



Mary Taylor, CPA
Auditor of State

Cities
Summary Financial Information
For the Year Ended December 31, 2008

Local Government Service Section

**City Summary Financial Information
For the Year Ended December 31, 2008**

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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, 2008 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, CPA
Auditor of State

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2008
All Cities Reporting Under GAAP

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Akron	Summit	\$214,514,642	\$1,038,939,189	\$0	\$1,253,453,831
Alliance	Stark	16,836,507	19,799,197	0	36,635,704
Amherst	Lorain	10,055,293	23,272,153	4,107,353	37,434,799
Ashland	Ashland	6,323,639	20,940,751	0	31,577,988
Ashtabula	Ashtabula	11,288,197	19,459,907	0	30,748,104
Athens	Athens	10,408,033	54,921,151	0	65,329,184
Aurora	Portage	15,226,802	62,643,646	0	86,563,656
Avon	Lorain	52,226,696	73,406,418	0	125,633,114
Avon Lake	Lorain	27,288,034	57,146,271	0	84,434,305
Barberton	Summit	15,726,805	24,605,860	0	40,332,665
Bay Village	Cuyahoga	27,773,972	22,618,182	0	50,392,154
Beachwood	Cuyahoga	49,908,709	88,638,821	0	138,547,530
Beavercreek	Greene	28,241,952	200,588,025	0	228,829,977
Bedford	Cuyahoga	14,243,839	37,603,805	0	61,588,223
Bedford Heights	Cuyahoga	6,069,567	21,473,942	0	34,864,272
Bellbrook	Greene	5,523,161	4,667,913	0	10,191,074
Bellefontaine	Logan	11,448,330	22,149,500	0	33,597,830
Bellevue	Huron	7,440,213	8,770,506	0	16,210,719
Belpre	Washington	3,038,817	13,823,972	0	16,862,789
Berea	Cuyahoga	34,450,288	50,374,577	0	84,824,865
Bexley	Franklin	12,547,122	18,619,289	0	31,166,411
Blue Ash	Hamilton	31,905,889	92,765,652	0	124,671,541
Bowling Green	Wood	27,237,218	44,749,481	0	71,986,699
Brecksville	Cuyahoga	30,501,410	77,940,584	0	108,441,994
Broadview Heights	Cuyahoga	19,047,413	30,004,112	3,561,468	52,612,993
Brook Park	Cuyahoga	29,160,982	66,354,377	0	95,515,359
Brooklyn	Cuyahoga	12,992,556	30,541,929	0	43,534,485
Brookville	Montgomery	3,512,565	10,101,940	0	13,614,505
Brunswick	Medina	24,054,922	41,381,252	0	65,436,174
Bryan	Williams	18,897,365	20,874,956	0	39,772,321
Bucyrus	Crawford	8,224,420	14,783,782	0	23,008,202
Cambridge	Guernsey	9,489,345	17,011,914	0	26,501,259
Canal Fulton	Stark	2,376,652	10,773,053	0	13,149,705
Canfield	Mahoning	5,218,158	13,310,328	0	18,528,486
Canton	Stark	65,382,692	107,466,678	0	172,849,370
Carlisle	Warren	2,459,358	4,217,942	0	6,677,300
Celina	Mercer	12,411,062	17,014,202	0	29,425,264
Centerville	Montgomery	39,453,740	41,873,078	0	81,326,818
Chardon	Geauga	8,278,209	37,040,368	0	45,318,577
Cheviot	Hamilton	3,333,977	2,988,625	0	6,322,602
Chillicothe	Ross	14,780,199	39,472,802	0	54,253,001
Cincinnati	Hamilton	362,312	1,267,385	0	1,629,697
Circleville	Pickaway	9,393,389	23,354,690	0	32,748,079
Clayton	Montgomery	8,651,580	9,272,480	0	17,924,060
Cleveland	Cuyahoga	738,976,000	920,301,000	0	1,659,277,000
Clyde	Sandusky	2,768,185	18,047,597	0	20,815,782
Columbus	Franklin	662,050,000	1,780,443,000	0	2,442,493,000
Columbiana	Columbiana	3,292,589	5,601,264	0	8,893,853
Conneaut	Ashtabula	7,208,755	18,247,643	0	25,456,398
Cortland	Trumbull	4,490,475	3,838,297	0	8,328,772
Coshocton	Coshocton	3,463,274	6,345,148	0	9,808,422
Crestline	Crawford	2,561,122	5,268,808	0	7,829,930
Cuyahoga Falls	Summit	56,279,546	87,027,361	0	143,306,907
Dayton	Montgomery	211,666,839	333,586,254	0	545,253,093
Deer Park	Hamilton	3,584,946	3,708,667	0	7,293,613
Defiance	Defiance	12,768,453	14,704,191	0	27,472,644
Delaware	Delaware	31,594,567	69,741,034	0	101,335,601
Delphos	Allen	2,981,449	2,176,026	0	5,157,475

