Cuyahoga	1,182,492	4,679,734	309,786	51,067	1,291,407	0
Perrysburg	Wood	4,541,834	8,522,983	919,123	29,432	2,865,810	1,343,508
Pickerington	Fairfield	2,766,970	4,384,265	757,051	127,888	1,547,483	597,519
Piqua	Miami	1,310,975	7,375,404	1,973,099	312,330	1,934,451	418,280
Port Clinton	Ottawa	1,685,063	2,056,519	262,721	214,574	503,835	58,738
Portsmouth	Scioto	3,370,596	8,141,324	782,291	2,771,180	1,361,080	65,033
Powell	Delaware	1,574,518	2,156,837	10,475,823	0	0	561,995
Ravenna	Portage	1,440,213	5,044,777	833,705	226,978	1,317,381	764,938
Reading	Hamilton	1,867,817	5,136,649	173,317	5,190	944,528	435,217
Reynoldsburg	Franklin	4,680,351	8,440,986	1,255,097	205,667	1,697,216	956,195
Richmond Heights	Cuyahoga	1,624,289	5,188,422	303,650	0	1,306,729	334,876
Rittman	Wayne	548,792	1,593,473	0	124,775	1,177,820	438,544
Riverside	Montgomery	2,259,818	5,986,547	557,741	6,576	1,645,238	27,966
Rocky River	Cuyahoga	5,106,984	8,785,151	766,902	1,061,178	1,702,865	3,170,232
Rossford	Wood	1,434,595	2,207,023	0	0	737,565	316,544
Salem	Columbiana	1,369,942	3,510,490	571,457	105,917	655,505	429,219
Sandusky	Erie	3,811,155	10,823,568	3,060,559	310,763	3,178,728	455,973
Seven Hills	Cuyahoga	1,696,530	3,747,224	543,946	707,806	1,010,409	1,048,713
Shaker Heights	Cuyahoga	6,895,735	21,899,899	6,106,375	559,412	3,609,356	3,508,357
Sharonville	Hamilton	3,193,038	11,723,745	482,632	369,086	2,265,281	2,587,134
Sheffield Lake	Lorain	971,409	3,366,891	98,006	35,536	695,173	118,136
Shelby	Richland	1,074,382	3,232,060	715,060	291,224	530,087	66,373
Sidney	Shelby	2,303,872	10,031,707	1,028,254	164,201	1,310,084	1,260,922
Solon	Cuyahoga	4,649,342	16,662,761	3,075,063	94,691	5,983,241	5,952,381
South Euclid	Cuyahoga	3,123,166	9,356,536	198,062	131,696	1,685,118	239,857
Springboro	Warren	4,026,518	2,935,104	587,997	14,723	798,160	565,858
Springdale	Hamilton	3,954,504	8,166,456	540,791	325,675	1,199,094	1,372,690
Springfield	Clark	10,533,071	28,862,383	4,887,889	212,596	3,972,111	1,875,870
St. Marys	Auglaize	901,697	3,032,738	26,801	26,221	870,170	262,162
Steubenville	Jefferson	2,617,083	7,092,438	942,727	655,812	1,327,248	652,209
Stow	Summit	7,924,144	13,269,335	1,091,775	428,843	2,408,432	1,335,813
Streetsboro	Portage	3,749,386	5,792,524	696,708	43,499	834,167	493,279
Strongsville	Cuyahoga	4,098,422	20,813,310	1,714,586	587,350	9,168,526	4,737,621
Struthers	Mahoning	1,921,874	1,720,857	191,883	136,270	488,152	59,712
Sylvania	Lucas	4,685,651	5,456,168	626,825	143,941	1,672,590	934,408
Tallmadge	Summit	3,054,651	5,978,138	141,516	58,149	2,105,228	1,799,907
Tiffin	Seneca	2,502,711	6,491,921	684,360	0	1,310,275	378,249
Tipp City	Miami	1,447,729	3,142,368	263,439	0	576,373	800,267
Toronto	Jefferson	479,568	1,600,040	296,733	0	457,547	152,722
Trenton	Butler	605,045	2,406,731	141,900	52,690	393,579	77,502
Trotwood	Montgomery	3,043,505	8,144,645	1,351,751	0	1,639,448	416,767
Troy	Miami	3,920,295	9,372,255	1,022,148	360,495	1,545,172	1,568,078
Uhrichsville	Tuscarawas	574,418	1,269,024	275,449	141,783	275,695	27,899
Union	Montgomery	854,386	1,586,036	495,075	16,521	403,567	89,133
University Heights	Cuyahoga	1,648,526	7,665,570	4,150,944	51,950	849,180	313,905
Upper Arlington	Franklin	6,768,588	15,527,232	993,938	0	0	3,008,384

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$0	\$1,142,274	\$0	\$169,159	\$80,894	\$0	\$12,816,594	\$14,769
0	3,614,008	0	894,321	736,336	0	42,908,555	2,862,443
156,149	3,022,889	0	131,920	131,430	0	17,405,743	5,805,918
347,093	4,275,228	0	214,952	101,984	0	14,790,422	2,590,122
2,100,931	833,444	0	4,770,492	1,183,155	23,250	34,451,774	2,297,666
0	1,297,825	0	3,016,891	231,647	24,707	26,042,182	1,125,000
2,024,211	5,852,944	0	15,885,456	796,576	45,000	44,431,594	4,626,084
84,886	1,782,475	0	124,390	81,767	0	6,602,077	105,000
0	392,174	0	1,675,000	237,315	183,519	9,059,504	3,209,346
0	1,937,201	0	231,358	48,053	0	11,871,995	643,203
7,482	402,158	488,199	747,304	1,159,661	0	22,406,592	877,908
0	365,679	0	13,546	49,343	0	11,738,238	1,291,153
247,611	2,067,833	0	500,541	326,337	0	11,817,024	1,146,443
0	230,761	0	93,953	70,355	0	6,144,979	419,663
642,256	3,137,004	0	8,047,510	672,904	0	33,432,318	7,692,169
434,596	1,580,497	0	7,920	48,575	0	7,646,789	1,336,263
0	1,382,482	0	235,000	72,450	0	12,475,546	2,203,288
0	616,881	0	1,796,045	311,643	0	20,096,132	845,900
1,692,084	1,052,658	0	3,847,182	1,065,054	0	73,965,424	8,251,917
177,944	3,384,845	0	1,507,870	236,280	340,953	21,956,520	2,058,198
0	2,369,511	0	217,568	39,832	0	8,775,065	200,000
1,237,572	284,025	0	453,407	334,686	0	9,824,176	975,000
1,140,141	1,242,571	0	0	14,725	0	20,620,127	2,020,583
0	377,048	0	2,162,302	355,737	6,017,157	19,093,420	6,937,498
58,726	2,704,350	0	221,476	69,815	0	16,378,906	671,077
0	227,992	0	98,307	14,699	0	5,122,448	555,000
0	1,830,744	0	286,885	114,338	0	18,723,471	40,862
1,112,297	982,630	0	1,730,000	979,789	359,443	19,933,332	216,341
0	3,800,692	0	419,232	372,791	35,619	14,256,326	175,256
473,346	1,916,013	0	227,702	81,859	0	11,261,638	203,960
0	277,912	0	1,906,909	958,308	295,000	20,673,641	7,772,276
0	307,264	0	2,850,979	587,066	0	12,503,275	1,856,330
142,612	0	0	99,589	39,345	0	4,164,950	135,000
0	553,462	0	334,074	78,226	0	11,449,648	4,632,510
4,481,802	1,035,843	0	1,268,289	685,370	0	28,064,616	3,994,000
257,033	660,235	0	262,440	66,558	134,694	6,076,687	3,667,337
0	825,604	0	223,662	150,331	0	7,842,127	723,532
128,727	803,610	0	1,500,472	896,912	0	24,970,467	2,961,277
2,825	2,063,426	0	587,648	684,195	0	12,092,722	1,963,546
6,916,502	0	0	3,582,069	542,033	176,460	53,796,198	18,416,249
511,018	2,285,638	0	1,426,471	476,693	854,584	26,175,320	9,248,540
693,127	0	0	656,538	169,305	0	6,804,121	0
28,775	1,672,232	0	297,932	304,947	0	8,213,072	305,000
61,779	2,933,601	0	585,000	302,424	0	19,981,844	470,500
2,002,298	9,245,520	0	5,415,516	469,946	0	53,550,759	5,300,000
3,403,447	6,779,249	0	1,015,974	365,171	317,786	26,616,062	799,651
0	4,975,287	0	1,375,000	618,544	0	15,897,191	9,200,517
0	2,570,843	0	592,276	258,505	0	18,980,834	2,937,500
222,661	5,435,764	0	2,610,967	371,561	45,655	59,030,528	6,803,967
0	1,351,083	0	95,000	12,372	0	6,578,244	1,193,818
0	2,295,269	0	242,655	257,143	0	16,082,584	28,952
0	4,192,551	0	935,877	827,730	0	32,414,500	10,073,524
809,274	2,178,527	0	2,131,532	153,113	0	16,882,009	4,024,359
2,047,268	3,277,644	0	1,245,000	2,095,278	0	49,785,005	10,461,099
53,325	235,787	0	0	0	0	4,807,860	281,000
1,095,845	1,998,617	0	1,209,235	861,334	0	18,684,614	14,669,729
0	1,237,448	0	775,851	448,306	0	15,599,194	4,335,205
0	517,742	0	162,177	123,519	0	12,170,954	1,380,813
217,147	3,179,877	0	930,000	131,753	0	10,688,953	1,040,152
0	397,078	0	65,315	12,065	0	3,461,068	752,600
52,490	385,143	0	88,410	10,509	0	4,213,999	357,000
0	3,289,310	0	902,503	690,605	0	19,478,534	777,000
1,109,850	975,032	0	604,826	254,132	54,565	20,786,848	8,401,863
0	108,236	0	294,337	75,591	0	3,042,432	177,718
0	465,160	0	148,945	65,931	0	4,124,754	111,800
2,088,228	1,368,924	0	3,316,288	94,201	0	21,547,716	2,309,281
3,961,177	10,654,565	0	2,595,000	1,818,802	150,988	45,478,674	7,297,160

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Upper Sandusky	Wyandot	\$1,713,230	\$1,889,546	\$63,196	\$19,525	\$782,186	\$457,469
Urbana	Champaign	1,998,852	4,771,418	422,262	217,295	2,233,721	271,655
Vandalia	Montgomery	5,496,187	6,187,676	0	0	3,918,583	3,349,081
Vermilion	Erie	2,251,389	2,697,361	430,076	98,242	1,500,895	270,036
Village of Indian Hill	Hamilton	1,825,224	4,526,009	1,500,612	111,488	1,394,557	929,009
Wadsworth	Medina	3,460,804	5,999,956	941,155	110,517	2,410,482	1,526,027
Wapakoneta	Auglaize	491,108	3,016,667	81,344	143,550	2,396,004	357,705
Warren	Trumbull	7,614,421	17,396,017	5,058,042	631,915	1,661,599	493,165
Washington Court House	Fayette	2,678,023	4,096,047	1,659,231	306,331	1,306,557	67,150
Waterville	Lucas	1,124,543	1,552,999	85,375	0	1,136,276	56,565
Wauseon	Fulton	589,974	2,360,239	205,510	0	671,442	380,274
Wellston	Jackson	734,164	1,238,036	1,107,014	11,957	235,065	0
West Carrollton	Montgomery	870,550	5,267,419	1,863,931	0	1,099,474	700,629
Westerville	Franklin	14,196,157	26,593,184	2,853,154	71,500	2,148,313	8,698,270
Westlake	Cuyahoga	6,937,556	14,314,721	1,468,880	1,060,754	7,028,529	3,097,749
Whitehall	Franklin	7,891,199	12,105,729	281,343	105,603	1,630,671	724,127
Wickliffe	Lake	4,544,594	6,376,558	280,302	79,610	1,953,975	879,056
Willard	Huron	731,113	2,327,024	210,868	36,929	737,599	294,073
Willoughby	Lake	6,445,748	14,120,745	820,394	390,500	1,236,377	1,806,323
Willoughby Hills	Lake	2,819,011	5,465,494	163,049	0	2,210,420	258,876
Willowick	Lake	1,665,061	4,976,655	417,343	102,327	934,407	829,275
Wilmington	Clinton	3,767,232	4,443,189	0	659,974	2,097,244	592,296
Wooster	Wayne	2,873,611	10,340,689	1,243,963	137,140	1,617,545	1,364,780
Worthington	Franklin	6,447,799	10,398,620	867,755	96,968	2,403,610	3,866,350
Wyoming	Hamilton	2,712,071	2,642,384	376,313	67,294	1,173,447	1,397,640
Xenia	Greene	3,490,798	11,927,807	245,697	0	1,290,424	166,091
Youngstown	Mahoning	11,161,377	35,272,312	5,108,455	2,461,202	7,350,174	2,834,169
Zanesville	Muskingum	4,349,875	13,143,859	1,286,152	376,949	3,423,838	885,836

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$37,099	\$7,605	\$0	\$535,654	\$225,723	\$0	\$5,731,233	\$285,309
0	1,873,348	0	401,910	124,795	0	12,315,256	235,000
965,658	1,190,438	0	997,791	580,937	0	22,686,351	3,855,648
1,394,354	221,809	0	3,026,656	118,665	47,137	12,056,620	975,831
0	728,080	0	633,340	82,185	0	11,730,504	2,624,638
123,100	1,817,058	0	627,351	774,643	0	17,791,093	2,586,497
0	0	0	261,167	28,938	0	6,776,483	1,143,500
0	2,681,709	0	1,043,101	256,922	44,710	36,881,601	3,536,137
0	1,114,287	0	675,932	598,673	0	12,502,231	20,000
257,572	0	0	102,646	318,021	2,352,821	6,986,818	2,035,453
16,310	923,662	0	125,000	104,625	0	5,377,036	264,637
0	0	0	15,102	5,897	0	3,347,235	189,518
0	0	0	325,000	151,035	0	10,278,038	1,869,541
665,789	11,274,360	0	2,779,781	1,227,503	0	70,508,011	17,979,565
817,980	5,210,403	0	2,008,451	719,472	0	42,664,495	1,742,430
1,236,778	3,030,160	0	240,955	55,260	0	27,301,825	2,831,434
1,140,837	4,923,176	0	177,097	88,279	0	20,443,484	213,753
0	769,659	0	198,302	33,088	0	5,338,655	268,000
718,336	2,637,979	0	582,784	303,736	229,294	29,292,216	9,314,768
0	546,685	0	700,970	356,930	1,200,000	13,721,435	4,801,447
1,311,156	1,591,385	0	2,207,752	28,402	0	14,063,763	310,000
0	179,681	0	535,000	299,173	0	12,573,789	4,459,117
0	3,997,176	0	389,092	137,321	0	22,101,317	1,361,000
1,878,005	2,362,059	0	2,177,810	294,075	0	30,793,051	1,672,931
559,625	2,470,834	0	701,923	423,804	52,250	12,577,585	4,118,168
0	2,829,747	0	538,820	74,378	0	20,563,762	4,569,000
2,499,893	7,425,741	0	1,781,329	1,716,383	0	77,611,035	25,048,629
0	336,411	0	504,963	206,763	0	24,514,646	6,874,019

Water Enterprise Fund
Summary Data from the Statement of Net Position
As of December 31, 2012
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Alliance	Stark	\$4,201,747	\$14,743,216	\$18,944,963	\$1,621,367	\$10,435,223
Amherst	Lorain	1,609,205	4,086,907	5,696,112	396,366	968,312
Ashland	Ashland	1,663,834	14,288,117	15,951,951	506,917	4,519,615
Athens	Athens	1,722,663	7,001,839	8,724,502	349,040	1,043,059
Aurora	Portage	1,921,442	12,421,817	14,343,259	589,469	122,539
Avon	Lorain	3,736,760	12,402,601	16,139,361	539,451	3,058,065
Avon Lake	Lorain	2,983,786	12,910,138	15,893,924	894,683	1,079,698
Barberton	Summit	5,747,727	22,334,424	28,082,151	1,165,625	10,847,777
Bedford	Cuyahoga	4,849,551	5,610,302	10,459,853	536,212	2,999,956
Bellbrook	Greene	1,669,945	13,009,683	14,679,628	259,402	1,696,197
Bellefontaine	Logan	1,044,986	10,667,273	11,712,259	372,321	1,642,767
Bellevue	Huron	1,828,659	10,133,720	11,962,379	158,023	61,267
Belpre	Washington	398,544	6,522,344	6,920,888	564,257	1,662,040
Berea	Cuyahoga	2,786,931	25,422,844	28,209,775	1,984,849	8,162,632
Bexley	Franklin	1,388,553	4,674,903	6,063,456	494,742	1,526,537
Bowling Green	Wood	5,529,489	44,194,904	49,724,393	365,236	891,024
Brookville	Montgomery	460,723	332,312	793,035	224,993	3,042
Bryan	Williams	1,273,875	5,609,843	6,883,718	101,410	116,540
Bucyrus	Crawford	1,526,324	7,957,204	9,483,528	359,738	1,158,260
Cambridge	Guernsey	2,381,942	7,687,962	10,069,904	908,273	2,896,484
Campbell	Mahoning	831,999	5,261,298	6,093,297	243,686	1,814,349
Canal Fulton	Stark	501,291	3,992,745	4,494,036	230,298	1,072,216
Canal Winchester	Franklin	2,590,454	16,046,214	18,636,668	498,352	3,459,515
Canfield	Mahoning	1,150,662	5,587,609	6,738,271	23,578	2,794
Celina	Mercer	3,272,268	13,080,675	16,352,943	724,585	6,168,126
Cincinnati	Hamilton	170,717,000	1,058,860,000	1,229,577,000	43,660,000	557,522,000
Circleville	Pickaway	4,072,969	7,100,485	11,173,454	194,364	1,427,562
Clayton	Montgomery	91,792	3,626,363	3,718,155	183	4,232,359
Cleveland	Cuyahoga	308,093,000	1,931,632,000	2,239,725,000	83,514,000	896,739,000
Cleveland Heights	Cuyahoga	3,438,564	15,109,814	18,548,378	2,030,756	943,677
Clyde	Sandusky	2,446,874	11,625,633	14,072,507	347,884	5,271,777
Columbiana	Columbiana	1,005,852	3,314,189	4,320,041	1,204,828	162,783
Conneaut	Ashtabula	1,243,621	7,696,833	8,940,454	487,349	1,762,590
Cortland	Trumbull	764,658	5,653,662	6,418,320	133,772	2,908,573
Coshocton	Coshocton	2,560,522	10,821,182	13,381,704	700,369	7,026,699
Dayton	Montgomery	77,664,772	117,337,470	195,002,242	4,691,933	15,065,598
Defiance	Defiance	3,184,791	22,827,871	26,012,662	1,156,939	14,054,839
Delphos	Allen	1,032,778	21,258,111	22,290,889	1,092,908	14,405,784
Dover	Tuscarawas	1,591,464	9,401,082	10,992,546	468,927	3,825,505
Dublin	Franklin	16,346,604	36,902,611	53,249,215	1,251,357	4,363,505
East Cleveland	Cuyahoga	0	605,915	605,915	292,567	180,905
East Liverpool	Columbiana	8,120,851	7,188,684	15,309,535	538,499	2,956,213
Eaton	Preble	1,434,254	6,426,228	7,860,482	295,160	3,439,357
Elyria	Lorain	4,587,238	25,235,569	29,822,807	1,506,388	19,411,094
Englewood	Montgomery	2,650,809	10,145,633	12,796,442	53,214	45,949
Euclid	Cuyahoga	2,572,875	26,536,183	29,109,058	820,148	12,025,143
Fairborn	Greene	6,047,196	7,738,500	13,785,696	798,905	5,124,508
Fairfield	Butler	6,345,277	17,656,836	24,002,113	734,841	1,390,048
Findlay	Hancock	8,083,826	53,669,575	61,753,401	2,494,289	6,726,674
Fostoria	Seneca	631,553	18,594,107	19,225,660	341,034	1,809,933
Franklin	Warren	2,088,140	10,073,270	12,161,410	823,312	6,026,568
Fremont	Sandusky	5,816,279	64,673,614	70,489,893	856,888	27,422,695
Galion	Crawford	3,259,852	7,971,328	11,231,180	590,441	6,317,890
Geneva	Ashtabula	734,679	6,450,299	7,184,978	260,312	5,191,693
Girard	Trumbull	841,032	3,645,549	4,486,581	459,113	707,391
Greenville	Darke	6,472,889	7,426,200	13,899,089	106,073	56,324
Grove City	Franklin	2,627,287	25,181,480	27,808,767	53,370	2,878,211
Groveport	Franklin	682,703	5,873,792	6,556,495	470,533	29,915
Hamilton	Butler	15,472,330	98,931,800	114,404,130	9,403,273	24,020,655
Harrison	Hamilton	1,480,024	14,449,625	15,929,649	542,023	5,012,180
Heath	Licking	2,459,656	10,788,269	13,247,925	1,817,635	1,649,975
Hillsboro	Highland	904,252	7,270,273	8,174,525	251,919	5,320,150
Hubbard	Trumbull	1,336,134	4,837,065	6,173,199	347,665	1,528,765
Huber Heights	Montgomery	8,124,588	31,595,606	39,720,194	1,573,897	18,029,006
Hudson	Summit	987,141	9,259,656	10,246,797	726,843	4,909,571
Huron	Erie	2,579,711	5,998,651	8,578,362	636,806	2,203,216
Ironton	Lawrence	197,070	6,115,760	6,312,830	735,557	3,735,041

Total Liabilities	Net Position			Total Net Position
	Net Investment in Capital		Unrestricted	
	Assets	Restricted		
\$12,056,590	\$2,981,331	\$2,495,871	\$2,354,737	\$7,831,939
1,364,678	3,026,907	0	1,304,527	4,331,434
5,026,532	9,449,876	0	1,475,543	10,925,419
1,392,099	5,987,464	0	1,344,939	7,332,403
712,008	12,311,817	0	1,319,434	13,631,251
3,597,516	9,253,988	0	3,287,857	12,541,845
1,974,381	10,177,215	0	3,742,328	13,919,543
12,013,402	10,968,789	0	5,099,960	16,068,749
3,536,168	2,497,493	0	4,436,403	6,933,896
1,955,599	11,176,224	0	1,547,805	12,724,029
2,015,088	9,135,540	0	561,631	9,697,171
219,290	11,108,720	0	634,369	11,743,089
2,226,297	4,452,778	0	241,813	4,694,591
10,147,481	15,639,915	0	2,422,379	18,062,294
2,021,279	3,521,703	0	520,474	4,042,177
1,256,260	43,439,611	0	5,058,589	48,498,200
228,035	294,932	0	270,068	565,000
217,950	5,609,843	0	1,055,925	6,665,768
1,517,998	7,481,604	0	483,926	7,965,530
3,804,757	4,118,227	0	2,146,920	6,265,147
2,058,035	3,333,427	0	701,835	4,035,262
1,302,514	2,841,132	0	350,390	3,191,522
3,957,867	12,220,043	0	2,458,758	14,678,801
26,372	5,490,908	0	1,220,991	6,711,899
6,892,711	6,537,783	0	2,922,449	9,460,232
601,182,000	512,624,000	52,330,000	63,441,000	628,395,000
1,621,926	5,599,899	0	3,951,629	9,551,528
4,232,542	(605,996)	0	91,609	(514,387)
980,253,000	914,193,000	87,701,000	257,578,000	1,259,472,000
2,974,433	14,244,026	0	1,329,919	15,573,945
5,619,661	5,455,836	771,978	2,225,032	8,452,846
1,367,611	2,049,189	0	903,241	2,952,430
2,249,939	5,665,651	0	1,024,864	6,690,515
3,042,345	2,665,147	0	710,828	3,375,975
7,727,068	3,514,668	0	2,139,968	5,654,636
19,757,531	101,925,310	0	73,319,401	175,244,711
15,211,778	8,239,139	0	2,858,157	11,097,296
15,498,692	5,969,266	0	822,931	6,792,197
4,294,432	4,472,493	1,185,035	1,040,586	6,698,114
5,614,862	33,232,130	1,170,773	13,231,450	47,634,353
473,472	605,915	0	(473,472)	132,443
3,494,712	3,968,121	0	7,846,702	11,814,823
3,734,517	2,844,660	0	1,281,305	4,125,965
20,917,482	5,613,524	0	3,291,801	8,905,325
99,163	10,145,633	0	2,551,646	12,697,279
12,845,291	13,861,992	0	2,543,581	16,405,573
5,923,413	2,308,205	0	5,554,078	7,862,283
2,124,889	15,923,396	1,018,832	4,934,996	21,877,224
9,220,963	45,474,588	726,431	6,462,317	52,663,336
2,150,967	16,828,101	0	246,592	17,074,693
6,849,880	3,288,472	893,307	1,150,523	5,332,302
28,279,583	35,502,767	0	6,707,543	42,210,310
6,908,331	1,354,329	0	2,968,520	4,322,849
5,452,005	1,041,558	0	691,415	1,732,973
1,166,504	2,704,810	0	615,267	3,320,077
162,397	7,426,200	0	6,310,492	13,736,692
2,931,581	22,256,955	0	2,620,231	24,877,186
500,448	5,423,792	0	632,255	6,056,047
33,423,928	71,739,620	959,006	9,044,644	81,743,270
5,554,203	9,090,654	0	1,284,792	10,375,446
3,467,610	7,818,269	0	1,962,046	9,780,315
5,572,069	1,813,663	0	788,793	2,602,456
1,876,430	3,150,317	0	1,146,452	4,296,769
19,602,903	16,880,254	0	3,237,037	20,117,291
5,636,414	3,990,981	0	619,402	4,610,383
2,840,022	3,321,894	0	2,416,446	5,738,340
4,470,598	2,044,173	0	(201,941)	1,842,232

