



Mary Taylor, CPA
Auditor of State

Cities
Summary Financial Information

As of and For the Year Ended December 31, 2005

Local Government Services Section

City Summary Financial Information For the Year Ended December 31, 2005

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Mary Taylor, CPA

Auditor of State

I hereby submit to the Ohio General Assembly the summary financial information of the Ohio cities for the year ended December 31, 2005 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,

Mary Taylor

Mary Taylor, CPA
Auditor of State

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2005
All Cities Reporting Under GAAP

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Akron	Summit	\$266,999,757	\$699,436,306	\$180,892,567	\$1,147,328,630
Alliance	Stark	13,774,848	21,436,248	0	35,211,096
Amherst	Lorain	14,805,324	18,539,043	0	33,344,367
Ashland	Ashland	10,303,694	20,120,711	0	30,424,405
Ashtabula	Ashtabula	13,358,510	17,259,790	227,298	30,845,598
Athens	Athens	9,868,677	21,634,509	438,466	31,941,652
Aurora	Portage	20,971,642	52,591,314	106,002	73,668,958
Avon	Lorain	21,608,771	53,714,509	123,321	75,446,601
Barberton	Summit	14,542,797	27,873,395	70,903	42,487,095
Bay Village	Cuyahoga	15,248,089	13,250,903	0	28,498,992
Beachwood	Cuyahoga	54,018,715	79,451,268	0	133,469,983
Beavercreek	Greene	26,065,550	193,201,519	0	219,267,069
Bedford	Cuyahoga	22,527,676	41,289,520	235,517	64,052,713
Bedford Heights	Cuyahoga	12,115,901	20,819,582	0	32,935,483
Bellbrook	Greene	4,394,732	4,032,113	0	8,426,845
Bellefontaine	Logan	9,807,815	20,761,054	49,517	30,618,386
Bellevue	Huron	7,857,946	8,031,044	0	15,888,990
Belpre	Washington	2,483,943	14,037,133	0	16,521,076
Berea	Cuyahoga	15,519,165	65,988,074	0	81,507,239
Bexley	Franklin	12,826,544	10,280,578	0	23,107,122
Blue Ash	Hamilton	22,401,380	56,516,061	0	78,917,441
Bowling Green	Wood	27,609,697	46,812,788	149,604	74,572,089
Brecksville	Cuyahoga	29,442,375	74,634,834	123,400	104,200,609
Broadview Heights	Cuyahoga	20,816,465	30,287,911	0	51,104,376
Brook Park	Cuyahoga	27,477,795	55,789,422	0	83,267,217
Brooklyn	Cuyahoga	16,779,997	25,896,154	0	42,676,151
Brookville	Montgomery	2,351,370	7,223,256	0	9,574,626
Brunswick	Medina	30,278,495	40,335,860	35,075	70,649,430
Bryan	Williams	14,532,965	14,223,558	0	28,756,523
Bucyrus	Crawford	7,710,058	13,256,096	0	20,966,154
Cambridge	Guernsey	8,724,922	10,050,022	3,797	18,778,741
Canal Fulton	Stark	2,855,817	6,430,034	0	9,285,851
Canton	Stark	54,273,111	97,660,805	0	151,933,916
Celina	Mercer	3,903,827	14,099,572	0	18,003,399
Centerville	Montgomery	36,975,854	39,006,379	160,535	76,142,768
Chardon	Geauga	6,033,513	12,780,913	0	18,814,426
Chillicothe	Ross	10,795,863	45,383,554	0	56,179,417
Cincinnati	Hamilton	402,587,000	870,948,000	175,091,000	1,448,626,000
Circleville	Pickaway	9,180,963	23,268,616	0	32,449,579
Clayton	Montgomery	7,675,085	5,345,595	95,735	13,116,415
Cleveland	Cuyahoga	708,219,000	843,706,000	4,332,000	1,556,257,000
Cleveland Heights	Cuyahoga	38,175,744	67,078,967	0	105,254,711
Clyde	Sandusky	3,911,448	6,085,706	0	9,997,154
Columbus	Franklin	867,410,000	1,489,045,000	4,940,000	2,361,395,000
Columbiana	Columbiana	2,973,082	3,104,442	0	6,077,524
Conneaut	Ashtabula	8,460,538	19,182,653	0	27,643,191
Cortland	Trumbull	3,686,620	1,969,924	0	5,656,544
Coshocton	Coshocton	3,380,444	6,212,109	0	9,592,553
Crestline	Crawford	2,212,564	5,473,979	0	7,686,543
Cuyahoga Falls	Summit	46,532,340	47,929,739	0	94,462,079
Dayton	Montgomery	166,168,354	298,465,022	0	464,633,376
Defiance	Defiance	11,338,620	14,408,720	0	25,747,340
Delaware	Delaware	22,598,669	0	53,208,545	75,807,214
Delphos	Allen	2,231,081	2,104,920	0	4,336,001

Liabilities			Net Assets			
Current	Due in More	Total	Invested in			Total
Liabilities	Than One Year	Liabilities	Capital Assets	Restricted	Unrestricted	Net Assets
\$196,967,979	\$632,264,428	\$829,232,407	\$354,911,430	\$111,158,992	(\$147,974,199)	\$318,096,223
3,616,459	3,947,357	7,563,816	19,015,248	7,547,170	1,084,862	27,647,280
2,132,495	2,640,603	4,773,098	15,848,347	7,788,558	4,934,364	28,571,269
3,538,108	3,550,833	7,088,941	15,896,151	4,897,655	2,541,658	23,335,464
5,468,821	2,045,488	7,514,309	16,519,641	3,840,289	2,971,359	23,331,289
4,875,278	5,111,775	9,987,053	13,679,674	6,561,826	1,713,099	21,954,599
6,023,595	14,592,923	20,616,518	37,362,185	9,679,712	6,010,543	53,052,440
6,283,365	11,966,687	18,250,052	44,490,395	8,568,097	4,138,057	57,196,549
5,154,152	8,400,124	13,554,276	22,197,622	7,998,451	(1,263,254)	28,932,819
9,624,158	12,627,962	22,252,120	3,232,151	4,035,829	(1,021,108)	6,246,872
7,605,861	19,416,125	27,021,986	60,100,268	9,868,110	36,479,619	106,447,997
11,655,366	10,017,953	21,673,319	183,096,025	11,485,729	3,011,996	197,593,750
6,761,331	12,589,755	19,351,086	29,561,437	4,919,718	10,220,472	44,701,627
6,494,828	6,039,183	12,534,011	14,757,672	194,437	5,449,363	20,401,472
2,428,102	81,808	2,509,910	4,032,113	1,357,112	527,710	5,916,935
2,189,197	1,090,083	3,279,280	20,596,054	6,010,901	732,151	27,339,106
1,673,065	1,929,986	3,603,051	6,441,044	2,983,486	2,861,409	12,285,939
748,990	116,771	865,761	13,965,236	509,164	1,180,915	15,655,315
13,310,447	13,709,531	27,019,978	46,586,566	6,945,535	955,160	54,487,261
2,967,238	3,383,855	6,351,093	6,982,065	1,367,051	8,406,913	16,756,029
11,645,203	16,026,841	27,672,044	34,426,061	5,465,764	11,353,572	51,245,397
6,713,384	25,686,155	32,399,539	35,502,392	15,243,517	(8,573,359)	42,172,550
8,766,892	19,086,949	27,853,841	55,145,792	13,882,924	7,318,052	76,346,768
6,994,665	12,699,643	19,694,308	17,529,071	9,054,872	4,826,125	31,410,068
5,398,911	4,882,441	10,281,352	52,402,275	5,715,039	14,868,551	72,985,865
4,801,981	15,563,236	20,365,217	15,357,773	6,433,427	519,734	22,310,934
404,033	1,307,802	1,711,835	5,973,964	754,741	1,134,086	7,862,791
11,755,322	4,242,183	15,997,505	32,491,981	14,811,501	7,348,443	54,651,925
4,753,135	804,586	5,557,721	10,879,558	10,820,313	1,498,931	23,198,802
1,795,144	918,659	2,713,803	13,118,968	3,925,077	1,208,306	18,252,351
2,379,236	1,296,379	3,675,615	9,772,077	4,388,656	942,393	15,103,126
1,361,345	243,963	1,605,308	5,329,310	1,113,785	1,237,448	7,680,543
16,661,049	25,059,886	41,720,935	82,872,262	25,406,034	1,934,685	110,212,981
1,658,915	798,739	2,457,654	13,106,409	902,426	1,536,910	15,545,745
3,518,429	23,727,399	27,245,828	14,775,382	14,909,798	19,211,760	48,896,940
3,171,830	2,669,695	5,841,525	7,293,131	756,037	4,923,733	12,972,901
4,721,097	3,947,245	8,668,342	43,667,909	2,632,106	1,211,060	47,511,075
228,645,000	410,740,000	639,385,000	620,379,000	152,655,000	36,207,000	809,241,000
1,793,224	4,520,391	6,313,615	20,101,627	3,988,030	2,046,307	26,135,964
2,757,116	5,105,963	7,863,079	213,840	2,408,249	2,631,247	5,253,336
287,684,000	736,782,000	1,024,466,000	303,683,000	285,446,000	(57,338,000)	531,791,000
22,526,462	25,357,197	47,883,659	45,120,294	7,816,228	4,434,530	57,371,052
1,114,550	4,017,429	5,131,979	1,883,618	1,142,035	1,839,522	4,865,175
324,638,000	901,130,000	1,225,768,000	735,992,000	245,591,000	154,044,000	1,135,627,000
757,670	23,024	780,694	3,104,442	1,384,441	807,947	5,296,830
2,735,209	4,181,722	6,916,931	17,803,818	3,030,513	(108,071)	20,726,260
2,191,689	145,368	2,337,057	1,908,266	848,902	562,319	3,319,487
1,066,702	966,547	2,033,249	5,580,163	1,643,211	335,930	7,559,304
591,175	424,523	1,015,698	5,140,281	1,516,219	14,345	6,670,845
25,311,948	13,688,924	39,000,872	38,207,868	11,750,575	5,502,764	55,461,207
44,761,364	81,211,390	125,972,754	228,306,153	65,914,537	44,439,932	338,660,622
3,672,652	938,695	4,611,347	13,375,039	4,527,719	3,233,235	21,135,993
12,993,146	8,736,916	21,730,062	49,602,425	5,359,344	(884,617)	54,077,152
709,799	334,288	1,044,087	1,898,264	392,299	1,001,351	3,291,914

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities

As of December 31, 2005

All Cities Reporting Under GAAP

Continued

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Dover	Tuscarawas	\$5,971,955	\$8,042,472	\$0	\$14,014,427
Dublin	Franklin	108,085,110	332,426,148	151,184	440,662,442
East Liverpool	Columbiana	4,647,080	4,893,187	0	9,540,267
East Palestine	Columbiana	3,274,871	3,709,581	0	6,984,452
Eastlake	Lake	12,665,453	38,362,992	681,120	51,709,565
Eaton	Preble	6,117,373	7,302,858	0	13,420,231
Elyria	Lorain	30,411,283	61,048,659	182,346	91,642,288
Englewood	Montgomery	11,803,376	37,391,258	0	49,194,634
Fairborn	Greene	28,307,631	58,959,214	0	87,266,845
Fairfield	Butler	40,125,484	77,416,894	0	117,542,378
Fairlawn	Summit	20,165,263	70,456,951	0	90,622,214
Findlay	Hancock	25,390,068	61,311,584	36,746	86,738,398
Forest Park	Hamilton	18,205,510	17,495,880	2,066	35,703,456
Fostoria	Seneca	8,563,196	8,852,177	0	17,415,373
Franklin	Warren	10,837,797	50,653,565	0	61,491,362
Fremont	Sandusky	16,435,223	24,971,318	0	41,406,541
Gahanna	Franklin	54,751,861	53,161,970	0	107,913,831
Garfield Heights	Cuyahoga	22,422,616	39,956,151	150,305	62,529,072
Geneva	Ashtabula	4,174,022	7,025,501	0	11,199,523
Grandview Heights	Franklin	5,461,071	4,189,659	0	9,650,730
Green	Summit	53,976,935	44,868,102	0	98,845,037
Greenville	Darke	7,704,041	14,159,592	44,466	21,908,099
Grove City	Franklin	41,216,549	139,157,274	0	180,373,823
Hamilton	Butler	41,553,512	91,954,286	0	133,507,798
Harrison	Hamilton	6,946,569	9,644,308	0	16,590,877
Heath	Licking	8,497,455	21,384,994	0	29,882,449
Highland Heights	Cuyahoga	18,975,609	46,850,506	0	65,826,115
Hillard	Franklin	23,881,961	40,457,149	0	64,339,110
Hillsboro	Highland	5,580,919	9,830,356	0	15,411,275
Hubbard	Trumbull	5,304,865	4,507,698	0	9,812,563
Huber Heights	Montgomery	38,813,100	100,067,050	0	138,880,150
Hudson	Summit	25,385,413	34,988,783	0	60,374,196
Independence	Cuyahoga	27,445,914	79,694,378	0	107,140,292
Indian Hills	Hamilton	18,950,650	84,641,442	0	103,592,092
Jackson	Jackson	5,746,499	8,208,911	0	13,955,410
Kent	Portage	39,556,716	6,671,719	5,018,047	51,246,482
Kettering	Montgomery	52,347,850	121,467,028	0	173,814,878
Kirtland	Lake	4,419,114	19,586,520	0	24,005,634
Lakewood	Cuyahoga	42,178,612	55,856,228	0	98,034,840
Lancaster	Fairfield	21,146,561	28,761,751	0	49,908,312
Lebanon	Warren	21,471,615	41,718,256	0	63,189,871
Lima	Allen	27,627,664	24,108,304	0	51,735,968
Logan	Hocking	2,481,422	6,897,626	0	9,379,048
London	Madison	6,375,574	14,913,306	0	21,288,880
Lorain	Lorain	187,886,829	21,907,684	0	209,794,513
Louisville	Stark	2,619,889	2,197,214	0	4,817,103
Loveland	Hamilton	7,334,475	23,170,179	0	30,504,654
Lyndhurst	Cuyahoga	108,013,321	80,317	0	108,093,638
Macedonia	Summit	11,807,344	37,329,215	0	49,136,559
Madeira	Hamilton	5,643,859	2,534,891	0	8,178,750
Mansfield	Richland	28,480,656	50,123,034	0	78,603,690
Maple Heights	Cuyahoga	15,374,574	44,507,796	0	59,882,370
Marietta	Washington	10,765,709	20,931,754	0	31,697,463
Marion	Marion	14,989,965	33,022,645	0	48,012,610

Liabilities			Net Assets			Total
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$4,771,018	\$931,116	\$5,702,134	\$5,422,472	\$2,669,878	\$219,943	\$8,312,293
55,798,713	61,739,529	117,538,242	207,017,842	73,476,233	42,630,125	323,124,200
2,173,681	3,394,074	5,567,755	2,844,205	2,036,145	(907,838)	3,972,512
1,475,363	1,142,960	2,618,323	2,685,502	3,905,468	(2,224,841)	4,366,129
6,029,919	30,479,912	36,509,831	9,140,947	4,841,745	1,217,042	15,199,734
1,375,787	2,582,346	3,958,133	5,189,683	2,702,520	1,569,895	9,462,098
15,156,705	26,688,508	41,845,213	35,063,198	8,028,277	6,705,600	49,797,075
3,471,591	126,994	3,598,585	36,453,553	5,589,787	3,552,709	45,596,049
8,404,292	11,712,145	20,116,437	44,353,617	15,070,887	7,725,904	67,150,408
17,337,030	15,665,461	33,002,491	45,807,389	12,083,293	26,649,205	84,539,887
4,998,642	10,587,956	15,586,598	59,943,218	8,357,391	6,735,007	75,035,616
7,750,854	6,478,092	14,228,946	57,382,919	9,251,788	5,874,745	72,509,452
5,687,667	4,947,767	10,635,434	12,190,880	4,814,255	8,062,887	25,068,022
1,615,897	1,656,978	3,272,875	8,293,420	4,724,782	1,124,296	14,142,498
3,283,809	12,000,107	15,283,916	38,402,623	3,746,182	4,058,641	46,207,446
1,713,383	4,989,288	6,702,671	21,226,318	1,915,794	11,561,758	34,703,870
6,645,225	15,828,554	22,473,779	52,475,808	9,118,068	23,846,176	85,440,052
16,004,502	38,498,651	54,503,153	15,724,151	5,842,630	(13,540,862)	8,025,919
1,900,949	2,404,178	4,305,127	3,644,201	1,790,785	1,459,410	6,894,396
3,379,858	1,221,651	4,601,509	3,058,195	1,416,059	574,967	5,049,221
10,357,538	27,351,196	37,708,734	38,460,359	11,116,690	11,559,254	61,136,303
2,210,009	3,412,030	5,622,039	10,927,464	1,721,080	3,637,516	16,286,060
33,556,876	8,248,571	41,805,447	109,673,588	6,966,640	21,928,148	138,568,376
26,358,310	38,994,671	65,352,981	59,720,187	1,096,622	7,338,008	68,154,817
2,811,619	3,490,853	6,302,472	6,024,260	2,847,340	1,416,805	10,288,405
2,200,947	5,384,136	7,585,083	16,428,030	3,455,361	2,413,975	22,297,366
4,887,474	16,163,032	21,050,506	29,662,320	11,941,418	3,171,871	44,775,609
7,051,431	39,198,294	46,249,725	7,467,139	7,644,209	2,978,037	18,089,385
889,423	313,876	1,203,299	9,663,473	1,883,160	2,661,343	14,207,976
1,401,914	4,880,373	6,282,287	2,400,517	509,848	619,911	3,530,276
10,017,086	22,485,305	32,502,391	78,346,206	21,993,364	6,038,189	106,377,759
8,813,246	34,720,605	43,533,851	7,151,211	5,423,038	4,266,096	16,840,345
6,366,037	39,672,746	46,038,783	40,207,485	9,257,550	11,636,474	61,101,509
1,886,711	4,500,240	6,386,951	80,622,042	15,869,593	713,506	97,205,141
1,059,074	1,067,244	2,126,318	7,585,251	2,115,582	2,128,259	11,829,092
9,684,064	3,159,060	12,843,124	13,510,154	10,122,372	14,770,832	38,403,358
19,922,398	9,630,281	29,552,679	112,076,412	4,131,731	28,054,056	144,262,199
2,726,651	3,908,169	6,634,820	14,944,308	1,456,187	970,319	17,370,814
22,929,273	42,139,669	65,068,942	15,760,511	11,616,002	5,589,385	32,965,898
7,171,761	8,778,474	15,950,235	21,352,341	7,652,362	4,953,374	33,958,077
8,104,274	7,040,494	15,144,768	34,147,382	11,137,800	2,759,921	48,045,103
13,490,910	4,468,648	17,959,558	21,822,916	6,180,651	5,772,843	33,776,410
793,691	741,410	1,535,101	6,184,589	1,005,990	653,368	7,843,947
3,430,643	479,669	3,910,312	14,290,674	2,425,971	661,923	17,378,568
16,908,462	39,574,649	56,483,111	124,391,028	32,045,123	(3,124,749)	153,311,402
956,540	555,937	1,512,477	1,546,797	598,866	1,158,963	3,304,626
3,051,733	7,175,407	10,227,140	16,054,106	4,498,421	(275,013)	20,277,514
7,371,559	3,023,907	10,395,466	76,936,995	13,987,109	6,774,068	97,698,172
4,800,573	11,940,002	16,740,575	24,155,161	6,781,501	1,459,322	32,395,984
2,661,330	1,383,508	4,044,838	999,891	484,863	2,649,158	4,133,912
6,669,984	8,831,084	15,501,068	45,754,819	16,271,272	1,076,531	63,102,622
9,139,252	13,058,506	22,197,758	32,597,132	5,245,996	(158,516)	37,684,612
3,827,930	843,653	4,671,583	20,618,128	5,915,880	491,872	27,025,880
6,213,583	7,032,265	13,245,848	27,627,548	4,796,282	2,342,932	34,766,762

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities

As of December 31, 2005

All Cities Reporting Under GAAP

Continued

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Martins Ferry	Belmont	\$5,099,887	\$3,056,362	\$0	\$8,156,249
Marysville	Union	12,516,963	38,471,909	0	50,988,872
Mason City	Warren	53,206,846	127,491,002	0	180,697,848
Massillon	Stark	17,641,866	28,545,020	0	46,186,886
Maumee	Lucas	92,380,664	0	0	92,380,664
Mayfield Heights	Cuyahoga	27,299,940	36,139,799	0	63,439,739
Medina	Medina	29,843,516	13,672,775	0	43,516,291
Mentor	Lake	47,927,902	176,503,109	0	224,431,011
Mentor-On-The-Lake	Lake	3,558,644	2,986,929	0	6,545,573
Miamisburg	Montgomery	21,103,455	18,461,149	0	39,564,604
Middleburg Hts	Cuyahoga	15,075,980	51,070,198	0	66,146,178
Middletown	Butler	52,403,418	49,285,885	0	101,689,303
Milford	Clermont	5,700,982	9,840,174	0	15,541,156
Monroe	Butler	(4,694,843)	62,978,848	0	58,284,005
Montgomery	Hamilton	30,835,541	35,214,842	0	66,050,383
Moraine	Montgomery	25,225,106	23,290,208	0	48,515,314
Mount Healthy	Hamilton	2,559,890	2,344,645	0	4,904,535
Mount Vernon	Knox	10,435,903	35,576,338	0	46,012,241
Munroe Falls	Summit	4,104,045	4,953,734	0	9,057,779
Napoleon	Henry	10,720,647	24,319,542	0	35,040,189
Nelsonville	Athens	3,465,739	11,161,495	0	14,627,234
New Carlisle	Clark	1,645,740	3,093,454	0	4,739,194
New Philadelphia	Tuscarawas	9,336,083	24,032,363	0	33,368,446
Newark	Licking	25,407,839	61,231,438	0	86,639,277
North Canton	Stark	11,312,396	25,693,144	0	37,005,540
North Olmsted	Cuyahoga	31,582,956	79,216,110	0	110,799,066
North Ridgeville	Lorain	20,084,109	47,463,868	0	67,547,977
North Royalton	Cuyahoga	16,097,547	111,069,409	0	127,166,956
Northwood	Wood	6,149,361	5,124,646	0	11,274,007
Norton	Summit	8,093,264	9,420,566	0	17,513,830
Norwalk	Huron	15,901,794	10,894,889	0	26,796,683
Oakwood	Montgomery	17,469,512	17,376,233	0	34,845,745
Oberlin	Lorain	12,114,487	26,948,429	0	39,062,916
Olmstead Falls	Cuyahoga	12,136,071	9,347,868	0	21,483,939
Ontario	Richland	10,512,970	16,286,741	0	26,799,711
Oregon	Lucas	40,666,088	32,756,799	0	73,422,887
Orrville	Wayne	6,464,312	42,180,685	0	48,644,997
Oxford	Butler	15,614,966	15,307,376	0	30,922,342
Painesville	Lake	14,428,713	13,682,363	0	28,111,076
Parma	Cuyahoga	32,005,727	36,783,818	0	68,789,545
Parma Heights	Cuyahoga	11,271,756	35,847,699	0	47,119,455
Pataskala	Licking	5,420,390	4,314,175	0	9,734,565
Pepper Pike	Cuyahoga	16,129,666	20,677,048	0	36,806,714
Perrysburg	Wood	16,293,009	60,230,550	0	76,523,559
Pickerington	Fairfield	7,542,851	44,712,120	0	52,254,971
Piqua	Miami	18,215,957	38,705,080	0	56,921,037
Port Clinton	Ottawa	4,580,644	5,886,089	0	10,466,733
Portsmouth	Scioto	10,549,843	8,619,018	0	19,168,861
Powell	Delaware	22,123,728	18,242,483	0	40,366,211
Ravenna	Portage	59,813,187	1,341,767	0	61,154,954
Reading	Hamilton	4,287,680	4,416,950	0	8,704,630
Reynoldsburg	Franklin	25,062,712	49,934,094	0	74,996,806
Richmond Heights	Cuyahoga	11,998,646	16,345,864	0	28,344,510
Rittman	Wayne	3,254,769	6,876,978	0	10,131,747

Liabilities			Net Assets			
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	Total Net Assets
\$720,452	\$807,551	\$1,528,003	\$2,458,963	\$3,098,163	\$1,071,120	\$6,628,246
12,801,097	8,136,479	20,937,576	21,744,004	3,268,064	5,039,228	30,051,296
19,568,244	29,072,389	48,640,633	89,318,991	14,336,740	28,401,484	132,057,215
7,882,770	23,140,444	31,023,214	7,180,287	9,836,742	(1,853,357)	15,163,672
5,374,370	21,752,668	27,127,038	41,677,547	7,398,395	16,177,684	65,253,626
7,790,773	8,526,978	16,317,751	30,265,563	1,584,083	15,272,342	47,121,988
7,672,121	2,590,240	10,262,361	10,802,961	15,693,356	6,757,613	33,253,930
17,235,823	28,744,973	45,980,796	144,331,191	14,227,329	19,891,696	178,450,216
2,899,735	546,721	3,446,456	2,537,046	351,044	211,027	3,099,117
4,596,830	5,065,432	9,662,262	14,886,149	6,651,957	8,364,236	29,902,342
6,986,128	18,988,702	25,974,830	31,196,151	4,889,752	4,085,445	40,171,348
14,422,836	32,267,363	46,690,199	23,946,414	27,448,012	3,604,678	54,999,104
3,015,257	3,809,066	6,824,323	4,256,322	2,548,153	1,912,358	8,716,833
6,583,169	9,943,896	16,527,065	40,991,229	2,704,573	(1,938,862)	41,756,940
5,133,917	9,111,965	14,245,882	25,169,496	15,362,245	11,272,760	51,804,501
3,532,000	6,230,348	9,762,348	18,676,742	4,375,378	15,700,846	38,752,966
1,286,614	1,562,231	2,848,845	762,548	587,780	705,362	2,055,690
2,733,062	4,172,782	6,905,844	32,127,147	4,339,253	2,639,997	39,106,397
1,183,432	1,622,328	2,805,760	3,253,164	1,740,731	1,258,124	6,252,019
1,375,236	1,656,554	3,031,790	22,705,762	7,056,410	2,246,227	32,008,399
750,400	1,276,659	2,027,059	9,813,095	1,984,539	802,541	12,600,175
2,996,888	206,003	3,202,891	1,073,451	245,788	217,064	1,536,303
3,755,111	4,708,172	8,463,283	19,660,705	2,384,328	2,860,130	24,905,163
14,895,570	17,423,128	32,318,698	41,575,185	8,985,105	3,760,289	54,320,579
6,995,553	1,112,531	8,108,084	22,249,357	3,024,879	3,623,220	28,897,456
19,432,362	43,909,098	63,341,460	36,706,457	8,246,539	2,504,610	47,457,606
10,006,950	5,143,998	15,150,948	42,063,301	4,442,278	5,891,450	52,397,029
7,469,448	9,116,121	16,585,569	102,126,150	6,818,724	1,636,513	110,581,387
1,241,969	1,930,353	3,172,322	3,280,125	3,530,772	1,290,788	8,101,685
2,778,472	4,409,940	7,188,412	4,500,521	4,331,617	1,493,280	10,325,418
2,672,598	3,312,638	5,985,236	8,278,736	9,553,414	2,979,297	20,811,447
5,656,344	1,039,031	6,695,375	14,526,233	896,115	12,728,022	28,150,370
2,196,399	1,324,593	3,520,992	25,595,485	3,864,833	6,081,606	35,541,924
6,375,961	3,818,130	10,194,091	1,335,827	1,330,317	8,623,704	11,289,848
1,614,412	330,508	1,944,920	16,032,788	6,892,411	1,929,592	24,854,791
5,037,373	15,175,970	20,213,343	18,094,937	22,364,865	12,749,742	53,209,544
1,315,009	151,984	1,466,993	42,058,605	3,058,400	2,060,999	47,178,004
1,774,323	3,232,057	5,006,380	12,163,584	9,898,542	3,853,836	25,915,962
7,759,370	3,942,051	11,701,421	12,982,363	2,082,124	1,345,168	16,409,655
15,264,950	32,302,904	47,567,854	8,191,998	6,422,643	6,607,050	21,221,691
7,591,762	7,968,710	15,560,472	26,411,716	1,612,126	3,535,141	31,558,983
4,580,817	18,734	4,599,551	2,764,175	1,428,171	942,668	5,135,014
5,280,506	8,686,675	13,967,181	15,577,481	1,766,104	5,495,948	22,839,533
19,702,141	456,970	20,159,111	49,258,550	4,164,892	2,941,006	56,364,448
6,610,253	11,049,826	17,660,079	30,277,012	5,374,845	(1,056,965)	34,594,892
4,011,923	4,129,479	8,141,402	35,515,425	740,702	12,523,508	48,779,635
1,564,398	590,142	2,154,540	4,791,826	1,837,316	1,683,051	8,312,193
2,892,548	2,486,095	5,378,643	8,574,886	5,062,218	153,114	13,790,218
10,142,014	19,224,972	29,366,986	8,435,968	2,856,770	(293,513)	10,999,225
1,916,973	7,416,336	9,333,309	43,422,240	10,379,143	(1,979,738)	51,821,645
1,662,583	2,031,324	3,693,907	2,592,961	1,797,188	620,574	5,010,723
3,929,184	31,073,041	35,002,225	17,667,852	14,396,506	7,930,223	39,994,581
5,532,856	12,360,920	17,893,776	2,062,954	291,197	8,096,583	10,450,734
1,178,028	1,631,678	2,809,706	5,111,145	1,137,239	1,073,657	7,322,041

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities

As of December 31, 2005

All Cities Reporting Under GAAP

Continued

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Riverside	Montgomery	\$11,288,158	\$6,990,870	\$0	\$18,279,028
Rocky River	Cuyahoga	36,235,800	31,756,293	36,095	68,028,188
Rossford	Wood	5,645,263	2,813,149	0	8,458,412
Salem	Columbiana	5,801,896	19,236,832	0	25,038,728
Sandusky	Erie	24,044,491	52,155,265	0	76,199,756
Seven Hills	Cuyahoga	17,805,527	13,249,116	0	31,054,643
Shaker Heights	Cuyahoga	72,882,537	58,358,272	0	131,240,809
Sharonville	Hamilton	20,256,944	25,606,793	0	45,863,737
Sheffield Lake	Lorain	3,986,060	14,768,800	0	18,754,860
Shelby	Richland	6,419,613	15,534,856	0	21,954,469
Sidney	Shelby	18,628,501	55,576,755	0	74,205,256
Silverton	Hamilton	3,206,102	1,775,178	0	4,981,280
Solon	Cuyahoga	60,766,537	90,183,033	0	150,949,570
South Euclid	Cuyahoga	28,976,779	33,429,659	0	62,406,438
Springboro	Warren	15,525,175	41,802,297	0	57,327,472
Springdale	Hamilton	14,587,135	50,021,120	0	64,608,255
Springfield	Clark	54,538,379	59,000,085	0	113,538,464
St. Bernard	Hamilton	6,700,758	13,965,233	0	20,665,991
St. Clairsville	Belmont	5,164,833	3,545,354	0	8,710,187
St. Marys	Auglaize	15,354,600	15,788,224	0	31,142,824
Stow	Summit	25,121,869	41,809,068	0	66,930,937
Streetsboro	Portage	7,665,068	12,011,430	0	19,676,498
Strongsville	Cuyahoga	41,374,585	159,277,115	0	200,651,700
Sylvania	Lucas	40,167,346	26,113,972	0	66,281,318
Tallmadge	Summit	8,834,532	26,270,183	0	35,104,715
Tiffin	Seneca	8,794,891	19,496,763	0	28,291,654
Tipp City	Miami	3,480,537	43,083,290	0	46,563,827
Toledo	Lucas	187,313,000	457,885,000	0	645,198,000
Toronto	Jefferson	1,816,594	1,722,187	0	3,538,781
Trenton	Butler	4,073,382	3,667,352	0	7,740,734
Trotwood	Montgomery	13,661,411	17,047,007	0	30,708,418
Troy	Miami	53,508,142	41,919,186	0	95,427,328
Twinsburg	Summit	23,760,037	112,871,634	0	136,631,671
Uhrichsville	Tuscarawas	3,669,377	2,041,765	0	5,711,142
Union	Montgomery	3,981,823	2,019,033	0	6,000,856
University Heights	Cuyahoga	8,044,572	7,767,001	0	15,811,573
Upper Arlington	Franklin	89,279,325	11,491,865	0	100,771,190
Upper Sandusky	Wyandot	3,217,845	6,388,460	0	9,606,305
Urbana	Champaign	5,657,933	9,746,900	0	15,404,833
Vandalia	Montgomery	24,639,927	43,731,475	0	68,371,402
Wadsworth	Medina	18,219,340	30,086,372	0	48,305,712
Wapakoneta	Auglaize	7,453,632	17,675,235	0	25,128,867
Warren	Trumbull	27,305,838	39,850,742	0	67,156,580
Warrensville Heights	Cuyahoga	11,648,539	13,295,239	0	24,943,778
Washington	Fayette	8,056,724	25,246,446	0	33,303,170
Wauseon	Fulton	7,554,482	12,176,974	0	19,731,456
Waverly	Pike	2,971,130	2,555,277	0	5,526,407
Wellston	Jackson	5,186,943	2,069,057	0	7,256,000
West Carrollton	Montgomery	9,560,030	11,957,685	0	21,517,715
Westerville	Franklin	62,598,758	87,296,045	0	149,894,803
Westlake	Cuyahoga	83,012,010	130,804,134	0	213,816,144
Whitehall	Franklin	11,520,222	12,782,150	0	24,302,372
Wickliffe	Lake	17,741,621	81,928,366	0	99,669,987
Willard	Huron	5,354,267	5,066,260	0	10,420,527

Liabilities			Net Assets			Total
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$5,383,584	\$2,035,950	\$7,419,534	\$3,023,995	\$3,741,620	\$4,093,879	\$10,859,494
9,039,999	25,356,904	34,396,903	8,981,835	18,750,198	5,899,252	33,631,285
3,967,325	4,425,197	8,392,522	0	354,721	(288,831)	65,890
2,137,194	3,073,959	5,211,153	16,241,169	1,937,554	1,648,852	19,827,575
11,984,760	22,119,437	34,104,197	31,671,586	10,452,732	(28,759)	42,095,559
5,764,683	11,507,245	17,271,928	1,234,021	10,945,831	1,602,863	13,782,715
14,007,073	32,011,865	46,018,938	28,686,344	40,598,788	15,936,739	85,221,871
4,924,615	17,975,728	22,900,343	7,511,793	9,482,760	5,968,841	22,963,394
2,087,134	2,443,370	4,530,504	12,797,083	1,142,894	284,379	14,224,356
1,510,756	538,586	2,049,342	15,202,999	3,552,405	1,149,723	19,905,127
3,492,998	10,402,357	13,895,355	46,330,165	1,342,722	12,637,014	60,309,901
1,165,660	1,422,284	2,587,944	870,190	369,053	1,154,093	2,393,336
15,905,455	29,192,176	45,097,631	66,480,234	26,023,565	13,348,140	105,851,939
7,358,218	13,232,514	20,590,732	20,698,778	15,344,705	5,772,223	41,815,706
6,430,261	5,657,581	12,087,842	31,013,029	5,632,988	8,593,613	45,239,630
5,673,924	7,895,504	13,569,428	40,720,833	967,027	9,350,967	51,038,827
12,071,641	23,776,616	35,848,257	43,612,453	25,431,655	8,646,099	77,690,207
2,437,393	4,555,427	6,992,820	11,985,936	1,213,793	473,442	13,673,171
1,040,129	999,348	2,039,477	2,310,073	3,146,469	1,214,168	6,670,710
1,684,764	448,426	2,133,190	14,884,234	8,759,999	5,365,401	29,009,634
11,343,908	16,047,766	27,391,674	24,798,068	7,001,862	7,739,333	39,539,263
3,124,809	6,535,061	9,659,870	7,552,573	2,548,212	(84,157)	10,016,628
20,271,618	32,014,528	52,286,146	126,225,599	13,989,296	8,150,659	148,365,554
4,364,108	13,962,488	18,326,596	19,258,015	27,255,462	1,441,245	47,954,722
3,780,074	9,902,216	13,682,290	16,676,183	1,649,621	3,096,621	21,422,425
2,981,554	1,730,104	4,711,658	1,891,763	17,483,450	4,204,783	23,579,996
2,971,537	8,030,185	11,001,722	28,985,972	3,283,949	3,292,184	35,562,105
106,951,000	214,137,000	321,088,000	280,271,000	43,839,000	0	324,110,000
294,425	449,371	743,796	1,653,293	635,555	506,137	2,794,985
779,180	632,784	1,411,964	3,102,117	885,200	2,341,453	6,328,770
16,410,074	4,225,419	20,635,493	4,160,573	1,655,451	4,256,901	10,072,925
5,297,359	12,714,648	18,012,007	29,562,186	12,517,653	35,335,482	77,415,321
3,724,935	16,212,205	19,937,140	96,160,460	11,837,808	8,696,263	116,694,531
483,414	463,967	947,381	2,041,765	1,730,412	991,584	4,763,761
2,287,178	181,465	2,468,643	2,417,800	720,529	393,884	3,532,213
8,131,659	2,360,855	10,492,514	4,027,379	369,205	922,475	5,319,059
16,226,135	21,386,102	37,612,237	23,328,176	17,157,547	22,673,230	63,158,953
921,006	7,844,536	8,765,542	6,368,376	(11,324,675)	5,797,062	840,763
1,540,196	5,027,140	6,567,336	6,989,429	1,239,627	608,441	8,837,497
3,994,077	10,702,606	14,696,683	33,073,481	4,668,371	15,932,867	53,674,719
4,635,424	3,079,983	7,715,407	28,473,947	10,482,259	1,634,099	40,590,305
1,388,102	2,567,956	3,956,058	14,958,082	3,742,931	2,471,796	21,172,809
6,884,768	15,133,646	22,018,414	29,524,698	10,435,261	5,178,207	45,138,166
18,045,814	5,140,687	23,186,501	2,291,307	2,042,793	(2,576,823)	1,757,277
5,268,085	3,138,660	8,406,745	22,317,446	1,020,438	1,558,541	24,896,425
6,028,048	183,259	6,211,307	12,090,773	1,231,062	198,314	13,520,149
2,653,381	135,312	2,788,693	1,401,880	579,245	756,589	2,737,714
1,128,354	539,326	1,667,680	1,449,363	4,184,633	(45,676)	5,588,320
3,334,301	4,857,761	8,192,062	7,407,685	2,788,357	3,129,611	13,325,653
18,964,873	28,743,038	47,707,911	59,265,385	17,713,068	25,208,439	102,186,892
23,431,521	27,487,235	50,918,756	107,532,355	31,249,085	24,115,948	162,897,388
3,321,820	3,440,544	6,762,364	9,764,795	5,526,294	2,248,919	17,540,008
6,031,233	1,339,398	7,370,631	81,914,301	1,334,557	9,050,498	92,299,356
3,167,186	429,836	3,597,022	2,655,235	2,298,436	1,869,834	6,823,505

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities

As of December 31, 2005

All Cities Reporting Under GAAP

Continued

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Willoughby	Lake	\$30,194,892	\$56,343,707	\$0	\$86,538,599
Willoughby Hills	Lake	4,760,297	9,809,202	0	14,569,499
Willowick	Lake	14,816,868	29,989,074	0	44,805,942
Wilmington	Clinton	9,582,948	14,976,503	0	24,559,451
Wooster	Wayne	24,528,200	37,026,671	0	61,554,871
Worthington	Franklin	21,875,355	30,240,831	0	52,116,186
Wyoming	Hamilton	10,815,864	18,485,000	0	29,300,864
Xenia	Greene	13,247,956	35,843,014	0	49,090,970
Youngstown	Mahoning	39,100,848	62,326,718	0	101,427,566
Zanesville	Muskingum	12,828,191	11,028,812	237,684	24,094,687

Liabilities			Net Assets			
Current	Due in More	Total	Invested in			Total
Liabilities	Than One Year	Liabilities	Capital Assets	Restricted	Unrestricted	Net Assets
\$12,679,278	\$18,213,738	\$30,893,016	\$41,775,054	\$6,132,896	\$7,737,633	\$55,645,583
2,787,802	3,104,485	5,892,287	6,810,489	994,178	872,545	8,677,212
6,247,308	652,039	6,899,347	29,609,074	5,232,018	3,065,503	37,906,595
3,010,079	6,644,449	9,654,528	8,091,503	216,648	6,596,772	14,904,923
7,079,539	4,184,137	11,263,676	29,806,386	8,705,221	11,779,588	50,291,195
4,341,676	10,261,428	14,603,104	20,300,831	14,060,239	3,152,012	37,513,082
3,010,747	4,315,476	7,326,223	14,576,755	1,218,696	6,179,190	21,974,641
2,747,433	2,996,831	5,744,264	33,762,173	5,071,923	4,512,610	43,346,706
26,789,711	37,422,188	64,211,899	35,040,041	19,064,522	(16,888,896)	37,215,667
4,260,575	3,254,553	7,515,128	8,069,646	4,730,952	3,778,961	16,579,559

Revenues from the Statement of Activities
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP

City	County	Program Revenues - Governmental Activities			General Revenues		
		Charges for Services	Operating Grants		Property Taxes (1)	Income Taxes	Other Taxes
			Contributions and Interest	Capital Grants			
Akron	Summit	\$35,350,946	\$20,736,629	\$19,497,224	\$27,850,829	\$126,766,520	\$13,946,982
Alliance	Stark	1,345,364	1,197,448	100,000	1,523,469	7,626,396	0
Amherst	Lorain	664,937	1,409,358	260,435	1,387,620	3,969,711	0
Ashland	Ashland	2,238,278	2,255,194	1,111,477	1,199,079	8,031,251	0
Ashtabula	Ashtabula	2,771,954	321,274	1,935,254	2,330,493	6,697,167	0
Athens	Athens	3,261,805	1,226,546	90,371	645,162	8,290,827	598,257
Aurora	Portage	1,033,360	936,490	6,186,336	4,448,254	8,686,744	0
Avon	Lorain	2,365,914	974,364	6,096,553	3,207,137	7,482,650	0
Barberton	Summit	2,954,257	3,314,893	476,933	1,776,019	9,968,415	0
Bay Village	Cuyahoga	665,014	736,332	13,269	6,006,578	4,776,746	0
Beachwood	Cuyahoga	2,340,904	488,834	572,750	3,754,702	16,810,393	0
Beavercreek	Greene	2,728,357	2,912,028	1,187,680	10,003,015	0	0
Bedford	Cuyahoga	2,542,307	1,193,539	425,995	3,433,552	11,279,471	0
Bedford Heights	Cuyahoga	5,983,747	55,019	0	3,928,562	8,793,132	0
Bellbrook	Greene	229,614	444,264	0	1,942,977	0	0
Bellefontaine	Logan	750,617	1,559,239	0	626,455	5,571,672	83,899
Bellevue	Huron	650,936	696,154	565,368	4,017,931	0	0
Belpre	Washington	401,162	360,985	742,311	311,975	1,255,847	17,509
Berea	Cuyahoga	4,189,240	986,712	2,240,658	4,433,484	9,488,012	18,486
Bexley	Franklin	1,136,689	665,599	0	1,715,714	6,358,470	0
Blue Ash	Hamilton	1,717,982	998,262	0	2,245,682	22,628,464	782,470
Bowling Green	Wood	3,330,962	2,655,996	2,856,488	1,996,981	14,145,773	2,042,941
Brecksville	Cuyahoga	3,202,086	699,386	1,722,041	4,546,706	13,845,340	0
Broadview Heights	Cuyahoga	1,105,575	1,153,386	0	3,292,986	9,028,967	7,184
Brook Park	Cuyahoga	3,251,965	68,774	439,748	3,077,711	22,159,579	0
Brooklyn	Cuyahoga	1,480,975	861,972	35,093	2,488,485	12,145,383	0
Brookville	Montgomery	872,382	272,995	720,986	241,956	1,972,840	0
Brunswick	Medina	3,073,483	2,136,676	792,664	2,072,102	8,543,260	0
Bryan	Williams	915,478	1,000,599	142,691	570,418	5,029,624	1,039,672
Bucyrus	Crawford	498,046	861,196	496,434	884,098	4,081,143	169,635
Cambridge	Guernsey	1,854,071	1,460,060	89,000	1,830,123	4,289,777	0
Canal Fulton	Stark	114,461	207,678	448,207	354,287	1,198,320	0
Canton	Stark	10,996,654	7,142,814	1,424,710	3,711,731	41,779,236	9,992,527
Celina	Mercer	918,069	817,282	2,019,049	384,653	2,569,868	781,143
Centerville	Montgomery	1,375,780	1,323,107	218,827	1,219,582	10,166,320	843,903
Chardon	Geauga	2,091,638	13,926	0	1,283,179	4,890,872	0
Chillicothe	Ross	6,247,404	2,251,441	0	1,466,655	10,289,637	85,188
Cincinnati	Hamilton	122,786,000	43,148,000	13,478,000	67,816,000	297,583,000	72,904,000
Circleville	Pickaway	1,726,636	605,765	169,100	893,824	4,133,674	209,890
Clayton	Montgomery	388,263	817,692	276,069	2,169,235	2,157,638	286,333
Cleveland	Cuyahoga	59,083,000	130,592,000	26,988,000	64,390,000	288,191,000	47,519,000
Cleveland Heights	Cuyahoga	9,143,247	1,643,794	0	10,849,218	21,015,495	0
Clyde	Sandusky	193,951	362,513	430,787	744,203	3,535,471	0
Columbus	Franklin	128,986,000	126,729,000	49,693,000	46,788,000	470,289,000	16,232,000
Columbiana	Columbiana	421,528	361,292	364,984	323,760	1,509,722	0
Conneaut	Ashtabula	760,226	1,164,043	4,887,016	1,370,290	2,986,231	0
Cortland	Trumbull	374,833	533,022	0	1,897,636	0	0
Coshocton	Coshocton	816,291	1,215,455	0	883,866	3,211,868	39,147
Crestline	Crawford	284,986	664,344	73,482	333,898	1,080,017	0
Cuyahoga Falls	Summit	9,901,210	2,702,845	1,082,122	10,161,771	17,010,188	0
Dayton	Montgomery	29,518,825	17,571,173	12,149,725	20,719,101	112,169,475	0
Defiance	Defiance	2,060,207	1,276,237	0	855,142	6,323,614	0
Delaware	Delaware	9,868,136	798,258	6,036,615	1,473,996	11,462,224	79,176
Delphos	Allen	549,083	10,630	43,203	2,591,876	0	0
Dover	Tuscarawas	997,763	855,317	640,088	1,161,506	3,941,499	0
Dublin	Franklin	9,580,893	2,136,432	5,951,818	3,181,126	56,282,905	6,362,928
East Liverpool	Columbiana	935,707	1,066,447	548,104	1,050,570	2,756,288	0
East Palestine	Columbiana	383,956	1,758,075	739,877	352,252	865,543	506
Eastlake	Lake	2,423,281	1,559,029	153,655	4,895,549	7,103,050	279,370
Eaton	Preble	1,156,457	17,602	421,148	657,972	3,343,517	0
Elyria	Lorain	4,969,842	1,653,771	2,528,848	3,726,157	23,057,107	3,234,021
Englewood	Montgomery	926,847	1,197,411	290,400	1,727,036	5,622,898	0
Fairborn	Greene	5,813,827	2,274,918	528,654	3,340,960	9,478,816	0

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

- Governmental Activities

Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
\$45,169,402	\$6,195,543	\$9,321,335	(\$998,460)	\$0	\$228,252,151	\$303,836,950
1,998,723	266,974	680,693	(59,725)	0	12,036,530	14,679,342
389,082	518,177	159,083	0	357,378	6,781,051	9,115,781
1,065,551	502,505	614,116	(101,278)	0	11,311,224	16,916,173
2,741,453	212,687	20,327	(275,143)	0	11,726,984	16,755,466
1,035,063	181,997	468,920	(8,385)	0	11,211,841	15,790,563
671,998	540,658	96,583	(220,500)	0	14,223,737	22,379,923
404,963	541,233	218,412	18,533	203,748	12,076,676	21,513,507
2,077,635	432,745	1,104,986	(227,000)	0	15,132,800	21,878,883
2,893,867	250,732	532,286	(65,875)	(255,456)	14,138,878	15,553,493
3,029,826	1,016,236	153,175	0	0	24,764,332	28,166,820
2,098,339	280,598	322,080	(448,375)	0	12,255,657	19,083,722
1,925,920	255,900	399,247	0	80,398	17,374,488	21,536,329
625,008	148,505	23,512	59,600	0	13,578,319	19,617,085
494,720	80,459	125,153	0	7,865	2,651,174	3,325,052
638,346	221,002	308,656	(82,000)	0	7,368,030	9,677,886
913,668	250,732	314,796	0	0	5,497,127	7,409,585
198,275	50,955	57,630	70,000	0	1,962,191	3,466,649
2,615,488	195,954	70,905	(115,000)	0	16,707,329	24,123,939
3,105,243	293,142	320,147	0	0	11,792,716	13,595,004
1,778,951	357,462	868,214	(145,043)	0	28,516,200	31,232,444
1,839,121	259,862	1,004,072	(3,251,638)	0	18,037,112	26,880,558
1,494,661	644,426	722,241	0	0	21,253,374	26,876,887
4,580,217	65,985	97,218	(653,519)	0	16,419,038	18,677,999
2,280,824	778,295	1,120	0	0	28,297,529	32,058,016
1,278,859	412,082	81,988	0	0	16,406,797	18,784,837
320,824	61,133	67,364	(10,000)	0	2,654,117	4,520,480
1,545,535	643,300	129,228	0	(5,702,585)	7,230,840	13,233,663
608,126	246,055	782,977	(950,437)	0	7,326,435	9,385,203
713,911	160,864	190,688	(300,850)	0	5,899,489	7,755,165
769,500	213,080	544,257	0	0	7,646,737	11,049,868
1,236,086	82,595	33,402	0	0	2,904,690	3,675,036
401,785	1,289,382	3,814,401	0	0	60,989,062	80,553,240
690,499	206,873	68,610	(41,995)	0	4,659,651	8,414,051
875,005	367,854	123,248	(410,000)	0	13,185,912	16,103,626
2,326,310	117,029	202,642	0	0	8,820,032	10,925,596
1,661,266	302,373	399,199	(22,060)	0	14,182,258	22,681,103
12,234,000	0	206,000	(3,985,000)	0	446,758,000	626,170,000
956,810	365,744	79,045	0	0	6,638,987	9,140,488
579,344	98,999	107,922	0	0	5,399,471	6,881,495
1,000	2,989,000	76,831,000	(375,000)	0	479,546,000	696,209,000
7,468,935	372,478	1,113,746	(128,847)	0	40,691,025	51,478,066
497,447	310,020	90,795	(422,813)	6,593	4,761,716	5,748,967
58,123,000	16,878,000	20,179,000	(2,390,000)	0	626,099,000	931,507,000
1,149,034	125,549	45,501	(2,086)	0	3,151,480	4,299,284
1,045,596	73,016	97,937	0	0	5,573,070	12,384,355
415,030	57,749	16,844	0	0	2,387,259	3,295,114
635,909	90,831	419,625	0	0	5,281,246	7,312,992
295,092	46,646	55,969	(24,152)	0	1,787,470	2,810,282
4,891,355	1,053,818	0	(1,184,073)	0	31,933,059	45,619,236
18,304,881	3,006,496	3,644,141	0	0	157,844,094	217,083,817
761,789	190,327	615,868	0	0	8,746,740	12,083,184
1,676,817	677,522	198,615	0	0	15,568,350	32,271,359
451,302	50,930	41,561	(532,015)	0	2,603,654	3,206,570
1,711,617	186,319	119,238	(600,000)	0	6,520,179	9,013,347
1,330,351	1,297,580	563,204	(1,395,656)	0	67,622,438	85,291,581
338,862	63,967	589,489	0	0	4,799,176	7,349,434
327,164	22,957	134,016	(7,958)	0	1,694,480	4,576,388
2,617,856	122,808	506,567	99,051	0	15,624,251	19,760,216
788,963	181,468	33,647	0	0	5,005,567	6,600,774
3,116,189	414,181	146,041	0	35,908	33,729,604	42,882,065
800,389	277,193	54,929	0	0	8,482,445	10,897,103
1,917,607	712,500	860,658	(11,614)	0	16,298,927	24,916,326

(Continued)

Revenues from the Statement of Activities
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Program Revenues - Governmental Activities			General Revenues		
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes	Other Taxes
Fairfield	Butler	\$3,668,367	\$2,923,577	\$1,556,398	\$4,954,867	\$21,144,068	\$0
Fairlawn	Summit	865,168	440,341	252,348	990,128	8,478,611	0
Findlay	Hancock	3,051,053	2,608,882	1,512,583	3,156,557	17,260,892	0
Forest Park	Hamilton	1,645,789	228,426	1,208,874	4,323,132	6,466,736	1,412,832
Fostoria	Seneca	763,413	949,987	273,955	826,764	5,729,015	0
Franklin	Warren	1,019,664	875,940	122,817	1,466,061	5,138,832	0
Fremont	Sandusky	949,010	1,370,511	1,258,856	1,077,417	7,934,550	0
Gahanna	Franklin	2,256,946	2,074,238	4,001,600	1,760,944	13,581,726	729,072
Garfield Heights	Cuyahoga	4,096,159	1,451,669	1,445,724	9,237,445	9,250,825	241,822
Geneva	Ashtabula	898,284	141,930	1,569,519	926,712	1,901,061	9,343
Grandview Heights	Franklin	1,265,261	457,437	24,276	1,545,513	3,447,179	0
Green	Summit	815,272	1,891,404	8,114,950	1,325,650	16,029,853	0
Greenville	Darke	898,964	2,518,009	0	1,359,256	5,570,069	0
Grove City	Franklin	3,032,805	2,011,152	2,308,353	2,657,555	16,730,688	780,473
Hamilton	Butler	15,228,334	10,280,481	551,213	7,054,913	22,697,147	0
Harrison	Hamilton	1,033,979	490,280	273,327	2,515,042	2,586,428	0
Heath	Licking	975,642	605,977	153,096	1,233,678	4,833,456	13,306
Highland Heights	Cuyahoga	1,179,782	505,547	1,810,126	1,513,174	5,944,532	14,791
Hillard	Franklin	5,300,398	1,498,612	2,383,238	1,569,065	14,349,334	523,688
Hillsboro	Highland	989,482	607,256	0	1,003,122	3,317,734	0
Hubbard	Trumbull	51,901	369,384	48,562	347,445	1,679,734	0
Huber Heights	Montgomery	11,308,672	2,007,051	3,597,219	3,583,484	12,051,440	161,575
Hudson	Summit	1,056,569	30,619	108,504	4,260,348	13,314,225	0
Independence	Cuyahoga	1,076,037	506,166	254,184	2,060,121	19,588,902	0
Indian Hills	Hamilton	391,857	348,223	335,500	552,167	5,548,070	0
Jackson	Jackson	382,656	857,656	0	3,948,088	0	0
Kent	Portage	2,176,318	1,601,253	797,717	3,022,427	10,149,597	0
Kettering	Montgomery	9,296,184	1,563,184	2,390,142	8,813,135	26,832,269	6,829,478
Kirtland	Lake	492,202	551,241	0	1,365,107	2,828,313	0
Lakewood	Cuyahoga	6,155,488	6,702,911	3,579	12,162,282	16,537,268	0
Lancaster	Fairfield	5,284,824	4,087,234	1,105,484	2,099,948	14,424,322	626,179
Lebanon	Warren	3,111,359	1,281,441	5,418,486	3,418,309	5,319,437	1,728,433
Lima	Allen	5,958,147	3,097,659	667,668	1,287,563	15,356,842	95,272
Logan	Hocking	314,658	822,482	0	456,466	2,209,410	0
London	Madison	382,141	794,711	1,185,319	809,855	3,044,395	0
Lorain	Lorain	4,111,789	10,967,698	935,158	4,470,610	19,571,403	0
Louisville	Stark	608,240	620,934	189,505	392,154	2,275,375	0
Loveland	Hamilton	837,201	560,818	620,895	2,100,856	2,443,582	0
Lyndhurst	Cuyahoga	2,107,346	1,118,302	370,843	4,755,762	6,260,655	150,011
Macedonia	Summit	2,508,702	1,138,236	2,857,301	2,104,012	6,766,326	0
Madeira	Hamilton	455,796	484,540	0	1,683,639	1,891,454	92,620
Mansfield	Richland	6,013,764	9,841,045	70,414	4,821,979	24,441,265	0
Maple Heights	Cuyahoga	2,902,159	909,240	1,890,388	5,653,161	6,137,997	0
Marietta	Washington	1,726,575	4,205,035	825,335	682,953	7,137,326	311,741
Marion	Marion	2,409,589	2,254,641	934,962	15,182,944	0	317,303
Martins Ferry	Belmont	1,006,264	531,774	167,520	279,954	1,129,100	0
Marysville	Union	1,805,968	1,027,791	1,046,112	1,842,857	6,762,338	0
Mason City	Warren	3,666,061	1,847,807	3,175,748	6,386,446	19,803,888	0
Massillon	Stark	3,461,550	2,779,300	1,406,245	2,056,514	12,533,910	0
Maumee	Lucas	3,084,597	1,157,482	507,134	1,769,262	15,208,392	0
Mayfield Heights	Cuyahoga	943,078	731,341	5,305,352	4,747,001	10,101,949	86,580
Medina	Medina	3,135,409	2,311,947	15,424	3,052,755	10,974,948	0
Mentor	Lake	7,521,014	756,562	4,565,877	5,510,500	28,019,315	733,874
Mentor-On-The-Lake	Lake	610,144	493,133	3,082	1,688,131	674,981	0
Miamisburg	Montgomery	3,714,805	1,606,714	592,408	2,521,143	9,273,812	0
Middleburg Hts	Cuyahoga	2,599,089	761,102	1,153,013	2,815,524	13,147,009	0
Middletown	Butler	6,165,288	14,421,378	1,560,007	5,940,840	18,009,428	3,046,089
Milford	Clermont	454,445	377,114	0	2,141,134	2,535,974	91,075
Monroe	Butler	1,547,144	564,110	10,863,537	2,361,985	3,345,238	573,133
Montgomery	Hamilton	1,130,038	38,350	18,768	4,050,884	6,136,151	339,367
Moraine	Montgomery	1,293,007	247,216	448,528	681,661	18,711,202	98,203
Mount Healthy	Hamilton	644,225	9,231	95,092	1,057,303	1,164,944	0
Mount Vernon	Knox	1,361,777	1,439,733	1,376,854	1,345,350	8,018,764	2,899