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$381,772,830	\$510,919,988	\$892,692,818	\$352,615,832	\$67,956,219	(\$59,811,038)	\$360,761,013
3,454,693	3,675,744	7,130,437	17,764,197	9,116,473	2,624,597	29,505,267
2,460,052	3,629,675	6,089,727	19,614,275	7,276,825	4,453,972	31,345,072
4,082,639	3,371,115	7,453,754	17,364,157	5,354,993	1,405,084	24,124,234
4,633,106	2,032,928	6,666,034	19,022,629	3,747,111	1,312,330	24,082,070
4,588,330	4,034,032	8,622,362	49,436,151	6,326,318	944,353	56,706,822
6,787,089	10,616,870	17,403,959	51,393,525	9,859,013	7,907,159	69,159,697
10,683,350	55,856,076	66,539,426	20,640,517	34,762,106	3,691,065	59,093,688
8,437,692	8,553,201	16,990,893	48,910,675	9,609,593	8,923,144	67,443,412
8,558,722	6,513,454	15,072,176	18,149,544	4,792,151	2,318,794	25,260,489
12,312,172	10,413,968	22,726,140	9,327,552	12,016,761	6,321,701	27,666,014
9,861,398	16,171,787	26,033,185	72,898,821	6,676,611	32,938,913	112,514,345
15,386,461	8,127,962	23,514,423	192,384,730	9,996,633	2,934,191	205,315,554
6,875,012	12,261,743	19,136,755	26,093,966	5,662,410	10,695,092	42,451,468
12,200,715	6,416,284	12,200,715	16,474,336	983,113	5,206,108	22,663,557
2,257,452	110,769	2,368,221	4,667,913	2,228,497	926,443	7,822,853
2,034,174	1,414,570	3,448,744	21,324,150	5,355,324	3,469,612	30,149,086
1,443,609	1,729,051	3,172,660	7,435,506	1,887,670	3,714,883	13,038,059
623,016	1,100,441	1,723,457	12,661,845	503,040	1,974,447	15,139,332
12,595,975	11,164,936	23,760,911	57,022,154	2,970,922	1,070,878	61,063,954
4,464,441	9,587,927	14,052,368	11,004,188	751,792	5,358,063	17,114,043
9,180,149	45,420,442	54,600,591	46,397,044	6,371,689	17,302,217	70,070,950
6,430,750	21,058,554	27,489,304	35,491,952	14,688,811	(5,683,368)	44,497,395
12,917,005	14,133,576	27,050,581	60,276,377	12,747,076	8,367,960	81,391,413
6,769,444	11,871,242	18,640,686	22,783,671	8,883,941	2,304,695	33,972,307
7,498,865	4,742,037	12,240,902	63,019,962	14,082,597	6,171,898	83,274,457
4,930,952	15,829,668	20,760,620	20,980,747	2,554,142	(761,024)	22,773,865
1,782,056	1,270,621	3,052,677	7,512,233	1,289,896	1,759,699	10,561,828
12,642,614	3,133,984	15,776,598	31,960,337	17,728,984	(29,745)	49,659,576
3,765,252	764,231	4,529,483	18,463,956	15,424,209	1,354,673	35,242,838
1,692,449	1,081,854	2,774,303	14,471,575	3,547,224	2,215,100	20,233,899
3,061,768	1,541,316	4,603,084	16,507,046	3,816,988	1,574,141	21,898,175
1,228,696	1,467,208	2,695,904	8,658,572	899,484	895,745	10,453,801
998,572	1,828,142	2,826,714	11,466,299	1,843,854	2,391,619	15,701,772
15,088,332	28,054,292	43,142,624	94,910,241	32,898,704	1,897,801	129,706,746
2,922,676	651,458	3,574,134	1,653,192	1,113,592	336,382	3,103,166
4,412,192	1,427,038	5,839,230	14,133,193	7,612,759	1,840,082	23,586,034
4,075,495	21,571,585	25,647,080	19,613,962	23,371,272	12,694,504	55,679,738
1,951,470	2,507,568	4,459,038	34,596,167	3,024,689	3,238,683	40,859,539
1,593,627	211,690	1,805,317	2,861,327	787,822	868,136	4,517,285
7,413,826	2,988,848	10,402,674	38,608,281	4,136,326	1,105,720	43,850,327
241,555	527,880	769,435	632,697	231,541	(3,976)	860,262
2,079,101	4,185,575	6,264,676	20,150,335	4,420,555	1,912,513	26,483,403
3,313,671	5,294,444	8,608,115	4,534,717	2,613,295	2,167,933	9,315,945
324,308,000	698,469,000	1,022,777,000	447,068,000	287,326,000	(97,894,000)	636,500,000
2,733,796	3,373,951	6,107,747	12,804,524	1,221,980	681,531	14,708,035
344,578,000	896,547,000	1,241,125,000	923,560,000	203,516,000	74,292,000	1,201,368,000
962,001	89,166	1,051,167	5,601,264	1,677,542	563,880	7,842,686
2,532,861	3,574,290	6,107,151	16,097,964	2,613,433	637,850	19,349,247
2,447,513	228,895	2,676,408	3,838,297	1,141,470	672,597	5,652,364
1,531,402	1,138,443	2,669,845	5,424,074	2,183,120	(468,617)	7,138,577
607,673	275,377	883,050	5,093,023	1,144,947	708,910	6,946,880
30,993,056	12,840,439	43,833,495	74,834,451	16,323,280	8,315,681	99,473,412
53,972,028	95,889,435	149,861,463	282,144,957	96,736,828	16,509,845	395,391,630
1,337,021	2,810,912	4,147,933	1,009,933	640,970	1,494,777	3,145,680
1,894,172	544,128	2,438,300	14,343,185	6,752,644	3,938,515	25,034,344
25,623,018	11,543,549	37,166,567	45,104,431	9,681,271	9,383,332	64,169,034
816,569	214,360	1,030,929	2,087,830	1,137,938	900,778	4,126,546

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Dover	Tuscarawas	\$8,016,622	\$17,243,194	\$0	\$25,259,816
Dublin	Franklin	120,817,899	373,170,923	0	493,988,822
East Liverpool	Columbiana	4,841,783	6,455,587	0	11,297,370
East Cleveland	Cuyahoga	13,188,297	14,341,527	0	27,529,824
East Palestine	Columbiana	1,648,315	5,916,205	0	7,564,520
Eastlake	Lake	25,105,785	38,667,519	0	63,773,304
Eaton	Preble	7,993,896	8,459,946	0	16,453,842
Elyria	Lorain	28,841,525	85,460,336	0	114,301,861
Englewood	Montgomery	15,043,009	39,349,708	0	54,392,717
Euclid	Cuyahoga	34,903,833	72,886,069	0	107,789,902
Fairborn	Greene	27,044,942	70,502,482	0	97,547,424
Fairfield	Butler	42,718,889	80,015,826	0	122,734,715
Fairlawn	Summit	18,861,317	65,912,702	0	84,774,019
Fairview Park	Cuyahoga	15,063,919	55,594,393	0	70,658,312
Findlay	Hancock	23,759,860	78,217,827	0	101,977,687
Forest Park	Hamilton	19,314,706	37,907,031	0	57,221,737
Fostoria	Seneca	8,654,438	9,732,095	0	18,386,533
Franklin	Warren	14,781,255	50,595,107	0	65,376,362
Fremont	Sandusky	15,725,445	23,931,482	0	39,656,927
Gahanna	Franklin	48,537,160	78,751,018	0	127,288,178
Galion	Crawford	7,853,072	15,660,940	0	23,514,012
Garfield Heights	Cuyahoga	19,825,626	36,722,462	0	56,548,088
Geneva	Ashtabula	4,341,283	8,103,688	0	12,444,971
Girard	Trumbull	5,504,737	33,128,424	0	38,633,161
Grandview Heights	Franklin	8,585,007	6,002,228	0	14,587,235
Green	Summit	103,894,227	71,187,817	0	175,082,044
Greenville	Darke	10,367,469	16,241,044	0	26,608,513
Grove City	Franklin	203,532,367	160,337,046	0	363,869,413
Hamilton	Butler	37,153,184	93,466,487	0	130,619,671
Harrison	Hamilton	8,775,981	12,626,740	0	21,402,721
Heath	Licking	9,590,381	26,973,158	0	36,563,539
Highland Heights	Cuyahoga	18,900,630	47,468,430	0	66,369,060
Hillard	Franklin	27,354,120	237,256,544	0	264,610,664
Hillsboro	Highland	5,085,779	11,490,424	0	16,576,203
Hubbard	Trumbull	2,556,064	5,121,308	0	7,677,372
Huber Heights	Montgomery	59,656,218	95,649,212	0	155,305,430
Hudson	Summit	37,788,878	99,905,705	0	137,694,583
Huron	Erie	5,440,976	3,532,683	0	8,973,659
Independence	Cuyahoga	61,353,225	92,630,406	0	153,983,631
Indian Hills	Hamilton	23,656,171	93,510,810	0	117,166,981
Jackson	Jackson	6,199,648	8,065,231	0	14,264,879
Kent	Portage	33,312,058	36,075,922	0	69,387,980
Kettering	Montgomery	74,170,470	120,775,004	0	194,945,474
Kirtland	Lake	4,475,162	18,824,341	0	23,299,503
Lakewood	Cuyahoga	39,881,246	63,636,609	0	103,517,855
Lancaster	Fairfield	24,822,989	39,265,435	0	64,088,424
Lebanon	Warren	44,582,700	44,049,192	0	88,631,892
Lima	Allen	33,050,394	42,776,665	0	75,827,059
Logan	Hocking	3,519,280	6,620,758	0	10,140,038
London	Madison	6,283,824	14,091,520	0	20,375,344
Lorain	Lorain	43,416,124	128,991,252	0	172,407,376
Louisville	Stark	3,304,588	3,506,559	0	6,811,147
Loveland	Hamilton	8,994,858	21,784,720	0	30,779,578
Lyndhurst	Cuyahoga	26,958,058	76,518,019	0	103,476,077
Macedonia	Summit	12,583,066	44,895,488	0	57,478,554
Madeira	Hamilton	6,070,666	5,141,938	0	11,212,604
Mansfield	Richland	29,117,544	50,705,562	0	79,823,106
Marietta	Washington	14,668,792	19,229,350	0	33,898,142