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Position
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Jackson	Jackson	\$3,099,908	\$6,330,948	\$9,430,856	\$528,471	\$2,668,326
Kent	Portage	3,667,007	15,096,713	18,763,720	793,459	530,790
Lakewood	Cuyahoga	6,504,874	41,676,522	48,181,396	1,917,480	13,094,818
Lancaster	Fairfield	7,216,378	34,292,223	41,508,601	2,356,028	22,023,612
Lebanon	Warren	2,872,517	10,297	2,882,814	85,192	13,467,472
Lima	Allen	6,120,092	75,525,913	81,646,005	3,076,652	58,096,997
Logan	Hocking	697,149	3,525,541	4,222,690	243,971	281,052
London	Madison	1,781,505	3,295,054	5,076,559	335,077	858,662
Lorain	Lorain	2,991,004	28,108,582	31,099,586	2,624,019	13,045,619
Louisville	Stark	2,031,640	5,647,826	7,679,466	1,180,461	1,392,647
Loveland	Hamilton	1,058,597	10,673,693	11,732,290	297,374	2,333,367
Mansfield	Richland	9,849,961	14,699,964	24,549,925	776,422	827,352
Marietta	Washington	2,314,285	4,768,094	7,082,379	1,001,524	4,954,326
Martins Ferry	Belmont	679,703	13,819,710	14,499,413	790,660	7,671,685
Marysville	Union	16,999,819	39,171,345	56,171,164	693,232	21,471,237
Maumee	Lucas	1,074,619	3,121,919	4,196,538	220,315	95,772
Medina	Medina	3,431,812	32,962,216	36,394,028	1,197,385	10,804,596
Miamisburg	Montgomery	2,494,732	13,249,790	15,744,522	1,204,614	1,328,200
Middletown	Butler	7,301,694	22,859,076	30,160,770	2,199,064	2,714,620
Milford	Clermont	1,569,225	4,622,962	6,192,187	196,461	1,340,464
Monroe	Butler	3,810,658	6,749,661	10,560,319	746,400	5,589,159
Mount Vernon	Knox	2,745,998	15,561,475	18,307,473	1,692,126	6,716,708
Munroe Falls	Summit	2,586,691	2,809,502	5,396,193	146,148	511,773
Napoleon	Henry	3,783,970	8,988,264	12,772,234	2,261,262	5,588,991
Nelsonville	Athens	820,563	3,259,543	4,080,106	396,855	752,763
New Carlisle	Clark	146,837	1,995,263	2,142,100	195,326	2,369,352
New Philadelphia	Tuscarawas	2,257,548	9,653,559	11,911,107	197,137	144,105
Newark	Licking	4,970,149	19,168,376	24,138,525	1,279,245	12,331,752
Niles	Trumbull	720,908	2,478,860	3,199,768	3,008,002	1,933,395
North Canton	Stark	5,019,503	34,126,668	39,146,171	1,174,769	13,745,582
North Ridgeville	Lorain	5,464,889	21,726,062	27,190,951	1,118,188	5,292,442
Norwalk	Huron	1,109,472	9,489,333	10,598,805	594,335	2,339,468
Norwood	Hamilton	1,120,146	2,105,505	3,225,651	384,574	512,108
Oakwood	Montgomery	1,808,167	1,356,886	3,165,053	66,691	65,078
Oberlin	Lorain	3,177,036	11,437,492	14,614,528	69,812	4,264,711
Ontario	Richland	2,617,242	4,594,387	7,211,629	28,036	55,118
Oregon	Lucas	5,613,062	19,277,343	24,890,405	311,381	234,353
Orrville	Wayne	2,262,115	15,975,839	18,237,954	816,539	5,181,973
Oxford	Butler	5,596,648	11,742,467	17,339,115	1,017,435	976,655
Painesville	Lake	3,434,448	22,379,355	25,813,803	1,568,760	5,785,115
Pataskala	Licking	1,551,027	6,483,115	8,034,142	1,784,948	6,002,686
Perrysburg	Wood	8,210,651	13,632,411	21,843,062	4,145,359	147,889
Pickerington	Fairfield	2,947,695	21,655,301	24,602,996	485,667	3,889,591
Piqua	Miami	3,814,029	10,913,887	14,727,916	545,176	425,256
Port Clinton	Ottawa	1,035,497	3,200,470	4,235,967	93,846	1,188,826
Portsmouth	Scioto	2,424,546	19,826,393	22,250,939	2,684,543	8,446,380
Ravenna	Portage	6,020,460	17,601,968	23,622,428	35,455	3,135,378
Reading	Hamilton	266,650	716,519	983,169	61,247	81,401
Reynoldsburg	Franklin	2,182,429	23,501,192	25,683,621	1,613,687	2,028,811
Rittman	Wayne	909,574	5,341,058	6,250,632	214,849	1,287,241
Salem	Columbiana	4,124,093	8,580,954	12,705,047	119,088	800,823
Sandusky	Erie	9,258,132	30,375,338	39,633,470	2,027,920	18,145,681
Sheffield Lake	Lorain	167,119	503,222	670,341	83,573	26,537
Shelby	Richland	1,063,806	9,985,948	11,049,754	345,304	1,975,080
Sidney	Shelby	4,677,926	16,093,716	20,771,642	632,872	7,073,009
Solon	Cuyahoga	8,189,262	62,182,687	70,371,949	2,041,546	9,980,518
Springboro	Warren	4,174,294	28,657,844	32,832,138	1,187,511	9,265,136
Springfield	Clark	15,970,211	15,575,762	31,545,973	1,290,581	7,706,753
St. Marys	Auglaize	1,176,253	4,514,344	5,690,597	108,966	76,995
Steubenville	Jefferson	1,550,859	40,149,284	41,700,143	2,329,562	28,847,887
Stow	Summit	6,539,048	23,034,350	29,573,398	1,291,230	936,525
Streetsboro	Portage	4,011,376	6,066,704	10,078,080	15,552	463,396
Sylvania	Lucas	3,338,281	8,179,235	11,517,516	441,363	2,939,170
Tallmadge	Summit	3,398,103	6,519,983	9,918,086	368,250	1,245,946
Tipp City	Miami	3,819,530	11,007,005	14,826,535	200,285	996,414
Toronto	Jefferson	1,163,982	12,622,506	13,786,488	718,318	10,007,095
Trenton	Butler	513,713	9,140,044	9,653,757	2,366,188	6,646,413

Total Liabilities	Net Position			Total Net Position
	Net Investment in Capital	Restricted	Unrestricted	
	Assets			
\$3,196,797	\$3,367,178	\$0	\$2,903,015	\$6,270,193
1,324,249	14,537,427	0	2,902,044	17,439,471
15,012,298	27,082,817	699,618	5,386,663	33,169,098
24,379,640	10,640,531	570,492	6,485,088	17,696,111
13,552,664	18,124,360	1,050,763	4,276,768	23,451,891
61,173,649	14,816,687	0	4,690,969	19,507,656
525,023	3,129,314	0	568,353	3,697,667
1,193,739	2,267,070	0	1,615,750	3,882,820
15,669,638	14,051,423	673,576	704,949	15,429,948
2,573,108	4,195,460	0	910,898	5,106,358
2,630,741	8,182,423	0	926,414	9,108,837
1,603,774	13,789,644	0	9,156,507	22,946,151
5,955,850	(221,641)	24,583	1,459,591	1,262,533
8,462,345	5,578,144	0	458,924	6,037,068
22,164,469	17,506,143	5,560,664	10,939,888	34,006,695
316,087	3,121,919	0	758,532	3,880,451
12,001,981	14,426,543	501,989	9,463,505	24,392,037
2,532,814	10,854,790	149,537	2,207,381	13,211,708
4,913,684	19,433,748	802,218	5,011,120	25,247,086
1,536,925	3,174,658	0	1,480,604	4,655,262
6,335,559	3,163,615	0	1,061,145	4,224,760
8,408,834	6,974,437	917,949	2,006,253	9,898,639
657,921	2,203,707	0	2,534,565	4,738,272
7,850,253	3,866,030	0	1,055,951	4,921,981
1,149,618	2,441,516	0	488,972	2,930,488
2,564,678	0	0	(422,578)	(422,578)
341,242	9,588,559	0	1,981,306	11,569,865
13,610,997	11,545,839	0	(758,265)	10,787,574
4,941,397	1,232,788	0	(2,974,417)	(1,741,629)
14,920,351	19,709,687	0	4,516,133	24,225,820
6,410,630	15,717,887	0	5,062,434	20,780,321
2,933,803	6,949,594	0	715,408	7,665,002
896,682	1,479,233	0	773,957	2,253,190
131,769	1,356,886	0	1,676,398	3,033,284
4,334,523	7,214,402	0	3,065,603	10,280,005
83,154	4,580,603	0	2,547,872	7,128,475
545,734	19,277,343	0	5,067,328	24,344,671
5,998,512	9,464,028	1,560,679	1,461,745	12,486,452
1,994,090	10,043,068	781,418	4,520,539	15,345,025
7,353,875	15,789,226	0	2,670,702	18,459,928
7,787,634	(653,427)	0	899,935	246,508
4,293,248	9,547,411	0	8,002,403	17,549,814
4,375,258	17,565,777	0	2,685,274	20,251,051
970,432	10,564,387	0	3,193,097	13,757,484
1,282,672	1,983,438	0	969,857	2,953,295
11,130,923	8,816,079	953,034	1,350,903	11,120,016
3,170,833	15,324,537	0	4,804,058	20,128,595
142,648	716,519	0	124,002	840,521
3,642,498	21,528,743	0	512,380	22,041,123
1,502,090	3,979,819	0	768,723	4,748,542
919,911	7,810,429	0	3,974,707	11,785,136
20,173,601	11,779,513	0	7,680,356	19,459,869
110,110	443,222	0	117,009	560,231
2,320,384	7,818,018	0	911,352	8,729,370
7,705,881	9,759,967	0	3,305,794	13,065,761
12,022,064	50,641,200	0	7,708,685	58,349,885
10,452,647	18,536,992	322,862	3,954,649	22,814,503
8,997,334	11,063,658	0	11,570,584	22,634,242
185,961	4,514,344	0	990,292	5,504,636
31,177,449	9,570,572	0	952,122	10,522,694
2,227,755	22,178,614	0	5,167,029	27,345,643
478,948	5,593,851	0	3,865,581	9,459,432
3,380,533	5,244,235	0	2,892,748	8,136,983
1,614,196	5,228,796	0	3,075,094	8,303,890
1,196,699	8,021,995	0	3,807,841	11,829,836
10,725,413	1,994,912	0	1,066,163	3,061,075
9,012,601	252,589	563,938	(175,371)	641,156
				(Continued)

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Position
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Trotwood	Montgomery	\$1,058,430	\$1,758,864	\$2,817,294	\$1,249,218	\$1,883
Troy	Miami	6,866,396	19,949,413	26,815,809	946,306	3,161,570
Union	Montgomery	545,881	5,091,732	5,637,613	157,919	1,592,664
Upper Arlington	Franklin	686,183	7,781,100	8,467,283	133,793	374,945
Upper Sandusky	Wyandot	1,986,701	24,662,025	26,648,726	763,354	14,457,230
Urbana	Champaign	750,852	9,869,025	10,619,877	595,153	6,777,248
Vandalia	Montgomery	2,123,691	7,701,485	9,825,176	179,402	28,748
Vermilion	Erie	452,202	4,369,170	4,821,372	610,853	5,038,523
Village of Indian Hill	Hamilton	4,919,897	13,680,366	18,600,263	952,703	3,428,665
Wadsworth	Medina	4,870,164	23,192,562	28,062,726	3,263,919	9,960,035
Wapakoneta	Auglaize	1,327,298	15,558,175	16,885,473	91,974	8,523,713
Warren	Trumbull	3,035,639	30,458,059	33,493,698	1,997,116	16,685,523
Washington Court House	Fayette	1,230,004	15,204,891	16,434,895	1,042,088	6,152,692
Waterville	Lucas	1,156,469	4,883,940	6,040,409	1,050,997	589,839
Wauseon	Fulton	1,794,099	6,951,977	8,746,076	1,738,511	208,905
Wellston	Jackson	791,683	4,083,665	4,875,348	384,435	1,140,828
West Carrollton	Montgomery	1,362,222	3,934,413	5,296,635	320,600	3,019,571
Westerville	Franklin	8,218,609	30,370,009	38,588,618	743,653	6,933,338
Willard	Huron	2,522,228	6,089,551	8,611,779	398,467	351,935
Wilmington	Clinton	2,357,521	20,001,612	22,359,133	545,941	11,904,861
Wooster	Wayne	4,669,580	24,417,691	29,087,271	917,320	6,799,125
Wyoming	Hamilton	2,176,918	8,501,092	10,678,010	923,114	4,925,911
Xenia	Greene	4,126,005	9,234,039	13,360,044	229,237	826,682
Youngstown	Mahoning	10,242,969	33,535,605	43,778,574	1,402,956	11,617,508
Zanesville	Muskingum	2,219,125	25,701,916	27,921,041	1,244,653	13,207,611

Total Liabilities	Net Position			Total Net Position
	Net Investment in Capital Assets	Restricted	Unrestricted	
\$1,251,101	\$1,503,864	\$0	\$62,329	\$1,566,193
4,107,876	16,114,413	0	6,593,520	22,707,933
1,750,583	3,454,711	0	432,319	3,887,030
508,738	7,286,468	0	672,077	7,958,545
15,220,584	9,907,753	0	1,520,389	11,428,142
7,372,401	2,673,948	0	573,528	3,247,476
208,150	7,578,320	0	2,038,706	9,617,026
5,649,376	(210,609)	0	(617,395)	(828,004)
4,381,368	10,172,201	0	4,046,694	14,218,895
13,223,954	12,950,892	0	1,887,880	14,838,772
8,615,687	7,072,310	0	1,197,476	8,269,786
18,682,639	13,265,075	0	1,723,230	14,988,305
7,194,780	8,093,452	0	1,146,663	9,240,115
1,640,836	4,154,642	0	244,931	4,399,573
1,947,416	5,104,951	0	1,693,709	6,798,660
1,525,263	2,840,020	0	510,065	3,350,085
3,340,171	715,770	0	1,240,694	1,956,464
7,676,991	23,655,209	0	7,256,418	30,911,627
750,402	5,578,134	0	2,283,243	7,861,377
12,450,802	7,383,080	447,185	2,078,066	9,908,331
7,716,445	17,410,879	0	3,959,947	21,370,826
5,849,025	3,138,806	0	1,690,179	4,828,985
1,055,919	8,527,270	0	3,776,855	12,304,125
13,020,464	22,134,788	0	8,623,322	30,758,110
14,452,264	12,010,127	0	1,458,650	13,468,777

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Alliance	Stark	\$4,935,880	\$3,282,009	\$594,115	\$1,059,756	(\$259,760)
Amherst	Lorain	2,761,070	2,650,936	164,699	(54,565)	(49,096)
Ashland	Ashland	3,298,482	2,570,573	553,576	174,333	(176,481)
Athens	Athens	3,198,218	2,802,263	296,689	99,266	36,818
Aurora	Portage	3,058,872	2,629,842	345,566	83,464	(34,355)
Avon	Lorain	2,992,481	2,001,062	1,143,807	(152,388)	(119,290)
Avon	Lorain	2,076,858	2,194,568	362,436	(480,146)	(84,686)
Barberton	Summit	5,658,203	3,439,033	526,988	1,692,182	(346,391)
Bedford	Cuyahoga	4,565,384	2,909,601	107,821	1,547,962	(164,760)
Bellbrook	Greene	1,703,764	1,114,754	354,737	234,273	(21,517)
Bellefontaine	Logan	1,861,119	1,201,573	253,372	406,174	(44,912)
Bellevue	Huron	2,480,521	1,968,250	148,870	363,401	39,708
Belpre	Washington	1,002,989	400,425	157,632	444,932	(95,979)
Berea	Cuyahoga	2,672,755	2,310,279	985,256	(622,780)	243,501
Bexley	Franklin	2,545,508	2,175,470	145,403	224,635	(65,232)
Bowling Green	Wood	4,369,763	3,540,952	1,087,513	(258,702)	(10,393)
Brookville	Montgomery	994,082	954,631	55,969	(16,518)	(3,209)
Bryan	Williams	1,831,586	1,196,606	229,522	405,458	8,840
Bucyrus	Crawford	1,941,172	1,841,424	272,894	(173,146)	(143,059)
Cambridge	Guernsey	2,998,520	2,197,806	413,241	387,473	(135,117)
Campbell	Mahoning	1,775,180	1,346,074	207,583	221,523	(84,964)
Canal Fulton	Stark	792,812	449,424	123,552	219,836	(36,005)
Canal Winchester	Franklin	1,561,490	911,203	560,754	89,533	(193,620)
Canfield	Mahoning	1,171,304	1,254,865	202,167	(285,728)	0
Celina	Mercer	3,911,290	2,531,599	427,743	951,948	(235,112)
Cincinnati	Hamilton	135,384,000	75,546,000	23,326,000	36,512,000	(13,736,000)
Circleville	Pickaway	1,639,746	1,409,335	221,894	8,517	(42,963)
Clayton	Montgomery	69,363	102,468	72,140	(105,245)	0
Cleveland	Cuyahoga	280,323,000	149,169,000	67,455,000	63,699,000	(22,088,000)
Cleveland Heights	Cuyahoga	11,468,562	12,786,562	416,509	(1,734,509)	(10,114)
Clyde	Sandusky	2,688,466	1,708,439	492,108	487,919	(253,105)
Columbiana	Columbiana	1,214,253	906,412	129,781	178,060	(25,344)
Conneaut	Ashtabula	2,174,864	1,652,132	338,382	184,350	25,753
Cortland	Trumbull	757,674	468,220	166,018	123,436	(38,445)
Coshocton	Coshocton	3,552,563	2,338,612	651,862	562,089	(268,236)
Dayton	Montgomery	51,184,173	38,659,973	5,942,584	6,581,616	106,019
Defiance	Defiance	6,037,214	3,328,556	743,555	1,965,103	(663,285)
Delphos	Allen	2,094,517	984,514	561,554	548,449	(170,619)
Dover	Tuscarawas	2,256,465	1,226,020	508,958	521,487	(231,910)
Dublin	Franklin	1,103,570	704,715	1,196,990	(798,135)	(82,371)
East Cleveland	Cuyahoga	845	(39,068)	8,019	31,894	0
East Liverpool	Columbiana	2,654,175	2,447,386	334,585	(127,796)	(120,992)
Eaton	Preble	1,371,685	814,200	302,833	254,652	(99,761)
Elyria	Lorain	10,192,917	6,229,425	1,206,900	2,756,592	(704,834)
Englewood	Montgomery	1,311,523	822,614	484,740	4,169	9,522
Euclid	Cuyahoga	2,908,163	0	1,083,529	1,824,634	(350,081)
Fairborn	Greene	4,214,442	2,755,491	606,548	852,403	(77,364)
Fairfield	Butler	4,164,250	4,172,477	0	(8,227)	(67,451)
Findlay	Hancock	8,470,333	4,732,965	1,245,868	2,491,500	(178,696)
Fostoria	Seneca	2,924,635	2,376,980	389,093	158,562	(26,743)
Franklin	Warren	2,513,865	1,214,638	124,539	1,174,688	(420,837)
Fremont	Sandusky	5,955,566	2,829,677	1,368,369	1,757,520	(1,065,403)
Galion	Crawford	1,973,343	1,315,503	347,080	310,760	(202,156)
Geneva	Ashtabula	1,320,148	840,961	156,652	322,535	(249,501)
Girard	Trumbull	3,122,715	2,685,275	37,058	400,382	(73,999)
Greenville	Darke	5,358,158	1,557,237	330,857	3,470,064	2,253
Grove City	Franklin	649,681	0	631,845	17,836	(97,592)
Groveport	Franklin	345,657	301,335	169,974	(125,652)	(6,175)
Hamilton	Butler	14,749,579	10,868,974	2,748,808	1,131,797	(1,242,910)
Harrison	Hamilton	1,420,419	954,612	440,644	25,163	(205,935)
Heath	Licking	1,989,091	1,232,111	359,596	397,384	(64,448)
Hillsboro	Highland	1,569,800	1,099,191	207,263	263,346	(178,983)
Hubbard	Trumbull	1,768,380	1,243,054	155,202	370,124	(81,482)
Huber Heights	Montgomery	4,570,527	2,510,979	904,010	1,155,538	(1,039,437)
Hudson	Summit	1,846,200	1,113,288	336,471	396,441	(228,191)
Huron	Erie	2,150,831	1,718,644	165,347	266,840	(155,687)
Ironton	Lawrence	1,801,618	1,689,744	0	111,874	(81,640)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Position	Net Working Capital
\$0	\$0	\$0	\$799,996	\$2,580,380
0	0	0	(103,661)	1,212,839
17,065	0	0	14,917	1,156,917
1,676	0	0	137,760	1,373,623
0	0	0	49,109	1,331,973
55,272	99,620	87,805	(228,221)	3,197,309
0	0	1,290,440	725,608	2,089,103
0	0	984,616	2,330,407	4,582,102
0	0	0	1,383,202	4,313,339
0	0	0	212,756	1,410,543
0	0	0	361,262	672,665
0	0	0	403,109	1,670,636
0	0	0	348,953	(165,713)
161,000	0	0	(218,279)	802,082
0	5,490	258,315	412,228	893,811
0	0	1,760,093	1,490,998	5,164,253
0	0	0	(19,727)	235,730
0	0	0	414,298	1,172,465
0	0	112,010	(204,195)	1,166,586
0	16,293	0	236,063	1,473,669
0	0	0	136,559	588,313
60,000	0	0	243,831	270,993
0	0	0	(104,087)	2,092,102
0	0	83,002	(202,726)	1,127,084
18,450	0	0	735,286	2,547,683
0	47,000	3,385,000	26,114,000	127,057,000
0	0	0	(34,446)	3,878,605
0	0	0	(105,245)	91,609
0	0	20,118,000	61,729,000	224,579,000
879,986	9,573	0	(874,210)	1,407,808
0	56,000	0	178,814	2,098,990
0	0	0	152,716	(198,976)
0	40,019	209,930	380,014	756,272
0	0	0	84,991	630,886
0	0	204,553	498,406	1,860,153
0	0	150,903	6,838,538	72,972,839
41,018	0	256,408	1,599,244	2,027,852
0	0	0	377,830	(60,130)
0	0	0	289,577	1,122,537
0	0	1,248,523	368,017	15,095,247
46,970	0	520,559	599,423	(292,567)
181,917	0	5,182,000	5,115,129	7,582,352
0	0	0	154,891	1,139,094
0	0	70,309	2,122,067	3,080,850
0	0	250,350	264,041	2,597,595
0	4,127,880	0	(2,653,327)	1,752,727
0	0	65,235	840,274	5,248,291
0	0	0	(75,678)	5,610,436
0	0	300,760	2,613,564	5,589,537
0	0	0	131,819	290,519
15,000	239,026	0	529,825	1,264,828
76,486	0	638,604	1,407,207	4,959,391
27,286	13,644	0	122,246	2,669,411
0	0	0	73,034	474,367
0	0	0	326,383	381,919
0	0	0	3,472,317	6,366,816
0	0	0	(79,756)	2,573,917
0	0	0	(131,827)	212,170
278,695	0	0	167,582	6,069,057
0	0	0	(180,772)	938,001
0	0	424,000	756,936	642,021
0	0	0	84,363	652,333
0	0	0	288,642	988,469
0	175,943	815,948	756,106	6,550,691
0	0	130,000	298,250	260,298
0	0	0	111,153	1,942,905
0	0	0	30,234	(538,487)