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

- Governmental Activities

Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
\$2,263,680	\$946,699	\$273,167	(\$650,000)	\$0	\$28,932,481	\$37,080,823
3,066,859	426,782	62,424	0	0	13,024,804	14,582,661
3,505,531	556,868	1,099,952	33,689	0	25,613,489	32,786,007
668,797	120,619	60,764	0	0	13,052,880	16,135,969
909,034	71,931	267,673	(131,942)	0	7,672,475	9,659,830
606,232	137,003	692,525	90,448	0	8,131,101	10,149,522
1,019,003	499,241	292,788	0	0	10,822,999	14,401,376
2,889,627	1,309,754	264,547	(10,706,328)	0	9,829,342	18,162,126
3,694,159	58,673	971,530	0	0	23,454,454	30,448,006
72,975	38,536	26,063	9,774	0	2,984,464	5,594,197
959,886	50,104	291,210	0	45,789	6,339,681	8,086,655
1,286,688	595,761	143,675	0	0	19,381,627	30,203,253
998,872	95,902	63,640	(33,756)	0	8,053,983	11,470,956
778,752	558,560	337,772	(916,840)	0	20,926,960	28,279,270
3,545,104	592,057	2,722,241	36,577	0	36,648,039	62,708,067
601,811	97,737	250,567	(1,984,776)	0	4,066,809	5,864,395
609,450	191,143	78,959	33,166	0	6,993,158	8,727,873
537,438	196,044	222,019	0	0	8,427,998	11,923,453
1,168,131	573,514	179,397	0	0	18,363,129	27,545,377
0	59,209	299,459	0	0	4,679,524	6,276,262
242,416	280,567	165,862	11,931	0	2,727,955	3,197,802
1,791,527	507,575	0	(432,500)	0	17,663,101	34,576,043
4,718,788	651,776	579,554	(1,617,468)	0	21,907,223	23,102,915
939,083	992,603	1,119,263	0	0	24,699,972	26,536,359
1,816,660	551,571	138,109	0	0	8,606,577	9,682,157
570,509	477,154	134,520	(65,781)	0	5,064,490	6,304,802
2,308,746	615,028	99,965	30,000	0	16,225,763	20,801,051
0	983,308	1,790,492	0	0	45,248,682	58,498,192
1,033,213	64,977	263,454	(77,924)	0	5,477,140	6,520,583
7,713,363	830,725	488,237	0	0	37,731,875	50,593,853
2,752,068	644,320	527,465	0	0	21,074,302	31,551,844
879,311	486,315	154,434	(819,916)	0	11,166,323	20,977,609
4,593,340	938,324	78,321	0	0	22,349,662	32,073,136
575,373	39,938	20,173	0	0	3,301,360	4,438,500
509,803	132,870	17,063	0	0	4,513,986	6,876,157
495,542	274,833	366,726	0	0	25,179,114	41,193,759
468,249	61,390	89,057	(83,000)	0	3,203,225	4,621,904
1,580,646	253,651	554,618	251,231	0	7,184,584	9,203,498
4,426,880	523,096	144,487	0	0	16,260,891	19,857,382
745,151	58,662	297,058	0	0	9,971,209	16,475,448
1,291,272	52,259	0	0	0	5,011,244	5,951,580
2,646,945	1,029,572	174,500	0	0	33,114,261	49,039,484
3,531,102	112,778	65,365	116,777	0	15,617,180	21,318,967
622,766	224,832	600,324	(35,617)	0	9,544,325	16,301,270
1,858,652	333,022	1,156,103	(80,495)	0	18,767,529	24,366,721
458,893	148,304	81,588	(18,358)	0	2,079,481	3,785,039
802,391	789,859	412,476	0	0	10,609,921	14,489,792
1,915,791	910,574	375,644	(1,345,662)	0	28,046,681	36,736,297
1,665,538	461,353	1,287,254	0	0	18,004,569	25,651,664
2,010,036	1,299,997	180,250	(517,902)	0	19,950,035	24,699,248
1,946,823	577,924	143,558	0	0	17,603,835	24,583,606
1,684,318	845,354	139,393	20,209	0	16,716,977	22,179,757
55,458	583,428	7,444,576	0	0	42,347,151	55,190,604
686,591	39,275	5,036	0	0	3,094,014	4,200,373
2,213,690	317,553	625,479	(24,995)	0	14,926,682	20,840,609
1,187,184	287,866	388,203	0	0	17,825,786	22,338,990
5,861	484,552	3,195,854	55,864	0	30,738,488	52,885,161
746,188	136,612	44,541	0	0	5,695,524	6,527,083
536,684	180,184	216,968	(468,532)	0	6,745,660	19,720,451
1,244,731	568,358	366,128	(32,000)	0	12,673,619	13,860,775
0	187,798	1,099,962	0	0	20,778,826	22,767,577
866,093	1,083	98,981	0	0	3,188,404	3,936,952
971,834	214,335	107,067	0	0	10,660,249	14,838,613

(Continued)

Revenues from the Statement of Activities
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Program Revenues - Governmental Activities			General Revenues		
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes	Other Taxes
Munroe Falls	Summit	\$144,616	\$407,168	\$0	\$764,029	\$1,203,879	\$0
Napoleon	Henry	1,132,945	885,954	3,361,224	403,855	2,520,569	585,033
Nelsonville	Athens	168,398	591,363	0	455,811	1,458,282	0
New Carlisle	Clark	654,777	261,204	0	397,868	951,841	31,327
New Philadelphia	Tuscarawas	2,497,636	314,182	297,736	2,358,851	4,680,935	0
Newark	Licking	4,342,070	6,941,215	1,584,213	2,933,433	19,033,478	0
North Canton	Stark	1,057,209	556,158	150,425	1,233,289	6,128,946	0
North Olmsted	Cuyahoga	4,436,915	1,717,713	922,813	10,354,341	12,159,878	0
North Ridgeville	Lorain	3,820,811	2,228,487	8,418,961	4,487,783	7,553,084	0
North Royalton	Cuyahoga	2,516,060	1,511,693	4,372,954	4,371,318	8,200,838	5,687
Northwood	Wood	1,322,150	438,046	117,445	322,209	3,790,295	76,855
Norton	Summit	1,047,769	806,545	134,890	1,154,096	3,267,080	0
Norwalk	Huron	1,785,724	607,266	278,276	1,585,244	5,402,962	0
Oakwood	Montgomery	1,546,102	395,820	25,000	1,768,249	5,241,735	0
Oberlin	Lorain	1,347,342	854,177	150,392	819,592	3,890,579	0
Olmstead Falls	Cuyahoga	698,009	89,175	478,176	1,623,207	2,592,880	0
Ontario	Richland	535,636	574,986	279,410	219,040	4,595,563	0
Oregon	Lucas	1,411,215	1,244,869	1,782,375	1,798,577	15,801,488	0
Orrville	Wayne	646,620	567,247	282,606	1,361,954	2,730,228	0
Oxford	Butler	1,733,916	542,022	41,009	904,765	6,441,179	0
Painesville	Lake	2,173,533	1,324,588	429,980	725,082	7,681,884	5,957
Parma	Cuyahoga	7,557,113	1,453,558	5,434,707	8,877,827	32,559,830	0
Parma Heights	Cuyahoga	1,974,515	96,702	618,889	3,602,646	8,256,212	0
Pataskala	Licking	932,847	687,787	244,021	2,191,187	0	0
Pepper Pike	Cuyahoga	358,003	335,672	1,472,858	3,265,223	4,505,525	594,579
Perrysburg	Wood	1,709,921	1,754,946	215,237	2,709,206	10,441,971	0
Pickerington	Fairfield	1,508,283	705,880	1,630,721	1,941,527	3,648,635	15,963
Piqua	Miami	758,868	739,860	60,487	1,525,944	8,378,103	4,530,291
Port Clinton	Ottawa	355,944	790,775	39,400	568,192	2,206,503	149,964
Portsmouth	Scioto	1,940,041	3,428,998	0	2,046,522	6,062,431	253,264
Powell	Delaware	2,123,281	493,150	955,288	1,175,367	3,587,005	120,033
Ravenna	Portage	1,605,909	1,893,642	1,667	683,849	5,836,739	0
Reading	Hamilton	929,745	691,599	356,184	455,577	4,382,854	0
Reynoldsburg	Franklin	1,433,640	1,887,916	169,499	1,452,928	8,808,522	160,626
Richmond Heights	Cuyahoga	1,616,611	0	0	3,155,273	4,836,879	0
Rittman	Wayne	1,015,787	622,418	124,511	631,703	994,310	0
Riverside	Montgomery	1,736,204	1,235,413	691,731	1,063,615	4,295,673	234,300
Rocky River	Cuyahoga	5,429,609	809,038	823,422	6,254,004	7,794,391	122,358
Rossford	Wood	464,512	291,208	95,000	503,505	2,703,654	200,289
Salem	Columbiana	232,639	806,685	0	937,547	3,975,087	13,838
Sandusky	Erie	4,000,080	3,912,640	755,345	2,264,658	7,156,052	3,594,887
Seven Hills	Cuyahoga	1,903,103	50,628	93,419	2,578,519	4,343,501	0
Shaker Heights	Cuyahoga	11,413,096	3,397,965	1,941,615	7,384,160	22,571,515	82,208
Sharonville	Hamilton	1,530,244	1,790,093	34,431	19,005,739	0	0
Sheffield Lake	Lorain	1,050,614	16,459	96,375	1,431,399	1,722,925	0
Shelby	Richland	778,943	873,445	4,909	1,264,975	2,239,110	0
Sidney	Shelby	2,095,597	2,117,622	2,608,004	1,336,737	12,707,698	688,045
Silverton	Hamilton	377,208	222,742	258,750	681,248	1,298,217	0
Solon	Cuyahoga	4,948,451	1,008,611	2,028,529	5,123,391	29,967,703	0
South Euclid	Cuyahoga	4,360,837	928,712	24,468	5,224,350	5,889,209	0
Springboro	Warren	1,779,760	931,375	2,021,941	605,193	9,341,580	80,126
Springdale	Hamilton	1,015,425	85,553	4,113,591	1,719,428	14,328,990	615,809
Springfield	Clark	4,656,911	3,617,098	4,855,336	2,853,934	28,454,951	8,613,151
St. Bernard	Hamilton	539,710	275,347	205,988	773,398	8,295,860	0
St. Clairsville	Belmont	181,300	1,043,567	84,819	752,848	0	0
St. Marys	Auglaize	697,609	370,277	333,606	1,211,035	4,157,348	0
Stow	Summit	2,079,593	1,926,451	1,444,831	7,459,294	11,209,387	0
Streetsboro	Portage	1,913,067	777,289	0	1,583,906	6,124,652	0
Strongsville	Cuyahoga	6,714,351	2,015,010	8,520,344	8,756,401	26,890,531	1,678,083
Sylvania	Lucas	1,422,273	1,591,850	133,474	1,948,817	6,954,081	0
Tallmadge	Summit	2,057,585	993,310	386,216	2,089,647	7,291,435	0
Tiffin	Seneca	477,500	1,879,267	0	912,592	6,624,191	145,612
Tipp City	Miami	1,042,653	631,689	5,394,254	337,213	4,189,850	32,993

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

- Governmental Activities

Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
\$355,159	\$149,260	\$164,673	\$1,750	\$0	\$2,638,750	\$3,190,534
369,573	239,399	540,580	(31,000)	0	4,628,009	10,008,132
228,153	104,244	230,097	0	0	2,476,587	3,236,348
59,677	0	125,594	(93,070)	0	1,473,237	2,389,218
1,170,820	209,003	1,646,110	(203,376)	0	9,862,343	12,971,897
3,772,913	433,890	1,297,389	223,686	0	27,694,789	40,562,287
1,551,328	295,629	38,953	0	0	9,248,145	11,011,937
3,102,792	596,488	64,811	0	0	26,278,310	33,355,751
805,251	220,114	150,039	0	0	13,216,271	27,684,530
1,272,474	332,102	0	0	0	14,182,419	22,583,126
1,132,148	131,126	84,502	0	0	5,537,135	7,414,776
1,278,637	113,769	82,685	0	0	5,896,267	7,885,471
1,874,938	487,159	82,173	0	0	9,432,476	12,103,742
1,876,522	397,497	91,322	0	0	9,375,325	11,342,247
1,407,981	663,028	265,715	758,831	0	7,805,726	10,157,637
935,827	138,663	157,473	0	0	5,448,050	6,713,410
221,214	102,473	75,045	0	0	5,213,335	6,603,367
2,190,869	587,306	3,118,666	(116,960)	0	23,379,946	27,818,405
717,533	139,056	165,427	(837,438)	0	4,276,760	5,773,233
990,369	344,521	120,532	0	0	8,801,366	11,118,313
1,766,542	378,891	278,499	558,853	0	11,395,708	15,323,809
16,594,576	135,034	46,210	0	0	58,213,477	72,658,855
2,215,141	141,500	53,331	0	0	14,268,830	16,958,936
294,834	61,012	152,024	0	0	2,699,057	4,563,712
616,150	320,906	72,562	0	0	9,374,945	11,541,478
1,955,225	665,949	118,228	(207,861)	0	15,682,718	19,362,822
803,723	189,389	853,160	0	0	7,452,397	11,297,281
0	289,066	385,572	(136,609)	0	14,972,367	16,531,582
528,917	82,999	62,188	(20,141)	0	3,578,622	4,764,741
1,708,788	143,902	169,205	0	0	10,384,112	15,753,151
382,852	284,191	22,405	0	0	5,571,853	9,143,572
1,870,202	285,137	66,618	(220,670)	0	8,521,875	12,023,093
649,676	86,259	402,175	0	0	5,976,541	7,954,069
2,013,512	719,458	310,442	0	0	13,465,488	16,956,543
1,733,302	112,222	967,898	0	0	10,805,574	12,422,185
466,870	150,889	87,760	0	0	2,331,532	4,094,248
734,972	141,269	39,287	0	0	6,509,116	10,172,464
4,688,251	986,902	127,716	0	0	19,973,622	27,035,691
773,509	68,636	407,039	0	0	4,656,632	5,507,352
557,635	462,465	149,986	(300,594)	0	5,795,964	6,835,288
2,002,142	572,828	658,482	56,189	0	16,305,238	24,973,303
1,151,708	299,498	0	0	0	8,373,226	10,420,376
4,903,785	1,024,160	6,393	0	0	35,972,221	52,724,897
776,448	455,132	604,085	(384,236)	0	20,457,168	23,811,936
2,818,453	26,030	104,946	0	0	6,103,753	7,267,201
706,056	122,958	247,434	(770,381)	0	3,810,152	5,467,449
1,174,034	340,469	87,371	(295,727)	0	16,038,627	22,859,850
234,078	18,964	15,186	0	0	2,247,693	3,106,393
1,878,815	893,329	87,494	(4,410,636)	0	33,540,096	41,525,687
2,132,798	459,995	79,832	0	0	13,786,184	19,100,201
716,588	317,708	416,746	(668,817)	0	10,809,124	15,542,200
2,668,820	228,536	317,532	0	5,500	19,884,615	25,099,184
2,370,573	534,594	3,065,300	418,621	0	46,311,124	59,440,469
799,955	37,011	261,053	0	0	10,167,277	11,188,322
362,504	167,794	51,348	0	0	1,334,494	2,644,180
597,875	510,968	118,066	(913,372)	0	5,681,920	7,083,412
3,354,221	471,060	884,356	0	0	23,378,318	28,829,193
363,084	172,449	97,407	(21,679)	0	8,319,819	11,010,175
2,442,618	784,251	394,115	0	0	40,945,999	58,195,704
1,095,773	729,689	700,646	300,820	0	11,729,826	14,877,423
1,665,173	165,066	40,897	(2,158,885)	0	9,093,333	12,530,444
829,340	310,787	678,424	(2,678)	0	9,498,268	11,855,035
1,354,519	377,781	156,746	659,747	0	7,108,849	14,177,445

(Continued)

Revenues from the Statement of Activities
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Program Revenues - Governmental Activities			General Revenues		
		Charges for	Operating Grants	Capital	Property	Income	Other
		Services	Contributions and Interest	Grants	Taxes (1)	Taxes	Taxes
Toledo	Lucas	\$46,722,000	\$49,406,000	\$20,901,000	\$20,135,000	\$160,683,000	\$0
Toronto	Jefferson	132,692	344,640	0	371,167	1,548,720	0
Trenton	Butler	694,616	489,354	0	574,698	1,722,673	124,347
Trotwood	Montgomery	1,868,720	1,738,257	2,188,017	5,109,610	5,899,378	188,685
Troy	Miami	1,926,249	1,207,394	2,650,155	1,929,852	12,681,511	0
Twinsburg	Summit	2,754,660	36,700	2,237,841	1,468,937	19,113,294	0
Uhrichsville	Tuscarawas	84,770	272,610	149,412	536,636	1,255,314	0
Union	Montgomery	1,000,076	629,445	16,502	1,436,457	0	0
University Heights	Cuyahoga	1,612,339	102,973	3,025,814	3,255,782	5,744,742	0
Upper Arlington	Franklin	2,935,970	1,688,394	91,075	7,834,077	14,291,880	3,775,133
Upper Sandusky	Wyandot	71,197	385,501	182,521	667,171	2,381,022	769,843
Urbana	Champaign	1,846,157	585,243	877,086	667,221	4,828,748	281,614
Vandalia	Montgomery	5,244,962	1,626,415	1,745,069	1,652,459	10,419,773	0
Wadsworth	Medina	3,019,572	325,750	523,824	2,183,858	6,312,773	0
Wapakoneta	Auglaize	690,412	1,263,577	29,847	462,135	2,136,920	656,921
Warren	Trumbull	3,504,357	5,150,013	2,219,348	1,520,114	19,432,428	0
Warrensville Heights	Cuyahoga	1,210,488	1,043,193	183,998	2,275,169	10,318,081	0
Washington	Fayette	676,619	599,447	501,829	1,827,715	4,044,606	0
Wauseon	Fulton	639,399	386,434	500,900	304,269	3,218,788	0
Waverly	Pike	203,252	239,259	0	376,644	1,542,015	841,866
Wellston	Jackson	545,095	1,183,413	0	198,227	765,640	415,105
West Carrollton	Montgomery	1,284,622	198,911	0	702,797	6,362,927	0
Westerville	Franklin	5,018,933	4,827,917	2,922,366	10,775,973	20,062,773	505,051
Westlake	Cuyahoga	4,103,186	1,991,525	6,508,012	11,946,930	17,819,187	0
Whitehall	Franklin	982,077	1,637,053	205,937	432,349	13,210,790	106,760
Wickliffe	Lake	877,235	935,148	948,091	2,449,991	8,101,373	245,358
Willard	Huron	561,652	265,678	0	484,905	3,008,562	0
Willoughby	Lake	4,480,364	51,133	1,183,817	3,694,441	13,613,117	0
Willoughby Hills	Lake	1,193,264	782,760	1,218,997	1,849,399	2,760,557	0
Willowick	Lake	762,468	66,259	334,397	4,362,712	2,522,613	0
Wilmington	Clinton	2,528,055	1,798,196	457,649	2,068,368	4,208,617	79,351
Wooster	Wayne	1,568,660	2,165,180	1,361,436	2,278,101	8,235,164	656,832
Worthington	Franklin	3,398,949	810,608	0	16,063,860	0	0
Wyoming	Hamilton	804,914	406,518	574,940	2,512,285	3,114,453	0
Xenia	Greene	2,662,015	304,424	1,008,901	0	9,399,166	1,235,494
Youngstown	Mahoning	8,606,477	11,089,419	16,044,061	2,191,569	44,187,657	0
Zanesville	Muskingum	2,515,093	1,258,479	428,071	1,361,547	11,845,450	12,429

(1) May include income and other taxes if not presented separately²⁰

- Governmental Activities

Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
\$4,152,000	\$276,000	\$0	(\$927,000)	\$0	\$184,319,000	\$301,348,000
232,348	32,668	56,564	(4,900)	0	2,236,567	2,713,899
316,204	352,353	85,431	10,000	0	3,185,706	4,369,676
1,630,941	103,728	1,290,046	17,500	0	14,239,888	20,034,882
2,193,117	1,143,110	154,643	(825,000)	0	17,277,233	23,061,031
1,107,775	604,584	196,815	(425,000)	0	22,066,405	27,095,606
342,943	42,450	27,641	0	0	2,204,984	2,711,776
222,914	21,025	240,017	(24,371)	0	1,896,042	3,542,065
2,570,626	39,075	166,052	0	0	11,776,277	16,517,403
2,865,807	1,078,529	1,319,447	(250,774)	0	30,914,099	35,629,538
579,834	20,984	156,160	175,280	0	4,750,294	5,389,513
375,838	150,166	78,605	0	0	6,382,192	9,690,678
925,581	354,301	32,800	(160,111)	0	13,224,803	21,841,249
3,430,318	340,280	55,164	(39,705)	0	12,282,688	16,151,834
483,500	546,259	56,531	(384,984)	0	3,957,282	5,941,118
3,312,509	814,182	563,907	(702,756)	0	24,940,384	35,814,102
1,456,018	126,112	322,867	0	0	14,498,247	16,935,926
1,795,292	75,887	998,813	(60,678)	0	8,681,635	10,459,530
767,585	192,897	231,086	0	0	4,714,625	6,241,358
188,439	28,187	115,585	0	0	3,092,736	3,535,247
545,347	61,907	132,738	0	0	2,118,964	3,847,472
540,113	49,127	277,062	(10,000)	0	7,922,026	9,405,559
5,778,664	1,725,206	75,587	(15,878)	0	38,907,376	51,676,592
3,805,291	2,203,618	256,046	(1,054,873)	0	34,976,199	47,578,922
1,764,876	199,137	555,529	0	0	16,269,441	19,094,508
2,476,794	353,768	696,485	0	0	14,323,769	17,084,243
509,172	184,259	316,243	(461,998)	0	4,041,143	4,868,473
4,263,912	665,980	16,140	0	0	22,253,590	27,968,904
1,116,208	51,705	159,765	0	0	5,937,634	9,132,655
2,977,932	304,421	71,736	0	0	10,239,414	11,402,538
1,370,720	168,808	704,649	0	0	8,600,513	13,384,413
1,602,449	531,694	328,328	(341,268)	1,690,464	14,981,764	20,077,040
2,259,585	380,232	332,218	0	0	19,035,895	23,245,452
1,310,813	167,969	14,205	228,247	0	7,347,972	9,134,344
0	100,343	3,100,142	(75,000)	0	13,760,145	17,735,485
4,564,110	394,378	374,327	(2,287,982)	0	49,424,059	85,164,016
2,775,773	386,098	470,273	0	0	16,851,570	21,053,213

Expenses from the Statement of Activities
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP

		Expenses - Governmental Activities				
City	County	Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Akron	Summit	\$104,848,506	\$15,832,640	\$7,603,460	\$21,514,112	\$0
Alliance	Stark	7,437,917	812,097	667,520	819,843	2,003,429
Amherst	Lorain	3,785,329	205,063	185,408	52,768	1,984,088
Ashland	Ashland	6,012,226	241,998	1,109,903	944,840	2,487,174
Ashtabula	Ashtabula	6,109,417	306,416	90,413	680,192	3,201,483
Athens	Athens	4,393,779	0	1,201,816	1,341,968	2,736,424
Aurora	Portage	5,881,391	0	1,206,791	1,163,471	2,820,049
Avon	Lorain	4,901,099	0	967,557	1,615,500	5,488,647
Barberton	Summit	9,579,081	2,246,143	1,643,746	1,404,166	2,606,966
Bay Village	Cuyahoga	6,095,608	519,409	990,283	790,581	2,185,002
Beachwood	Cuyahoga	11,726,255	548,302	2,182,972	1,018,644	9,522,260
Beavercreek	Greene	6,035,352	194,730	1,410,533	522,613	9,214,155
Bedford	Cuyahoga	7,960,618	165,278	1,515,957	711,271	4,815,778
Bedford Heights	Cuyahoga	10,216,336	365,842	1,685,971	713,645	1,695,100
Bellbrook	Greene	2,077,849	491	15,076	27,651	640,184
Bellefontaine	Logan	3,616,413	129,551	565,328	358,557	1,404,772
Bellevue	Huron	2,656,568	311,808	495,709	3,478,319	1,021,357
Belpre	Washington	1,077,669	35,172	124,300	0	1,185,433
Berea	Cuyahoga	5,845,715	130,574	3,869,281	434,384	2,459,142
Bexley	Franklin	4,696,474	79,874	1,282,566	464,391	1,420,092
Blue Ash	Hamilton	10,165,886	0	4,159,503	880,545	1,855,044
Bowling Green	Wood	9,978,235	58,762	1,487,192	981,679	5,997,788
Brecksville	Cuyahoga	5,838,824	122,266	1,466,915	1,079,752	4,280,735
Broadview Heights	Cuyahoga	6,257,605	57,288	584,717	610,021	3,869,592
Brook Park	Cuyahoga	11,345,186	317,628	3,043,950	1,755,056	3,526,640
Brooklyn	Cuyahoga	8,728,125	0	2,296,404	1,738,079	1,291,187
Brookville	Montgomery	1,773,944	10,353	168,203	0	1,079,760
Brunswick	Medina	8,458,878	249,267	2,207,800	861,386	3,546,954
Bryan	Williams	2,012,902	95,859	968,030	465,048	804,230
Bucyrus	Crawford	3,145,141	107,836	175,478	0	1,912,629
Cambridge	Guernsey	4,715,242	194,949	639,494	678,059	1,260,423
Canal Fulton	Stark	1,183,207	0	609,431	33,593	410,241
Canton	Stark	33,732,631	5,407,095	2,880,704	7,898,906	14,339,105
Celina	Mercer	2,710,001	53,010	594,171	39,237	1,169,222
Centerville	Montgomery	5,478,545	0	374,091	236,856	3,331,467
Chardon	Geauga	1,581,229	56,883	204,539	217,272	955,381
Chillicothe	Ross	8,809,717	0	1,070,174	1,113,876	5,814,354
Cincinnati	Hamilton	218,576,000	44,809,000	39,425,000	39,235,000	26,472,000
Circleville	Pickaway	4,199,073	145,300	160,121	546,805	1,924,546
Clayton	Montgomery	2,092,412	4,549	0	0	282,961
Cleveland	Cuyahoga	293,242,000	24,950,000	44,840,000	108,093,000	0
Cleveland Heights	Cuyahoga	18,031,294	447,114	3,899,948	5,930,750	3,345,499
Clyde	Sandusky	1,971,347	449,428	138,504	677,767	588,662
Columbus	Franklin	412,309,000	38,490,000	90,456,000	57,956,000	142,509,000
Columbiana	Columbiana	1,403,621	169,720	354,215	0	254,916
Conneaut	Ashtabula	3,299,875	355,171	94,950	411,062	2,232,242
Cortland	Trumbull	2,140,241	15,703	17,202	37,448	233,397
Coshocton	Coshocton	2,854,477	815,325	83,022	605,646	1,338,914
Crestline	Crawford	1,279,467	0	94,290	382,620	557,315
Cuyahoga Falls	Summit	21,496,125	0	2,760,272	1,779,710	6,785,927
Dayton	Montgomery	94,278,102	46,552,775	19,230,551	7,202,500	0
Defiance	Defiance	\$4,576,342	\$243,875	\$825,764	\$826,450	\$2,122,467
Delaware	Delaware	13,627,209	0	1,838,055	1,278,257	0

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$54,923,173	\$53,063,391	\$11,389,516	\$27,077,616	\$296,252,414	\$310,511,687	\$318,096,223
66,864	3,055,599	0	150,982	15,014,251	27,982,189	27,647,280
0	951,096	34,371	119,966	7,318,089	26,773,577	28,571,269
0	4,349,791	0	132,990	15,278,922	21,698,213	23,335,464
1,567,216	4,026,454	0	68,093	16,049,684	22,625,507	23,331,289
0	5,290,055	0	347,580	15,311,622	21,475,658	21,954,599
0	2,048,028	5,115	1,099,927	14,224,772	44,897,289	53,052,440
379,953	3,659,515	0	619,776	17,632,047	53,315,089	57,196,549
0	3,837,242	0	223,084	21,540,428	28,594,364	28,932,819
1,533,980	3,487,549	0	488,656	16,091,068	6,784,447	6,246,872
0	3,748,490	0	930,269	29,677,192	107,958,369	106,447,997
92,369	3,627,504	0	722,597	21,819,853	200,329,881	197,593,750
746,633	4,513,961	0	610,370	21,039,866	44,205,164	44,701,627
602,524	3,648,810	0	235,255	19,163,483	19,947,870	20,401,472
0	441,844	0	0	3,203,095	5,794,978	5,916,935
588,054	2,007,419	0	14,448	8,684,542	26,345,762	27,339,106
0	1,919,540	0	92,061	9,975,362	14,851,716	12,285,939
0	563,229	0	4,324	2,990,127	15,178,793	15,655,315
889,213	6,102,871	570,611	1,066,308	21,368,099	51,731,421	54,487,261
0	3,494,960	7,821	164,399	11,610,577	14,771,602	16,756,029
2,156,876	6,306,580	0	858,638	26,383,072	46,396,025	51,245,397
567,207	4,455,067	39,944	1,102,011	24,667,885	39,959,877	42,172,550
1,946,379	4,512,844	0	725,075	19,972,790	69,442,671	76,346,768
727,676	5,786,190	0	644,178	18,537,267	31,269,336	31,410,068
3,356,143	5,704,200	0	193,895	29,242,698	70,170,547	72,985,865
2,997,427	2,015,541	0	234,754	19,301,517	22,827,614	22,310,934
0	771,650	0	1,429	3,805,339	7,147,650	7,862,791
0	4,930,502	0	468,839	20,723,626	62,141,888	54,651,925
0	3,025,819	0	111,984	7,483,872	21,297,471	23,198,802
0	1,283,919	0	28,685	6,653,688	17,150,874	18,252,351
0	2,792,746	0	28,799	10,309,712	14,362,970	15,103,126
0	603,043	0	21,659	2,861,174	6,866,681	7,680,543
0	18,585,104	0	923,542	83,767,087	113,426,828	110,212,981
205,898	1,388,277	0	50,070	6,209,886	13,341,580	15,545,745
0	4,874,691	0	1,233,977	15,529,627	48,322,941	48,896,940
18,640	4,190,881	0	210,706	7,435,531	9,482,836	12,972,901
792,471	6,995,606	0	100,026	24,696,224	49,526,196	47,511,075
48,125,000	139,130,000	37,712,000	21,767,000	615,251,000	798,322,000	809,241,000
30,940	2,418,497	0	267,810	9,693,092	26,688,568	26,135,964
0	2,844,629	0	180,252	5,404,803	3,776,644	5,253,336
80,888,000	90,994,000	11,212,000	27,557,000	681,776,000	517,358,000	531,791,000
2,756,181	15,619,750	0	1,279,516	51,310,052	57,203,038	57,371,052
0	856,538	60,656	187,292	4,930,194	4,046,402	4,865,175
0	84,922,000	0	37,153,000	863,795,000	1,067,915,000	1,135,627,000
0	1,001,112	0	11,935	3,195,519	4,193,065	5,296,830
32,500	1,183,087	0	191,188	7,800,075	16,141,980	20,726,260
20,209	523,036	0	6,258	2,993,494	3,017,867	3,319,487
0	1,745,053	0	33,446	7,475,883	7,722,195	7,559,304
0	742,495	0	34,163	3,090,350	6,950,913	6,670,845
234,855	10,302,655	0	628,253	43,987,797	53,829,768	55,461,207
0	5,064,756	21,503,987	3,072,035	196,904,706	318,481,511	338,660,622
\$0	\$3,000,979	\$6,460	\$127,845	\$11,730,182	\$20,782,991	\$21,135,993
3,123,398	6,408,467	1,143,860	427,008	27,846,254	49,652,047	54,077,152

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

		Expenses - Governmental Activities				
City	County	Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Delphos	Allen	\$2,051,387	\$5,471	\$430,287	\$2,800	\$316,072
Dover	Tuscarawas	3,799,383	685,021	647,646	462,327	1,539,960
Dublin	Franklin	9,520,277	278,926	16,203,665	6,587,112	9,863,292
East Liverpool	Columbiana	3,529,709	150,349	136,674	516,912	890,529
East Palestine	Columbiana	1,950,604	45,069	241,259	374,872	364,062
Eastlake	Lake	7,315,488	175,366	1,186,161	217,674	1,108,307
Eaton	Preble	2,391,588	137,836	127,088	338,883	954,615
Elyria	Lorain	19,528,348	2,992,268	2,374,010	1,870,225	3,240,837
Englewood	Montgomery	4,595,619	18,337	297,556	612,179	3,179,030
Fairborn	Greene	11,379,893	102,061	257,014	1,080,955	1,003,305
Fairfield	Butler	13,600,274	25,007	2,277,573	1,153,526	10,240,547
Fairlawn	Summit	5,843,983	111,977	364,696	73,726	3,575,269
Findlay	Hancock	15,193,481	1,405,671	1,413,227	0	4,194,626
Forest Park	Hamilton	7,428,605	20,792	419,440	746,169	0
Fostoria	Seneca	5,041,014	224,300	107,516	1,172,024	1,134,723
Franklin	Warren	4,675,721	27,626	291,418	88,113	2,177,960
Fremont	Sandusky	5,625,557	12,850	1,807,190	607,947	1,506,482
Gahanna	Franklin	7,402,253	157,642	2,692,861	3,349,270	5,033,462
Garfield Heights	Cuyahoga	11,873,674	719,026	1,940,569	181,847	4,023,712
Geneva	Ashtabula	1,965,841	11,737	216,312	251,182	1,200,712
Grandview Heights	Franklin	4,060,294	31,868	888,488	0	1,304,154
Green	Summit	6,283,834	237,989	808,128	873,126	7,144,051
Greenville	Darke	3,790,331	41,592	772,438	457,477	2,953,049
Grove City	Franklin	8,072,763	198,126	2,470,743	1,271,478	4,630,846
Hamilton	Butler	28,756,223	2,320,928	2,723,818	4,099,421	9,345,595
Harrison	Hamilton	4,603,552	304,653	224,086	101,959	723,954
Heath	Licking	4,329,101	52,500	1,294,346	293,980	1,753,609
Highland Heights	Cuyahoga	5,106,715	0	688,072	275,877	1,208,305
Hillard	Franklin	6,783,077	121,642	2,589,446	2,861,784	2,295,447
Hillsboro	Highland	2,989,935	184,952	118,738	440,298	643,567
Hubbard	Trumbull	1,676,512	24,434	40,871	7,092	1,658,724
Huber Heights	Montgomery	12,867,171	0	360,125	806,281	6,317,991
Hudson	Summit	5,647,850	503,235	1,021,184	5,194,866	4,339,311
Independence	Cuyahoga	8,103,488	99,259	3,224,755	2,412,397	5,101,022
Indian Hills	Hamilton	3,374,761	137,023	697,232	1,243,067	1,781,969
Jackson	Jackson	1,741,118	140,688	56,320	5,291	617,449
Kent	Portage	9,088,539	547,160	1,202,921	1,850,436	2,056,046
Kettering	Montgomery	31,723,747	0	11,873,881	0	0
Kirtland	Lake	2,740,035	66,133	336,763	71,442	2,190,549
Lakewood	Cuyahoga	20,635,739	4,310,861	2,097,492	6,417,757	2,880,797
Lancaster	Fairfield	14,473,126	779,600	1,742,633	789,851	4,415,595
Lebanon	Warren	5,032,597	213,152	265,241	1,192,677	2,117,570
Lima	Allen	15,151,801	0	1,094,057	3,023,866	2,666,027
Logan	Hocking	2,104,729	224,449	195,085	202,653	1,144,232
London	Madison	2,317,546	3,985	255,621	511,264	990,257
Lorain	Lorain	19,197,977	2,030,073	1,266,922	4,701,164	14,881,296
Louisville	Stark	1,792,561	51,182	394,403	179,959	781,204
Loveland	Hamilton	3,664,327	0	406,584	171,196	914,837
Lyndhurst	Cuyahoga	7,314,588	52,214	1,250,457	585,008	3,663,638
Macedonia	Summit	4,447,657	183,253	1,466,442	399,195	2,793,299
Madeira	Hamilton	2,351,555	374,555	172,635	131,862	765,219
Mansfield	Richland	23,850,064	137,328	488,317	1,491,159	10,078,954
Maple Heights	Cuyahoga	11,088,933	87,623	816,787	438,239	1,411,277

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$0	\$346,214	\$0	\$11,417	\$3,163,648	\$3,248,992	\$3,291,914
423,012	1,053,903	0	33,675	8,644,927	7,943,873	8,312,293
2,311,701	21,367,226	0	3,178,636	69,310,835	307,143,454	323,124,200
0	1,338,018	0	47,397	6,609,588	3,232,666	3,972,512
0	645,342	0	10,739	3,631,947	3,421,688	4,366,129
2,113,087	3,660,330	0	1,559,983	17,336,396	12,775,914	15,199,734
0	1,841,644	0	77,514	5,869,168	8,730,492	9,462,098
0	7,948,645	0	986,994	38,941,327	45,856,337	49,797,075
0	1,155,957	0	49,292	9,907,970	44,606,916	45,596,049
0	9,843,092	0	663,995	24,330,315	66,564,397	67,150,408
506,372	7,172,448	0	842,065	35,817,812	83,276,876	84,539,887
1,064,861	2,500,501	0	523,507	14,058,520	74,511,475	75,035,616
0	6,223,334	0	108,694	28,539,033	68,262,478	72,509,452
3,074,083	1,728,474	0	238,571	13,656,134	22,588,187	25,068,022
0	1,542,442	11,190	23,264	9,256,473	13,739,141	14,142,498
91,914	3,248,993	0	632,945	11,234,690	47,292,614	46,207,446
0	2,355,208	93,140	213,022	12,221,396	32,523,890	34,703,870
224,602	1,576,135	0	297,839	20,734,064	88,011,990	85,440,052
1,619,837	9,153,540	0	1,648,608	31,160,813	8,738,726	8,025,919
0	805,104	0	112,608	4,563,496	5,863,695	6,894,396
65,674	1,530,412	0	48,174	7,929,064	4,891,630	5,049,221
0	3,448,055	0	1,298,185	20,093,368	51,026,418	61,136,303
186,481	2,013,824	0	141,606	10,356,798	15,171,902	16,286,060
0	6,996,686	0	1,087,320	24,727,962	135,017,068	138,568,376
4,549,461	2,170,509	6,159,163	2,052,654	62,177,772	67,624,522	68,154,817
0	880,786	0	187,237	7,026,227	11,450,237	10,288,405
0	1,278,537	0	235,853	9,237,926	22,807,419	22,297,366
1,721,621	2,082,213	0	724,116	11,806,919	44,659,075	44,775,609
2,590,791	3,984,242	0	1,265,446	22,491,875	13,035,883	18,089,385
0	1,559,167	0	11,222	5,947,879	13,879,593	14,207,976
0	424,353	11,567	117,638	3,961,191	4,293,665	3,530,276
0	3,138,228	0	1,008,724	24,498,520	107,462,320	106,377,759
0	5,478,804	0	1,796,974	23,982,224	17,719,654	16,840,345
1,031,008	9,116,223	0	1,489,443	30,577,595	65,142,745	61,101,509
0	3,083,574	0	152,638	10,470,264	97,993,248	97,205,141
0	971,060	1,240,312	14,675	4,786,913	10,311,203	11,829,092
0	2,747,645	0	245,952	17,738,699	35,341,006	38,403,358
0	12,339,967	0	1,168,357	57,105,952	142,869,959	144,262,199
0	1,730,128	0	129,053	7,264,103	18,114,334	17,370,814
4,340,798	7,851,426	0	1,781,467	50,316,337	32,688,382	32,965,898
0	7,037,765	0	339,328	29,577,898	31,984,131	33,958,077
0	3,431,266	0	376,665	12,629,168	39,696,662	48,045,103
0	7,925,656	0	129,926	29,991,333	31,694,607	33,776,410
14,833	546,814	0	31,929	4,464,724	7,870,171	7,843,947
0	1,056,127	0	24,028	5,158,828	15,661,239	17,378,568
0	13,003,383	0	1,893,394	56,974,209	169,091,852	153,311,402
3,323	828,524	75,999	44,398	4,151,553	2,834,275	3,304,626
0	2,628,778	0	297,141	8,082,863	19,156,879	20,277,514
2,942,459	4,040,834	0	114,570	19,963,768	97,804,558	97,698,172
481,214	2,157,330	0	534,696	12,463,086	28,383,622	32,395,984
0	942,886	0	67,740	4,806,452	2,988,784	4,133,912
0	12,154,838	0	253,405	48,454,065	62,517,203	63,102,622
901,221	3,268,069	0	422,367	18,434,516	34,800,161	37,684,612

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

		Expenses - Governmental Activities				
City	County	Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Marietta	Washington	\$5,743,757	\$852,555	\$585,245	\$497,996	\$3,216,762
Marion	Marion	12,377,788	1,095,225	1,444,992	1,142,518	4,510,220
Martins Ferry	Belmont	1,781,039	85,159	91,459	290,747	573,579
Marysville	Union	6,527,339	422,898	313,423	976,322	2,432,895
Mason City	Warren	7,647,086	0	1,927,193	1,219,316	3,433,612
Massillon	Stark	8,943,901	709,680	2,920,210	1,121,924	2,257,301
Maumee	Lucas	10,269,636	150,176	2,498,819	1,241,499	3,678,096
Mayfield Heights	Cuyahoga	9,169,036	270,544	1,377,805	835,633	2,939,372
Medina	Medina	6,382,098	121,847	583,807	1,452,486	2,062,934
Mentor	Lake	21,010,909	0	8,382,989	2,925,929	12,062,550
Mentor-On-The-Lake	Lake	2,269,292	59,319	56,765	0	403,871
Miamisburg	Montgomery	8,180,766	9,870	1,824,078	749,105	2,516,848
Middleburg Hts	Cuyahoga	7,598,299	246,274	3,080,371	632,819	2,642,158
Middletown	Butler	22,420,068	1,246,911	1,661,094	11,021,824	2,560,538
Milford	Clermont	3,430,327	498,923	84,597	643	278,776
Monroe	Butler	4,540,694	108,616	7,560	0	1,604,725
Montgomery	Hamilton	4,650,457	61,721	784,676	563,592	1,729,494
Moraine	Montgomery	9,521,258	158,934	3,187,996	540,541	3,391,198
Mount Healthy	Hamilton	1,611,817	393,460	197,462	88,534	399,824
Mount Vernon	Knox	4,875,188	593,592	332,477	245,735	2,392,740
Munroe Falls	Summit	1,243,311	37,551	21,037	0	373,430
Napoleon	Henry	3,509,589	100,116	840,601	717,906	1,292,990
Nelsonville	Athens	972,274	4,470	227,235	353,139	1,111,731
New Carlisle	Clark	584,769	707,168	70,160	48,877	212,245
New Philadelphia	Tuscarawas	3,735,924	615,249	793,085	491,428	1,583,043
Newark	Licking	18,306,512	2,891,482	1,969,959	2,859,185	5,220,161
North Canton	Stark	3,641,018	1,290,268	1,190,514	397,328	2,411,082
North Olmsted	Cuyahoga	12,907,792	546,222	2,594,345	24,843	10,358,230
North Ridgeville	Lorain	7,738,519	327,045	333,742	1,208,247	4,516,848
North Royalton	Cuyahoga	8,771,426	390,847	453,316	928,821	3,952,945
Northwood	Wood	2,945,787	6,976	88,266	335,915	628,833
Norton	Summit	2,849,585	128,117	179,714	248,559	1,230,347
Norwalk	Huron	5,093,634	146,411	1,924,505	190,428	1,625,782
Oakwood	Montgomery	4,327,066	99,384	1,047,167	1,862,063	1,473,797
Oberlin	Lorain	2,930,004	109,529	714,176	1,015,896	994,947
Olmstead Falls	Cuyahoga	2,545,814	78,068	78,077	224,930	1,274,486
Ontario	Richland	1,956,354	4,688	217,889	41,376	2,203,026
Oregon	Lucas	10,041,954	736,965	952,991	890,401	4,811,983
Orrville	Wayne	1,892,270	118,376	252,386	0	1,590,642
Oxford	Butler	3,982,613	144,446	1,444,845	486,504	1,075,809
Painesville	Lake	6,989,395	668,013	700,165	351,307	2,758,619
Parma	Cuyahoga	26,487,182	265,531	3,135,720	7,269,251	5,814,598
Parma Heights	Cuyahoga	8,020,544	288,088	421,261	1,992,300	1,594,101
Pataskala	Licking	1,409,074	47,693	140,077	386,808	888,723
Pepper Pike	Cuyahoga	5,115,398	28,859	0	246,330	2,996,305
Perrysburg	Wood	6,283,347	23,863	854,269	665,348	1,851,549
Pickerington	Fairfield	3,285,125	116,159	813,732	1,305,830	2,168,811
Piqua	Miami	7,667,665	0	716,795	1,287,935	3,456,870
Port Clinton	Ottawa	1,766,159	271,628	153,697	194,322	879,684
Portsmouth	Scioto	6,459,281	2,861,518	118,705	515,633	1,166,630
Powell	Delaware	1,669,072	0	555,384	831,796	0
Ravenna	Portage	4,738,957	282,019	866,808	1,359,358	1,857,342
Reading	Hamilton	4,035,447	9,636	545,785	118,219	775,116

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$0	\$4,380,867	\$1,993,158	\$48,345	\$17,318,685	\$28,043,295	\$27,025,880
0	4,327,417	0	246,410	25,144,570	35,544,611	34,766,762
0	710,251	0	28,712	3,560,946	6,404,153	6,628,246
0	1,911,419	0	768,917	13,353,213	28,914,717	30,051,296
0	10,055,191	0	1,685,015	25,967,413	121,288,331	132,057,215
21,819	6,358,616	513,417	1,114,016	23,960,884	13,472,892	15,163,672
1,004,058	5,183,246	0	771,342	24,796,872	65,351,250	65,253,626
886,423	2,513,737	0	178,212	18,170,762	40,709,144	47,121,988
59,244	6,447,117	0	172,542	17,282,075	28,356,248	33,253,930
0	7,201,492	0	1,285,841	52,869,710	176,129,322	178,450,216
286,325	670,873	4,810	29,535	3,780,790	2,679,534	3,099,117
1,055,637	4,403,928	0	157,778	18,898,010	27,959,743	29,902,342
0	6,308,086	767,324	974,678	22,250,009	40,082,367	40,171,348
0	4,673,919	1,636,356	1,505,839	46,726,549	48,840,492	54,999,104
498,665	1,073,021	3,500	233,694	6,102,146	8,291,896	8,716,833
0	1,789,097	17,876	375,973	8,444,541	30,481,030	41,756,940
0	2,861,353	0	350,048	11,001,341	48,945,067	51,804,501
0	4,844,844	256,098	2,000	21,902,869	37,888,258	38,752,966
0	663,675	0	82,041	3,436,813	1,555,551	2,055,690
0	3,955,560	0	130,057	12,525,349	36,793,133	39,106,397
0	594,062	0	88,491	2,357,882	5,419,367	6,252,019
0	779,647	0	86,114	7,326,963	29,327,230	32,008,399
0	457,918	0	46,834	3,173,601	12,537,428	12,600,175
0	644,519	0	62,089	2,329,827	1,476,912	1,536,303
1,084,585	3,201,838	0	230,317	11,735,469	23,668,735	24,905,163
0	7,653,522	0	745,884	39,646,705	53,404,997	54,320,579
287,468	2,299,022	1,500,000	83,215	13,099,915	30,985,434	28,897,456
1,645,096	4,165,796	202,149	2,344,396	34,788,869	48,890,724	47,457,606
0	4,657,496	0	115,712	18,897,609	43,610,108	52,397,029
2,620,659	2,590,026	11,349	374,431	20,093,820	108,092,081	110,581,387
60,161	1,448,482	0	161,557	5,675,977	6,362,886	8,101,685
0	1,645,256	0	166,384	6,447,962	8,887,909	10,325,418
0	2,426,779	0	135,989	11,543,528	20,251,233	20,811,447
0	2,346,641	0	101,874	11,257,992	28,066,115	28,150,370
128,344	2,725,600	0	82,265	8,700,761	34,085,048	35,541,924
0	1,343,527	61,681	330,817	5,937,400	10,513,838	11,289,848
0	1,733,821	0	1,810	6,158,964	24,410,388	24,854,791
508,777	4,420,790	0	673,053	23,036,914	48,428,053	53,209,544
282,403	1,075,509	0	9,706	5,221,292	46,626,063	47,178,004
0	1,555,665	0	175,948	8,865,830	23,663,479	25,915,962
0	2,790,590	0	67,711	14,325,800	15,411,646	16,409,655
1,845,246	20,671,643	0	1,598,443	67,087,614	15,650,450	21,221,691
1,852,101	3,122,758	0	442,991	17,734,144	32,334,191	31,558,983
0	1,153,480	0	17,287	4,043,142	4,614,444	5,135,014
780,678	1,322,322	0	284,140	10,774,032	22,072,087	22,839,533
974,621	3,588,416	0	294,764	14,536,177	51,537,803	56,364,448
0	2,044,288	0	488,500	10,222,445	33,520,056	34,594,892
0	1,985,407	0	216,710	15,331,382	47,579,435	48,779,635
0	1,235,845	0	54,001	4,555,336	8,102,788	8,312,193
0	3,732,579	0	75,124	14,929,470	12,966,537	13,790,218
0	1,207,091	1,133,601	1,120,174	6,517,118	8,372,771	10,999,225
154,429	1,429,115	0	366,940	11,054,968	50,853,520	51,821,645
385,424	1,552,600	0	79,273	7,501,500	4,558,154	5,010,723

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

		Expenses - Governmental Activities				
City	County	Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Reynoldsburg	Franklin	\$6,890,178	\$156,728	\$1,024,894	\$1,500,429	\$2,365,068
Richmond Heights	Cuyahoga	6,076,338	0	542,690	324,088	1,855,563
Rittman	Wayne	1,568,861	90,883	555,990	0	914,231
Riverside	Montgomery	4,947,844	959	39,106	509,688	1,399,017
Rocky River	Cuyahoga	7,748,618	1,142,913	1,549,673	703,873	4,337,813
Rossford	Wood	1,916,592	0	157,578	0	895,459
Salem	Columbiana	3,474,795	0	355,535	593,717	1,364,558
Sandusky	Erie	10,509,814	371,995	532,317	3,089,728	4,107,524
Seven Hills	Cuyahoga	3,048,134	567,183	1,099,652	493,875	1,668,422
Shaker Heights	Cuyahoga	23,038,851	538,756	3,751,953	7,165,612	1,513,229
Sharonville	Hamilton	11,780,211	361,002	3,313,120	561,985	1,655,934
Sheffield Lake	Lorain	2,600,682	36,169	105,565	177,526	3,087,697
Shelby	Richland	2,670,160	484,522	67,966	471,414	931,650
Sidney	Shelby	10,892,271	202,737	1,469,323	448,168	608,704
Silverton	Hamilton	1,141,253	4,371	57,597	372,313	165,987
Solon	Cuyahoga	14,480,186	123,533	5,786,057	2,659,078	11,193,451
South Euclid	Cuyahoga	8,152,170	127,609	385,161	219,507	2,732,270
Springboro	Warren	2,640,056	8,780	509,990	768,207	1,878,604
Springdale	Hamilton	7,530,755	271,193	1,780,450	898,820	2,698,600
Springfield	Clark	25,826,092	290,666	3,880,771	5,243,235	4,403,805
St. Bernard	Hamilton	4,299,630	86,114	386,052	0	836,891
St. Clairsville	Belmont	925,014	30,816	394,716	371,010	572,997
St. Marys	Auglaize	2,686,299	13,157	377,234	230,584	1,577,100
Stow	Summit	12,644,222	486,909	2,026,469	1,709,252	3,991,693
Streetsboro	Portage	4,522,585	18,424	352,986	711,632	788,789
Strongsville	Cuyahoga	15,451,039	791,859	4,193,433	1,324,095	12,091,595
Sylvania	Lucas	4,924,909	204,318	1,387,713	559,843	2,265,288
Tallmadge	Summit	5,598,410	67,088	1,723,848	390,832	2,843,072
Tiffin	Seneca	6,204,845	0	464,681	159,266	1,646,616
Tipp City	Miami	2,801,884	0	1,047,316	223,831	1,282,315
Toledo	Lucas	205,782,000	17,607,000	0	14,862,000	0
Toronto	Jefferson	1,412,315	26,407	131,740	209,594	292,026
Trenton	Butler	1,839,443	81,103	74,824	97,844	170,776
Trotwood	Montgomery	9,749,517	0	601,949	2,258,759	1,693,198
Troy	Miami	8,787,052	500,215	1,884,611	836,887	2,392,805
Twinsburg	Summit	8,578,043	0	1,810,074	3,251,632	7,054,147
Uhrichsville	Tuscarawas	1,205,384	6,220	7,478	342,225	333,701
Union	Montgomery	1,643,168	12,364	81,375	343,449	305,865
University Heights	Cuyahoga	7,208,380	47,389	402,069	3,685,718	1,676,222
Upper Arlington	Franklin	18,318,475	0	3,011,763	874,808	0
Upper Sandusky	Wyandot	1,295,215	91,382	590,185	232,586	983,622
Urbana	Champaign	4,685,320	282,016	332,706	630,101	1,859,946
Vandalia	Montgomery	6,058,752	0	3,294,702	0	4,432,060
Wadsworth	Medina	6,496,050	75,271	2,204,047	811,973	2,435,891
Wapakoneta	Auglaize	2,523,101	212,986	223,249	120,691	1,439,048
Warren	Trumbull	16,406,869	592,167	905,187	1,730,863	3,272,353
Warrensville Heights	Cuyahoga	9,218,960	56,006	295,706	1,169,496	2,399,454
Washington	Fayette	4,038,744	300,349	67,618	1,897,244	2,954,551
Wauseon	Fulton	1,841,516	0	569,881	491,453	1,013,227
Waverly	Pike	1,638,322	1,470	0	2,715	606,737
Wellston	Jackson	1,396,419	179,343	107,712	542,965	371,061
West Carrollton	Montgomery	4,327,185	0	1,052,513	710,964	639,237
Westerville	Franklin	21,059,425	57,364	8,268,953	2,381,720	3,097,704

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$0	\$3,511,329	\$0	\$1,110,381	\$16,559,007	\$39,597,045	\$39,994,581
651,942	1,255,913	0	653,608	11,360,142	9,388,691	10,450,734
231,299	649,857	0	73,435	4,084,556	7,312,349	7,322,041
0	1,945,553	23,080	90,509	8,955,756	9,642,786	10,859,494
1,784,199	4,509,493	0	965,098	22,741,680	29,337,274	33,631,285
78,740	1,038,816	0	317,247	4,404,432	(1,037,030)	65,890
0	1,262,857	0	183,709	7,235,171	20,227,458	19,827,575
0	4,463,585	0	1,171,585	24,246,548	41,368,804	42,095,559
0	1,602,355	203,541	502,176	9,185,338	12,547,677	13,782,715
2,688,129	6,186,733	4,810,977	773,737	50,467,977	82,964,951	85,221,871
577,944	4,068,570	0	757,929	23,076,695	22,228,153	22,963,394
543,443	813,602	0	104,107	7,468,791	14,425,946	14,224,356
0	1,221,217	0	7,874	5,854,803	20,292,481	19,905,127
487,141	1,614,428	3,386,792	425,995	19,535,559	56,985,610	60,309,901
0	467,189	1,515,820	14,823	3,739,353	3,026,296	2,393,336
1,543,094	6,700,104	0	1,285,874	43,771,377	108,097,629	105,851,939
2,590,425	2,589,588	1,030,046	491,110	18,317,886	41,033,391	41,815,706
0	4,249,898	0	505,312	10,560,847	40,258,277	45,239,630
0	4,654,747	0	435,450	18,270,015	44,209,658	51,038,827
0	15,064,325	5,438	904,960	55,619,292	73,869,030	77,690,207
558	2,918,677	1,219,062	153,863	9,900,847	12,385,696	13,673,171
0	280,957	0	6,988	2,582,498	6,609,028	6,670,710
0	1,104,485	0	44,439	6,033,298	27,959,520	29,009,634
0	6,725,822	0	694,127	28,278,494	38,988,564	39,539,263
728,262	2,110,142	49,479	282,110	9,564,409	8,570,862	10,016,628
0	5,629,536	1,339,811	1,607,729	42,429,097	132,598,947	148,365,554
945,337	4,629,706	0	664,430	15,581,544	48,658,843	47,954,722
0	2,909,459	0	453,538	13,986,247	22,878,228	21,422,425
0	2,337,272	336,797	49,594	11,199,071	22,924,032	23,579,996
187,154	1,487,548	0	325,851	7,355,899	28,740,559	35,562,105
0	25,626,000	7,210,000	8,972,000	280,059,000	302,821,000	324,110,000
0	381,056	0	12,025	2,465,163	2,546,249	2,794,985
0	776,134	66,454	35,718	3,142,296	5,101,390	6,328,770
0	2,521,463	0	333,652	17,158,538	7,196,581	10,072,925
1,852,260	5,660,201	11,135	589,068	22,514,234	76,868,524	77,415,321
252,513	2,459,741	0	753,481	24,159,631	113,758,556	116,694,531
0	458,029	0	2,925	2,355,962	4,407,947	4,763,761
0	354,882	0	17,433	2,758,536	2,748,684	3,532,213
0	1,362,170	1,471,371	131,363	15,984,682	4,786,338	5,319,059
0	8,710,099	0	1,094,927	32,010,072	59,539,487	63,158,953
238,236	1,233,462	226,962	291,665	5,183,315	634,565	840,763
132,590	1,989,062	0	148,735	10,060,476	9,207,295	8,837,497
0	5,366,477	0	540,735	19,692,726	51,526,196	53,674,719
50,280	3,960,462	156,610	147,354	16,337,938	40,776,409	40,590,305
0	434,292	0	103,670	5,057,037	20,288,728	21,172,809
0	5,856,271	2,831,518	668,091	32,263,319	41,587,383	45,138,166
1,457,364	2,757,569	0	544,927	17,899,482	2,720,833	1,757,277
0	4,399,201	0	140,340	13,798,047	28,234,942	24,896,425
58,093	1,355,429	0	104,500	5,434,099	12,712,890	13,520,149
0	772,144	0	44,371	3,065,759	2,268,226	2,737,714
0	740,525	0	72,442	3,410,467	5,151,315	5,588,320
0	1,411,832	0	202,492	8,344,223	12,264,317	13,325,653
395,574	9,484,791	0	1,371,225	46,116,756	96,627,056	102,186,892