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$2,766,145	\$3,697,460	\$6,463,605	\$14,773,194	\$3,852,663	\$170,354	\$18,796,211
59,725,609	46,580,076	106,305,685	325,919,608	9,421,189	52,342,340	387,683,137
2,154,023	2,733,806	4,887,829	4,656,675	1,885,100	(132,234)	6,409,541
5,875,304	6,701,717	12,577,021	10,095,044	2,862,325	1,995,434	14,952,803
1,126,309	915,522	2,041,831	4,670,779	3,404,119	(2,552,209)	5,522,689
6,402,184	28,402,269	34,804,453	11,845,890	8,830,521	8,292,440	28,968,851
1,392,229	2,497,699	3,889,928	6,106,769	3,902,582	2,554,563	12,563,914
16,335,951	35,084,664	51,420,615	49,293,032	10,512,172	3,076,042	62,881,246
2,281,506	138,533	2,420,039	39,349,708	7,095,770	5,527,200	51,972,678
16,186,146	37,827,946	54,014,092	39,956,632	8,187,615	5,631,563	53,775,810
10,283,622	11,856,673	22,140,295	57,404,461	10,780,812	7,221,856	75,407,129
15,695,282	13,583,310	29,278,592	61,855,826	11,036,877	20,563,420	93,456,123
4,439,449	8,345,755	12,785,204	57,556,280	7,681,819	6,750,716	71,988,815
6,135,432	27,035,021	33,170,453	30,119,364	5,422,312	1,946,183	37,487,859
8,013,635	13,303,174	21,316,809	67,497,148	9,607,709	3,556,021	80,660,878
9,593,999	3,086,484	12,680,483	32,361,148	7,036,457	5,143,649	44,541,254
2,347,696	1,262,520	3,610,216	8,934,611	4,477,746	1,363,960	14,776,317
5,801,860	10,344,511	16,146,371	40,366,322	6,135,200	2,728,469	49,229,991
1,879,222	4,370,166	6,249,388	20,801,482	3,142,475	9,463,582	33,407,539
7,478,530	22,610,739	30,089,269	60,235,098	11,935,778	25,028,033	97,198,909
3,390,236	2,581,784	5,972,020	12,824,151	2,347,292	2,370,549	17,541,992
17,290,573	37,395,995	54,686,568	12,785,805	4,424,025	(15,348,310)	1,861,520
1,586,162	2,154,508	3,740,670	5,250,205	722,759	2,731,337	8,704,301
2,242,829	4,895,792	7,138,621	28,642,369	1,846,744	1,005,427	31,494,540
2,779,488	1,676,171	4,455,659	4,514,471	1,202,213	4,414,892	10,131,576
30,972,519	34,244,690	65,217,209	60,490,483	23,933,855	25,440,497	109,864,835
2,678,066	4,020,320	6,698,386	12,531,730	2,754,714	4,623,683	19,910,127
9,657,760	104,125,282	113,783,042	167,879,891	56,237,101	25,969,379	250,086,371
24,225,972	33,343,718	57,569,690	59,645,749	15,051,564	(1,647,332)	73,049,981
3,440,433	4,377,522	7,817,955	8,188,666	3,152,408	2,243,692	13,584,766
2,477,263	4,636,452	7,113,715	22,695,332	4,153,096	2,601,396	29,449,824
4,209,943	14,095,468	18,305,411	32,886,894	8,777,898	6,398,857	48,063,649
18,863,246	39,847,255	58,710,501	196,643,631	8,542,365	714,167	205,900,163
779,139	1,095,527	1,874,666	10,602,285	1,766,778	2,332,474	14,701,537
1,265,805	3,796,125	5,061,930	1,127,245	752,819	735,378	2,615,442
8,295,836	24,087,598	32,383,434	71,404,045	39,855,863	11,662,088	122,921,996
12,711,505	27,268,977	39,980,482	75,236,006	8,337,706	14,140,389	97,714,101
2,074,984	2,663,030	4,738,014	1,076,164	1,981,040	1,178,441	4,235,645
5,753,416	60,888,195	66,641,611	58,712,220	14,217,450	14,412,350	87,342,020
2,186,759	3,395,568	5,582,327	90,773,740	5,695,971	15,114,943	111,584,654
1,272,939	556,608	1,829,547	7,543,680	3,101,671	1,789,981	12,435,332
8,584,233	2,575,641	11,159,874	30,315,249	11,802,606	16,110,251	58,228,106
19,698,630	7,998,465	27,697,095	113,942,666	9,286,590	44,019,123	167,248,379
3,386,946	3,341,076	6,728,022	14,384,561	1,245,957	940,963	16,571,481
24,139,965	46,581,753	70,721,718	19,375,518	6,448,848	6,971,771	32,796,137
14,919,018	9,225,231	24,144,249	28,508,541	8,564,799	2,870,835	39,944,175
6,592,702	11,849,896	18,442,598	35,598,684	28,548,570	6,042,040	70,189,294
17,038,066	3,625,210	20,663,276	40,891,497	6,898,418	7,373,868	55,163,783
833,251	583,224	1,416,475	6,141,928	1,146,263	1,435,372	8,723,563
1,882,288	1,519,713	3,402,001	12,708,052	1,581,660	2,683,631	16,973,343
15,517,020	49,397,841	64,914,861	85,270,139	24,935,434	(2,713,058)	107,492,515
843,781	537,771	1,381,552	3,048,125	754,129	1,627,341	5,429,595
6,260,052	7,160,209	13,420,261	14,758,258	3,305,252	(704,193)	17,359,317
6,939,260	2,901,493	9,840,753	73,486,752	15,382,764	4,765,808	93,635,324
6,412,273	13,903,313	20,315,586	30,821,661	4,654,827	1,686,480	37,162,968
2,784,886	588,572	3,373,458	4,326,938	481,166	3,031,042	7,839,146
10,863,622	9,180,065	20,043,687	46,575,580	12,085,390	1,118,449	59,779,419
3,257,546	2,364,937	5,622,483	18,190,581	8,651,505	1,433,573	28,275,659