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Jackson	Jackson	\$2,571,700	\$1,668,358	\$275,944	\$627,398	(\$78,863)
Kent	Portage	3,250,094	2,536,392	524,675	189,027	(4,210)
Lakewood	Cuyahoga	10,982,021	9,190,160	567,321	1,224,540	(293,384)
Lancaster	Fairfield	8,172,166	5,919,515	2,014,721	237,930	(906,806)
Lebanon	Warren	3,215,031	1,944,281	962,135	308,615	(708,543)
Lima	Allen	12,283,502	13,543,562	2,439,486	(3,699,546)	(1,616,367)
Logan	Hocking	1,492,517	1,170,021	135,366	187,130	(22,690)
London	Madison	1,405,485	1,150,499	152,628	102,358	(161,907)
Lorain	Lorain	8,175,102	6,713,405	845,507	616,190	(702,391)
Louisville	Stark	957,702	866,865	205,112	(114,275)	320,632
Loveland	Hamilton	1,619,459	1,655,738	325,859	(362,138)	(26,418)
Mansfield	Richland	6,605,686	5,238,258	677,340	690,088	8,796
Marietta	Washington	2,998,108	2,314,419	491,663	192,026	(282,476)
Martins Ferry	Belmont	2,999,846	1,959,723	618,296	421,827	(163,490)
Marysville	Union	7,154,859	3,352,626	1,279,635	2,522,598	4,096,682
Maumee	Lucas	2,426,531	2,133,637	249,005	43,889	0
Medina	Medina	3,894,156	3,255,341	424,664	214,151	(389,229)
Miamisburg	Montgomery	2,709,814	2,327,522	436,054	(53,762)	631,678
Middletown	Butler	7,792,297	5,269,068	1,284,496	1,238,733	518,781
Milford	Clermont	844,160	939,658	180,177	(275,675)	(7,109)
Monroe	Butler	2,248,759	1,798,948	408,544	41,267	301,730
Mount Vernon	Knox	3,559,198	1,805,985	888,312	864,901	(336,065)
Munroe Falls	Summit	823,594	746,103	111,918	(34,427)	(64,992)
Napoleon	Henry	3,154,088	2,068,821	281,531	803,736	(250,060)
Nelsonville	Athens	1,039,304	994,212	135,576	(90,484)	(4,597)
New Carlisle	Clark	668,486	495,263	414,662	(241,439)	(72,178)
New Philadelphia	Tuscarawas	2,455,294	2,090,446	449,905	(85,057)	61
Newark	Licking	6,217,554	5,171,713	813,356	232,485	(611,764)
Niles	Trumbull	5,474,093	5,177,439	127,534	169,120	(38,759)
North Canton	Stark	6,097,862	3,380,373	1,494,566	1,222,923	(500,305)
North Ridgeville	Lorain	4,390,975	2,903,426	753,888	733,661	(265,538)
Norwalk	Huron	2,645,847	2,137,812	530,175	(22,140)	(189,236)
Norwood	Hamilton	3,642,067	3,970,179	60,489	(388,601)	0
Oakwood	Montgomery	1,024,962	910,284	64,856	49,822	8,221
Oberlin	Lorain	1,977,455	1,160,262	571,170	246,023	(119,794)
Ontario	Richland	898,181	569,750	297,098	31,333	0
Oregon	Lucas	4,770,732	3,112,191	903,469	755,072	0
Orrville	Wayne	2,898,119	1,966,480	860,000	71,639	(267,039)
Oxford	Butler	2,688,333	1,430,334	467,121	790,878	(59,619)
Painesville	Lake	5,355,380	3,874,557	942,449	538,374	882,915
Pataskala	Licking	1,459,101	1,003,502	233,614	221,985	(299,287)
Perrysburg	Wood	4,771,584	4,191,035	540,109	40,440	(98,108)
Pickerington	Fairfield	2,386,759	1,548,311	506,776	331,672	(133,080)
Piqua	Miami	3,547,496	2,652,045	378,379	517,072	706,370
Port Clinton	Ottawa	957,459	1,421,883	87,017	(551,441)	(50,318)
Portsmouth	Scioto	6,332,024	4,572,173	1,112,012	647,839	(436,030)
Ravenna	Portage	2,931,458	3,432,890	383,263	(884,695)	1,112,081
Reading	Hamilton	1,416,692	1,440,878	59,195	(83,381)	(723)
Reynoldsburg	Franklin	5,519,628	5,170,418	665,026	(315,816)	(76,942)
Rittman	Wayne	566,033	619,578	208,118	(261,663)	357,469
Salem	Columbiana	1,645,028	1,362,253	397,744	(114,969)	0
Sandusky	Erie	5,301,855	3,531,745	1,005,476	764,634	(827,524)
Sheffield Lake	Lorain	658,811	662,980	17,675	(21,844)	(2,193)
Shelby	Richland	1,906,092	1,512,787	333,941	59,364	(61,166)
Sidney	Shelby	3,512,002	3,004,470	530,080	(22,548)	(25,777)
Solon	Cuyahoga	6,452,746	3,231,948	1,789,047	1,431,751	(174,590)
Springboro	Warren	4,892,729	2,571,976	644,209	1,676,544	(444,212)
Springfield	Clark	7,101,692	5,480,191	1,029,521	591,980	(154,916)
St. Marys	Auglaize	1,136,670	1,117,205	250,694	(231,229)	1,711
Steubenville	Jefferson	5,448,141	3,029,662	925,536	1,492,943	(1,061,784)
Stow	Summit	5,329,886	3,835,355	370,696	1,123,835	(16,734)
Streetsboro	Portage	2,926,073	2,314,110	376,321	235,642	(23,329)
Sylvania	Lucas	3,937,229	3,435,650	243,687	257,892	(67,744)
Tallmadge	Summit	1,934,025	1,685,377	297,495	(48,847)	(57,710)
Tipp City	Miami	2,473,598	2,070,985	364,618	37,995	34,985
Toronto	Jefferson	2,247,429	1,185,771	408,287	653,371	(349,878)
Trenton	Butler	1,419,338	1,201,748	215,232	2,358	(199,574)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Position	Net Working Capital
\$0	\$0	\$0	\$548,535	\$2,571,437
0	0	334,491	519,308	2,873,548
0	15,252	566,385	1,482,289	4,587,394
0	0	66,416	(602,460)	4,860,350
0	0	167,155	(232,773)	2,787,325
0	0	0	(5,315,913)	3,043,440
0	0	0	164,440	453,178
0	0	0	(59,549)	1,446,428
0	50,000	0	(136,201)	366,985
0	0	0	206,357	851,179
0	186,982	0	(575,538)	761,223
0	0	382,810	1,081,694	9,073,539
0	0	0	(90,450)	1,312,761
0	0	0	258,337	(110,957)
0	0	0	6,619,280	16,306,587
5,000	87,546	0	(38,657)	854,304
0	0	0	(175,078)	2,234,427
48,992	0	0	626,908	1,290,118
0	31,764	20,125	1,745,875	5,102,630
0	0	0	(282,784)	1,372,764
0	0	0	342,997	3,064,258
0	0	0	528,836	1,053,872
0	1,531	0	(100,950)	2,440,543
1,008	86,577	27,365	495,472	1,522,708
0	0	4,197	(90,884)	423,708
0	0	0	(313,617)	(48,489)
0	0	0	(84,996)	2,060,411
300,000	0	0	(79,279)	3,690,904
0	0	0	130,361	(2,287,094)
0	50,000	0	672,618	3,844,734
0	0	418,768	886,891	4,346,701
0	0	0	(211,376)	515,137
0	0	0	(388,601)	735,572
0	0	0	58,043	1,741,476
0	0	59,621	185,850	3,107,224
0	15,021	0	16,312	2,589,206
0	6,118,822	0	(5,363,750)	5,301,681
0	0	0	(195,400)	1,445,576
0	0	481,985	1,213,244	4,579,213
0	60,000	0	1,361,289	1,865,688
0	0	0	(77,302)	(233,921)
0	0	140,726	83,058	4,065,292
0	0	518,251	716,843	2,462,028
0	0	0	1,223,442	3,268,853
0	0	0	(601,759)	941,651
0	7,960	408,230	612,079	(259,997)
0	0	0	227,386	5,985,005
11,330	0	0	(72,774)	205,403
0	0	524,541	131,783	568,742
0	0	52,905	148,711	694,725
0	0	0	(114,969)	4,005,005
0	94,778	269,774	112,106	7,230,212
0	0	0	(24,037)	83,546
0	0	0	(1,802)	718,502
8,897	0	0	(39,428)	4,045,054
0	0	591,592	1,848,753	6,147,716
219,093	90,545	293,185	1,654,065	2,986,783
0	0	0	437,064	14,679,630
0	0	0	(229,518)	1,067,287
0	0	0	431,159	(778,703)
0	24,025	328,040	1,411,116	5,247,818
21,761	0	0	234,074	3,995,824
0	0	0	190,148	2,896,918
0	0	0	(106,557)	3,029,853
5,547	0	0	78,527	3,619,245
20,000	0	0	323,493	445,664
0	0	0	(197,216)	(1,852,475)

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Trotwood	Montgomery	\$1,138,465	\$1,425,396	\$19,732	(\$306,663)	(\$22,160)
Troy	Miami	5,115,980	3,229,134	994,779	892,067	(173,563)
Union	Montgomery	520,691	321,671	186,473	12,547	115,018
Upper Arlington	Franklin	483,841	203,202	266,502	14,137	(12,113)
Upper Sandusky	Wyandot	2,771,644	1,553,927	430,439	787,278	(532,196)
Urbana	Champaign	2,000,438	1,210,354	286,809	503,275	(201,625)
Vandalia	Montgomery	2,276,360	1,810,947	238,693	226,720	73,623
Vermilion	Erie	1,805,215	1,196,866	0	608,349	(249,265)
Village of Indian Hill	Hamilton	5,177,799	3,923,200	429,933	824,666	(94,149)
Wadsworth	Medina	3,797,973	2,449,531	509,179	839,263	(286,186)
Wapakoneta	Auglaize	1,613,831	1,010,596	310,514	292,721	(437,754)
Warren	Trumbull	10,906,688	9,246,644	2,131,734	(471,690)	(925,416)
Washington Court House	Fayette	3,081,582	1,960,292	280,511	840,779	(411,022)
Waterville	Lucas	1,020,617	696,163	195,980	128,474	(19,691)
Wauseon	Fulton	1,651,192	1,110,271	199,834	341,087	(40,558)
Wellston	Jackson	1,688,953	1,323,366	103,865	261,722	33,295
West Carrollton	Montgomery	1,721,288	1,238,392	360,687	122,209	(102,792)
Westerville	Franklin	3,386,459	2,330,925	896,333	159,201	(380,555)
Willard	Huron	1,518,840	1,096,869	246,315	175,656	(4,209)
Wilmington	Clinton	2,680,571	1,788,788	671,812	219,971	(586,488)
Wooster	Wayne	5,415,125	3,532,972	1,064,277	817,876	(189,941)
Wyoming	Hamilton	1,909,736	1,226,614	261,130	421,992	(145,351)
Xenia	Greene	3,256,364	2,779,919	1,085,695	(609,250)	34,261
Youngstown	Mahoning	34,523,059	29,876,846	888,052	3,758,161	(272,202)
Zanesville	Muskingum	5,124,558	3,773,415	219,448	1,131,695	(319,380)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Position	Net Working Capital
\$0	\$12,500	\$714,225	\$372,902	(\$190,788)
0	0	133,429	851,933	5,920,090
0	0	0	127,565	387,962
0	0	438,223	440,247	552,390
7,245	482,162	174,616	(45,219)	1,223,347
0	0	0	301,650	155,699
0	0	1,018	301,361	1,944,289
0	0	0	359,084	(158,651)
0	0	0	730,517	3,967,194
0	0	0	553,077	1,606,245
0	32,789	110,053	(67,769)	1,235,324
0	0	0	(1,397,106)	1,038,523
0	32,750	155,500	552,507	187,916
0	13,557	0	95,226	105,472
0	0	0	300,529	55,588
10,162	0	0	305,179	407,248
0	0	0	19,417	1,041,622
0	0	1,393,583	1,172,229	7,474,956
0	0	11,600	183,047	2,123,761
0	0	0	(366,517)	1,811,580
0	0	20,241	648,176	3,752,260
0	0	1,463,832	1,740,473	1,253,804
0	0	901,426	326,437	3,896,768
0	3,330	0	3,482,629	8,840,013
0	0	0	812,315	974,472

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2012
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	\$1,185,192	\$10,225,323	\$0	\$415,463	\$11,825,978
Amherst	Lorain	1,060,000	0	0	8,788	1,068,788
Ashland	Ashland	4,838,241	0	0	55,496	4,893,737
Athens	Athens	0	0	1,014,375	168,066	1,182,441
Aurora	Portage	0	0	110,000	22,646	132,646
Avon	Lorain	2,464,605	0	0	757,802	3,222,407
Avon Lake	Lorain	198,507	0	0	1,704,220	1,902,727
Barberton	Summit	998,367	7,259,715	2,861,053	295,892	11,415,027
Bedford	Cuyahoga	2,359,847	0	772,650	60,361	3,192,858
Bellbrook	Greene	610,000	0	1,223,459	50,024	1,883,483
Bellefontaine	Logan	435,919	0	0	148,907	584,826
Bellevue	Huron	0	0	0	87,885	87,885
Belpre	Washington	0	0	384,680	1,688,485	2,073,165
Berea	Cuyahoga	0	0	8,429,775	221,661	8,651,436
Bexley	Franklin	1,608,200	0	0	24,781	1,632,981
Bowling Green	Wood	785,000	0	0	252,762	1,037,762
Brookville	Montgomery	0	0	37,380	9,814	47,194
Bryan	Williams	0	0	0	144,740	144,740
Bucyrus	Crawford	0	0	1,033,464	306,542	1,340,006
Cambridge	Guernsey	0	730,000	2,626,516	70,832	3,427,348
Campbell	Mahoning	0	0	1,927,871	44,847	1,972,718
Canal Fulton	Stark	538,064	0	616,613	16,432	1,171,109
Canal Winchester	Franklin	0	0	3,826,171	38,703	3,864,874
Canfield	Mahoning	0	0	0	9,526	9,526
Celina	Mercer	716,899	0	5,849,884	71,139	6,637,922
Cincinnati	Hamilton	3,800,000	513,640,000	17,796,000	44,794,000	580,030,000
Circleville	Pickaway	1,535,292	0	0	68,757	1,604,049
Clayton	Montgomery	0	0	4,232,359	0	4,232,359
Cleveland	Cuyahoga	0	766,975,000	100,700,000	39,169,000	906,844,000
Cleveland Heights	Cuyahoga	0	0	865,788	307,627	1,173,415
Clyde	Sandusky	4,625,000	0	772,819	61,226	5,459,045
Columbiana	Columbiana	0	0	0	184,257	184,257
Conneaut	Ashtabula	439,986	0	1,573,550	134,171	2,147,707
Cortland	Trumbull	0	0	2,988,515	40,445	3,028,960
Coshocton	Coshocton	0	0	7,306,514	160,317	7,466,831
Dayton	Montgomery	14,598,000	0	0	1,586,593	16,184,593
Defiance	Defiance	7,848,578	0	7,036,566	83,786	14,968,930
Delphos	Allen	1,669,699	0	13,619,146	124,018	15,412,863
Dover	Tuscarawas	0	4,027,341	0	150,647	4,177,988
Dublin	Franklin	4,841,254	0	0	15,958	4,857,212
East Cleveland	Cuyahoga	0	0	227,875	0	227,875
East Liverpool	Columbiana	0	0	3,220,563	60,289	3,280,852
Eaton	Preble	0	0	3,581,568	70,809	3,652,377
Elyria	Lorain	7,109,054	0	12,382,771	549,566	20,041,391
Englewood	Montgomery	0	0	0	61,982	61,982
Euclid	Cuyahoga	9,251,000	0	3,440,475	124,522	12,815,997
Fairborn	Greene	832,650	0	88,400	4,343,268	5,264,318
Fairfield	Butler	1,449,056	0	0	246,610	1,695,666
Findlay	Hancock	3,825,506	0	3,773,948	277,345	7,876,799
Fostoria	Seneca	0	0	1,766,005	231,757	1,997,762
Franklin	Warren	0	3,944,265	2,598,675	111,689	6,654,629
Fremont	Sandusky	6,900,000	0	20,561,070	544,094	28,005,164
Galion	Crawford	0	0	6,368,093	238,510	6,606,603
Geneva	Ashtabula	0	0	5,408,741	0	5,408,741
Girard	Trumbull	0	0	940,739	22,943	963,682
Greenville	Darke	0	0	0	66,663	66,663
Grove City	Franklin	0	0	2,924,525	0	2,924,525
Groveport	Franklin	0	0	0	38,481	38,481
Hamilton	Butler	0	24,706,460	0	657,946	25,364,406
Harrison	Hamilton	0	0	5,288,295	124,767	5,413,062
Heath	Licking	1,870,000	0	0	42,981	1,912,981
Hillsboro	Highland	0	5,432,000	0	40,633	5,472,633
Hubbard	Trumbull	0	0	1,686,748	38,913	1,725,661
Huber Heights	Montgomery	0	19,259,960	0	36,375	19,296,335
Hudson	Summit	5,218,513	0	0	335,991	5,554,504
Huron	Erie	1,483,945	0	1,136,929	151,704	2,772,578
Ironton	Lawrence	1,103,000	0	2,752,587	72,063	3,927,650

(Continued)

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Jackson	Jackson	\$0	\$1,621,671	\$1,193,543	\$262,518	\$3,077,732
Kent	Portage	0	0	576,286	78,820	655,106
Lakewood	Cuyahoga	0	10,525,290	2,789,216	670,722	13,985,228
Lancaster	Fairfield	0	6,658,121	16,400,756	616,313	23,675,190
Lebanon	Warren	0	13,010,453	0	464,959	13,475,412
Lima	Allen	0	6,134,184	51,955,186	1,886,974	59,976,344
Logan	Hocking	97,827	298,400	0	69,301	465,528
London	Madison	0	0	884,708	103,995	988,703
Lorain	Lorain	2,490,539	0	10,903,014	1,232,151	14,625,704
Louisville	Stark	1,024,696	0	427,670	73,838	1,526,204
Loveland	Hamilton	815,881	0	1,675,389	47,923	2,539,193
Mansfield	Richland	225,000	0	0	1,093,501	1,318,501
Marietta	Washington	3,105,511	0	421,908	2,067,056	5,594,475
Martins Ferry	Belmont	0	0	8,214,909	144,616	8,359,525
Marysville	Union	186,630	20,925,944	547,011	237,625	21,897,210
Maumee	Lucas	0	0	0	145,312	145,312
Medina	Medina	9,695,259	0	78,223	1,842,845	11,616,327
Miamisburg	Montgomery	1,420,000	0	0	52,260	1,472,260
Middletown	Butler	1,444,653	0	0	2,161,238	3,605,891
Milford	Clermont	0	0	1,448,304	37,274	1,485,578
Monroe	Butler	0	5,420,000	367,465	47,530	5,834,995
Mount Vernon	Knox	3,890,765	3,205,000	109,692	1,086,149	8,291,606
Munroe Falls	Summit	626,773	0	0	0	626,773
Napoleon	Henry	1,470,000	4,007,000	409,072	79,690	5,965,762
Nelsonville	Athens	0	0	752,917	34,055	786,972
New Carlisle	Clark	0	0	2,523,923	21,712	2,545,635
New Philadelphia	Tuscarawas	0	0	65,000	99,604	164,604
Newark	Licking	9,608,810	0	3,103,896	602,364	13,315,070
Niles	Trumbull	1,075,000	0	959,775	110,512	2,145,287
North Canton	Stark	4,898,880	0	9,711,530	0	14,610,410
North Ridgeville	Lorain	3,465,000	0	2,324,093	197,107	5,986,200
Norwalk	Huron	945,000	0	1,594,739	230,459	2,770,198
Norwood	Hamilton	0	0	513,207	124,481	637,688
Oakwood	Montgomery	0	0	0	81,348	81,348
Oberlin	Lorain	0	0	4,223,090	59,282	4,282,372
Ontario	Richland	0	0	13,784	45,372	59,156
Oregon	Lucas	0	0	0	381,671	381,671
Orrville	Wayne	0	3,580,000	865,152	1,373,025	5,818,177
Oxford	Butler	1,682,945	0	0	192,640	1,875,585
Painesville	Lake	1,660,040	0	827,209	4,136,289	6,623,538
Pataskala	Licking	6,045,000	0	0	8,268	6,053,268
Perrysburg	Wood	0	0	0	147,889	147,889
Pickerington	Fairfield	2,715,337	0	1,440,767	129,035	4,285,139
Piqua	Miami	349,500	0	0	302,955	652,455
Port Clinton	Ottawa	0	0	1,166,736	90,175	1,256,911
Portsmouth	Scioto	0	1,605,000	4,645,868	3,541,718	9,792,586
Ravenna	Portage	1,707,467	0	1,514,395	145,306	3,367,168
Reading	Hamilton	0	0	0	99,385	99,385
Reynoldsburg	Franklin	1,499,800	0	812,386	146,191	2,458,377
Rittman	Wayne	1,060,000	0	301,239	29,388	1,390,627
Salem	Columbiana	0	0	770,525	87,479	858,004
Sandusky	Erie	140,000	0	18,662,143	247,384	19,049,527
Sheffield Lake	Lorain	0	0	0	26,537	26,537
Shelby	Richland	2,167,930	0	0	51,800	2,219,730
Sidney	Shelby	7,169,124	0	0	200,946	7,370,070
Solon	Cuyahoga	0	0	11,541,487	159,874	11,701,361
Springboro	Warren	8,528,330	1,563,953	0	58,312	10,150,595
Springfield	Clark	7,813,880	0	0	435,151	8,249,031
St. Marys	Auglaize	0	0	0	96,879	96,879
Steubenville	Jefferson	821,250	0	29,757,462	107,844	30,686,556
Stow	Summit	499,344	0	306,392	193,735	999,471
Streetsboro	Portage	0	0	470,535	5,715	476,250
Sylvania	Lucas	2,935,000	0	0	129,170	3,064,170
Tallmadge	Summit	0	0	1,267,148	36,762	1,303,910
Tipp City	Miami	0	0	988,225	63,656	1,051,881
Toronto	Jefferson	0	0	10,627,592	59,521	10,687,113
Trenton	Butler	0	6,797,455	0	41,867	6,839,322