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Westlake	Cuyahoga	\$12,050,809	\$874,171	\$3,436,612	\$1,635,242	\$12,801,841
Whitehall	Franklin	9,420,783	174,091	637,330	216,485	1,414,103
Wickliffe	Lake	6,262,188	1,311,739	676,562	149,164	2,477,546
Willard	Huron	2,205,581	27,359	270,936	304,739	537,071
Willoughby	Lake	12,794,773	389,006	2,166,231	892,606	2,964,409
Willoughby Hills	Lake	4,453,407	0	216,146	132,417	1,549,592
Willowick	Lake	4,739,398	105,849	1,269,465	439,968	1,872,362
Wilmington	Clinton	4,457,906	535,729	533,547	0	2,295,054
Wooster	Wayne	8,749,815	137,883	1,963,620	993,893	2,921,656
Worthington	Franklin	9,875,327	40,692	3,877,241	603,486	2,711,717
Wyoming	Hamilton	2,317,445	64,798	892,008	217,786	898,263
Xenia	Greene	10,130,263	98,948	348,472	250,538	1,374,188
Youngstown	Mahoning	35,055,689	2,397,490	3,265,668	4,511,016	8,700,580
Zanesville	Muskingum	11,460,108	1,697,343	1,288,229	1,238,217	2,236,179

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$1,688,932	\$7,374,119	\$0	\$1,176,075	\$41,037,801	\$156,356,267	\$162,897,388
1,254,862	5,178,228	0	173,948	18,469,830	16,915,330	17,540,008
864,590	8,085,151	0	56,610	19,883,550	95,098,663	92,299,356
0	1,047,382	0	84,508	4,477,576	6,432,608	6,823,505
1,394,827	6,567,500	0	938,369	28,107,721	55,784,400	55,645,583
0	1,580,612	0	152,628	8,084,802	7,629,359	8,677,212
876,818	1,563,015	0	32,368	10,899,243	37,403,300	37,906,595
0	4,282,017	0	113,641	12,217,894	13,738,404	14,904,923
0	3,559,392	408,184	137,075	18,871,518	49,085,673	50,291,195
1,423,095	4,307,111	21,140	361,650	23,221,459	37,489,089	37,513,082
516,329	2,158,120	0	178,601	7,243,350	20,083,647	21,974,641
0	3,418,764	0	100,015	15,721,188	41,332,409	43,346,706
2,320,491	12,551,065	0	1,872,972	70,674,971	22,726,622	37,215,667
0	4,386,399	448,062	121,422	22,875,959	18,402,305	16,579,559

Summary Data from the General Fund Balance Sheet
As of December 31, 2005
All Cities Reporting Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Akron	Summit	\$0	\$57,044,946	\$33,224,425	\$46,032,857
Alliance	Stark	826,489	4,700,566	2,298,941	3,070,746
Amherst	Lorain	1,825,005	4,181,022	1,822,457	2,161,192
Ashland	Ashland	1,857,253	4,353,841	1,201,894	1,408,296
Ashtabula	Ashtabula	708,153	4,405,757	2,890,010	3,209,092
Athens	Athens	1,391,663	3,444,180	1,241,525	1,545,290
Aurora	Portage	3,929,814	8,274,195	2,585,729	3,176,960
Avon	Lorain	4,675,779	7,713,667	1,947,170	2,129,046
Barberton	Summit	487,518	5,095,941	2,037,055	3,005,865
Bay Village	Cuyahoga	1,228,069	7,430,095	5,133,644	5,540,308
Beachwood	Cuyahoga	1,457,342	23,218,120	3,964,335	5,496,928
Beavercreek	Greene	1,970,628	4,638,511	1,718,269	2,080,420
Bedford	Cuyahoga	7,567,853	14,797,430	4,721,028	5,330,065
Bedford Heights	Cuyahoga	3,509,520	8,195,679	2,489,706	3,192,206
Bellbrook	Greene	441,971	1,175,231	666,976	747,184
Bellefontaine	Logan	1,179,036	2,812,544	845,107	1,250,639
Bellevue	Huron	2,161,969	3,814,019	1,222,431	1,409,608
Belpre	Washington	714,569	1,651,959	632,937	710,587
Berea	Cuyahoga	642,365	5,393,596	3,608,843	4,576,348
Bexley	Franklin	6,385,181	9,980,698	1,869,108	2,330,881
Blue Ash	Hamilton	7,569,642	16,130,712	4,965,002	6,438,761
Bowling Green	Wood	5,009,564	10,472,593	3,894,903	5,070,910
Brecksville	Cuyahoga	5,642,543	10,491,843	2,765,669	3,285,629
Broadview Heights	Cuyahoga	2,124,653	5,740,902	2,403,457	3,020,826
Brook Park	Cuyahoga	10,343,930	16,294,342	3,516,741	4,098,919
Brooklyn	Cuyahoga	5,225,860	8,530,079	1,784,640	2,450,088
Brookville	Montgomery	827,272	1,503,105	283,574	449,102
Brunswick	Medina	4,970,074	11,414,102	3,575,536	4,570,352
Bryan	Williams	1,087,126	2,814,194	1,230,880	1,703,303
Bucyrus	Crawford	921,378	2,908,455	1,259,893	1,437,568
Cambridge	Guernsey	756,823	2,303,538	635,410	987,042
Canal Fulton	Stark	361,579	2,032,707	439,035	457,411
Canton	Stark	6,155,508	21,937,903	8,586,457	11,289,849
Celina	Mercer	861,145	2,287,251	909,932	1,120,468
Centerville	Montgomery	4,383,246	9,022,921	2,926,254	3,454,232
Chardon	Geauga	1,623,777	3,477,977	1,001,420	1,200,784
Chillicothe	Ross	2,730,363	6,423,653	1,756,081	2,519,331
Cincinnati	Hamilton	61,895,001	154,166,000	52,700,000	82,943,000
Circleville	Pickaway	1,426,988	3,148,298	1,484,246	1,724,473
Clayton	Montgomery	1,982,019	3,152,287	1,003,517	1,093,249
Cleveland	Cuyahoga	29,738,000	170,397,000	86,395,000	132,784,000
Cleveland Heights	Cuyahoga	2,945,597	18,530,511	12,372,992	14,772,878
Clyde	Sandusky	983,109	2,450,510	676,295	860,261
Columbus	Franklin	92,174,000	279,516,000	141,932,000	180,646,000
Columbiana	Columbiana	370,711	951,992	406,096	490,338
Conneaut	Ashtabula	475,480	2,359,403	1,272,061	1,772,542
Cortland	Trumbull	472,275	1,141,309	641,922	658,388
Coshocton	Coshocton	87,328	1,571,246	1,009,893	1,196,281
Crestline	Crawford	11,954	753,364	593,344	768,749
Cuyahoga Falls	Summit	3,617,946	18,705,683	11,958,496	13,190,712
Dayton	Montgomery	30,497,169	73,392,446	19,088,475	28,960,773

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$2,403,155	\$0	\$8,608,934	\$11,012,089
6,271	0	1,623,549	1,629,820
208,569	0	1,811,261	2,019,830
22,342	0	2,923,203	2,945,545
33,338	0	1,163,327	1,196,665
81,377	0	1,817,513	1,898,890
357,124	0	4,740,111	5,097,235
27,802	0	5,556,819	5,584,621
178,449	0	1,911,627	2,090,076
51,657	0	1,838,130	1,889,787
1,494,421	0	16,226,771	17,721,192
18,119	0	2,539,972	2,558,091
125,743	0	9,341,622	9,467,365
105,256	0	4,898,217	5,003,473
53,227	0	374,820	428,047
62,449	0	1,499,456	1,561,905
309,656	0	2,094,755	2,404,411
191,692	0	749,680	941,372
26,705	0	790,543	817,248
309,883	1,000,000	6,339,934	7,649,817
510,338	0	9,181,613	9,691,951
980,397	0	4,421,286	5,401,683
205,703	0	7,000,511	7,206,214
25,525	0	2,694,551	2,720,076
489,431	0	11,705,992	12,195,423
3,193,942	0	2,886,049	6,079,991
45,998	0	1,008,005	1,054,003
2,450,979	0	4,392,771	6,843,750
220,926	0	889,965	1,110,891
51,156	0	1,419,731	1,470,887
44,457	0	1,272,039	1,316,496
71,068	0	1,504,228	1,575,296
1,009,423	0	9,638,631	10,648,054
39,216	0	1,127,567	1,166,783
255,737	0	5,312,952	5,568,689
398,427	0	1,878,766	2,277,193
234,274	0	3,670,048	3,904,322
15,229,000	1,500,000	54,494,000	71,223,000
91,992	0	1,331,833	1,423,825
141,169	0	1,917,869	2,059,038
11,520,000	0	26,093,000	37,613,000
235,383	0	3,522,250	3,757,633
150,368	0	1,439,881	1,590,249
10,031,000	68,063,000	20,776,000	98,870,000
108,267	0	353,387	461,654
37,837	0	549,024	586,861
30,123	0	452,798	482,921
7,711	0	367,254	374,965
38,990	0	(54,375)	(15,385)
490,748	0	5,024,223	5,514,971
5,434,350	3,573,236	35,424,087	44,431,673

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Defiance	Defiance	\$1,431,487	\$5,082,247	\$1,733,339	\$2,257,550
Delaware	Delaware	2,367,562	7,436,134	2,504,714	3,394,443
Delphos	Allen	685,244	1,558,497	503,363	581,623
Dover	Tuscarawas	331,418	2,564,017	1,897,919	2,320,394
Dublin	Franklin	22,150,328	37,943,791	4,810,127	10,126,962
East Liverpool	Columbiana	41,696	1,218,532	656,259	729,919
East Palestine	Columbiana	25,402	644,158	282,725	1,195,134
Eastlake	Lake	0	5,196,201	3,346,125	3,669,839
Eaton	Preble	1,216,321	2,488,543	863,430	1,235,476
Elyria	Lorain	3,263,485	12,082,235	4,622,089	6,534,834
Englewood	Montgomery	1,548,217	4,046,208	1,679,280	2,184,808
Fairborn	Greene	2,643,107	9,357,089	3,424,162	4,547,288
Fairfield	Butler	8,638,841	13,311,383	3,039,229	3,993,403
Fairlawn	Summit	7,292,762	10,751,937	2,158,465	4,227,017
Findlay	Hancock	9,772,839	13,629,621	3,183,516	5,384,035
Forest Park	Hamilton	5,527,160	9,302,280	2,538,425	3,173,350
Fostoria	Seneca	975,425	3,465,280	1,650,089	2,066,623
Franklin	Warren	2,358,803	5,481,029	1,511,736	2,043,363
Fremont	Sandusky	2,939,974	4,266,985	1,109,380	1,551,663
Gahanna	Franklin	28,234,138	36,175,102	5,418,309	6,476,146
Garfield Heights	Cuyahoga	0	11,455,117	11,216,652	13,311,139
Geneva	Ashtabula	838,164	2,264,119	1,016,743	1,263,978
Grandview Heights	Franklin	482,739	3,504,896	2,057,733	2,676,016
Green	Summit	8,892,437	15,269,869	3,464,773	4,297,793
Greenville	Darke	1,687,624	5,084,624	1,852,725	2,175,869
Grove City	Franklin	19,149,542	27,391,984	6,563,905	8,576,799
Hamilton	Butler	7,029,164	17,191,876	5,942,115	9,144,612
Harrison	Hamilton	698,102	2,625,922	1,351,055	1,516,033
Heath	Licking	1,108,212	3,803,754	897,705	1,114,920
Highland Heights	Cuyahoga	634,897	4,375,668	1,090,737	1,506,123
Hillard	Franklin	2,247,166	6,574,189	2,885,134	3,626,582
Hillsboro	Highland	1,117,300	3,366,036	907,256	1,121,272
Hubbard	Trumbull	137,378	1,064,471	520,921	640,456
Huber Heights	Montgomery	3,525,394	9,086,310	2,747,836	3,464,479
Hudson	Summit	6,651,872	12,818,647	3,919,062	4,515,297
Independence	Cuyahoga	5,048,474	12,365,785	1,778,807	3,053,710
Indian Hills	Hamilton	1,689,287	2,706,857	741,514	1,240,666
Jackson	Jackson	1,956,993	2,954,345	391,687	544,502
Kent	Portage	7,524,357	11,172,610	2,258,789	2,736,039
Kettering	Montgomery	20,465,426	35,777,494	11,521,830	14,170,772
Kirtland	Lake	344,931	2,062,676	1,055,835	1,404,117
Lakewood	Cuyahoga	1,109,722	19,919,300	13,642,059	15,899,527
Lancaster	Fairfield	677,895	9,396,432	4,072,794	5,426,722
Lebanon	Warren	2,355,659	6,336,684	1,795,914	2,247,154
Lima	Allen	3,895,825	9,693,429	3,385,586	4,535,103
Logan	Hocking	372,517	1,255,211	517,991	747,123
London	Madison	21,364	2,647,143	1,338,625	1,580,170
Lorain	Lorain	96,280	10,138,213	5,433,624	9,762,911
Louisville	Stark	727,245	1,932,198	649,417	790,313
Loveland	Hamilton	12,201	1,327,069	1,023,953	1,224,052
Lyndhurst	Cuyahoga	1,988,526	10,747,687	5,226,872	5,698,516

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$469,007	\$0	\$2,355,690	\$2,824,697
269,444	0	3,772,247	4,041,691
66,841	0	910,033	976,874
29,998	0	213,625	243,623
8,367,042	0	19,449,787	27,816,829
28,035	0	460,578	488,613
41,999	(592,975)	0	(550,976)
79,594	0	1,446,768	1,526,362
5,493	0	1,247,574	1,253,067
1,298,551	0	4,248,850	5,547,401
112,575	0	1,748,825	1,861,400
168,628	0	4,641,173	4,809,801
43,987	0	9,273,993	9,317,980
561,778	0	5,963,142	6,524,920
843,588	0	7,401,998	8,245,586
610,876	0	5,518,054	6,128,930
41,663	0	1,356,994	1,398,657
5,386	0	3,432,280	3,437,666
17,451	344,934	2,352,937	2,715,322
15,295,687	1,672,346	12,730,923	29,698,956
140,790	0	(1,996,812)	(1,856,022)
17,300	0	982,841	1,000,141
98,091	0	730,789	828,880
425,981	0	10,546,095	10,972,076
298,792	0	2,609,963	2,908,755
5,626,637	0	13,188,548	18,815,185
552,043	0	7,495,221	8,047,264
249,579	0	860,310	1,109,889
150,353	0	2,538,481	2,688,834
153,488	0	2,716,057	2,869,545
192,489	0	2,755,118	2,947,607
131,778	0	2,112,986	2,244,764
17,883	0	406,132	424,015
1,632,674	0	3,989,157	5,621,831
480,453	0	7,822,897	8,303,350
2,155,243	0	7,156,832	9,312,075
203,905	0	1,262,286	1,466,191
31,624	0	2,378,219	2,409,843
307,588	0	8,128,983	8,436,571
2,001,802	2,000,000	17,604,920	21,606,722
14,144	0	644,415	658,559
294,921	0	3,724,852	4,019,773
332,621	0	3,637,089	3,969,710
1,696,873	0	2,392,657	4,089,530
866,708	0	4,291,618	5,158,326
6,881	0	501,207	508,088
40,459	0	1,026,514	1,066,973
1,259,816	0	(884,514)	375,302
112,984	0	1,028,901	1,141,885
13,136	0	89,881	103,017
457,496	0	4,591,675	5,049,171

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Macedonia	Summit	\$367,787	\$4,434,334	\$2,209,716	\$2,669,406
Madeira	Hamilton	719,107	5,021,608	2,950,557	3,207,923
Mansfield	Richland	1,317,992	6,394,310	3,649,640	6,098,366
Maple Heights	Cuyahoga	68,262	5,378,236	3,883,051	4,692,929
Marietta	Washington	886,472	2,753,279	796,993	1,598,899
Marion	Marion	2,481,391	8,373,750	2,880,176	3,954,422
Martins Ferry	Belmont	235,553	1,146,173	554,667	666,418
Marysville	Union	3,729,397	7,486,210	2,559,150	2,772,295
Mason City	Warren	22,687,507	32,842,318	5,356,963	16,532,457
Massillon	Stark	356,066	5,105,819	2,616,288	3,616,407
Maumee	Lucas	1,029,866	4,358,792	2,343,481	3,326,024
Mayfield Heights	Cuyahoga	56,978	16,980,376	5,041,993	8,364,731
Medina	Medina	3,133,979	5,683,790	1,677,030	2,053,987
Mentor	Lake	12,112,346	25,747,909	5,576,778	9,865,650
Mentor-On-The-Lake	Lake	477,393	1,406,969	899,205	980,627
Miamisburg	Montgomery	4,640,111	9,538,255	3,029,232	3,819,197
Middleburg Hts	Cuyahoga	2,341,171	6,833,956	2,483,651	3,248,267
Middletown	Butler	5,868,639	16,258,453	7,104,651	8,999,536
Milford	Clermont	2,518,344	4,218,644	974,241	1,184,662
Monroe	Butler	134,669	2,230,786	954,906	1,079,486
Montgomery	Hamilton	5,242,684	13,471,407	2,107,108	2,468,185
Moraine	Montgomery	12,808,798	17,192,482	1,297,673	2,014,993
Mount Healthy	Hamilton	487,063	1,406,952	665,152	839,269
Mount Vernon	Knox	551,511	4,909,358	1,848,283	2,343,902
Munroe Falls	Summit	1,087,448	1,756,642	452,926	541,774
Napoleon	Henry	1,721,017	3,258,964	665,492	866,867
Nelsonville	Athens	760,988	1,203,923	338,087	456,335
New Carlisle	Clark	137,679	678,763	340,788	863,729
New Philadelphia	Tuscarawas	966,654	3,269,440	1,518,726	1,841,579
Newark	Licking	479,447	6,544,199	3,659,490	5,708,508
North Canton	Stark	3,607,056	6,095,698	1,543,239	3,617,729
North Olmsted	Cuyahoga	1,838,623	11,437,830	7,072,718	7,992,374
North Ridgeville	Lorain	1,173,542	2,750,401	1,416,150	1,754,279
North Royalton	Cuyahoga	1,632,516	5,428,742	2,267,632	3,173,191
Northwood	Wood	76,819	2,160,057	759,367	1,167,499
Norton	Summit	783,783	2,562,269	1,313,377	1,552,122
Norwalk	Huron	3,313	4,862,232	963,672	1,257,928
Oakwood	Montgomery	8,103,952	11,941,479	3,263,962	6,555,109
Oberlin	Lorain	5,229,540	7,406,414	868,076	1,216,155
Olmstead Falls	Cuyahoga	541,948	2,404,284	1,402,834	1,438,362
Ontario	Richland	1,567,323	2,766,870	787,459	968,688
Oregon	Lucas	3,883	11,780,564	2,098,490	2,906,172
Orrville	Wayne	1,044,602	2,761,535	803,397	1,051,363
Oxford	Butler	4,117,196	6,759,904	1,790,749	2,185,399
Painesville	Lake	358,339	5,706,454	1,124,948	2,477,767
Parma	Cuyahoga	3,059,116	15,227,735	7,647,572	10,087,213
Parma Heights	Cuyahoga	152,452	8,205,384	6,501,484	7,324,529
Pataskala	Licking	624,917	1,710,617	974,026	1,054,745
Pepper Pike	Cuyahoga	4,185,254	10,233,834	2,319,252	2,740,017
Perrysburg	Wood	1,806,324	7,831,592	2,517,488	3,112,984
Pickerington	Fairfield	1,500,247	3,047,235	1,176,293	1,362,427

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$103,223	\$0	\$1,661,705	\$1,764,928
0	0	1,813,685	1,813,685
506,487	0	(210,543)	295,944
321,965	0	363,342	685,307
111,660	0	1,042,720	1,154,380
814,120	0	3,605,208	4,419,328
135,699	0	344,056	479,755
289,190	0	4,424,725	4,713,915
10,729,834	0	5,580,027	16,309,861
92,701	0	1,396,711	1,489,412
146,721	0	886,047	1,032,768
169,174	0	8,446,471	8,615,645
427,463	0	3,202,340	3,629,803
1,351,276	0	14,530,983	15,882,259
108,482	0	317,860	426,342
1,250,764	358,615	4,109,679	5,719,058
327,660	0	3,258,029	3,585,689
732,162	0	6,526,755	7,258,917
126,220		2,907,762	3,033,982
4,800	0	1,146,500	1,151,300
369,159	0	10,634,063	11,003,222
428,616	0	14,748,873	15,177,489
0	0	567,683	567,683
230,254	0	2,335,202	2,565,456
34,014	0	1,180,854	1,214,868
74,393	0	2,317,704	2,392,097
28,763	0	718,825	747,588
32,476	0	(217,442)	(184,966)
105,214	0	1,322,647	1,427,861
307,378	0	528,313	835,691
13,292	0	2,464,677	2,477,969
42,139	0	3,403,317	3,445,456
180,941	0	815,181	996,122
233,814	0	2,021,737	2,255,551
79,110	0	913,448	992,558
192,524	0	817,623	1,010,147
153,394	0	3,450,910	3,604,304
238,349	0	5,148,021	5,386,370
266,044	0	5,924,215	6,190,259
507,340	0	458,582	965,922
149,098	0	1,649,084	1,798,182
771,592	0	8,102,800	8,874,392
56,479	0	1,653,693	1,710,172
312,492	0	4,262,013	4,574,505
416,195	0	2,812,492	3,228,687
141,736	0	4,998,786	5,140,522
98,158	0	782,697	880,855
9,797	0	646,075	655,872
492,781	0	7,001,036	7,493,817
274,598	0	4,444,010	4,718,608
78,393	0	1,606,415	1,684,808

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Piqua	Miami	\$3,774,865	\$10,700,479	\$1,891,474	\$2,611,652
Port Clinton	Ottawa	475,425	2,380,961	1,312,868	1,457,657
Portsmouth	Scioto	291,699	4,145,311	2,530,098	3,182,730
Powell	Delaware	5,074,571	7,007,744	1,652,035	1,889,352
Ravenna	Portage	2,959,406	5,046,212	1,381,785	1,793,473
Reading	Hamilton	179,957	2,258,858	1,254,997	1,905,162
Reynoldsburg	Franklin	3,986,887	7,283,547	1,325,411	2,214,729
Richmond Heights	Cuyahoga	590,974	3,984,904	2,358,910	2,731,341
Rittman	Wayne	796,886	1,696,866	557,220	754,013
Riverside	Montgomery	3,693,898	6,429,363	2,447,127	2,653,003
Rocky River	Cuyahoga	4,985,865	12,339,398	5,035,072	5,690,895
Rossford	Wood	724,547	2,345,913	855,864	1,056,014
Salem	Columbiana	784,883	2,090,962	798,467	979,449
Sandusky	Erie	3,091,939	8,729,698	4,548,579	5,432,078
Seven Hills	Cuyahoga	1,865,280	3,179,019	1,091,212	1,454,525
Shaker Heights	Cuyahoga	7,716,638	23,831,504	10,170,254	14,409,986
Sharonville	Hamilton	2,991,383	6,975,701	932,591	1,662,035
Sheffield Lake	Lorain	205,653	1,477,738	1,073,773	1,283,360
Shelby	Richland	488,575	1,706,785	546,433	672,436
Sidney	Shelby	4,153,827	7,022,478	2,297,804	3,181,173
Silverton	Hamilton	1,160,537	2,430,181	1,085,755	1,180,633
Solon	Cuyahoga	22,724,336	29,684,180	1,918,944	3,085,528
South Euclid	Cuyahoga	4,107,121	12,120,101	7,255,787	8,172,560
Springboro	Warren	3,765,463	5,840,102	1,097,179	1,477,006
Springdale	Hamilton	3,100,626	11,266,722	3,507,163	4,642,825
Springfield	Clark	2,509,715	11,173,320	4,441,582	6,344,669
St. Bernard	Hamilton	2,526,488	5,301,408	1,813,004	2,333,624
St. Clairsville	Belmont	931,114	1,482,376	443,437	456,001
St. Marys	Auglaize	4,028,105	5,453,799	920,420	1,049,325
Stow	Summit	4,664,038	12,786,772	6,376,010	7,256,227
Streetsboro	Portage	1,567,986	4,507,073	1,939,823	2,480,238
Strongsville	Cuyahoga	3,611,705	12,159,544	4,098,508	6,351,607
Sylvania	Lucas	427,451	3,346,159	1,909,091	2,443,440
Tallmadge	Summit	1,851,613	5,024,515	1,964,303	2,629,238
Tiffin	Seneca	895,183	4,297,816	2,276,505	2,947,961
Tipp City	Miami	3,040,770	4,552,118	762,856	1,040,746
Toledo	Lucas	3,105,000	52,750,000	16,942,000	41,979,000
Toronto	Jefferson	83,876	907,740	729,756	749,640
Trenton	Butler	1,830,055	2,908,397	764,265	900,227
Trotwood	Montgomery	1,996,223	6,977,652	3,692,704	4,606,740
Troy	Miami	34,986,223	39,125,055	2,267,431	3,347,771
Twinsburg	Summit	6,275,382	10,125,619	1,290,751	1,982,254
Uhrichsville	Tuscarawas	886,018	1,780,446	592,305	641,003
Union	Montgomery	183,531	499,095	268,385	371,465
University Heights	Cuyahoga	54,853	5,776,264	4,425,006	6,117,950
Upper Arlington	Franklin	20,517,035	35,958,355	12,096,897	13,399,269
Upper Sandusky	Wyandot	351,862	1,461,876	485,035	713,175
Urbana	Champaign	334,565	2,133,434	991,786	1,394,238
Vandalia	Montgomery	14,251,991	19,491,633	3,683,635	4,615,148
Wadsworth	Medina	2,512,215	5,421,054	1,376,182	1,879,434
Wapakoneta	Auglaize	1,599,147	3,093,493	1,068,909	1,321,125

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$413,703	\$0	\$7,675,124	\$8,088,827
195,544	0	727,760	923,304
98,476	0	864,105	962,581
213,720	0	4,904,672	5,118,392
19,836	0	3,232,903	3,252,739
0	0	353,696	353,696
219,243	0	4,849,575	5,068,818
55,225	0	1,198,338	1,253,563
24,828	385,371	532,654	942,853
63,794	0	3,712,566	3,776,360
158,475	0	6,490,028	6,648,503
194,316	0	1,095,583	1,289,899
173,899	0	937,614	1,111,513
123,608	0	3,174,012	3,297,620
157,036	0	1,567,458	1,724,494
618,498	0	8,803,020	9,421,518
175,922	0	5,137,744	5,313,666
63,833	0	130,545	194,378
130,502	0	903,847	1,034,349
87,866	0	3,753,439	3,841,305
0	0	1,249,548	1,249,548
2,780,421	0	23,818,231	26,598,652
99,302	5,045	3,843,194	3,947,541
256,689	0	4,106,407	4,363,096
388,429	370,498	5,864,970	6,623,897
1,135,402	800,000	2,893,249	4,828,651
87,698	0	2,880,086	2,967,784
4,242	0	1,022,133	1,026,375
149,545	0	4,254,929	4,404,474
734,620	0	4,795,925	5,530,545
201,290	0	1,825,545	2,026,835
346,567	0	5,461,370	5,807,937
283,638	0	619,081	902,719
119,505	0	2,275,772	2,395,277
340,979	0	1,008,876	1,349,855
225,007	0	3,286,365	3,511,372
4,378,000	0	6,393,000	10,771,000
0	0	158,100	158,100
118,962	0	1,889,208	2,008,170
375,847	0	1,995,065	2,370,912
352,871	0	35,424,413	35,777,284
228,376	0	7,914,989	8,143,365
0	0	1,139,443	1,139,443
9,417	0	118,213	127,630
179,542	0	(521,228)	(341,686)
820,349	5,448,908	16,289,829	22,559,086
2,921	0	745,780	748,701
12,421	0	726,775	739,196
1,867,705	0	13,008,780	14,876,485
1,618,922	0	1,922,698	3,541,620
40,641	0	1,731,727	1,772,368

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Warren	Trumbull	\$2,905,443	\$7,976,293	\$2,004,033	\$3,179,012
Warrensville Heights	Cuyahoga	424,384	5,257,022	3,052,989	4,013,992
Washington	Fayette	692,621	2,686,200	1,148,724	1,582,494
Wauseon	Fulton	1,513,802	2,624,833	517,477	707,699
Waverly	Pike	490,977	1,490,485	707,033	746,565
Wellston	Jackson	0	799,223	236,364	536,330
West Carrollton	Montgomery	2,158,624	4,008,143	943,535	1,434,806
Westerville	Franklin	12,910,680	31,299,919	6,361,633	7,620,543
Westlake	Cuyahoga	19,412,964	41,487,602	11,116,968	12,017,950
Whitehall	Franklin	4,246,510	7,213,044	1,324,353	2,948,480
Wickliffe	Lake	6,561,108	13,017,770	3,297,858	3,940,964
Willard	Huron	580,224	1,389,267	514,467	758,111
Willoughby	Lake	6,484,314	14,660,382	3,578,489	5,224,947
Willoughby Hills	Lake	53,892	2,111,748	1,492,020	1,928,292
Willowick	Lake	1,694,073	6,326,534	4,132,222	4,497,850
Wilmington	Clinton	2,646,133	4,869,556	1,026,561	1,141,552
Wooster	Wayne	11,486,640	16,486,891	3,181,004	4,343,267
Worthington	Franklin	1,854,865	6,191,176	2,083,201	3,608,055
Wyoming	Hamilton	2,729,745	7,055,206	3,506,327	3,909,383
Xenia	Greene	2,569,646	7,404,786	2,769,115	3,775,328
Youngstown	Mahoning	0	9,428,256	2,847,930	5,035,702
Zanesville	Muskingum	1,406,801	4,938,950	1,983,374	2,527,025

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$131,711	\$0	\$4,665,570	\$4,797,281
0	0	1,243,030	1,243,030
24,843	0	1,078,863	1,103,706
137,480	0	1,779,654	1,917,134
107,567	0	636,353	743,920
17,802	0	245,091	262,893
59,798	0	2,513,539	2,573,337
5,520,107	0	18,159,269	23,679,376
7,806,445	7,591,251	14,071,956	29,469,652
2,287,024	0	1,977,540	4,264,564
81,590	0	8,995,216	9,076,806
99,152	0	532,004	631,156
2,194,702	0	7,240,733	9,435,435
79,949	0	103,507	183,456
205,436	0	1,623,248	1,828,684
75,038	0	3,652,966	3,728,004
2,057,008	0	10,086,616	12,143,624
344,018	0	2,239,103	2,583,121
123,083	0	3,022,740	3,145,823
222,249	0	3,407,209	3,629,458
3,944,591	0	447,963	4,392,554
116,998	0	2,294,927	2,411,925

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2005
All Cities Reporting Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Akron	Summit	\$161,755,373	\$474,876,768	\$156,272,103	\$223,918,596
Alliance	Stark	5,596,433	13,594,775	3,588,034	4,599,559
Amherst	Lorain	10,816,166	15,537,522	3,000,707	4,701,618
Ashland	Ashland	5,078,493	10,346,208	2,813,499	4,834,489
Ashtabula	Ashtabula	3,691,586	11,170,137	6,291,376	7,257,785
Athens	Athens	5,864,795	9,682,200	1,918,041	4,537,531
Aurora	Portage	12,772,464	21,039,559	6,097,245	6,975,190
Avon	Lorain	11,475,476	21,732,155	8,294,996	10,487,097
Barberton	Summit	7,657,563	14,020,355	2,734,296	5,216,437
Bay Village	Cuyahoga	5,153,149	14,952,524	8,459,511	9,445,229
Beachwood	Cuyahoga	36,312,331	54,018,715	12,949,045	15,991,301
Beavercreek	Greene	7,296,381	26,151,332	17,177,219	18,490,570
Bedford	Cuyahoga	12,762,667	23,188,023	7,228,890	9,796,982
Bedford Heights	Cuyahoga	4,516,531	12,115,901	5,197,592	6,831,533
Bellbrook	Greene	1,563,503	4,394,732	2,560,990	2,744,446
Bellefontaine	Logan	7,321,786	9,710,772	1,312,533	1,864,996
Bellevue	Huron	4,585,837	7,859,624	2,106,428	2,718,214
Belpre	Washington	1,126,651	2,483,943	748,809	1,137,729
Berea	Cuyahoga	5,443,828	15,492,537	7,594,747	9,111,389
Bexley	Franklin	7,669,654	12,830,679	3,275,914	4,046,054
Blue Ash	Hamilton	12,864,420	22,421,466	5,557,202	12,016,409
Bowling Green	Wood	17,875,090	27,953,349	7,060,764	9,700,451
Brecksville	Cuyahoga	14,878,685	29,267,170	11,748,084	13,750,480
Broadview Heights	Cuyahoga	6,251,038	21,028,465	12,880,726	14,138,885
Brook Park	Cuyahoga	18,912,883	26,929,788	4,764,436	6,438,258
Brooklyn	Cuyahoga	11,650,296	16,985,997	3,405,448	4,766,104
Brookville	Montgomery	1,520,776	2,351,370	383,285	596,856
Brunswick	Medina	18,649,358	32,757,107	8,603,025	17,859,291
Bryan	Williams	7,444,425	13,966,115	2,933,919	3,498,939
Bucyrus	Crawford	4,497,413	7,755,058	2,226,570	2,991,465
Cambridge	Guernsey	3,892,511	8,660,740	3,151,625	3,777,628
Canal Fulton	Stark	908,707	2,887,631	724,570	1,655,203
Canton	Stark	17,389,864	47,909,982	16,067,084	23,466,088
Celina	Mercer	1,426,873	3,643,771	1,390,850	2,387,348
Centerville	Montgomery	16,159,838	35,909,368	17,057,070	17,848,934
Chardon	Geauga	3,146,514	6,033,513	1,935,512	2,336,076
Chillicothe	Ross	5,846,295	10,867,922	2,501,965	4,796,859
Cincinnati	Hamilton	350,420,000	533,676,000	107,765,000	177,404,000
Circleville	Pickaway	4,340,970	9,119,113	2,588,835	3,081,578
Clayton	Montgomery	4,029,976	7,675,085	3,326,043	3,692,350
Cleveland	Cuyahoga	266,750,000	708,239,000	123,454,000	275,048,000
Cleveland Heights	Cuyahoga	10,872,395	37,400,505	21,076,551	27,150,578
Clyde	Sandusky	1,722,276	3,844,677	950,727	1,344,951
Columbus	Franklin	537,814,000	811,909,000	184,294,000	263,229,000
Columbiana	Columbiana	1,663,357	2,878,774	697,151	1,113,567
Conneaut	Ashtabula	2,581,983	8,460,538	4,414,027	5,255,833
Cortland	Trumbull	1,149,993	3,686,620	2,423,045	2,534,960
Coshocton	Coshocton	1,387,332	3,365,724	1,395,677	1,679,086
Crestline	Crawford	1,087,052	2,292,047	895,286	1,190,887
Cuyahoga Falls	Summit	15,308,580	41,993,160	16,718,436	28,330,024
Dayton	Montgomery	60,710,009	152,960,423	44,581,145	61,121,041

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$37,739,909	\$0	\$213,218,263	\$250,958,172
2,672,415	0	6,322,801	8,995,216
2,874,991	0	7,960,913	10,835,904
282,501	0	5,229,218	5,511,719
946,005	212,000	2,754,347	3,912,352
647,403	0	4,497,266	5,144,669
5,991,097	0	8,073,272	14,064,369
1,028,948	0	10,216,110	11,245,058
2,055,552	0	6,748,366	8,803,918
1,104,639	0	4,402,656	5,507,295
6,005,404	0	32,022,010	38,027,414
1,458,964	0	6,201,798	7,660,762
1,196,327	0	12,194,714	13,391,041
297,812	0	4,986,556	5,284,368
140,966	0	1,509,320	1,650,286
341,268	0	7,504,508	7,845,776
1,542,094	0	3,599,316	5,141,410
220,755	0	1,125,459	1,346,214
150,778	0	6,230,370	6,381,148
2,886,634	1,000,000	4,897,991	8,784,625
4,588,172	0	5,816,885	10,405,057
3,843,467	0	14,409,431	18,252,898
2,611,545	0	12,905,145	15,516,690
73,013	0	6,816,567	6,889,580
1,252,582	0	19,238,948	20,491,530
3,934,153	0	8,285,740	12,219,893
91,797	0	1,662,717	1,754,514
5,593,936	0	9,303,880	14,897,816
2,669,503	0	7,797,673	10,467,176
877,262	0	3,886,331	4,763,593
358,448	0	4,524,664	4,883,112
316,849	0	915,579	1,232,428
10,279,194	0	14,164,700	24,443,894
300,881	0	955,542	1,256,423
3,996,569	5,000,000	9,063,865	18,060,434
618,604	0	3,078,833	3,697,437
930,327	0	5,140,736	6,071,063
174,082,000	14,124,000	168,066,000	356,272,000
1,728,385	0	4,309,150	6,037,535
277,699	0	3,705,036	3,982,735
291,562,000	58,034,000	83,595,000	433,191,000
2,484,686	0	7,765,241	10,249,927
167,176	0	2,332,550	2,499,726
238,713,000	68,063,000	241,904,000	548,680,000
678,858	0	1,086,349	1,765,207
373,227	0	2,831,478	3,204,705
77,224	0	1,074,436	1,151,660
375,206	0	1,311,432	1,686,638
532,298	0	568,862	1,101,160
7,217,497	0	6,445,639	13,663,136
54,971,230	3,573,236	33,294,916	91,839,382

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Defiance	Defiance	\$5,291,342	\$10,965,244	\$2,613,402	\$4,226,945
Delaware	Delaware	13,985,458	21,738,783	3,819,797	13,769,328
Delphos	Allen	1,148,895	2,235,148	563,163	806,872
Dover	Tuscarawas	2,181,523	5,919,802	2,663,025	6,009,150
Dublin	Franklin	57,009,638	131,420,574	46,609,301	81,652,800
East Liverpool	Columbiana	805,954	4,671,075	2,701,124	3,404,388
East Palestine	Columbiana	642,258	6,151,879	1,139,792	5,018,810
Eastlake	Lake	4,381,217	12,747,887	6,161,201	6,810,304
Eaton	Preble	4,028,882	6,192,695	1,305,167	1,827,818
Elyria	Lorain	9,653,264	28,393,938	9,593,149	17,178,348
Englewood	Montgomery	7,385,329	11,689,650	2,958,953	5,129,057
Fairborn	Greene	15,989,346	28,601,368	8,560,819	13,247,183
Fairfield	Butler	28,317,586	40,045,487	9,088,811	20,024,630
Fairlawn	Summit	13,434,479	20,171,734	4,982,961	7,995,393
Findlay	Hancock	13,902,358	24,326,557	5,229,722	7,938,154
Forest Park	Hamilton	10,459,526	18,325,810	6,301,037	7,382,625
Fostoria	Seneca	3,223,895	8,580,034	2,744,367	3,305,773
Franklin	Warren	4,333,360	11,462,715	5,315,047	7,149,912
Fremont	Sandusky	11,691,838	16,372,817	2,190,334	2,743,662
Gahanna	Franklin	41,678,073	51,633,518	7,285,422	9,691,614
Garfield Heights	Cuyahoga	2,766,827	23,867,014	19,996,507	24,597,145
Geneva	Ashtabula	1,684,883	4,308,551	1,774,467	3,088,483
Grandview Heights	Franklin	1,649,486	5,461,071	2,751,512	3,386,173
Green	Summit	27,561,365	44,546,714	4,515,956	12,861,370
Greenville	Darke	3,169,288	7,469,384	2,291,519	3,189,479
Grove City	Franklin	30,225,728	41,216,549	9,122,693	38,576,469
Hamilton	Butler	23,926,737	41,483,358	11,280,585	27,510,413
Harrison	Hamilton	4,349,717	7,455,414	2,424,258	3,526,421
Heath	Licking	3,399,444	8,453,175	1,972,222	2,449,406
Highland Heights	Cuyahoga	4,019,192	18,975,610	12,070,818	14,183,705
Hillard	Franklin	16,509,982	23,489,963	4,277,800	7,089,595
Hillsboro	Highland	2,565,793	5,990,919	1,178,578	2,013,227
Hubbard	Trumbull	3,664,467	4,898,418	749,943	1,103,860
Huber Heights	Montgomery	16,982,801	40,660,283	19,999,844	26,485,818
Hudson	Summit	12,598,218	24,930,048	9,357,956	10,890,279
Independence	Cuyahoga	17,106,405	25,997,462	3,038,650	8,389,906
Indian Hills	Hamilton	12,872,954	18,951,947	5,388,495	5,953,125
Jackson	Jackson	3,964,217	5,993,813	863,117	1,440,501
Kent	Portage	17,438,045	29,879,769	6,563,228	12,448,158
Kettering	Montgomery	29,243,702	51,152,716	16,131,796	20,590,616
Kirtland	Lake	1,695,643	4,419,114	1,997,119	3,129,076
Lakewood	Cuyahoga	10,696,212	39,459,927	20,050,004	24,649,905
Lancaster	Fairfield	3,811,297	19,600,679	7,128,377	10,317,926
Lebanon	Warren	13,190,504	23,650,014	6,474,377	11,700,925
Lima	Allen	9,188,328	27,078,822	12,966,339	14,967,238
Logan	Hocking	918,906	2,481,422	924,733	1,219,207
London	Madison	937,927	6,375,574	2,501,914	4,986,937
Lorain	Lorain	9,859,403	48,402,498	13,361,139	24,083,293
Louisville	Stark	1,144,512	2,618,715	805,815	1,003,895
Loveland	Hamilton	458,467	7,334,475	2,792,708	3,172,211
Lyndhurst	Cuyahoga	8,990,806	27,775,643	8,481,625	9,283,570

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$2,545,769	\$0	\$4,192,530	\$6,738,299
2,729,270	0	5,240,185	7,969,455
129,259	0	1,299,017	1,428,276
592,987	0	(682,335)	(89,348)
28,762,235	1,237,286	19,768,253	49,767,774
451,215	0	815,472	1,266,687
233,357	0	899,712	1,133,069
376,846	0	5,560,737	5,937,583
68,019	0	4,296,858	4,364,877
8,832,469	0	2,383,121	11,215,590
1,085,656	0	5,474,937	6,560,593
2,357,261	0	12,996,924	15,354,185
6,836,556	13,184,301	0	20,020,857
1,232,040	0	10,944,301	12,176,341
4,105,529	0	12,282,874	16,388,403
1,109,241	0	9,833,944	10,943,185
2,410,013	0	2,864,248	5,274,261
172,470	0	4,140,333	4,312,803
1,243,208	344,934	12,041,013	13,629,155
19,636,023	1,672,346	20,633,535	41,941,904
206,822	0	(936,953)	(730,131)
297,435	0	922,633	1,220,068
208,846	0	1,866,052	2,074,898
11,116,088	0	20,569,256	31,685,344
1,418,550	0	2,861,355	4,279,905
8,860,219	0	(6,220,139)	2,640,080
5,113,005	0	8,859,940	13,972,945
1,873,311	0	2,055,682	3,928,993
1,027,677	0	4,976,092	6,003,769
369,434	0	4,422,471	4,791,905
8,441,614	0	7,958,754	16,400,368
1,203,625	0	2,774,067	3,977,692
1,999,227	0	1,795,331	3,794,558
2,871,006	0	11,303,459	14,174,465
2,529,923	0	11,509,846	14,039,769
6,007,211	0	11,600,345	17,607,556
1,520,887	0	11,477,935	12,998,822
866,251	0	3,687,061	4,553,312
2,850,425	1,866,936	12,714,250	17,431,611
7,946,297	2,000,000	20,615,803	30,562,100
260,258	0	1,029,780	1,290,038
4,066,509	0	10,743,513	14,810,022
2,904,607	0	6,378,146	9,282,753
2,353,441	0	9,595,648	11,949,089
3,115,759	0	8,995,825	12,111,584
160,999	0	1,101,216	1,262,215
884,289	0	504,348	1,388,637
22,826,121	0	1,493,084	24,319,205
244,676	0	1,370,144	1,614,820
99,661	0	4,062,603	4,162,264
2,420,204	0	16,071,869	18,492,073

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Macedonia	Summit	\$3,171,257	\$12,592,741	\$7,209,291	\$9,988,075
Madeira	Hamilton	1,129,127	5,643,859	3,079,137	3,336,836
Mansfield	Richland	10,963,574	29,145,712	10,901,678	16,256,851
Maple Heights	Cuyahoga	2,351,670	16,597,787	9,508,724	12,565,537
Marietta	Washington	6,396,778	10,811,046	2,044,722	4,789,015
Marion	Marion	4,979,151	14,779,931	4,504,103	7,619,933
Martins Ferry	Belmont	1,250,036	5,099,887	1,741,674	2,032,744
Marysville	Union	6,732,852	11,432,238	3,330,328	3,738,980
Mason City	Warren	33,899,539	52,732,857	11,690,967	23,860,690
Massillon	Stark	5,543,605	17,405,980	5,047,295	7,043,693
Maumee	Lucas	28,313,061	44,300,045	3,606,531	5,430,048
Mayfield Heights	Cuyahoga	8,282,616	29,632,236	6,606,741	10,341,057
Medina	Medina	21,097,268	29,844,786	6,842,744	10,187,028
Mentor	Lake	18,860,271	48,911,675	20,952,026	28,266,765
Mentor-On-The-Lake	Lake	954,567	3,558,644	2,543,617	3,435,797
Miamisburg	Montgomery	8,409,293	20,927,248	5,128,581	6,507,739
Middleburg Hts	Cuyahoga	5,477,910	14,257,931	5,677,114	6,958,492
Middletown	Butler	18,349,515	51,571,184	25,928,598	30,897,427
Milford	Clermont	4,930,172	8,595,012	2,842,361	3,991,975
Monroe	Butler	2,274,127	9,292,549	5,370,004	7,289,206
Montgomery	Hamilton	13,175,356	31,371,741	8,284,641	9,337,027
Moraine	Montgomery	19,223,517	24,671,736	1,717,663	4,661,252
Mount Healthy	Hamilton	939,369	2,559,890	1,341,367	1,576,570
Mount Vernon	Knox	2,393,886	10,360,917	4,031,042	4,750,557
Munroe Falls	Summit	2,656,084	4,104,045	1,170,151	1,282,169
Napoleon	Henry	5,078,609	10,675,435	4,252,895	4,723,946
Nelsonville	Athens	2,580,645	3,465,739	710,828	990,995
New Carlisle	Clark	444,948	1,645,740	924,969	3,278,804
New Philadelphia	Tuscarawas	3,692,868	9,336,083	3,548,656	4,366,762
Newark	Licking	8,072,463	24,069,348	10,767,173	19,148,632
North Canton	Stark	6,941,512	11,089,553	2,833,468	7,081,062
North Olmsted	Cuyahoga	12,393,409	31,355,968	13,806,793	15,941,156
North Ridgeville	Lorain	5,818,603	19,405,939	12,364,275	15,051,697
North Royalton	Cuyahoga	6,958,774	16,074,545	6,967,333	8,248,454
Northwood	Wood	1,068,220	6,349,361	1,431,332	2,359,314
Norton	Summit	3,865,817	7,852,454	3,222,358	4,174,399
Norwalk	Huron	11,006,134	15,820,615	2,105,114	2,737,352
Oakwood	Montgomery	13,703,400	18,060,377	3,665,725	7,401,806
Oberlin	Lorain	9,258,565	12,538,378	1,627,766	2,813,533
Olmstead Falls	Cuyahoga	4,529,623	12,136,071	7,006,946	9,590,513
Ontario	Richland	8,437,555	10,512,970	1,201,317	2,117,155
Oregon	Lucas	10,534	40,066,209	18,279,078	19,921,688
Orrville	Wayne	3,765,826	6,240,776	1,314,115	1,967,351
Oxford	Butler	12,586,728	17,772,360	1,941,289	4,842,533
Painesville	Lake	3,554,538	13,883,464	2,401,548	8,341,117
Parma	Cuyahoga	10,465,048	31,693,179	14,417,870	20,213,173
Parma Heights	Cuyahoga	858,618	11,346,656	8,395,217	12,462,954
Pataskala	Licking	1,909,208	5,420,390	3,171,391	4,968,044
Pepper Pike	Cuyahoga	10,305,579	19,098,747	5,028,471	9,159,149
Perrysburg	Wood	5,558,017	16,227,666	5,230,976	21,752,376
Pickerington	Fairfield	3,697,970	7,498,465	3,275,701	7,616,490

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$1,385,972	\$0	\$1,218,694	\$2,604,666
1,474	0	2,305,549	2,307,023
7,597,263	0	5,291,598	12,888,861
391,824	0	3,640,426	4,032,250
1,034,883	0	4,987,148	6,022,031
3,292,097	0	3,867,901	7,159,998
206,903	0	2,860,240	3,067,143
1,187,149	0	6,506,109	7,693,258
12,363,408	0	16,508,759	28,872,167
7,251,339	0	3,110,948	10,362,287
1,202,421	0	37,667,576	38,869,997
615,414	0	18,675,765	19,291,179
2,904,960	0	16,752,798	19,657,758
2,681,693	0	17,963,217	20,644,910
263,085	0	(140,238)	122,847
1,533,731	358,615	12,527,163	14,419,509
829,047	0	6,470,392	7,299,439
9,833,993	0	10,839,764	20,673,757
249,965	0	4,353,072	4,603,037
6,761	0	1,996,582	2,003,343
4,245,090	0	17,789,624	22,034,714
1,958,550	0	18,051,934	20,010,484
0	0	983,320	983,320
826,889	0	4,783,471	5,610,360
233,499	0	2,588,377	2,821,876
833,942	0	5,117,547	5,951,489
34,374	0	2,440,370	2,474,744
156,619	0	(1,789,683)	(1,633,064)
345,194	0	4,624,127	4,969,321
2,853,646	0	2,067,070	4,920,716
3,010,570	0	997,921	4,008,491
469,014	0	14,945,798	15,414,812
391,463	0	3,962,779	4,354,242
1,463,128	0	6,362,963	7,826,091
476,412	0	3,513,635	3,990,047
1,333,203	0	2,344,852	3,678,055
5,692,834	0	7,390,429	13,083,263
784,785	211,925	9,661,861	10,658,571
1,697,996	0	8,026,849	9,724,845
665,858	0	1,879,700	2,545,558
1,496,097	0	6,899,718	8,395,815
1,560,812	0	18,583,709	20,144,521
465,254	0	3,808,171	4,273,425
4,181,659	0	8,748,168	12,929,827
2,420,641	0	3,121,706	5,542,347
485,938	0	10,994,068	11,480,006
125,382	0	(1,241,680)	(1,116,298)
109,000	0	343,346	452,346
2,089,609	0	7,849,989	9,939,598
2,446,863	0	(7,971,573)	(5,524,710)
409,363	0	(527,388)	(118,025)

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Piqua	Miami	\$5,162,151	\$13,947,311	\$2,690,162	\$3,880,325
Port Clinton	Ottawa	1,600,326	4,530,558	1,775,392	2,069,296
Portsmouth	Scioto	3,453,856	10,235,913	4,358,633	5,341,619
Powell	Delaware	8,481,418	11,755,243	2,941,548	10,429,581
Ravenna	Portage	6,333,795	15,878,931	2,549,043	3,120,382
Reading	Hamilton	1,587,726	4,471,395	1,874,964	2,607,382
Reynoldsburg	Franklin	18,958,698	24,894,902	3,265,328	4,705,274
Richmond Heights	Cuyahoga	3,161,638	12,065,414	7,473,262	8,439,583
Rittman	Wayne	1,625,661	3,216,853	1,113,219	1,387,191
Riverside	Montgomery	5,155,724	11,288,158	5,396,814	8,287,883
Rocky River	Cuyahoga	23,498,191	35,670,926	8,871,111	10,279,991
Rossford	Wood	1,814,731	5,645,263	2,960,725	6,189,447
Salem	Columbiana	2,767,149	5,802,058	1,817,206	2,814,406
Sandusky	Erie	11,532,081	24,038,449	8,472,330	16,916,166
Seven Hills	Cuyahoga	11,744,456	17,768,499	4,985,284	7,680,848
Shaker Heights	Cuyahoga	47,458,803	70,580,958	15,766,505	23,080,730
Sharonville	Hamilton	14,712,450	20,037,496	1,738,173	5,394,224
Sheffield Lake	Lorain	846,225	3,988,177	2,789,921	3,224,153
Shelby	Richland	3,520,568	6,064,865	1,367,978	1,713,369
Sidney	Shelby	10,456,300	18,207,604	4,796,685	6,675,753
Silverton	Hamilton	1,853,141	3,213,802	1,152,289	1,603,668
Solon	Cuyahoga	44,341,005	60,766,537	10,509,232	18,570,923
South Euclid	Cuyahoga	15,547,731	28,986,035	12,523,529	13,620,033
Springboro	Warren	7,176,408	15,525,175	6,201,094	11,420,608
Springdale	Hamilton	5,632,751	15,204,051	4,712,527	8,366,581
Springfield	Clark	13,663,199	55,076,038	23,346,031	29,326,540
St. Bernard	Hamilton	3,467,437	6,700,758	2,168,290	2,712,289
St. Clairsville	Belmont	2,676,288	5,198,933	1,738,968	2,156,116
St. Marys	Auglaize	11,692,790	15,161,207	1,650,219	2,561,654
Stow	Summit	11,227,625	23,391,783	9,315,494	11,110,461
Streetsboro	Portage	3,043,772	7,665,068	2,911,403	4,394,075
Strongsville	Cuyahoga	17,571,104	41,399,585	17,079,511	24,846,302
Sylvania	Lucas	25,985,458	32,185,245	3,816,268	4,852,755
Tallmadge	Summit	2,524,976	8,518,461	4,406,984	5,468,004
Tiffin	Seneca	3,170,151	8,794,891	4,006,946	4,778,725
Tipp City	Miami	5,389,808	9,484,508	2,695,616	4,250,448
Toledo	Lucas	38,264,000	179,513,000	67,803,000	167,986,000
Toronto	Jefferson	371,212	1,816,594	1,200,795	1,277,141
Trenton	Butler	2,689,731	4,073,382	997,518	1,157,441
Trotwood	Montgomery	4,010,566	13,971,864	8,198,518	18,991,206
Troy	Miami	43,689,826	53,508,142	5,229,422	6,538,785
Twinsburg	Summit	18,290,583	24,453,037	2,978,953	4,099,946
Uhrichsville	Tuscarawas	2,277,025	3,669,377	974,219	1,079,991
Union	Montgomery	965,101	3,316,802	2,244,913	2,603,357
University Heights	Cuyahoga	465,656	8,786,572	6,091,266	9,317,169
Upper Arlington	Franklin	38,178,155	55,635,600	13,624,870	15,205,817
Upper Sandusky	Wyandot	1,156,567	3,160,794	1,116,377	1,459,413
Urbana	Champaign	2,972,088	5,657,933	1,409,903	2,008,418
Vandalia	Montgomery	18,271,142	24,277,463	4,281,665	5,281,782
Wadsworth	Medina	10,098,384	18,327,523	4,146,240	5,688,182
Wapakoneta	Auglaize	4,534,723	7,371,540	1,784,114	2,083,301

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$1,153,565	\$0	\$8,913,421	\$10,066,986
687,158	0	1,774,104	2,461,262
514,884	0	4,379,410	4,894,294
566,930	0	758,732	1,325,662
5,409,552	0	7,348,997	12,758,549
328,985	0	1,535,028	1,864,013
8,318,746	0	11,870,882	20,189,628
1,002,718	0	2,623,113	3,625,831
27,552	385,371	1,416,739	1,829,662
845,521	0	2,154,754	3,000,275
1,139,567	0	24,251,368	25,390,935
283,106	0	(827,290)	(544,184)
485,592	0	2,502,060	2,987,652
3,857,534	0	3,264,749	7,122,283
2,237,520	0	7,850,131	10,087,651
21,449,905	0	26,050,323	47,500,228
2,283,735	0	12,359,537	14,643,272
89,267	0	674,757	764,024
1,957,977	0	2,393,519	4,351,496
1,052,742	0	10,479,109	11,531,851
163,338	0	1,446,796	1,610,134
3,036,370	0	39,159,244	42,195,614
1,968,047	5,045	13,392,910	15,366,002
960,192	0	3,144,375	4,104,567
517,423	370,498	5,949,549	6,837,470
15,644,550	800,000	9,304,948	25,749,498
499,498	0	3,488,971	3,988,469
524,250	0	2,518,567	3,042,817
1,710,963	0	10,888,590	12,599,553
2,034,665	0	10,246,657	12,281,322
1,153,942	0	2,117,051	3,270,993
878,817	0	15,674,466	16,553,283
951,127	0	26,381,363	27,332,490
375,157	0	2,675,300	3,050,457
996,238	0	3,019,928	4,016,166
2,105,604	0	3,128,456	5,234,060
76,425,000	0	(64,898,000)	11,527,000
140,053	0	399,400	539,453
315,996	0	2,599,945	2,915,941
1,946,029	0	(6,965,371)	(5,019,342)
3,118,236	0	43,851,121	46,969,357
1,170,710	0	19,182,381	20,353,091
0	0	2,589,386	2,589,386
43,400	0	670,045	713,445
933,820	0	(1,464,417)	(530,597)
2,193,264	5,448,908	32,787,611	40,429,783
227,330	0	1,474,051	1,701,381
104,562	0	3,544,953	3,649,515
2,605,890	0	16,389,791	18,995,681
3,433,007	0	9,206,334	12,639,341
881,720	0	4,406,519	5,288,239