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Marion	Marion	\$20,360,615	\$56,813,758	\$0	\$77,174,373
Martins Ferry	Belmont	4,794,759	3,053,157	0	7,847,916
Marysville	Union	20,346,638	36,080,906	0	56,427,544
Mason City	Warren	63,818,769	157,567,444	0	221,386,213
Massillon	Stark	21,005,329	38,904,876	0	59,910,205
Maumee	Lucas	39,957,179	72,906,260	0	112,863,439
Mayfield Heights	Cuyahoga	31,381,254	37,738,301	0	69,119,555
Medina	Medina	41,695,138	18,369,902	0	60,065,040
Mentor	Lake	60,604,143	178,887,847	0	239,491,990
Mentor-On-The-Lake	Lake	5,286,945	6,579,798	0	11,866,743
Miamisburg	Montgomery	21,434,225	34,753,600	0	56,187,825
Middleburg Hts	Cuyahoga	16,440,007	50,068,940	0	66,508,947
Middletown	Butler	58,208,338	84,302,800	0	142,511,138
Milford	Clermont	11,198,015	4,493,031	0	15,691,046
Monroe	Butler	34,240,256	52,652,755	0	86,893,011
Montgomery	Hamilton	35,671,487	37,679,277	0	73,350,764
Moraine	Montgomery	25,646,695	34,167,439	0	59,814,134
Mount Healthy	Hamilton	2,182,248	3,533,077	0	5,715,325
Mount Vernon	Knox	17,807,410	44,500,670	0	62,308,080
Munroe Falls	Summit	5,150,661	6,549,329	0	11,699,990
Napoleon	Henry	8,034,502	30,489,321	0	38,523,823
New Carlisle	Clark	3,914,147	3,151,752	0	7,065,899
New Franklin	Summit	7,927,631	3,344,448	0	11,272,079
New Philadelphia	Tuscarawas	10,447,137	26,379,704	0	36,826,841
Newark	Licking	28,449,670	60,845,339	0	89,295,009
Niles	Trumbull	23,707,881	12,845,527	0	36,553,408
North Canton	Stark	11,311,328	29,141,603	0	40,452,931
North Olmsted	Cuyahoga	30,618,627	72,140,038	0	102,758,665
North Ridgeville	Lorain	23,653,406	64,253,791	0	87,907,197
North Royalton	Cuyahoga	27,538,098	112,834,930	0	140,373,028
Northwood	Wood	6,485,718	7,609,945	0	14,095,663
Norton	Summit	11,186,812	13,719,951	0	24,906,763
Norwalk	Huron	15,000,591	20,092,547	0	35,093,138
Oakwood	Montgomery	21,046,610	41,022,269	0	62,068,879
Oberlin	Lorain	13,675,482	31,794,788	0	45,470,270
Oregon	Lucas	47,486,101	35,374,353	0	82,860,454
Orrville	Wayne	35,625,229	13,702,605	0	49,327,834
Oxford	Butler	17,605,984	35,583,163	0	53,189,147
Painesville	Lake	22,127,763	31,456,110	0	53,583,873
Parma Heights	Cuyahoga	14,367,618	29,660,105	0	44,027,723
Pataskala	Licking	5,255,055	6,347,804	0	11,602,859
Pepper Pike	Cuyahoga	12,609,409	19,180,057	0	31,789,466
Perrysburg	Wood	17,190,840	70,567,043	0	87,757,883
Pickerington	Fairfield	12,048,863	56,607,734	0	68,656,597
Piqua	Miami	31,775,322	42,806,937	0	74,582,259
Port Clinton	Ottawa	5,449,573	6,040,720	0	11,490,293
Portsmouth	Scioto	11,698,953	19,225,474	0	30,924,427
Powell	Delaware	12,560,598	44,173,369	0	56,733,967
Ravenna	Portage	17,551,085	42,117,014	0	59,668,099
Reading	Hamilton	7,422,959	5,069,353	0	12,492,312
Reynoldsburg	Franklin	23,052,301	55,583,432	0	78,635,733
Rittman	Wayne	3,009,642	6,407,181	0	9,416,823
Riverside	Montgomery	13,435,178	9,042,032	0	22,477,210
Rocky River	Cuyahoga	26,628,220	50,172,715	0	76,800,935
Rossford	Wood	8,325,119	4,717,049	0	13,042,168
Salem	Columbiana	5,335,115	18,543,083	0	23,878,198
Sandusky	Erie	37,214,310	50,594,810	0	87,809,120
Seven Hills	Cuyahoga	16,785,689	22,147,379	0	38,933,068