(Continued)

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Trotwood	Montgomery	\$0	\$0	\$0	\$4,597	\$4,597
Troy	Miami	3,835,000	0	0	147,291	3,982,291
Union	Montgomery	55,750	0	1,567,437	47,419	1,670,606
Upper Arlington	Franklin	0	0	494,632	1,001	495,633
Upper Sandusky	Wyandot	0	0	14,720,671	70,503	14,791,174
Urbana	Champaign	569,562	0	6,625,515	50,112	7,245,189
Vandalia	Montgomery	0	0	0	61,227	61,227
Vermilion	Erie	4,206,621	0	1,082,999	93,693	5,383,313
Village of Indian Hill	Hamilton	3,508,165	0	0	220,460	3,728,625
Wadsworth	Medina	10,076,528	0	0	383,022	10,459,550
Wapakoneta	Auglaize	0	0	8,485,865	80,761	8,566,626
Warren	Trumbull	6,119,645	0	11,250,585	886,377	18,256,607
Washington Court House	Fayette	0	4,970,829	1,962,102	136,149	7,069,080
Waterville	Lucas	0	0	345,403	328,349	673,752
Wauseon	Fulton	0	0	197,026	44,395	241,421
Wellston	Jackson	0	0	1,243,645	37,026	1,280,671
West Carrollton	Montgomery	0	0	3,218,643	32,837	3,251,480
Westerville	Franklin	5,578,891	0	1,552,023	209,090	7,340,004
Willard	Huron	0	0	307,417	135,914	443,331
Wilmington	Clinton	0	12,565,000	0	(194,406)	12,370,594
Wooster	Wayne	7,006,812	0	0	195,132	7,201,944
Wyoming	Hamilton	5,362,286	0	0	30,019	5,392,305
Xenia	Greene	49,612	0	0	847,573	897,185
Youngstown	Mahoning	0	0	11,400,817	937,591	12,338,408
Zanesville	Muskingum	0	13,252,289	11,853,709	577,024	25,683,022

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Sewer Enterprise Fund
Summary Data from the Statement of Net Position
As of December 31, 2012
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Alliance	Stark	\$6,394,673	\$10,130,957	\$16,525,630	\$452,074	\$1,900,281
Amherst	Lorain	3,750,437	14,130,482	17,880,919	547,692	5,738,060
Ashland	Ashland	3,081,099	19,348,711	22,429,810	523,271	7,390,358
Ashtabula	Ashtabula	1,893,272	13,300,390	15,193,662	725,398	1,934,390
Athens	Athens	1,830,604	10,848,222	12,678,826	1,392,683	1,778,080
Aurora	Portage	2,891,969	27,936,429	30,828,398	823,327	4,076,420
Avon	Lorain	1,325,601	19,067,503	20,393,104	298,746	2,458,010
Avon Lake	Lorain	3,133,481	14,541,943	17,675,424	546,072	983,275
Barberton	Summit	2,150,730	24,824,585	26,975,315	508,290	2,601,025
Bay Village	Cuyahoga	1,491,584	9,804,461	11,296,045	1,689,916	433,421
Bedford	Cuyahoga	2,066,395	9,994,887	12,061,282	1,279,828	3,782,517
Bedford Heights	Cuyahoga	1,717,953	7,293,834	9,011,787	353,592	710,494
Bellevue	Huron	1,634,003	12,739,383	14,373,386	885,099	5,624,743
Belpre	Washington	532,576	6,859,092	7,391,668	474,452	1,826,485
Berea	Cuyahoga	1,418,721	11,762,679	13,181,400	1,094,841	3,739,103
Bexley	Franklin	2,700,051	3,152,806	5,852,857	525,088	995,187
Bowling Green	Wood	3,230,941	46,787,109	50,018,050	505,966	2,769,218
Broadview Heights	Cuyahoga	997,054	2,921,823	3,918,877	141,845	16,623
Brookville	Montgomery	385,932	2,315,947	2,701,879	61,335	195,536
Bryan	Williams	1,024,618	13,936,968	14,961,586	212,196	670,048
Bucyrus	Crawford	785,626	4,584,635	5,370,261	495,075	2,593,496
Cambridge	Guernsey	4,752,856	10,342,896	15,095,752	232,324	169,757
Canal Fulton	Stark	712,141	4,140,612	4,852,753	67,071	469,642
Canal Winchester	Franklin	4,931,104	25,594,945	30,526,049	465,356	4,708,134
Canfield	Mahoning	2,099,602	3,987,277	6,086,879	143,636	369,423
Celina	Mercer	3,399,880	3,963,338	7,363,218	531,463	3,169,052
Circleville	Pickaway	3,224,066	11,541,749	14,765,815	177,122	1,504,969
Clayton	Montgomery	81,595	3,287,873	3,369,468	81,720	2,925,345
Cleveland Heights	Cuyahoga	982,569	7,826,128	8,808,697	290,347	688,306
Clyde	Sandusky	998,836	6,871,503	7,870,339	131,131	710,437
Columbiana	Columbiana	6,915,752	15,047,512	21,963,264	519,600	11,322,886
Conneaut	Ashtabula	743,111	11,039,377	11,782,488	631,289	3,541,021
Cortland	Trumbull	298,184	4,911,454	5,209,638	52,820	64,175
Coshocton	Coshocton	1,016,020	8,391,944	9,407,964	421,066	7,569,033
Dayton	Montgomery	54,116,460	89,175,606	143,292,066	6,772,729	23,839,437
Defiance	Defiance	1,383,943	42,889,806	44,273,749	5,553,052	24,215,000
Delphos	Allen	1,776,962	29,601,259	31,378,221	2,100,791	23,739,115
Dover	Tuscarawas	3,959,082	22,412,469	26,371,551	182,082	11,398,269
Dublin	Franklin	8,931,035	40,780,438	49,711,473	1,813,767	10,406,379
East Cleveland	Cuyahoga	0	430,672	430,672	493,402	0
East Liverpool	Columbiana	976,395	631,930	1,608,325	215,092	36,154
Eastlake	Lake	2,453,636	4,941,762	7,395,398	121,550	295,824
Eaton	Preble	954,048	3,868,049	4,822,097	58,874	49,884
Elyria	Lorain	1,592,240	41,645,012	43,237,252	3,229,279	16,445,145
Englewood	Montgomery	2,498,166	8,806,357	11,304,523	50,395	45,523
Euclid	Cuyahoga	7,361,164	32,790,914	40,152,078	2,478,015	8,740,013
Fairborn	Greene	7,940,512	18,616,760	26,557,272	1,878,079	10,848,932
Fairfield	Butler	4,137,197	25,767,297	29,904,494	2,579,709	3,720,444
Fairview Park	Cuyahoga	1,230,178	15,864,419	17,094,597	138,066	65,829
Fostoria	Seneca	1,686,586	13,105,642	14,792,228	578,257	2,199,368
Franklin	Warren	1,442,324	4,039,152	5,481,476	446,894	111,758
Fremont	Sandusky	12,902,077	10,792,607	23,694,684	341,457	2,010,003
Galion	Crawford	3,950,370	10,232,393	14,182,763	1,157,680	5,048,627
Geneva	Ashtabula	1,166,412	7,002,133	8,168,545	590,791	2,696,833
Girard	Trumbull	546,322	7,140,858	7,687,180	187,328	249,067
Greenville	Darke	5,176,330	8,393,963	13,570,293	313,421	969,738
Grove City	Franklin	1,738,016	26,873,935	28,611,951	205,674	451,425
Groveport	Franklin	1,505,679	7,177,486	8,683,165	133,608	0
Hamilton	Butler	43,216,801	46,098,793	89,315,594	3,758,593	56,918,336
Harrison	Hamilton	430,542	22,581,807	23,012,349	1,196,167	21,602,532
Heath	Licking	3,606,799	11,244,985	14,851,784	390,392	5,770,321
Hillsboro	Highland	2,721,367	23,806,539	26,527,906	395,918	10,531,402
Hubbard	Trumbull	850,762	5,500,875	6,351,637	613,101	321,306
Huber Heights	Montgomery	7,456,308	35,736,523	43,192,831	714,622	1,213,575
Hudson	Summit	1,671,750	9,588,203	11,259,953	1,371,651	5,059,634
Ironton	Lawrence	2,591,144	5,260,275	7,851,419	260,337	5,486,653

Total Liabilities	Net Position			Total Net Position
	Net Investment		Unrestricted	
	In Capital Assets	Restricted		
\$2,352,355	\$8,397,733	\$0	\$5,775,542	\$14,173,275
6,285,752	7,981,096	0	3,614,071	11,595,167
7,913,629	11,605,039	0	2,911,142	14,516,181
2,659,788	11,001,315	0	1,532,559	12,533,874
3,170,763	8,031,952	0	1,476,111	9,508,063
4,899,747	23,146,387	0	2,795,375	25,941,762
2,756,756	16,616,663	0	1,019,685	17,636,348
1,529,347	13,121,080	0	3,024,997	16,146,077
3,109,315	21,932,082	345,427	1,588,491	23,866,000
2,123,337	4,785,518	0	4,387,190	9,172,708
5,062,345	5,234,857	0	1,814,203	7,049,060
1,064,086	6,655,234	0	1,292,467	7,947,701
3,256,347	11,920,134	0	2,211,125	14,131,259
6,509,842	6,499,300	0	1,364,244	7,863,544
2,300,937	4,618,873	0	471,858	5,090,731
4,833,944	7,729,022	0	618,434	8,347,456
1,520,275	2,107,381	0	2,225,201	4,332,582
3,275,184	44,111,721	0	2,735,757	46,847,478
158,468	2,921,823	0	838,586	3,760,409
256,871	2,081,131	0	363,877	2,445,008
882,244	13,213,482	0	865,860	14,079,342
3,088,571	1,712,241	0	569,449	2,281,690
402,081	10,104,827	0	4,588,844	14,693,671
536,713	3,643,857	0	672,183	4,316,040
5,173,490	20,535,285	0	4,817,274	25,352,559
513,059	3,579,480	0	1,994,340	5,573,820
3,700,515	1,676,343	669,266	1,317,094	3,662,703
1,682,091	10,027,943	0	3,055,781	13,083,724
3,007,065	280,808	0	81,595	362,403
978,653	7,142,358	0	687,686	7,830,044
841,568	6,152,636	0	876,135	7,028,771
11,842,486	3,375,690	0	6,745,088	10,120,778
4,172,310	7,182,808	0	427,370	7,610,178
116,995	4,839,677	0	252,966	5,092,643
7,990,099	899,059	0	518,806	1,417,865
30,612,166	64,000,606	0	48,679,294	112,679,900
29,768,052	14,909,828	0	(404,131)	14,505,697
25,839,906	4,014,744	0	1,523,571	5,538,315
11,580,351	11,206,121	0	3,585,079	14,791,200
12,220,146	29,903,205	749,549	6,838,573	37,491,327
493,402	430,672	0	(493,402)	(62,730)
251,246	472,005	0	885,074	1,357,079
417,374	4,426,879	0	2,551,145	6,978,024
108,758	3,868,049	0	845,290	4,713,339
19,674,424	23,747,456	0	(184,625)	23,562,831
95,918	8,806,357	0	2,402,248	11,208,605
11,218,028	22,861,061	0	6,108,888	28,969,949
12,727,011	7,506,669	0	6,323,592	13,830,261
6,300,153	19,112,752	0	4,491,589	23,604,341
203,895	12,142,014	0	4,748,688	16,890,702
2,777,625	10,581,510	0	1,433,093	12,014,603
558,652	3,288,472	893,307	1,150,523	5,332,302
2,351,460	10,588,464	0	10,754,760	21,343,224
6,206,307	4,942,291	0	3,034,165	7,976,456
3,287,624	3,834,397	0	1,046,524	4,880,921
436,395	6,964,017	0	286,768	7,250,785
1,283,159	7,248,963	318,345	4,719,826	12,287,134
657,099	26,380,918	0	1,573,934	27,954,852
133,608	7,177,486	0	1,372,071	8,549,557
60,676,929	15,122,814	6,061,623	7,963,566	29,148,003
22,798,699	(2,121,697)	2,131,205	204,142	213,650
6,160,713	5,212,026	0	3,479,045	8,691,071
10,927,320	13,127,111	0	2,473,475	15,600,586
934,407	4,650,104	0	805,639	5,455,743
1,928,197	17,270,417	0	23,994,217	41,264,634
6,431,285	4,013,576	0	815,092	4,828,668
5,746,990	5,034,725	0	(2,930,296)	2,104,429
				(Continued)

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Net Position
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Jackson	Jackson	\$2,037,563	\$14,938,537	\$16,976,100	\$611,794	\$6,386,020
Kent	Portage	4,032,064	25,950,530	29,982,594	1,528,622	2,917,489
Kirtland	Lake	442,344	2,560,808	3,003,152	39,840	518,045
Lakewood	Cuyahoga	7,517,776	36,665,417	44,183,193	1,576,763	18,853,051
Lancaster	Fairfield	13,766,972	71,458,580	85,225,552	6,014,673	58,123,717
Lebanon	Warren	4,278,190	25,713,791	29,991,981	160,821	8,778,797
Lima	Allen	9,036,842	47,625,995	56,662,837	1,367,889	27,846,725
Logan	Hocking	1,269,671	15,746,187	17,015,858	887,237	7,730,224
London	Madison	2,307,133	30,227,860	32,534,993	1,605,662	25,138,692
Lorain	Lorain	12,256,796	85,809,212	98,066,008	4,752,432	38,200,279
Louisville	Stark	1,774,255	5,156,763	6,931,018	1,143,081	547,847
Loveland	Hamilton	1,105,373	1,246,075	2,351,448	524,186	3,200
Mansfield	Richland	11,772,756	30,953,865	42,726,621	496,037	2,300,469
Marietta	Washington	5,631,649	10,506,099	16,137,748	854,242	5,349,344
Marion	Marion	6,185,047	23,680,937	29,865,984	2,514,627	23,090,099
Marysville	Union	12,092,475	153,266,346	165,358,821	1,844,970	142,374,928
Mason City	Warren	9,554,406	68,043,152	77,597,558	1,799,001	21,065,658
Massillon	Stark	8,592,478	42,051,192	50,643,670	2,766,029	24,059,896
Maumee	Lucas	3,371,640	3,464,737	6,836,377	194,378	259,718
Miamisburg	Montgomery	3,087,084	13,741,077	16,828,161	559,333	3,848,065
Middletown	Butler	7,533,909	31,725,303	39,259,212	1,097,218	7,816,418
Milford	Clermont	3,106,253	9,765,300	12,871,553	355,782	3,131,794
Monroe	Butler	315,585	250,849	566,434	150,404	0
Mount Vernon	Knox	3,743,886	21,793,625	25,537,511	1,930,688	12,250,960
Napoleon	Henry	6,885,674	18,750,822	25,636,496	904,072	14,423,106
Nelsonville	Athens	938,050	315,361	1,253,411	306,183	1,023,957
New Carlisle	Clark	452,063	1,441,111	1,893,174	226,491	1,432,188
New Philadelphia	Tuscarawas	1,492,644	11,519,827	13,012,471	681,605	5,919,195
Newark	Licking	5,186,019	34,215,440	39,401,459	1,715,623	24,794,346
Niles	Trumbull	350,366	6,533,197	6,883,563	1,255,104	2,992,308
North Canton	Stark	2,605,131	6,790,414	9,395,545	49,905	450,646
North Olmsted	Cuyahoga	5,422,753	30,753,938	36,176,691	2,360,780	16,848,137
North Ridgeville	Lorain	12,507,780	54,296,029	66,803,809	2,772,347	14,676,913
North Royalton	Cuyahoga	1,796,114	28,194,143	29,990,257	2,293,571	4,979,773
Norwalk	Huron	1,247,189	16,595,138	17,842,327	754,803	7,976,073
Oakwood	Montgomery	1,171,057	1,015,178	2,186,235	256,904	107,189
Oberlin	Lorain	4,504,637	7,276,164	11,780,801	335,831	408,455
Ontario	Richland	1,302,451	7,898,713	9,201,164	233,833	788,068
Oregon	Lucas	5,866,323	21,693,577	27,559,900	954,436	7,509,194
Orrville	Wayne	3,934,807	5,391,817	9,326,624	128,760	44,088
Oxford	Butler	7,681,573	15,182,217	22,863,790	762,802	2,611,517
Painesville	Lake	3,355,651	10,128,794	13,484,445	413,657	4,065,934
Pataskala	Licking	3,370,528	7,483,170	10,853,698	1,623,431	4,676,943
Perrysburg	Wood	7,332,069	47,776,067	55,108,136	1,813,911	14,049,484
Pickerington	Fairfield	3,197,099	28,152,331	31,349,430	1,098,335	12,198,714
Piqua	Miami	3,190,569	11,508,200	14,698,769	791,366	4,394,723
Port Clinton	Ottawa	1,605,737	26,286,750	27,892,487	576,725	12,854,519
Portsmouth	Scioto	1,205,558	9,249,909	10,455,467	480,731	4,218,218
Ravenna	Portage	7,869,032	13,461,366	21,330,398	1,063,519	11,674,780
Reynoldsburg	Franklin	4,127,561	32,912,497	37,040,058	1,540,679	1,183,859
Rittman	Wayne	1,088,460	6,894,199	7,982,659	365,008	917,270
Rocky River	Cuyahoga	869,761	31,191,042	32,060,803	57,718	396,323
Salem	Columbiana	14,523,770	8,241,083	22,764,853	179,284	68,572
Sandusky	Erie	8,461,516	59,076,553	67,538,069	2,280,450	30,373,270
Sheffield Lake	Lorain	726,383	555,355	1,281,738	30,451	39,806
Shelby	Richland	1,092,210	7,273,497	8,365,707	270,018	305,163
Sidney	Shelby	1,805,863	18,668,450	20,474,313	798,348	4,735,027
Springboro	Warren	4,639,804	35,180,386	39,820,190	1,073,914	16,536,904
Springfield	Clark	16,880,458	48,751,704	65,632,162	3,036,357	19,177,289
St. Marys	Auglaize	1,941,466	16,434,116	18,375,582	571,608	10,026,181
Steubenville	Jefferson	5,977,838	15,962,367	21,940,205	895,138	11,740,881
Strongsville	Cuyahoga	7,482,993	47,188,109	54,671,102	867,335	3,259,938
Struthers	Mahoning	291,020	0	291,020	0	0
Sylvania	Lucas	1,681,866	10,398,984	12,080,850	166,789	87,789
Tallmadge	Summit	3,740,892	4,718,039	8,458,931	987,933	134,115
Tiffin	Seneca	6,399,618	23,065,479	29,465,097	687,141	10,587,894
Tipp City	Miami	2,102,955	10,907,668	13,010,623	441,060	482,343

Total Liabilities	Net Position			Total Net Position
	Net Investment		Unrestricted	
	In Capital Assets	Restricted		
\$6,997,814	\$8,297,962	\$0	\$1,680,324	\$9,978,286
4,446,111	22,168,423	0	3,368,060	25,536,483
557,885	2,021,263	0	431,230	2,452,493
20,429,814	17,025,545	472,598	4,850,256	22,348,399
64,138,390	7,377,763	1,908,736	12,140,253	21,426,752
8,939,618	15,838,150	1,146,681	4,290,173	21,275,004
29,214,614	16,262,791	0	10,136,054	26,398,845
8,617,461	7,607,332	0	791,065	8,398,397
26,744,354	3,592,737	0	2,197,902	5,790,639
42,952,711	45,812,888	2,041,186	7,259,223	55,113,297
1,690,928	4,324,699	0	915,391	5,240,090
527,386	1,238,875	0	585,187	1,824,062
2,796,506	28,885,898	3,247,764	7,796,453	39,930,115
6,203,586	5,724,828	0	4,209,324	9,934,152
25,604,726	3,277,277	0	983,981	4,261,258
144,219,898	8,876,249	4,830,547	7,432,127	21,138,923
22,864,659	45,736,198	0	8,996,701	54,732,899
26,825,925	15,994,106	0	7,823,639	23,817,745
454,096	3,464,737	0	3,111,922	6,576,659
4,407,398	9,497,671	552,692	2,370,400	12,420,763
8,913,636	23,192,830	743,988	6,408,758	30,345,576
3,487,576	6,322,018	0	3,061,959	9,383,977
150,404	250,849	0	165,181	416,030
14,181,648	12,569,936	90,404	(1,170,062)	11,490,278
15,327,178	6,824,700	0	3,484,618	10,309,318
1,330,140	2,099,886	0	823,385	2,923,271
1,658,679	0	0	234,495	234,495
6,600,800	5,996,882	0	414,789	6,411,671
26,509,969	8,943,689	0	3,947,801	12,891,490
4,247,412	3,157,645	0	(521,494)	2,636,151
500,551	6,333,047	0	2,561,947	8,894,994
19,208,917	12,712,461	0	4,255,313	16,967,774
17,449,260	35,049,276	0	14,305,273	49,354,549
7,273,344	22,128,395	0	588,518	22,716,913
8,730,876	8,226,630	0	884,821	9,111,451
364,093	924,672	0	897,470	1,822,142
744,286	6,632,201	0	4,404,314	11,036,515
1,021,901	7,097,628	0	1,081,635	8,179,263
8,463,630	13,745,019	0	5,394,121	19,139,140
172,848	5,382,209	0	3,771,567	9,153,776
3,374,319	12,285,399	900,079	6,303,993	19,489,471
4,479,591	6,189,304	0	2,815,550	9,004,854
6,300,374	2,301,551	0	2,254,221	4,555,772
15,863,395	32,448,592	0	6,796,149	39,244,741
13,297,049	15,280,391	0	2,862,744	18,143,135
5,186,089	7,095,716	50,000	2,769,062	9,914,778
13,431,244	12,993,925	0	1,467,318	14,461,243
4,698,949	5,523,190	0	233,328	5,756,518
12,738,299	928,829	0	7,663,270	8,592,099
2,724,538	31,516,027	0	2,799,493	34,315,520
1,282,278	5,826,097	0	874,284	6,700,381
454,041	21,806,517	0	9,800,245	31,606,762
247,856	8,241,083	0	14,275,914	22,516,997
32,653,720	27,934,382	0	6,949,967	34,884,349
70,257	555,355	0	656,126	1,211,481
575,181	6,800,878	0	989,648	7,790,526
5,533,375	13,597,353	0	1,343,585	14,940,938
17,610,818	16,549,484	2,093,743	4,507,409	23,150,636
22,213,646	31,431,899	0	12,414,771	43,846,670
10,597,789	6,003,632	0	1,774,161	7,777,793
12,636,019	3,946,552	0	5,357,634	9,304,186
4,127,273	43,649,981	0	6,893,848	50,543,829
0	0	0	291,020	291,020
254,578	10,398,984	0	1,427,288	11,826,272
1,122,048	4,559,000	0	2,777,883	7,336,883
11,275,035	12,233,240	0	5,956,822	18,190,062
923,403	4,178,334	0	7,908,886	12,087,220
				(Continued)