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Warren	Trumbull	\$8,133,094	\$20,614,160	\$4,836,864	\$6,348,735
Warrensville Heights	Cuyahoga	3,403,240	11,673,224	6,312,045	7,481,057
Washington	Fayette	4,088,840	8,056,724	2,787,120	6,368,284
Wauseon	Fulton	5,106,917	7,554,482	746,335	6,372,648
Waverly	Pike	1,104,419	2,971,130	1,511,048	1,677,252
Wellston	Jackson	3,438,875	5,515,404	784,401	1,632,863
West Carrollton	Montgomery	5,243,302	9,755,998	2,836,101	3,564,515
Westerville	Franklin	40,521,137	69,905,495	16,467,334	28,292,582
Westlake	Cuyahoga	55,384,463	88,910,904	21,014,361	35,516,012
Whitehall	Franklin	7,642,294	11,561,849	1,752,870	3,434,626
Wickliffe	Lake	10,189,622	17,755,686	4,298,527	7,529,350
Willard	Huron	2,951,370	5,400,267	1,325,167	1,644,233
Willoughby	Lake	14,891,533	29,500,296	7,250,409	14,604,787
Willoughby Hills	Lake	809,767	4,955,887	3,337,732	4,138,753
Willowick	Lake	7,541,223	14,925,473	6,744,849	7,838,046
Wilmington	Clinton	4,740,349	9,605,342	2,963,004	3,888,232
Wooster	Wayne	18,075,255	27,163,006	6,622,339	8,080,261
Worthington	Franklin	15,128,816	22,029,093	3,168,638	5,537,858
Wyoming	Hamilton	6,299,472	10,984,874	3,655,523	4,343,077
Xenia	Greene	5,856,140	13,168,088	4,295,867	5,626,879
Youngstown	Mahoning	7,495,423	37,620,562	13,480,000	37,553,778
Zanesville	Muskingum	5,222,471	12,171,623	3,676,621	5,195,391

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$6,207,835	\$0	\$8,057,590	\$14,265,425
172,879	0	4,019,288	4,192,167
1,854,008	0	(165,568)	1,688,440
880,437	0	301,397	1,181,834
248,858	0	1,045,020	1,293,878
537,039	0	3,345,502	3,882,541
514,668	0	5,676,815	6,191,483
8,820,148	0	32,792,765	41,612,913
15,413,383	7,591,251	30,390,258	53,394,892
2,713,135	0	5,414,088	8,127,223
169,579	0	10,056,757	10,226,336
375,939	0	3,380,095	3,756,034
6,944,122	0	7,951,387	14,895,509
328,258	0	488,876	817,134
2,098,440	0	4,988,987	7,087,427
650,087	0	5,067,023	5,717,110
4,559,308	0	14,523,437	19,082,745
3,386,762	0	13,104,473	16,491,235
1,302,222	0	5,339,575	6,641,797
2,484,673	0	5,056,536	7,541,209
8,932,079	0	(8,865,295)	66,784
709,695	0	6,266,537	6,976,232

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Akron	Summit	\$17,838,683	\$76,696,746	\$26,458,705	\$15,409,965
Alliance	Stark	956,008	7,001,007	0	319,431
Amherst	Lorain	897,532	1,930,190	0	101,730
Ashland	Ashland	745,798	6,886,439	0	674,728
Ashtabula	Ashtabula	987,076	5,886,740	0	134,613
Athens	Athens	688,960	5,745,082	0	890,172
Aurora	Portage	1,195,278	8,505,678	816,126	376,288
Avon	Lorain	1,219,341	4,378,124	0	241,776
Barberton	Summit	1,488,282	10,187,691	0	1,242,491
Bay Village	Cuyahoga	3,385,010	4,379,865	0	30,258
Beachwood	Cuyahoga	3,423,133	16,546,653	0	1,551,726
Beavercreek	Greene	1,074,262	0	0	114,171
Bedford	Cuyahoga	2,627,116	10,180,323	0	259,685
Bedford Heights	Cuyahoga	1,789,120	8,983,275	26,710	3,758,055
Bellbrook	Greene	469,571	0	0	19,552
Bellefontaine	Logan	505,712	5,351,796	51,603	38,000
Bellevue	Huron	297,807	355,030	0	407,815
Belpre	Washington	310,073	1,050,969	0	171,930
Berea	Cuyahoga	1,965,514	6,968,296	183,292	441,221
Bexley	Franklin	621,042	5,882,230	0	0
Blue Ash	Hamilton	2,138,994	21,780,007	782,470	502,543
Bowling Green	Wood	1,450,602	4,935,251	2,295,668	1,176,538
Brecksville	Cuyahoga	1,773,140	11,241,689	0	71,523
Broadview Heights	Cuyahoga	8,192,152	0	0	761,683
Brook Park	Cuyahoga	2,132,539	16,029,056	349,022	882,227
Brooklyn	Cuyahoga	1,113,645	10,588,212	0	802,328
Brookville	Montgomery	240,231	2,051,578	0	459,640
Brunswick	Medina	1,595,976	3,492,813	0	178,631
Bryan	Williams	1,344,345	0	0	116,874
Bucyrus	Crawford	584,702	2,771,539	52,326	343,588
Cambridge	Guernsey	344,291	3,030,653	0	101,200
Canal Fulton	Stark	215,548	1,217,465	0	7,468
Canton	Stark	3,277,108	31,559,635	0	8,560,217
Celina	Mercer	296,980	2,536,934	552,139	239,483
Centerville	Montgomery	11,281,802	0	0	41,923
Chardon	Geauga	398,582	4,640,316	870	744,325
Chillicothe	Ross	1,190,940	8,041,315	164,990	2,769,603
Cincinnati	Hamilton	239,985,000	0	0	15,762,000
Circleville	Pickaway	765,406	1,274,032	194,566	196,054
Clayton	Montgomery	481,042	1,278,248	0	27,648
Cleveland	Cuyahoga	43,439,000	259,727,000	38,487,000	20,790,000
Cleveland Heights	Cuyahoga	5,785,865	20,798,981	0	2,394,570
Clyde	Sandusky	705,214	2,585,617	0	90,604
Columbus	Franklin	46,788,000	355,592,000	0	40,018,000
Columbiana	Columbiana	274,954	0	0	62,728
Conneaut	Ashtabula	384,777	2,006,229	0	0
Cortland	Trumbull	462,691	0	0	12,155
Coshocton	Coshocton	455,807	2,553,487	0	453,236
Crestline	Crawford	159,789	929,058	0	68,760
Cuyahoga Falls	Summit	9,481,503	0	138,626	5,546,217
Dayton	Montgomery	9,947,671	112,824,119	0	20,536,002
Defiance	Defiance	551,540	4,971,240	0	743,495

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$0	\$46,371	\$9,056,271	\$2,207,739	\$147,714,480	\$3,970,317
1,068,313	0	734,248	438,398	10,517,405	7,055
494,761	0	376,108	581,639	4,381,960	11,005
1,050,715	0	562,323	230,825	10,150,828	325,000
1,915,137	0	624,944	435,971	9,984,481	2,486
1,253,757	639	1,436,103	135,821	10,150,534	11,042
558,537	0	341,982	262,038	12,055,927	239,606
281,548	0	1,619,709	319,646	8,060,144	648,128
2,195,983	0	219,656	926,886	16,260,989	69,199
2,525,893	0	377,505	737,326	11,435,857	246,801
3,004,403	0	751,475	1,074,378	26,351,768	0
1,794,568	122,431	370,695	1,074,792	4,550,919	0
1,788,685	0	1,306,120	257,241	16,419,170	85,754
765,607	0	441,734	320,729	16,085,230	200,115
419,332	0	140,862	107,203	1,156,520	0
611,758	0	541,111	254,666	7,354,646	0
620,594	0	145,279	3,517,144	5,343,669	0
201,389	0	166,366	74,577	1,975,304	70,000
1,149,240	0	2,197,561	243,109	13,148,233	431,335
3,091,543	0	486,724	453,912	10,535,451	58,888
1,788,434	0	717,422	288,278	27,998,148	4,685
2,222,631	0	875,899	713,902	13,670,491	0
1,214,073	0	584,503	512,052	15,396,980	61,652
631,227	10,083	1,544,508	111,059	11,250,712	0
1,333,114	0	777,715	954,826	22,458,499	1,412,402
1,144,536	0	652,555	331,419	14,632,695	18,571
240,602	0	147,161	92,350	3,231,562	10,456
1,493,703	0	853,589	620,833	8,235,545	2,236,441
740,475	0	593,818	617,009	3,412,521	2,244,010
710,520	0	40,617	344,093	4,847,385	0
781,143	0	867,585	326,101	5,450,973	110,294
1,239,464	0	25,948	100,576	2,806,469	3,471
7,348,511	0	1,379,843	2,225,721	54,351,035	458
900,722	0	400,936	241,076	5,168,270	0
1,833,623	0	261,991	394,776	13,814,115	0
476,819	352	138,045	771,877	7,171,186	0
1,799,643	7,871	3,261,460	715,402	17,951,224	176,184
53,103,000	0	6,746,000	15,355,000	330,951,000	4,845,000
964,004	0	833,762	260,265	4,488,089	0
688,917	0	8,315	122,765	2,606,935	0
55,899,000	0	28,479,000	12,748,000	459,569,000	5,631,000
5,243,360	1,324	4,098,083	1,316,451	39,638,634	189,759
532,485	14,805	29,242	419,700	4,377,667	350,000
57,466,000	0	22,410,000	38,628,000	560,902,000	11,954,000
1,138,334	0	136,842	114,116	1,726,974	726,500
918,361	65,877	380,832	163,271	3,919,347	40,386
227,799	0	130,111	53,449	886,205	4,275
681,375	0	9,348	177,692	4,330,945	0
275,197	0	114,451	130,823	1,678,078	0
224,251	13,587	759,940	5,138,671	21,302,795	11,941,607
15,909,785	267,364	3,452,433	7,982,798	170,920,172	205,326
651,561	0	888,986	165,543	7,972,365	1,472,000

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Delaware	Delaware	\$1,140,537	\$8,079,789	\$79,176	\$1,621,602
Delphos	Allen	1,801,416	0	0	383,249
Dover	Tuscarawas	1,016,330	2,143,975	0	601,944
Dublin	Franklin	0	43,506,043	0	738,872
East Liverpool	Columbiana	204,806	2,795,567	0	302
East Palestine	Columbiana	976,392	0	0	203,183
Eastlake	Lake	1,968,696	7,057,754	199,892	1,043,216
Eaton	Preble	593,900	935,282	0	153,546
Elyria	Lorain	1,509,151	19,002,364	464,747	1,345,163
Englewood	Montgomery	872,101	5,541,774	0	159,077
Fairborn	Greene	2,864,300	9,373,465	0	4,055,999
Fairfield	Butler	16,570,098	0	0	686,577
Fairlawn	Summit	629,482	6,093,020	0	8,249
Findlay	Hancock	2,619,131	0	0	992,685
Forest Park	Hamilton	815,912	6,264,576	649,358	19,280
Fostoria	Seneca	722,747	5,785,068	0	512,320
Franklin	Warren	630,610	5,181,967	0	139,890
Fremont	Sandusky	903,461	0	0	38,958
Gahanna	Franklin	1,333,496	13,634,576	679,838	875,044
Garfield Heights	Cuyahoga	6,388,225	6,777,229	0	2,045,055
Geneva	Ashtabula	439,073	2,032,311	0	138,730
Grandview Heights	Franklin	1,464,551	3,334,135	0	841,449
Green	Summit	1,291,883	14,667,262	0	0
Greenville	Darke	1,302,653	5,499,460	0	16,343
Grove City	Franklin	1,217,038	15,679,344	619,108	139,268
Hamilton	Butler	5,133,783	17,218,609	0	2,694,965
Harrison	Hamilton	1,178,235	2,645,993	0	0
Heath	Licking	4,993,278	0	0	136,369
Highland Heights	Cuyahoga	785,549	5,622,449	0	142,370
Hillard	Franklin	1,561,929	8,657,442	0	1,517,389
Hillsboro	Highland	4,027,229	0	0	509,042
Hubbard	Trumbull	247,328	1,644,628	0	0
Huber Heights	Montgomery	1,255,068	5,955,200	0	908,697
Hudson	Summit	2,280,230	9,635,989	0	109,394
Independence	Cuyahoga	1,764,123	19,936,358	0	38,864
Indian Hills	Hamilton	1,816,023	0	0	380,044
Jackson	Jackson	1,070,188	0	0	2,480,977
Kent	Portage	1,564,711	0	0	1,078,312
Kettering	Montgomery	7,075,935	27,221,521	0	302,660
Kirtland	Lake	569,945	2,763,786	0	136,477
Lakewood	Cuyahoga	7,118,565	17,785,152	0	1,396,625
Lancaster	Fairfield	14,573,212	0	0	2,756,311
Lebanon	Warren	1,075,409	2,338,929	0	1,794,904
Lima	Allen	1,268,392	15,739,936	0	2,637,679
Logan	Hocking	190,133	1,997,811	0	127,774
London	Madison	472,524	2,096,309	0	51,320
Lorain	Lorain	2,838,715	17,065,591	0	534,062
Louisville	Stark	384,907	2,346,262	0	269,230
Loveland	Hamilton	540,301	0	0	9,248
Lyndhurst	Cuyahoga	2,864,445	5,908,168	0	288,253
Macedonia	Summit	1,759,163	5,365,228	0	469,284
Madeira	Hamilton	3,526,262	0	0	64,185

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$1,713,901	\$0	\$1,090,131	\$516,248	\$14,241,384	\$36,081
295,720	0	39,535	61,556	2,581,476	0
1,651,706	0	49,416	181,510	5,644,881	0
2,093,706	0	3,457,390	796,260	50,592,271	0
3,440,590	0	551,537	(3,032,178)	3,960,624	0
317,472	0	89,029	40,051	1,626,127	133,651
2,525,527	0	532,263	545,443	13,872,791	763,461
627,983	0	626,536	228,052	3,165,299	0
3,358,220	11,902	1,753,862	208,108	27,653,517	29,711
761,372	6,405	133,941	272,588	7,747,258	0
2,639,960	0	1,237,509	764,592	20,935,825	1,501
2,531,658	18,695	1,360,949	515,640	21,683,617	11,295
878,462	0	213,828	2,405,669	10,228,710	22,405
3,520,988	0	1,580,858	1,496,333	10,209,995	15,814,811
645,189	10,315	411,368	258,149	9,074,147	1,200
904,064	0	71,454	176,266	8,171,919	0
699,824	0	511,646	1,164,015	8,327,952	0
1,093,605	0	306,669	567,014	2,909,707	4,600,000
6,281,013	0	837,727	1,587,714	25,229,408	11,178,706
3,246,256	0	983,062	645,299	20,085,126	456,449
433,784	0	184,134	94,801	3,322,833	903,806
971,174	0	190,662	39,486	6,841,457	4,308
1,233,619	0	220,779	627,647	18,041,190	130,255
936,832	0	282,065	300,690	8,338,043	75,528
1,742,119	43,280	990,866	622,304	21,053,327	1,335
5,556,285	0	986,022	915,422	34,232,966	171,073
618,459	0	269,021	465,284	5,176,992	0
533,689	0	22,066	268,285	5,953,687	49,648
323,550	0	507,257	293,570	7,674,745	0
1,433,086	0	744,475	612,150	14,526,471	37,871
140,775	0	247,585	224,206	5,148,837	68,703
299,382	0	116,542	267,483	2,575,363	0
1,465,688	0	159,459	618,717	10,362,829	56,287
3,893,239	0	69,974	679,666	16,668,492	228,647
881,576	0	681,029	1,043,222	24,345,172	0
1,816,023	0	58,089	(993,051)	3,077,128	6,915,874
331,145	0	186,255	503,224	4,571,789	452,488
2,300,672	0	482,639	488,937	5,915,271	1,900,000
1,837,777	329,823	1,511,925	2,424,759	40,704,400	49,521
1,044,451	0	64,425	267,731	4,846,815	12,516
6,102,404	0	1,261,162	1,846,976	35,510,884	10,481
2,690,020	0	794,262	992,893	21,806,698	122,842
834,446	0	967,427	1,242,161	8,253,276	49,281
3,251,031	0	1,942,061	945,371	25,784,470	504,437
544,624	0	38,675	50,414	2,949,431	1,876
489,973	0	78,678	108,477	3,297,281	0
4,967,308	0	1,968,806	190,811	27,565,293	3,041,243
491,352	0	106,130	113,572	3,711,453	63,916
1,370,650	0	127,866	195,066	2,243,131	1,748,728
1,110,420	0	1,419,892	154,768	11,745,946	650,302
690,047	0	933,893	118,053	9,335,668	212,548
1,007,680	0	342,702	171,457	5,112,286	0

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Mansfield	Richland	\$2,545,014	\$769,296	\$0	\$1,571,755
Maple Heights	Cuyahoga	2,855,164	0	0	127,735
Marietta	Washington	535,777	4,570,092	0	342,485
Marion	Marion	13,048,527	0	0	1,222,303
Martins Ferry	Belmont	196,577	1,039,687	0	0
Marysville	Union	1,583,723	6,316,853	0	689,644
Mason City	Warren	20,862,244	0	0	410,499
Massillon	Stark	1,335,984	9,603,111	0	389,965
Maumee	Lucas	1,612,342	0	0	777,220
Mayfield Heights	Cuyahoga	3,768,587	9,962,742	86,580	252,934
Medina	Medina	2,972,821	0	0	379,674
Mentor	Lake	2,011,037	28,735,602	0	3,672,915
Mentor-On-The-Lake	Lake	346,057	704,050	0	468,827
Miamisburg	Montgomery	1,524,094	7,134,503	0	1,864,728
Middleburg Hts	Cuyahoga	1,414,781	8,785,139	542,499	376,964
Middletown	Butler	4,230,841	13,387,338	0	3,356,708
Milford	Clermont	622,589	1,964,039	0	155,870
Monroe	Butler	614,693	3,345,238	0	207,237
Montgomery	Hamilton	5,942,882	0	0	199,745
Moraine	Montgomery	517,003	17,208,462	93,279	82,723
Mount Healthy	Hamilton	480,517	1,192,299	0	491,868
Mount Vernon	Knox	7,559,999	0	0	596,537
Munroe Falls	Summit	266,520	1,078,821	0	374
Napoleon	Henry	280,298	2,490,046	585,033	212,111
Nelsonville	Athens	162,012	960,169	0	3,267
New Carlisle	Clark	150,071	918,633	0	0
New Philadelphia	Tuscarawas	1,097,678	2,397,345	0	84,049
Newark	Licking	2,153,414	0	0	437,188
North Canton	Stark	783,030	2,369,735	0	481,565
North Olmsted	Cuyahoga	5,157,122	8,617,571	0	1,164,217
North Ridgeville	Lorain	860,697	0	0	0
North Royalton	Cuyahoga	965,815	6,930,125	0	324,584
Northwood	Wood	232,820	2,727,871	46,960	14,019
Norton	Summit	371,768	2,482,508	16,718	90,665
Norwalk	Huron	818,702	4,510,692	0	86,662
Oakwood	Montgomery	1,571,412	5,363,678	0	461,694
Oberlin	Lorain	486,089	2,738,363	0	120,929
Olmstead Falls	Cuyahoga	598,091	2,287,718	0	155,619
Ontario	Richland	472,070	2,941,893	0	0
Oregon	Lucas	1,047,587	13,030,863	0	331,490
Orrville	Wayne	485,085	2,171,796	0	160,511
Oxford	Butler	904,765	6,473,251	0	559,845
Painesville	Lake	439,892	7,681,884	5,957	129,445
Parma	Cuyahoga	4,399,384	25,641,068	0	591,117
Parma Heights	Cuyahoga	2,454,963	7,842,122	0	130,852
Pataskala	Licking	730,338	0	0	187,711
Pepper Pike	Cuyahoga	1,319,851	4,008,614	547,957	166,599
Perrysburg	Wood	923,984	10,262,991	0	503,166
Pickerington	Fairfield	742,048	3,607,752	0	274,768
Piqua	Miami	1,197,139	5,909,015	0	0
Port Clinton	Ottawa	512,574	2,169,224	158,483	322,793
Portsmouth	Scioto	6,536,918	0	0	334,703

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$4,128,338	\$147,700	\$1,780,762	\$995,137	\$11,938,002	\$8,369
2,945,496	0	1,183,696	295,231	7,407,322	5,634,746
683,664	0	458,928	1,013,343	7,604,289	674,914
2,121,575	582	962,769	933,919	18,289,675	0
492,388	0	78,414	212,080	2,019,146	0
1,708,640	0	746,884	794,151	11,839,895	53,155
1,832,218	0	1,395,516	1,275,053	25,775,530	0
1,831,781	0	1,535,095	608,695	15,304,631	0
2,720,853	4,705	828,920	1,416,542	7,360,582	10,849,643
1,458,935	0	438,867	600,405	16,569,050	0
1,475,451	0	1,311,808	925,486	7,065,240	0
5,145,865	0	2,187,393	792,877	42,545,689	0
674,719	0	45,309	76,522	2,315,484	0
2,025,689	23,390	963,238	1,054,915	14,590,557	0
1,168,605	0	1,121,129	506,085	13,915,202	0
3,046,089	0	338,234	1,074,509	25,433,719	60,000
557,255	0	177,833	155,237	3,632,823	0
395,888	0	618,133	283,809	5,464,998	636,540
518,660	0	458,265	439,126	7,558,678	41,815
334,125	0	333,130	817,810	19,386,532	66,767
521,717	0	151,957	39,605	2,877,963	0
1,034,874	0	616,659	253,898	10,061,967	4,541
349,132	0	71,136	198,240	1,964,223	47,656
1,372,259	1,080	342,725	359,526	5,643,078	150,948
218,200	0	67,098	240,404	1,651,150	3,047
100,844	0	15,349	64,132	1,249,029	8,507
1,170,491	0	345,974	390,101	5,485,638	19,496
5,082,177	0	2,956,017	782,453	11,411,249	17,256,333
1,379,466	0	67,842	415,618	5,497,256	17,090
2,728,066	0	1,107,539	209,923	18,984,438	80,737
1,795,131	0	1,075,552	619,998	4,351,378	5,510,000
964,768	0	871,696	320,466	10,377,454	1,073,986
900,975	66,822	615,844	158,811	4,764,122	0
792,180	0	255,479	113,769	4,123,087	0
1,048,874	9,243	652,382	451,801	7,578,356	0
2,426,364	0	126,247	368,694	10,318,089	0
1,285,871	0	885,167	726,746	6,243,165	604,138
442,494	0	173,277	263,464	3,920,663	125,822
260,854	0	0	290,219	3,965,036	0
1,356,017	3,998	303,370	832,613	16,905,938	970,042
740,676	0	127,606	1,034,588	4,720,262	0
1,135,910	0	655,813	296,483	10,026,067	0
1,754,355	0	1,092,884	497,385	11,601,802	1,091,689
6,029,678	0	3,104,275	296,446	40,061,968	77,360
1,531,308	0	568,131	126,719	12,654,095	373,994
280,797	0	166,675	80,367	1,445,888	0
276,479	0	64,774	432,228	6,816,502	16,827
1,859,448	132,293	997,139	643,790	15,322,811	68,863
510,837	0	579,130	281,843	5,996,378	250,000
95,836	0	312,462	3,855,204	11,369,656	579,378
581,533	0	54,936	104,348	3,903,891	512,941
1,633,686	0	189,052	984,728	9,679,087	21,584

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Powell	Delaware	\$355,055	\$3,108,450	\$120,033	\$15,330
Ravenna	Portage	672,269	3,715,520	0	201,334
Reading	Hamilton	4,718,278	0	0	325,579
Reynoldsburg	Franklin	7,368,056	0	0	156,987
Richmond Heights	Cuyahoga	1,366,713	4,482,811	203,559	42,888
Rittman	Wayne	323,312	735,843	0	787,719
Riverside	Montgomery	399,892	4,578,538	243,363	940,418
Rocky River	Cuyahoga	3,584,540	8,064,069	75,069	50,284
Rossford	Wood	225,754	2,702,108	200,289	92,262
Salem	Columbiana	694,180	0	0	61,965
Sandusky	Erie	1,668,369	6,651,755	3,573,087	425,442
Seven Hills	Cuyahoga	874,496	0	0	8,437
Shaker Heights	Cuyahoga	6,735,431	21,861,847	82,208	4,429,244
Sharonville	Hamilton	13,555,105	0	0	448,587
Sheffield Lake	Lorain	332,967	1,181,045	0	237,759
Shelby	Richland	725,887	1,830,230	31,721	359,000
Sidney	Shelby	1,544,539	0	0	1,375,060
Silverton	Hamilton	678,684	1,176,365	0	214,526
Solon	Cuyahoga	752,539	22,515,951	695,906	825,698
South Euclid	Cuyahoga	3,987,235	5,594,529	0	0
Springboro	Warren	595,860	6,045,168	0	924,184
Springdale	Hamilton	1,685,775	14,566,459	0	323,797
Springfield	Clark	0	25,351,201	5,259,911	1,021,673
St. Bernard	Hamilton	8,963,949	0	0	270,765
St. Clairsville	Belmont	471,462	0	0	23,445
St. Marys	Auglaize	1,130,721	2,839,120	0	308,956
Stow	Summit	4,740,475	7,354,191	0	0
Streetsboro	Portage	1,120,368	5,197,568	0	495,803
Strongsville	Cuyahoga	579,193	22,963,374	135,813	433,638
Sylvania	Lucas	1,140,404	1,168,267	0	375,034
Tallmadge	Summit	866,100	7,191,712	0	1,282,008
Tiffin	Seneca	906,925	6,757,640	0	410,223
Tipp City	Miami	2,800,940	0	0	528,709
Toledo	Lucas	17,231,000	160,683,000	0	12,806,000
Toronto	Jefferson	150,009	1,283,646	42,555	46,961
Trenton	Butler	541,553	1,697,518	0	37,494
Trotwood	Montgomery	7,477,214	0	0	213,999
Troy	Miami	13,950,889	0	0	1,311,336
Twinsburg	Summit	14,877,964	550,439	569,699	708,050
Uhrichsville	Tuscarawas	320,359	897,564	0	18,364
Union	Montgomery	148,519	0	0	67,542
University Heights	Cuyahoga	2,514,009	5,653,824	0	432,019
Upper Arlington	Franklin	6,965,955	13,982,137	3,716,704	1,189,679
Upper Sandusky	Wyandot	363,938	1,087,121	122,772	21,175
Urbana	Champaign	558,472	2,589,009	0	574,973
Vandalia	Montgomery	1,708,422	10,735,700	0	2,645,668
Wadsworth	Medina	949,287	0	0	617,352
Wapakoneta	Auglaize	357,162	2,155,844	656,921	289,205
Warren	Trumbull	0	19,610,734	0	2,036,636
Warrensville Heights	Cuyahoga	1,077,058	10,369,292	0	334,771
Washington	Fayette	358,403	3,128,747	0	259,455
Wauseon	Fulton	2,233,506	0	0	563,970

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$311,682	\$0	\$903,625	\$301,578	\$5,115,753	\$0
909,258	13,132	330,855	279,373	6,121,741	27,494
619,902	0	304,443	481,698	6,449,900	106,530
2,230,568	0	844,474	877,451	11,477,536	0
451,445	0	336,828	121,667	7,005,911	0
526,380	0	93,685	180,520	2,647,459	0
804,609	0	62,847	136,650	7,166,317	30,466
1,363,085	0	3,053,947	1,152,588	17,343,582	11,604
799,742	171,661	57,116	73,891	4,322,823	0
512,870	3,418	144,207	498,553	1,915,193	3,084,966
1,934,541	0	1,589,523	853,970	16,696,687	0
798,009	0	477,878	251,146	2,409,966	3,097,564
2,916,203	0	1,226,722	1,344,666	38,596,321	0
561,298	0	850,857	621,844	16,037,691	3,616
365,175	0	193,916	68,380	2,379,242	67,928
761,055	0	248,846	100,849	4,057,588	0
1,474,721	226,895	155,679	292,030	5,068,924	9,703,950
207,804	0	112,308	37,449	2,427,136	7,410
1,485,981	0	1,092,344	926,400	28,294,819	169,563
1,968,058	33,145	1,099,241	810,608	13,492,816	261,329
538,803	21,407	631,181	498,738	9,255,341	75,000
2,085,423	0	397,523	560,610	19,619,587	9,163
75,915	0	2,178,114	1,604,797	35,491,611	23,206
823,465	0	110,846	362,427	10,531,452	0
0	0	36,358	563,867	1,095,132	0
596,475	0	103,252	404,354	5,382,878	0
2,842,596	0	870,369	1,267,944	17,075,575	0
430,023	0	756,817	411,322	8,411,901	10,000
2,756,315	0	1,545,787	1,311,652	29,725,772	3,307
1,622,821	0	1,006,244	212,683	5,525,453	3,599,122
1,538,211	14,728	306,891	190,060	11,389,710	41,684
1,087,673	0	393,222	134,495	9,690,178	0
1,369,654	5,068	116,610	492,608	5,313,589	703,825
23,261,000	0	8,143,000	2,895,000	225,019,000	1,681,000
277,781	0	46,688	28,651	1,876,291	0
423,749	0	374,243	382,849	3,457,406	53,750
1,633,974	31,271	382,541	521,914	10,260,913	0
1,751,852	2,063	95,177	1,365,617	18,476,934	419,006
1,075,433	0	102,594	1,198,072	19,082,251	0
368,896	0	53,039	71,626	1,729,848	4,017
222,914	0	82,990	4,328	526,293	2,769
2,104,223	4,854	451,488	107,779	11,268,196	1,376,113
3,295,546	0	1,276,121	1,813,981	32,240,123	50,229
561,161	0	681,660	2,764	2,840,591	0
852,528	0	589,096	191,182	5,355,260	0
1,975,737	0	1,316,677	487,101	18,869,305	346
2,114,707	0	0	870,328	4,551,674	3,400,650
782,263	0	69,776	508,612	4,819,783	0
3,132,859	0	2,750,686	1,205,229	28,736,144	34,210
1,333,103	0	657,251	417,877	14,189,352	146,041
995,200	0	480,378	989,070	6,211,253	0
759,385	0	72,560	258,824	3,888,245	23,168

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Waverly	Pike	\$1,918,933	\$0	\$0	\$8,875
Wellston	Jackson	196,427	765,640	0	10,606
West Carrollton	Montgomery	5,234,492	0	0	255,056
Westerville	Franklin	2,747,051	16,150,394	0	477,041
Westlake	Cuyahoga	9,154,317	11,800,768	0	531,139
Whitehall	Franklin	419,393	13,198,361	0	122,763
Wickliffe	Lake	2,113,079	5,652,138	2,297,227	4,430
Willard	Huron	380,848	0	0	386,079
Willoughby	Lake	1,894,821	13,785,433	0	1,265,074
Willoughby Hills	Lake	685,142	2,870,654	0	0
Willowick	Lake	2,170,710	2,310,484	109,005	51,185
Wilmington	Clinton	559,938	4,227,993	0	1,096,586
Wooster	Wayne	10,785,823	0	0	1,072,499
Worthington	Franklin	1,226,549	11,560,507	158,530	2,292,181
Wyoming	Hamilton	6,130,568	0	0	193,042
Xenia	Greene	0	8,158,020	923,384	1,334,877
Youngstown	Mahoning	0	24,814,404	0	4,910,403
Zanesville	Muskingum	600,917	7,361,968	0	502,172

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$184,398	\$0	\$145,329	\$34,335	\$2,291,870	\$0
330,398	0	101,604	140,185	1,544,860	0
616,867	0	278,487	176,012	6,560,914	0
7,361,602	0	1,246,309	1,330,621	29,313,018	138,209
3,422,948	0	913,813	1,874,062	27,697,047	64,623
1,907,290	27,966	643,399	586,239	16,905,411	115,735
304,004	0	714,067	125,629	11,556,072	0
577,335	0	77,348	428,560	1,850,170	1,619,952
3,260,354	0	1,999,312	520,925	22,725,919	0
943,267	0	823,450	144,517	5,467,030	5,853
2,194,940	0	432,841	358,315	7,627,480	43,685
1,172,058	0	650,623	822,914	8,530,112	0
1,849,011	0	577,355	2,206,933	16,491,621	0
2,279,686	44,747	429,403	546,120	18,537,723	185,100
897,724	0	100,998	292,690	7,615,022	56,023
108,277	0	1,172,225	2,350,627	14,047,410	5,375,908
4,272,396	0	1,124,524	1,365,947	36,487,674	3,068,659
2,781,435	0	517,449	418,947	12,182,888	366

General Fund Expenditures - Modified Accrual Basis of Accounting
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City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Akron	Summit	\$22,227,105	\$89,723,742	\$1,463,490	\$7,298,911	\$0	\$6,382,256
Alliance	Stark	2,392,721	6,026,732	106,407	481,575	56,498	565,882
Amherst	Lorain	845,171	3,152,786	0	56,083	230,933	0
Ashland	Ashland	3,279,807	4,430,869	368,409	243,830	0	0
Ashtabula	Ashtabula	3,464,020	5,119,868	1,213	196,127	1,365	17,947
Athens	Athens	4,257,500	4,604,318	469,698	0	335,197	0
Aurora	Portage	1,959,360	4,531,860	998,694	0	1,771,076	0
Avon	Lorain	1,814,413	0	1,052,166	0	0	0
Barberton	Summit	3,717,703	9,243,557	521,538	0	149,755	698,108
Bay Village	Cuyahoga	3,248,368	4,340,056	717,971	261,494	262,926	0
Beachwood	Cuyahoga	3,580,021	10,904,926	1,005,214	535,182	6,186,867	1,855,756
Beavercreek	Greene	1,813,917	0	515,843	104,415	0	984,777
Bedford	Cuyahoga	4,108,822	3,818,937	472,073	47,617	1,392,700	234,099
Bedford Heights	Cuyahoga	3,737,678	6,405,850	453,943	383,810	15,818	1,404,464
Bellbrook	Greene	395,055	130,192	28,576	491	0	15,076
Bellefontaine	Logan	1,829,938	3,374,524	49,200	20,000	352,371	0
Bellevue	Huron	1,897,336	2,097,426	182,416	238,159	0	0
Belpre	Washington	540,892	963,316	0	34,803	76,073	24,781
Berea	Cuyahoga	5,948,488	5,202,172	421,281	0	0	1,036,832
Bexley	Franklin	3,467,240	4,225,624	361,274	78,449	0	255,217
Blue Ash	Hamilton	5,669,339	9,331,470	882,499	0	0	3,036
Bowling Green	Wood	4,280,825	5,975,680	617,643	57,313	2,176,616	0
Brecksville	Cuyahoga	4,479,580	3,534,253	819,205	123,716	1,984,226	20,730
Broadview Heights	Cuyahoga	4,368,476	3,739,551	480,964	53,489	671,400	293,127
Brook Park	Cuyahoga	5,910,487	8,910,632	1,158,743	148,385	873,476	2,342,622
Brooklyn	Cuyahoga	1,636,630	6,261,483	1,371,345	0	0	1,970,298
Brookville	Montgomery	758,609	1,672,962	0	0	0	0
Brunswick	Medina	4,097,847	3,634,984	702,356	8,550	0	248,566
Bryan	Williams	2,359,169	1,919,064	0	94,223	0	839,488
Bucyrus	Crawford	1,053,000	2,653,032	0	90,197	47,858	6,343
Cambridge	Guernsey	2,475,264	1,596,929	138,523	0	0	399,827
Canal Fulton	Stark	551,686	0	0	0	7,358	22,844
Canton	Stark	16,158,670	30,120,583	0	2,332,691	1,348,406	2,411,855
Celina	Mercer	1,196,281	2,335,218	36,632	53,010	108,527	89,037
Centerville	Montgomery	4,579,637	5,161,720	222,122	0	0	310,104
Chardon	Geauga	2,467,232	1,057,030	160,508	0	812,844	0
Chillicothe	Ross	6,891,089	7,311,254	10,364	0	207,114	85,697
Cincinnati	Hamilton	35,787,000	151,535,000	5,347,000	21,757,000	2,941,000	19,761,000
Circleville	Pickaway	1,800,748	2,353,759	289,432	145,300	191,500	56,361
Clayton	Montgomery	1,388,366	0	0	0	0	0
Cleveland	Cuyahoga	63,723,000	273,608,000	13,629,000	11,819,000	0	34,046,000
Cleveland Heights	Cuyahoga	12,117,124	14,546,729	2,504,611	428,887	3,301,810	2,360,174
Clyde	Sandusky	728,357	2,172,138	649,628	378,507	0	0
Columbus	Franklin	65,618,000	397,184,000	18,650,000	0	46,808,000	0
Columbiana	Columbiana	600,587	1,218,515	0	13,107	0	0
Conneaut	Ashtabula	1,139,233	2,139,388	72,322	352,441	0	8,875
Cortland	Trumbull	492,340	29,545	37,448	15,703	0	17,202
Coshocton	Coshocton	1,567,481	2,330,892	15,139	328,836	0	69,790
Crestline	Crawford	607,860	1,128,983	68,333	0	0	31,898
Cuyahoga Falls	Summit	8,210,548	17,709,509	1,375,048	0	0	2,308,957
Dayton	Montgomery	3,533,181	89,174,473	3,463,212	28,382,456	0	11,670,005
Defiance	Defiance	2,505,249	3,486,696	665,036	148,132	0	556,414
Delaware	Delaware	5,331,914	5,364,198	93,949	0	0	0
Delphos	Allen	208,407	1,672,409	0	0	0	369,197
Dover	Tuscarawas	1,032,690	3,028,155	98,369	10,065	0	599,512
Dublin	Franklin	18,267,388	218,844	6,388,770	153,496	0	4,727,839
East Liverpool	Columbiana	1,223,038	0	91,448	131,912	0	105,660
East Palestine	Columbiana	560,311.00	1,037,820.00	0.00	45,069.00	0.00	0.00
Eastlake	Lake	3,619,329	5,851,803	217,583	175,366	194,574	742,766
Eaton	Preble	1,447,204	1,324,283	232,899	27,129	116,266	0

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Other Financing Uses
\$20,763,786	\$0	\$0	\$66,479	\$43,918	\$0	\$147,969,687	\$6,900,007
57,412	0	0	0	0	0	9,687,227	664,265
35,902	63,029	0	1,415	23	0	4,385,342	918,145
0	0	0	0	0	0	8,322,915	531,843
1,235	0	0	93,746	11,785	0	8,907,306	734,500
0	0	0	0	0	0	9,666,713	0
0	0	0	0	0	0	9,260,990	1,785,695
0	0	0	0	0	0	2,866,579	4,997,261
0	174,720	0	0	0	0	14,505,381	1,961,609
1,499,896	0	0	1,390	0	0	10,332,101	1,306,250
0	0	0	0	0	0	24,067,966	3,046,720
92,369	504,454	0	0	0	0	4,015,775	30,307
458,717	0	0	5,779	9,292	0	10,548,036	4,453,636
556,749	0	0	0	0	0	12,958,312	2,640,670
0	0	0	0	0	0	569,390	500,219
148,465	0	0	0	0	0	5,774,498	834,997
0	0	0	0	0	0	4,415,337	1,244,398
0	17,423	0	16,225	4,043	0	1,677,556	25,000
826,085	0	0	0	0	0	13,434,858	225,000
6,295	58,888	0	21,676	2,214	0	8,476,877	1,346,567
2,144,168	0	0	3,503	313	0	18,034,328	7,961,871
618,539	0	0	0	0	0	13,726,616	520,976
1,668,448	0	0	0	0	0	12,630,158	1,550,000
727,676	0	0	135,000	143,928	0	10,613,611	0
2,767,901	0	0	0	0	0	22,112,246	1,082,194
2,459,369	0	0	1,984	83	0	13,701,192	300,504
0	42,804	0	5,131	1,429	0	2,480,935	915,000
0	0	0	0	0	0	8,692,303	1,036,706
0	0	0	0	0	0	5,211,944	487,956
0	0	0	12,599	15,276	0	3,878,305	218,828
0	0	0	19,630	876	0	4,631,049	346,156
0	0	0	0	0	0	581,888	1,270,561
0	0	0	285,000	135,652	0	52,792,857	100,783
151,551	0	0	0	0	0	3,970,256	721,263
0	0	0	35,653	1,287	0	10,310,523	4,910,000
18,640	57,095	0	25,000	0	0	4,598,349	968,900
806,492	0	0	45,810	12,024	0	15,369,844	1,930,421
85,727,000	300,000	0	0	0	0	323,155,000	2,851,000
2,142	0	0	10,098	3,804	0	4,853,144	15,000
0	0	0	0	0	0	1,388,366	560,000
47,064,000	0	0	0	0	0	443,889,000	18,332,000
2,548,331	0	0	0	0	0	37,807,666	2,106,516
65,390	0	0	50,370	10,889	0	4,055,279	548,506
0	2,772,000	0	0	0	0	531,032,000	43,483,000
0	0	0	0	1,929	0	1,834,138	559,000
0	0	0	15,000	16,613	0	3,743,872	188,406
22,508	0	0	0	0	0	614,746	0
0	0	0	1,779	321	0	4,314,238	0
0	0	0	1,884	4,825	0	1,843,783	0
0	0	0	0	0	0	29,604,062	4,191,185
15,296,276	164,947	0	108,580	3,095	0	151,796,225	16,732,871
0	0	0	760,000	14,844	0	8,136,371	409,765
0	0	0	19,551	3,034	0	10,812,646	2,749,816
0	0	0	45,675	12,591	0	2,308,279	313,543
423,012	0	0	0	0	0	5,191,803	600,000
2,192,285	313,929	0	0	0	0	32,262,551	18,312,500
0	0	0	0	0	0	1,552,058	2,482,622
0.00	0.00	0.00	0.00	0.00	0.00	1,643,200.00	139,004.00
774,162	131,527	0	0	0	0	11,707,110	642,814
0	603	0	0	0	0	3,148,384	121,727

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting

For the Year Ended December 31, 2005

All Cities Reporting Under GAAP

Continued

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Elyria	Lorain	\$6,760,713	\$14,379,120	\$844,095	\$1,818,477	\$0	\$1,910,837
Englewood	Montgomery	1,235,489	0	447,313	6,545	0	255,547
Fairborn	Greene	5,740,411	10,355,517	626,581	0	0	186,639
Fairfield	Butler	6,257,504	7,966,906	1,107,022	25,007	253,572	1,887,376
Fairlawn	Summit	2,443,661	4,714,322	66,799	111,977	1,585,956	33,458
Findlay	Hancock	5,110,575	13,664,811	0	1,351,828	0	1,305,133
Forest Park	Hamilton	1,696,500	4,027,071	612,240	20,792	1,481,654	381,856
Fostoria	Seneca	1,366,704	4,460,055	132,573	253,003	41,282	0
Franklin	Warren	3,075,633	2,841,449	0	0	0	25,000
Fremont	Sandusky	1,612,381	4,430,398	214,464	11,999	0	662,834
Gahanna	Franklin	935,749	6,025,828	2,286,768	157,642	1,424,084	1,775,519
Garfield Heights	Cuyahoga	8,094,982	9,815,700	154,920	191,991	0	0
Geneva	Ashtabula	578,234	1,667,219	106,957	0	0	92,629
Grandview Heights	Franklin	1,501,800	3,687,502	0	0	925,744	808,041
Green	Summit	3,314,832	999,305	0	210,065	0	0
Greenville	Darke	1,919,857	3,237,294	5,217	41,592	154,655	723,692
Grove City	Franklin	5,439,363	6,739,419	905,572	186,501	0	492,991
Hamilton	Butler	1,656,094	21,605,184	855,619	1,717,705	0	1,474,869
Harrison	Hamilton	864,458	1,991,421	100,599	9,839	0	50,189
Heath	Licking	1,233,082	3,169,184	261,315	52,500	0	746,579
Highland Heights	Cuyahoga	2,002,550	4,433,997	262,397	0	726	106,351
Hillard	Franklin	3,492,704	6,412,708	1,979,653	121,642	0	2,344,686
Hillsboro	Highland	1,266,243	2,755,361	30,964	22,748	0	0
Hubbard	Trumbull	418,976	1,498,717	7,092	7,896	0	2,112
Huber Heights	Montgomery	2,988,333	771,542	769,706	0	0	0
Hudson	Summit	4,637,275	3,350,234	1,231,517	262,232	0	0
Independence	Cuyahoga	4,027,205	7,104,723	2,392,569	99,105	863,923	2,727,730
Indian Hills	Hamilton	2,801,139	3,273,836	1,177,634	135,527	0	481,593
Jackson	Jackson	1,069,429	1,653,339	0	0	103,167	0
Kent	Portage	1,995,378	3,672,943	1,132,650	429,738	0	0
Kettering	Montgomery	10,559,418	20,366,985	0	0	0	0
Kirtland	Lake	1,666,443	1,868,989	68,382	66,133	1,016,971	33,528
Lakewood	Cuyahoga	7,044,908	16,136,046	2,396,878	1,106,572	0	1,912,849
Lancaster	Fairfield	6,534,083	13,797,229	139,015	215,835	0	0
Lebanon	Warren	3,298,187	3,145,107	774,911	0	0	105,211
Lima	Allen	7,364,655	14,305,530	816,049	0	1,914,793	930,150
Logan	Hocking	485,536	1,669,097	17,844	208,676	249,494	9,354
London	Madison	814,221	1,744,432	1,660	3,985	12,722	211,983
Lorain	Lorain	9,858,338	16,460,424	661,073	293,459	0	972,496
Louisville	Stark	785,612	1,466,544	155,727	51,182	0	279,018
Loveland	Hamilton	1,289,717	2,247,937	171,196	0	0	0
Lyndhurst	Cuyahoga	3,594,737	5,980,958	376,851	52,214	0	788,155
Macedonia	Summit	2,050,421	3,856,171	393,014	183,253	186,900	5,026
Madeira	Hamilton	851,574	2,336,751	117,774	374,555	711,012	113,379
Mansfield	Richland	8,170,174	1,027,420	474,395	40,730	0	418,584
Maple Heights	Cuyahoga	2,486,133	7,467,019	378,014	87,623	0	773,595
Marietta	Washington	4,075,821	4,438,936	0	452,267	0	0
Marion	Marion	3,929,032	11,308,768	359,647	0	323,290	568,426
Martins Ferry	Belmont	564,767	1,099,114	0	26,710	0	0
Marysville	Union	1,605,908	5,876,404	651,702	390,005	0	229,052
Mason City	Warren	7,494,716	3,231,579	917,132	0	1,590,225	1,736,255
Massillon	Stark	5,894,975	7,303,061	0	425,745	682,559	0
Maumee	Lucas	2,680,682	8,663,141	448,983	150,176	2,726,885	2,008,970
Mayfield Heights	Cuyahoga	2,212,647.00	8,453,573.00	549,455.00	253,635.00	1,023,008.00	1,104,173.00
Medina	Medina	4,209,625	95,477	885,452	114,783	0	0
Mentor	Lake	6,882,028	17,723,519	2,684,687	0	6,639,437	7,051,638
Mentor-On-The-Lake	Lake	628,041	742,619	0	57,840	250,226	43,712
Miamisburg	Montgomery	3,614,953	6,716,102	838,778	9,793	280,430	1,366,395
Middleburg Hts	Cuyahoga	5,784,815	6,813,061	638,449	31,922	0	0
Middletown	Butler	3,904,614	17,364,922	978,174	53,559	0	897,339

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Other Financing Uses
\$0	\$300,368	\$0	\$0	\$0	\$0	\$26,013,610	\$241,050
0	0	0	0	0	0	1,944,894	5,956,176
0	158,177	0	0	0	0	17,067,325	3,057,305
506,372	67,518	0	83,756	5,514	0	18,160,547	2,250,000
161,327	0	0	0	0	0	9,117,500	274,000
0	1,253,197	0	0	0	0	22,685,544	1,326,521
0	1,135,975	0	0	0	0	9,356,088	454,568
10,512	0	0	0	0	0	6,264,129	996,264
34,559	0	0	0	0	0	5,976,641	1,534,563
6,356	0	0	0	0	0	6,938,432	539,000
42,053	11,721,486	0	28,571	7,394	97,697	24,502,791	1,741,883
1,269,467	0	0	0	0	0	19,527,060	1,443,700
0	0	0	0	0	0	2,445,039	1,362,825
65,674	150,952	0	2,147	421	0	7,142,281	204,100
0	0	0	278,685	717,684	0	5,520,571	8,184,000
186,481	412,601	0	37,512	0	0	6,718,901	1,146,157
0	5,761,267	0	210,220	573	0	19,735,906	40,000
866,264	0	0	0	0	5,547,840	33,723,575	494,919
0	0	0	81,678	9,076	0	3,107,260	1,648,908
0	0	0	6,286	1,069	0	5,470,015	533,500
939,973	0	0	0	0	0	7,745,994	315,000
15,000	0	0	0	0	0	14,366,393	0
0	0	0	21,083	0	0	4,096,399	680,000
10,565	0	0	0	0	0	1,945,358	595,152
0	127,615	0	18,309	1,942	0	4,677,447	5,633,000
0	171,300	0	0	0	0	9,652,558	6,892,547
519,660	0	0	0	0	0	17,734,915	5,103,376
0	0	0	0	0	0	7,869,729	2,415,151
0	0	0	47,068	4,750	0	2,877,753	826,180
0	603,409	0	0	0	0	7,834,118	300,000
0	0	0	0	0	0	30,926,403	8,980,139
0	23,375	0	1,898	67	0	4,745,786	311,321
4,094,876	0	0	76,507	394	0	32,769,030	2,570,288
0	0	0	0	0	0	20,686,162	1,582,310
0	7,936	0	355	910	0	7,332,617	0
0	632,679	0	0	61	0	25,963,917	271,503
0	0	0	0	0	14,833	2,654,834	35,163
0	0	0	469	209	0	2,789,681	237,500
0	0	0	1,079	31	0	28,246,900	1,473,774
0	116,931	0	32,719	3,066	72,654	2,963,453	483,673
0	0	0	0	0	0	3,708,850	68,442
1,064,562	0	0	0	0	0	11,857,477	755,000
173,668	0	0	0	0	0	6,848,453	1,019,125
0	0	0	0	0	0	4,505,045	285,800
0	0	0	0	0	0	10,131,303	1,032,894
0	0	0	0	0	1,069,379	12,261,763	905,000
0	0	0	0	0	0	8,967,024	43,000
0	0	0	61,230	26,215	0	16,576,608	1,136,172
0	0	0	8,880	432	0	1,699,903	261,350
0	920,392	0	25,617	3,049	0	9,702,129	1,777,094
0	2,070,281	0	0	104,057	0	17,144,245	5,372,100
369,202	10,991	0	23,397	4,537	0	14,714,467	1,103,896
999,054	0	0	0	0	0	17,677,891	577,500
704,251.00	0.00	0.00	0.00	0.00	0.00	14,300,742.00	3,070,000.00
122	142,318	0	0	0	0	5,447,777	349,996
0	2,207,291	0	10,000	0	0	43,198,600	1,216,576
286,325	62,325	0	7,511	514	0	2,079,113	197,030
882,645	0	0	0	0	0	13,709,096	214,914
767,324	0	0	0	0	0	14,035,571	850,000
0	0	0	0	0	1,199,450	24,398,058	198,900

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General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Milford	Clermont	\$1,018,305	\$1,739,187	\$643	\$311,980	\$4,458	\$0
Monroe	Butler	1,614,230	3,435,545	0	108,616	398,200	0
Montgomery	Hamilton	2,631,175	2,302,045	542,170	42,364	0	570,079
Moraine	Montgomery	4,321,533	7,495,435	160,631	159,268	460,744	97,029
Mount Healthy	Hamilton	647,554	1,115,955	88,534	0	393,460	154,539
Mount Vernon	Knox	3,881,528	4,036,033	14,947	311,868	26,558	286,417
Munroe Falls	Summit	552,065	822,128	0	37,551	138,705	11,085
Napoleon	Henry	639,877	2,830,498	87,096	88,465	0	0
Nelsonville	Athens	342,742	884,767	0	4,470	8,197	720
New Carlisle	Clark	551,954	344,552	34,126	0	0	49,300
New Philadelphia	Tuscarawas	1,657,394	2,595,614	0	210,492	32,446	527,538
Newark	Licking	6,575,915	16,848,034	1,307,334	2,259,429	0	0
North Canton	Stark	2,012,204	2,907,765	393,027	87,067	0	1,042,960
North Olmsted	Cuyahoga	3,314,032	11,556,912	146,407	562,272	3,575,537	0
North Ridgeville	Lorain	2,142,590	5,144,392	1,244,413	287,527	761,524	196,946
North Royalton	Cuyahoga	2,583,577	4,560,440	852,364	202,711	3,868	423,739
Northwood	Wood	1,322,298	2,667,075	130,467	6,976	212,564	75,929
Norton	Summit	1,472,323	1,808,282	254,041	0	0	129,894
Norwalk	Huron	2,057,281	3,661,960	59,131	121,774	18,899	0
Oakwood	Montgomery	1,982,300	3,983,984	428,595	0	0	0
Oberlin	Lorain	2,625,832	2,303,412	377,280	104,464	170,568	468,327
Olmstead Falls	Cuyahoga	1,417,462	1,916,175	219,282	26,673	413,440	3,042
Ontario	Richland	1,317,636	1,635,822	35,510	0	49,740	78,398
Oregon	Lucas	2,966,101	7,199,944	583,784	357,559	2,230,217	3,744
Orrville	Wayne	904,349	1,747,266	0	115,876	426,622	207,714
Oxford	Butler	1,439,754	3,677,235	621,956	144,446	0	1,055,704
Painesville	Lake	2,450,460	6,252,768	345,579	110,904	967,782	659,993
Parma	Cuyahoga	13,847,095	20,641,953	667,973	265,531	0	1,872,374
Parma Heights	Cuyahoga	2,086,761	7,810,656	1,941,464	285,511	0	213,246
Pataskala	Licking	1,167,817	249,087	225,413	47,693	0	0
Pepper Pike	Cuyahoga	1,287,469	2,876,246	229,185	28,859	1,872,323	0
Perrysburg	Wood	3,188,577	5,416,133	499,943	23,863	974,564	1,126,733
Pickerington	Fairfield	2,237,015	72,577	1,305,830	116,159	0	15,170
Piqua	Miami	1,121,657	7,162,136	690,169	333,173	0	638,382
Port Clinton	Ottawa	1,692,951	1,594,496	6,372	253,402	0	141,085
Portsmouth	Scioto	2,793,912	6,231,923	206,025	467,123	277,509	0
Powell	Delaware	1,152,308	1,585,421	815,863	0	0	308,397
Ravenna	Portage	1,347,843	3,488,982	268,468	255,278	0	0
Reading	Hamilton	1,423,565	4,007,173	136,955	9,636	0	491,886
Reynoldsburg	Franklin	2,755,370	6,261,722	1,216,106	156,728	0	873,608
Richmond Heights	Cuyahoga	1,231,439	2,989,030	324,088	0	1,065,366	328,862
Rittman	Wayne	581,230	1,070,229	0	99,071	174,453	412,637
Riverside	Montgomery	1,906,892	69,672	234,217	0	0	27,206
Rocky River	Cuyahoga	4,658,187	7,223,281	666,185	0	608,277	363,657
Rossford	Wood	972,775	1,767,343	0	0	486,138	8,396
Salem	Columbiana	964,400	2,910,408	162,452	0	12,064	0
Sandusky	Erie	4,008,309	8,471,839	1,750,110	289,168	340	0
Seven Hills	Cuyahoga	1,239,369	2,351,683	422,154	40,468	1,070,094	84,742
Shaker Heights	Cuyahoga	5,673,759	15,525,081	3,461,765	455,874	1,127,391	3,591,660
Sharonville	Hamilton	2,935,105	5,008,581	520,869	12	0	2,940,080
Sheffield Lake	Lorain	734,086	1,491,387	117,738	36,169	0	81,782
Shelby	Richland	1,018,277	2,301,478	0	0	25,860	0
Sidney	Shelby	1,350,862	9,951,450	888,738	0	0	1,216,935
Silverton	Hamilton	470,667	1,160,184	346,850	4,371	0	53,860
Solon	Cuyahoga	5,950,068	11,894,967	1,960,636	123,533	4,133,983	0
South Euclid	Cuyahoga	2,567,149	7,526,706	219,507	127,609	1,019,743	341,400
Springboro	Warren	3,992,709	2,430,119	750,053	8,780	0	387,963
Springdale	Hamilton	3,775,648	6,957,371	765,775	262,896	870,266	1,380,393
Springfield	Clark	9,461,189	19,377,492	939,923	76,071	259,995	1,934,036
St. Bernard	Hamilton	3,049,732	3,957,411	0	86,114	86,648	76,150