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$9,396,759	\$5,717,049	\$15,113,808	\$52,708,806	\$7,655,067	\$1,696,692	\$62,060,565
831,755	272,236	1,103,991	2,755,886	3,171,600	816,439	6,743,925
18,852,201	7,294,775	26,146,976	21,116,933	4,008,736	5,154,899	30,280,568
18,531,756	41,966,949	60,498,705	110,110,444	19,808,883	30,968,181	160,887,508
7,568,080	24,389,487	31,957,567	19,804,699	(1,148,433)	9,296,372	27,952,638
5,840,870	24,060,239	29,901,109	54,670,702	4,526,100	23,765,528	82,962,330
7,424,762	9,394,917	16,819,679	32,550,471	464,079	19,285,326	52,299,876
4,632,309	2,164,431	6,796,740	16,236,683	23,548,578	13,483,039	53,268,300
17,556,213	30,476,000	48,032,213	143,783,114	26,640,007	21,036,656	191,459,777
3,594,321	2,325,362	5,919,683	3,314,320	1,764,066	868,674	5,947,060
5,419,397	3,904,067	9,323,464	32,148,600	8,328,870	6,386,891	46,864,361
7,545,722	13,690,542	21,236,264	35,941,389	4,755,363	4,575,931	45,272,683
14,064,639	28,344,892	42,409,531	58,783,680	31,510,137	9,807,790	100,101,607
2,869,497	3,334,368	6,203,865	2,935,888	2,170,548	4,380,745	9,487,181
9,908,982	8,609,622	18,518,604	39,910,704	1,146,508	27,317,195	68,374,407
5,216,725	4,866,274	10,082,999	32,640,506	17,492,324	13,134,935	63,267,765
8,395,276	3,079,114	11,474,390	25,253,823	5,218,287	17,867,634	48,339,744
1,232,021	1,720,412	2,952,433	2,008,216	324,056	430,620	2,762,892
7,024,604	6,501,951	13,526,555	37,018,250	4,237,726	7,525,549	48,781,525
1,284,836	1,447,371	2,732,207	5,068,017	2,205,085	1,694,681	8,967,783
2,311,633	1,447,407	3,759,040	28,323,805	3,625,081	2,815,897	34,764,783
2,038,556	1,406,586	3,445,142	458,659	2,389,411	772,687	3,620,757
3,366,684	555,263	3,921,947	3,278,567	2,025,577	2,045,988	7,350,132
2,374,464	2,781,234	5,155,698	24,248,220	3,848,048	3,574,875	31,671,143
10,328,005	19,765,839	30,093,844	41,686,127	11,110,542	6,404,496	59,201,165
5,961,933	1,491,186	7,453,119	9,336,749	4,266,053	15,497,487	29,100,289
3,166,857	2,932,671	6,099,528	27,594,366	2,606,934	4,152,103	34,353,403
19,398,045	36,769,478	56,167,523	34,133,984	11,531,911	925,247	46,591,142
9,310,645	9,519,942	18,830,587	57,741,872	5,741,588	5,593,150	69,076,610
8,361,629	19,338,023	27,699,652	99,542,944	13,816,219	(685,787)	112,673,376
923,913	3,774,418	4,698,331	8,116,752	4,269,427	(2,988,847)	9,397,332
3,978,598	3,644,624	7,623,222	10,899,587	4,814,469	1,569,485	17,283,541
2,566,808	2,680,703	5,247,511	18,245,397	9,253,696	2,346,534	29,845,627
6,670,270	1,030,191	7,700,461	37,322,269	1,410,945	15,635,204	54,368,418
2,279,275	4,512,935	6,792,210	27,446,483	4,063,557	7,168,020	38,678,060
10,185,121	13,818,983	24,004,104	16,838,672	19,735,515	22,282,163	58,856,350
1,150,005	77,765	1,227,770	43,619,685	1,503,421	2,976,958	48,100,064
2,526,583	4,237,919	6,764,502	30,948,163	8,853,902	6,622,580	46,424,645
7,517,966	5,917,807	13,435,773	24,119,943	4,761,109	11,267,048	40,148,100
8,534,886	7,409,757	15,944,643	25,225,041	1,647,706	1,210,333	28,083,080
3,642,660	284,525	3,927,185	4,965,912	1,819,323	890,439	7,675,674
9,690,614	6,725,503	16,416,117	11,180,572	2,442,754	1,750,023	15,373,349
11,980,869	498,289	12,479,158	62,998,885	3,602,720	8,677,120	75,278,725
8,165,512	14,274,112	22,439,624	39,459,496	4,193,430	2,564,047	46,216,973
4,291,918	4,798,984	9,090,902	41,291,151	409,092	23,791,114	65,491,357
1,536,016	541,876	2,077,892	5,480,278	2,142,001	1,790,122	9,412,401
4,583,454	3,143,113	7,726,567	18,230,304	5,412,572	(445,016)	23,197,860
3,738,877	24,739,428	28,478,305	24,898,369	1,958,433	1,398,860	28,255,662
2,423,770	7,286,784	9,710,554	39,983,161	11,084,564	(1,110,180)	49,957,545
2,994,723	1,703,287	4,698,010	3,754,436	2,593,179	1,446,687	7,794,302
3,944,907	27,150,776	31,095,683	27,305,149	10,004,798	10,230,103	47,540,050
995,647	1,191,774	2,187,421	5,216,000	968,515	1,044,887	7,229,402
5,077,182	1,312,559	6,389,741	6,072,494	2,147,751	7,867,224	16,087,469
11,251,110	22,981,130	34,232,240	30,592,575	6,765,628	5,210,492	42,568,695
3,657,045	3,542,129	7,199,174	4,377,049	1,841,528	(375,583)	5,842,994
2,406,698	3,670,553	6,077,251	14,201,641	1,587,446	2,011,860	17,800,947
12,599,962	23,374,117	35,974,079	33,005,235	21,799,025	(2,969,219)	51,835,041
9,427,073	14,107,249	23,534,322	3,660,747	4,967,958	6,770,041	15,398,746