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Net Position
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Toronto	Jefferson	\$634,598	\$1,926,841	\$2,561,439	\$13,811	\$228,261
Trenton	Butler	1,948,055	817,628	2,765,683	188,742	700,264
Trotwood	Montgomery	670,403	365,966	1,036,369	305,184	1,883
Troy	Miami	6,239,688	19,206,897	25,446,585	1,051,358	4,330,645
Union	Montgomery	358,366	5,116,899	5,475,265	666,324	635,849
Upper Arlington	Franklin	706,133	5,176,390	5,882,523	466,575	223,985
Upper Sandusky	Wyandot	656,366	9,097,648	9,754,014	116,110	249,671
Urbana	Champaign	1,181,498	6,596,427	7,777,925	941,349	3,647,863
Vandalia	Montgomery	1,187,405	17,613,251	18,800,656	149,065	28,748
Vermilion	Erie	4,011,256	5,636,504	9,647,760	843,745	7,725,530
Wadsworth	Medina	4,027,647	27,718,428	31,746,075	1,856,586	17,724,997
Wapakoneta	Auglaize	784,035	15,392,499	16,176,534	669,619	8,773,991
Warren	Trumbull	3,363,161	15,686,822	19,049,983	2,000,473	6,950,451
Washington Court House	Fayette	845,452	19,805,903	20,651,355	921,565	3,352,366
Waterville	Lucas	1,576,444	6,641,419	8,217,863	1,163,104	2,102,664
Wauseon	Fulton	2,928,159	8,193,049	11,121,208	51,556	2,855,160
Wellston	Jackson	474,518	6,379,165	6,853,683	296,879	2,431,814
West Carrollton	Montgomery	1,775,368	442,758	2,218,126	55,248	196,605
Westerville	Franklin	7,371,781	14,167,873	21,539,654	1,617,633	1,825,741
Westlake	Cuyahoga	5,565,998	36,845,996	42,411,994	218,649	0
Wickliffe	Lake	1,966,164	3,518,704	5,484,868	185,490	0
Willard	Huron	2,547,314	5,211,421	7,758,735	1,266,915	979,671
Willoughby	Lake	3,244,150	32,700,593	35,944,743	1,744,114	8,685,898
Willoughby Hills	Lake	1,327,968	19,688,502	21,016,470	547,534	3,961,775
Willowick	Lake	1,766,149	5,582,894	7,349,043	450,941	843,626
Wilmington	Clinton	2,368,840	11,988,166	14,357,006	319,685	1,212,009
Wooster	Wayne	3,335,310	28,215,254	31,550,564	1,510,257	15,570,312
Xenia	Greene	4,274,115	14,504,406	18,778,521	812,658	6,861,947
Youngstown	Mahoning	9,378,488	48,649,830	58,028,318	1,776,251	7,902,195
Zanesville	Muskingum	3,017,669	41,406,002	44,423,671	1,750,526	14,167,678

Total Liabilities	Net Position			Total Net Position
	Net Investment		Unrestricted	
	In Capital Assets	Restricted		
\$242,072	\$1,692,250	\$0	\$627,117	\$2,319,367
889,006	92,578	0	1,784,099	1,876,677
307,067	365,966	0	363,336	729,302
5,382,003	14,313,845	0	5,750,737	20,064,582
1,302,173	3,868,389	0	304,703	4,173,092
690,560	4,798,751	0	393,212	5,191,963
365,781	8,792,436	0	595,797	9,388,233
4,589,212	2,491,174	0	697,539	3,188,713
177,813	9,267,912	0	9,354,931	18,622,843
8,569,275	(1,721,322)	0	2,799,807	1,078,485
19,581,583	9,168,364	0	2,996,128	12,164,492
9,443,610	5,530,529	1,259,685	(57,290)	6,732,924
8,950,924	7,502,526	0	2,618,624	10,121,150
4,273,931	15,795,222	0	582,202	16,377,424
3,265,768	5,792,107	0	(840,012)	4,952,095
2,906,716	5,354,641	0	2,859,851	8,214,492
2,728,693	3,761,580	0	363,410	4,124,990
251,853	243,853	0	1,722,420	1,966,273
3,443,374	12,847,258	0	5,249,022	18,096,280
218,649	28,108,293	0	14,085,052	42,193,345
185,490	3,518,704	0	1,780,674	5,299,378
2,246,586	4,251,065	0	1,261,084	5,512,149
10,430,012	23,158,436	336,365	2,019,930	25,514,731
4,509,309	15,408,786	0	1,098,375	16,507,161
1,294,567	4,732,040	0	1,322,436	6,054,476
1,531,694	10,819,173	140	2,005,999	12,825,312
17,080,569	11,630,092	0	2,839,903	14,469,995
7,674,605	7,412,661	170,077	3,521,178	11,103,916
9,678,446	40,913,346	0	7,436,526	48,349,872
15,918,204	25,852,742	0	2,652,725	28,505,467

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Position
As of December 31, 2012
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Alliance	Stark	\$3,716,822	\$3,153,421	\$551,070	\$12,331	(\$46,179)
Amherst	Lorain	2,628,066	1,630,953	580,486	416,627	(246,313)
Ashland	Ashland	3,751,473	2,038,214	579,210	1,134,049	(96,705)
Ashtabula	Ashtabula	3,148,190	2,479,050	502,033	167,107	545,594
Athens	Athens	3,573,055	2,626,349	361,465	585,241	271,535
Aurora	Portage	2,596,162	1,300,097	854,181	441,884	(184,977)
Avon	Lorain	1,865,145	956,508	32,746	875,891	(127,259)
Avon	Lorain	826,219	877,893	392,983	(444,657)	(14,406)
Barberton	Summit	4,120,440	3,731,016	1,116,898	(727,474)	(116,284)
Bay Village	Cuyahoga	1,713,083	1,558,988	208,133	(54,038)	(311,961)
Bedford	Cuyahoga	2,386,595	1,400,579	299,255	686,761	15,153
Bedford Heights	Cuyahoga	2,246,083	2,448,204	408,495	(610,616)	(23,691)
Bellevue	Huron	2,538,764	1,328,730	302,006	908,028	(162,317)
Belpre	Washington	1,532,060	873,257	190,944	467,859	(146,763)
Berea	Cuyahoga	757,833	485,525	303,046	(30,738)	(134,414)
Bexley	Franklin	2,409,660	1,980,953	101,577	327,130	(25,822)
Bowling Green	Wood	3,878,503	3,199,066	1,412,277	(732,840)	58,128
Broadview Heights	Cuyahoga	1,300,467	1,407,077	460,933	(567,543)	656
Brookville	Montgomery	517,809	335,274	359,801	(177,266)	0
Bryan	Williams	1,050,775	761,396	550,642	(261,263)	(61,172)
Bucyrus	Crawford	1,876,963	1,035,970	402,162	438,831	(223,969)
Cambridge	Guernsey	3,089,909	1,890,267	377,190	822,452	(12,043)
Canal Fulton	Stark	749,072	616,552	151,217	(18,697)	0
Canal Winchester	Franklin	1,786,447	774,295	1,020,470	(8,318)	(219,116)
Canfield	Mahoning	1,337,233	1,072,012	144,686	120,535	0
Celina	Mercer	2,302,017	1,371,998	303,159	626,860	(138,255)
Circleville	Pickaway	2,083,568	1,762,284	404,570	(83,286)	(60,407)
Clayton	Montgomery	923	9,568	90,211	(98,856)	(122,647)
Cleveland Heights	Cuyahoga	1,728,603	1,555,693	218,945	(46,035)	(13,075)
Clyde	Sandusky	1,785,568	1,756,738	306,026	(277,196)	(25,896)
Columbiana	Columbiana	2,351,823	729,894	549,709	1,072,220	(466,439)
Conneaut	Ashtabula	2,257,163	1,310,349	374,730	572,084	111,404
Cortland	Trumbull	830,831	772,785	195,759	(137,713)	0
Coshocton	Coshocton	1,240,027	1,042,720	355,810	(158,503)	(247,920)
Dayton	Montgomery	33,140,294	22,478,352	7,146,411	3,515,531	(251,177)
Defiance	Defiance	6,425,638	3,664,100	653,333	2,108,205	(980,732)
Delphos	Allen	2,573,286	1,639,552	2,016,466	(1,082,732)	(247,504)
Dover	Tuscarawas	3,301,894	2,059,503	559,623	682,768	(391,567)
Dublin	Franklin	2,219,438	2,964,406	1,183,451	(1,928,419)	(382,231)
East Cleveland	Cuyahoga	70,785	(13,254)	1,464	82,575	0
East Liverpool	Columbiana	1,303,190	988,201	67,719	247,270	(14,210)
Eastlake	Lake	2,795,551	1,713,881	151,798	929,872	0
Eaton	Preble	1,183,785	881,844	259,060	42,881	0
Elyria	Lorain	11,095,509	9,121,973	1,724,145	249,391	(600,420)
Englewood	Montgomery	1,444,809	1,022,744	426,505	(4,440)	37,539
Euclid	Cuyahoga	11,112,883	8,084,881	1,336,092	1,691,910	(198,092)
Fairborn	Greene	6,508,691	5,102,967	989,542	416,182	(528,870)
Fairfield	Butler	5,520,330	3,913,369	0	1,606,961	(195,645)
Fairview Park	Cuyahoga	2,259,766	1,359,707	414,211	485,848	(259,470)
Fostoria	Seneca	2,526,015	1,919,193	367,223	239,599	(96,953)
Franklin	Warren	2,515,454	2,247,362	240,565	27,527	6,586
Fremont	Sandusky	7,391,766	3,137,186	469,753	3,784,827	(278,878)
Galion	Crawford	2,847,674	1,173,559	516,948	1,157,167	(219,911)
Geneva	Ashtabula	1,310,402	769,646	244,104	296,652	(147,407)
Girard	Trumbull	1,647,471	1,848,019	163,087	(363,635)	(10,426)
Greenville	Darke	2,023,119	911,717	390,393	721,009	(62,137)
Grove City	Franklin	889,277	853,063	768,406	(732,192)	(846,420)
Groveport	Franklin	552,834	624,477	214,682	(286,325)	0
Hamilton	Butler	12,068,156	6,988,504	2,288,196	2,791,456	(2,482,429)
Harrison	Hamilton	3,207,641	1,332,757	810,502	1,064,382	(1,318,641)
Heath	Licking	2,022,158	1,324,549	374,083	323,526	(191,996)
Hillsboro	Highland	2,103,505	1,277,958	615,565	209,982	(535,970)
Hubbard	Trumbull	1,556,009	734,584	245,148	576,277	(258,689)
Huber Heights	Montgomery	3,893,214	2,665,978	721,812	505,424	104,882
Hudson	Summit	2,104,219	2,783,641	316,584	(996,006)	(148,663)
Ironton	Lawrence	1,214,214	1,232,324	0	(18,110)	(258,270)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Position	Net Working Capital
\$0	\$0	\$1,741,568	\$1,707,720	\$5,942,599
0	0	0	170,314	3,202,745
0	17,065	12,542	1,032,821	2,557,828
0	0	0	712,701	1,167,874
1,536	0	0	858,312	437,921
160,000	0	0	416,907	2,068,642
18,337	0	185,721	952,690	1,026,855
20,333	0	2,243,380	1,804,650	2,587,409
0	0	0	(843,758)	1,642,440
89,000	0	0	(276,999)	(198,332)
0	0	0	701,914	786,567
0	0	0	(634,307)	1,364,361
0	0	0	875,883	2,116,430
0	0	0	745,711	748,904
0	0	0	321,096	58,124
100,000	0	75,000	9,848	323,880
0	0	0	301,308	2,174,963
0	0	1,792,678	1,117,966	2,724,975
0	0	256,128	(310,759)	855,209
0	0	0	(177,266)	324,597
565,113	0	759,719	1,002,397	812,422
0	0	0	214,862	290,551
16,293	0	0	826,702	4,520,532
0	0	0	(18,697)	645,070
12,550	0	0	(214,884)	4,465,748
0	0	27,499	148,034	1,955,966
0	0	0	488,605	2,868,417
0	0	0	(143,693)	3,046,944
201,193	0	0	(20,310)	(125)
0	6,864	0	(65,974)	692,222
0	24,000	0	(327,092)	867,705
0	0	0	605,781	6,396,152
0	117,329	227,552	793,711	111,822
0	0	0	(137,713)	245,364
0	0	0	(406,423)	594,954
0	0	205,264	3,469,618	47,343,731
48,663	0	0	1,176,136	(4,169,109)
700,000	0	0	(630,236)	(323,829)
0	0	0	291,201	3,777,000
0	0	240,248	(2,070,402)	7,117,268
0	0	0	82,575	(493,402)
0	171,617	0	61,443	761,303
0	0	0	929,872	2,332,086
0	0	32,000	74,881	895,174
0	0	117,033	(233,996)	(1,637,039)
0	0	100,000	133,099	2,447,771
4,127,880	570,000	0	5,051,698	4,883,149
0	0	50,930	(61,758)	6,062,433
0	0	0	1,411,316	1,557,488
0	60,297	36,778	202,859	1,092,112
0	0	0	142,646	1,108,329
10,000	248,578	0	(204,465)	995,430
2,885	0	0	3,508,834	12,560,620
44,520	22,260	0	959,516	2,792,690
74,296	0	862,552	1,086,093	575,621
0	0	0	(374,061)	358,994
0	0	0	658,872	4,862,909
0	0	0	(1,578,612)	1,532,342
372,000	0	0	85,675	1,372,071
0	0	0	309,027	39,458,208
0	0	0	(254,259)	(765,625)
0	0	594,846	726,376	3,216,407
0	0	0	(325,988)	2,325,449
10,000	0	0	327,588	237,661
0	229,088	1,469,734	1,850,952	6,741,686
1,775,000	0	0	630,331	300,099
0	0	0	(276,380)	2,330,807

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Position
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Jackson	Jackson	\$2,485,660	\$2,252,578	\$728,564	(\$495,482)	(\$65,865)
Kent	Portage	4,193,536	2,753,480	807,106	632,950	(110,629)
Kirtland	Lake	99,894	64,676	14,645	20,573	(22,742)
Lakewood	Cuyahoga	7,273,475	3,976,850	852,420	2,444,205	1,116,309
Lancaster	Fairfield	10,620,930	4,297,101	3,354,085	2,969,744	(2,330,633)
Lebanon	Warren	3,505,373	2,117,451	988,252	399,670	(541,250)
Lima	Allen	10,144,675	5,521,437	1,774,630	2,848,608	(978,614)
Logan	Hocking	1,352,418	700,387	236,802	415,229	241,087
London	Madison	2,857,137	842,170	1,628,969	385,998	(243,737)
Lorain	Lorain	14,317,023	10,310,229	2,008,476	1,998,318	1,218,755
Louisville	Stark	938,589	793,045	204,452	(58,908)	505,480
Loveland	Hamilton	3,280,557	3,239,362	57,895	(16,700)	(243)
Mansfield	Richland	7,057,826	7,598,939	354,672	(895,785)	(163,097)
Marietta	Washington	3,002,162	2,430,789	372,187	199,186	318,796
Marion	Marion	5,811,035	2,602,260	1,975,221	1,233,554	(734,954)
Marysville	Union	9,555,924	4,075,326	4,360,326	1,120,272	(4,349,259)
Mason City	Warren	5,934,351	2,892,058	2,240,915	801,378	(489,812)
Massillon	Stark	9,024,481	4,994,580	1,559,489	2,470,412	(291,791)
Maumee	Lucas	2,696,794	1,586,992	310,497	799,305	(989)
Miamisburg	Montgomery	2,645,558	2,606,984	425,734	(387,160)	829,872
Middletown	Butler	8,257,295	5,201,245	1,651,971	1,404,079	(311,963)
Milford	Clermont	1,005,153	709,593	403,328	(107,768)	(2,669)
Monroe	Butler	1,087,309	1,166,806	1,049	(80,546)	0
Mount Vernon	Knox	3,257,271	2,338,084	525,263	393,924	(297,077)
Napoleon	Henry	3,445,027	1,886,347	563,443	995,237	(146,279)
Nelsonville	Athens	1,008,886	755,037	210,782	43,067	(28,120)
New Carlisle	Clark	821,698	581,407	236,946	3,345	70,027
New Philadelphia	Tuscarawas	2,295,117	1,349,836	520,248	425,033	126,965
Newark	Licking	6,742,077	5,758,901	645,808	337,368	(254,352)
Niles	Trumbull	2,520,786	3,086,391	229,890	(795,495)	(157,324)
North Canton	Stark	2,785,812	2,127,456	305,756	352,600	(5,201)
North Olmsted	Cuyahoga	7,327,028	3,751,497	1,333,301	2,242,230	(537,431)
North Ridgeville	Lorain	6,419,890	4,581,605	1,938,172	(99,887)	(738,318)
North Royalton	Cuyahoga	6,248,471	3,535,713	1,109,628	1,603,130	(313,481)
Norwalk	Huron	2,834,645	1,767,986	749,068	317,591	(274,126)
Oakwood	Montgomery	1,616,050	1,353,239	28,455	234,356	3,698
Oberlin	Lorain	1,685,244	1,026,480	430,105	228,659	(66,878)
Ontario	Richland	1,061,622	1,182,045	271,023	(391,446)	0
Oregon	Lucas	4,055,468	3,137,729	1,785,387	(867,648)	(198,293)
Orrville	Wayne	2,024,971	1,459,271	618,748	(53,048)	43,853
Oxford	Butler	3,000,017	2,191,717	633,815	174,485	(75,059)
Painesville	Lake	3,746,840	3,268,977	503,673	(25,810)	(158,097)
Pataskala	Licking	1,728,713	937,029	171,272	620,412	(231,906)
Perrysburg	Wood	7,592,077	1,880,085	1,068,654	4,643,338	(1,210,612)
Pickerington	Fairfield	3,432,059	1,947,285	466,254	1,018,520	(434,662)
Piqua	Miami	3,456,946	2,158,250	1,021,649	277,047	(162,591)
Port Clinton	Ottawa	3,101,009	1,705,235	593,270	802,504	(344,216)
Portsmouth	Scioto	3,178,003	2,442,800	260,234	474,969	(118,357)
Ravenna	Portage	2,627,561	1,967,997	616,580	42,984	283,211
Reynoldsburg	Franklin	5,501,957	5,388,896	987,020	(873,959)	(49,384)
Rittman	Wayne	1,344,435	775,169	260,934	308,332	(38,938)
Rocky River	Cuyahoga	1,867,073	1,585,266	323,855	(42,048)	(151,277)
Salem	Columbiana	2,280,959	2,063,606	334,817	(117,464)	0
Sandusky	Erie	5,552,003	3,638,725	1,190,762	722,516	(1,501,888)
Sheffield Lake	Lorain	1,000,141	781,240	35,334	183,567	0
Shelby	Richland	1,541,580	1,067,864	339,077	134,639	2,189
Sidney	Shelby	3,291,984	2,460,634	892,179	(60,829)	(96,805)
Springboro	Warren	3,847,960	1,849,513	626,005	1,372,442	(428,853)
Springfield	Clark	10,233,113	6,069,217	3,161,166	1,002,730	(567,814)
St. Marys	Auglaize	1,974,064	973,948	732,855	267,261	(347,755)
Steubenville	Jefferson	4,426,856	3,054,106	376,679	996,071	(458,881)
Strongsville	Cuyahoga	5,688,046	4,314,641	2,257,474	(884,069)	(116,473)
Struthers	Mahoning	946,647	2,448,277	0	(1,501,630)	1,395,250
Sylvania	Lucas	2,236,763	1,740,426	460,724	35,613	12,040
Tallmadge	Summit	2,924,921	3,876,766	220,438	(1,172,283)	(13,495)
Tiffin	Seneca	4,800,033	1,909,245	718,965	2,171,823	(382,075)
Tipp City	Miami	1,364,647	1,016,516	254,757	93,374	(249,612)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Position	Net Working Capital
\$0	\$0	\$0	(\$561,347)	\$1,425,769
0	0	70,760	593,081	2,503,442
51,811	0	923,309	972,951	402,504
0	1,491,611	0	2,068,903	5,941,013
0	0	170,824	809,935	7,752,299
0	0	249,255	107,675	4,117,369
0	0	0	1,869,994	7,668,953
0	0	0	656,316	382,434
0	0	0	142,261	701,471
20,000	50,000	0	3,187,073	7,504,364
0	0	0	446,572	631,174
4,250	0	0	(12,693)	581,187
0	0	2,637,101	1,578,219	11,276,719
0	0	0	517,982	4,777,407
0	0	72,871	571,471	3,670,420
0	0	0	(3,228,987)	10,247,505
5,000	0	489,863	806,429	7,755,405
0	0	0	2,178,621	5,826,449
0	400,000	0	398,316	3,177,262
0	7,782	347,000	781,930	2,527,751
0	31,764	31,500	1,091,852	6,436,691
0	0	0	(110,437)	2,750,471
0	0	0	(80,546)	165,181
0	0	0	96,847	1,813,198
204,327	5,283	385,285	1,433,287	5,981,602
0	0	11,372	26,319	631,867
0	0	0	73,372	225,572
0	0	0	551,998	811,039
5,858	300,000	0	(211,126)	3,470,396
0	0	0	(952,819)	(904,738)
0	25,000	0	322,399	2,555,226
0	54,215	64,577	1,715,161	3,061,973
0	0	1,717,397	879,192	9,735,433
0	7,168	4,450	1,286,931	(497,457)
0	0	254,050	297,515	492,386
0	0	0	238,054	914,153
0	24,335	0	137,446	4,168,806
15,021	0	0	(376,425)	1,068,618
1,603,008	150,000	0	387,067	4,911,887
0	0	0	(9,195)	3,806,047
0	0	93,270	192,696	6,918,771
0	85,000	0	(268,907)	2,941,994
0	0	0	388,506	1,747,097
45,000	0	192,947	3,670,673	5,518,158
0	0	280,917	864,775	2,098,764
0	0	0	114,456	2,399,203
0	0	0	458,288	1,029,012
7,960	0	0	364,572	724,827
0	0	0	326,195	6,805,513
0	0	39,835	(883,508)	2,586,882
0	0	42,000	311,394	723,452
0	0	7,241,807	7,048,482	812,043
0	0	0	(117,464)	14,344,486
0	201,414	15,929	(964,857)	6,181,066
0	0	0	183,567	695,932
0	0	0	136,828	822,192
0	5,479	144,068	(19,045)	1,007,515
0	90,545	401,405	1,254,449	3,565,890
0	0	2,762,450	3,197,366	13,844,101
0	0	330,000	249,506	1,369,858
0	0	8,998	546,188	5,082,700
0	0	1,101,103	100,561	6,615,658
0	0	0	(106,380)	291,020
0	0	0	47,653	1,515,077
0	0	0	(1,185,778)	2,752,959
0	0	0	1,789,748	5,712,477
0	0	0	(156,238)	1,661,895
				(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Position
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Toronto	Jefferson	\$575,982	\$461,845	\$61,723	\$52,414	(\$2,438)
Trenton	Butler	1,439,572	1,165,618	48,648	225,306	0
Trotwood	Montgomery	843,051	898,397	15,349	(70,695)	(25,386)
Troy	Miami	3,648,102	2,932,225	1,052,800	(336,923)	(92,155)
Union	Montgomery	699,157	440,534	214,883	43,740	(10,417)
Upper Arlington	Franklin	849,869	456,728	229,692	163,449	(16,007)
Upper Sandusky	Wyandot	1,343,349	909,448	100,902	332,999	(6,177)
Urbana	Champaign	2,822,591	1,475,163	154,366	1,193,062	(142,034)
Vandalia	Montgomery	1,745,002	1,285,356	243,040	216,606	155,631
Vermilion	Erie	2,407,140	2,331,495	0	75,645	(229,606)
Wadsworth	Medina	3,531,295	2,261,390	756,596	513,309	(601,653)
Wapakoneta	Auglaize	2,718,393	1,174,231	396,322	1,147,840	(670,987)
Warren	Trumbull	8,429,690	5,578,884	856,436	1,994,370	(312,272)
Washington Court House	Fayette	2,593,282	2,050,260	522,977	20,045	(128,466)
Waterville	Lucas	1,014,338	492,484	239,991	281,863	(121,346)
Wauseon	Fulton	1,329,261	792,719	241,712	294,830	(1,114)
Wellston	Jackson	1,021,263	664,966	269,146	87,151	(116,579)
West Carrollton	Montgomery	1,378,732	1,199,526	49,901	129,305	6,418
Westerville	Franklin	8,059,897	7,582,962	421,126	55,809	(82,900)
Westlake	Cuyahoga	1,864,331	2,089,724	1,091,552	(1,316,945)	(296,851)
Wickliffe	Lake	2,025,914	1,780,982	170,529	74,403	0
Willard	Huron	1,597,415	1,559,808	262,668	(225,061)	(21,978)
Willoughby	Lake	4,890,932	3,365,748	1,382,150	143,034	(263,910)
Willoughby Hills	Lake	1,367,122	887,446	468,007	11,669	(129,462)
Willowick	Lake	2,495,319	1,704,665	154,164	636,490	34,238
Wilmington	Clinton	2,626,171	2,194,495	894,965	(463,289)	131,968
Wooster	Wayne	6,147,408	3,589,105	1,750,983	807,320	(436,212)
Xenia	Greene	4,160,752	2,821,605	1,013,630	325,517	(57,558)
Youngstown	Mahoning	22,651,846	15,253,754	2,143,571	5,254,521	(259,406)
Zanesville	Muskingum	7,111,086	3,792,332	1,157,205	2,161,549	(450,744)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Position	Net Working Capital
\$30,000	\$0	\$0	\$79,976	\$620,787
0	0	0	225,306	1,759,313
0	12,500	0	(108,581)	365,219
0	0	144,499	(284,579)	5,188,330
0	0	0	33,323	(307,958)
0	0	241,515	388,957	239,558
0	185,450	0	141,372	540,256
0	0	0	1,051,028	240,149
0	0	23,858	396,095	1,038,340
0	0	0	(153,961)	3,167,511
0	0	0	(88,344)	2,171,061
0	32,789	162,122	606,186	114,416
0	0	0	1,682,098	1,362,688
32,750	0	85,196	9,525	(76,113)
13,557	0	0	174,074	413,340
0	0	0	293,716	2,876,603
0	0	0	(29,428)	177,639
0	0	0	135,723	1,720,120
0	0	306,300	279,209	5,754,148
0	0	0	(1,613,796)	5,347,349
0	0	0	74,403	1,780,674
0	0	0	(247,039)	1,280,399
0	0	272,009	151,133	1,500,036
0	51,062	3,554,897	3,386,042	780,434
0	0	12,115	682,843	1,315,208
0	0	0	(331,321)	2,049,155
0	0	0	371,108	1,825,053
0	0	0	267,959	3,461,457
3,330	0	0	4,998,445	7,602,237
0	0	0	1,710,805	1,267,143