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Other Financing Uses
\$262,795	\$0	\$18,500	\$0	\$0	\$0	\$3,355,868	\$322,406
0	48,929	17,876	1,148	1,348	0	5,625,892	736,152
0	0	0	0	0	0	6,087,833	597,200
0	0	0	0	0	256,098	12,950,738	3,600,000
0	46,502	0	855	2,191	0	2,449,590	299,073
0	0	0	7,827	20,048	0	8,585,226	1,227,969
0	0	0	0	0	0	1,561,534	0
0	0	0	0	0	0	3,645,936	1,807,000
0	0	0	51,512	15,997	0	1,308,405	0
0	41,262	0	1,444	20,323	0	1,042,961	400,492
0	74,337	0	11,588	8,292	0	5,117,701	42,974
0	0	0	0	0	0	26,990,712	2,300,476
0	0	1,500,000	0	56,325	0	7,999,348	1,515,000
0	0	0	0	0	0	18,975,160	74,865
0	0	0	0	0	0	9,777,392	0
1,726,860	458,059	0	0	2,925	0	10,814,543	1,400,491
1,013	0	0	0	0	0	4,416,322	0
0	0	0	0	0	0	3,664,540	243,324
0	73,317	0	4,678	12,344	0	6,009,384	1,491,369
0	554,003	0	0	76,024	0	7,024,906	2,466,219
0	0	0	0	0	0	6,049,883	246,600
52,548	1,365	0	61,943	1,716	0	4,113,646	17,824
0	0	0	1,101	428	0	3,118,635	146,699
0	0	0	0	0	0	13,341,349	2,812,069
0	0	0	0	0	0	3,401,827	1,051,002
0	0	0	5,615	891	0	6,945,601	2,182,638
0	0	0	0	18,463	0	10,805,949	2,023,562
0	34,529	0	0	0	0	37,329,455	4,365,264
983,061	0	0	0	955	64,488	13,386,142	0
0	0	0	0	0	0	1,690,010	0
1,498,007	0	0	0	0	0	7,792,089	475,500
0	0	0	0	464	0	11,230,277	2,684,861
0	0	0	0	0	0	3,746,751	2,332,908
0	292,737	0	14,439	1,769	0	10,254,462	726,719
0	0	0	41,284	5,650	0	3,735,240	572,605
0	0	0	0	0	0	9,976,492	36,000
455,488	0	0	0	0	0	4,317,477	301,523
118,904	0	0	4,824	355	0	5,484,654	23,224
385,424	0	0	0	0	0	6,454,639	0
0	0	0	0	0	0	11,263,534	0
502,358	0	0	0	0	0	6,441,143	1,070,000
231,299	0	0	0	0	0	2,568,919	0
0	137,469	0	2,218	710	0	2,378,384	4,261,743
0	59,266	0	0	0	0	13,578,853	2,660,000
78,740	0	0	5,255	158	0	3,318,805	354,007
0	0	0	0	0	0	4,049,324	756,033
0	0	0	0	14,973	0	14,534,739	1,345,580
0	47,614	0	0	0	0	5,256,124	95,103
5,183,862	0	0	0	0	0	35,019,392	1,953,500
577,944	0	0	0	0	0	11,982,591	3,423,442
0	0	23,425	0	814	0	2,485,401	85,195
0	0	0	0	0	0	3,345,615	216,184
107,624	32,863	0	0	0	0	13,548,472	458,284
0	7,410	0	4,782	19	0	2,048,143	257,260
1,512,552	0	0	0	0	0	25,575,739	4,621,816
1,455,947	0	0	5,489	14,061	0	13,277,611	482,000
0	0	0	7,372	1,472	0	7,578,468	1,017,786
0	408,442	0	37,065	6,202	0	14,464,058	3,978,485
0	0	0	0	0	0	32,048,706	1,431,113
1,219,062	0	0	0	0	558	8,475,675	2,702,675

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting

For the Year Ended December 31, 2005

All Cities Reporting Under GAAP

Continued

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
St. Clairsville	Belmont	\$257,126	\$2,266	\$0	\$30,816	\$0	\$0
St. Marys	Auglaize	886,678	1,934,131	15,632	11,224	0	176,905
Stow	Summit	4,980,022	7,672,500	1,282,317	367,274	586,975	1,666,813
Streetsboro	Portage	1,907,634	3,912,095	682,881	0	0	287,765
Strongsville	Cuyahoga	6,049,362	7,406,355	1,318,533	1,024,850	61,944	529,002
Sylvania	Lucas	3,170,956	3,797,778	277,059	204,174	186,041	715,267
Tallmadge	Summit	2,738,094	3,135,082	394,293	0	288,033	1,299,174
Tiffin	Seneca	0	0	5,796,909	1,873,113	402,325	0
Tipp City	Miami	1,316,489	2,581,702	221,349	0	0	394,683
Toledo	Lucas	16,479,000	148,672,000	5,005,000	14,674,000	0	3,328,000
Toronto	Jefferson	381,026	1,170,920	0	26,407	6,052	0
Trenton	Butler	624,969	1,690,794	94,661	68,521	0	0
Trotwood	Montgomery	2,373,557	5,157,761	575,483	0	349,637	539,983
Troy	Miami	3,992,768	8,369,858	767,373	0	0	1,312,998
Twinsburg	Summit	2,894,392	7,341,525	1,389,518	229,778	3,251,609	1,652,323
Uhrichsville	Tuscarawas	431,747	1,005,791	0	0	6,220	0
Union	Montgomery	375,155	0	0	0	0	0
University Heights	Cuyahoga	1,262,318	5,976,330	680,901	47,389	359,070	394,113
Upper Arlington	Franklin	6,370,347	13,062,139	862,789	1,995,374	0	2,519,362
Upper Sandusky	Wyandot	1,186,238	1,338,683	49,197	45,735	0	0
Urbana	Champaign	1,427,487	3,218,495	78,058	51,409	11,895	294,473
Vandalia	Montgomery	4,899,507	5,445,200	2,073,068	0	0	2,634,689
Wadsworth	Medina	2,525,152	4,165,386	237,304	72,728	0	823,869
Wapakoneta	Auglaize	416,606	2,394,909	63,821	188,684	0	0
Warren	Trumbull	7,667,518	15,983,397	1,783,381	588,693	0	762,761
Warrensville Heights	Cuyahoga	2,439,342	7,391,701	577,262	50,615	1,576,607	238,295
Washington	Fayette	2,132,120	3,446,626	649,137	34,750	0	64,265
Wauseon	Fulton	580,092	1,798,076	410,258	0	263,964	482,955
Waverly	Pike	847,538	74,403	327	1,470	56,715	0
Wellston	Jackson	530,620	1,027,384	0	0	0	0
West Carrollton	Montgomery	1,271,926	3,843,296	384,550	0	0	690,636
Westerville	Franklin	8,046,762	10,062,407	2,332,143	49,572	0	0
Westlake	Cuyahoga	5,242,358	8,586,786	1,302,616	522,076	3,580,294	630,541
Whitehall	Franklin	4,725,288	8,572,998	86,733	90,000	424,127	529,773
Wickliffe	Lake	3,941,563	5,228,636	119,304	11,233	1,499,896	191,771
Willard	Huron	903,658	2,082,759	185,819	23,698	70,048	0
Willoughby	Lake	6,049,975	9,795,248	802,929	365,795	0	826,103
Willoughby Hills	Lake	1,195,681	3,390,480	132,417	0	37,032	130,676
Willowick	Lake	1,791,769	3,367,305	260,269	105,849	150,312	843,593
Wilmington	Clinton	3,721,991	395,890	0	0	0	0
Wooster	Wayne	2,943,182	8,000,031	661,691	137,883	920,720	1,680,425
Worthington	Franklin	4,191,540	8,546,402	530,345	40,692	1,250,592	2,880,492
Wyoming	Hamilton	2,127,632	2,255,906	157,825	64,798	509,802	62,470
Xenia	Greene	2,730,884	9,819,609	283,489	60,873	245,640	311,461
Youngstown	Mahoning	11,431,702	512,020	834,226	1,113,980	1,041,666	52,956
Zanesville	Muskingum	4,097,830	3,582,238	182,234	59,695	0	766,013

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Other Financing Uses
\$0	\$90,907	\$0	\$3,678	\$884	\$0	\$385,677	\$1,114,308
0	0	0	0	0	0	3,024,570	2,148,266
0	102,957	0	0	0	0	16,658,858	571,188
625,730	0	0	0	0	0	7,416,105	133,237
2,518,492	749,392	0	0	0	0	19,657,930	9,141,427
0	0	0	0	0	580,457	8,931,732	317,439
0	77,836	0	0	0	0	7,932,512	3,169,900
196,467	0	0	0	0	0	8,268,814	1,250,903
0	232,486	0	5,660	1,096	198,912	4,952,377	530,000
0	529,000	0	2,026,000	1,161,000	0	191,874,000	33,396,000
0	0	0	22,772	2,436	0	1,609,613	148,433
66,454	0	0	0	0	0	2,545,399	322,921
0	157,820	0	74,431	96,370	0	9,325,042	45,000
1,559,172	0	0	0	0	0	16,002,169	2,739,006
0	0	0	0	0	0	16,759,145	870,117
0	0	0	0	0	0	1,443,758	50,000
0	0	0	0	2,883	0	378,038	83,000
930,883	27,866	0	0	0	0	9,678,870	2,699,162
0	851,744	0	195,425	16,216	0	25,873,396	7,966,903
0	0	0	16,461	1,087	0	2,637,401	9,450
132,590	0	0	0	0	0	5,214,407	230,000
0	0	0	0	0	0	15,052,464	1,787,573
0	0	1,704	1,752	4,487	0	7,832,382	44,302
0	0	0	20,994	2,689	0	3,087,703	897,000
0	0	0	44,798	21,416	0	26,851,964	2,366,209
1,263,610	0	0	269,466	49,716	0	13,856,614	153,754
0	0	0	0	0	0	6,326,898	81,853
56,103	23,327	0	0	0	0	3,614,775	44,998
0	6,300	0	0	0	0	986,753	993,300
0	0	0	19,850	1,311	0	1,579,165	28,000
0	0	0	0	0	0	6,190,408	281,058
323,997	0	0	517	975	0	20,816,373	6,240,865
535,304	447,885	0	0	0	0	20,847,860	4,041,973
1,254,862	670,830	0	13,922	1,806	0	16,370,339	754,674
563,467	0	0	0	0	0	11,555,870	368,015
0	0	0	0	0	0	3,265,982	0
1,014,315	42,183	0	0	0	0	18,896,548	2,346,724
0	0	0	40,439	3,932	0	4,930,657	538,710
713,557	0	0	0	0	0	7,232,654	0
0	0	0	0	0	0	4,117,881	4,162,316
0	0	0	173,621	71,618	0	14,589,171	1,884,959
1,350,370	0	0	0	0	0	18,790,433	468,262
496,770	0	0	3,155	8,080	0	5,686,438	1,314,454
0	0	0	0	0	0	13,451,956	6,404,367
2,320,491	0	0	66,779	26,567	0	17,400,387	18,213,073
0	0	448,062	0	0	0	9,136,072	3,729,901

Governmental Fund Revenue - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Akron	Summit	\$27,896,871	\$124,572,314	\$60,324,234	\$24,283,315
Alliance	Stark	1,523,469	7,626,396	0	319,431
Amherst	Lorain	1,337,465	3,865,734	0	285,148
Ashland	Ashland	1,194,484	8,397,469	0	1,036,034
Ashtabula	Ashtabula	2,320,850	6,532,764	0	1,515,901
Athens	Athens	688,960	8,460,506	598,257	1,598,013
Aurora	Portage	3,629,279	9,105,678	840,692	605,437
Avon	Lorain	3,214,250	7,437,862	0	383,550
Barberton	Summit	1,739,988	10,187,691	0	1,638,856
Bay Village	Cuyahoga	6,003,905	4,659,431	0	210,944
Beachwood	Cuyahoga	3,617,531	16,546,653	0	1,551,729
Beavercreek	Greene	10,434,792	0	0	449,170
Bedford	Cuyahoga	3,540,788	10,833,996	0	694,247
Bedford Heights	Cuyahoga	4,048,378	9,083,275	26,710	3,758,055
Bellbrook	Greene	1,937,309	0	0	159,243
Bellefontaine	Logan	635,135	5,543,269	83,899	157,292
Bellevue	Huron	827,302	355,030	0	650,766
Belpre	Washington	310,073	1,050,969	36,122	197,931
Berea	Cuyahoga	4,409,563	9,291,061	183,292	844,245
Bexley	Franklin	16,865,998	6,033,056	0	639,722
Blue Ash	Hamilton	2,225,710	21,780,007	782,470	1,170,430
Bowling Green	Wood	1,984,125	12,633,959	2,467,506	1,850,142
Brecksville	Cuyahoga	4,398,890	13,713,689	0	780,783
Broadview Heights	Cuyahoga	12,984,662	0	0	826,154
Brook Park	Cuyahoga	2,601,395	21,465,211	349,022	1,726,212
Brooklyn	Cuyahoga	2,502,769	12,251,146	0	802,328
Brookville	Montgomery	240,231	2,051,578	0	701,350
Brunswick	Medina	2,056,354	8,531,528	0	1,663,950
Bryan	Williams	6,358,989	0	0	116,874
Bucyrus	Crawford	893,039	4,157,308	113,291	374,040
Cambridge	Guernsey	1,703,461	4,328,630	0	545,342
Canal Fulton	Stark	354,096	1,217,465	0	65,770
Canton	Stark	3,277,108	41,602,373	0	9,575,642
Celina	Mercer	386,074	2,536,934	687,149	350,231
Centerville	Montgomery	11,281,802	0	0	42,539
Chardon	Geauga	1,279,292	4,640,316	870	1,013,869
Chillicothe	Ross	1,471,716	10,209,835	164,990	2,928,451
Cincinnati	Hamilton	357,636,000	0	0	27,441,000
Circleville	Pickaway	883,620	4,046,737	237,606	575,268
Clayton	Montgomery	2,434,127	1,882,105	0	341,039
Cleveland	Cuyahoga	66,055,000	292,193,000	59,576,000	23,182,000
Cleveland Heights	Cuyahoga	10,930,941	20,798,981	0	3,034,867
Clyde	Sandusky	739,000	3,595,712	0	126,400
Columbus	Franklin	46,788,000	474,251,000	0	69,202,000
Columbiana	Columbiana	1,817,389	0	0	280,982
Conneaut	Ashtabula	1,363,150	2,943,847	0	271,404
Cortland	Trumbull	1,906,315	0	0	243,847
Coshocton	Coshocton	907,935	3,056,372	0	738,493
Crestline	Crawford	332,021	1,171,118	0	117,817
Cuyahoga Falls	Summit	10,028,515	16,908,814	138,864	7,854,459
Dayton	Montgomery	20,388,550	112,824,119	0	22,529,936
Defiance	Defiance	826,498	8,428,760	0	839,657

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$0	\$13,236,631	\$10,642,221	\$44,653,996	\$305,609,582	\$172,414,905
3,305,958	69,284	887,441	1,066,177	14,798,156	1,368,001
2,090,892	0	379,788	716,462	8,675,489	1,775,230
4,198,112	0	974,169	1,203,153	17,003,421	1,716,333
5,008,052	56,489	828,722	585,447	16,848,225	877,986
2,686,027	6,100	1,658,331	607,458	16,303,652	352,230
2,019,269	105,036	436,363	504,008	17,245,762	9,790,486
2,117,906	196,332	1,975,694	759,875	16,085,469	7,979,271
6,194,486	239,011	613,742	2,002,854	22,616,628	2,072,099
3,564,824	39,601	380,494	860,291	15,719,490	4,801,867
3,760,230	1,080,198	764,600	1,169,411	28,490,352	3,046,720
4,683,522	646,730	941,986	1,264,312	18,420,512	1,000,052
3,503,173	416,712	1,618,422	648,239	21,255,577	4,649,351
1,458,915	123,450	798,932	771,578	20,069,293	2,950,385
1,017,856	60	173,198	120,785	3,408,451	500,219
2,189,631	32,171	593,325	497,487	9,732,209	1,356,386
3,796,877	0	173,323	3,593,353	9,396,651	1,252,889
932,448	0	187,514	125,988	2,841,045	95,000
5,176,506	575,716	2,899,654	948,723	24,328,760	11,929,521
3,719,395	9,346	487,621	(14,584,879)	13,170,259	1,468,313
3,661,407	0	1,096,434	676,794	31,393,252	21,936,442
4,675,512	58,273	1,172,428	1,119,156	25,961,101	3,978,054
426,845	723,870	741,976	4,425,810	25,211,863	12,402,178
1,417,439	1,209,978	2,616,577	243,892	19,298,702	1,355,144
2,784,225	19,637	794,758	1,468,419	31,208,879	5,136,875
2,113,217	0	678,647	517,051	18,865,158	7,417,625
1,243,102	95,011	171,030	110,817	4,613,119	1,080,997
4,355,023	130,466	1,378,811	847,440	18,963,572	8,895,608
1,784,074	116,982	798,604	1,000,721	10,176,244	8,328,983
1,983,097	22,923	146,360	455,865	8,145,923	261,978
2,389,335	0	1,285,207	795,010	11,046,985	652,373
1,848,677	3,061	65,770	98,054	3,652,893	1,289,917
10,276,283	0	1,837,892	14,091,774	80,661,072	381,243
2,539,335	6,126	459,947	529,667	7,495,463	721,263
3,230,729	650,196	263,954	1,538,447	17,007,667	4,980,000
2,329,119	165,118	380,619	865,981	10,675,184	4,769,335
4,279,833	7,871	3,313,382	829,086	23,205,164	2,655,202
112,982,000	4,183,000	10,449,000	51,873,000	564,564,000	125,202,000
2,073,352	13,223	1,090,753	415,240	9,335,799	43,000
1,639,988	22,124	21,939	249,799	6,591,121	6,082,017
55,899,000	0	34,791,000	152,956,000	684,652,000	194,826,000
8,785,344	1,461,639	4,582,070	2,707,154	52,300,996	6,022,333
1,098,922	32,387	32,462	623,263	6,248,146	1,156,449
88,433,000	2,000	51,862,000	189,136,000	919,674,000	442,761,000
2,237,377	0	140,546	171,050	4,647,344	2,054,792
2,216,747	189,379	462,359	248,843	7,695,729	544,362
996,459	0	130,986	70,418	3,348,025	37,846
1,895,019	21,297	77,798	545,115	7,242,029	0
1,024,523	0	128,647	144,131	2,918,257	254,200
1,565,036	312,840	1,691,262	9,278,462	47,778,252	22,441,447
20,998,310	652,363	3,847,249	27,025,582	208,266,109	16,999,297
1,942,831	146,712	1,220,550	(1,205,252)	12,199,756	1,881,765

(Continued)

Governmental Fund Revenue - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Delaware	Delaware	\$1,473,996	\$11,319,280	\$79,176	\$2,954,540
Delphos	Allen	2,591,876	0	0	439,695
Dover	Tuscarawas	1,164,720	3,756,707	0	943,280
Dublin	Franklin	3,154,307	58,009,722	5,652,842	6,369,359
East Liverpool	Columbiana	1,076,055	2,797,032	0	102,036
East Palestine	Columbiana	1,201,065	0	0	293,354
Eastlake	Lake	4,722,013	7,057,754	279,370	1,269,619
Eaton	Preble	657,972	3,331,069	0	174,829
Elyria	Lorain	3,726,157	22,180,474	464,747	1,693,792
Englewood	Montgomery	1,706,726	5,541,774	0	704,093
Fairborn	Greene	3,374,991	9,373,465	0	4,140,685
Fairfield	Butler	25,961,482	0	0	1,576,729
Fairlawn	Summit	990,128	8,114,356	0	285,127
Findlay	Hancock	3,156,557	17,323,028	0	1,051,512
Forest Park	Hamilton	3,142,285	6,264,576	1,381,025	1,046,504
Fostoria	Seneca	833,690	5,785,068	0	519,990
Franklin	Warren	1,466,764	5,181,967	0	279,341
Fremont	Sandusky	1,072,449	7,978,051	0	528,148
Gahanna	Franklin	1,769,436	13,634,576	716,786	875,044
Garfield Heights	Cuyahoga	8,771,468	9,036,303	0	2,311,419
Geneva	Ashtabula	550,410	2,032,311	0	162,294
Grandview Heights	Franklin	1,571,355	3,334,135	0	1,057,546
Green	Summit	1,402,950	16,180,103	0	338,849
Greenville	Darke	1,447,061	5,499,460	0	558,829
Grove City	Franklin	2,633,055	15,679,344	768,143	1,323,490
Hamilton	Butler	6,905,852	22,415,640	0	10,493,927
Harrison	Hamilton	2,457,946	2,645,993	250,567	562,946
Heath	Licking	6,103,177	0	0	706,904
Highland Heights	Cuyahoga	1,434,383	6,324,033	273,943	403,752
Hillard	Franklin	1,713,495	13,936,390	0	4,152,126
Hillsboro	Highland	4,271,387	0	0	509,042
Hubbard	Trumbull	344,201	1,644,628	100,971	0
Huber Heights	Montgomery	3,843,387	11,760,071	0	1,002,493
Hudson	Summit	4,377,648	12,745,633	0	876,882
Independence	Cuyahoga	2,176,109	19,936,358	0	38,864
Indian Hills	Hamilton	550,901	5,323,801	0	386,550
Jackson	Jackson	1,476,271	0	0	2,590,334
Kent	Portage	2,998,573	10,142,768	0	1,458,768
Kettering	Montgomery	8,811,235	27,221,521	0	6,925,229
Kirtland	Lake	1,356,523	2,763,786	0	242,718
Lakewood	Cuyahoga	12,388,236	17,785,152	241,480	3,479,982
Lancaster	Fairfield	16,421,231	0	0	4,132,594
Lebanon	Warren	3,314,607	5,244,581	164,843	2,111,196
Lima	Allen	1,268,392	15,739,936	95,272	3,055,005
Logan	Hocking	467,913	2,218,388	0	274,738
London	Madison	756,830	2,769,328	0	51,320
Lorain	Lorain	4,440,436	19,546,306	0	1,419,251
Louisville	Stark	384,907	2,346,262	0	455,542
Loveland	Hamilton	2,090,575	2,400,335	0	69,248
Lyndhurst	Cuyahoga	4,457,525	5,908,168	0	288,253
Macedonia	Summit	2,087,916	2,827,372	0	1,449,036
Madeira	Hamilton	3,526,790	0	0	75,374

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$5,354,783	\$35,994	\$3,392,567	\$1,576,713	\$26,187,049	\$5,915,144
535,550	0	44,710	92,491	3,704,322	389,528
3,041,171	0	54,106	304,341	9,264,325	0
4,526,749	262,220	4,903,854	3,006,338	85,885,391	26,890,535
2,182,050	12,636	833,671	653,356	7,656,836	3,595,771
2,584,572	0	90,200	156,973	4,326,164	3,629,851
4,469,374	21,684	552,919	1,169,174	19,541,907	5,759,005
1,331,407	71,679	876,167	257,898	6,701,021	561,727
10,159,309	398,324	2,479,646	681,809	41,784,258	11,909,492
2,395,946	101,680	165,109	347,145	10,962,473	6,937,355
4,964,424	439,740	1,673,142	1,556,006	25,522,453	13,407,376
6,767,918	64,048	1,974,885	1,246,180	37,591,242	3,109,883
1,562,085	335,777	376,662	2,442,503	14,106,638	296,405
6,227,729	288,554	1,738,816	1,637,816	31,424,012	19,088,217
1,742,815	523,155	437,914	612,175	15,150,449	476,975
2,798,127	66,258	115,051	440,117	10,558,301	1,461,677
1,598,288	524,451	540,103	1,272,244	10,863,158	2,360,230
3,543,330	57,514	363,348	791,498	14,334,338	7,569,000
8,618,964	0	1,301,137	1,734,586	28,650,529	15,725,516
6,102,659	100,800	1,755,359	1,301,954	29,379,962	6,526,520
2,108,434	368,402	239,425	321,982	5,783,258	2,285,699
1,459,706	0	197,481	378,850	7,999,073	439,170
10,804,536	9,414	477,604	770,601	29,984,057	8,044,722
3,404,599	0	287,018	195,742	11,392,709	1,252,003
4,687,994	81,799	1,419,380	1,197,596	27,790,801	1,426,345
14,330,778	551,213	1,309,135	4,180,291	60,186,836	5,990,559
1,380,003	0	202,606	371,701	7,871,762	4,563,567
1,294,553	0	34,812	474,343	8,613,789	1,310,436
767,068	1,067,390	509,562	400,035	11,180,166	458,865
5,179,408	22,755	1,111,070	1,227,978	27,343,222	31,521,044
810,751	0	480,440	319,318	6,390,938	759,588
744,611	0	116,792	280,567	3,231,770	5,707,083
4,036,451	897,559	178,315	965,884	22,684,160	17,429,399
5,628,909	289,213	77,105	1,262,464	25,257,854	6,461,511
1,656,835	38,970	1,025,773	2,032,845	26,905,754	25,412,554
2,138,291	0	65,241	629,746	9,094,530	13,681,025
1,476,008	0	192,862	725,947	6,461,422	1,108,056
3,988,310	163,218	718,298	669,835	20,139,770	9,579,181
9,156,001	1,402,805	1,914,989	5,053,640	60,485,420	13,078,735
1,571,737	0	66,184	521,731	6,522,679	2,044,837
13,989,782	91,836	1,385,746	2,500,910	51,863,124	22,286,640
6,443,731	144,634	1,471,477	1,194,154	29,807,821	6,024,690
3,017,163	151,277	1,108,910	2,279,828	17,392,405	1,062,146
8,673,324	150,083	2,384,849	1,122,013	32,488,874	902,857
1,201,733	0	39,415	152,566	4,354,753	809,146
2,334,645	38,486	178,292	137,109	6,266,010	483,871
13,260,054	73,280	2,536,818	634,602	41,910,747	11,023,123
1,092,870	0	116,994	322,838	4,719,413	464,589
2,701,035	0	150,744	875,162	8,287,099	6,763,986
5,080,493	918,563	1,731,863	888,772	19,273,637	2,740,714
1,751,699	129,261	990,060	4,449,217	13,684,561	3,954,507
1,472,955	0	348,184	203,732	5,627,035	325,800

(Continued)

Governmental Fund Revenue - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Mansfield	Richland	\$3,044,029	\$23,254,583	\$0	\$3,523,801
Maple Heights	Cuyahoga	3,768,817	8,156,703	0	1,266,362
Marietta	Washington	685,047	7,123,384	0	946,887
Marion	Marion	14,717,576	0	317,303	1,411,442
Martins Ferry	Belmont	437,806	1,039,687	0	550,988
Marysville	Union	1,808,009	6,316,853	0	986,047
Mason City	Warren	25,337,338	0	0	978,335
Massillon	Stark	2,033,232	12,839,436	0	1,207,694
Maumee	Lucas	1,755,082	15,208,392	0	779,420
Mayfield Heights	Cuyahoga	4,819,165	9,962,742	86,580	485,819
Medina	Medina	14,060,093	0	0	720,106
Mentor	Lake	5,510,500	28,735,602	733,464	3,796,645
Mentor-On-The-Lake	Lake	1,654,139	704,050	0	470,252
Miamisburg	Montgomery	2,589,840	8,488,252	0	2,211,550
Middleburg Hts	Cuyahoga	2,321,783	12,914,040	542,499	1,450,352
Middletown	Butler	5,940,840	18,092,214	0	3,623,782
Milford	Clermont	622,589	3,868,257	0	334,708
Monroe	Butler	2,425,332	3,345,238	0	706,307
Montgomery	Hamilton	10,629,284	0	0	328,218
Moraine	Montgomery	681,661	19,128,239	98,203	945,087
Mount Healthy	Hamilton	1,022,038	1,192,299	0	491,868
Mount Vernon	Knox	9,237,011	0	0	661,031
Munroe Falls	Summit	767,735	1,224,174	39,316	60,234
Napoleon	Henry	406,414	2,490,046	585,033	659,064
Nelsonville	Athens	431,474	1,403,126	0	95,577
New Carlisle	Clark	397,868	918,633	0	813,309
New Philadelphia	Tuscarawas	2,344,596	4,763,953	0	700,172
Newark	Licking	21,765,717	0	0	1,143,484
North Canton	Stark	1,234,973	4,613,935	0	481,565
North Olmsted	Cuyahoga	10,519,830	12,310,815	0	2,485,102
North Ridgeville	Lorain	4,297,023	7,130,884	0	1,562,487
North Royalton	Cuyahoga	3,704,483	8,912,937	0	1,050,645
Northwood	Wood	313,346	3,971,782	76,855	389,794
Norton	Summit	1,102,775	3,374,053	0	699,655
Norwalk	Huron	1,661,112	5,654,678	0	1,006,340
Oakwood	Montgomery	1,775,372	5,363,678	0	1,215,438
Oberlin	Lorain	868,108	3,890,579	0	217,403
Olmstead Falls	Cuyahoga	1,584,440	2,584,642	57,941	434,412
Ontario	Richland	546,020	4,490,094	0	16,238
Oregon	Lucas	1,751,117	15,782,203	0	788,117
Orrville	Wayne	485,085	2,700,645	0	484,450
Oxford	Butler	904,765	6,473,251	0	937,897
Painesville	Lake	701,641	7,681,884	5,957	597,062
Parma	Cuyahoga	8,597,706	32,559,830	0	3,013,156
Parma Heights	Cuyahoga	3,495,760	7,842,122	0	119,178
Pataskala	Licking	2,273,004	0	0	350,066
Pepper Pike	Cuyahoga	3,312,469	4,008,614	547,957	222,093
Perrysburg	Wood	2,711,388	10,262,991	0	584,459
Pickerington	Fairfield	1,892,648	3,607,752	146,739	551,183
Piqua	Miami	1,525,944	8,378,103	1,249,360	0
Port Clinton	Ottawa	512,574	2,169,224	175,250	323,123
Portsmouth	Scioto	8,250,795	0	0	498,169

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$14,082,197	\$148,266	\$2,671,463	\$2,165,199	\$48,889,538	\$2,367,032
6,089,773	4,660	1,648,353	467,065	21,401,733	7,748,397
5,957,940	6,744	779,688	1,819,670	17,319,360	828,982
5,961,442	21,599	1,098,054	1,329,827	24,857,243	1,113,175
1,436,049	0	89,078	233,192	3,786,800	802,992
2,854,151	24,588	1,000,778	921,306	13,911,732	11,285,156
3,628,520	137,175	2,285,087	1,657,161	34,023,616	5,372,100
6,280,963	17,171	2,253,505	1,295,098	25,927,099	5,760,890
4,789,670	636,331	962,702	1,503,660	25,635,257	61,915,714
3,744,773	11,915	439,467	737,120	20,287,581	8,799,329
3,966,532	321,798	2,414,548	985,502	22,468,579	370,205
11,009,784	3,004,125	2,506,952	939,771	56,236,843	23,624,438
1,147,634	62,641	47,563	89,902	4,176,181	242,113
4,101,221	144,391	1,343,304	1,018,260	19,896,818	806,931
2,101,960	220,757	1,138,066	574,852	21,264,309	879,778
15,701,939	591,141	1,950,365	3,622,082	49,522,363	4,976,478
1,181,916	0	198,833	199,959	6,406,262	3,418,237
1,139,297	197,673	870,523	421,872	9,106,242	2,848,990
1,343,674	280,046	760,386	857,152	14,198,760	1,319,663
557,446	0	347,921	1,362,044	23,120,601	7,427,810
1,003,933	0	151,957	102,639	3,964,734	299,073
3,329,519	0	691,287	388,461	14,307,309	1,524,217
647,732	12,848	71,534	317,709	3,141,282	172,308
3,246,136	224,108	432,034	536,531	8,579,366	3,162,653
769,337	0	72,744	365,158	3,137,416	898,753
402,987	81,243	15,349	(231,227)	2,398,162	503,881
2,874,985	61,082	993,842	538,316	12,276,946	90,370
10,751,711	48,518	3,185,103	1,731,279	38,625,812	23,197,720
2,108,595	0	164,104	759,450	9,362,622	1,711,521
5,568,035	65,000	1,456,374	839,062	33,244,218	11,958,383
4,296,452	36,703	1,243,039	1,390,534	19,957,122	6,362,495
5,773,532	156,309	1,357,212	452,085	21,407,203	7,002,679
1,609,116	116,337	831,534	209,838	7,518,602	1,089,000
1,667,640	100,833	286,643	196,454	7,428,053	645,251
2,656,566	113,199	779,384	569,332	12,440,611	1,513,269
2,752,221	145,042	194,837	476,620	11,923,208	2,830,495
2,301,079	48,245	993,672	909,622	9,228,708	1,480,618
1,349,106	443,773	174,152	371,296	6,999,762	2,124,997
1,062,028	4,127	513,865	181,189	6,813,561	146,699
4,344,031	744,854	209,479	1,323,472	24,943,273	6,300,072
1,359,658	12,518	130,687	1,183,811	6,356,854	213,564
1,767,657	6,726	777,642	504,417	11,372,355	2,224,385
3,107,173	65,099	1,453,072	732,824	14,344,712	3,385,587
16,850,092	1,122,269	3,481,812	1,177,397	66,802,262	9,714,236
2,884,557	88,452	573,412	1,476,248	16,479,729	1,273,704
1,185,460	0	577,581	213,036	4,599,147	0
2,394,163	44,057	64,774	435,578	11,029,705	5,984,327
3,172,227	205,862	1,182,755	801,390	18,921,072	2,517,233
1,272,596	0	809,161	873,326	9,153,405	9,835,135
716,902	0	1,249,360	2,895,098	16,014,767	1,760,394
1,376,763	19,219	57,671	170,688	4,804,512	1,240,195
5,123,524	0	333,004	1,402,239	15,607,731	106,980

(Continued)

Governmental Fund Revenue - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
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City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Powell	Delaware	\$1,186,474	\$3,108,450	\$240,495	\$15,330
Ravenna	Portage	672,269	5,917,028	0	1,113,051
Reading	Hamilton	4,718,278	0	0	575,397
Reynoldsburg	Franklin	10,383,609	0	0	409,851
Richmond Heights	Cuyahoga	3,149,294	4,482,811	783,702	325,111
Rittman	Wayne	644,135	1,103,765	0	942,174
Riverside	Montgomery	1,065,587	4,578,538	243,363	1,508,442
Rocky River	Cuyahoga	6,235,604	8,064,069	171,013	1,850,165
Rossford	Wood	503,505	2,702,108	200,289	172,630
Salem	Columbiana	4,903,826	0	0	73,591
Sandusky	Erie	2,258,521	7,443,699	4,048,956	1,426,503
Seven Hills	Cuyahoga	6,639,744	0	0	1,186,949
Shaker Heights	Cuyahoga	7,331,189	21,861,847	82,208	6,630,592
Sharonville	Hamilton	19,850,976	0	0	826,212
Sheffield Lake	Lorain	1,430,899	1,602,685	0	821,700
Shelby	Richland	1,249,833	2,238,512	0	473,627
Sidney	Shelby	14,365,781	0	0	1,622,762
Silverton	Hamilton	678,684	1,176,365	0	214,526
Solon	Cuyahoga	4,499,724	29,535,375	695,906	3,471,063
South Euclid	Cuyahoga	5,279,878	5,594,529	0	257,754
Springboro	Warren	682,471	9,119,941	0	924,184
Springdale	Hamilton	1,685,775	14,566,459	709,717	323,797
Springfield	Clark	2,853,934	28,167,396	8,529,568	2,995,513
St. Bernard	Hamilton	9,079,258	0	0	302,183
St. Clairsville	Belmont	785,917	0	0	129,297
St. Marys	Auglaize	1,204,975	4,181,141	0	408,458
Stow	Summit	6,830,535	11,832,911	0	965,041
Streetsboro	Portage	1,599,713	6,074,481	0	586,185
Strongsville	Cuyahoga	8,880,090	25,519,065	0	4,401,014
Sylvania	Lucas	1,938,855	7,007,519	0	375,034
Tallmadge	Summit	2,058,105	7,191,712	0	1,709,942
Tiffin	Seneca	1,058,237	6,757,640	0	449,080
Tipp City	Miami	4,163,119	0	0	875,342
Toledo	Lucas	17,231,000	160,683,000	0	14,004,000
Toronto	Jefferson	342,392	1,283,646	0	85,595
Trenton	Butler	566,780	1,697,518	0	37,494
Trotwood	Montgomery	10,740,107	0	0	1,351,932
Troy	Miami	14,670,531	0	0	1,633,216
Twinsburg	Summit	1,238,650	18,597,455	550,439	1,142,252
Uhrichsville	Tuscarawas	538,149	1,226,437	0	25,024
Union	Montgomery	1,395,246	0	0	578,082
University Heights	Cuyahoga	3,167,539	5,653,824	2,902,690	432,019
Upper Arlington	Franklin	7,818,658	13,982,137	5,254,864	1,561,308
Upper Sandusky	Wyandot	363,938	2,349,609	0	71,197
Urbana	Champaign	667,221	4,828,748	0	825,913
Vandalia	Montgomery	1,708,422	10,735,700	0	3,077,102
Wadsworth	Medina	2,233,103	5,980,973	0	1,817,989
Wapakoneta	Auglaize	463,550	2,155,844	729,535	314,313
Warren	Trumbull	1,485,169	19,610,734	0	2,187,422
Warrensville Heights	Cuyahoga	2,258,293	10,369,292	0	340,695
Washington	Fayette	1,832,506	4,116,773	0	336,246
Wauseon	Fulton	3,520,071	0	0	563,970

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$753,933	\$0	\$1,263,637	\$1,183,051	\$7,751,370	\$316,914
3,766,667	58,426	401,918	386,572	12,315,931	224,973
1,637,234	2,260	333,011	488,435	7,754,615	168,310
3,745,488	41,653	924,759	1,089,209	16,594,569	9,732,638
994,455	211,674	336,828	2,034,792	12,318,667	5,358,196
1,170,829	16,114	95,991	184,277	4,157,285	275,442
2,708,164	262,103	100,138	182,210	10,648,545	7,932,457
6,168,682	72,514	3,292,766	1,251,591	27,106,404	11,469,567
1,208,669	692,011	60,244	246,348	5,785,804	365,309
1,696,999	21,557	155,847	612,451	7,464,271	9,782,859
5,798,366	456,434	1,950,370	1,717,743	25,100,592	11,383,123
1,699,339	49,000	501,571	359,306	10,435,909	4,464,205
12,452,589	884,476	1,394,421	2,468,726	53,106,048	14,837,497
2,722,714	89,260	989,131	735,961	25,214,254	3,822,851
2,860,677	16,399	202,190	157,700	7,092,250	671,395
1,641,953	96,907	235,516	320,524	6,256,872	283,669
5,067,711	236,104	258,766	656,194	22,207,318	12,615,875
679,381	0	129,392	40,387	2,918,735	929,540
3,073,013	1,083,930	1,445,396	1,079,797	44,884,204	8,457,396
3,205,613	2,891,889	1,111,630	723,943	19,065,236	743,329
2,192,915	382,752	806,742	749,242	14,858,247	3,986,840
6,821,970	0	693,797	572,728	25,374,243	3,987,648
10,473,547	202,518	2,689,838	4,101,002	60,013,316	5,482,447
1,139,683	0	124,780	364,882	11,010,786	6,742,383
1,677,303	16,367	37,503	219,486	2,865,873	2,114,308
1,277,610	97,106	106,009	639,342	7,914,641	1,545,019
6,447,556	61,809	875,624	1,525,617	28,539,093	11,926,488
1,321,939	179,077	841,930	553,721	11,157,046	143,237
14,797,168	120,000	1,584,620	1,599,151	56,901,108	24,088,174
2,802,504	427,237	1,153,728	1,316,515	15,021,392	8,455,050
2,970,383	96,587	316,559	272,666	14,615,954	6,970,354
2,226,561	145,612	633,659	426,513	11,697,302	1,942,743
4,227,822	138,087	117,722	545,195	10,067,287	2,407,769
70,308,000	20,684,000	9,151,000	7,037,000	299,098,000	66,669,000
827,456	0	47,097	89,232	2,675,418	143,533
952,192	0	664,168	428,111	4,346,263	376,671
4,719,916	69,630	480,358	1,486,183	18,848,126	595,572
3,547,439	195,049	112,296	1,532,824	21,691,355	3,889,006
2,132,184	0	104,294	2,325,772	26,091,046	923,085
1,025,648	132,133	54,532	75,746	3,077,669	106,301
855,841	332,306	89,690	24,364	3,275,529	379,156
2,796,110	654,500	453,976	227,699	16,288,357	7,550,460
3,510,440	0	1,305,020	2,369,304	35,801,731	12,141,395
1,163,090	0	769,843	177,144	4,894,821	718,345
2,411,509	0	720,490	345,701	9,799,582	2,752,293
3,282,145	77,444	1,558,334	502,415	20,941,562	1,802,693
4,149,202	120,168	178,098	1,532,941	16,012,474	5,275,876
1,932,243	141,800	72,483	665,039	6,474,807	500,059
10,574,125	42,597	3,294,098	1,400,731	38,594,876	2,370,751
2,436,351	236,742	696,356	544,034	16,881,763	12,398,011
2,639,980	0	534,713	1,237,430	10,697,648	21,175
1,585,736	0	76,010	274,813	6,020,600	304,304

(Continued)

Governmental Fund Revenue - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Waverly	Pike	\$2,779,827	\$0	\$0	\$38,885
Wellston	Jackson	613,304	765,640	52,909	254,285
West Carrollton	Montgomery	6,952,353	0	0	321,767
Westerville	Franklin	10,445,069	19,989,848	392,450	3,219,498
Westlake	Cuyahoga	12,155,219	17,578,476	0	2,825,684
Whitehall	Franklin	526,153	13,198,361	0	445,706
Wickliffe	Lake	2,324,071	8,150,535	2,919,882	296,300
Willard	Huron	533,066	2,955,722	0	491,208
Willoughby	Lake	3,765,454	13,785,433	0	1,494,868
Willoughby Hills	Lake	1,848,808	2,870,654	0	224,905
Willowick	Lake	4,252,900	2,310,484	109,812	327,057
Wilmington	Clinton	2,181,298	4,227,993	0	1,605,133
Wooster	Wayne	11,297,923	0	0	1,072,499
Worthington	Franklin	1,454,404	14,450,634	158,530	3,027,844
Wyoming	Hamilton	6,130,568	0	0	547,408
Xenia	Greene	0	8,158,020	1,235,494	1,355,631
Youngstown	Mahoning	2,006,744	45,391,312	0	5,692,293
Zanesville	Muskingum	1,176,893	12,300,095	0	1,546,908

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$394,986	\$0	\$164,367	\$207,688	\$3,585,753	\$2,031,606
1,554,910	0	102,969	382,105	3,726,122	28,000
1,473,360	81,086	289,211	204,561	9,322,338	1,067,022
12,771,663	0	1,710,044	2,101,185	50,629,757	9,955,859
7,562,035	207,000	1,219,834	2,574,184	44,122,432	9,190,593
3,867,118	27,966	674,126	588,481	19,327,911	874,909
1,556,398	196,318	714,067	658,312	16,815,883	520,127
850,790	4,332	78,881	500,502	5,414,501	4,990,380
4,628,339	804,264	2,388,379	655,063	27,521,800	3,218,175
2,956,515	24,358	823,450	389,863	9,138,553	1,768,283
3,366,172	0	435,411	377,867	11,179,703	514,705
3,777,138	0	825,543	897,955	13,515,060	6,482,359
4,922,439	241,604	588,341	2,491,236	20,614,042	2,884,959
3,014,588	200,009	459,644	586,355	23,352,008	8,487,222
1,532,506	5,099	105,903	313,140	8,634,624	1,563,165
823,836	0	1,357,391	3,901,999	16,832,371	6,404,367
30,695,198	510	1,483,322	1,986,173	87,255,552	42,659,421
4,995,184	0	941,570	886,762	21,847,412	3,609,394

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Akron	Summit	\$38,532,903	\$104,460,027	\$23,995,474	\$15,753,502	\$0	\$7,580,781
Alliance	Stark	2,696,600	6,884,123	866,213	814,061	806,465	565,882
Amherst	Lorain	904,361	3,241,446	66,356	205,856	1,329,361	168,781
Ashland	Ashland	3,872,023	5,657,325	920,228	243,830	2,268,399	972,047
Ashtabula	Ashtabula	3,511,729	5,813,055	1,145,514	303,789	1,141,728	35,203
Athens	Athens	4,885,758	4,661,784	1,224,716	0	2,766,224	1,438,563
Aurora	Portage	1,981,029	5,262,682	1,097,285	0	2,401,985	1,081,565
Avon	Lorain	1,830,143	5,197,175	1,321,262	0	1,631,227	609,671
Barberton	Summit	3,751,477	9,505,500	1,499,781	2,295,683	1,599,891	1,258,737
Bay Village	Cuyahoga	3,268,784	5,800,026	738,132	301,369	2,003,511	1,012,583
Beachwood	Cuyahoga	3,583,744	11,147,721	1,005,214	535,182	6,616,107	1,855,756
Beavercreek	Greene	3,338,506	5,810,424	515,843	194,730	4,367,759	1,265,871
Bedford	Cuyahoga	4,151,780	7,856,190	1,876,405	165,551	2,280,367	1,460,622
Bedford Heights	Cuyahoga	3,786,628	10,049,029	699,760	400,997	895,890	1,464,683
Bellbrook	Greene	395,223	1,973,629	28,576	491	337,971	15,076
Bellefontaine	Logan	1,909,219	3,383,983	692,697	132,508	942,444	533,351
Bellevue	Huron	1,933,730	2,692,234	3,519,671	332,719	1,413,447	489,854
Belpre	Washington	540,892	976,877	0	34,803	777,334	77,617
Berea	Cuyahoga	6,616,462	6,561,788	421,281	130,574	787,638	1,951,111
Bexley	Franklin	3,468,276	4,656,228	462,771	78,449	743,520	1,266,089
Blue Ash	Hamilton	5,669,339	10,111,541	882,499	0	1,755,940	3,885,242
Bowling Green	Wood	4,533,480	9,550,578	999,296	57,352	3,867,161	1,448,453
Brecksville	Cuyahoga	4,490,302	5,576,996	835,066	123,716	3,060,674	1,655,893
Broadview Heights	Cuyahoga	4,567,511	6,336,955	480,964	57,288	1,501,059	1,038,517
Brook Park	Cuyahoga	6,133,747	10,191,511	1,535,699	314,991	2,633,551	2,536,300
Brooklyn	Cuyahoga	1,637,417	7,401,090	1,409,089	0	713,054	1,970,298
Brookville	Montgomery	758,609	1,682,982	0	10,353	539,666	85,837
Brunswick	Medina	4,171,548	8,123,740	1,045,355	8,836	3,081,998	2,206,201
Bryan	Williams	2,787,137	1,942,178	465,048	94,223	716,711	839,488
Bucyrus	Crawford	1,383,703	3,801,011	0	107,836	2,574,091	130,749
Cambridge	Guernsey	2,762,540	4,595,182	757,627	165,156	886,323	507,374
Canal Fulton	Stark	568,465	1,100,038	33,593	0	303,997	22,844
Canton	Stark	17,546,424	31,771,722	7,858,937	5,233,094	3,388,270	2,414,290
Celina	Mercer	1,456,418	2,765,910	36,644	53,010	728,458	524,207
Centerville	Montgomery	4,622,845	5,196,048	222,122	0	1,663,746	323,295
Chardon	Geauga	2,594,440	2,137,542	217,715	57,126	940,665	188,103
Chillicothe	Ross	7,225,043	8,294,539	791,855	0	3,759,348	776,363
Cincinnati	Hamilton	46,751,000	154,319,000	10,283,000	34,225,000	7,386,000	28,360,000
Circleville	Pickaway	2,344,294	3,931,416	554,667	145,300	877,379	56,536
Clayton	Montgomery	5,647,391	2,454,231	0	4,549	753,543	0
Cleveland	Cuyahoga	69,707,000	282,684,000	106,606,000	24,121,000	0	35,503,000
Cleveland Heights	Cuyahoga	12,385,439	18,057,194	5,645,509	432,265	7,418,116	3,711,215
Clyde	Sandusky	867,779	2,211,902	649,628	403,837	229,747	144,644
Columbus	Franklin	84,571,000	403,380,000	57,474,000	38,780,000	100,744,000	83,511,000
Columbiana	Columbiana	694,779	1,373,529	0	167,363	241,678	314,730
Conneaut	Ashtabula	1,151,220	3,237,997	405,487	353,791	1,390,496	123,314
Cortland	Trumbull	493,237	2,014,103	37,448	15,703	324,009	17,202
Coshocton	Coshocton	1,712,058	2,756,234	15,539	788,896	901,869	83,638
Crestline	Crawford	628,354	1,158,107	382,620	0	332,046	86,449
Cuyahoga Falls	Summit	9,392,345	20,017,544	1,996,878	0	4,478,915	2,745,067
Dayton	Montgomery	4,093,712	91,941,506	7,089,860	40,569,134	0	18,973,690
Defiance	Defiance	2,899,234	4,192,094	775,693	148,132	766,292	556,414
Delaware	Delaware	5,336,851	10,750,845	1,266,499	2,059,117	0	1,253,301
Delphos	Allen	331,186	2,035,644	2,800	5,471	426,225	369,197
Dover	Tuscarawas	1,032,690	3,448,079	105,040	673,682	998,710	599,512
Dublin	Franklin	18,825,733	8,942,704	6,388,770	277,061	3,281,112	14,003,414
East Liverpool	Columbiana	1,271,449	3,434,171	516,912	149,918	786,544	106,072

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$87,267,701	\$192,958	\$0	\$33,847,273	\$19,064,159	\$2,215,424	\$332,910,202	\$116,291,919
57,412	1,052,146	0	620,792	150,982	0	14,514,676	1,427,726
35,902	2,871,096	0	233,335	95,095	0	9,151,589	1,764,432
0	1,197,049	0	239,373	142,109	0	15,512,383	1,303,170
1,419,457	2,266,481	0	906,514	72,703	0	16,616,173	827,986
0	1,539,010	0	275,000	347,580	0	17,138,635	360,615
21,084	2,249,956	0	1,119,051	1,099,710	113,768	16,428,115	9,892,908
19,997	4,853,222	0	524,442	606,108	0	16,593,247	8,706,990
0	1,250,150	0	888,081	221,050	3,985	22,274,335	2,077,266
1,499,896	5,169,750	0	1,234,390	494,527	43,172	21,566,140	3,072,125
0	5,866,548	0	1,116,000	943,847	0	32,670,119	3,046,720
92,369	1,499,678	0	630,374	726,317	0	18,441,871	1,297,930
735,683	1,007,907	0	513,968	584,173	0	20,632,646	4,631,897
573,799	840,425	0	569,000	243,804	0	19,524,015	2,690,670
0	273,830	0	0	0	0	3,024,796	500,219
403,158	1,063,019	0	25,000	63,965	0	9,149,344	887,110
42,942	0	0	76,000	92,350	0	10,592,947	1,252,889
0	17,423	0	27,402	4,324	0	2,456,672	25,000
826,085	6,932,815	0	8,858,993	1,134,080	0	34,220,827	2,348,000
7,821	1,474,629	0	227,344	166,709	0	12,551,836	1,357,095
2,144,168	1,737,644	0	2,463,503	850,590	0	29,500,466	18,378,965
618,539	6,308,265	0	3,254,067	1,095,909	305,000	32,038,100	1,340,345
1,678,032	13,663,395	0	3,430,949	714,498	0	35,229,521	6,054,600
727,676	2,902,445	0	1,389,956	674,038	0	19,676,409	476,644
2,929,810	5,690,763	0	1,852,000	177,807	0	33,996,179	4,737,090
2,612,506	2,501,641	0	740,667	213,261	0	19,199,023	2,679,054
0	1,959,350	0	5,131	1,429	0	5,043,357	915,000
0	3,169,334	0	595,664	491,003	0	22,893,679	5,401,512
0	946,659	0	3,611,000	109,323	0	11,511,767	5,647,213
305,000	0	0	21,599	28,724	0	8,352,713	257,828
0	398,846	0	65,653	34,497	0	10,173,198	542,079
0	1,918,456	0	145,529	22,028	0	4,114,950	1,270,561
0	9,765,750	0	2,978,916	923,542	0	81,880,945	100,783
151,551	815,683	0	31,903	50,588	0	6,614,372	721,263
0	2,243,254	0	970,653	1,187,271	0	16,429,234	4,910,000
18,640	2,743,981	0	3,365,000	201,177	0	12,464,389	1,581,370
806,492	646,646	0	306,305	102,493	0	22,709,084	2,482,030
143,714,000	96,133,000	0	35,514,000	18,054,000	679,000	575,418,000	83,585,000
109,940	986,117	0	242,765	263,711	0	9,512,125	15,000
0	0	0	4,569,973	182,830	98,022	13,710,539	793,605
75,391,000	84,438,000	0	39,384,000	29,822,000	2,338,000	749,994,000	137,896,000
3,026,639	23,215	0	1,640,000	1,279,516	0	53,619,108	4,830,169
65,390	703,360	0	336,675	187,741	0	5,800,703	1,208,811
0	133,073,000	0	80,149,000	40,186,000	0	1,021,868,000	300,678,000
0	1,750,726	0	0	11,935	0	4,554,740	2,056,878
32,500	81,983	0	434,866	199,533	0	7,411,187	636,406
22,508	0	0	58,053	6,068	0	2,988,331	0
590,107	100,704	0	161,779	34,351	0	7,145,175	0
0	367,186	0	102,915	34,439	0	3,092,116	278,352
0	5,139,395	0	998,006	687,090	0	45,455,240	23,625,520
20,007,502	22,268,509	0	8,774,552	3,097,330	0	216,815,795	16,732,871
6,460	2,128,733	0	862,967	122,152	0	12,458,171	409,765
554,198	2,421,987	0	272,551	305,161	5,908	24,226,418	5,915,144
0	166,189	0	45,675	12,591	0	3,394,978	921,543
423,012	1,212,199	0	5,066	33,730	0	8,531,720	600,000
2,192,285	29,373,666	0	5,284,160	3,118,789	0	91,687,694	26,240,535
0	2,238,870	0	276,325	47,396	0	8,827,657	2,571,982

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Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
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City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
East Palestine	Columbiana	\$608,548	\$1,877,183	\$374,872	\$45,069	\$319,428	\$202,474
Eastlake	Lake	3,828,325	6,811,651	217,583	175,366	1,040,343	742,766
Eaton	Preble	1,606,632	2,231,878	239,624	137,836	910,360	91,786
Elyria	Lorain	7,120,726	18,400,262	1,616,507	2,894,988	1,631,160	1,940,794
Englewood	Montgomery	1,255,779	4,473,876	596,667	6,545	2,215,979	255,547
Fairborn	Greene	6,826,116	10,912,325	1,033,507	99,989	988,869	195,785
Fairfield	Butler	6,451,328	12,958,223	1,107,022	25,007	7,908,631	1,887,376
Fairlawn	Summit	2,456,250	5,507,384	66,799	111,977	1,797,631	312,154
Findlay	Hancock	5,913,385	14,453,958	0	1,373,195	1,797,021	1,305,133
Forest Park	Hamilton	1,703,358	6,987,134	740,860	20,792	2,468,037	381,856
Fostoria	Seneca	1,445,722	4,677,514	1,110,626	256,399	781,163	26,004
Franklin	Warren	3,151,782	4,493,448	88,113	27,626	707,360	234,362
Fremont	Sandusky	2,218,365	5,101,132	570,052	11,999	696,738	1,521,834
Gahanna	Franklin	938,687	6,880,540	2,919,555	157,642	2,300,816	1,855,486
Garfield Heights	Cuyahoga	8,339,996	11,270,448	182,215	668,061	2,018,838	559,869
Geneva	Ashtabula	1,874,537	1,850,155	251,183	12,237	590,574	243,810
Grandview Heights	Franklin	1,508,045	3,870,414	0	31,868	1,209,774	842,853
Green	Summit	3,370,146	6,281,513	3,412,027	244,874	11,984,451	754,503
Greenville	Darke	1,919,857	3,705,284	457,477	41,592	1,954,813	723,692
Grove City	Franklin	5,439,363	7,539,806	1,122,303	198,126	1,126,447	1,851,767
Hamilton	Butler	1,699,217	28,348,718	4,120,027	2,366,475	4,038,465	2,492,608
Harrison	Hamilton	864,458	4,196,595	100,599	288,470	470,473	170,999
Heath	Licking	1,260,752	4,473,935	261,315	52,500	1,267,352	1,119,728
Highland Heights	Cuyahoga	2,020,073	5,015,285	262,745	0	574,832	608,523
Hillard	Franklin	3,987,625	6,496,423	5,861,294	121,642	22,013,004	2,417,118
Hillsboro	Highland	1,476,217	3,220,633	415,748	164,730	409,319	89,466
Hubbard	Trumbull	418,976	1,606,577	7,092	24,434	629,992	32,762
Huber Heights	Montgomery	3,026,588	12,369,543	769,706	0	1,481,196	310,169
Hudson	Summit	4,721,044	5,673,443	1,281,312	500,912	2,799,210	844,963
Independence	Cuyahoga	4,048,540	7,773,464	2,394,982	99,105	2,514,550	3,165,517
Indian Hills	Hamilton	2,947,706	3,276,211	1,177,634	135,527	1,144,574	608,764
Jackson	Jackson	1,070,591	1,951,497	375,291	270,101	877,731	227,861
Kent	Portage	2,568,272	8,574,921	1,836,098	545,881	1,400,731	1,141,268
Kettering	Montgomery	11,687,503	27,312,043	0	0	0	10,602,498
Kirtland	Lake	1,666,443	2,588,990	79,765	66,133	1,346,872	244,459
Lakewood	Cuyahoga	7,215,127	20,172,132	6,359,746	4,258,873	2,057,427	1,912,849
Lancaster	Fairfield	7,017,634	14,402,149	787,384	854,324	3,709,515	1,632,501
Lebanon	Warren	3,424,490	5,504,900	2,014,936	167,028	739,947	201,642
Lima	Allen	7,452,157	14,798,029	2,909,539	0	3,704,822	985,264
Logan	Hocking	485,536	1,998,931	202,653	208,854	806,985	156,853
London	Madison	1,034,439	2,235,249	509,226	3,985	1,014,246	223,428
Lorain	Lorain	10,178,686	18,735,767	4,475,348	2,058,113	3,002,534	1,037,882
Louisville	Stark	785,612	1,651,460	171,397	51,182	722,731	333,920
Loveland	Hamilton	2,299,248	3,778,152	171,196	0	582,684	296,215
Lyndhurst	Cuyahoga	3,831,053	7,223,139	575,126	52,214	2,245,076	1,045,924
Macedonia	Summit	2,130,857	4,503,601	393,014	183,253	1,660,632	1,306,097
Madeira	Hamilton	870,637	2,336,996	131,862	374,555	1,015,367	135,411
Mansfield	Richland	11,719,390	22,892,003	1,442,988	132,170	3,681,798	474,764
Maple Heights	Cuyahoga	3,131,687	10,563,304	459,511	87,623	1,441,359	826,488
Marietta	Washington	4,593,055	5,403,017	550,019	825,987	2,340,752	423,216
Marion	Marion	4,110,970	12,068,033	1,142,518	1,116,784	3,632,726	1,737,465
Martins Ferry	Belmont	675,990	2,054,377	289,407	79,954	635,510	54,772
Marysville	Union	1,663,872	6,452,437	983,137	405,125	1,024,643	248,204
Mason City	Warren	8,186,487	7,107,465	977,332	0	2,251,292	1,736,255
Massillon	Stark	6,187,315	8,915,606	1,118,020	666,583	2,047,195	2,486,703
Maumee	Lucas	4,760,490	9,605,620	1,230,601	150,176	3,240,294	2,008,970