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Shaker Heights	Cuyahoga	\$70,225,756	\$81,735,790	\$0	\$151,961,546
Sharonville	Hamilton	17,712,754	34,459,499	0	52,172,253
Sheffield Lake	Lorain	9,492,348	14,063,462	0	23,555,810
Shelby	Richland	7,533,619	17,434,359	0	24,967,978
Sidney	Shelby	19,045,061	52,380,913	0	71,425,974
Silverton	Hamilton	4,717,348	4,218,170	0	8,935,518
Solon	Cuyahoga	64,958,556	107,451,180	0	172,409,736
South Euclid	Cuyahoga	45,204,216	42,188,789	0	87,393,005
Springboro	Warren	48,442,616	20,297,010	0	68,739,626
Springdale	Hamilton	(28,443,693)	87,608,036	0	59,164,343
Springfield	Clark	65,250,558	72,171,893	0	137,422,451
St. Bernard	Hamilton	13,525,119	16,886,360	0	30,411,479
St. Clairsville	Belmont	3,801,370	5,200,702	0	9,002,072
St. Marys	Auglaize	16,724,794	18,031,079	0	34,755,873
Steubenville	Jefferson	17,147,686	17,552,636	0	34,700,322
Stow	Summit	30,520,171	61,048,860	0	91,569,031
Strongsville	Cuyahoga	55,651,829	181,988,055	0	237,639,884
Sylvania	Lucas	33,495,175	33,844,326	0	67,339,501
Tallmadge	Summit	10,904,461	28,730,877	0	39,635,338
Tiffin	Seneca	10,308,888	20,821,417	0	31,130,305
Tipp City	Miami	9,359,557	39,581,731	0	48,941,288
Toledo	Lucas	202,887,000	521,312,000	262,000	724,461,000
Toronto	Jefferson	4,295,264	3,498,090	0	7,793,354
Trenton	Butler	4,328,425	3,150,829	0	7,479,254
Trotwood	Montgomery	11,385,893	56,871,852	0	68,257,745
Troy	Miami	54,686,237	42,054,257	0	96,740,494
Twinsburg	Summit	24,099,622	123,182,486	0	147,282,108
Uhrichsville	Tuscarawas	4,125,938	5,786,333	0	9,912,271
Union	Montgomery	4,581,676	4,937,420	0	9,519,096
University Heights	Cuyahoga	12,212,528	7,296,685	0	19,509,213
Upper Arlington	Franklin	68,235,905	10,326,115	41,777,027	120,339,047
Upper Sandusky	Wyandot	3,420,277	7,074,095	0	10,494,372
Urbana	Champaign	8,309,939	21,994,209	0	30,304,148
Vandalia	Montgomery	35,434,117	45,648,060	0	81,082,177
Wadsworth	Medina	20,374,811	39,157,056	0	59,531,867
Wapakoneta	Auglaize	10,416,196	20,590,275	0	31,006,471
Warren	Trumbull	25,782,089	39,746,844	0	65,528,933
Warrensville Heights	Cuyahoga	7,752,847	14,390,033	0	22,142,880
Washington	Fayette	13,471,783	24,900,445	0	38,372,228
Wauseon	Fulton	5,732,211	13,150,618	0	18,882,829
Waverly	Pike	3,166,587	4,008,404	0	7,174,991
West Carrollton	Montgomery	6,686,941	18,270,434	0	24,957,375
Westerville	Franklin	66,780,826	200,710,101	0	267,490,927
Westlake	Cuyahoga	199,831,456	20,087,702	0	219,919,158
Whitehall	Franklin	14,362,178	20,340,610	0	34,702,788
Wickliffe	Lake	14,065,533	93,210,043	0	107,275,576
Willard	Huron	8,261,891	5,317,874	0	13,579,765
Willoughby	Lake	33,459,606	58,556,772	0	92,016,378
Willoughby Hills	Lake	6,331,599	10,556,538	0	16,888,137
Willowick	Lake	15,148,599	31,681,120	0	46,829,719
Wilmington	Clinton	10,917,249	17,387,497	0	28,304,746
Wooster	Wayne	33,148,813	38,732,579	1,956,504	73,837,896
Worthington	Franklin	23,532,193	39,608,804	0	63,140,997
Wyoming	Hamilton	12,063,569	26,092,308	0	38,155,877
Xenia	Greene	14,702,942	33,941,335	0	48,644,277
Youngstown	Mahoning	32,035,486	94,584,870	0	126,620,356
Zanesville	Muskingum	14,608,781	18,444,923	0	33,053,704

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$16,935,781	\$28,392,757	\$45,328,538	\$58,708,166	\$32,613,504	\$15,311,338	\$106,633,008
8,592,649	15,387,076	23,979,725	15,333,356	8,858,000	4,001,172	28,192,528
6,278,359	2,657,755	8,936,114	11,063,069	2,564,456	992,171	14,619,696
1,788,116	1,203,663	2,991,779	16,335,343	4,512,838	1,128,018	21,976,199
5,155,315	9,345,368	14,500,683	43,433,659	1,042,222	12,449,410	56,925,291
2,217,421	1,865,296	4,082,717	2,515,127	488,890	1,848,784	4,852,801
16,704,909	22,320,256	39,025,165	92,250,325	28,809,410	12,324,836	133,384,571
11,281,021	30,456,759	41,737,780	30,383,626	9,516,713	5,754,886	45,655,225
5,642,247	12,534,124	18,176,371	28,928,245	12,440,271	9,194,739	50,563,255
4,194,177	6,396,004	10,590,181	37,784,204	1,622,079	9,167,879	48,574,162
16,783,439	23,303,326	40,086,765	72,139,031	15,387,266	9,809,389	97,335,686
3,308,169	4,478,751	7,786,920	14,193,458	2,132,224	6,298,877	22,624,559
1,432,663	1,186,318	2,618,981	3,959,006	1,782,974	641,111	6,383,091
1,277,718	299,433	1,577,151	17,934,079	10,210,606	5,034,037	33,178,722
4,573,018	5,022,036	9,595,054	16,103,015	11,206,980	(2,204,727)	25,105,268
13,742,413	29,251,965	42,994,378	34,242,932	11,437,818	2,893,903	48,574,653
34,138,514	37,593,583	71,732,097	143,431,182	11,326,386	11,150,219	165,907,787
4,453,775	15,596,705	20,050,480	18,839,904	26,360,865	2,088,252	47,289,021
4,492,728	12,825,732	17,318,460	18,719,874	1,902,468	1,694,536	22,316,878
4,005,754	1,099,070	5,104,824	18,766,481	3,666,413	3,592,587	26,025,481
3,517,946	5,482,798	9,000,744	32,242,094	2,243,415	5,455,035	39,940,544
120,679,000	213,322,000	334,001,000	338,428,000	52,032,000	0	390,460,000
414,476	1,190,204	1,604,680	2,551,971	1,772,697	1,864,006	6,188,674
824,999	449,722	1,274,721	2,692,994	743,871	2,767,668	6,204,533
17,389,221	8,320,783	25,710,004	38,614,884	1,544,593	2,388,264	42,547,741
4,798,889	11,335,689	16,134,578	31,419,257	9,192,338	39,994,321	80,605,916
4,316,013	14,120,165	18,436,178	109,159,210	14,174,663	5,512,057	128,845,930
654,597	1,834,790	2,489,387	4,362,912	2,031,794	1,028,178	7,422,884
2,396,526	1,415,732	3,812,258	3,428,036	1,459,682	819,120	5,706,838
7,848,342	3,683,670	11,532,012	2,660,670	336,160	4,980,371	7,977,201
15,497,807	27,533,504	43,031,311	29,923,172	6,878,763	40,505,801	77,307,736
991,897	6,557,214	7,549,111	7,949,273	100,139	(5,104,151)	2,945,261
3,012,453	4,709,865	7,722,318	18,887,291	2,115,630	1,578,909	22,581,830
8,828,866	9,947,479	18,776,345	36,535,266	4,489,010	21,281,556	62,305,832
4,756,328	2,395,675	7,152,003	38,789,043	13,788,640	(197,819)	52,379,864
1,333,102	1,381,161	2,714,263	13,192,324	11,048,644	4,051,240	28,292,208
7,010,012	14,391,950	21,401,962	34,737,846	12,442,900	(3,053,775)	44,126,971
10,753,915	11,803,906	22,557,821	(2,136,804)	2,160,653	(438,790)	(414,941)
3,715,440	14,081,745	17,797,185	14,373,784	3,798,113	2,403,146	20,575,043
3,969,502	165,467	4,134,969	9,877,678	3,629,161	1,241,021	14,747,860
1,699,757	222,070	1,921,827	3,103,325	627,076	1,522,763	5,253,164
1,892,234	4,076,254	5,968,488	14,274,151	1,338,890	3,375,846	18,988,887
17,462,936	23,661,532	41,124,468	177,018,595	25,592,016	23,755,848	226,366,459
26,731,373	21,979,979	48,711,352	116,075,155	38,174,790	16,957,861	171,207,806
3,369,140	2,627,564	5,996,704	18,141,493	6,170,744	4,393,847	28,706,084
3,484,750	3,618,512	7,103,262	90,902,453	3,080,706	6,189,155	100,172,314
2,315,255	853,974	3,169,229	3,019,890	4,110,206	3,280,440	10,410,536
13,687,701	16,399,716	30,087,417	41,374,191	10,196,351	10,358,419	61,928,961
4,218,351	2,845,374	7,063,725	7,242,908	1,224,201	1,357,303	9,824,412
9,265,105	1,014,949	10,280,054	28,262,813	2,710,998	5,575,854	36,549,665
4,212,359	6,239,361	10,451,720	10,499,997	509,388	6,843,641	17,853,026
9,374,020	4,576,728	13,950,748	31,287,978	14,253,211	14,345,959	59,887,148
6,212,846	9,087,646	15,300,492	31,113,804	13,057,672	3,669,029	47,840,505
4,994,690	8,363,167	13,357,857	17,213,738	403,221	7,181,061	24,798,020
4,227,373	3,792,210	8,019,583	31,163,498	5,669,024	3,792,172	40,624,694
23,614,215	30,788,370	54,402,585	69,610,269	13,682,806	(11,075,304)	72,217,771
6,690,292	6,489,704	13,179,996	11,444,464	4,949,059	3,480,185	19,873,708