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2012
All Cities Reporting Under GAAP

City	County	Long-Term Obligations				Total Long-Term Obligations
		General	Mortgage and	Loans	Other	
		Obligation Bonds	Revenues Bonds		Long-Term Obligations	
Alliance	Stark	\$1,102,000	\$0	\$628,239	\$467,281	\$2,197,520
Amherst	Lorain	330,000	0	5,819,386	34,145	6,183,531
Ashland	Ashland	7,743,672	0	0	55,036	7,798,708
Ashtabula	Ashtabula	0	0	2,299,075	245,656	2,544,731
Athens	Athens	0	0	2,016,270	151,402	2,167,672
Aurora	Portage	589,674	0	4,213,479	1,007	4,804,160
Avon	Lorain	2,412,230	0	0	73,795	2,486,025
Avon Lake	Lorain	198,507	0	872,356	72,475	1,143,338
Barberton	Summit	157,875	0	2,189,645	549,180	2,896,700
Bay Village	Cuyahoga	50,000	0	272,055	268,295	590,350
Bedford	Cuyahoga	1,735,566	0	3,080,718	69,259	4,885,543
Bedford Heights	Cuyahoga	733,100	638,600	0	276,114	1,647,814
Bellevue	Logan	2,640,507	0	0	396,780	3,037,287
Bellevue	Huron	0	0	6,240,083	96,061	6,336,144
Belpre	Washington	0	0	128,960	2,118,342	2,247,302
Berea	Cuyahoga	0	0	4,005,651	2,652	4,008,303
Bexley	Franklin	737,000	0	308,425	12,357	1,057,782
Bowling Green	Wood	2,780,000	0	0	307,545	3,087,545
Broadview Heights	Cuyahoga	0	0	0	22,529	22,529
Brookville	Montgomery	0	0	234,816	11,168	245,984
Bryan	Williams	0	0	723,486	95,607	819,093
Bucyrus	Crawford	0	0	2,872,394	44,852	2,917,246
Cambridge	Guersey	0	0	227,178	63,270	290,448
Canal Fulton	Stark	0	0	496,755	16,432	513,187
Canal Winchester	Franklin	0	3,845,000	1,214,660	39,753	5,099,413
Canfield	Mahoning	0	0	407,797	11,879	419,676
Celina	Mercer	776,650	2,805,000	0	40,113	3,621,763
Circleville	Pickaway	2,059,988	0	0	93,113	2,153,101
Clayton	Montgomery	0	0	3,007,065	0	3,007,065
Cleveland Heights	Cuyahoga	0	0	683,770	146,599	830,369
Clyde	Sandusky	0	0	718,867	55,729	774,596
Columbiana	Columbiana	0	6,647,400	999,422	4,056,755	11,703,577
Conneaut	Ashtabula	85,629	0	3,491,550	450,444	4,027,623
Cortland	Trumbull	0	0	2,988,515	40,445	3,028,960
Coshocton	Coshocton	0	0	7,492,885	85,822	7,578,707
Dayton	Montgomery	2,200,000	0	9,575,000	726,281	12,501,281
Defiance	Defiance	0	0	24,945,096	130,638	25,075,734
Delphos	Allen	0	0	25,586,515	158,492	25,745,007
Dover	Tuscarawas	0	0	11,206,348	213,819	11,420,167
Dublin	Franklin	5,607,263	0	6,019,519	59,650	11,686,432
East Cleveland	Cuyahoga	0	0	0	0	0
East Liverpool	Columbiana	0	0	159,925	4,286	164,211
Eastlake	Lake	0	0	142,792	234,032	376,824
Eaton	Preble	0	0	0	11,043	11,043
Elyria	Lorain	2,861,134	0	14,744,023	777,604	18,382,761
Englewood	Montgomery	0	0	0	59,486	59,486
Euclid	Cuyahoga	2,637,000	0	7,250,229	787,973	10,675,202
Fairborn	Greene	8,687,127	0	144,178	2,473,904	11,305,209
Fairfield	Butler	4,357,688	0	0	271,256	4,628,944
Fairview Park	Cuyahoga	0	0	81,726	26,488	108,214
Fostoria	Seneca	0	0	2,524,133	122,044	2,646,177
Franklin	Warren	0	0	0	113,534	113,534
Fremont	Sandusky	0	0	1,843,120	219,040	2,062,160
Galion	Crawford	0	0	5,079,781	227,750	5,307,531
Geneva	Ashtabula	0	0	3,139,487	35,545	3,175,032
Girard	Trumbull	0	0	1,117,580	143,382	1,260,962
Greenville	Darke	0	1,145,000	0	41,494	1,186,494
Grove City	Franklin	0	0	493,017	47,797	540,814
Groveport	Franklin	0	0	0	0	0
Hamilton	Butler	0	58,384,649	400,077	356,441	59,141,167
Harrison	Hamilton	5,674,248	15,496,247	1,384,626	97,439	22,652,560
Heath	Licking	0	0	6,032,959	69,550	6,102,509
Hillsboro	Highland	0	0	10,577,828	68,808	10,646,636
Hubbard	Trumbull	0	0	335,771	14,946	350,717
Huber Heights	Montgomery	0	0	1,657,450	36,375	1,693,825
Hudson	Summit	2,371,675	0	3,202,952	157,802	5,732,429
Ironton	Lawrence	5,412,500	0	225,550	49,987	5,688,037

(Continued)

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2012
All Cities Reporting Under GAAP
(Continued)

City	County	Long-Term Obligations				Total Long-Term Obligations
		General	Mortgage and	Loans	Other	
		Obligation Bonds	Revenues Bonds		Long-Term Obligations	
Jackson	Jackson	\$0	\$0	\$6,377,363	\$495,010	\$6,872,373
Kent	Portage	0	0	3,107,107	107,852	3,214,959
Kirtland	Lake	348,030	0	198,741	0	546,771
Lakewood	Cuyahoga	6,332,996	11,917,836	301,823	1,476,912	20,029,567
Lancaster	Fairfield	0	23,223,758	38,502,469	458,354	62,184,581
Lebanon	Warren	0	8,728,960	0	62,480	8,791,440
Lima	Allen	4,962,807	19,362,250	3,937,052	327,560	28,589,669
Logan	Hocking	0	0	7,776,958	76,646	7,853,604
London	Madison	0	0	26,635,123	81,218	26,716,341
Lorain	Lorain	79,436	0	38,803,736	1,815,879	40,699,051
Louisville	Stark	783,528	0	0	99,362	882,890
Loveland	Hamilton	7,200	0	0	0	7,200
Mansfield	Richland	975,000	0	0	1,612,343	2,587,343
Marietta	Washington	0	0	4,617,065	1,213,258	5,830,323
Marion	Marion	8,997,061	0	15,723,946	1,206,330	25,927,337
Marysville	Union	26,704,186	116,472,731	17,858	819,173	144,013,948
Mason City	Warren	22,060,431	0	0	174,620	22,235,051
Massillon	Stark	0	0	26,057,086	191,730	26,248,816
Maumee	Lucas	0	0	0	105,905	105,905
Miamisburg	Montgomery	4,243,406	0	0	48,149	4,291,555
Middletown	Butler	6,415,000	0	0	2,235,562	8,650,562
Milford	Clermont	0	0	3,443,282	20,227	3,463,509
Monroe	Butler	0	0	0	0	0
Mount Vernon	Knox	3,968,265	0	6,289,243	2,897,490	13,154,998
Napoleon	Henry	0	6,538,000	8,555,472	128,032	15,221,504
Nelsonville	Athens	0	0	1,215,475	13,449	1,228,924
New Carlisle	Clark	0	0	1,599,465	36,032	1,635,497
New Philadelphia	Tuscarawas	0	0	6,428,135	73,960	6,502,095
Newark	Licking	1,200,000	0	24,332,774	271,365	25,804,139
Niles	Trumbull	3,025,000	0	37,511	99,417	3,161,928
North Canton	Stark	0	0	457,367	0	457,367
North Olmsted	Cuyahoga	5,640,290	0	12,352,209	513,572	18,506,071
North Ridgeville	Lorain	12,493,000	0	63,380	2,375,326	14,931,706
North Royalton	Cuyahoga	0	0	6,065,748	345,478	6,411,226
Norwalk	Huron	0	0	8,368,508	269,863	8,638,371
Oakwood	Montgomery	0	0	90,506	53,178	143,684
Oberlin	Lorain	0	0	643,963	68,603	712,566
Ontario	Richland	0	0	801,085	23,057	824,142
Oregon	Lucas	1,337,870	0	6,703,558	322,001	8,363,429
Orrville	Wayne	0	0	0	60,045	60,045
Oxford	Butler	0	0	2,896,818	207,032	3,103,850
Painesville	Lake	0	0	3,399,657	901,535	4,301,192
Pataskala	Licking	440,000	0	4,296,943	9,441	4,746,384
Perrysburg	Wood	12,085,000	0	3,242,475	108,344	15,435,819
Pickerington	Fairfield	2,291,038	0	10,646,247	103,462	13,040,747
Piqua	Miami	4,814,582	0	0	311,906	5,126,488
Port Clinton	Ottawa	3,270,000	0	9,781,923	282,495	13,334,418
Portsmouth	Scioto	0	0	3,604,278	955,208	4,559,486
Ravenna	Portage	1,556,630	0	10,991,974	112,112	12,660,716
Reynoldsburg	Franklin	918,100	0	478,370	8,940	1,405,410
Rittman	Wayne	49,000	886,100	133,002	44,520	1,112,622
Rocky River	Cuyahoga	0	0	321,703	109,540	431,243
Salem	Columbiana	0	0	0	70,355	70,355
Sandusky	Erie	1,509,180	0	29,717,736	384,762	31,611,678
Sheffield Lake	Lorain	0	0	0	39,806	39,806
Shelby	Richland	472,619	0	0	48,651	521,270
Sidney	Shelby	5,071,097	0	0	134,884	5,205,981
Springboro	Warren	0	17,478,423	0	37,682	17,516,105
Springfield	Clark	20,411,989	0	0	296,661	20,708,650
St. Marys	Auglaize	0	0	10,430,484	78,900	10,509,384
Steubenville	Jefferson	1,003,750	0	11,012,065	88,926	12,104,741
Strongsville	Cuyahoga	415,000	0	3,123,128	265,180	3,803,308
Struthers	Mahoning	0	0	0	0	0
Sylvania	Lucas	0	0	0	87,789	87,789
Tallmadge	Summit	0	0	0	171,762	171,762
Tiffin	Seneca	9,300,000	0	1,421,404	420,716	11,142,120
Tipp City	Miami	425,000	0	397,680	17,206	839,886

(Continued)

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2012
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	
Toronto	Jefferson	\$0	\$0	\$234,592	\$5,938	\$240,530
Trenton	Butler	0	0	725,050	31,218	756,268
Trotwood	Montgomery	0	0	0	4,597	4,597
Troy	Miami	4,841,497	0	0	303,354	5,144,851
Union	Montgomery	0	0	602,756	62,452	665,208
Upper Arlington	Franklin	0	0	377,639	40,152	417,791
Upper Sandusky	Wyandot	0	0	238,008	83,357	321,365
Urbana	Champaign	474,311	0	3,630,942	88,648	4,193,901
Vandalia	Montgomery	0	0	0	61,226	61,226
Vermilion	Erie	2,936,020	0	2,516,375	2,782,556	8,234,951
Wadsworth	Medina	0	0	18,550,064	184,570	18,734,634
Wapakoneta	Auglaize	0	8,130,000	1,089,992	113,891	9,333,883
Warren	Trumbull	575,888	0	7,630,499	406,674	8,613,061
Washington Court House	Fayette	0	0	3,660,681	80,194	3,740,875
Waterville	Lucas	0	0	352,943	1,947,855	2,300,798
Wauseon	Fulton	0	0	2,838,408	26,667	2,865,075
Wellston	Jackson	585,000	1,467,000	565,585	37,568	2,655,153
West Carrollton	Montgomery	0	0	198,905	17,024	215,929
Westerville	Franklin	1,892,765	0	0	42,603	1,935,368
Westlake	Cuyahoga	0	0	0	0	0
Wickliffe	Lake	0	0	0	0	0
Willard	Huron	0	0	960,356	201,696	1,162,052
Willoughby	Lake	8,869,426	0	0	727,422	9,596,848
Willoughby Hills	Lake	0	0	4,239,888	0	4,239,888
Willowick	Lake	0	0	260,854	658,027	918,881
Wilmington	Clinton	0	0	0	1,332,165	1,332,165
Wooster	Wayne	16,386,787	0	0	153,758	16,540,545
Xenia	Greene	49,613	0	6,555,052	869,272	7,473,937
Youngstown	Mahoning	0	0	7,736,484	734,159	8,470,643
Zanesville	Muskingum	0	0	15,553,260	147,218	15,700,478

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Electric Enterprise Fund
Summary Data from the Statement of Net Position
As of December 31, 2012
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities	Total Liabilities
Amherst	Lorain	\$7,711,866	\$4,007,375	\$11,719,241	\$449,212	\$863,018	\$1,312,230
Bowling Green	Wood	28,048,389	29,454,711	57,503,100	4,894,901	6,744,562	11,639,463
Bryan	Williams	11,869,189	19,466,443	31,335,632	1,379,383	454,765	1,834,148
Celina	Mercer	12,021,811	14,483,481	26,505,292	1,469,093	2,493,126	3,962,219
Cleveland	Cuyahoga	80,470,000	393,135,000	473,605,000	41,713,000	220,701,000	262,414,000
Clyde	Sandusky	7,878,723	11,150,751	19,029,474	1,610,749	1,573,119	3,183,868
Columbiana	Columbiana	2,716,067	5,492,282	8,208,349	1,001,660	9,349	1,011,009
Dover	Tuscarawas	7,769,895	23,252,090	31,021,985	3,792,355	11,818,723	15,611,078
Galion	Crawford	12,690,328	9,817,203	22,507,531	2,118,352	10,657,201	12,775,553
Hamilton	Butler	45,510,204	128,567,414	178,445,122	18,109,611	146,861,381	164,800,181
Hubbard	Trumbull	5,152,588	4,818,398	9,970,986	2,477,424	572,985	3,050,409
Hudson	Summit	17,143,944	8,815,733	26,589,049	1,953,445	2,447,770	4,750,235
Huron	Erie	144,344	81,833	226,177	8,018	0	8,018
Jackson	Jackson	14,891,411	8,188,678	22,746,836	1,372,317	5,432,388	7,494,097
Lebanon	Warren	18,608,498	21,500,320	40,108,818	735,085	15,334,992	16,070,077
Napoleon	Henry	11,145,010	12,234,828	23,379,838	1,070,791	172,425	1,243,216
Niles	Trumbull	10,159,537	14,906,764	25,066,301	4,674,133	7,763,163	12,437,296
Oberlin	Lorain	8,883,356	2,445,325	11,328,681	617,894	429,546	1,047,440
Orrville	Wayne	25,882,019	21,017,736	46,899,755	2,256,489	176,875	2,433,364
Painesville	Lake	27,619,452	27,362,758	54,982,210	2,057,898	1,712,549	3,770,447
Piqua	Miami	12,981,916	36,608,026	49,589,942	2,156,295	367,696	2,523,991
Shelby	Richland	7,280,648	10,660,322	17,940,970	1,090,088	1,457,822	2,547,910
St. Marys	Auglaize	9,377,700	8,037,929	17,415,629	2,184,030	3,468,222	5,652,252
Tipp City	Miami	10,397,368	8,967,590	19,364,958	2,802,796	297,735	3,100,531
Wadsworth	Medina	18,557,661	30,196,502	48,754,163	10,473,168	11,766,508	22,239,676
Wapakoneta	Auglaize	10,716,556	15,804,792	26,521,348	1,660,496	303,113	1,963,609
Westerville	Franklin	32,629,258	58,457,774	88,343,652	5,369,304	27,190,834	33,124,957

Net Position			
Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
\$1,970,978	\$0	\$8,436,033	\$10,407,011
16,955,124	0	26,635,042	43,590,166
17,305,509	0	12,195,975	29,501,484
14,473,546	0	8,069,527	22,543,073
153,436,000	5,285,000	52,470,000	211,191,000
9,063,140	274,203	6,591,166	15,928,509
5,117,238	0	2,080,102	7,197,340
7,207,698	2,950,638	5,252,571	15,410,907
2,676,503	0	7,055,475	9,731,978
(25,228,826)	10,162,186	27,970,368	12,903,728
1,997,681	0	4,922,896	6,920,577
6,077,329	0	15,481,133	21,558,462
81,833	0	136,326	218,159
4,578,095	0	12,395,007	16,973,102
2,285,121	4,015,046	18,353,073	24,653,240
11,108,735	0	11,027,887	22,136,622
3,556,524	0	9,072,481	12,629,005
1,592,695	0	8,688,546	10,281,241
21,017,736	0	23,448,655	44,466,391
23,858,038	0	27,353,725	51,211,763
36,608,026	0	10,457,925	47,065,951
8,365,094	0	7,027,966	15,393,060
5,904,689	0	5,858,688	11,763,377
7,720,590	0	8,283,337	16,003,927
20,482,459	0	6,032,028	26,514,487
15,596,398	0	8,961,341	24,557,739
30,450,716	0	28,178,479	58,629,195

Electric Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Position
As of December 31, 2012
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues/ Expenses	Transfers-In	Transfers-Out
Amherst	Lorain	\$10,380,939	\$9,821,528	\$131,740	\$427,671	(\$165,223)	\$0	\$0
Bowling Green	Wood	40,627,133	36,015,927	1,211,400	3,399,806	(350,856)	0	0
Bryan	Williams	20,478,592	18,112,319	954,434	1,411,839	194,796	0	0
Celina	Mercer	17,936,433	14,552,823	872,419	2,511,191	320,512	0	23,109
Cleveland	Cuyahoga	165,227,000	136,987,000	16,971,000	11,269,000	(9,656,000)	0	0
Clyde	Sandusky	15,395,671	13,740,252	490,614	1,164,805	(416,824)	80,000	0
Columbiana	Columbiana	8,185,001	7,907,425	393,236	(115,660)	(97,597)	0	0
Dover	Tuscarawas	22,115,136	20,199,653	861,489	1,053,994	(972,658)	0	0
Galion	Crawford	11,941,375	9,925,444	202,960	1,812,971	(564,690)	0	0
Hamilton	Butler	62,172,965	41,468,644	11,252,662	9,451,659	(7,532,881)	0	0
Hubbard	Trumbull	6,211,101	5,516,915	362,338	331,848	(208,096)	0	0
Hudson	Summit	18,207,998	17,984,576	449,004	(225,582)	(54,770)	0	0
Huron	Erie	128,287	132,959	2,976	(7,648)	0	0	0
Jackson	Jackson	16,928,363	15,315,683	279,254	1,333,426	(199,728)	0	0
Lebanon	Warren	28,996,330	26,483,052	1,200,696	1,312,582	799,922	0	0
Napoleon	Henry	15,299,299	14,001,754	417,084	880,461	(164,554)	0	0
Niles	Trumbull	26,747,388	24,357,034	575,738	1,814,616	62,245	0	0
Oberlin	Lorain	10,486,371	9,549,277	163,865	773,229	(378,357)	0	0
Orrville	Wayne	33,081,688	30,766,532	1,993,958	321,198	45,403	916,239	0
Painesville	Lake	26,540,930	19,509,347	786,477	6,245,106	(166,080)	0	893,624
Piqua	Miami	23,553,634	20,419,980	1,716,223	1,417,431	598,284	0	0
Shelby	Richland	10,542,238	8,403,541	589,189	1,549,508	(137,775)	0	0
St. Marys	Auglaize	16,464,142	16,212,033	638,020	(385,911)	(123,356)	872,666	0
Tipp City	Miami	12,105,894	10,432,306	495,625	1,177,963	(11,109)	0	5,547
Wadsworth	Medina	28,852,855	24,427,916	1,730,795	2,694,144	(428,043)	0	0
Wapakoneta	Auglaize	13,404,477	12,782,956	510,346	111,175	(289,870)	230,500	32,789
Westerville	Franklin	46,428,942	38,839,741	2,296,056	5,293,145	(1,885,645)	0	0