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$0	\$4,035,330	\$0	\$0	\$1,000	\$0	\$7,463,904	\$149,230
1,386,991	1,312,388	0	1,180,639	1,260,185	0	17,956,237	4,776,086
0	1,906,490	0	107,131	78,602	0	7,310,339	561,727
0	5,556,222	0	1,588,077	1,000,508	0	41,749,244	9,999,788
0	2,203,455	0	12,295	49,292	0	11,069,435	6,702,719
0	5,508,278	0	1,176,700	667,870	0	27,409,439	3,076,707
506,372	10,226,385	0	953,756	642,186	0	42,666,286	3,877,588
329,403	2,252,229	0	690,973	527,273	0	14,052,073	274,000
0	4,003,967	0	429,486	137,867	0	29,414,012	19,324,728
0	3,686,401	0	1,114,463	241,938	0	17,344,839	475,775
11,190	486,947	0	51,302	21,921	0	8,868,788	1,481,594
34,559	582,822	0	589,479	636,119	50,000	10,595,670	2,269,782
87,114	4,223,578	0	203,774	219,409	0	14,853,995	7,569,000
209,684	12,960,508	0	458,571	267,993	120,041	29,069,523	2,155,110
2,490,836	4,873,680	0	1,273,258	1,597,276	0	33,274,477	1,898,051
0	0	0	831,913	128,461	0	5,782,870	1,380,925
65,674	303,060	0	581,303	48,045	0	8,461,036	204,100
0	12,639,768	0	670,000	1,416,691	0	40,773,973	8,436,250
186,481	1,398,899	0	187,512	130,275	0	10,705,882	1,285,759
0	16,138,194	0	743,800	1,209,421	0	35,369,227	7,965,000
4,533,336	5,900,827	0	1,857,000	1,991,616	6,159,163	63,507,452	4,810,595
0	4,079,826	0	289,668	188,312	73,389	10,722,789	3,837,986
0	0	0	436,960	237,609	0	9,110,151	1,277,270
939,973	291,045	0	1,046,646	763,135	0	11,522,257	453,725
2,582,123	0	0	1,661,573	1,209,943	371,372	46,722,117	6,500,328
0	0	0	79,230	11,222	0	5,866,565	680,000
11,567	2,294,467	0	0	102,390	124,250	5,252,507	595,152
0	3,122,285	0	12,174,366	984,878	2,549	34,241,280	7,253,203
0	8,883,541	0	2,205,000	1,804,030	0	28,713,455	7,827,853
519,660	11,188,741	0	1,672,783	1,301,228	157,525	34,836,095	19,443,376
0	4,276,860	0	33,600	142,763	0	14,040,639	9,331,025
0	215,199	0	104,580	11,471	0	5,104,322	842,667
0	2,714,605	0	188,947	246,585	0	19,217,308	9,549,181
0	10,294,799	0	1,387,380	1,153,773	0	62,437,996	9,007,238
0	1,146,008	0	153,258	142,783	0	7,434,711	2,072,321
4,094,876	6,132,047	0	9,353,547	1,963,660	0	63,520,284	11,388,642
0	1,151,747	0	4,254,086	349,665	0	34,159,005	1,732,309
0	4,774,592	0	510,030	342,982	0	17,680,547	831,969
0	1,600,806	0	263,060	116,494	0	31,830,171	398,420
0	999,771	0	232,014	31,475	14,833	5,137,905	64,739
0	2,362,281	0	54,175	20,448	3,857	7,461,334	479,832
0	4,918,114	0	11,027,373	1,950,882	0	57,384,699	1,995,288
79,094	337,586	0	230,284	45,173	0	4,408,439	483,673
0	2,446,662	0	481,995	301,384	0	10,357,536	4,208,003
1,823,010	0	0	1,109,000	108,149	0	18,012,691	1,865,300
231,625	1,486,395	0	785,210	539,845	0	13,220,529	4,333,095
0	7,302	0	220,000	69,940	0	5,162,070	325,800
0	5,621,233	0	765,000	256,095	0	46,985,441	1,501,262
0	2,433,230	0	1,141,994	425,588	1,149,346	21,660,130	7,621,874
0	901,943	1,993,158	22,924	64,420	0	17,118,491	1,853,342
0	78,479	0	282,736	240,568	0	24,410,279	1,193,670
0	198,410	0	666,676	14,780	1,992	4,671,868	261,350
0	4,144,612	0	8,950,617	676,877	0	24,549,524	1,825,034
0	6,767,208	0	1,163,420	1,471,650	0	29,661,109	5,375,100
549,119	2,145,355	0	3,913,328	1,108,532	0	29,137,756	1,403,896
999,054	11,852,401	0	955,950	715,604	0	35,519,160	41,765,599

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Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2005
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City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Mayfield Heights	Cuyahoga	\$2,372,392	\$8,988,677	\$863,657	\$264,968	\$4,987,742	\$1,300,047
Medina	Medina	4,984,671	6,433,097	1,143,948	121,317	1,295,237	776,847
Mentor	Lake	7,089,759	19,896,784	2,835,739	0	9,516,798	7,187,975
Mentor-On-The-Lake	Lake	641,270	2,152,289	0	57,840	624,253	49,274
Miamisburg	Montgomery	4,308,329	7,965,270	838,778	9,793	1,305,762	1,699,757
Middleburg Hts	Cuyahoga	5,814,271	7,220,518	638,449	242,167	1,758,966	2,631,011
Middletown	Butler	4,196,442	22,500,864	13,708,430	1,187,317	5,373,478	1,501,562
Milford	Clermont	1,020,789	3,367,836	643	494,097	278,776	74,603
Monroe	Butler	1,614,230	4,415,942	0	108,616	584,607	0
Montgomery	Hamilton	2,792,478	4,358,306	545,941	61,237	986,008	602,281
Moraine	Montgomery	4,321,533	8,610,134	400,273	159,268	2,237,666	2,705,781
Mount Healthy	Hamilton	647,554	1,568,663	88,534	393,460	339,670	154,539
Mount Vernon	Knox	4,017,230	4,617,588	446,243	578,186	2,852,792	287,260
Munroe Falls	Summit	580,237	1,204,993	0	37,551	305,376	11,085
Napoleon	Henry	696,044	3,269,915	716,342	88,465	585,866	764,355
Nelsonville	Athens	436,413	887,724	347,136	4,470	471,202	158,680
New Carlisle	Clark	552,825	526,684	34,699	599,121	198,429	49,300
New Philadelphia	Tuscarawas	2,580,181	3,580,782	491,428	569,797	1,198,690	527,538
Newark	Licking	7,761,611	17,422,539	2,791,767	2,957,320	3,754,392	1,842,136
North Canton	Stark	2,112,916	3,447,318	393,027	1,255,865	1,330,351	1,043,587
North Olmsted	Cuyahoga	3,351,298	13,168,505	23,772	615,365	7,490,772	2,606,439
North Ridgeville	Lorain	3,388,193	7,905,210	1,244,413	325,223	3,188,942	301,098
North Royalton	Cuyahoga	2,593,409	10,044,126	854,496	365,443	2,185,526	425,639
Northwood	Wood	1,333,162	2,680,788	325,469	6,976	511,382	75,929
Norton	Summit	1,518,564	2,780,456	254,385	35,125	1,174,789	165,894
Norwalk	Huron	2,149,747	4,465,462	156,481	132,569	1,263,934	1,562,874
Oakwood	Montgomery	1,990,333	4,215,467	1,748,890	91,974	849,320	994,002
Oberlin	Lorain	2,695,863	2,627,942	1,010,306	104,464	515,988	615,274
Olmstead Falls	Cuyahoga	1,550,434	2,519,911	219,992	78,068	780,929	77,925
Ontario	Richland	1,590,199	1,844,129	35,510	4,688	1,683,497	110,950
Oregon	Lucas	4,171,157	9,206,214	848,182	359,415	3,419,235	650,095
Orrville	Wayne	1,000,293	1,753,181	0	118,486	1,226,957	218,033
Oxford	Butler	1,439,754	3,708,926	669,163	144,446	973,903	1,055,704
Painesville	Lake	2,657,661	6,848,266	345,801	694,291	2,800,859	659,993
Parma	Cuyahoga	18,599,115	26,327,339	7,171,962	265,531	5,827,023	3,101,708
Parma Heights	Cuyahoga	2,898,677	8,135,391	1,990,343	285,511	810,790	235,085
Pataskala	Licking	1,167,817	1,398,926	226,208	47,693	1,057,476	118,725
Pepper Pike	Cuyahoga	1,288,242	5,782,203	243,512	28,859	2,145,498	0
Perrysburg	Wood	3,397,577	6,127,056	701,495	23,863	1,308,361	1,126,733
Pickerington	Fairfield	2,246,436	3,135,374	1,305,830	116,159	487,891	763,549
Piqua	Miami	1,121,657	7,162,136	1,281,353	333,173	2,556,222	638,382
Port Clinton	Ottawa	1,692,951	1,668,405	193,996	253,402	532,050	141,085
Portsmouth	Scioto	3,277,687	6,481,887	404,492	2,851,886	1,117,116	111,168
Powell	Delaware	1,157,487	1,602,864	827,663	0	0	504,761
Ravenna	Portage	1,351,638	4,220,757	1,091,329	255,278	975,011	757,910
Reading	Hamilton	1,423,565	4,056,299	136,955	9,636	680,840	505,822
Reynoldsburg	Franklin	3,338,052	6,766,485	1,507,953	156,728	1,181,498	873,608
Richmond Heights	Cuyahoga	1,375,532	5,621,988	324,088	0	1,495,126	466,198
Rittman	Wayne	633,146	1,420,186	0	99,571	820,953	432,513
Riverside	Montgomery	1,906,892	4,676,176	509,915	801	1,034,668	27,206
Rocky River	Cuyahoga	4,661,055	7,680,206	679,701	1,063,225	2,323,383	2,661,923
Rossford	Wood	972,775	1,770,761	0	0	804,842	209,202
Salem	Columbiana	1,150,530	3,384,494	590,321	0	709,471	306,464
Sandusky	Erie	4,008,309	10,027,086	2,849,352	371,835	2,488,592	419,758
Seven Hills	Cuyahoga	1,407,781	2,774,094	493,797	621,548	1,535,622	861,122
Shaker Heights	Cuyahoga	6,058,532	22,975,164	7,053,154	547,922	3,080,371	3,721,751
Sharonville	Hamilton	2,979,947	11,249,491	520,869	355,894	1,306,783	2,940,080

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$731,975	\$0	\$0	\$6,318,352	\$126,900	\$731,975	\$25,954,710	\$3,071,933
59,244	3,858,233	0	479,223	172,542	0	19,324,359	349,996
0	12,913,502	0	9,400,000	1,488,260	0	70,328,817	10,595,854
286,325	247,710	0	96,222	29,868	4,810	4,189,861	197,030
0	1,816,822	0	379,285	158,942	882,645	19,365,383	794,295
767,324	745,997	0	1,783,106	977,988	0	22,579,797	850,000
0	0	0	1,519,858	1,492,965	1,635,551	53,116,467	606,419
262,795	474,570	18,500	110,000	234,226	0	6,336,835	2,122,406
0	273,949	17,876	485,148	371,295	0	7,871,663	3,240,902
0	1,415,805	0	1,207,883	329,594	0	12,299,533	1,332,443
256,098	3,881,563	0	4,691,248	121,353	0	27,384,917	3,698,528
0	155,100	0	171,620	83,676	0	3,602,816	299,073
0	0	0	212,377	125,645	0	13,137,321	1,519,676
0	307,726	0	198,949	62,053	0	2,707,970	70,558
0	2,175,773	0	890,357	93,633	0	9,280,750	2,310,086
0	146,752	0	478,209	39,903	125,000	3,095,489	875,000
0	396,185	0	25,178	62,089	0	2,444,510	400,492
0	515,323	0	599,048	226,215	1,031,867	11,320,869	278,750
0	7,095,408	0	425,000	733,591	0	44,783,764	20,420,361
116,710	2,978,281	1,500,000	2,213	80,492	0	14,260,760	1,515,000
1,648,006	3,832	0	10,733,612	2,147,630	175,375	41,964,606	2,067,962
1,443,356	943,131	0	1,056,000	123,670	0	19,919,236	6,418,938
2,073,782	5,502,473	0	392,650	357,430	0	24,794,974	2,597,938
51,834	1,728,149	0	111,556	100,724	0	6,925,969	289,000
0	181,315	0	310,311	161,998	0	6,582,837	645,251
0	2,228,127	0	336,427	135,989	0	12,431,610	1,491,369
0	1,294,432	0	10,091	101,874	0	11,296,383	2,830,495
127,798	1,245,553	0	272,318	85,932	0	9,301,438	712,787
224,924	952,385	0	2,504,754	330,744	0	9,240,066	206,740
0	1,815,869	0	106,736	1,825	0	7,193,403	146,699
508,777	1,546,196	0	892,754	670,690	0	22,272,715	6,042,216
282,403	701,247	0	12,518	9,785	0	5,322,903	1,051,002
0	1,942,252	0	155,615	176,529	0	10,266,292	2,224,385
0	882,396	0	50,000	117,237	0	15,056,504	2,307,523
1,790,510	1,887,376	0	2,623,080	1,409,316	0	69,002,960	9,864,756
983,061	1,660,730	0	578,049	479,167	64,488	18,121,292	1,199,710
0	1,417,534	0	132,624	17,287	0	5,584,290	0
1,498,007	3,803,266	0	2,722,304	220,409	0	17,732,300	475,500
947,656	945,248	0	0	294,764	0	14,872,753	2,725,093
0	2,735,449	0	2,208,420	426,860	0	13,425,968	4,612,706
0	1,306,288	0	805,840	217,845	160,982	15,583,878	1,036,588
0	194,891	0	257,852	53,219	0	4,987,851	742,195
0	985,797	0	98,607	110,808	0	15,439,448	101,396
794,210	1,454,010	0	975,000	1,098,544	24,150	8,438,689	316,914
118,904	608,735	0	242,504	363,255	0	9,985,321	421,175
385,424	741,005	0	210,444	81,223	0	8,231,213	106,530
0	2,531,568	0	1,377,725	1,274,636	0	19,008,253	0
502,358	2,512,103	0	646,083	534,612	0	13,478,088	1,368,196
231,299	78,198	0	335,326	66,902	0	4,118,094	249,830
23,080	2,170,923	0	203,889	95,300	0	10,648,850	7,834,991
0	4,773,885	1,437,860	1,022,756	968,887	0	27,272,881	2,795,000
78,740	273,232	0	155,912	319,507	0	4,584,971	365,309
0	1,217,466	0	32,456	166,546	0	7,557,748	7,279,591
0	1,928,029	0	895,901	1,164,110	147,045	24,300,017	9,711,714
203,541	636,263	0	816,649	506,884	0	9,857,301	4,436,326
9,651,722	0	0	182,850	565,169	0	53,836,635	4,269,619
577,944	2,490,515	0	1,181,869	772,384	0	24,375,776	4,204,192

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All Cities Reporting Under GAAP
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City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Sheffield Lake	Lorain	\$741,147	\$2,696,669	\$176,224	\$36,169	\$698,058	\$82,282
Shelby	Richland	1,211,622	2,608,501	427,107	339,848	677,876	63,284
Sidney	Shelby	1,605,525	10,311,264	895,827	185,517	532,245	1,352,572
Silverton	Hamilton	470,667	1,165,769	348,652	4,371	301,954	53,860
Solon	Cuyahoga	6,000,827	13,553,743	2,062,884	123,533	5,167,983	5,091,112
South Euclid	Cuyahoga	2,567,149	7,923,107	219,507	127,609	1,940,539	341,400
Springboro	Warren	4,107,228	2,516,280	750,053	8,780	623,135	387,963
Springdale	Hamilton	3,941,265	7,062,612	850,070	264,326	1,349,958	1,390,308
Springfield	Clark	10,975,867	24,198,445	5,231,686	290,666	3,291,676	3,396,806
St. Bernard	Hamilton	3,049,732	4,081,670	0	86,114	353,677	193,571
St. Clairsville	Belmont	257,796	931,621	361,995	30,816	495,876	334,282
St. Marys	Auglaize	886,678	2,229,761	223,998	11,224	733,974	255,891
Stow	Summit	4,980,022	10,720,669	1,329,499	384,994	2,922,095	1,756,686
Streetsboro	Portage	2,031,961	4,104,511	682,881	9,398	603,349	316,517
Strongsville	Cuyahoga	6,049,362	15,180,804	1,318,533	1,396,935	9,420,531	4,237,233
Sylvania	Lucas	3,779,372	4,641,728	546,321	204,174	1,369,263	715,267
Tallmadge	Summit	2,738,094	5,351,931	394,293	65,978	2,092,159	1,536,463
Tiffin	Seneca	150,851	711,232	5,954,301	1,873,113	1,889,881	416,993
Tipp City	Miami	1,322,241	2,581,894	221,349	0	649,449	803,645
Toledo	Lucas	16,909,000	184,418,000	13,431,000	16,599,000	0	3,736,000
Toronto	Jefferson	381,056	1,346,004	209,594	26,407	278,180	84,987
Trenton	Butler	729,176	1,809,115	94,661	81,103	130,647	60,099
Trotwood	Montgomery	2,373,557	9,485,513	2,289,567	0	1,568,494	540,983
Troy	Miami	4,053,075	8,369,858	832,057	467,916	2,066,280	1,510,229
Twinsburg	Summit	3,012,249	8,321,461	1,400,415	229,778	3,918,123	1,691,283
Uhrichsville	Tuscarawas	431,747	1,124,986	339,775	6,220	282,911	7,308
Union	Montgomery	455,247	1,678,812	344,274	12,448	466,373	81,219
University Heights	Cuyahoga	1,315,756	7,021,208	3,670,053	47,389	1,447,819	394,113
Upper Arlington	Franklin	6,400,518	13,078,817	862,789	3,489,864	0	2,857,873
Upper Sandusky	Wyandot	1,275,530	1,371,435	233,318	91,382	1,000,355	594,362
Urbana	Champaign	1,635,713	4,525,036	623,443	260,615	1,342,446	294,473
Vandalia	Montgomery	5,070,770	5,446,724	3,025,121	0	0	2,792,382
Wadsworth	Medina	3,314,963	5,912,136	760,920	73,074	1,772,467	1,964,116
Wapakoneta	Auglaize	416,606	2,505,265	121,393	188,684	1,203,088	284,270
Warren	Trumbull	7,824,849	16,259,126	1,783,381	588,693	2,278,123	762,761
Warrensville Heights	Cuyahoga	2,495,624	8,036,894	1,058,386	50,615	2,060,585	238,295
Washington	Fayette	2,343,200	3,932,234	1,257,021	300,708	952,190	64,265
Wauseon	Fulton	1,080,092	1,798,328	459,321	0	707,901	482,955
Waverly	Pike	944,538	1,378,930	2,715	1,470	533,886	0
Wellston	Jackson	737,946	1,335,845	522,682	191,784	541,090	107,362
West Carrollton	Montgomery	1,271,926	4,160,544	856,771	0	557,120	779,591
Westerville	Franklin	8,994,886	19,390,459	2,332,143	49,572	3,325,763	6,491,507
Westlake	Cuyahoga	5,849,475	11,079,604	1,366,438	734,291	4,484,762	2,802,362
Whitehall	Franklin	4,812,059	8,822,878	210,008	169,339	1,220,839	530,773
Wickliffe	Lake	3,985,814	5,437,780	147,079	54,626	2,090,979	676,562
Willard	Huron	1,086,601	2,084,827	297,206	26,683	505,372	255,379
Willoughby	Lake	6,266,850	11,823,182	864,530	365,795	1,671,763	1,753,660
Willoughby Hills	Lake	1,257,411	4,301,799	132,417	0	1,168,080	211,625
Willowick	Lake	1,791,769	4,436,044	352,072	105,849	758,896	843,593
Wilmingon	Clinton	4,013,765	4,429,323	0	535,729	2,313,379	534,506
Wooster	Wayne	3,074,504	8,625,843	1,047,612	137,883	1,741,005	1,702,485
Worthington	Franklin	4,242,045	9,042,157	586,645	40,692	2,343,439	3,441,321
Wyoming	Hamilton	2,127,632	2,256,306	157,825	64,798	745,118	748,341
Xenia	Greene	3,057,658	9,925,722	283,489	60,873	1,334,299	319,900
Youngstown	Mahoning	11,541,488	32,875,010	4,070,287	2,236,509	7,975,535	3,055,025
Zanesville	Muskingum	4,172,415	11,023,200	1,203,177	1,663,006	1,929,198	1,158,788

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$543,443	\$2,109,787	\$31,176	\$392,000	\$104,338	\$0	\$7,611,293	\$395,467
0	1,210,664	0	51,209	7,779	0	6,597,890	216,184
1,674,163	8,568,102	0	425,000	429,276	326,767	26,306,258	12,801,789
0	958,505	0	60,159	15,245	1,515,820	4,895,002	257,260
1,587,598	15,578,972	0	2,546,082	1,332,049	0	53,044,783	4,649,504
2,677,350	3,208,757	0	1,070,655	427,297	0	20,503,370	732,917
0	1,833,003	0	605,986	509,976	0	11,342,404	4,655,657
0	8,874,766	0	704,333	428,315	0	24,865,953	3,978,485
0	9,047,019	0	2,176,124	943,645	5,438	59,557,372	5,505,947
1,219,062	128,599	0	287,532	155,734	558	9,556,249	6,695,742
0	1,016,023	0	60,175	6,988	0	3,495,572	1,114,308
0	1,648,237	0	92,510	54,516	0	6,136,789	2,324,391
0	4,976,831	0	12,511,858	499,341	0	40,081,995	571,188
625,730	147,983	0	1,816,081	278,260	53,299	10,669,970	164,916
2,544,551	14,386,155	0	1,843,751	1,610,915	0	57,988,770	16,070,595
945,337	3,300,084	0	992,860	667,906	0	17,162,312	8,298,705
0	1,053,137	0	4,210,000	416,172	0	17,858,227	3,171,900
358,944	0	0	891,972	44,442	0	12,291,729	1,445,421
198,912	6,386,882	0	945,660	327,982	0	13,438,014	1,686,522
39,000	64,085,000	0	16,921,000	8,946,000	0	325,084,000	56,927,000
0	15,900	0	165,008	12,025	0	2,519,161	148,433
66,454	173,039	0	125,232	33,540	0	3,303,066	359,421
0	4,858,385	0	244,466	272,846	0	21,633,811	45,000
1,559,172	5,288,381	0	918,000	673,225	11,135	25,749,328	4,714,006
256,902	3,071,893	0	641,887	754,382	0	23,298,373	1,348,085
0	428,618	0	5,385	4,760	0	2,631,710	106,301
0	0	0	91,585	17,433	0	3,147,391	152,140
1,519,591	331,927	0	3,095,692	152,352	0	18,995,900	4,189,162
0	8,584,782	0	5,793,459	1,103,059	0	42,171,161	8,277,409
183,843	25,256	0	447,345	259,718	0	5,482,544	40,900
132,590	959,660	0	251,000	169,825	0	10,194,801	2,683,299
0	1,334,942	0	555,000	509,321	0	18,734,260	1,787,573
0	715,089	156,610	396,336	129,935	48,500	15,244,146	5,310,401
0	0	0	448,060	94,174	0	5,261,540	897,000
0	3,017,762	0	2,007,728	640,178	2,764,286	37,926,887	2,714,310
1,263,610	2,572,219	0	959,466	351,231	0	19,086,925	3,452,274
0	2,928,384	0	132,000	141,206	0	12,051,208	81,853
56,103	4,794,695	0	0	104,500	0	9,483,895	44,998
0	237,018	0	1,159,191	44,371	0	4,302,119	993,300
0	0	0	102,010	73,089	0	3,611,808	28,000
0	102,632	0	293,000	202,492	0	8,224,076	1,045,968
323,997	8,069,949	0	1,922,915	1,369,138	0	52,270,329	9,816,707
603,055	22,774,913	0	3,117,762	1,048,657	317,417	54,178,736	4,083,640
1,254,862	1,468,075	0	288,922	175,049	0	18,952,804	852,026
864,590	7,786,546	0	0	56,610	0	21,100,586	464,015
0	729,780	0	2,410,135	86,270	0	7,482,253	3,192,378
1,044,993	5,468,114	0	1,052,787	939,959	0	31,251,633	3,187,377
0	2,925,912	0	212,472	151,660	19,032	10,380,408	992,430
874,469	1,514,527	0	105,000	36,175	0	10,818,394	471,020
0	284,060	0	301,810	273,307	0	12,685,879	6,482,359
0	3,145,019	0	344,337	167,152	0	19,985,840	1,884,959
1,422,773	2,569,150	0	465,000	371,690	0	24,524,912	8,434,002
496,770	1,186,634	0	171,276	179,016	0	8,133,716	1,334,918
0	1,044,534	0	202,149	99,416	0	16,328,040	6,479,367
2,320,491	35,028,720	0	5,899,201	1,930,999	290,572	107,223,837	25,644,548
0	281,925	448,062	362,126	117,092	0	22,358,989	3,729,901

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2005
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Akron	Summit	\$11,009,859	\$143,110,107	\$154,119,966	\$11,901,785	\$59,609,777
Alliance	Stark	4,469,387	16,692,204	21,161,591	987,489	15,083,921
Ashland	Ashland	5,673,502	12,064,969	17,738,471	3,076,669	5,729,485
Athens	Athens	1,433,156	6,551,535	7,984,691	736,291	72,253
Aurora	Portage	3,623,520	7,124,484	10,748,004	138,127	194,380
Avon	Lorain	2,983,786	12,910,138	15,893,924	894,683	1,079,698
Barberton	Summit	5,598,127	11,215,995	16,814,122	4,502,480	2,683,183
Bedford	Cuyahoga	1,928,183	3,522,348	5,450,531	862,491	1,293,857
Bellbrook	Greene	1,390,444	9,475,121	10,865,565	169,154	1,201,669
Bellefontaine	Logan	1,081,550	9,936,607	11,018,157	58,207	2,259,667
Bellevue	Huron	2,117,093	9,407,708	11,524,801	230,788	107,267
Belpre	Washington	625,755	3,825,064	4,450,819	222,668	953,944
Berea	Cuyahoga	1,111,980	12,910,826	14,022,806	344,432	1,168,952
Bexley	Franklin	937,299	2,367,896	3,305,195	777,428	767,299
Bowling Green	Wood	5,059,849	27,584,474	32,644,323	372,620	1,260,325
Brookville	Montgomery	354,836	497,291	852,127	174,225	232,686
Bryan	Williams	664,012	4,488,874	5,152,886	76,762	123,648
Bucyrus	Crawford	1,877,059	8,770,629	10,647,688	1,062,952	2,204,425
Cambridge	Guernsey	2,452,587	7,794,945	10,247,532	445,563	4,764,817
Canal Fulton	Stark	448,230	4,673,359	5,121,589	234,703	2,118,220
Canton	Stark	11,685,173	37,031,503	48,716,676	2,015,244	13,411,878
Celina	Mercer	977,380	4,900,970	5,878,350	604,233	1,334,755
Chardon	Geauga	1,344,474	5,162,108	6,506,582	81,915	87,106
Chillicothe	Ross	7,425,318	23,046,133	30,471,451	2,138,530	9,002,726
Cincinnati	Hamilton	8,031,886,000	743,091,000	8,774,977,000	42,537,000	315,855,000
Circleville	Pickaway	3,640,914	5,845,572	9,486,486	165,808	20,251
Clayton	Montgomery	180,280	3,780,911	3,961,191	5,616	3,984,356
Cleveland	Cuyahoga	294,997,000	1,467,767,000	1,762,764,000	881,977,000	0
Clyde	Sandusky	1,940,796	17,445,075	19,385,871	543,935	7,268,722
Columbus	Franklin	158,986,000	355,737,000	514,723,000	38,531,000	278,549,000
Columbiana	Columbiana	1,812,684	1,228,189	3,040,873	460,969	0
Conneaut	Ashtabula	542,093	6,765,995	7,308,088	246,963	1,704,613
Cortland	Trumbull	101,380	3,462,161	3,563,541	34,183	216,596
Coshocton	Coshocton	1,239,485	11,112,711	12,352,196	1,592,570	8,330,967
Crestline	Crawford	430,288	3,022,458	3,452,746	138,922	690,121
Cuyahoga Falls	Summit	3,743,175	16,420,839	20,164,014	1,574,789	9,328,036
Dayton	Montgomery	36,086,011	120,939,779	157,025,790	9,166,742	5,969,036
Defiance	Defiance	1,351,740	17,898,483	19,250,223	1,136,652	11,337,798
Delaware	Delaware	11,318,286	19,184,850	30,503,136	4,223,844	637,508
Delphos	Allen	366,392	3,643,727	4,010,119	96,767	3,126,876
Dover	Tuscarawas	841,813	11,620,708	12,462,521	299,537	6,241,345
Dublin	Franklin	14,660,806	30,406,030	45,066,836	318,807	2,202,074
East Liverpool	Columbiana	2,787,520	8,008,516	10,796,036	711,524	5,242,426
East Palestine	Columbiana	139,163	1,176,429	1,315,592	83,919	409,006
Eaton	Preble	1,169,141	1,674,184	2,843,325	84,698	47,486
Elyria	Lorain	2,561,805	16,301,945	18,863,750	1,665,298	8,330,919
Englewood	Montgomery	2,314,181	10,044,161	12,358,342	166,619	201,211
Fairborn	Greene	3,463,454	7,699,893	11,163,347	2,354,156	2,885,130
Fairfield	Butler	10,533,027	17,038,202	27,571,229	530,910	3,519,540
Findlay	Hancock	4,875,635	47,575,513	52,451,148	2,703,616	11,554,084
Fostoria	Seneca	\$717,449	\$17,672,188	\$18,389,637	\$410,812	\$2,053,659

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$71,511,562	\$78,292,914	\$4,310,040	\$5,450	\$82,608,404
16,071,410	(483,750)	2,380,793	3,193,138	5,090,181
8,806,154	3,683,041	0	5,249,276	8,932,317
808,544	5,889,619	0	1,286,528	7,176,147
332,507	6,944,484	0	3,471,013	10,415,497
1,974,381	10,177,215	0	3,742,328	13,919,543
7,185,663	4,494,916	0	5,133,543	9,628,459
2,156,348	1,439,545	0	1,854,638	3,294,183
1,370,823	8,231,621	0	1,263,121	9,494,742
2,317,874	7,802,722	308,396	589,165	8,700,283
338,055	9,407,708	0	1,779,038	11,186,746
1,176,612	2,800,336	0	473,871	3,274,207
1,513,384	11,719,993	0	789,429	12,509,422
1,544,727	1,302,896	0	457,572	1,760,468
1,632,945	26,439,595	0	4,571,783	31,011,378
406,911	244,109	0	201,107	445,216
200,410	4,488,874	0	463,602	4,952,476
3,267,377	5,854,391	0	1,525,920	7,380,311
5,210,380	2,774,720	517,745	1,744,687	5,037,152
2,352,923	2,386,720	0	381,946	2,768,666
15,427,122	22,009,039	0	11,280,515	33,289,554
1,938,988	3,071,187	0	868,175	3,939,362
169,021	5,131,508	0	1,206,053	6,337,561
11,141,256	2,714,652	2,714,652	13,900,891	19,330,195
358,392,000	473,048,000	828,000	45,229,000	519,105,000
186,059	5,837,415	0	3,463,012	9,300,427
3,989,972	(203,445)	0	174,664	(28,781)
881,977,000	363,969,000	270,463,000	246,355,000	880,787,000
7,812,657	9,233,169	737,684	1,602,361	11,573,214
317,080,000	134,545,000	1,646,000	61,449,000	197,640,000
460,969	898,189	0	1,681,715	2,579,904
1,951,576	5,096,652	0	259,860	5,356,512
250,779	3,250,549	0	62,213	3,312,762
9,923,537	2,924,494	0	(495,835)	2,428,659
829,043	1,991,545	250,913	381,242	2,623,700
10,902,825	6,850,669	0	2,410,520	9,261,189
15,135,778	109,727,159	0	32,162,853	141,890,012
12,474,450	5,624,445	0	1,151,328	6,775,773
4,861,352	15,301,115	0	10,340,669	25,641,784
3,223,643	516,851	236,675	32,950	786,476
6,540,882	4,433,067	1,060,845	427,727	5,921,639
2,520,881	27,986,030	0	14,559,925	42,545,955
5,953,950	2,540,809	0	2,301,277	4,842,086
492,925	763,443	0	60,224	823,667
132,184	1,674,184	0	1,036,957	2,711,141
9,996,217	8,488,911	0	378,622	8,867,533
367,830	9,804,161	0	2,186,351	11,990,512
5,239,286	4,539,924	0	1,384,137	5,924,061
4,050,450	13,468,662	0	10,052,117	23,520,779
14,257,700	33,515,100	1,090,927	3,587,420	38,193,447
\$2,464,471	\$15,489,753	\$0	\$435,413	\$15,925,166

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Franklin	Warren	\$869,271	\$5,671,350	\$6,540,621	\$519,111	\$5,527,597
Fremont	Sandusky	5,595,972	34,501,075	40,097,047	168,044	10,104,140
Gahanna	Franklin	7,206,116	25,791,716	32,997,832	929,434	390,000
Garfield Heights	Cuyahoga	686,257	3,128,914	3,815,171	0	3,251,559
Greenville	Darke	2,977,568	7,421,208	10,398,776	21,544	54,894
Grove City	Franklin	1,773,811	16,246,864	18,020,675	247,350	196,652
Hamilton	Butler	17,793,092	82,770,969	100,564,061	5,768,252	9,630,660
Harrison	Hamilton	1,815,964	9,202,107	11,018,071	141,565	839,426
Heath	Licking	725,890	10,006,435	10,732,325	200,457	2,403,953
Hillsboro	Highland	0	0	0	(6,231,167)	6,231,167
Hubbard	Trumbull	1,083,778	4,705,419	5,789,197	202,217	2,622,205
Huber Heights	Montgomery	7,684,304	27,619,193	35,303,497	2,570,433	22,583,688
Hudson	Summit	2,759,807	10,452,550	13,212,357	515,169	7,061,773
Indian Hill	Hamilton	3,324,287	9,711,080	13,035,367	1,007,550	1,482,664
Jackson	Jackson	3,248,000	4,648,074	7,896,074	240,461	2,280,079
Kent	Portage	2,993,797	15,734,188	18,727,985	812,199	436,388
Kirtland	Lake	72,992	804,314	877,306	11,395	78,781
Lancaster	Fairfield	11,126,040	41,601,533	52,727,573	3,011,598	31,613,155
Lebanon	Warren	6,889,472	22,982,861	29,872,333	820,676	7,618,897
Lima	Allen	9,699,010	21,017,994	30,717,004	1,534,724	5,648,746
Logan	Hocking	792,453	4,127,333	4,919,786	377,928	1,916,111
London	Madison	870,077	3,604,338	4,474,415	248,531	1,341,792
Lorain	Lorain	3,364,227	26,005,460	29,369,687	1,585,275	17,347,005
Louisville	Stark	606,791	5,920,787	6,527,578	214,833	2,236,270
Loveland	Hamilton	2,536,972	8,334,056	10,871,028	41,194	1,920,911
Mansfield	Richland	5,686,416	9,686,373	15,372,789	751,720	3,552,858
Marietta	Washington	1,456,096	6,985,269	8,441,365	639,200	5,294,744
Marion	Marion	340,220	12,438,452	12,778,672	350,409	9,324,080
Marysville	Union	7,342,011	20,907,216	28,249,227	(12,029,194)	13,027,236
Mason City	Warren	3,784,060	29,262,814	33,046,874	3,527,332	2,450
Maumee	Lucas	1,517,115	4,361,174	5,878,289	131,582	117,803
Medina	Medina	5,615,070	19,185,718	24,800,788	14,896,753	0
Miamisburg	Montgomery	2,965,764	13,984,908	16,950,672	(12,331,983)	16,730,883
Middletown	Butler	7,142,556	19,306,406	26,448,962	(2,109,809)	3,487,420
Milford	Clermont	1,915,185	3,331,953	5,247,138	106,639	68,852
Monroe	Butler	4,552,348	4,302,332	8,854,680	4,151,237	561,069
Mount Vernon	Knox	1,876,272	20,399,659	22,275,931	13,133,035	0
Munroe Falls	Summit	(21,167,141)	25,546,871	4,379,730	(585,237)	672,249
Napoleon	Henry	1,574,814	5,323,886	6,898,700	191,097	3,974,212
Nelsonville	Athens	917,055	2,493,815	3,410,870	190,820	465,737
New Carlisle	Clark	326,697	3,923,951	4,250,648	0	2,945,364
New Philadelphia	Tuscarawas	1,768,660	9,749,326	11,517,986	146,835	216,658
Newark	Licking	3,914,683	22,178,811	26,093,494	1,184,795	9,390,994
North Canton	Stark	1,890,865	30,831,844	32,722,709	3,929,489	10,419,074
North Ridgeville	Lorain	3,144,749	15,836,853	18,981,602	278,714	3,394,460
North Royalton	Cuyahoga	4,898,765	35,998,243	40,897,008	2,034,355	17,222,667
Norwalk	Huron	1,024,753	8,012,808	9,037,561	718,553	2,221,640
Oakwood	Montgomery	1,128,640	1,871,564	3,000,204	56,132	20,037
Oberlin	Lorain	2,282,157	5,303,124	7,585,281	56,951	62,956
Ontario	Richland	1,186,720	6,415,738	7,602,458	1,121,790	111,000
Oregon	Lucas	1,803,360	11,356,726	13,160,086	149,324	358,619

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$6,046,708	(\$311,436)	\$577,535	\$244,042	\$510,141
10,272,184	26,776,075	0	3,048,788	29,824,863
1,319,434	25,221,716	0	6,456,682	31,678,398
3,251,559	0	0	276,573	276,573
76,438	7,421,208	0	2,989,130	10,410,338
444,002	15,521,955	303,305	1,751,413	17,576,673
15,398,912	67,799,121	266,443	17,099,585	85,165,149
980,991	8,323,295	0	1,713,785	10,037,080
2,604,410	7,531,435	0	596,480	8,127,915
0	0	0	0	0
2,824,422	1,970,440	0	994,335	2,964,775
25,154,121	6,734,020	1,200,000	2,215,356	10,149,376
7,576,942	3,352,550	0	2,282,865	5,635,415
2,490,214	7,915,480	0	2,629,673	10,545,153
2,520,540	2,380,833	244,033	2,751,277	5,376,143
1,248,587	15,282,676	0	2,196,722	17,479,398
90,176	716,893	0	70,237	787,130
34,624,753	10,099,888	627,824	7,375,108	18,102,820
8,439,573	14,370,728	1,006,876	6,055,156	21,432,760
7,183,470	15,033,032	0	8,500,502	23,533,534
2,294,039	1,974,423	0	651,324	2,625,747
1,590,323	2,144,007	0	740,085	2,884,092
18,932,280	6,931,191	1,654,028	1,852,188	10,437,407
24,561,103	3,620,319	0	456,156	4,076,475
1,962,105	6,694,755	0	2,214,168	8,908,923
4,304,578	5,927,694	0	5,140,517	11,068,211
5,933,944	1,581,342	39,044	887,035	2,507,421
9,674,489	2,947,376	0	156,807	3,104,183
998,042	7,181,531	3,388,691	3,653,727	14,223,949
3,529,782	26,097,814	2,265,000	1,154,278	29,517,092
249,385	4,361,174	0	1,267,730	5,628,904
14,896,753	4,626,867	0	5,277,168	9,904,035
4,398,900	9,880,222	410,093	2,261,457	12,551,772
1,377,611	15,666,406	473,718	5,443,807	21,583,931
175,491	3,283,670	0	1,787,977	5,071,647
4,712,306	(587,825)	0	4,730,199	4,142,374
13,133,035	6,829,492	1,258,730	1,054,674	9,142,896
87,012	1,806,151	0	1,814,318	3,620,469
4,165,309	1,618,340	0	1,115,051	2,733,391
656,557	1,967,716	202	786,395	2,754,313
2,945,364	1,043,043	0	262,241	1,305,284
363,493	8,651,826	0	2,502,667	11,154,493
10,575,789	11,656,702	0	3,861,003	15,517,705
14,348,563	17,198,369	0	1,175,777	18,374,146
3,673,174	12,374,633	0	2,933,795	15,308,428
19,257,022	17,204,595	0	4,435,391	21,639,986
2,940,193	5,043,623	0	1,053,745	6,097,368
76,169	1,871,564	0	1,052,471	2,924,035
119,907	5,303,124	0	2,162,250	7,465,374
1,232,790	5,275,688	0	1,093,980	6,369,668
507,943	11,356,726	0	1,295,417	12,652,143

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Orrville	Wayne	\$2,096,229	\$15,620,565	\$17,716,794	(\$6,000,155)	\$6,640,204
Oxford	Butler	5,257,125	11,616,733	16,873,858	806,925	6,160,801
Painesville	Lake	3,541,490	20,704,057	24,245,547	2,497,434	6,716,439
Pataskala	Licking	6,799,869	2,555,398	9,355,267	6,493,204	491,272
Perrysburg	Wood	2,970,475	15,283,562	18,254,037	(3,259,508)	3,387,103
Pickerington	Fairfield	3,394,192	17,328,330	20,722,522	497,739	4,491,790
Piqua	Miami	1,142,364	10,435,273	11,577,637	559,431	1,105,383
Port Clinton	Ottawa	495,719	1,981,134	2,476,853	(804,701)	910,239
Portsmouth	Scioto	2,430,832	12,168,863	14,599,695	859,831	4,235,514
Ravenna	Portage	1,605,023	21,509,600	23,114,623	596,557	1,847,813
Reading	Hamilton	566,863	811,589	1,378,452	196,630	494,249
Reynoldsburg	Franklin	3,906,298	23,415,629	27,321,927	1,766,530	1,824,011
Rittman	Wayne	1,511,937	5,148,072	6,660,009	290,886	1,588,678
Rossford	Wood	407,225	1,947,637	2,354,862	364,901	1,699,049
Salem	Columbiana	4,667,412	9,029,424	13,696,836	580,387	295,439
Sandusky	Erie	10,760,652	21,080,321	31,840,973	1,025,295	14,172,838
Sheffield Lake	Lorain	198,342	530,049	728,391	55,240	296,616
Shelby	Richland	1,230,197	6,570,997	7,801,194	386,176	63,730
Silverton	Hamilton	2,170,995	7,816,119	9,987,114	621,008	160,409
Solon	Cuyahoga	6,455,632	56,664,067	63,119,699	1,574,209	12,198,649
Springboro	Warren	5,208,712	32,162,233	37,370,945	908,234	14,492,947
Springfield	Clark	11,045,006	12,297,348	23,342,354	1,090,423	6,950,013
St. Clairsville	Belmont	0	2,920,304	2,920,304	554,559	172,218
St. Marys	Auglaize	1,651,645	4,734,631	6,386,276	61,788	79,648
Stow	Summit	4,308,363	15,654,733	19,963,096	760,363	2,126,519
Streetsboro	Portage	2,612,728	5,146,914	7,759,642	174,549	598,441
Sylvania	Lucas	1,680,259	6,746,483	8,426,742	176,581	207,286
Tallmadge	Summit	3,234,791	5,782,736	9,017,527	369,228	509,458
Tiffin	Seneca	2,790,382	7,661,821	10,452,203	131,789	237,016
Toronto	Jefferson	127,225	958,276	1,085,501	82,262	250,599
Toledo	Lucas	146,974,000	139,271,000	286,245,000	55,321,000	96,775,000
Trenton	Butler	4,476,670	8,420,669	12,897,339	791,380	7,742,975
Trotwood	Montgomery	351,289	464,060	815,349	692,287	11,555
Troy	Miami	8,870,126	22,508,997	31,379,123	1,320,831	9,881,542
Union	Montgomery	349,746	3,490,489	3,840,235	300,024	21,421
Upper Arlington	Franklin	133,965	5,770,766	5,904,731	211,700	903,330
Upper Sandusky	Wyandot	373,544	9,306,890	9,680,434	107,749	10,615
Urbana	Champaign	448,747	2,864,871	3,313,618	600,809	1,723,883
Vandalia	Montgomery	1,227,670	7,528,369	8,756,039	344,439	9,221
Wadsworth	Medina	1,555,885	10,059,785	11,615,670	165,146	1,177,605
Wapakoneta	Auglaize	1,530,067	6,167,030	7,697,097	2,008,453	43,727
Warren	Trumbull	7,065,127	35,393,212	42,458,339	1,820,828	19,311,769
Washington	Fayette	1,170,368	16,679,687	17,850,055	694,747	10,506,554
Wauseon	Fulton	2,430,172	6,973,410	9,403,582	3,033,922	286,635
Waverly	Pike	284,952	2,750,777	3,035,729	112,528	506,069
Wellston	Jackson	350,643	2,334,522	2,685,165	603,311	1,273,374
West Carrollton	Montgomery	945,956	5,376,391	6,322,347	379,130	4,118,068
Westerville	Franklin	8,728,279	25,372,676	34,100,955	810,530	3,831,277
Westlake	Cuyahoga	2,144,722	9,290,575	11,435,297	3,121,441	549,798
Wilmington	Clinton	8,207,900	22,285,776	30,493,676	83,347	20,031,997
Wooster	Wayne	70,501,829	54,805,819	125,307,648	4,036,732	6,060,652

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$640,049	\$7,390,415	\$1,594,582	\$1,451,544	\$10,436,541
6,967,726	4,790,977	357,521	4,757,634	9,906,132
9,213,873	13,485,903	0	1,545,771	15,031,674
6,984,476	492,355	0	1,878,436	2,370,791
127,595	11,981,562	0	2,757,777	14,739,339
4,989,529	12,550,566	0	3,182,427	15,732,993
1,664,814	9,368,711	0	544,112	9,912,823
105,538	1,017,991	0	443,085	1,461,076
5,095,345	6,978,466	1,956,563	569,321	9,504,350
2,444,370	18,691,850	801,857	1,176,546	20,670,253
690,879	299,357	388,216	388,216	1,075,789
3,590,541	21,304,375	0	2,427,011	23,731,386
1,879,564	4,998,683	0	(218,238)	4,780,445
2,063,950	0	0	290,912	290,912
875,826	8,332,174	0	4,488,836	12,821,010
15,198,133	6,936,778	0	9,706,062	16,642,840
351,856	260,049	0	116,486	376,535
449,906	6,570,997	0	780,291	7,351,288
781,417	7,566,119	0	1,639,578	9,205,697
13,772,858	43,622,298	0	5,724,543	49,346,841
15,401,181	15,442,640	0	5,014,358	20,456,998
8,040,436	8,244,783	0	7,057,135	15,301,918
726,777	2,165,921	0	27,606	2,193,527
141,436	4,734,631	0	1,510,209	6,244,840
2,886,882	13,282,410	0	3,793,804	17,076,214
772,990	4,514,081	0	2,472,571	6,986,652
383,867	6,746,483	0	1,296,392	8,042,875
878,686	5,191,074	0	2,947,767	8,138,841
368,805	7,351,526	0	2,731,872	10,083,398
332,861	558,638	0	194,002	752,640
152,096,000	42,497,000	0	(17,583,000)	24,914,000
8,534,355	362,378	0	4,000,606	4,362,984
703,842	252,757	0	(141,250)	111,507
11,202,373	12,138,997	0	8,037,753	20,176,750
321,445	3,209,716	0	309,074	3,518,790
1,115,030	4,661,681	0	128,020	4,789,701
118,364	9,306,890	0	255,180	9,562,070
2,324,692	655,746	0	333,180	988,926
353,660	7,528,369	0	864,789	8,393,158
1,342,751	9,597,663	0	675,256	10,272,919
2,052,180	4,193,483	0	1,451,434	5,644,917
21,132,597	14,526,937	0	6,798,805	21,325,742
11,201,301	5,403,923	0	1,244,831	6,648,754
3,320,557	3,884,050	0	2,198,975	6,083,025
618,597	2,174,672	0	242,460	2,417,132
1,876,685	885,245	0	(76,765)	808,480
4,497,198	1,129,202	0	695,947	1,825,149
4,641,807	19,645,600	0	9,813,548	29,459,148
3,671,239	5,914,638	0	1,849,420	7,764,058
20,115,344	2,322,270	0	8,056,062	10,378,332
10,097,384	54,301,346	917,848	59,991,070	115,210,264

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

<u>City</u>	<u>County</u>	<u>Current Assets</u>	<u>Non-Current Assets</u>	<u>Total Assets</u>	<u>Current Liabilities</u>	<u>Non-Current Liabilities</u>
Wyoming	Hamilton	\$1,435,865	\$6,521,067	\$7,956,932	\$386,392	\$6,557,259
Xenia	Greene	2,932,300	6,693,774	9,626,074	343,141	0
Youngstown	Mahoning	4,682,939	14,926,308	19,609,247	992,370	2,058,261
Zanesville	Muskingum	2,635,713	6,703,849	9,339,562	825,057	3,832,076

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$6,943,651	(\$340,503)	\$0	\$1,353,784	\$1,013,281
343,141	6,693,774	0	2,589,159	9,282,933
3,050,631	13,689,644	0	2,868,972	16,558,616
4,657,133	2,694,175	32,472	1,955,782	4,682,429

Water - Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets/Fund Equity
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Akron	Summit	\$33,681,574	\$22,678,326	\$4,927,294	\$6,075,954	(\$2,789,806)
Alliance	Stark	4,119,622	2,566,530	586,001	967,091	(460,160)
Ashland	Ashland	2,681,734	2,094,549	311,753	275,432	659,688
Athens	Athens	2,848,527	2,388,903	346,927	112,697	3,674
Aurora	Portage	2,652,103	2,296,223	224,945	130,935	74,007
Avon	Lorain	2,302,104	1,744,974	389,119	168,011	(58,000)
Barberton	Summit	4,098,998	2,706,345	555,786	836,867	(207,066)
Bedford	Cuyahoga	3,402,763	3,079,704	96,363	226,696	(54,555)
Bellbrook	Greene	1,496,037	1,027,730	395,852	72,455	(46,017)
Bellefontaine	Logan	1,633,661	1,062,333	267,886	303,442	(95,214)
Bellevue	Huron	2,329,136	1,944,767	351,476	32,893	9,441
Belpre	Washington	653,660	434,492	100,665	118,503	(48,966)
Berea	Cuyahoga	2,431,232	2,184,236	371,293	(124,297)	(76,665)
Bexley	Franklin	1,494,388	1,134,058	145,091	215,239	(39,068)
Bowling Green	Wood	3,655,633	3,401,867	884,081	(630,315)	80,858
Brookville	Montgomery	736,494	696,227	44,817	(4,550)	(13,607)
Bryan	Williams	1,486,399	1,246,554	235,370	4,475	24,626
Bucyrus	Crawford	2,238,435	1,378,965	358,515	500,955	(169,779)
Cambridge	Guernsey	2,701,307	1,712,330	357,098	631,879	(327,776)
Canal Fulton	Stark	696,122	382,860	126,019	187,243	(54,329)
Canton	Stark	11,638,498	7,212,194	1,295,697	3,130,607	(656,420)
Celina	Mercer	1,990,028	1,668,905	201,972	119,151	(45,718)
Chardon	Geauga	1,083,342	708,691	62,124	312,527	0
Chillicothe	Ross	4,517,270	2,806,797	694,056	1,016,417	(399,607)
Cincinnati	Hamilton	102,272,000	65,593,000	19,582,000	17,097,000	(8,981,000)
Circleville	Pickaway	1,427,586	1,251,612	183,729	(7,755)	4,448
Clayton	Montgomery	27,111	17,070	204,374	(194,333)	103,116
Cleveland	Cuyahoga	222,635,000	126,693,000	36,259,000	59,683,000	(21,115,000)
Clyde	Sandusky	2,218,430	1,448,759	533,605	236,066	(319,749)
Columbus	Franklin	113,814,000	73,173,000	15,755,000	24,886,000	(9,411,000)
Columbiana	Columbiana	1,186,555	652,409	44,184	489,962	(9,941)
Conneaut	Ashtabula	1,806,950	1,502,413	177,554	126,983	(63,497)
Cortland	Trumbull	367,402	363,775	107,550	(103,923)	0
Coshocton	Coshocton	2,119,733	2,007,449	188,557	(76,273)	(218,264)
Crestline	Crawford	710,808	476,674	93,625	140,509	(45,581)
Cuyahoga Falls	Summit	5,091,414	4,102,969	728,770	259,675	(243,676)
Dayton	Montgomery	36,247,370	37,039,786	5,776,167	(6,568,583)	(252,223)
Defiance	Defiance	3,523,694	2,610,605	507,312	405,777	(505,793)
Delaware	Delaware	4,521,583	3,979,500	432,650	109,433	124,710
Delphos	Allen	817,196	600,729	162,543	53,924	(138,768)
Dover	Tuscarawas	1,759,741	1,237,465	474,769	47,507	(131,954)
Dublin	Franklin	2,133,834	531,424	869,777	732,633	142,628
East Liverpool	Columbiana	2,815,951	2,020,132	254,984	540,835	(86,484)
East Palestine	Columbiana	447,902	293,841	80,876	73,185	96,584
Eaton	Preble	1,245,084	883,970	78,463	282,651	0
Elyria	Lorain	5,542,210	4,767,034	1,225,742	(450,566)	(273,108)
Englewood	Montgomery	1,195,223	598,407	350,711	246,105	39,062
Fairborn	Greene	2,773,541	2,213,913	806,132	(246,504)	(178,241)
Fairfield	Butler	3,603,490	3,551,176	0	52,314	51,845
Findlay	Hancock	7,100,616	4,187,547	1,039,621	1,873,448	(183,272)
Fostoria	Seneca	2,249,925	2,070,939	333,927	(154,941)	31,683

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$1,348,004	\$4,634,152	(\$891,926)
0	0	0	506,931	3,481,898
160,794	20,113	0	1,075,801	2,596,833
0	0	0	116,371	696,865
0	0	0	204,942	3,485,393
0	0	1,248,608	1,358,619	2,089,103
0	0	0	629,801	1,095,647
0	0	0	172,141	1,065,692
4,791	427	0	30,802	1,221,290
271,429	271,429	0	208,228	1,023,343
0	0	0	42,334	1,886,305
0	0	11,420	80,957	403,087
115,000	0	2,350,307	2,264,345	767,548
0	0	0	176,171	159,871
0	0	496,615	(52,842)	4,687,229
0	0	0	(18,157)	180,611
0	0	0	29,101	587,250
0	0	0	331,176	814,107
0	0	0	304,103	2,007,024
7,695	0	24,217	164,826	213,527
0	0	0	2,474,187	9,669,929
0	0	398,059	471,492	373,147
0	0	0	312,527	1,262,559
0	3,949	0	612,861	5,286,788
0	0	14,464,000	22,580,000	7,989,349,000
0	0	0	(3,307)	3,475,106
0	0	0	(91,217)	174,664
0	0	4,689,000	43,257,000	(586,980,000)
0	0	20,451	(63,232)	1,396,861
0	0	0	15,475,000	120,455,000
287,790	0	0	767,811	1,351,715
0	0	0	63,486	295,130
0	0	0	(103,923)	67,197
0	0	0	(294,537)	(353,085)
0	0	0	94,928	291,366
0	0	0	15,999	2,168,386
0	0	0	(6,820,806)	26,919,269
0	0	0	(100,016)	215,088
0	0	903,238	1,137,381	7,094,442
0	0	0	(84,844)	269,625
0	0	179,644	95,197	542,276
0	0	1,916,286	2,791,547	14,341,999
181,917	0	0	636,268	2,075,996
0	98,508	0	71,261	55,244
0	0	0	282,651	1,084,443
0	0	0	(723,674)	896,507
0	0	141,534	426,701	2,147,562
0	0	0	(424,745)	1,109,298
0	0	0	104,159	10,002,117
320,861	249,717	1,342,257	3,103,577	2,172,019
0	48,444	61,753	(109,949)	306,637

(Continued)