Revenues from the Statement of Activities
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP

City	County	Program Revenues - Governmental Activities			Property Taxes (1)	Income Taxes
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants		
Akron	Summit	\$38,027,591	\$23,163,116	\$22,905,722	\$33,326,060	\$130,610,516
Alliance	Stark	1,546,685	2,104,881	326,119	1,331,701	8,844,311
Amherst	Lorain	503,488	1,043,625	294,166	1,486,485	4,384,049
Ashland	Ashland	3,140,886	2,057,660	0	1,298,913	8,265,781
Ashtabula	Ashtabula	3,363,203	565,534	627,184	2,106,589	6,773,363
Athens	Athens	3,676,009	1,871,718	834,138	504,388	9,400,164
Aurora	Portage	893,803	886,385	2,033,479	4,856,273	11,287,757
Avon	Lorain	1,995,793	2,058,973	0	3,820,151	9,416,401
Avon Lake	Lorain	1,166,466	205,059	1,731,586	5,844,843	10,320,466
Barberton	Summit	3,553,708	4,211,089	147,321	1,707,590	10,859,015
Bay Village	Cuyahoga	903,499	810,861	4,230,626	6,656,527	5,463,871
Beachwood	Cuyahoga	3,118,865	545,007	0	2,879,810	21,574,886
Beavercreek	Greene	2,329,381	3,459,461	4,116,802	11,074,451	0
Bedford	Cuyahoga	3,385,935	1,997,460	227,431	3,316,901	9,779,638
Bedford Heights	Cuyahoga	5,993,085	67,427	0	3,653,579	9,951,407
Bellbrook	Greene	205,944	448,014	0	2,226,657	0
Bellefontaine	Logan	805,732	1,057,447	373,031	808,146	5,770,826
Bellevue	Huron	164,728	491,005	435,805	871,323	3,753,958
Belpre	Washington	453,722	589,135	159,815	301,084	1,097,858
Berea	Cuyahoga	3,982,180	1,280,017	237,222	4,239,392	11,126,645
Bexley	Franklin	1,141,512	1,068,554	0	1,792,485	6,282,225
Blue Ash	Hamilton	1,250,820	875,492	1,011,720	2,841,299	29,147,868
Bowling Green	Wood	3,645,237	2,172,292	293,721	2,286,243	15,318,669
Brecksville	Cuyahoga	2,390,584	737,213	0	4,418,649	13,829,364
Broadview Heights	Cuyahoga	2,824,146	1,402,444	1,467,703	3,826,366	9,491,847
Brook Park	Cuyahoga	3,423,034	994,862	5,473,137	2,331,911	18,358,018
Brooklyn	Cuyahoga	1,772,420	1,239,205	217,646	2,356,138	12,176,443
Brookville	Montgomery	1,068,497	331,093	195,092	137,620	2,423,485
Brunswick	Medina	3,331,510	2,279,404	454,646	11,597,524	0
Bryan	Williams	1,058,348	645,756	765,308	547,289	6,643,993
Bucyrus	Crawford	555,462	1,316,948	403,046	655,495	4,124,283
Cambridge	Guernsey	1,888,597	1,528,282	3,246,548	1,527,806	4,545,422
Canal Fulton	Stark	113,157	400,100	0	468,988	1,853,268
Canfield	Mahoning	435,543	638,420	10,100	524,302	2,343,666
Canton	Stark	14,942,476	7,017,103	3,743,113	4,475,101	43,086,906
Carlisle	Warren	288,836	342,626	186,567	190,375	736,594
Celina	Mercer	1,232,227	1,152,694	505,249	381,920	2,795,359
Centerville	Montgomery	1,418,031	1,091,093	806,973	1,408,488	10,727,974
Chardon	Geauga	2,755,121	777,222	0	1,362,506	5,127,628
Cheviot	Hamilton	371,833	399,400	101,700	1,232,342	1,843,617
Chillicothe	Ross	4,249,683	3,005,587	111,044	1,222,516	10,718,814
Cincinnati	Hamilton	139,476	45,371	10,560	476,359	0
Circleville	Pickaway	2,008,577	649,195	1,796,617	946,297	4,760,674
Clayton	Montgomery	551,575	1,093,240	317,078	2,055,221	2,007,929
Cleveland	Cuyahoga	87,114,000	129,113,000	16,151,000	65,398,000	329,316,000
Clyde	Sandusky	373,127	372,674	126,084	439,190	3,453,258
Columbus	Franklin	146,639,000	138,630,000	45,371,000	52,515,000	511,454,000
Columbiana	Columbiana	390,753	319,287	1,388,323	353,280	1,750,364
Conneaut	Ashtabula	874,923	1,141,951	304,640	1,189,859	2,845,906
Cortland	Trumbull	513,230	1,662,417	120,782	2,149,367	0
Coshocton	Coshocton	1,269,694	948,359	0	503,168	4,084,079
Crestline	Crawford	303,072	469,184	0	246,456	1,077,280
Cuyahoga Falls	Summit	10,532,301	3,028,970	1,788,907	11,264,214	18,773,953
Dayton	Montgomery	28,910,674	20,423,979	13,489,575	24,167,118	108,868,331
Deer Park	Hamilton	210,338	419,961	175,381	1,320,460	1,313,617
Defiance	Defiance	1,903,156	1,331,141	171,030	943,271	7,473,238
Delaware	Delaware	5,305,855	1,432,856	5,247,839	1,849,164	14,077,081
Delphos	Allen	563,893	402,036	820,738	438,110	2,381,401