Capital Contributions	Change in Net Position	Net Working Capital
\$0	\$262,448	\$7,262,654
4,038	3,052,988	23,153,488
0	1,606,635	10,489,806
0	2,808,594	10,552,718
981,000	2,594,000	38,757,000
0	827,981	6,267,974
0	(213,257)	1,714,407
0	81,336	3,977,540
0	1,248,281	10,571,976
200,000	2,118,778	27,400,593
0	123,752	2,675,164
0	(280,352)	15,190,499
0	(7,648)	136,326
0	1,133,698	13,519,094
0	2,112,504	17,873,413
3,671	719,578	10,074,219
0	1,876,861	5,485,404
0	394,872	8,265,462
0	1,282,840	23,625,530
1,324,655	6,510,057	25,561,554
0	2,015,715	10,825,621
0	1,411,733	6,190,560
0	363,399	7,193,670
0	1,161,307	7,594,572
(3,156,355)	(890,254)	8,084,493
0	19,016	9,056,060
3,000	3,410,500	27,259,954

Electric Enterprise Fund
Long-Term Obligations
As of December 31, 2012
All Cities Reporting Under GAAP

City	County	Long-Term Obligations			Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	
Amherst	Lorain	\$545,000	\$0	\$0	\$1,110,770
Bowling Green	Wood	290,000	0	0	8,028,065
Bryan	Williams	0	0	0	\$585,254
Celina	Mercer	0	0	2,232,792	2,721,169
Cleveland	Cuyahoga	0	220,202,000	0	233,411,000
Clyde	Sandusky	890,000	1,002,500	0	2,168,469
Columbiana	Columbiana	0	0	0	48,652
Dover	Tuscarawas	6,796,726	5,727,468	0	12,928,786
Galion	Crawford	9,081,000	0	2,078,472	11,476,349
Hamilton	Butler	0	153,774,110	0	155,132,963
Hubbard	Trumbull	0	0	0	670,573
Hudson	Summit	2,166,647	0	0	2,879,924
Huron	Erie	0	0	0	0
Jackson	Jackson	0	3,610,583	0	6,306,267
Lebanon	Warren	0	14,721,196	0	15,378,862
Napoleon	Henry	0	0	0	232,562
Niles	Trumbull	0	0	0	7,810,289
Oberlin	Lorain	0	0	0	508,048
Orrville	Wayne	0	0	0	260,480
Painesville	Lake	0	1,334,040	0	2,348,622
Piqua	Miami	0	0	0	601,582
Shelby	Richland	1,800,000	0	0	1,945,765
St. Marys	Auglaize	991,949	0	0	3,821,983
Tipp City	Miami	195,000	0	0	384,916
Wadsworth	Medina	253,856	7,177,875	5,585,992	19,732,915
Wapakoneta	Auglaize	0	0	0	337,040
Westerville	Franklin	28,386,487	0	0	28,873,778

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Sanitation Enterprise Fund
Summary Data from the Statement of Net Position
As of December 31, 2012
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Long-Term Liabilities
Ashland	Ashland	\$1,213,825	\$254,469	\$1,468,294	\$64,194	\$28,371
Ashtabula	Ashtabula	1,256,936	685,781	1,942,717	131,288	268,661
Bellbrook	Greene	274,270	39,998	314,268	68,493	0
Bellefontaine	Logan	637,943	85,410	723,353	88,509	5,044
Bexley	Franklin	612,785	36,076	648,861	3,279	0
Brookville	Montgomery	241,488	3,294	244,782	26,370	3,660
Brunswick	Medina	922,931	154,149	1,077,080	5,755	1,487
Bryan	Williams	403,422	357,291	760,713	51,632	33,788
Bucyrus	Crawford	459,359	157,495	616,854	131,655	33,605
Centerville	Montgomery	437,542	0	437,542	300,925	26,024
Coshocton	Coshocton	514,291	0	514,291	0	0
Deer Park	Hamilton	104,272	4,223	108,495	136,728	0
Delphos	Allen	154,032	62,163	216,195	117,695	8,473
Eaton	Preble	327,954	20,925	348,879	55,567	8,536
Elyria	Lorain	2,394,879	2,269,567	4,664,446	3,050,038	160,646
Englewood	Montgomery	729,346	130,250	859,596	131,815	2,686
Fairborn	Greene	992,045	98,192	1,090,237	175,718	162,156
Fairfield	Butler	489,763	0	489,763	176,585	0
Franklin	Warren	231,441	0	231,441	10,524	1,567
Ironton	Lawrence	199,637	45,712	245,349	57,846	19,422
Kent	Portage	489,754	554	289,135	679,978	500
Lancaster	Fairfield	3,043,612	1,686,931	4,730,543	534,988	2,889,501
Lebanon	Warren	4,278,190	25,713,791	29,991,981	111,355	0
Lima	Allen	1,624,509	0	1,624,509	206,254	19,140
London	Madison	1,002,273	628,139	1,630,412	39,292	6,683
Loveland	Hamilton	141,602	45,796	187,398	19,299	8,270
Maple Heights	Cuyahoga	1,781,209	0	1,781,209	106,652	0
Marion	Marion	3,367,765	378,273	3,746,038	183,975	54,797
Martins Ferry	Belmont	187,230	302,023	489,253	47,127	12,975
Mason City	Warren	393,647	0	393,647	113,198	138
Massillon	Stark	167,806	241,975	409,781	46,503	116,545
Medina	Medina	1,118,129	345,328	1,463,457	273,798	27,508
Middletown	Butler	668,778	423,160	1,091,938	476,256	2,459
Napoleon	Henry	708,251	602,175	1,310,426	38,985	8,219
New Philadelphia	Tuscarawas	4,495,425	21,646,998	26,142,423	959,742	6,086,421
North Canton	Stark	268,481	0	268,481	9,512	0
Norwalk	Huron	1,033,613	646,937	1,680,550	72,564	70,157
Norwood	Hamilton	483,934	0	483,934	121,920	0
Oberlin	Lorain	1,393,103	179,605	1,572,708	29,009	16,635
Oxford	Butler	2,861,157	34,137	2,895,294	390,945	1,473,920
Piqua	Miami	1,412,319	415,237	1,827,556	125,370	77,950
Portsmouth	Scioto	387,361	656,633	1,043,994	96,289	202
Springboro	Warren	657,340	0	657,340	73,264	5,511
St. Marys	Auglaize	2,315,474	1,600,032	3,915,506	26,147	2,924,122
Steubenville	Jefferson	3,994,068	642,951	4,637,019	364,874	4,686,434
Tipp City	Miami	181,271	0	181,271	65,908	0
Toronto	Jefferson	220,089	123,873	343,962	14,601	23,082
Trenton	Butler	374,646	17,741	392,387	76,021	17,290
Trotwood	Montgomery	839,364	0	839,364	112,492	1,428
Upper Arlington	Franklin	122,966	0	122,966	169,996	0
Upper Sandusky	Wyandot	3,117,537	33,973,842	37,091,379	121,826	17,110
Wadsworth	Medina	819,444	791,765	1,611,209	350,134	88,161
Wapakoneta	Auglaize	262,578	973,077	1,235,655	247,328	1,465,817
Warren	Trumbull	811,140	390,860	1,202,000	394,171	63,379
Wellston	Jackson	66,869	0	66,869	24,388	11,420
West Carrollton	Montgomery	445,437	47,143	492,580	18,183	24,277
Wilmington	Clinton	861,952	1,861,414	2,723,366	568,934	3,791,016
Wooster	Wayne	914,032	0	914,032	222,874	0
Xenia	Greene	2,171,255	426,113	2,597,368	280,168	923,527
Zanesville	Muskingum	886,303	128,888	1,015,191	160,170	19,339

Total Liabilities	Net Position		Total Net Position
	Net Investment		
	In Capital Assets	Unrestricted	
\$92,565	\$254,469	\$1,121,260	\$1,375,729
399,949	544,390	998,378	1,542,768
68,493	39,998	205,777	245,775
93,553	85,410	544,390	629,800
3,279	36,076	609,506	645,582
30,030	3,294	211,458	214,752
7,242	154,149	915,689	1,069,838
85,420	357,291	318,002	675,293
165,260	157,495	294,099	451,594
326,949	0	110,593	110,593
0	0	514,291	514,291
136,728	4,223	(32,456)	(28,233)
126,168	62,163	27,864	\$90,027
64,103	20,925	263,851	284,776
3,210,684	943,630	510,132	1,453,762
134,501	130,250	594,845	725,095
337,874	98,192	654,171	752,363
176,585	0	313,178	313,178
12,091	0	219,350	219,350
77,268	45,712	122,369	168,081
513,101	554	(190,724)	(190,170)
3,424,489	1,158,095	147,959	1,306,054
111,355	107,437	507,799	615,236
225,394	0	1,399,115	1,399,115
45,975	628,139	956,298	1,584,437
27,569	23,290	136,539	159,829
106,652	0	1,674,557	1,674,557
238,772	378,273	3,128,993	3,507,266
60,102	299,875	129,276	429,151
113,336	0	280,311	280,311
163,048	241,975	4,758	246,733
301,306	441,655	720,496	1,162,151
478,715	161,751	451,472	613,223
47,204	602,175	661,047	1,263,222
7,046,163	16,059,053	3,037,207	19,096,260
9,512	0	258,969	258,969
142,721	646,937	890,892	1,537,829
121,920	0	362,014	362,014
45,644	179,605	1,025,306	1,204,911
1,864,865	34,137	996,292	1,030,429
203,320	415,237	1,208,999	1,624,236
96,491	656,633	290,870	947,503
78,775	0	578,565	578,565
2,950,269	1,600,032	(634,795)	965,237
5,051,308	241,907	(656,196)	(414,289)
65,908	0	115,363	115,363
37,683	123,874	182,405	306,279
93,311	17,741	281,335	299,076
113,920	0	725,444	725,444
169,996	0	(47,030)	(47,030)
138,936	180,568	369,135	549,703
438,295	791,765	381,149	1,172,914
1,713,145	843,300	(1,320,790)	(477,490)
457,550	150,860	593,590	744,450
35,808	0	31,061	31,061
42,460	47,143	402,977	450,120
4,359,950	1,815,830	(3,452,414)	(1,636,584)
222,874	0	691,158	691,158
1,203,695	421,034	972,639	1,393,673
179,509	128,888	706,794	835,682

Sanitation Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Position
As of December 31, 2012
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues/ Expenses
Ashland	Ashland	\$1,846,409	\$1,621,812	\$44,302	\$180,295	\$0
Ashtabula	Ashtabula	1,954,442	1,860,025	71,905	\$22,512	(6,578)
Bellbrook	Greene	484,278	467,454	11,247	5,577	0
Bellefontaine	Logan	900,086	791,485	15,328	93,273	0
Bexley	Franklin	1,302,669	1,128,708	7,666	166,295	0
Brookville	Montgomery	385,427	370,016	506	14,905	0
Brunswick	Medina	2,598,583	2,431,385	24,985	142,213	0
Bryan	Williams	908,529	908,130	39,965	(39,566)	3,012
Bucyrus	Crawford	859,948	798,955	33,637	27,356	0
Centerville	Montgomery	1,369,685	1,488,483	0	(118,798)	3,616
Coshocton	Coshocton	742,751	708,495	0	34,256	0
Deer Park	Hamilton	342,205	339,627	2,822	(244)	0
Delphos	Allen	471,147	507,422	15,823	(52,098)	0
Eaton	Preble	699,176	662,821	397	35,958	0
Elyria	Lorain	4,380,162	3,399,887	335,820	644,455	(33,220)
Englewood	Montgomery	794,645	806,469	11,500	(23,324)	0
Fairborn	Greene	2,542,620	2,410,380	39,739	92,501	0
Fairfield	Butler	2,373,948	2,444,874	0	(70,926)	3,999
Franklin	Warren	736,048	712,050	0	23,998	97
Ironton	Lawrence	668,054	650,600	0	17,454	8,984
Kent	Portage	445,105	423,588	221	21,296	12,500
Lancaster	Fairfield	3,687,918	3,067,236	173,138	447,544	(61,023)
Lebanon	Warren	1,563,225	1,479,147	17,810	66,268	(5,848)
Lima	Allen	2,980,027	2,777,805	0	202,222	0
London	Madison	911,005	867,628	73,613	(30,236)	(444)
Loveland	Hamilton	1,053,516	1,032,782	9,516	11,218	41,140
Maple Heights	Cuyahoga	1,714,812	1,349,240	0	365,572	0
Marion	Marion	2,833,718	2,088,947	48,568	696,203	3,900
Martins Ferry	Belmont	734,334	660,956	29,444	43,934	2,348
Mason City	Warren	1,580,927	1,440,349	0	140,578	892
Massillon	Stark	1,086,182	950,980	82,702	52,500	0
Medina	Medina	2,748,880	3,189,291	96,327	(536,738)	4,360
Middletown	Butler	3,018,178	2,666,131	2,084	349,963	(22,020)
Napoleon	Henry	858,402	727,330	65,657	65,415	7,761
New Philadelphia	Tuscarawas	1,439,733	1,439,478	51,706	(51,451)	8,800
North Canton	Stark	881,780	861,985	0	19,795	39,998
Norwalk	Huron	40,528	984,657	76,076	(1,020,205)	1,053,188
Norwood	Hamilton	1,314,042	859,953	0	454,089	0
Oberlin	Lorain	545,270	556,848	40,298	(51,876)	360,397
Oxford	Butler	1,711,142	1,443,494	1,959	265,689	(11,800)
Piqua	Miami	1,761,520	1,560,120	34,842	166,558	15,611
Portsmouth	Scioto	1,341,395	1,324,584	80,993	(64,182)	(44,771)
Springboro	Warren	931,295	964,704	0	(33,409)	0
St. Marys	Auglaize	870,266	653,863	124,328	92,075	1,325
Steubenville	Jefferson	2,259,319	1,446,398	111,540	701,381	582,883
Tipp City	Miami	875,740	803,896	0	71,844	0
Toronto	Jefferson	369,564	446,744	20,655	(97,835)	0
Trenton	Butler	991,240	922,038	4,716	64,486	0
Trotwood	Montgomery	1,562,730	1,420,131	0	142,599	58
Upper Arlington	Franklin	1,985,699	2,051,441	0	(65,742)	2,512
Upper Sandusky	Wyandot	834,314	683,877	86,823	63,614	(2,636)
Wadsworth	Medina	2,210,650	2,123,055	108,100	(20,505)	2,558
Wapakoneta	Auglaize	1,108,321	1,060,978	49,824	(2,481)	(2,698)
Warren	Trumbull	3,315,039	3,238,753	115,252	(38,966)	(521)
Wellston	Jackson	344,688	260,372	0	84,316	0
West Carrollton	Montgomery	806,272	682,544	41,897	81,831	1,395
Wilmington	Clinton	2,133,604	2,075,475	373,089	(314,960)	6,194
Wooster	Wayne	1,457,915	1,424,297	0	33,618	76,693
Xenia	Greene	1,841,498	1,661,757	6,853	172,888	141,165
Zanesville	Muskingum	1,620,198	1,398,125	39,624	182,449	4,638

Transfers-In	Transfers-Out	Change in Net Position	Net Working Capital
\$0	\$0	\$180,295	\$1,149,631
39,275	0	55,209	1,125,648
0	0	5,577	205,777
0	0	93,273	549,434
0	0	166,295	609,506
0	0	14,905	215,118
0	0	142,213	917,176
0	0	(36,554)	351,790
0	0	27,356	327,704
0	0	(115,182)	136,617
0	0	34,256	514,291
0	0	(244)	(32,456)
0	0	(52,098)	36,337
0	0	35,958	272,387
0	0	611,235	(655,159)
0	0	(23,324)	597,531
0	0	92,501	816,327
0	0	(66,927)	313,178
0	0	24,095	220,917
0	0	26,438	141,791
0	0	33,796	(190,224)
0	0	386,521	2,508,624
0	0	60,420	4,166,835
0	0	202,222	1,418,255
0	0	(30,680)	962,981
1,535	0	53,893	122,303
0	0	365,572	1,674,557
0	0	700,103	3,183,790
0	0	46,282	140,103
0	0	141,470	280,449
0	0	52,500	121,303
0	0	(532,378)	844,331
0	0	327,943	192,522
0	0	73,176	669,266
0	0	(42,651)	3,535,683
0	0	59,793	258,969
0	0	32,983	961,049
0	0	454,089	362,014
0	272,378	36,143	1,364,094
0	0	253,889	2,470,212
0	0	182,169	1,286,949
0	0	(108,953)	291,072
19,918	0	(13,491)	584,076
0	0	93,400	2,289,327
0	0	1,284,264	3,629,194
0	0	71,844	115,363
125,000	0	27,165	205,488
0	0	64,486	298,625
0	0	142,657	726,872
12,000	0	(51,230)	(47,030)
7,245	0	68,223	2,995,711
0	0	(17,947)	469,310
0	32,789	(37,968)	15,250
0	0	(39,487)	416,969
0	0	84,316	42,481
0	0	83,226	427,254
0	0	(308,766)	293,018
0	0	110,311	691,158
0	0	314,053	1,891,087
0	0	187,087	726,133

Sanitation Enterprise Fund
Long-Term Obligations
As of December 31, 2012
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	
Ashland	Ashland	\$0	\$0	\$0	\$18,239	\$18,239
Ashtabula	Ashtabula	0	0	0	364,682	364,682
Bellbrook	Greene	0	0	0	3,384	3,384
Bellefontaine	Logan	1,387,351	0	0	0	1,387,351
Bexley	Franklin	0	0	0	0	0
Brookville	Montgomery	0	0	0	12,071	12,071
Brunswick	Medina	0	0	0	1,727	1,727
Bryan	Williams	0	0	0	45,947	45,947
Bucyrus	Crawford	0	0	0	43,767	43,767
Centerville	Montgomery	0	0	0	31,139	31,139
Coshocton	Coshocton	0	0	0	0	0
Deer Park	Hamilton	0	0	0	0	0
Delphos	Allen	0	0	0	12,605	\$12,605
Eaton	Preble	0	0	0	11,043	11,043
Elyria	Lorain	0	0	0	160,646	160,646
Englewood	Montgomery	0	0	0	5,994	5,994
Fairborn	Greene	0	0	0	165,908	165,908
Fairfield	Butler	0	0	0	0	0
Franklin	Warren	0	0	0	1,733	1,733
Ironton	Lawrence	0	0	0	36,154	36,154
Kent	Portage	0	0	0	3,830	3,830
Lancaster	Fairfield	0	0	1,530,880	1,685,200	3,216,080
Lebanon	Warren	0	0	0	953	953
Lima	Allen	0	0	0	19,140	19,140
London	Madison	0	0	0	14,753	14,753
Loveland	Hamilton	15,300	0	0	7,206	22,506
Maple Heights	Cuyahoga	0	0	0	0	0
Marion	Marion	0	0	0	107,166	107,166
Martins Ferry	Belmont	0	0	0	14,894	14,894
Mason City	Warren	0	0	0	138	138
Massillon	Stark	0	0	0	115,916	115,916
Medina	Medina	0	0	0	67,689	67,689
Middletown	Butler	0	0	0	2,459	2,459
Napoleon	Henry	0	0	0	12,339	12,339
New Philadelphia	Tuscarawas	0	0	0	32,633	32,633
North Canton	Stark	0	0	0	0	0
Norwalk	Huron	0	0	0	98,432	98,432
Norwood	Hamilton	0	0	0	0	0
Oberlin	Lorain	0	0	0	28,330	28,330
Oxford	Butler	0	0	1,294,837	458,299	1,753,136
Piqua	Miami	0	0	0	126,100	126,100
Portsmouth	Scioto	0	0	0	440	440
Springboro	Warren	0	0	0	5,979	5,979
St. Marys	Auglaize	0	0	0	2,931,934	2,931,934
Steubenville	Jefferson	0	401,044	0	4,535,995	4,937,039
Tipp City	Miami	0	0	0	0	0
Toronto	Jefferson	0	0	0	25,815	25,815
Trenton	Butler	0	0	0	30,215	30,215
Trotwood	Montgomery	0	0	0	2,840	2,840
Upper Arlington	Franklin	0	0	0	0	0
Upper Sandusky	Wyandot	0	0	0	44,816	44,816
Wadsworth	Medina	0	0	0	106,922	106,922
Wapakoneta	Auglaize	0	0	61,214	1,548,827	1,610,041
Warren	Trumbull	0	0	0	110,691	110,691
Wellston	Jackson	0	0	0	26,259	26,259
West Carrollton	Montgomery	0	0	0	24,540	24,540
Wilmington	Clinton	0	0	0	3,825,810	3,825,810
Wooster	Wayne	0	0	0	0	0
Xenia	Greene	5,079	0	0	982,252	987,331
Zanesville	Muskingum	0	0	0	88,932	88,932

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General Long-Term Obligations
As of December 31, 2012
All Cities Reporting Under GAAP