Water - Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets/Fund Equity
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Franklin	Warren	\$2,295,691	\$1,188,049	\$146,185	\$961,457	(\$377,936)
Fremont	Sandusky	3,228,382	2,347,297	725,010	156,075	(204,117)
Gahanna	Franklin	3,770,867	3,463,950	637,231	(330,314)	(38,136)
Garfield Heights	Cuyahoga	1,335,823	705,077	23,480	607,266	(193,082)
Greenville	Darke	1,127,133	1,119,040	259,046	(250,953)	92,496
Grove City	Franklin	902,148	177,563	409,228	315,357	16,774
Hamilton	Butler	14,339,708	9,516,465	2,268,021	2,555,222	(365,206)
Harrison	Hamilton	1,449,650	823,276	237,163	389,211	(25,059)
Heath	Licking	1,297,785	990,882	352,241	(45,338)	(93,029)
Hillsboro	Highland	1,239,234	702,412	228,077	308,745	(167,725)
Hubbard	Trumbull	1,490,852	1,148,164	217,892	124,796	(129,325)
Huber Heights	Montgomery	4,247,856	1,765,613	333,177	2,149,066	(437,669)
Hudson	Summit	1,529,452	1,154,527	284,013	90,912	(167,531)
Indian Hill	Hamilton	3,742,101	3,096,909	329,002	316,190	1,806
Jackson	Jackson	2,040,108	2,144,706	194,337	(298,935)	(152,119)
Kent	Portage	2,851,337	2,328,973	584,012	(61,648)	53,776
Kirtland	Lake	76,582	64,547	14,644	(2,609)	(8,737)
Lancaster	Fairfield	8,220,308	5,008,932	1,844,258	1,367,118	(1,188,545)
Lebanon	Warren	2,870,825	1,024,742	624,188	1,221,895	(262,963)
Lima	Allen	9,143,796	7,880,259	1,245,724	17,813	(18,882)
Logan	Hocking	1,364,627	1,056,138	143,138	165,351	(110,941)
London	Madison	1,202,727	982,070	198,755	21,902	(51,762)
Lorain	Lorain	8,555,713	5,590,805	709,634	2,255,274	(928,496)
Louisville	Stark	633,311	680,183	212,825	(259,697)	655,402
Loveland	Hamilton	1,444,922	585,876	222,665	636,381	(80,080)
Mansfield	Richland	8,343,947	6,572,997	514,262	1,256,688	46,933
Marietta	Washington	2,424,202	2,217,483	786,538	(579,819)	(213,056)
Marion	Marion	2,586,204	1,254,644	434,392	897,168	(224,617)
Marysville	Union	5,697,234	2,098,495	674,566	2,924,173	(520,997)
Mason City	Warren	788,602	487,364	540,984	(239,746)	42,128
Maumee	Lucas	1,943,976	2,055,591	243,392	(355,007)	0
Medina	Medina	4,010,773	3,128,810	1,344,116	(462,153)	(597,052)
Miamisburg	Montgomery	1,926,385	1,826,046	372,302	(271,963)	612,512
Middletown	Butler	6,655,406	5,123,186	658,681	873,539	400,208
Milford	Clermont	872,888	804,468	215,849	(147,429)	50,584
Monroe	Butler	2,478,159	1,295,988	229,797	952,374	(33,331)
Mount Vernon	Knox	2,878,252	1,698,652	889,446	290,154	(574,617)
Munroe Falls	Summit	938,334	490,435	112,778	335,121	(39,460)
Napoleon	Henry	2,124,645	1,485,019	143,030	496,596	(161,951)
Nelsonville	Athens	843,719	778,804	111,056	(46,141)	(29,323)
New Carlisle	Clark	596,223	350,103	221,171	24,949	347,517
New Philadelphia	Tuscarawas	2,133,712	1,992,225	414,364	(272,877)	73
Newark	Licking	5,553,973	4,423,924	859,611	270,438	(672,878)
North Canton	Stark	4,788,805	2,448,194	980,418	1,360,193	(45,556)
North Ridgeville	Lorain	2,897,841	2,309,762	416,850	171,229	(67,847)
North Royalton	Cuyahoga	5,205,767	2,533,107	1,220,662	1,451,998	(862,819)
Norwalk	Huron	2,411,867	1,850,775	505,922	55,170	(210,487)
Oakwood	Montgomery	910,908	1,400,204	184,219	(673,515)	23,687
Oberlin	Lorain	1,667,261	1,272,161	90,528	304,572	(10,677)
Ontario	Richland	962,170	755,938	300,384	(94,152)	501,734
Oregon	Lucas	3,431,074	2,460,931	879,826	90,317	0

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	(\$45,221)	\$0	\$628,742	\$350,160
0	0	0	(48,042)	5,427,928
0	2,000	6,902	(363,548)	6,276,682
22,345	22,345	0	414,184	686,257
0	0	0	(158,457)	2,956,024
0	0	2,931,296	3,263,427	1,526,461
0	9,145	0	2,180,871	12,024,840
0	120,314	144,155	387,993	1,674,399
22,035	76,774	13,568	(179,538)	525,433
0	0	344,558	485,578	6,231,167
0	3,768	0	(8,297)	881,561
0	67,182	920,647	2,564,862	5,113,871
24,318	114,605	0	(166,906)	2,244,638
0	0	0	317,996	2,316,737
0	0	0	(451,054)	3,007,539
0	0	590,769	582,897	2,181,598
0	0	77,924	66,578	61,597
0	0	459,945	638,518	8,114,442
49,279	181,564	1,010,721	1,837,368	6,068,796
0	0	0	(1,069)	8,164,286
0	0	294,390	348,800	414,525
152,000	20,000	0	102,140	621,546
0	0	0	1,326,778	1,778,952
83,000	0	0	478,705	391,958
241,926	753,262	0	44,965	2,495,778
0	0	796,330	2,099,951	4,934,696
22,193	0	0	(770,682)	816,896
20,350	0	0	692,901	(10,189)
0	0	0	2,403,176	19,371,205
0	0	2,748,111	2,550,493	256,728
376,365	33,389	440,389	428,358	1,385,533
0	0	0	(1,059,205)	(9,281,683)
0	175,005	659,340	824,884	15,297,747
1,273,747	26,602	0	2,520,892	9,252,365
0	0	0	(96,845)	1,808,546
0	101,468	0	817,575	401,111
0	0	0	(284,463)	(11,256,763)
0	1,750	0	293,911	(20,581,904)
0	0	419,686	754,331	1,383,717
0	0	3,146	(72,318)	726,235
14,945	0	0	387,411	326,697
0	0	576,629	303,825	1,621,825
742,842	(117,025)	0	457,427	2,729,888
0	0	407,069	1,721,706	(2,038,624)
0	0	1,973,472	2,076,854	2,866,035
0	0	0	589,179	2,864,410
0	0	384,693	229,376	306,200
0	0	0	(649,828)	1,072,508
300,000	393,820	0	200,075	2,225,206
0	0	459,548	867,130	64,930
174,085	509,542	0	(245,140)	1,654,036

(Continued)

Water - Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets/Fund Equity
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Orrville	Wayne	\$2,600,845	\$1,390,760	\$727,220	\$482,865	(\$250,973)
Oxford	Butler	2,677,808	1,437,793	399,645	840,370	(122,750)
Painesville	Lake	4,865,938	3,542,844	807,164	515,930	235,627
Pataskala	Licking	1,186,796	592,149	171,283	423,364	(67,286)
Perrysburg	Wood	3,523,324	1,981,184	486,462	1,055,678	(116,121)
Pickerington	Fairfield	1,329,105	1,269,927	491,241	(432,063)	(47,815)
Piqua	Miami	2,515,044	2,256,439	320,336	(61,731)	105,836
Port Clinton	Ottawa	1,265,110	1,193,347	59,332	12,431	(48,609)
Portsmouth	Scioto	5,100,117	4,245,597	379,729	474,791	(181,342)
Powell	Delaware	2,169,375	2,730,539	549,659	(1,110,823)	703,787
Reading	Hamilton	1,423,353	1,303,775	29,910	89,668	(21,195)
Reynoldsburg	Franklin	3,169,519	3,323,009	599,592	(753,082)	(66,774)
Rittman	Wayne	658,911	523,888	120,712	14,311	255,109
Rossford	Wood	201,937	14,560	58,827	128,550	(96,440)
Salem	Columbiana	1,789,323	1,182,490	550,615	56,218	(68,101)
Sandusky	Erie	6,574,685	3,151,976	255,158	3,167,551	(849,530)
Sheffield Lake	Lorain	502,225	482,020	72,103	(51,898)	19,060
Shelby	Richland	1,625,736	1,698,472	247,231	(319,967)	117,921
Silverton	Hamilton	3,562,350	2,677,382	318,936	566,032	(5,314)
Solon	Cuyahoga	5,075,633	2,927,750	1,617,820	530,063	(403,294)
Springboro	Warren	3,197,131	1,805,597	549,492	842,042	284,290
Springfield	Clark	7,197,562	5,045,114	1,085,911	1,066,537	(98,068)
St. Clairsville	Belmont	947,650	767,765	258,671	(78,786)	43,900
St. Marys	Auglaize	1,205,214	937,375	234,537	33,302	(35,154)
Stow	Summit	4,956,446	2,732,070	359,094	1,865,282	34,251
Streetsboro	Portage	2,400,791	1,720,114	347,769	332,908	(33,205)
Sylvania	Lucas	3,232,099	2,272,759	261,556	697,784	25,902
Tallmadge	Summit	1,831,172	1,364,810	240,126	226,236	47,711
Tiffin	Seneca	1,048,378	506,810	291,561	250,007	(104,295)
Tipp City	Miami	594,330	451,374	38,197	104,759	(27,032)
Toledo	Lucas	37,326,000	27,524,000	3,671,000	6,131,000	(625,000)
Trenton	Butler	1,153,327	502,825	111,366	539,136	(237,505)
Trotwood	Montgomery	872,097	941,872	114,417	(184,192)	(21,891)
Troy	Miami	4,800,783	3,215,382	874,644	710,757	(226,284)
Union	Montgomery	493,948	379,130	119,270	(4,452)	14,279
Upper Arlington	Franklin	367,837	89,090	192,512	86,235	(43,170)
Upper Sandusky	Wyandot	1,009,348	821,200	142,813	45,335	7,024
Urbana	Champaign	1,392,545	881,230	149,920	361,395	70,030
Vandalia	Montgomery	1,588,773	1,582,089	209,148	(202,464)	(9,735)
Wadsworth	Medina	2,742,246	2,321,515	261,137	159,594	20,813
Wapakoneta	Auglaize	1,318,911	622,608	116,991	579,312	(74,177)
Warren	Trumbull	11,825,204	8,730,522	1,081,198	2,013,484	(933,547)
Washington	Fayette	3,023,347	1,864,918	378,322	780,107	(667,055)
Wauseon	Fulton	1,281,953	1,039,632	207,796	34,525	(58,780)
Waverly	Pike	628,634	710,991	618,574	(700,931)	61,876
Wellston	Jackson	1,253,860	1,150,220	70,962	32,678	(32,287)
West Carrollton	Montgomery	1,140,334	885,502	286,301	(31,469)	(152,982)
Westerville	Franklin	2,945,415	2,160,101	785,306	8	736,164
Westlake	Cuyahoga	1,548,209	1,106,329	267,345	174,535	(6,694)
Wilmington	Clinton	3,425,797	1,888,110	0	1,537,687	(836,217)
Wooster	Wayne	4,039,028	2,978,534	1,049,475	11,019	(91,101)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	\$231,892	\$8,096,384
0	0	82,200	799,820	4,450,200
0	18,526	0	733,031	1,044,056
0	0	0	356,078	306,665
0	0	225,290	1,164,847	6,229,983
0	0	1,443,143	963,265	2,896,453
0	0	0	44,105	582,933
1,000	0	18,141	(17,037)	1,300,420
0	0	0	293,449	1,571,001
0	0	0	(407,036)	1,008,466
0	0	0	68,473	370,233
0	0	1,023,770	203,914	2,139,768
0	0	0	269,420	1,221,051
0	0	0	32,110	42,324
106,514	0	0	94,631	4,087,025
0	7,833	0	2,310,188	9,735,357
0	0	0	(32,838)	143,102
0	0	770,381	568,335	844,021
0	0	0	560,718	1,549,987
177,048	0	4,223,920	4,527,737	4,881,423
0	(185,000)	0	1,311,332	4,300,478
0	296,350	968,469	1,640,588	9,954,583
0	0	0	(34,886)	(554,559)
0	0	164,391	162,539	1,589,857
0	0	576,673	2,476,206	3,548,000
21,679	0	0	321,382	2,438,179
21,448	(141,963)	0	887,097	1,503,678
0	0	0	273,947	2,865,563
0	84,894	921,033	981,851	2,658,593
0	0	0	77,727	44,963
0	13,000	0	5,493,000	91,653,000
0	0	0	301,631	3,685,290
0	8,750	0	(214,833)	(340,998)
0	0	576,187	1,060,660	7,549,295
40,852	0	122,401	173,080	49,722
12,166	0	814,577	869,808	(77,735)
0	206,730	910	(153,461)	265,795
0	0	0	431,425	(152,062)
0	0	241,571	29,372	883,231
0	0	0	180,407	1,390,739
0	157,726	0	347,409	(478,386)
0	0	0	1,079,937	5,244,299
0	0	0	113,052	475,621
0	0	0	(24,255)	(603,750)
0	0	109,185	(529,870)	172,424
0	0	0	391	(252,668)
0	0	0	(184,451)	566,826
795	0	1,053,456	1,790,423	7,917,749
725,400	180,601	0	712,640	(976,719)
3,915,558	3,915,558	0	701,470	8,124,553
116,995	0	0	36,913	66,465,097

(Continued)

Water - Enterprise Fund**Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets/Fund Equity****For the Year Ended December 31, 2005****All Cities Reporting Under GAAP**

<u>City</u>	<u>County</u>	<u>Operating Revenues</u>	<u>Expenses Less Depreciation</u>	<u>Depreciation</u>	<u>Operating Income/Loss</u>	<u>Non-Operating Revenue/Expense</u>
Wyoming	Hamilton	\$1,726,172	\$810,417	\$199,420	\$716,335	(\$192,801)
Xenia	Greene	2,566,400	2,205,536	388,646	(27,782)	371,024
Youngstown	Mahoning	21,260,481	16,915,972	532,471	3,812,038	(43,049)
Zanesville	Muskingum	3,931,850	3,311,176	238,061	382,613	(204,392)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$228,247	\$0	\$295,287	\$1,049,473
100,000	100,000	0	343,242	2,589,159
0	1,077,290	0	2,691,699	3,690,569
0	0	702,500	880,721	1,810,656

Water - Enterprise Fund
Long-Term Obligations
As of December 31, 2005
All Cities Reporting Under GAAP

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Akron	Summit	\$57,424,543	\$0	\$0	\$2,185,234	\$59,609,777
Alliance	Stark	0	14,795,111	0	288,810	15,083,921
Ashland	Ashland	5,675,138	0	5,957	48,390	5,729,485
Athens	Athens	0	0	70,516	554,266	624,782
Aurora	Portage	0	0	180,000	27,034	207,034
Avon	Lorain	198,507	0	0	1,556,350	1,754,857
Barberton	Summit	2,731,147	0	0	318,751	3,049,898
Bedford	Cuyahoga	1,528,206	0	0	32,412	1,560,618
Bellbrook	Greene	0	981,000	262,500	46,293	1,289,793
Bellefontaine	Logan	2,120,000	0	0	139,667	2,259,667
Bellevue	Huron	0	0	0	107,267	107,267
Belpre	Washington	0	0	1,022,578	1,712	1,024,290
Berea	Cuyahoga	0	0	1,190,834	98,157	1,288,991
Bexley	Franklin	745,000	0	0	22,299	767,299
Bowling Green	Wood	1,070,724	0	0	189,601	1,260,325
Brookville	Montgomery	0	0	226,727	5,959	232,686
Bryan	Williams	0	0	0	123,648	123,648
Bucyrus	Crawford	1,125,000	0	1,006,846	72,579	2,204,425
Cambridge	Guernsey	0	1,958,000	2,731,967	74,850	4,764,817
Canal Fulton	Stark	1,391,401	0	714,904	11,915	2,118,220
Canton	Stark	8,595,000	0	4,816,878	0	13,411,878
Celina	Mercer	860,702	0	434,919	39,134	1,334,755
Chardon	Geauga	0	0	18,000	69,106	87,106
Chillicothe	Ross	0	8,832,047	0	170,679	9,002,726
Cincinnati	Hamilton	22,950,000	284,600,000	1,806,000	6,499,000	315,855,000
Circleville	Pickaway	0	0	0	20,251	20,251
Clayton	Montgomery	0	0	3,984,356	0	3,984,356
Cleveland	Cuyahoga	0	0	0	0	0
Clyde	Sandusky	6,045,000	0	1,167,849	55,873	7,268,722
Columbus	Franklin	278,549,000	0	0	0	278,549,000
Columbiana	Columbiana	0	0	0	0	0
Conneaut	Ashtabula	811,510	0	719,149	173,954	1,704,613
Cortland	Trumbull	0	0	193,978	22,618	216,596
Coshocton	Coshocton	0	0	8,188,226	142,741	8,330,967
Crestline	Crawford	0	665,000	0	25,121	690,121
Cuyahoga Falls	Summit	9,060,181	0	0	267,855	9,328,036
Dayton	Montgomery	0	5,077,100	0	891,936	5,969,036
Defiance	Defiance	10,852,568	0	403,159	82,071	11,337,798
Delaware	Delaware	0	0	0	637,508	637,508
Delphos	Allen	0	0	166,876	2,960,000	3,126,876
Dover	Tuscarawas	0	6,133,481	0	107,864	6,241,345
Dublin	Franklin	2,190,000	0	0	12,074	2,202,074
East Liverpool	Columbiana	0	0	5,145,718	96,708	5,242,426
East Palestine	Columbiana	105,480	0	256,446	47,080	409,006
Eaton	Preble	0	0	0	47,486	47,486
Elyria	Lorain	7,677,876	0	0	653,043	8,330,919
Englewood	Montgomery	0	180,000	0	21,211	201,211
Fairborn	Greene	2,623,232	0	150,170	111,728	2,885,130
Fairfield	Butler	3,280,000	0	0	239,540	3,519,540
Findlay	Hancock	10,194,256	0	977,204	382,624	11,554,084
Fostoria	Seneca	965,000	0	927,867	160,792	2,053,659

(Continued)

Water - Enterprise Fund
Long-Term Obligations
As of December 31, 2005
All Cities Reporting Under GAAP

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Franklin	Warren	\$0	\$3,260,000	\$2,206,012	\$61,585	\$5,527,597
Fremont	Sandusky	9,935,000	0	0	169,140	10,104,140
Gahanna	Franklin	390,000	0	0	0	390,000
Garfield Heights	Cuyahoga	0	0	3,230,906	20,653	3,251,559
Greenville	Darke	0	0	0	54,894	54,894
Grove City	Franklin	0	0	196,618	34	196,652
Hamilton	Butler	0	8,789,610	0	841,050	9,630,660
Harrison	Hamilton	0	0	814,332	25,094	839,426
Heath	Licking	2,330,000	0	0	73,953	2,403,953
Hillsboro	Highland	0	6,135,333	0	95,834	6,231,167
Hubbard	Trumbull	0	0	2,604,301	17,904	2,622,205
Huber Heights	Montgomery	0	22,575,786	7,902	0	22,583,688
Hudson	Summit	6,840,000	0	0	221,773	7,061,773
Indian Hill	Hamilton	1,400,800	0	0	81,864	1,482,664
Jackson	Jackson	0	1,850,000	0	430,079	2,280,079
Kent	Portage	0	0	433,388	3,000	436,388
Kirkland	Lake	78,781	0	0	0	78,781
Lancaster	Fairfield	0	7,917,630	23,265,947	429,578	31,613,155
Lebanon	Warren	0	7,580,532	0	38,365	7,618,897
Lima	Allen	2,878,346	0	0	2,770,400	5,648,746
Logan	Hocking	0	1,037,200	0	878,911	1,916,111
London	Madison	0	0	1,289,947	51,845	1,341,792
Lorain	Lorain	0	7,280,140	9,586,206	480,659	17,347,005
Louisville	Stark	1,530,072	0	679,993	26,205	2,236,270
Loveland	Hamilton	1,855,000	0	0	65,911	1,920,911
Mansfield	Richland	2,635,000	0	0	917,858	3,552,858
Marietta	Washington	0	0	690,203	4,604,541	5,294,744
Marion	Marion	0	0	9,212,865	111,215	9,324,080
Marysville	Union	1,589,200	11,368,175	0	69,861	13,027,236
Mason City	Warren	0	0	0	2,450	2,450
Maumee	Lucas	0	0	0	117,803	117,803
Medina	Medina	0	0	0	0	0
Miamisburg	Montgomery	0	0	15,415,977	1,314,906	16,730,883
Middletown	Butler	3,375,000	0	0	112,420	3,487,420
Milford	Clermont	0	0	44,834	24,018	68,852
Monroe	Butler	0	0	548,543	12,526	561,069
Mount Vernon	Knox	0	0	0	0	0
Munroe Falls	Summit	667,863	0	0	4,386	672,249
Napoleon	Henry	3,165,000	0	718,009	91,203	3,974,212
Nelsonville	Athens	210,000	0	240,524	15,213	465,737
New Carlisle	Clark	0	0	0	2,945,364	2,945,364
New Philadelphia	Tuscarawas	0	0	216,658	0	216,658
Newark	Licking	9,018,973	0	0	372,021	9,390,994
North Canton	Stark	0	0	10,202,229	216,845	10,419,074
North Ridgeville	Lorain	840,000	0	2,403,560	150,900	3,394,460
North Royalton	Cuyahoga	0	16,491,257	0	731,410	17,222,667
Norwalk	Huron	2,380,000	(256,678)	0	98,318	2,221,640
Oakwood	Montgomery	0	0	0	20,037	20,037
Oberlin	Lorain	0	0	0	62,956	62,956
Ontario	Richland	0	0	23,889	87,111	111,000
Oregon	Lucas	0	0	0	358,619	358,619

(Continued)

Water - Enterprise Fund
Long-Term Obligations
As of December 31, 2005
All Cities Reporting Under GAAP

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Orrville	Wayne	\$0	\$5,849,814	\$725,311	\$65,079	\$6,640,204
Oxford	Butler	6,085,699	0	0	75,102	6,160,801
Painesville	Lake	4,520,000	0	1,882,987	313,452	6,716,439
Pataskala	Licking	0	0	484,424	6,848	491,272
Perrysburg	Wood	3,302,000	0	0	85,103	3,387,103
Pickerington	Fairfield	774,855	0	0	3,716,935	4,491,790
Piqua	Miami	0	0	0	1,105,383	1,105,383
Port Clinton	Ottawa	5,287	0	815,740	89,212	910,239
Portsmouth	Scioto	0	4,170,189	0	65,325	4,235,514
Powell	Delaware	0	1,021,605	653,484	172,724	1,847,813
Reading	Hamilton	399,000	0	0	95,249	494,249
Reynoldsburg	Franklin	608,619	0	1,155,340	60,052	1,824,011
Rittman	Wayne	1,440,000	0	135,397	13,281	1,588,678
Rossford	Wood	0	1,699,049	0	0	1,699,049
Salem	Columbiana	0	0	276,750	18,689	295,439
Sandusky	Erie	594,608	0	13,343,935	234,295	14,172,838
Sheffield Lake	Lorain	0	0	0	296,616	296,616
Shelby	Richland	0	0	0	63,730	63,730
Silverton	Hamilton	0	0	0	160,409	160,409
Solon	Cuyahoga	0	0	11,861,931	336,718	12,198,649
Springboro	Warren	43,750	14,372,911	0	76,286	14,492,947
Springfield	Clark	6,633,585	0	0	316,428	6,950,013
St. Clairsville	Belmont	0	0	165,261	6,957	172,218
St. Marys	Auglaize	0	0	0	79,648	79,648
Stow	Summit	0	1,521,800	271,620	333,099	2,126,519
Streetsboro	Portage	0	0	587,789	10,652	598,441
Sylvania	Lucas	0	0	0	207,286	207,286
Tallmadge	Summit	0	488,662	0	20,796	509,458
Tiffin	Seneca	215,000	0	0	22,016	237,016
Toronto	Jefferson	0	7,096	241,714	1,789	250,599
Toledo	Lucas	96,433,000	0	0	342,000	96,775,000
Trenton	Butler	0	7,706,122	0	36,853	7,742,975
Trotwood	Montgomery	0	0	0	11,555	11,555
Troy	Miami	0	9,525,000	0	356,542	9,881,542
Union	Montgomery	0	0	0	21,421	21,421
Upper Arlington	Franklin	0	0	901,932	1,398	903,330
Upper Sandusky	Wyandot	0	0	0	10,615	10,615
Urbana	Champaign	1,371,000	0	334,710	18,173	1,723,883
Vandalia	Montgomery	0	0	0	9,221	9,221
Wadsworth	Medina	0	0	0	1,177,605	1,177,605
Wapakoneta	Auglaize	0	0	14,183	29,544	43,727
Warren	Trumbull	0	9,129,957	9,591,508	590,304	19,311,769
Washington	Fayette	0	7,437,889	2,970,897	97,768	10,506,554
Wauseon	Fulton	0	0	277,462	9,173	286,635
Waverly	Pike	0	0	496,338	9,731	506,069
Wellston	Jackson	0	214,286	966,161	92,927	1,273,374
West Carrollton	Montgomery	0	0	4,080,092	37,976	4,118,068
Westerville	Franklin	1,905,000	1,802,455	0	123,822	3,831,277
Westlake	Cuyahoga	110,000	0	402,716	37,082	549,798
Wilmington	Clinton	0	20,480,000	0	(448,003)	20,031,997
Wooster	Wayne	0	0	5,921,308	139,344	6,060,652

(Continued)

Water - Enterprise Fund
Long-Term Obligations
As of December 31, 2005
All Cities Reporting Under GAAP

<u>City</u>	<u>County</u>	<u>General Obligation Bonds</u>	<u>Mortgage and Revenues Bonds</u>	<u>Loans</u>	<u>Other Long-Term Obligations</u>	<u>Total Long-Term Obligations</u>
Wyoming	Hamilton	\$6,524,297	\$0	\$0	\$32,962	\$6,557,259
Xenia	Greene	0	0	0	0	0
Youngstown	Mahoning	287,644	0	1,329,040	441,577	2,058,261
Zanesville	Muskingum	1,011,750	0	2,735,508	84,818	3,832,076

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2005
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Akron	Summit	\$27,317,704	\$240,362,173	\$267,679,877	\$11,840,436	\$83,049,676
Alliance	Stark	3,800,820	8,877,897	12,678,717	623,471	3,760,729
Ashland	Ashland	5,894,533	17,898,431	23,792,964	5,636,579	4,426,676
Ashtabula	Ashtabula	1,868,870	10,981,996	12,850,866	347,337	1,383,519
Athens	Athens	894,734	11,747,178	12,641,912	972,632	5,021,927
Aurora	Portage	6,152,808	24,711,137	30,863,945	665,777	7,916,929
Avon	Lorain	3,133,481	14,541,943	17,675,424	546,069	983,278
Barberton	Summit	1,424,563	25,234,466	26,659,029	682,621	1,907,806
Bay Village	Cuyahoga	1,428,301	8,846,278	10,274,579	144,639	914,828
Bedford	Cuyahoga	2,870,438	10,276,056	13,146,494	1,034,240	8,216,060
Bedford Heights	Cuyahoga	694,200	6,618,287	7,312,487	415,707	583,286
Bellbrook	Greene	21,675	118,759	140,434	0	0
Bellefontaine	Logan	2,615,389	7,661,715	10,277,104	381,183	3,465,325
Bellevue	Huron	2,675,681	10,171,899	12,847,580	535,249	8,309,467
Belpre	Washington	706,626	3,791,075	4,497,701	183,527	572,596
Berea	Cuyahoga	348,777	10,127,451	10,476,228	208,441	1,371,208
Bexley	Franklin	1,826,082	2,226,767	4,052,849	1,449,016	461,146
Bowling Green	Wood	3,823,285	40,466,803	44,290,088	588,891	4,095,581
Broadview Heights	Cuyahoga	771,434	6,297,942	7,069,376	131,109	22,861
Brookville	Montgomery	481,776	4,460,361	4,942,137	152,759	819,158
Bryan	Williams	840,234	11,518,818	12,359,052	155,817	1,083,471
Bucyrus	Crawford	671,397	7,205,838	7,877,235	738,428	5,787,469
Cambridge	Guernsey	2,967,230	8,572,197	11,539,427	544,947	2,088,031
Canal Fulton	Stark	638,374	4,625,156	5,263,530	54,013	636,101
Canton	Stark	10,816,513	50,409,578	61,226,091	2,865,501	12,914,286
Celina	Mercer	1,874,479	5,274,528	7,149,007	411,263	4,221,205
Centerville	Montgomery	458,453	995	459,448	269,112	107,684
Chardon	Geauga	1,446,658	15,992,616	17,439,274	588,692	10,098,569
Chillicothe	Ross	3,394,634	18,748,568	22,143,202	555,944	2,594,686
Circleville	Pickaway	2,323,780	11,441,485	13,765,265	135,885	19,990
Clayton	Montgomery	58,471	1,511,895	1,570,366	389,734	1,231,997
Clyde	Sandusky	1,704,925	18,054,462	19,759,387	122,995	535,923
Columbus	Franklin	118,329,000	1,163,427,000	1,281,756,000	67,714,000	709,130,000
Columbiana	Columbiana	7,636,012	17,216,698	24,852,710	558,726	12,751,297
Conneaut	Ashtabula	1,380,748	16,674,670	18,055,418	1,158,800	4,577,967
Cortland	Trumbull	1,247,036	5,476,338	6,723,374	202,666	289,884
Coshocton	Coshocton	810,432	2,217,400	3,027,832	271,573	1,882,032
Crestline	Crawford	138,624	3,323,888	3,462,512	920,925	507,619
Cuyahoga Falls	Summit	4,061,853	12,680,165	16,742,018	2,673,296	4,069,810
Dayton	Montgomery	29,364,065	104,405,762	133,769,827	5,221,375	18,715,427
Defiance	Defiance	3,824,051	17,352,461	21,176,512	5,147,577	10,861,413
Delaware	Delaware	29,290,497	47,126,367	76,416,864	18,098,852	32,125,381
Delphos	Allen	2,110,644	6,182,433	8,293,077	106,996	4,233,899
Dover	Tuscarawas	3,003,300	10,445,068	13,448,368	1,597,627	498,484
Dublin	Franklin	12,066,437	46,010,622	58,077,059	953,560	12,482,506
East Liverpool	Columbiana	1,482,535	727,846	2,210,381	183,798	770,843
East Palestine	Columbiana	131,042	8,232,315	8,363,357	389,884	7,190,030
Eastlake	Lake	644,000	1,915,381	2,559,381	20,863	41,910
Eaton	Preble	1,091,471	3,291,403	4,382,874	42,340	52,700
Elyria	Lorain	448,012	504,613	952,625	395,724	172,412
Englewood	Montgomery	2,039,578	8,444,183	10,483,761	115,804	90,802
Fairborn	Greene	5,445,816	13,787,849	19,233,665	4,269,572	6,401,066
Fairfield	Butler	6,252,050	30,156,963	36,409,013	4,956,083	8,873,495
Forest Park	Hamilton	1,225,900	12,991,401	14,217,301	489,234	3,210,775

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$94,890,112	\$152,147,870	\$5,045,161	\$15,596,734	\$172,789,765
4,384,200	6,551,948	0	1,742,569	8,294,517
10,063,255	8,662,503	0	5,067,206	13,729,709
1,730,856	9,632,357	0	1,487,653	11,120,010
5,994,559	5,823,072	0	824,281	6,647,353
8,582,706	17,282,968	0	4,998,271	22,281,239
1,529,347	13,121,080	0	3,024,997	16,146,077
2,590,427	19,840,325	2,900,482	327,795	23,068,602
1,059,467	2,996,608	0	6,218,504	9,215,112
9,250,300	1,403,179	0	2,493,015	3,896,194
998,993	5,978,287	0	335,207	6,313,494
0	118,759	0	21,675	140,434
3,846,508	4,216,515	511,167	1,702,914	6,430,596
8,844,716	1,495,067	0	2,507,797	4,002,864
756,123	3,163,897	0	577,681	3,741,578
1,579,649	8,657,898	0	238,681	8,896,579
1,910,162	827,267	0	1,315,420	2,142,687
4,684,472	36,321,720	0	3,283,896	39,605,616
153,970	6,297,942	0	617,464	6,915,406
971,917	3,529,018	0	441,202	3,970,220
1,239,288	10,434,079	0	685,685	11,119,764
6,525,897	852,342	0	498,906	1,351,248
2,632,978	6,145,140	0	2,761,309	8,906,449
690,114	3,961,286	0	612,130	4,573,416
15,779,787	35,423,437	0	10,022,867	45,446,304
4,632,468	725,154	1,145,100	646,285	2,516,539
376,796	995	0	81,657	82,652
10,687,261	5,378,210	0	1,373,803	6,752,013
3,150,630	1,111,351	1,111,351	16,769,870	18,992,572
155,875	11,441,485	0	2,167,905	13,609,390
1,621,731	269,000	0	(320,365)	(51,365)
658,918	17,564,810	0	1,535,659	19,100,469
776,844,000	433,493,000	527,000	70,892,000	504,912,000
13,310,023	4,275,606	0	7,267,081	11,542,687
5,736,767	4,943,437	0	67,126	5,010,563
492,550	5,167,311	0	1,063,513	6,230,824
2,153,605	684,791	0	189,436	874,227
1,428,544	1,965,390	0	68,578	2,033,968
6,743,106	7,859,194	0	2,138,718	9,997,912
23,936,802	82,649,885	0	27,183,140	109,833,025
16,008,990	1,589,809	0	3,577,713	5,167,522
50,224,233	2,930,642	0	23,261,989	26,192,631
4,340,895	1,948,534	494,593	1,509,055	3,952,182
2,096,111	8,855,068	0	2,497,189	11,352,257
13,436,066	32,937,096	0	11,703,897	44,640,993
954,641	(16,198)	0	1,271,938	1,255,740
7,579,914	1,154,615	0	(371,172)	783,443
62,773	1,915,381	0	581,227	2,496,608
95,040	3,291,403	0	996,431	4,287,834
568,136	334,613	0	49,876	384,489
206,606	8,339,183	0	1,937,972	10,277,155
10,670,638	7,676,416	0	886,611	8,563,027
13,829,578	16,835,681	0	5,740,754	22,576,435
3,700,009	9,554,369	0	962,923	10,517,292

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Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Franklin	Warren	\$681,527	\$4,572,025	\$5,253,552	\$189,771	\$104,373
Fremont	Sandusky	2,799,341	10,090,148	12,889,489	118,372	1,372,331
Gahanna	Franklin	10,436,624	15,726,450	26,163,074	1,015,068	73,115
Garfield Heights	Cuyahoga	509,793	6,742,298	7,252,091	(2,742,373)	6,468,697
Greenville	Darke	6,136,937	4,117,824	10,254,761	224,935	2,263,788
Grove City	Franklin	2,173,176	21,116,648	23,289,824	99,450	880,319
Hamilton	Butler	54,428,606	46,135,455	100,564,061	4,431,921	23,451,546
Harrison	Hamilton	3,763,294	18,836,441	22,599,735	470,520	19,742,288
Heath	Licking	3,114,783	8,934,324	12,049,107	576,852	5,388,077
Hubbard	Trumbull	1,270,575	6,860,661	8,131,236	382,663	3,664,201
Huber Heights	Montgomery	4,282,302	25,346,126	29,628,428	685,364	3,793,286
Hudson	Summit	3,257,177	866,185	4,123,362	235,586	3,365,000
Jackson	Jackson	6,306,802	3,861,823	10,168,625	605,235	150,481
Kent	Portage	4,410,914	29,280,219	33,691,133	3,922,220	3,753,670
Lebanon	Warren	5,697,187	29,888,583	35,585,770	7,625,037	4,089,072
Lima	Allen	16,918,564	28,287,528	45,206,092	10,322,296	13,785,582
Logan	Hocking	430,887	7,267,922	7,698,809	437,473	1,048,858
London	Madison	2,207,747	7,873,928	10,081,675	5,410,162	872,519
Louisville	Stark	(632,347)	1,965,374	1,333,027	291,369	1,965,374
Loveland	Hamilton	(1,069,360)	1,705,543	636,183	3,173	17,176
Mansfield	Richland	11,295,065	29,458,971	40,754,036	516,982	3,095,450
Marietta	Washington	2,273,054	7,761,970	10,035,024	426,696	1,014,489
Marion	Marion	4,790,155	38,900,852	43,691,007	4,445,520	26,825,480
Marysville	Union	68,135,212	20,320,218	88,455,430	56,274,332	14,275,005
Mason City	Warren	20,479,669	78,997,711	99,477,380	3,715,467	34,868,450
Massillon	Stark	4,657,760	45,911,595	50,569,355	687,763	40,076,380
Maumee	Lucas	409,203	4,968,967	5,378,170	802,177	123,301
Medina	Medina	1,413,148	306,650	1,719,798	247,592	78,711
Miamisburg	Montgomery	5,782,218	15,934,650	21,716,868	833,561	7,318,050
Middletown	Butler	6,849,745	19,024,789	25,874,534	550,083	108,808
Monroe	Butler	591,552	0	591,552	373,398	0
Mount Vernon	Knox	4,707,593	10,612,806	15,320,399	3,225,322	476,658
Napoleon	Henry	4,763,055	8,875,996	13,639,051	683,290	6,302,403
Nelsonville	Athens	677,435	3,618,345	4,295,780	257,684	1,815,287
New Carlisle	Clark	301,268	2,840,283	3,141,551	60,343	1,693,503
New Philadelphia	Tuscarawas	1,345,961	12,663,805	14,009,766	10,374,554	0
Newark	Licking	4,597,845	10,795,832	15,393,677	1,107,055	6,033,049
North Canton	Stark	1,837,308	5,644,980	7,482,288	942,890	39,146
North Ridgeville	Lorain	11,388,379	50,959,690	62,348,069	14,898,652	6,871,186
Norwalk	Huron	1,374,732	11,406,198	12,780,930	352,021	2,949,779
Oakwood	Montgomery	739,478	885,763	1,625,241	191,546	260,694
Oberlin	Lorain	3,526,490	6,247,796	9,774,286	(2,185,161)	6,247,796
Ontario	Richland	1,485,931	6,247,041	7,732,972	253,264	66,892
Oregon	Lucas	3,733,334	40,022,679	43,756,013	1,044,800	12,279,633
Orrville	Wayne	4,792,605	7,747,363	12,539,968	607,977	2,713,903
Oxford	Butler	(7,717,717)	15,704,053	7,986,336	761,345	6,019,001
Painesville	Lake	2,859,250	8,309,883	11,169,133	1,096,307	417,835
Pataskala	Licking	2,227,270	2,778,727	5,005,997	276,704	1,496,174
Perrysburg	Wood	5,946,744	32,746,363	38,693,107	2,113,303	12,652,610
Pickerington	Fairfield	2,485,965	18,323,229	20,809,194	840,908	6,179,015
Piqua	Miami	1,118,223	11,609,078	12,727,301	629,620	3,589,868
Port Clinton	Ottawa	911,956	9,791,155	10,703,111	361,363	5,007,481
Portsmouth	Scioto	1,316,970	1,358,322	2,675,292	495,476	558,878
Ravenna	Portage	7,887,885	17,434,780	25,322,665	6,923,284	14,628,905

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$294,144	\$4,518,320	\$0	\$441,088	\$4,959,408
1,490,703	6,840,670	0	4,558,116	11,398,786
1,088,183	15,646,479	0	9,428,412	25,074,891
3,726,324	0	0	525,767	525,767
2,488,723	1,732,824	0	6,033,214	7,766,038
979,769	20,190,040	0	2,120,015	22,310,055
27,883,467	26,098,483	2,889,524	747,729	29,735,736
20,212,808	(2,590,932)	0	4,977,859	2,386,927
5,964,929	3,067,337	0	3,016,841	6,084,178
4,046,864	2,063,362	0	2,021,010	4,084,372
4,478,650	8,154,276	0	16,995,502	25,149,778
3,600,586	550,387	0	(27,611)	522,776
755,716	3,368,641	145,753	5,898,515	9,412,909
7,675,890	22,290,572	0	3,724,671	26,015,243
11,714,109	17,827,329	958,798	2,819,277	21,605,404
24,107,878	13,684,892	0	7,413,322	21,098,214
1,486,331	5,972,658	0	239,820	6,212,478
6,282,681	2,171,287	0	1,627,707	3,798,994
2,256,743	711,865	0	621,162	1,333,027
20,349	1,700,111	0	2,214,168	3,914,279
3,612,432	26,678,373	3,979,276	6,483,955	37,141,604
1,441,185	6,665,997	0	1,927,842	8,593,839
31,271,000	8,235,211	0	4,184,796	12,420,007
70,549,337	5,669,575	63,409,520	(51,173,002)	17,906,093
38,583,917	47,067,730	9,025,444	4,800,289	60,893,463
40,764,143	11,434,374	0	(1,629,161)	9,805,213
925,478	4,968,967	0	(516,275)	4,452,692
326,303	306,650	0	1,086,845	1,393,495
8,151,611	7,939,153	1,176,877	4,449,227	13,565,257
658,891	18,799,789	237,713	6,178,141	25,215,643
373,398	0	0	218,154	218,154
3,701,980	7,263,762	0	4,354,657	11,618,419
6,985,693	2,197,874	0	4,455,484	6,653,358
2,072,971	1,663,317	0	559,492	2,222,809
1,753,846	1,146,780	0	240,925	1,387,705
10,374,554	4,054,106	0	(418,894)	3,635,212
7,140,104	4,397,357	0	3,856,216	8,253,573
982,036	5,096,980	0	1,403,272	6,500,252
21,769,838	30,122,153	0	10,456,078	40,578,231
3,301,800	8,351,529	0	1,127,601	9,479,130
452,240	635,095	0	537,906	1,173,001
4,062,635	2,303,982	0	3,407,669	5,711,651
320,156	6,103,448	0	1,309,368	7,412,816
13,324,433	27,152,411	0	3,279,169	30,431,580
3,321,880	4,716,354	0	4,501,734	9,218,088
6,780,346	9,129,038	260,950	7,520,055	16,910,043
1,514,142	6,869,442	0	2,785,549	9,654,991
1,772,878	1,076,990	0	2,156,129	3,233,119
14,765,913	18,795,378	0	5,131,816	23,927,194
7,019,923	11,767,894	0	2,021,377	13,789,271
4,219,488	7,637,523	50,000	820,290	8,507,813
5,368,844	4,572,409	0	761,858	5,334,267
1,054,354	1,664,945	0	(44,007)	1,620,938
21,552,189	2,693,419	0	1,077,057	3,770,476

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Reynoldsburg	Franklin	\$5,166,122	\$34,725,224	\$39,891,346	\$1,118,263	\$2,108,152
Rittman	Wayne	340,258	7,380,373	7,720,631	272,495	2,608,301
Rocky River	Cuyahoga	1,048,446	15,010,120	16,058,566	62,800	361,380
Rossford	Wood	428,543	4,467,919	4,896,462	631,303	2,758,701
Salem	Columbiana	10,712,444	10,000,752	20,713,196	2,453,279	22,105
Sandusky	Erie	5,933,986	31,334,061	37,268,047	1,303,042	24,683,176
Seven Hills	Cuyahoga	584,201	0	584,201	21,139	19,064
Sheffield Lake	Lorain	314,454	538,125	852,579	28,737	47,424
Shelby	Richland	882,896	5,464,410	6,347,306	89,930	333,260
Sidney	Shelby	1,789,336	21,054,399	22,843,735	830,194	7,574,331
Springboro	Warren	2,867,425	38,922,759	41,790,184	2,912,885	21,351,112
Springfield	Clark	12,242,411	43,394,709	55,637,120	2,700,201	23,618,337
St. Clairsville	Belmont	314,496	3,605,928	3,920,424	1,065,215	55,922
St. Marys	Auglaize	2,325,138	4,146,448	6,471,586	394,057	722,592
Stow	Summit	405,988	5,249,848	5,655,836	81,989	4,424
Strongsville	Cuyahoga	5,809,977	55,122,046	60,932,023	2,711,532	6,984,032
Sylvania	Lucas	1,949,144	13,570,847	15,519,991	55,549	101,678
Tallmadge	Summit	4,922,201	4,724,558	9,646,759	207,426	398,000
Tiffin	Seneca	2,250,725	13,249,978	15,500,703	2,645,958	2,276,107
Tipp City	Miami	1,532,420	10,653,420	12,185,840	132,868	850,136
Toledo	Lucas	74,460,000	326,009,000	400,469,000	43,216,000	147,612,000
Toronto	Jefferson	263,083	13,642,728	13,905,811	337,368	13,213,611
Trenton	Butler	709,958	761,694	1,471,652	86,453	28,655
Trotwood	Montgomery	515,315	479,617	994,932	411,057	38,666
Troy	Miami	10,709,756	19,339,116	30,048,872	(10,643,200)	19,339,116
Twinsburg	Summit	2,688,794	33,796,034	36,484,828	401,032	67,288
Union	Montgomery	301,114	3,803,474	4,104,588	61,544	29,261
Upper Arlington	Franklin	273,300	4,702,635	4,975,935	252,536	1,371,324
Upper Sandusky	Wyandot	412,923	9,043,322	9,456,245	68,936	29,856
Urbana	Champaign	1,331,496	1,757,840	3,089,336	421,451	2,051,417
Vandalia	Montgomery	650,739	15,243,890	15,894,629	9,221	119,259
Wadsworth	Medina	3,745,185	10,957,910	14,703,095	190,102	6,108,693
Wapakoneta	Auglaize	2,189,159	15,584,111	17,773,270	7,077,332	3,030,624
Warren	Trumbull	2,524,647	17,207,950	19,732,597	2,542,281	14,533,868
Washington	Fayette	669,016	21,422,627	22,091,643	597,090	5,738,154
Wauseon	Fulton	2,813,169	4,777,691	7,590,860	295,190	638,689
Waverly	Pike	522,406	4,741,644	5,264,050	507,569	3,650,216
Wellston	Jackson	115,099	7,947,796	8,062,895	368,204	3,760,471
West Carrollton	Montgomery	1,659,920	941,968	2,601,888	25,385	77,773
Westerville	Franklin	4,190,111	13,607,709	17,797,820	945,263	33,740
Westlake	Cuyahoga	10,984,109	40,646,251	51,630,360	107,699	0
Wickliffe	Lake	440,751	4,712,407	5,153,158	1,600,000	0
Willard	Huron	3,516,620	12,403,492	15,920,112	1,351,452	1,266,290
Willoughby	Lake	1,970,022	31,529,878	33,499,900	1,731,927	5,480,485
Willoughby Hills	Lake	259,128	7,303,398	7,562,526	355,927	5,592,053
Willowick	Lake	1,785,052	5,637,236	7,422,288	750,441	14,752
Wilmington	Clintion	2,249,604	10,615,083	12,864,687	83,358	2,547,185
Xenia	Greene	2,177,549	14,397,657	16,575,206	814,502	6,456,316
Youngstown	Mahoning	6,724,810	37,080,528	43,805,338	2,176,450	2,058,261
Zanesville	Muskingum	4,618,526	16,788,755	21,407,281	878,281	9,226,318

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$3,226,415	\$32,380,906	\$0	\$4,284,025	\$36,664,931
2,880,796	4,573,391	0	266,444	4,839,835
424,180	8,631,208	0	7,003,178	15,634,386
3,390,004	1,106,671	0	399,787	1,506,458
2,475,384	7,690,752	0	10,547,060	18,237,812
25,986,218	6,429,666	0	4,852,163	11,281,829
40,203	0	0	543,998	543,998
76,161	527,625	0	248,793	776,418
423,190	5,121,553	0	802,563	5,924,116
8,404,525	12,899,399	0	1,539,811	14,439,210
24,263,997	16,379,251	475,658	671,278	17,526,187
26,318,538	19,081,565	0	13,237,017	32,318,582
1,121,137	2,530,751	0	268,536	2,799,287
1,116,649	3,231,473	796,896	1,326,568	5,354,937
86,413	5,249,848	0	319,575	5,569,423
9,695,564	47,389,915	0	3,846,544	51,236,459
157,227	13,570,847	0	1,791,917	15,362,764
605,426	4,310,220	0	4,731,113	9,041,333
4,922,065	8,629,978	0	1,948,660	10,578,638
983,004	5,019,616	0	6,183,220	11,202,836
190,828,000	178,397,000	40,837,000	(9,593,000)	209,641,000
13,550,979	455,473	0	(100,641)	354,832
115,108	761,694	0	594,850	1,356,544
449,723	447,551	0	97,658	545,209
8,695,916	11,069,116	0	10,283,840	21,352,956
468,320	33,736,034	0	2,280,474	36,016,508
90,805	3,762,234	0	251,549	4,013,783
1,623,860	3,121,881	0	230,194	3,352,075
98,792	8,985,123	0	372,330	9,357,453
2,472,868	(549,224)	0	1,165,692	616,468
128,480	8,597,047	0	7,169,102	15,766,149
6,298,795	5,094,330	0	3,309,970	8,404,300
10,107,956	6,320,435	355,195	989,684	7,665,314
17,076,149	1,296,699	0	1,359,749	2,656,448
6,335,244	15,314,499	0	441,900	15,756,399
933,879	3,878,067	0	2,778,914	6,656,981
4,157,785	640,357	0	465,908	1,106,265
4,128,675	3,989,413	0	(55,193)	3,934,220
103,158	941,968	0	1,556,762	2,498,730
979,003	13,429,208	0	3,389,609	16,818,817
107,699	30,816,513	0	20,706,148	51,522,661
1,600,000	4,712,407	0	(1,159,249)	3,553,158
2,617,742	10,030,813	0	3,271,557	13,302,370
7,212,412	24,577,787	456,973	1,252,728	26,287,488
5,947,980	1,152,674	0	461,872	1,614,546
765,193	5,137,236	0	1,169,539	6,306,775
2,630,543	8,170,555	0	2,063,589	10,234,144
7,270,818	7,449,703	0	1,854,685	9,304,388
4,234,711	34,463,314	0	5,107,313	39,570,627
10,104,599	7,070,006	106,794	4,125,882	11,302,682

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Akron	Summit	\$37,499,034	\$25,466,740	\$7,569,641	\$4,462,653	(\$3,778,519)
Alliance	Stark	3,252,855	2,646,262	410,475	196,118	(34,643)
Ashland	Ashland	2,436,514	1,339,883	393,772	702,859	(211,933)
Ashtabula	Ashtabula	3,051,895	2,696,070	418,568	(62,743)	(59,804)
Athens	Athens	2,927,980	2,054,735	362,406	510,839	(313,827)
Aurora	Portage	2,406,287	1,516,915	652,626	236,746	(847,419)
Avon	Lorain	1,031,683	940,267	437,030	(345,614)	(110)
Barberton	Summit	4,087,566	2,798,713	977,324	311,529	(36,626)
Bay Village	Cuyahoga	1,433,437	1,047,959	154,793	230,685	(260,028)
Bedford	Cuyahoga	2,154,552	1,296,688	469,451	388,413	5,420
Bedford Heights	Cuyahoga	2,391,677	2,245,659	206,569	(60,551)	(44,172)
Bellbrook	Greene	333,898	325,271	10,584	(1,957)	0
Bellefontaine	Logan	2,170,567	1,068,699	216,155	885,713	(155,643)
Bellevue	Huron	1,747,154	1,204,381	461,257	81,516	(112,054)
Belpre	Washington	1,127,350	864,984	151,764	110,602	(27,022)
Berea	Cuyahoga	659,593	457,759	178,746	23,088	(159,181)
Bexley	Franklin	1,920,757	1,426,764	98,855	395,138	471,773
Bowling Green	Wood	3,950,449	2,672,858	1,038,703	238,888	(89,460)
Broadview Heights	Cuyahoga	1,115,911	1,149,045	657,729	(690,863)	14,485
Brookville	Montgomery	535,894	329,845	344,410	(138,361)	(15,404)
Bryan	Williams	898,154	521,924	368,993	7,237	286,211
Bucyrus	Crawford	1,811,220	981,424	408,268	421,528	(354,709)
Cambridge	Guernsey	2,554,239	1,803,231	219,056	531,952	(112,057)
Canal Fulton	Stark	523,086	647,710	136,639	(261,263)	0
Canton	Stark	10,913,729	7,091,988	2,295,493	1,526,248	(482,648)
Celina	Mercer	1,712,301	950,137	268,322	493,842	(209,354)
Centerville	Montgomery	1,115,830	1,289,037	537	(173,744)	5,159
Chardon	Geauga	1,634,844	937,588	504,161	193,095	(267,887)
Chillicothe	Ross	3,082,959	2,551,986	591,686	(60,713)	(87,458)
Circleville	Pickaway	1,676,098	1,392,995	359,340	(76,237)	865
Clayton	Montgomery	1,150	56,548	0	(55,398)	4,033
Clyde	Sandusky	1,558,791	1,643,403	482,126	(566,738)	(19,707)
Columbus	Franklin	143,585,000	73,649,000	30,884,000	39,052,000	(21,084,000)
Columbiana	Columbiana	2,327,393	527,507	223,657	1,576,229	3,458,312
Conneaut	Ashtabula	1,849,053	1,313,869	192,503	342,681	(116,936)
Cortland	Trumbull	984,862	714,519	172,791	97,552	0
Coshocton	Coshocton	1,391,651	1,449,773	122,423	(180,545)	(90,039)
Crestline	Crawford	647,169	544,960	107,219	(5,010)	(24,324)
Cuyahoga Falls	Summit	6,513,205	4,835,044	452,509	1,225,652	(210,987)
Dayton	Montgomery	25,801,862	15,126,885	7,029,698	3,645,279	(1,188,595)
Defiance	Defiance	3,381,425	2,049,144	621,571	710,710	(282,818)
Delaware	Delaware	5,615,648	2,665,902	1,024,765	1,924,981	243,595
Delphos	Allen	1,598,257	1,131,137	270,864	196,256	(425,195)
Dover	Tuscarawas	2,975,692	1,529,572	408,596	1,037,524	(76,024)
Dublin	Franklin	2,498,118	1,060,852	1,078,597	358,669	(169,041)
East Liverpool	Columbiana	1,129,056	902,451	150,737	75,868	(43,922)
East Palestine	Columbiana	903,719	471,950	253,284	178,485	2,390,480
Eastlake	Lake	1,535,160	1,522,105	197,673	(184,618)	50,949
Eaton	Preble	1,231,520	692,334	235,246	303,940	0
Elyria	Lorain	3,017,996	3,030,355	137,135	(149,494)	100,969
Englewood	Montgomery	1,248,691	1,059,215	334,616	(145,140)	39,150
Fairborn	Greene	4,540,138	3,067,957	1,043,438	428,743	(369,670)
Fairfield	Butler	4,209,962	4,073,316	0	136,646	(281,693)
Forest Park	Hamilton	2,311,473	1,404,993	319,562	586,918	(165,118)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$274,491	\$958,625	\$15,477,268
0	0	0	161,475	3,177,349
0	116,567	0	374,359	257,954
0	50,000	848,146	675,599	1,521,533
6,593	0	0	203,605	(77,898)
225,000	4,500	161,913	(228,260)	5,487,031
0	18,533	2,117,242	1,752,985	2,587,412
0	0	0	274,903	741,942
65,875	0	0	36,532	1,283,662
0	0	8,646	402,479	1,836,198
0	59,600	0	(164,323)	278,493
471	4,791	0	(6,277)	21,675
446,040	446,040	0	730,070	2,234,206
0	0	0	(30,538)	2,140,432
0	0	0	83,580	523,099
0	0	1,111,044	974,951	140,336
0	0	0	866,911	377,066
0	0	3,706,983	3,856,411	3,234,394
0	0	0	(676,378)	640,325
0	0	0	(153,765)	329,017
184,957	0	0	478,405	684,417
37,408	4,150	0	100,077	(67,031)
0	0	0	419,895	2,422,283
8,797	0	127,653	(124,813)	584,361
0	0	0	1,043,600	7,951,012
0	1,000	224,631	508,119	1,463,216
0	0	0	(168,585)	189,341
0	0	0	(74,792)	857,966
30,000	3,991	0	(122,162)	2,838,690
0	0	0	(75,372)	2,187,895
0	0	0	(51,365)	(331,263)
0	0	0	(586,445)	1,581,930
0	65	0	17,967,935	50,615,000
1,796	287,500	5,185,000	9,933,837	7,077,286
0	0	504,342	730,087	221,948
0	0	0	97,552	1,044,370
0	0	0	(270,584)	538,859
0	0	0	(29,334)	(782,301)
0	0	0	1,014,665	1,388,557
0	0	0	2,456,684	24,142,690
0	0	0	427,892	(1,323,526)
0	0	996,179	3,164,755	11,191,645
708,000	175,985	0	303,076	2,003,648
0	0	132,955	1,094,455	1,405,673
0	0	1,751,446	1,941,074	11,112,877
77,500	249,117	0	(139,671)	1,298,737
18,681	2,433,846	0	153,800	(258,842)
65,000	215,000	0	(283,669)	623,137
0	0	37,000	340,940	1,049,131
0	0	105,505	56,980	52,288
0	0	350,800	244,810	1,923,774
11,614	0	0	70,687	1,176,244
0	0	0	(145,047)	1,295,967
118,633	0	0	540,433	736,666

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Franklin	Warren	\$2,352,990	\$2,650,450	\$148,066	(\$445,526)	\$20,355
Fremont	Sandusky	3,752,586	2,567,586	482,194	702,806	(32,340)
Gahanna	Franklin	5,786,973	3,990,221	368,193	1,428,559	(4,351)
Garfield Heights	Cuyahoga	1,168,982	629,970	3,534	535,478	(293,846)
Greenville	Darke	1,469,252	948,488	254,958	265,806	82,519
Grove City	Franklin	439,556	551,243	556,014	(667,701)	(30,785)
Hamilton	Butler	11,398,481	7,569,309	2,358,148	1,471,024	(1,502,267)
Harrison	Hamilton	2,104,486	994,495	703,651	406,340	(811,265)
Heath	Licking	2,455,205	1,207,258	371,302	876,645	(266,609)
Hubbard	Trumbull	1,257,939	788,982	281,698	187,259	(152,554)
Huber Heights	Montgomery	4,154,008	2,294,923	265,851	1,593,234	482,950
Hudson	Summit	3,717	708,189	22,649	(727,121)	72,164
Jackson	Jackson	3,124,692	2,281,953	201,452	641,287	56,429
Kent	Portage	3,533,132	2,669,943	757,127	106,062	29,983
Lebanon	Warren	3,191,967	1,583,313	1,008,626	600,028	(552,995)
Lima	Allen	8,165,955	6,124,376	1,667,393	374,186	(763,632)
Logan	Hocking	1,087,913	597,978	204,647	285,288	(98,504)
London	Madison	2,062,682	824,901	261,734	976,047	(205,709)
Louisville	Stark	765,703	548,207	181,170	36,326	256,837
Loveland	Hamilton	1,712,197	1,602,672	63,128	46,397	13
Mansfield	Richland	8,395,183	6,227,550	1,739,281	428,352	247,076
Marietta	Washington	2,284,540	1,634,429	587,976	62,135	(58,876)
Marion	Marion	5,183,510	3,356,182	681,314	1,146,014	(229,300)
Marysville	Union	7,146,556	4,682,730	675,912	1,787,914	(575,793)
Mason City	Warren	5,297,841	2,195,817	932,594	2,169,430	90,436
Massillon	Stark	7,530,763	4,158,248	541,471	2,831,044	(582,551)
Maumee	Lucas	1,232,736	1,799,226	294,224	(860,714)	0
Medina	Medina	2,894,757	2,797,712	176,996	(79,951)	8,727
Miamisburg	Montgomery	1,683,653	1,444,000	476,372	(236,719)	407,752
Middletown	Butler	5,573,439	4,828,521	787,890	(42,972)	129,303
Monroe	Butler	1,162,147	1,068,371	0	93,776	(4,259)
Mount Vernon	Knox	2,464,123	1,941,117	374,770	148,236	(93,610)
Napoleon	Henry	2,346,604	1,153,972	376,167	816,465	(263,299)
Nelsonville	Athens	947,559	545,786	189,124	212,649	(75,271)
New Carlisle	Clark	816,220	502,318	471,854	(157,952)	(72,809)
New Philadelphia	Tuscarawas	1,863,399	1,211,524	445,566	206,309	297,790
Newark	Licking	5,594,568	2,974,051	1,614,815	1,005,702	(463,124)
North Canton	Stark	2,326,881	1,922,135	280,644	124,102	(7,449)
North Ridgeville	Lorain	6,011,605	5,004,050	1,352,242	(344,687)	(262,879)
Norwalk	Huron	2,122,781	1,663,206	586,829	(127,254)	(126,901)
Oakwood	Montgomery	1,203,890	1,368,472	57,561	(222,143)	33,832
Oberlin	Lorain	1,874,777	1,054,437	108,757	711,583	(216,233)
Ontario	Richland	1,245,138	1,159,533	180,212	(94,607)	30,317
Oregon	Lucas	2,771,044	4,366,070	1,283,631	(2,878,657)	(395,448)
Orrville	Wayne	1,981,388	1,175,672	569,937	235,779	(67,934)
Oxford	Butler	3,266,749	1,821,769	792,666	652,314	(84,442)
Painesville	Lake	3,267,355	3,035,468	494,636	(262,749)	127,289
Pataskala	Licking	1,132,105	341,732	144,986	645,387	(66,382)
Perrysburg	Wood	4,578,667	1,413,515	970,496	2,194,656	(754,166)
Pickerington	Fairfield	1,408,308	1,343,279	451,095	(386,066)	(241,283)
Piqua	Miami	2,659,802	1,641,467	930,939	87,396	(222,777)
Port Clinton	Ottawa	1,773,429	1,215,377	222,800	335,252	115,839
Portsmouth	Scioto	2,655,531	2,160,670	74,370	420,491	1,091
Ravenna	Portage	2,696,192	2,018,791	69,555	607,846	14,007

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$45,227	\$0	(\$470,398)	\$491,756
0	0	0	670,466	2,680,969
0	2,000	0	1,422,208	9,421,556
0	9,774	0	231,858	3,252,166
7,256	0	0	355,581	5,912,002
0	0	4,916,107	4,217,621	2,073,726
0	5,787	0	(37,030)	0
0	73,704	831,159	352,530	3,292,774
21,573	0	92,270	723,879	2,537,931
0	4,396	0	30,309	887,912
0	120,355	1,209,100	3,164,929	3,596,938
820,000	0	0	165,043	3,021,591
0	0	0	697,716	5,701,567
0	0	1,172,094	1,308,139	488,694
40,624	23,776	2,566,805	2,630,686	(1,927,850)
0	0	0	(389,446)	6,596,268
0	0	172,966	359,750	(6,586)
100,000	166,000	0	704,338	(3,202,415)
0	0	0	293,163	(923,716)
0	85,400	0	(38,990)	(1,072,533)
0	0	350,511	1,025,939	10,778,083
13,424	0	0	16,683	1,846,358
0	0	0	916,714	344,635
0	0	0	1,212,121	11,860,880
3,000	0	2,393,282	4,656,148	16,764,202
0	0	0	2,248,493	3,969,997
174,926	0	732,006	46,218	(392,974)
0	0	0	(71,224)	1,165,556
0	0	768,400	939,433	4,948,657
86,331	29,262	0	143,400	6,299,662
700,000	30,000	0	759,517	218,154
0	0	0	54,626	1,482,271
31,000	0	252,549	836,715	4,079,765
0	0	600	137,978	419,751
46,078	0	0	(184,683)	240,925
0	0	540,895	1,044,994	(9,028,593)
7,564	857,067	0	(306,925)	3,490,790
0	0	358,350	475,003	894,418
0	0	3,982,582	3,375,016	(3,510,273)
0	0	853,343	599,188	1,022,711
0	0	0	(188,311)	547,932
0	99,921	0	395,429	5,711,651
0	0	812,860	748,570	1,232,667
1,070,384	617,967	0	(2,821,688)	2,688,534
0	0	0	167,845	4,184,628
0	0	58,000	625,872	(8,479,062)
30,000	0	0	(105,460)	1,762,943
0	0	0	579,005	1,950,566
207,861	0	361,712	2,010,063	3,833,441
0	0	1,388,855	761,506	1,645,057
0	0	0	(135,381)	488,603
1,000	0	331,279	783,370	550,593
0	0	0	421,582	821,494
223,696	3,026	337,108	1,179,631	964,601

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Reynoldsburg	Franklin	\$3,721,862	\$3,615,921	\$882,174	(\$776,233)	(\$70,175)
Rittman	Wayne	1,020,852	630,195	214,993	175,664	(149,299)
Rocky River	Cuyahoga	1,853,327	1,321,720	267,103	264,504	(543,901)
Rossford	Wood	619,314	182,879	118,069	318,366	(149,830)
Salem	Columbiana	2,467,039	1,445,153	427,422	594,464	(38,697)
Sandusky	Erie	6,640,971	3,578,804	608,071	2,454,096	(1,271,163)
Seven Hills	Cuyahoga	359,966	314,380	0	45,586	45,586
Sheffield Lake	Lorain	878,521	1,100,128	84,675	(306,282)	37,475
Shelby	Richland	1,290,120	835,588	281,297	173,235	(1,142)
Sidney	Shelby	3,646,951	2,300,955	829,755	516,241	(283,169)
Springboro	Warren	2,239,458	1,985,640	317,268	(63,450)	132,666
Springfield	Clark	9,471,095	4,266,929	2,266,177	2,937,989	279,525
St. Clairsville	Belmont	765,081	535,522	356,837	(127,278)	(15,508)
St. Marys	Auglaize	1,308,768	981,376	193,245	134,147	(53,737)
Stow	Summit	725,359	645,675	0	79,684	0
Strongsville	Cuyahoga	8,547,851	6,092,115	2,324,841	130,895	(342,466)
Sylvania	Lucas	2,187,018	1,244,096	543,463	399,459	50,517
Tallmadge	Summit	2,233,693	1,962,653	193,104	77,936	53,141
Tiffin	Seneca	2,841,091	1,591,287	543,347	706,457	(110,788)
Tipp City	Miami	995,504	803,809	228,489	(36,794)	114,865
Toledo	Lucas	43,551,000	27,338,000	9,290,000	6,923,000	(774,000)
Toronto	Jefferson	719,543	815,137	22,974	(118,568)	6,907
Trenton	Butler	1,205,100	1,708,124	46,644	(549,668)	510,143
Trotwood	Montgomery	894,995	809,790	26,814	58,391	(16,989)
Troy	Miami	3,785,173	2,681,176	759,711	344,286	(104,148)
Twinsburg	Summit	3,152,847	3,428,247	732,408	(1,007,808)	(338,372)
Union	Montgomery	662,947	535,194	144,114	(16,361)	7,622
Upper Arlington	Franklin	679,508	411,782	204,183	63,543	(81,605)
Upper Sandusky	Wyandot	708,319	562,930	188,668	(43,279)	7,559
Urbana	Champaign	1,978,518	1,385,528	267,003	325,987	(116,847)
Vandalia	Montgomery	1,065,459	1,232,064	232,351	(398,956)	171,124
Wadsworth	Medina	3,553,416	2,075,872	142,728	1,334,816	0
Wapakoneta	Auglaize	1,853,881	963,590	401,539	488,752	(360,439)
Warren	Trumbull	9,220,021	5,736,644	2,037,430	1,445,947	(702,190)
Washington	Fayette	2,790,989	2,129,297	476,538	185,154	(66,783)
Wauseon	Fulton	959,655	607,596	233,308	118,751	(11,498)
Waverly	Pike	820,054	577,648	680,877	(438,471)	(65,901)
Wellston	Jackson	911,108	743,321	278,382	(110,595)	(120,599)
West Carrollton	Montgomery	793,882	910,014	399,944	(516,076)	13,442
Westerville	Franklin	4,861,995	4,603,694	436,911	(178,610)	478,828
Westlake	Cuyahoga	1,817,614	1,290,152	1,034,487	(507,025)	(421,657)
Wickliffe	Lake	1,285,271	1,656,640	170,529	(541,898)	0
Willard	Huron	1,760,449	1,279,108	667,508	(186,167)	(195,613)
Willoughby	Lake	3,858,155	3,186,184	1,384,340	(712,369)	513,363
Willoughby Hills	Lake	816,922	820,932	129,517	(133,527)	(11,582)
Willowick	Lake	1,578,241	1,619,509	113,956	(155,224)	41,358
Wilmington	Clinton	1,701,533	1,409,066	0	292,467	(118,189)
Xenia	Greene	3,263,224	2,342,599	1,036,902	(116,277)	350,226
Youngstown	Mahoning	17,104,834	13,541,534	1,559,927	2,003,373	(293,145)
Zanesville	Muskingum	5,353,652	2,700,005	424,298	2,229,349	(312,545)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$1,263,765	\$417,357	\$4,047,859
0	0	0	26,365	67,763
0	0	347,671	68,274	985,646
0	0	51,193	219,729	(202,760)
194,080	0	0	749,847	8,259,165
0	48,356	1,271,963	2,406,540	4,630,944
0	0	0	91,172	563,062
0	0	0	(268,807)	285,717
0	0	0	172,093	792,966
0	7,100	100,000	325,972	959,142
80,000	(185,000)	0	334,216	(45,460)
0	324,285	3,217,514	6,110,743	9,542,210
0	0	0	(142,786)	(750,719)
0	0	106,268	186,678	1,931,081
0	0	280,024	359,708	323,999
0	(1,013,472)	0	801,901	3,098,445
21,448	299,513	0	171,911	1,893,595
0	0	0	131,077	4,714,775
1,266,049	1,263,371	0	598,347	(395,233)
0	90,378	1,342,507	1,330,200	1,399,552
67,000	16,000	0	6,200,000	31,244,000
0	0	1,000	(110,661)	(74,285)
0	0	0	(39,525)	623,505
0	8,750	180,257	212,909	104,258
0	0	589,142	829,280	21,352,956
0	0	2,233,112	886,932	2,287,762
0	3,120	84,272	72,413	239,570
115,407	0	327,211	424,556	20,764
0	31,450	0	(67,170)	343,987
0	0	0	209,140	910,045
0	0	681,950	454,118	641,518
0	0	0	1,334,816	3,555,083
124,711	33,015	0	220,009	(4,888,173)
2,328	0	0	746,085	(17,634)
0	0	0	118,371	71,926
0	0	0	107,253	2,517,979
0	0	162,049	(342,323)	14,837
0	0	0	(231,194)	(253,105)
0	0	0	(502,634)	1,634,535
3,026	0	589,081	892,325	3,244,848
0	928,682	0	(1,857,364)	10,876,410
0	0	0	(541,898)	(1,159,249)
0	136,340	0	(518,120)	2,165,168
0	0	87,865	(111,141)	238,095
0	0	0	(145,109)	(96,799)
0	0	350,320	236,454	1,034,611
304,508	304,508	0	174,278	2,166,246
100,000	100,000	0	233,949	1,363,047
0	1,898,432	5,263,704	5,075,500	4,548,360
0	0	466,569	2,383,373	3,740,245

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2005
All Cities Reporting Under GAAP

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Akron	Summit	\$80,684,625	\$0	\$0	\$2,365,051	\$83,049,676
Alliance	Stark	3,045,000	0	285,407	430,322	3,760,729
Ashland	Ashland	3,014,917	0	1,330,562	81,197	4,426,676
Ashtabula	Ashtabula	0	0	1,245,743	137,776	1,383,519
Athens	Athens	0	0	5,315,256	331,206	5,646,462
Aurora	Portage	585,902	0	7,836,981	9,931	8,432,814
Avon	Lorain	198,507	0	872,356	401,379	1,472,242
Barberton	Summit	1,923,045	615,014	0	319,331	2,857,390
Bay Village	Cuyahoga	400,000	0	510,103	91,446	1,001,549
Bedford	Cuyahoga	660,000	0	8,212,877	75,037	8,947,914
Bedford Heights	Cuyahoga	640,000	0	0	239,446	879,446
Bellbrook	Greene	0	0	0	0	0
Bellefontaine	Logan	3,440,000	0	0	23,325	3,463,325
Bellevue	Huron	0	0	8,676,832	5,562	8,682,394
Belpre	Washington	0	0	625,028	10,346	635,374
Berea	Cuyahoga	0	0	1,371,208	0	1,371,208
Bexley	Franklin	0	0	450,775	10,371	461,146
Bowling Green	Wood	3,767,803	0	0	327,778	4,095,581
Broadview Heights	Cuyahoga	0	0	0	22,861	22,861
Brookville	Montgomery	0	0	509,368	9,790	519,158
Bryan	Williams	0	0	966,464	117,007	1,083,471
Bucyrus	Crawford	1,222,807	0	4,532,284	32,378	5,787,469
Cambridge	Guernsey	0	0	2,029,204	58,827	2,088,031
Canal Fulton	Stark	0	0	624,205	11,896	636,101
Canton	Stark	1,595,000	0	11,314,466	0	12,909,466
Celina	Mercer	1,293,164	2,916,210	0	11,831	4,221,205
Centerville	Montgomery	0	0	0	107,684	107,684
Chardon	Geauga	0	0	10,066,365	32,204	10,098,569
Chillicothe	Ross	1,855,000	520,000	0	219,686	2,594,686
Circleville	Pickaway	0	0	1,231,997	19,990	1,251,987
Clayton	Montgomery	0	0	0	0	0
Clyde	Sandusky	0	0	468,020	67,903	535,923
Columbus	Franklin	709,130,000	0	0	0	709,130,000
Columbiana	Columbiana	0	7,158,800	304,092	5,288,405	12,751,297
Conneaut	Ashtabula	0	0	4,496,423	81,544	4,577,967
Cortland	Trumbull	0	0	275,132	14,752	289,884
Coshocton	Coshocton	0	1,322,609	500,000	59,423	1,882,032
Crestline	Crawford	0	0	482,498	25,121	507,619
Cuyahoga Falls	Summit	3,210,486	11,690	0	847,634	4,069,810
Dayton	Montgomery	0	0	18,339,758	375,669	18,715,427
Defiance	Defiance	0	0	10,696,961	164,452	10,861,413
Delaware	Delaware	5,910,000	0	18,593,492	7,621,889	32,125,381
Delphos	Allen	0	0	4,233,899	0	4,233,899
Dover	Tuscarawas	380,000	0	0	118,484	498,484
Dublin	Franklin	0	0	12,471,837	10,669	12,482,506
East Liverpool	Columbiana	0	0	674,674	96,169	770,843
East Palestine	Columbiana	3,629,520	0	3,508,367	52,143	7,190,030
Eastlake	Lake	0	0	0	41,910	41,910
Eaton	Preble	0	0	0	52,700	52,700
Elyria	Lorain	0	0	0	172,412	172,412
Englewood	Montgomery	0	70,000	0	20,802	90,802
Fairborn	Greene	3,937,332	0	2,394,851	68,883	6,401,066
Fairfield	Butler	8,694,319	0	0	179,179	8,873,498
Forest Park	Hamilton	0	0	2,996,556	214,219	3,210,775

(Continued)

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2005
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	
Franklin	Warren	\$0	\$0	\$0	\$104,373	\$104,373
Fremont	Sandusky	820,000	0	338,714	231,617	1,390,331
Gahanna	Franklin	0	0	73,115	0	73,115
Garfield Heights	Cuyahoga	0	0	6,468,697	0	6,468,697
Greenville	Darke	0	2,230,000	0	33,788	2,263,788
Grove City	Franklin	0	0	870,475	9,844	880,319
Hamilton	Butler	0	22,607,833	0	843,713	23,451,546
Harrison	Hamilton	460,000	18,355,754	916,859	9,675	19,742,288
Heath	Licking	0	0	5,365,847	22,230	5,388,077
Hubbard	Trumbull	0	3,475,000	146,824	42,377	3,664,201
Huber Heights	Montgomery	0	0	3,793,286	0	3,793,286
Hudson	Summit	3,365,000	0	0	0	3,365,000
Jackson	Jackson	0	0	0	605,235	605,235
Kent	Portage	0	0	3,751,373	2,297	3,753,670
Lebanon	Warren	0	7,602,456	0	22,581	7,625,037
Lima	Allen	7,647,875	0	5,769,555	0	13,417,430
Logan	Hocking	0	0	1,020,105	28,753	1,048,858
London	Madison	0	0	5,390,056	20,106	5,410,162
Louisville	Stark	1,952,398	0	0	12,976	1,965,374
Loveland	Hamilton	0	0	0	17,176	17,176
Mansfield	Richland	0	0	0	3,095,450	3,095,450
Marietta	Washington	0	0	782,727	231,762	1,014,489
Marion	Marion	0	2,130,000	24,357,321	338,159	26,825,480
Marysville	Union	1,143,953	13,110,000	0	21,052	14,275,005
Mason City	Warren	0	0	34,807,000	61,450	34,868,450
Massillon	Stark	320,000	0	39,160,984	595,396	40,076,380
Maumee	Lucas	0	0	0	123,301	123,301
Medina	Medina	0	0	0	0	0
Miamisburg	Montgomery	0	0	4,501,447	1,040,856	5,542,303
Middletown	Butler	0	0	0	108,808	108,808
Monroe	Butler	0	0	0	0	0
Mount Vernon	Knox	0	0	0	0	0
Napoleon	Henry	0	0	3,711,534	2,590,869	6,302,403
Nelsonville	Athens	0	0	1,797,190	18,097	1,815,287
New Carlisle	Clark	0	0	0	1,753,846	1,753,846
New Philadelphia	Tuscarawas	0	0	9,559,179	82,487	9,641,666
Newark	Licking	0	41,028	5,757,071	234,950	6,033,049
North Canton	Stark	0	0	0	39,146	39,146
North Ridgeville	Lorain	6,465,000	0	114,086	292,100	6,871,186
Norwalk	Huron	0	0	0	0	0
Oakwood	Montgomery	0	0	245,658	15,036	260,694
Oberlin	Lorain	0	0	0	0	0
Ontario	Richland	0	0	0	66,892	66,892
Oregon	Lucas	2,280,000	0	9,772,733	226,900	12,279,633
Orrville	Wayne	0	0	2,604,091	109,812	2,713,903
Oxford	Butler	0	0	5,926,301	92,700	6,019,001
Painesville	Lake	0	0	0	417,835	417,835
Pataskala	Licking	675,000	0	821,174	0	1,496,174
Perrysburg	Wood	6,231,000	0	6,297,398	124,212	12,652,610
Pickerington	Fairfield	3,683,959	0	836,526	1,658,530	6,179,015
Piqua	Miami	0	0	0	3,589,868	3,589,868
Port Clinton	Ottawa	72,258	0	4,861,258	73,965	5,007,481
Portsmouth	Scioto	0	0	435,000	123,878	558,878
Ravenna	Portage	0	0	14,420,896	208,009	14,628,905

(Continued)

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2005
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	
Reynoldsburg	Franklin	\$1,343,445	\$0	\$750,111	\$14,596	\$2,108,152
Rittman	Wayne	0	2,597,648	0	10,653	2,608,301
Rocky River	Cuyahoga	0	0	276,733	84,647	361,380
Rossford	Wood	0	0	0	0	0
Salem	Columbiana	0	0	0	22,105	22,105
Sandusky	Erie	2,058,553	0	22,473,802	150,821	24,683,176
Seven Hills	Cuyahoga	0	0	0	0	0
Sheffield Lake	Lorain	0	0	7,500	39,924	47,424
Shelby	Richland	0	0	285,714	47,546	333,260
Sidney	Shelby	7,505,000	0	0	69,331	7,574,331
Springboro	Warren	30,500	21,299,851	0	20,761	21,351,112
Springfield	Clark	23,362,405	0	0	255,932	23,618,337
St. Clairsville	Belmont	0	0	550,196	5,726	555,922
St. Marys	Auglaize	0	669,975	52,617	0	722,592
Stow	Summit	0	0	0	4,424	4,424
Strongsville	Cuyahoga	1,410,000	0	5,534,921	39,111	6,984,032
Sylvania	Lucas	0	0	0	101,678	101,678
Tallmadge	Summit	0	0	0	0	0
Tiffin	Seneca	2,155,000	0	0	121,107	2,276,107
Tipp City	Miami	425,000	0	408,510	16,626	850,136
Toledo	Lucas	44,711,000	0	0	102,901,000	147,612,000
Toronto	Jefferson	0	0	13,187,255	26,356	13,213,611
Trenton	Butler	0	0	0	28,655	28,655
Trotwood	Montgomery	0	27,111	0	11,555	38,666
Troy	Miami	0	7,710,000	0	134,708	7,844,708
Twinsburg	Summit	0	50,000	0	200,433	250,433
Union	Montgomery	0	0	0	29,261	29,261
Upper Arlington	Franklin	100,400	0	1,236,651	34,273	1,371,324
Upper Sandusky	Wyandot	0	0	0	29,856	29,856
Urbana	Champaign	0	0	2,011,705	39,712	2,051,417
Vandalia	Montgomery	0	0	400,000	19,599	419,599
Wadsworth	Medina	0	0	5,863,580	245,113	6,108,693
Wapakoneta	Auglaize	0	2,870,543	43,566	116,515	3,030,624
Warren	Trumbull	3,477,676	0	10,766,632	289,560	14,533,868
Washington	Fayette	120,000	0	5,516,071	102,083	5,738,154
Wauseon	Fulton	0	0	623,198	15,491	638,689
Waverly	Pike	0	0	3,639,339	10,877	3,650,216
Wellston	Jackson	675,000	1,691,000	1,362,958	31,513	3,760,471
West Carrollton	Montgomery	0	0	0	77,773	77,773
Westerville	Franklin	0	0	0	33,740	33,740
Westlake	Cuyahoga	0	0	0	0	0
Wickliffe	Lake	0	0	0	0	0
Willard	Huron	0	0	1,183,437	82,853	1,266,290
Willoughby	Lake	0	5,027,120	0	453,365	5,480,485
Willoughby Hills	Lake	0	0	5,592,053	0	5,592,053
Willowick	Lake	0	0	0	14,752	14,752
Wilmington	Clinton	0	2,575,000	0	(27,815)	2,547,185
Xenia	Greene	0	0	6,456,316	0	6,456,316
Youngstown	Mahoning	650,371	0	410,633	591,789	1,652,793
Zanesville	Muskingum	551,250	0	8,611,908	63,160	9,226,318

Electric Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2005

All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Long-Term Liabilities
Bowling Green	Wood	\$8,833,782	\$29,135,102	\$37,968,884	\$12,995,474	\$11,187,962
St. Clairsville	Belmont	3,527,392	2,244,769	5,772,161	1,338,468	8,557
Hamilton	Butler	30,306,245	144,696,954	175,003,199	20,254,908	155,554,084
Columbiana	Columbiana	1,992,857	2,572,471	4,565,328	788,002	15,483
Celina	Mercer	7,572,025	12,694,990	20,267,015	1,638,517	2,523,744
Cleveland	Cuyahoga	67,647,000	336,431,000	404,078,000	225,211,000	0
Westerville	Franklin	20,027,291	40,350,627	60,377,918	4,866,103	3,961,077
Clyde	Sandusky	7,958,754	11,057,547	19,016,301	(236,555)	5,466,209
Jackson	Jackson	6,540,000	4,416,549	10,956,549	3,011,568	229,804
Columbus	Franklin	17,880,000	86,234,000	104,114,000	14,073,000	33,715,000
Cuyahoga Falls	Summit	24,079,946	15,306,804	39,386,750	4,114,741	7,399,317
Dover	Tuscarawas	6,206,829	25,506,898	31,713,727	7,466,318	10,230,216
Hubbard	Trumbull	4,443,148	3,517,865	7,961,013	2,316,304	11,589
Hudson	Summit	7,656,926	14,386,479	22,043,405	1,674,189	3,317,011
Napoleon	Henry	10,093,586	11,705,082	21,798,668	1,448,372	2,355,105
Shelby	Richland	9,508,719	7,555,197	17,063,916	7,286,096	124,761
St. Marys	Auglaize	8,191,543	7,934,927	16,126,470	3,030,267	1,740,040
Tipp City	Miami	4,546,060	6,236,849	10,782,909	1,025,386	647,245
Bryan	Williams	11,028,931	18,929,682	29,958,613	1,923,067	5,437,125
Wapakoneta	Auglaize	14,644,949	6,480,685	21,125,634	609,262	197,897
Wadsworth	Medina	5,758,946	27,542,931	33,301,877	3,850,790	11,362,273

Net Assets				
Total	Invested in			Total
Liabilities	Capital Assets	Restricted	Unrestricted	Net Assets
\$24,183,436	\$10,098,716	\$0	\$3,686,732	\$13,785,448
1,347,025	1,128,791	0	3,296,345	4,425,136
175,808,992	(22,735,080)	2,551,777	19,377,510	(805,793)
803,485	2,204,590	0	1,557,253	3,761,843
4,162,261	9,846,433	0	6,258,321	16,104,754
225,211,000	95,977,000	10,952,000	71,938,000	178,867,000
8,827,180	35,253,184	0	16,297,554	51,550,738
5,229,654	4,192,227	740,741	7,853,679	12,786,647
3,241,372	3,753,815	8,411	3,952,598	7,714,824
47,788,000	52,003,000	0	4,323,000	56,326,000
11,514,058	13,716,059	0	14,156,633	27,872,692
17,696,534	5,254,733	3,009,764	5,752,696	14,017,193
2,327,893	1,418,468	0	4,214,652	5,633,120
4,991,200	4,073,781	0	12,978,424	17,052,205
3,803,477	8,147,090	0	9,848,101	17,995,191
7,410,857	4,218,475	0	5,434,584	9,653,059
4,770,307	4,145,752	0	7,210,411	11,356,163
1,672,631	5,641,849	0	3,468,429	9,110,278
7,360,192	9,884,948	0	12,713,473	22,598,421
807,159	6,480,685	0	13,837,790	20,318,475
15,213,063	13,222,499	0	4,866,315	18,088,814

Electric Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2005

All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues/ Expenses
Bowling Green	Wood	\$32,231,037	\$32,735,712	\$1,118,458	(\$1,623,133)	\$357,264
St. Clairsville	Belmont	2,611,213	2,225,845	128,934	256,434	26,583
Hamilton	Butler	59,461,404	41,808,192	9,816,387	7,836,825	(7,259,538)
Columbiana	Columbiana	6,394,908	6,788,157	234,107	(627,356)	41,170
Celina	Mercer	12,534,479	11,514,760	801,865	217,854	129,684
Cleveland	Cuyahoga	150,263,000	125,924,000	16,412,000	7,927,000	(9,441,000)
Westerville	Franklin	28,502,967	29,069,942	1,727,290	(2,294,265)	(262,717)
Clyde	Sandusky	9,305,559	6,695,676	226,014	2,383,869	(390,014)
Jackson	Jackson	14,141,055	12,257,240	140,031	1,743,784	47,689
Columbus	Franklin	63,350,000	55,796,000	3,377,000	4,177,000	(1,444,000)
Cuyahoga Falls	Summit	31,988,594	33,939,592	885,284	(2,836,282)	(346,064)
Dover	Tuscarawas	16,222,019	15,451,875	810,030	(39,886)	(806,900)
Hubbard	Trumbull	5,801,608	5,234,996	119,056	447,556	(124,668)
Hudson	Summit	17,164,784	15,355,875	408,844	1,400,065	(107,452)
Napoleon	Henry	14,744,866	14,055,686	376,019	313,161	(310,308)
Shelby	Richland	11,928,900	9,898,875	451,499	1,578,526	(161,764)
St. Marys	Auglaize	12,338,704	11,633,294	563,041	142,369	0
Tipp City	Miami	9,801,921	8,540,757	641,541	619,623	(162,725)
Bryan	Williams	16,500,824	13,330,613	803,785	2,366,426	446,645
Wapakoneta	Auglaize	7,756,891	6,814,248	221,331	721,312	59,328
Wadsworth	Medina	25,484,936	25,689,234	1,462,705	(1,667,003)	(505,319)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	(\$1,265,869)	(\$4,161,692)
0	0	0	283,017	2,188,924
0	12,501	0	564,786	10,051,337
0	0	0	(586,186)	1,204,855
0	4,008	59,566	403,096	5,933,508
0	0	400,000	(1,114,000)	(157,564,000)
11,463	0	0	(2,545,519)	15,161,188
402,362	0	0	2,396,217	8,195,309
0	0	0	1,791,473	3,528,432
125,000	0	0	2,858,000	3,807,000
1,810,658	(1,817,493)	0	445,805	19,965,205
600,000	0	0	(246,786)	(1,259,489)
0	3,767	0	319,121	2,126,844
0	0	0	1,292,613	5,982,737
0	0	0	2,853	8,645,214
0	0	0	1,416,762	2,222,623
813,372	0	0	955,741	5,161,276
0	484,475	161,326	133,749	3,520,674
487,956	10,673	0	3,290,354	9,105,864
529,000	44,971	0	1,264,669	14,035,687
44,302	4,597	0	(2,132,617)	1,908,156

Electric Enterprise Fund
Long-Term Obligations
As of December 31, 2005

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	
Bowling Green	Wood	\$672,037	\$0	\$0	\$10,515,925	\$11,187,962
St. Clairsville	Belmont	0	0	0	8,557	8,557
Hamilton	Butler	0	152,853,520	0	2,700,564	155,554,084
Columbiana	Columbiana	0	0	0	15,483	15,483
Celina	Mercer	2,468,536	0	0	55,208	2,523,744
Cleveland	Cuyahoga	0	0	0	0	0
Westerville	Franklin	3,847,571	0	0	113,506	3,961,077
Clyde	Sandusky	2,837,054	2,615,000	0	14,155	5,466,209
Jackson	Jackson	0	0	0	229,804	229,804
Columbus	Franklin	33,715,000	0	0	0	33,715,000
Cuyahoga Falls	Summit	1,305,596	0	0	6,093,721	7,399,317
Dover	Tuscarawas	75,000	9,994,938	0	160,278	10,230,216
Hubbard	Trumbull	0	0	0	11,589	11,589
Hudson	Summit	2,955,000	0	0	362,011	3,317,011
Napoleon	Henry	0	2,270,000	0	85,105	2,355,105
Shelby	Richland	0	0	0	124,761	124,761
St. Marys	Auglaize	1,589,175	0	0	150,865	1,740,040
Tipp City	Miami	495,000	0	0	152,245	647,245
Bryan	Williams	0	0	0	5,437,125	5,437,125
Wapakoneta	Auglaize	0	0	0	197,897	197,897
Wadsworth	Medina	0	9,605,000	1,757,273	0	11,362,273

General Long-Term Obligations
As of December 31, 2005
All Cities Reporting Under GAAP

City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables
Akron	Summit	\$194,886,452	\$15,582,562	\$2,781,100
Alliance	Stark	2,421,000	490,000	0
Amherst	Lorain	2,615,759	0	0
Ashland	Ashland	2,657,072	0	1,176,932
Ashtabula	Ashtabula	592,558	10,000	0
Athens	Athens	4,960,000	0	2,000,000
Aurora	Portage	14,255,882	280,000	0
Avon	Lorain	6,268,816	3,406,724	2,873,650
Barberton	Summit	5,327,578	266,950	1,013,000
Bay Village	Cuyahoga	11,221,644	16,000	2,000,000
Beachwood	Cuyahoga	13,058,012	6,476,000	0
Beavercreek	Greene	6,220,000	3,785,000	0
Bedford	Cuyahoga	10,780,000	635,000	591,850
Bedford Heights	Cuyahoga	5,335,000	18,000	225,000
Bellbrook	Greene	0	0	0
Bellefontaine	Logan	600,000	165,000	0
Bellevue	Huron	0	1,590,000	0
Belpre	Washington	0	0	0
Berea	Cuyahoga	9,528,023	0	5,800,000
Bexley	Franklin	3,195,000	0	0
Blue Ash	Hamilton	17,540,000	0	4,550,000
Bowling Green	Wood	11,051,226	0	0
Brecksville	Cuyahoga	13,615,307	4,929,614	800,000
Broadview Heights	Cuyahoga	5,034,286	3,527,608	878,500
Brook Park	Cuyahoga	2,110,000	0	0
Brooklyn	Cuyahoga	2,522,806	0	5,800,000
Brookville	Montgomery	0	0	1,229,040
Brunswick	Medina	2,579,251	1,609,510	6,595,000
Bryan	Williams	0	44,000	3,300,000
Bucyrus	Crawford	0	153,000	110,000
Cambridge	Guernsey	0	144,105	0
Canal Fulton	Stark	326,724	24,000	0
Canton	Stark	15,710,000	0	0
Celina	Mercer	613,163	0	460,000
Centerville	Montgomery	16,826,346	7,391,000	0
Chardon	Geauga	1,695,000	0	0
Chillicothe	Ross	1,915,000	0	800,000
Cincinnati	Hamilton	320,278,000	0	9,931,000
Circleville	Pickaway	4,575,000	0	0
Clayton	Montgomery	4,601,904	0	0
Cleveland	Cuyahoga	493,365,000	0	2,750,000
Cleveland Heights	Cuyahoga	22,220,000	0	0
Clyde	Sandusky	3,845,000	0	0
Columbus	Franklin	963,531,000	0	4,208,000
Columbiana	Columbiana	0	0	0
Conneaut	Ashtabula	1,965,000	1,435,168	557,500
Cortland	Trumbull	40,000	0	0
Coshocton	Coshocton	610,000	20,000	0
Crestline	Crawford	260,000	0	0
Cuyahoga Falls	Summit	10,007,959	0	0

Loans Payable	Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$19,551,369	\$59,332,190	\$40,788,688	\$338,428,189	\$671,350,550	\$39,086,122
0	0	2,066,950	403,490	5,381,440	1,434,083
70,646	4,291	164,784	0	2,855,480	214,877
390,556	0	746,025	0	4,970,585	1,419,752
434,778	637	2,477,594	437,680	3,953,247	1,907,759
0	0	950,415	28,174	7,938,589	2,826,814
693,247	0	492,528	(25,388)	15,696,269	1,103,346
22,500	0	1,218,960	0	13,790,650	1,823,963
0	0	2,822,361	1,325,000	10,754,889	2,354,765
0	45,410	1,119,060	0	14,402,114	1,774,152
0	0	1,779,153	0	21,313,165	1,897,040
0	100,494	1,048,679	0	11,154,173	1,136,220
578,144	15,456	1,245,140	205,488	14,051,078	1,461,323
0	708,910	1,377,823	0	7,664,733	1,625,550
0	0	187,760	0	187,760	105,952
0	0	865,072	51,276	1,681,348	591,265
0	0	585,162	0	2,175,162	245,176
71,897	0	43,131	21,792	136,820	20,049
2,251,150	427,335	1,117,323	1,642,208	20,766,039	7,056,508
0	103,513	460,633	0	3,759,146	375,291
0	0	1,344,793	0	23,434,793	7,407,952
15,062,671	0	1,335,227	0	27,449,124	1,762,969
651,478	0	551,203	0	20,547,602	1,460,653
4,466,659	0	1,090,545	0	14,997,598	2,297,955
0	1,277,147	2,651,031	0	6,038,178	1,155,737
999,649	1,215,926	1,640,338	4,413,684	16,592,403	1,029,167
0	13,112	162,136	0	1,404,288	96,486
195,803	80,128	395,914	0	11,455,606	7,213,423
0	0	1,048,537	0	4,392,537	3,587,951
0	27,128	497,738	317,921	1,105,787	187,128
0	133,840	566,052	530,635	1,374,632	78,253
0	0	38,768	0	389,492	145,529
4,196,488	0	8,733,551	204,700	28,844,739	3,784,853
0	0	228,974	0	1,302,137	503,398
0	13,651	560,908	0	24,791,905	1,064,506
680,465	312,318	339,442	0	3,027,225	357,530
113,513	154,650	2,088,092	812,251	5,883,506	1,936,261
0	60,000	78,825,000	93,123,000	502,217,000	91,477,000
0	69,239	335,428	0	4,979,667	459,276
198,390	542,695	116,335	0	5,459,324	353,361
0	18,083,000	0	287,650,000	801,848,000	65,066,000
1,481,006	61,019	5,862,342	0	29,624,367	4,267,170
324,288	32,800	120,644	77,657	4,400,389	382,960
0	2,000,000	0	59,702,000	1,029,441,000	128,311,000
0	0	57,729	0	57,729	34,705
30,835	0	709,315	0	4,697,818	516,096
0	21,658	172,170	0	233,828	88,460
0	1,946	584,943	0	1,216,889	250,342
0	78,698	108,405	112,129	559,232	134,709
0	80,367	6,621,014	2,218,559	18,927,899	5,238,975

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General Long-Term Obligations
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City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables
Dayton	Montgomery	\$55,183,389	\$977,100	\$0
Defiance	Defiance	230,000	473,220	722,000
Delaware	Delaware	5,070,000	169,000	0
Delphos	Allen	0	0	0
Dover	Tuscarawas	0	0	0
Dublin	Franklin	50,385,561	0	0
East Liverpool	Columbiana	442,155	0	0
East Palestine	Columbiana	0	0	0
Eastlake	Lake	28,885,000	0	0
Eaton	Preble	1,756,792	0	0
Elyria	Lorain	21,439,165	1,373,854	0
Englewood	Montgomery	0	0	0
Fairborn	Greene	11,588,309	1,164,811	0
Fairfield	Butler	14,275,000	25,000	0
Fairlawn	Summit	9,050,000	940,000	0
Findlay	Hancock	3,359,400	434,045	0
Forest Park	Hamilton	5,305,000	0	0
Fostoria	Seneca	0	330,784	0
Franklin	Warren	7,803,872	3,557,000	280,000
Fremont	Sandusky	3,745,000	0	0
Gahanna	Franklin	15,492,646	0	0
Garfield Heights	Cuyahoga	28,897,465	1,239,534	4,000,000
Geneva	Ashtabula	1,517,953	800,000	0
Grandview Heights	Franklin	400,000	0	220,000
Green	Summit	27,208,393	0	0
Greenville	Darke	2,506,139	0	0
Grove City	Franklin	4,516,532	128,576	0
Hamilton	Butler	33,605,000	2,576,000	0
Harrison	Hamilton	2,880,000	0	0
Heath	Licking	4,950,000	0	0
Highland Heights	Cuyahoga	8,708,737	5,046,262	0
Hillard	Franklin	34,897,543	195,000	2,156,000
Hillsboro	Highland	0	0	0
Hubbard	Trumbull	5,100,000	0	0
Huber Heights	Montgomery	6,813,184	6,135,000	9,900,000
Hudson	Summit	33,425,000	2,210,000	0
Independence	Cuyahoga	30,797,995	681,482	0
Indian Hills	Hamilton	4,019,400	0	0
Jackson	Jackson	0	0	623,660
Kent	Portage	2,235,000	550,000	0
Kettering	Montgomery	5,563,536	816,127	3,075,818
Kirtland	Lake	1,953,490	0	1,721,000
Lakewood	Cuyahoga	36,035,423	30,000	4,228,000
Lancaster	Fairfield	3,965,000	319,500	0
Lebanon	Warren	6,257,240	584,449	0
Lima	Allen	1,780,951	69,000	504,437
Logan	Hocking	0	0	0
London	Madison	110,000	55,000	0
Lorain	Lorain	25,998,851	762,423	0
Louisville	Stark	495,000	0	0

Loans Payable	Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$0	\$3,255,561	\$11,380,695	\$21,613,048	\$92,409,793	\$11,198,403
0	0	594,907	0	2,020,127	1,081,432
0	36,016	3,987,818	319,933	9,582,767	845,851
0	206,656	175,586	74,510	456,752	122,464
0	0	960,947	301,861	1,262,808	331,692
11,372,745	0	1,838,649	4,842,292	68,439,247	6,699,718
1,606,827	0	604,089	915,507	3,568,578	174,504
905,480	118,599	223,645	0	1,247,724	104,764
312,215	24,830	2,159,177	285,950	31,667,172	1,187,260
543,750	0	469,171	0	2,769,713	187,367
0	0	5,472,838	0	28,285,857	1,597,349
62,705	0	374,249	0	436,954	309,960
0	55,598	958,292	0	13,767,010	2,054,865
0	65,591	2,262,492	0	16,628,083	962,622
623,733	0	1,067,334	0	11,681,067	1,093,111
133,200	2,020	3,204,171	1,251,195	8,384,031	1,905,939
190,621	0	516,418	0	6,012,039	1,064,272
177,701	50,272	1,292,831	0	1,851,588	194,610
0	0	587,079	477,241	12,705,192	705,085
0	0	677,752	819,804	5,242,556	253,268
0	27,582	1,666,969	0	17,187,197	1,358,643
0	600,000	4,630,228	908,071	40,275,298	1,776,647
177,037	20,310	121,889	0	2,637,189	233,011
863,959	47,505	644,685	0	2,176,149	954,498
0	0	982,683	0	28,191,076	839,880
365,989	360,000	422,606	0	3,654,734	242,704
3,833,831	6,217	1,021,815	0	9,506,971	1,258,400
0	0	6,659,147	(186,157)	42,653,990	3,659,319
476,673	263,395	294,050	47,299	3,961,417	470,564
0	6,964	701,959	0	5,658,923	274,787
0	39,523	919,593	2,560,739	17,274,854	1,111,822
1,893,334	0	0	2,745,091	41,886,968	2,688,674
0	66,883	268,622	100,000	435,505	121,629
0	0	254,277	0	5,354,277	473,904
336,607	0	1,228,777	0	24,413,568	1,928,263
0	207,572	1,727,617	0	37,570,189	2,849,584
57,520	46,144	513,625	77,312	32,174,078	(7,498,668)
0	0	1,150,836	0	5,170,236	669,996
0	0	427,388	225,034	1,276,082	208,838
395,761	0	845,498	0	4,026,259	867,199
0	0	3,543,299	0	12,998,780	3,368,499
313,415	14,307	80,575	0	4,082,787	174,618
483,460	47,423	5,050,117	0	45,874,423	3,734,754
1,124,334	849,076	4,102,836	0	10,360,746	1,582,272
0	31,562	909,877	21,148	7,804,276	763,782
0	0	2,874,334	687,203	5,915,925	1,447,277
33,074	608,963	254,528	71,000	967,565	226,155
120,447	3,385	211,295	66,144	566,271	86,602
1,873,525	2,099,227	5,885,317	6,345,000	42,964,343	3,389,694
0	155,417	227,005	47,643	925,065	369,128

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General Long-Term Obligations
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City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables
Loveland	Hamilton	\$4,183,770	\$0	\$0
Lyndhurst	Cuyahoga	2,515,000	16,000	850,000
Macedonia	Summit	9,120,331	1,370,400	760,000
Madeira	Hamilton	1,535,000	0	0
Mansfield	Richland	4,040,000	0	655,430
Maple Heights	Cuyahoga	8,622,480	0	0
Marietta	Washington	0	0	0
Marion	Marion	1,433,000	0	0
Martins Ferry	Belmont	18,000	0	560,000
Marysville	Union	8,385,000	0	0
Mason City	Warren	7,045,000	551,000	0
Massillon	Stark	17,323,616	0	2,993,000
Maumee	Lucas	20,105,000	668,600	0
Mayfield Heights	Cuyahoga	20,000	0	5,600,000
Medina	Medina	917,400	1,917,658	0
Mentor	Lake	22,103,974	6,996,026	404,572
Mentor-On-The-Lake	Lake	0	55,000	424,403
Miamisburg	Montgomery	3,575,000	235,000	0
Middleburg Hts	Cuyahoga	18,110,804	1,763,243	0
Middletown	Butler	25,375,000	2,899,299	0
Milford	Clermont	3,855,000	0	0
Monroe	Butler	7,206,443	1,130,000	0
Montgomery	Hamilton	9,557,100	180,346	0
Moraine	Montgomery	0	0	3,700,000
Mount Healthy	Hamilton	1,568,954	0	0
Mount Vernon	Knox	3,056,065	0	393,125
Munroe Falls	Summit	1,454,972	0	0
Napoleon	Henry	680,000	785,568	0
Nelsonville	Athens	0	875,000	0
New Carlisle	Clark	0	0	67,575
New Philadelphia	Tuscarawas	3,462,542	152,458	0
Newark	Licking	13,084,991	45,000	0
North Canton	Stark	0	0	0
North Olmsted	Cuyahoga	35,635,000	390,000	9,860,000
North Ridgeville	Lorain	2,812,000	263,000	1,730,000
North Royalton	Cuyahoga	6,200,591	1,586,414	0
Northwood	Wood	730,000	0	0
Norton	Summit	3,192,041	882,959	255,000
Norwalk	Huron	1,200,130	0	0
Oakwood	Montgomery	0	0	0
Oberlin	Lorain	830,080	305,296	0
Olmstead Falls	Cuyahoga	0	0	1,900,000
Ontario	Richland	239,699	0	0
Oregon	Lucas	805,000	1,354,985	195,000
Orrville	Wayne	0	127,119	0
Oxford	Butler	3,135,000	0	0
Painesville	Lake	0	555,000	100,000
Parma	Cuyahoga	22,951,826	1,936,256	
Parma Heights	Cuyahoga	6,415,000	360,546	0
Pataskala	Licking	0	0	0

Loans Payable	Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$2,711,385	\$154,688	\$750,743	\$36,017	\$7,836,603	\$661,196
0	0	865,356	0	4,246,356	1,222,449
493,939	438,490	466,984	0	12,650,144	710,142
0	0	185,413	0	1,720,413	336,905
0	76,309	4,815,056	1,311,555	10,898,350	2,067,266
3,112,251	175,933	2,302,655	384,172	14,597,491	1,538,985
153,626	0	580,642	160,000	894,268	50,615
2,182,106	0	3,709,586	0	7,324,692	292,427
19,399	0	62,957	196,109	856,465	48,914
0	632,604	0	0	9,017,604	881,124
0	21,650,000	838,981	0	30,084,981	1,012,592
2,495,449	303,668	2,088,098	1,833,056	27,036,887	3,896,443
485,355	0	2,026,993	58,830	23,344,778	1,592,110
254,236	0	1,988,225	2,000,000	9,862,461	1,335,483
33,756	0	840,334	0	3,709,148	1,118,908
0	0	2,617,346	50,000	32,171,918	3,426,945
0	15,563	264,559	0	759,525	212,804
0	0	1,593,930	255,062	5,658,992	593,560
0	0	2,396,080	0	22,270,127	3,281,425
0	0	4,594,018	2,750,047	35,618,364	3,351,001
0	0	155,724	30,000	4,040,724	231,658
0	75,472	68,090	2,000,000	10,480,005	536,109
0	0	628,395	0	10,365,841	1,253,876
0	127,507	2,328,500	785,960	6,941,967	711,619
0	0	132,255	64,054	1,765,263	203,032
0	0	701,210	465,829	4,616,229	443,447
0	236,290	120,507	100,000	1,911,769	289,441
148,212	0	481,520	0	2,095,300	438,746
0	348,400	27,202	79,479	1,330,081	53,422
0	0	44,770	157,428	269,773	63,770
221,993	534,665	924,670	161,487	5,457,815	749,643
0	1,748,827	3,283,383	2,088,940	20,251,141	2,828,013
0	143,787	1,376,488	558,315	2,078,590	966,059
215,724	15,754	4,359,462	0	50,475,940	6,566,842
595,567	0	2,596,600	0	7,997,167	2,853,169
654,937	293,321	2,119,778	0	10,855,041	1,738,920
1,114,521	0	313,960	0	2,158,481	228,128
0	4,245	730,977	0	5,065,222	655,282
1,407,598	8,425	814,792	466,245	3,897,190	584,552
0	0	528,147	600,634	1,128,781	89,750
0	217,568	522,836	0	1,875,780	551,187
3,815,112	1,929	269,392	107,520	6,093,953	2,275,823
14,254	0	238,529	0	492,482	161,974
12,501,877	0	1,915,272	55,523	16,827,657	1,651,687
0	0	157,524	0	284,643	132,659
0	8,792	482,270	0	3,626,062	394,005
45,000	1,178,895	1,352,547	1,589,038	4,820,480	878,429
5,536,232	1,624,411	1,895,558	74,559	34,018,842	1,715,938
1,043,756	48,387	628,711	0	8,496,400	527,690
0	73,697	73,383	0	147,080	128,346

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City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables
Pepper Pike	Cuyahoga	\$3,290,000	\$0	\$5,492,000
Perrysburg	Wood	0	0	0
Pickerington	Fairfield	1,522,459	0	3,010,000
Piqua	Miami	2,315,740	175,960	149,000
Port Clinton	Ottawa	586,943	129,297	0
Portsmouth	Scioto	1,959,132	0	0
Powell	Delaware	20,175,000	0	0
Ravenna	Portage	1,220,595	374,404	0
Reading	Hamilton	1,700,000	0	0
Reynoldsburg	Franklin	28,463,857	30,000	0
Richmond Heights	Cuyahoga	8,250,000	0	0
Rittman	Wayne	1,670,000	81,283	0
Riverside	Montgomery	2,154,168	0	85,771
Rocky River	Cuyahoga	22,228,603	750,000	0
Rossford	Wood	3,717,000	165,000	0
Salem	Columbiana	2,480,212	112,000	0
Sandusky	Erie	19,064,812	2,127,766	0
Seven Hills	Cuyahoga	10,882,994	992,000	0
Shaker Heights	Cuyahoga	15,155,000	0	10,210,000
Sharonville	Hamilton	16,445,892	300,000	0
Sheffield Lake	Lorain	1,627,000	26,033	208,000
Shelby	Richland	143,554	0	188,303
Sidney	Shelby	9,385,000	0	0
Silverton	Hamilton	337,500	876,012	0
Solon	Cuyahoga	17,170,000	548,385	0
South Euclid	Cuyahoga	10,586,506	375,000	0
Springboro	Warren	2,490,950	3,515,000	0
Springdale	Hamilton	5,160,692	2,823,830	0
Springfield	Clark	18,179,000	386,000	0
St. Bernard	Hamilton	1,979,297	0	0
St. Clairsville	Belmont	0	0	1,000,000
St. Marys	Auglaize	0	323,490	0
Stow	Summit	5,301,649	0	11,281,000
Streetsboro	Portage	3,835,000	0	0
Strongsville	Cuyahoga	31,100,000	1,755,000	0
Sylvania	Lucas	13,112,530	65,470	362,857
Tallmadge	Summit	4,784,000	910,000	3,800,000
Tiffin	Seneca	0	505,000	500,000
Tipp City	Miami	7,395,000	895,000	0
Toledo	Lucas	211,164,000	0	0
Toronto	Jefferson	0	0	0
Trenton	Butler	530,669	30,000	0
Trotwood	Montgomery	3,490,000	0	0
Troy	Miami	12,095,000	262,000	0
Twinsburg	Summit	13,716,113	380,000	0
Uhrichsville	Tuscarawas	0	0	0
Union	Montgomery	0	0	0
University Heights	Cuyahoga	1,135,000	0	1,965,000
Upper Arlington	Franklin	20,940,043	0	3,972,000
Upper Sandusky	Wyandot	487,000	0	1,263,020

Loans Payable	Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$289,346	\$0	\$292,330	\$0	\$9,363,676	\$677,001
0	0	695,512	0	695,512	238,542
2,547,880	3,957,029	392,508	0	11,429,876	380,050
0	158,955	2,049,578	401,230	5,250,463	1,120,984
0	38,699	116,424	0	871,363	281,221
0	0	648,743	0	2,607,875	121,780
0	0	133,357	0	20,308,357	1,083,385
0	247,684	921,607	5,241,892	8,006,182	589,846
0	123,989	653,156	0	2,477,145	445,821
3,563,281	0	711,413	239,105	33,007,656	1,934,615
3,918,633	0	1,075,049	192,704	13,436,386	1,075,466
14,550	0	162,302	0	1,928,135	296,457
0	32,348	105,983	0	2,378,270	342,320
0	0	3,000,634	650,905	26,630,142	1,273,238
0	0	195,735	504,462	4,582,197	157,000
469,406	14,059	220,724	0	3,296,401	222,442
0	178,840	2,031,659	0	23,403,077	1,283,640
33,101	0	360,908	107,000	12,376,003	868,758
4,306,928	0	3,632,628	0	33,304,556	1,292,691
0	0	2,434,631	31,827	19,212,350	1,236,622
50,935	59,749	675,411	208,000	2,855,128	411,758
0	0	339,669	0	671,526	132,940
0	0	1,166,492	362,165	10,913,657	511,300
0	18,026	367,439	0	1,598,977	176,693
11,880,220	0	2,668,508	0	32,267,113	3,074,937
2,115,887	0	1,023,586	326,720	14,427,699	1,195,185
0	53,314	158,619	0	6,217,883	560,302
13,238	65,765	636,278	0	8,699,803	804,299
0	163,000	7,009,000	124,616	25,861,616	2,085,000
38,850	0	1,854,729	846,268	4,719,144	163,717
0	11,781	69,967	0	1,081,748	82,400
0	0	300,122	0	623,612	175,186
0	0	1,229,727	0	17,812,376	1,764,610
260,436	492,780	494,749	2,089,816	7,172,781	637,720
196,516	0	2,398,268	123,070	35,572,854	3,558,326
53,221	0	1,504,870	0	15,098,948	1,136,460
0	41,684	869,569	0	10,405,253	503,037
0	0	1,032,329	870,539	2,907,868	1,177,764
0	55,840	749,796	0	9,095,636	1,065,451
0	3,819,000	42,160,000	0	257,143,000	43,006,000
68,894	0	264,111	140,623	473,628	24,257
0	0	211,365	0	772,034	139,250
0	666,434	1,013,705	0	5,170,139	944,720
0	0	1,463,204	0	13,820,204	1,105,556
1,922,057	0	1,607,528	0	17,625,698	1,413,493
0	0	157,502	320,523	478,025	14,058
0	210,743	44,916	0	255,659	74,194
622,279	17,343	1,174,699	301,189	5,215,510	2,854,655
404,755	0	2,273,375	0	27,590,173	6,204,071
6,442,298	20,084	162,122	0	8,374,524	529,988

(Continued)

General Long-Term Obligations
As of December 31, 2005
All Cities Reporting Under GAAP
Continued

City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables
Urbana	Champiagn	\$2,620,000	\$0	\$0
Vandalia	Montgomery	10,657,994	0	0
Wadsworth	Medina	1,484,255	0	0
Wapakoneta	Auglaize	2,627,902	0	0
Warren	Trumbull	9,205,995	0	0
Warrensville Heights	Cuyahoga	3,978,714	456,272	11,053,525
Washington	Fayette	565,000	0	2,364,000
Wauseon	Fulton	0	0	0
Waverly	Pike	0	0	0
Wellston	Jackson	0	0	0
West Carrollton	Montgomery	245,000	4,550,000	0
Westerville	Franklin	28,429,696	0	0
Westlake	Cuyahoga	19,564,505	6,309,179	0
Whitehall	Franklin	3,000,000	0	0
Wickliffe	Lake	0	0	0
Willard	Huron	0	1,068	2,260,000
Willoughby	Lake	14,568,653	437,287	0
Willoughby Hills	Lake	2,980,536	152,864	0
Willowick	Lake	105,000	0	0
Wilmington	Clinton	2,735,000	0	0
Wooster	Wayne	3,593,113	0	0
Worthington	Franklin	9,199,069	95,291	0
Wyoming	Hamilton	4,095,988	0	0
Xenia	Greene	1,170,000	0	0
Youngstown	Mahoning	23,445,000	360,000	0
Zanesville	Muskingum	2,971,299	0	0

Loans Payable	Capital Leases	Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$0	\$0	\$868,099	\$1,779,871	\$5,267,970	\$240,830
0	0	1,109,035	0	11,767,029	1,064,423
0	0	2,237,084	76,399	3,797,738	717,755
0	90,251	473,126	0	3,191,279	623,323
1,485,294	444,755	4,440,100	2,638,126	18,214,270	3,080,624
0	760,025	1,822,484	0	18,071,020	12,930,333
0	0	482,532	0	3,411,532	272,872
0	86,201	205,985	0	292,186	108,927
115,091	0	40,946	1,038,306	1,194,343	1,059,031
619,694	0	49,042	0	668,736	129,410
0	0	691,523	0	5,486,523	628,762
0	0	3,740,193	22,564	32,192,453	3,449,415
929,515	0	3,658,207	670,860	31,132,266	3,645,031
0	21,613	1,324,254	321,017	4,666,884	1,226,340
0	0	1,449,772	0	1,449,772	110,374
149,957	0	396,702	0	2,807,727	2,377,891
0	0	4,525,851	1,125,698	20,657,489	2,443,751
0	56,881	242,094	0	3,432,375	327,890
0	0	1,024,187	0	1,129,187	477,148
0	0	537,342	3,732,728	7,005,070	360,621
0	0	1,784,224	0	5,377,337	1,193,200
0	0	1,412,305	0	10,706,665	445,237
0	0	435,852	0	4,531,840	216,364
0	813,422	1,454,662	0	3,438,084	441,253
6,289,950	66,677	8,244,366	3,897,146	42,303,139	4,880,951
0	2,166	1,710,409	0	4,683,874	1,429,321