City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
Alliance	Stark	\$1,270,000	\$135,000	\$0	\$304,960	\$0	\$2,687,544	\$359,520	\$4,757,024	\$1,070,398
Amherst	Lorain	2,362,866	0	0	466,650	10,836	477,256	44,216	3,361,824	403,088
Ashland	Ashland	2,266,000	0	0	203,736	0	686,232	0	3,155,968	428,965
Ashtabula	Ashtabula	160,944	73,369	0	0	87,192	2,315,114	403,706	3,040,325	1,221,722
Athens	Athens	1,913,897	0	220,000	0	0	1,099,572	1,174	3,234,643	1,161,261
Aurora	Portage	7,744,074	0	0	340,937	63,082	1,006,115	431,937	9,586,145	809,954
Avon	Lorain	54,172,750	7,300,683	0	263,028	0	2,069,717	0	63,806,178	2,550,731
Avon Lake	Lorain	8,595,954	1,928,697	938,972	191,666	0	1,604,406	757,020	14,016,715	1,790,029
Barberton	Summit	2,670,376	38,868	0	637,139	310,376	3,610,577	0	7,267,336	2,417,241
Bay Village	Cuyahoga	10,355,000	0	0	0	0	1,001,486	192,053	11,548,539	2,084,019
Beachwood	Cuyahoga	18,680,266	445,000	0	0	0	2,788,739	0	21,914,005	2,689,592
Beavercreek	Greene	4,152,723	2,886,434	0	0	435,809	1,185,495	0	8,660,461	1,812,444
Bedford	Cuyahoga	10,984,030	170,000	0	733,253	44,475	1,370,272	176,794	13,478,824	1,433,041
Bedford Heights	Cuyahoga	2,031,400	0	0	696,158	509,943	1,752,936	526,267	5,516,704	1,857,621
Bellbrook	Greene	0	0	0	0	0	196,383	0	196,383	110,128
Bellefontaine	Logan	0	0	0	280,445	0	1,113,628	773,765	2,167,838	555,275
Bellevue	Huron	0	975,000	0	0	76,325	517,947	0	1,569,272	296,380
Belpre	Washington	0	0	0	106,571	682,553	29,039	18,749	836,912	162,508
Berea	Cuyahoga	8,285,000	0	6,112,550	1,957,419	164,023	1,165,969	291,020	17,975,981	7,285,663
Bexley	Franklin	17,434,702	0	0	4,386,158	13,008	330,409	342,085	22,506,362	1,289,512
Blue Ash	Hamilton	29,744,462	0	0	19,087,123	1,500,000	1,739,754	0	52,071,339	4,206,457
Bowling Green	Wood	6,875,000	0	4,895,000	19,079,510	70,982	1,544,659	0	32,465,151	6,929,947
Brecksville	Cuyahoga	7,321,387	4,559,758	0	442,183	0	828,721	0	13,152,049	1,182,597
Broadview Heights	Cuyahoga	4,105,635	2,087,490	0	1,178,169	110,524	1,418,313	0	8,900,131	1,718,549
Brook Park	Cuyahoga	2,480,000	0	289,000	1,817,897	1,616,919	1,889,304	1,046,903	9,140,023	1,941,252
Brooklyn	Cuyahoga	4,209,187	0	0	137,425	1,470,014	1,510,261	7,120,590	14,447,477	543,828
Brookville	Montgomery	0	0	1,084,000	12,058	200,565	122,707	0	1,419,330	368,153
Brunswick	Medina	1,427,594	1,404,023	0	288,930	54,059	448,521	0	3,623,127	278,141
Bryan	Williams	4,898,921	0	500,000	0	0	1,085,962	0	6,484,883	982,144
Bucyrus	Crawford	0	80,000	0	164,000	0	693,129	273,523	1,210,652	295,706
Cambridge	Guernsey	3,882,214	0	0	74,408	203,713	839,926	456,534	5,456,795	279,129
Campbell	Mahoning	0	0	0	0	0	276,919	510,069	786,988	60,436
Canal Fulton	Stark	1,093,279	0	0	0	84,501	54,458	0	1,232,238	77,576
Canal Winchester	Franklin	5,645,000	0	1,500,000	2,087,592	35,504	81,721	28,050	9,377,867	2,345,951
Canfield	Mahoning	872,314	0	0	119,352	0	217,473	0	1,209,139	365,251
Celina	Mercer	2,515,957	0	1,976,000	130,592	431,169	462,716	0	5,516,434	1,463,831
Centerville	Montgomery	474,777	5,870,000	679,337	0	0	723,877	0	7,747,991	624,356
Cheviot	Hamilton	0	0	455,000	0	0	114,255	0	569,255	10,151
Cincinnati	Hamilton	478,284,000	92,674,000	12,887,000	2,425,000	284,000	97,581,000	236,928,000	921,063,000	109,992,000
Circleville	Pickaway	3,092,797	0	0	0	197,238	417,912	0	3,707,947	679,055
Clayton	Montgomery	5,198,620	0	268,527	0	466,648	242,014	0	6,175,809	513,370
Cleveland	Cuyahoga	455,370,000	0	1,000,000	0	16,236,000	2,925,000	299,175,000	774,706,000	78,016,000
Cleveland Heights	Cuyahoga	11,949,619	2,613,206	0	1,286,753	283,615	6,169,044	748,582	23,050,819	4,800,859
Clyde	Sandusky	1,705,000	0	235,000	80,286	16,588	158,577	1,771,063	3,966,514	388,804
Columbiana	Columbiana	0	0	0	322,766	0	169,189	0	491,955	79,149
Conneaut	Ashtabula	1,105,175	0	343,000	1,683,111	18,969	698,612	0	3,848,867	550,116
Cortland	Trumbull	0	0	0	0	0	267,649	0	267,649	57,911
Coshocton	Coshocton	0	0	0	195,455	5,491	528,916	0	729,862	62,010
Dayton	Montgomery	82,472,072	377,200	0	2,988,782	0	9,401,560	12,947,803	108,187,417	18,446,927
Deer Park	Hamilton	2,000,000	0	118,183	0	0	128,416	602,333	2,848,932	150,032
Defiance	Defiance	3,925,000	27,729	0	1,112,332	0	688,699	39,933	5,793,693	518,246
Delphos	Allen	0	0	0	0	43,280	522,496	0	565,776	178,980
Dover	Tuscarawas	2,604,102	0	0	857,898	0	1,189,427	259,750	4,911,177	412,407
Dublin	Franklin	38,408,742	0	0	2,113,974	0	3,946,298	2,264,187	46,733,201	6,519,610
East Cleveland	Cuyahoga	0	0	0	2,995,976	59,913	1,622,068	1,344,378	6,022,335	383,950
East Liverpool	Columbiana	0	0	0	1,676,406	162,296	264,921	787,658	2,891,281	848,582
Eastlake	Lake	14,645,000	0	0	324,037	16,959	1,278,931	184,374	16,449,301	1,268,408
Eaton	Preble	617,542	0	0	638,750	0	593,248	115,287	1,964,827	457,507
Elyria	Lorain	21,971,800	2,901,969	0	3,421,206	0	4,614,172	0	32,909,147	2,081,818
Englewood	Montgomery	0	0	0	0	0	475,507	0	475,507	282,430
Euclid	Cuyahoga	22,890,262	792,727	0	1,419,818	271,420	7,264,820	841,717	33,480,764	3,576,790
Fairborn	Greene	350,350	1,190,000	1,621,979	0	262,874	1,203,249	2,496,292	7,124,744	2,448,627
Fairfield	Butler	21,751,719	0	0	0	115,972	4,397,340	0	26,265,031	1,839,211
Fairlawn	Summit	4,725,000	0	0	168,574	0	1,353,153	184,808	6,431,535	908,857
Fairview Park	Cuyahoga	24,060,599	0	750,000	1,156,211	376,757	1,525,665	0	27,869,232	1,823,435
Findlay	Hancock	9,262,675	214,655	0	183,823	0	4,193,592	1,065,716	14,920,461	2,276,627
Forest Park	Hamilton	1,998,504	0	375,000	3,907	69,231	441,810	0	2,888,452	386,424

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General Long-Term Obligations
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City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
Fostoria	Seneca	\$0	\$158,930	\$51,565	\$132,562	\$69,046	\$1,273,678	\$0	\$1,685,781	\$347,193
Franklin	Warren	5,984,282	1,507,000	0	0	179,138	619,762	62,206	8,352,388	684,777
Fremont	Sandusky	2,195,000	0	0	0	0	805,558	809,533	3,810,091	462,824
Galion	Crawford	700,000	0	770,000	451,608	0	699,554	115,760	2,736,922	1,385,417
Garfield Heights	Cuyahoga	26,090,068	474,991	0	0	0	4,414,867	1,183,602	32,163,528	2,622,306
Geneva	Ashtabula	1,919,061	295,000	81,000	787,596	205,806	146,619	0	3,435,082	606,846
Girard	Trumbull	0	0	0	60,164	228,270	507,084	246,913	1,042,431	122,656
Grandview Heights	Franklin	0	0	0	4,167,449	0	920,708	0	5,088,157	707,763
Green	Summit	55,221,789	0	0	0	0	1,086,462	0	56,308,251	2,269,206
Greenville	Darke	2,108,250	0	0	212,511	296,103	368,292	55,439	3,040,595	450,717
Grove City	Franklin	16,058,412	0	0	3,372,190	0	1,601,977	14,490,000	35,522,579	2,114,075
Groveport	Franklin	3,950,000	9,810,000	1,450,000	593,520	356,463	511,041	694,846	17,365,870	2,993,901
Hamilton	Butler	26,540,000	1,195,000	0	0	0	6,137,835	2,775,485	36,648,320	4,565,797
Harrison	Hamilton	3,533,256	0	0	1,933,787	1,499,017	762,955	0	7,729,015	799,986
Heath	Licking	3,225,000	0	0	0	90,261	685,805	0	4,001,066	322,720
Highland Heights	Cuyahoga	6,020,014	2,724,985	0	2,027,740	0	1,045,600	204,908	12,023,247	1,744,915
Hillsboro	Highland	2,450,000	0	0	0	34,225	303,404	510,000	3,297,629	196,123
Hubbard	Trumbull	2,790,000	0	0	0	0	194,648	64,811	3,049,459	461,388
Huber Heights	Montgomery	11,184,154	11,800,000	0	2,266,264	348,052	1,590,506	0	27,188,976	2,844,868
Hudson	Summit	27,231,246	1,063,408	0	125,749	0	1,615,382	0	30,035,785	4,114,403
Huron	Erie	1,198,300	0	895,000	0	221,542	462,401	0	2,777,243	1,292,280
Independence	Cuyahoga	22,706,384	0	6,816,320	229,526	0	758,030	381,685	30,891,945	1,650,171
Ironton	Lawrence	1,940,000	0	42,652	75,061	0	229,336	420,384	2,707,433	333,654
Jackson	Jackson	0	0	162,413	0	0	577,687	32,991	773,091	159,376
Kent	Portage	0	305,000	0	1,687,353	0	1,070,910	0	3,063,263	855,257
Kettering	Montgomery	13,604,500	0	1,756,027	0	0	4,372,423	0	19,732,950	3,341,081
Kirtland	Lake	2,406,384	0	1,010,000	81,118	0	259,757	0	3,757,259	280,176
Lakewood	Cuyahoga	29,866,203	0	3,956,143	184,800	6,015,960	5,485,917	397,477	45,906,500	9,597,216
Lancaster	Fairfield	4,835,000	210,000	0	2,788,504	184,820	4,487,822	1,969,830	14,475,976	3,393,883
Lebanon	Warren	5,200,655	9,439	0	0	0	1,142,115	18,196	6,370,405	736,876
Lima	Allen	3,737,433	0	0	0	116,430	2,292,672	110,000	6,256,535	650,769
Logan	Hocking	271,417	0	0	0	50,408	321,224	0	643,049	153,227
London	Madison	139,300	7,000	0	1,709,485	0	318,733	2,920,907	5,095,425	438,822
Lorain	Lorain	36,699,993	1,509,770	180,000	10,194,701	3,210,621	8,113,812	1,089,976	60,998,873	6,102,807
Louisville	Stark	237,301	0	0	0	78,585	166,674	42,064	524,624	135,484
Loveland	Hamilton	4,365,300	0	0	1,993,274	0	442,199	30,998	6,831,771	947,854
Lyndhurst	Cuyahoga	1,305,000	0	800,000	0	0	1,273,673	0	3,378,673	1,174,602
Macedonia	Summit	8,835,000	1,316,500	0	492,243	26,380	699,671	300,581	11,670,375	1,403,318
Madeira	Hamilton	0	0	960,000	0	0	200,774	0	1,160,774	1,088,641
Mansfield	Richland	4,635,000	0	160,000	0	327,090	4,654,591	1,128,399	10,905,080	2,636,942
Maple Heights	Cuyahoga	15,461,037	0	0	2,323,013	268,832	2,921,520	490,163	21,464,565	1,511,159
Marietta	Washington	101,500	0	3,240,000	329,733	0	690,689	92,113	4,454,035	126,507
Marion	Marion	4,715,800	0	0	740,307	0	4,192,481	0	9,648,588	898,036
Martins Ferry	Belmont	447,341	0	100,115	5,515	0	64,275	168,749	785,995	153,296
Marysville	Union	19,548,658	0	0	0	262,348	1,055,048	0	20,866,054	1,892,703
Mason City	Warren	19,432,659	0	0	0	0	1,395,210	19,301,588	40,129,457	2,983,671
Massillon	Stark	22,025,133	0	0	1,903,603	0	2,916,040	1,897,035	28,741,811	1,443,694
Maumee	Lucas	23,015,000	0	0	0	0	2,179,882	90,890	25,285,772	2,109,129
Mayfield Heights	Cuyahoga	0	0	1,875,000	1,560,282	0	2,633,519	37,549	6,106,350	1,044,289
Medina	Medina	14,500,000	356,008	0	115,252	0	551,681	360,001	15,882,942	1,047,009
Mentor	Lake	18,855,983	10,163,420	0	586,700	0	1,982,881	3,644,000	35,232,984	3,519,336
Mentor-On-The-Lake	Lake	0	0	0	773,718	10,009	379,774	0	1,163,501	227,084
Miamisburg	Montgomery	9,735,395	0	0	0	1,986,649	1,324,049	219,444	13,265,537	1,874,486
Middleburg Hts	Cuyahoga	6,671,230	815,111	0	754,551	99,108	2,735,876	0	11,075,876	2,630,281
Middletown	Butler	26,460,147	2,221,743	0	0	0	5,227,754	2,752,760	36,662,404	4,675,253
Milford	Clermont	2,373,490	0	0	0	0	237,679	0	2,611,169	441,087
Monroe	Butler	10,550,057	460,900	0	0	95,277	139,418	1,350,000	12,595,652	1,116,677
Montgomery	Hamilton	1,450,000	1,350,165	0	0	0	803,438	0	3,603,603	847,149
Moraine	Montgomery	5,818,383	0	0	504,595	144,060	2,747,830	0	9,214,868	818,183
Mount Healthy	Hamilton	1,684,608	0	0	88,390	3,350	108,970	43,803	1,929,121	90,764
Mount Vernon	Knox	6,177,200	0	0	364,375	0	1,120,509	2,175,777	9,837,861	819,520
Munroe Falls	Summit	628,822	0	0	0	98,500	110,919	0	838,241	409,317
Napoleon	Henry	1,180,000	186,953	0	61,753	18,217	746,381	0	2,193,304	442,815
Nelsonville	Athens	0	0	0	45,810	96,559	60,476	67,599	270,444	59,968
New Albany	Franklin	28,524,016	0	0	3,371,486	131,875	1,158,418	0	33,185,795	2,335,959
New Carlisle	Clark	1,516,915	0	706,141	0	0	46,592	0	2,269,648	133,049
New Franklin	Summit	0	0	0	0	29,758	648,975	0	678,733	90,755

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City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
New Philadelphia	Tuscarawas	\$1,495,000	\$0	\$0	\$0	\$0	\$1,133,314	\$0	\$2,628,314	\$485,803
Newark	Licking	15,518,509	0	0	1,863,165	1,794,187	3,224,428	1,797,224	24,197,513	2,735,271
Niles	Trumbull	3,149,950	0	0	0	1,107	1,282,036	374,311	4,807,404	321,469
North Canton	Stark	2,265,891	0	0	0	59,710	1,483,063	100,000	3,908,664	331,448
North Olmsted	Cuyahoga	22,895,878	0	2,468,700	20,418	27,443	4,696,769	656,459	30,765,667	5,990,807
North Ridgville	Lorain	3,785,000	90,000	2,421,000	1,328,705	56,480	3,570,145	0	11,251,330	3,320,443
North Royalton	Cuyahoga	13,472,757	1,268,243	9,789,000	339,378	0	2,885,057	114,379	27,868,814	2,167,109
Northwood	Wood	2,360,000	0	0	61,025	0	447,197	0	2,868,222	255,703
Norton	Summit	4,557,733	2,543,111	1,315,000	0	0	767,829	0	9,183,673	619,657
Norwalk	Huron	155,000	0	0	905,042	179,700	1,104,791	401,047	2,745,580	573,868
Norwood	Hamilton	3,870,962	944,601	0	516,033	161,546	3,345,129	14,905,265	23,743,536	3,535,634
Oakwood	Montgomery	0	0	0	0	0	1,272,352	516,756	1,789,108	207,489
Oberlin	Lorain	8,487,841	0	0	452,467	0	833,953	0	9,774,261	849,503
Ontario	Richland	1,716,645	0	0	0	16,442	311,686	0	2,044,773	144,380
Oregon	Lucas	7,519,700	119,000	67,260	13,543,816	121,105	2,521,142	232,326	24,124,349	2,273,484
Orrville	Wayne	0	27,120	0	0	0	206,591	0	233,711	56,334
Oxford	Butler	1,877,718	0	0	0	0	750,644	0	2,628,362	550,720
Painesville	Lake	7,116,564	310,000	1,065,481	338,627	219,902	1,559,428	1,443,596	12,053,598	1,167,921
Parma	Cuyahoga	17,512,702	740,711	0	2,795,847	1,708,542	3,166,519	0	25,924,321	2,670,914
Parma Heights	Cuyahoga	3,762,000	182,759	800,000	531,541	500,435	1,012,975	0	6,789,710	1,510,409
Pataskala	Licking	0	0	1,303,015	301,212	0	107,098	0	1,711,325	332,881
Pepper Pike	Cuyahoga	7,541,590	0	0	715,712	0	212,712	0	8,470,014	539,794
Perrysburg	Wood	0	0	0	0	0	1,142,011	0	1,142,011	379,912
Pickerington	Fairfield	7,075,716	0	0	4,875,204	98,240	707,976	0	12,757,136	1,370,790
Piqua	Miami	255,000	111,805	874,950	0	0	1,885,701	275,550	3,403,006	847,813
Port Clinton	Ottawa	168,846	24,154	0	0	100,719	113,853	0	407,572	101,284
Portsmouth	Scioto	1,520,000	0	0	0	840,435	558,522	0	2,918,957	298,958
Powell	Delaware	30,273,565	0	0	0	0	295,875	0	30,569,440	2,173,781
Ravenna	Portage	3,281,912	102,439	0	0	633,149	858,984	4,416,207	9,292,691	810,623
Reading	Hamilton	1,635,000	0	0	952,459	0	993,998	0	3,581,457	667,930
Reynoldsburg	Franklin	19,974,909	0	0	2,424,862	0	1,185,826	0	23,585,597	2,636,447
Richmond Heights	Cuyahoga	8,658,299	0	1,190,000	5,814,966	0	879,877	114,390	16,657,532	3,194,242
Rittman	Wayne	865,000	0	0	0	11,133	184,361	0	1,060,494	216,809
Riverside	Montgomery	1,720,847	0	0	20,959	0	175,015	0	1,916,821	417,653
Rocky River	Cuyahoga	13,820,551	470,000	0	4,805,120	0	3,924,972	461,775	23,482,418	1,770,602
Rossford	Wood	3,439,498	0	0	0	0	166,737	326,993	3,933,228	444,283
Salem	Columbiana	2,552,475	0	0	613,212	0	344,152	0	3,509,839	390,014
Sandusky	Erie	14,677,706	3,183,334	0	509,301	0	1,770,972	0	20,141,313	1,813,979
Seven Hills	Cuyahoga	14,375,120	1,745,000	0	694,970	0	623,377	0	17,438,467	811,172
Shaker Heights	Cuyahoga	17,281,576	0	2,060,000	4,714,154	0	6,129,734	1,334,275	31,519,739	4,127,028
Sharonville	Hamilton	6,876,852	1,345,000	0	0	81,529	3,182,217	0	11,485,598	1,618,137
Sheffield Lake	Lorain	835,000	0	1,006,744	306,171	62,873	511,503	0	2,722,291	534,684
Shelby	Richland	6,564,127	123,884	0	73,103	0	451,528	0	7,212,642	244,346
Sidney	Shelby	7,417,035	0	0	0	0	1,426,650	0	8,843,685	722,387
Solon	Cuyahoga	0	0	0	9,081,537	0	3,501,273	93,953	12,676,763	2,026,789
South Euclid	Cuyahoga	19,975,712	100,000	0	5,583,636	351,238	749,228	281,095	27,040,909	1,012,822
Springboro	Warren	11,153,477	1,705,000	0	0	0	424,248	0	13,282,725	1,205,270
Springdale	Hamilton	1,900,000	0	0	0	233,562	771,766	2,387,909	5,293,237	771,245
Springfield	Clark	10,291,000	0	0	0	0	7,148,000	1,469,000	18,908,000	2,956,000
St. Marys	Auglaize	0	0	30,000	0	0	425,445	0	455,445	121,988
Steubenville	Jefferson	3,491,935	0	0	856,403	21,413	1,420,381	1,850,849	7,640,981	312,563
Stow	Summit	14,211,028	0	5,575,000	0	803,451	4,741,925	0	25,331,404	1,962,696
Streetsboro	Portage	1,995,209	0	3,702,494	61,633	367,301	368,663	1,922,424	8,417,724	828,026
Strongsville	Cuyahoga	48,863,378	680,000	0	0	0	3,193,959	926,025	53,663,362	3,763,527
Struthers	Mahoning	0	0	0	0	0	0	0	0	0
Sylvania	Lucas	22,129,051	0	133,683	0	0	1,191,492	0	23,454,226	1,533,676
Tallmadge	Summit	9,357,617	585,000	0	0	213,810	724,483	0	10,880,910	823,396
Tiffin	Seneca	2,256,903	270,000	0	0	0	980,796	0	3,507,699	696,274
Tipp City	Miami	1,400,000	635,000	0	0	0	553,730	0	2,588,730	823,644
Toronto	Jefferson	36,562	0	0	690,309	0	320,019	0	1,046,890	93,710
Trenton	Butler	79,134	0	0	0	0	272,540	0	351,674	203,095
Trotwood	Montgomery	16,245,898	0	0	0	874,556	824,664	0	17,945,118	1,534,053
Troy	Miami	6,988,195	0	0	0	0	1,882,282	0	8,870,477	1,165,530
Uhrichsville	Tuscarawas	0	0	0	1,530,219	472,771	174,217	275,764	2,452,971	313,927
Union	Montgomery	1,054,250	0	0	0	176,570	96,298	0	1,327,118	116,340
University Heights	Cuyahoga	275,000	0	2,580,000	898,928	160,759	1,239,560	259,228	5,413,475	3,382,359
Upper Arlington	Franklin	50,138,111	0	0	0	0	2,678,190	0	52,816,301	4,064,443

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City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
Upper Sandusky	Wyandot	\$397,000	\$0	\$0	\$4,894,057	\$62,656	\$158,872	\$0	\$5,512,585	\$675,229
Urbana	Champaign	2,610,344	0	0	0	0	951,641	1,255,899	4,817,884	913,737
Vandalia	Montgomery	10,543,316	0	0	0	376,041	1,486,912	0	12,406,269	1,843,298
Vermilion	Erie	760,387	999,340	2,323,000	700,245	45,662	347,559	99,311	5,275,504	2,676,391
Village of Indian Hill	Hamilton	2,166,835	0	0	0	0	1,612,694	0	3,779,529	1,009,479
Wadsworth	Medina	332,161	0	0	0	0	3,049,625	17,954,699	21,336,485	1,149,275
Wapakoneta	Auglaize	225,000	0	0	279,763	0	459,454	0	964,217	390,687
Warren	Trumbull	3,611,929	0	67,457	1,887,423	61,139	5,026,805	1,480,729	12,135,482	2,948,552
Washington Court House	Fayette	12,924,039	0	0	208,400	381,093	960,530	0	14,474,062	970,734
Waterville	Lucas	2,480,000	0	1,044,739	255,611	4,451	102,947	0	3,887,748	1,271,393
Wauseon	Fulton	2,720,000	0	0	0	0	350,461	0	3,070,461	279,138
Wellston	Jackson	0	0	0	137,550	0	74,469	0	212,019	60,117
West Carrollton	Montgomery	2,580,000	0	0	833,044	0	835,795	0	4,248,839	644,359
Westerville	Franklin	30,115,222	0	0	2,186,646	0	3,467,736	18,271	35,787,875	5,292,470
Westlake	Cuyahoga	14,866,286	4,142,704	0	504,189	8,228	5,611,959	522,334	25,655,700	2,879,342
Whitehall	Franklin	1,063,644	0	0	319,655	24,361	1,916,053	29,842	3,353,555	1,444,058
Wickliffe	Lake	1,820,000	0	0	150,000	0	1,607,850	0	3,577,850	283,249
Willard	Huron	595,000	0	0	279,224	0	294,808	0	1,169,032	390,122
Willoughby	Lake	14,249,338	140,000	0	11,439	0	5,592,103	834,266	20,827,146	2,555,724
Willoughby Hills	Lake	1,542,900	17,358	1,200,000	9,278,124	125,100	697,281	45,098	12,905,861	882,554
Willowick	Lake	0	0	2,280,000	397,228	5,840	1,201,001	100,000	3,984,069	972,483
Wilmington	Clinton	4,360,000	0	1,153,246	0	303,051	617,990	92,688	6,526,975	610,963
Wooster	Wayne	3,064,323	647,252	0	130,721	0	1,860,096	0	5,702,392	907,888
Worthington	Franklin	6,345,000	0	1,860,000	121,056	0	1,619,484	0	9,945,540	1,159,526
Wyoming	Hamilton	11,665,688	0	0	0	0	688,302	161,524	12,515,514	773,104
Xenia	Greene	1,642,248	0	0	0	478,680	1,885,664	0	4,006,592	587,028
Youngstown	Mahoning	15,598,746	0	0	1,858,524	88,880	7,278,674	3,373,178	28,198,002	3,893,012
Zanesville	Muskingum	2,090,902	0	0	3,628,581	0	1,657,148	0	7,376,631	1,708,322

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