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

General Revenues - Governmental Activities						Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items		
\$17,831,880	\$51,291,763	\$3,557,435	\$10,322,798	\$0	\$0	\$246,940,452	\$331,036,881
0	1,458,034	154,923	495,455	0	0	12,284,424	16,262,109
0	677,972	473,110	164,941	0	0	7,186,557	9,027,836
0	940,906	367,013	238,118	(381,476)	0	10,729,255	15,927,801
	2,217,714	152,306	404,117	162,820	0	11,816,909	16,372,830
249,680	1,466,160	287,961	471,470	20,301	544,333	12,944,457	19,326,322
0	880,924	499,246	150,870	(538,726)	0	17,136,344	20,950,011
0	1,678,609	853,783	185,009	(194,150)	0	15,759,803	19,814,569
0	2,759,641	740,381	222,278	(545,323)	7,336	19,349,622	22,452,733
0	2,821,199	398,822	199,199	(145,933)	0	15,839,892	23,752,010
0	2,489,837	547,489	279,433	(61,375)	0	15,375,782	21,320,768
0	5,430,869	1,879,351	263,672	0	0	32,028,588	35,692,460
0	2,388,610	249,019	275,609	(866,020)	0	13,121,669	23,027,313
0	1,852,030	411,024	352,627	0	0	15,712,220	21,323,046
0	2,087,754	213,843	65,378	186,044	0	16,158,005	22,218,517
0	692,773	97,453	125,644	0	0	3,142,527	3,796,485
45,633	661,315	401,850	253,215	(197,245)	(24,072)	7,719,668	9,955,878
0	903,614	184,811	267,632	(50,734)	0	5,930,604	7,022,142
114,568	330,512	64,856	86,447	0	0	1,995,325	3,197,997
267,231	2,856,375	199,120	104,854	(132,000)	0	18,661,617	24,161,036
160,764	1,963,065	456,191	46,440	0	0	10,701,170	12,911,236
966,974	2,288,739	642,916	1,028,167	(382,597)	0	36,533,366	39,671,398
2,307,832	2,518,081	631,449	267,440	(1,360,663)	0	21,969,051	28,080,301
0	1,856,007	913,806	384,714	0	0	21,402,540	24,530,337
6,398	1,517,391	84,382	102,716	0	0	15,029,100	20,723,393
0	2,087,153	686,197	30	0	0	23,463,309	33,354,342
0	1,551,743	324,568	131,670	0	0	16,540,562	19,769,833
0	283,130	88,210	27,865	0	21,513	2,981,823	4,576,505
0	1,495,033	345,096	89,291	0	0	13,526,944	19,592,504
835,237	581,553	311,643	452,463	(939,992)		8,432,186	10,901,598
163,874	984,622	208,428	180,834	(188,161)	0	6,129,375	8,404,831
0	997,241	376,308	203,701	0	0	7,650,478	14,313,905
0	384,698	40,471	94,351	(107,699)	0	2,734,077	3,247,334
0	321,904	(86,219)	21,139	(161,375)	0	2,963,417	4,047,480
0	8,938,333	1,592,671	2,979,299	0	(58,576)	61,013,734	86,716,426
0	188,303	95,342	298,459	0	0	1,509,073	2,327,102
572,183	657,442	247,041	176,416	211	0	4,830,572	7,720,742
0	2,704,380	843,798	137,323	(97,500)	0	15,724,463	19,040,560
0	334,248	245,312	57,964	(962,470)	0	6,165,188	9,697,531
70,677	721,464	15,980	129,995	0	0	4,014,075	4,887,008
190,237	3,738,582	358,230	622,353	(19,571)	0	16,831,161	24,197,475
0	0	19,363	727	2,726	0	499,175	694,582
251,404	1,286,719	400,865	500	90,919	0	7,737,378	12,191,767
206,438	550,153	85,905	230,244	(262,233)	0	4,873,657	6,835,550
25,918,000	81,037,000	3,344,000	9,556,000	(306,000)	0	514,263,000	746,641,000
402,001	303,732	294,317	54,308	(424,398)	127,590	4,649,998	5,521,883
18,111,000	57,406,000	21,202,000	15,984,000	(2,456,000)	0	674,216,000	1,004,856,000
34,123	653,717	141,067	188,552	(8,081)	0	3,113,022	5,211,385
0	1,157,451	51,195	20,401	0	7,953	5,272,765	7,594,279
0	408,077	56,913	35,204	0	0	2,649,561	4,945,990
577,228	807,506	81,619	495,712	0	0	6,549,312	8,767,365
0	610,416	70,887	104,481	(92,714)	0	2,016,806	2,789,062
0	5,020,191	1,177,816	54,372	(1,678,831)	0	34,611,715	49,961,893
0	17,912,684	5,340,622	11,889,101	344,798	0	168,522,654	231,346,882
0	14,590	36,777	0	0	0	2,685,444	3,491,124
0	1,089,930	155,049	231,871	(6,113)	0	9,887,246	13,292,573
1,171,496	2,366,228	585,222	2,100,534	0	0	22,149,725	34,136,275
0	518,113	163,030	24,163	(564,710)	0	2,960,107	4,746,774

(Continued)

Revenues from the Statement of Activities
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Program Revenues - Governmental Activities			Property Taxes (1)	Income Taxes
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants		
Dover	Tuscarawas	\$1,077,360	\$897,280	\$236,422	\$1,211,475	\$6,594,900
Dublin	Franklin	9,209,418	2,452,679	3,476,556	3,740,374	69,393,880
East Liverpool	Columbiana	905,362	1,331,052	910,415	1,128,022	3,041,112
East Cleveland	Cuyahoga	2,966,673	2,020,187	320,464	2,531,934	6,101,853
East Palestine	Columbiana	423,667	272,752	1,508,000	449,854	858,829
Eastlake	Lake	2,831,609	2,299,839	689,601	3,075,744	6,845,864
Eaton	Preble	1,717,706	53,681	230,000	809,051	3,556,558
Elyria	Lorain	4,683,014	1,858,407	13,710,298	3,993,165	22,268,109
Englewood	Montgomery	1,406,114	834,905	480,891	1,624,674	5,484,543
Euclid	Cuyahoga	7,045,979	3,600,250	279,401	6,143,466	24,124,792
Fairborn	Greene	6,154,847	2,852,492	1,867,845	2,400,562	12,579,870
Fairfield	Butler	4,437,908	3,193,430	647,472	4,413,079	23,770,850
Fairlawn	Summit	849,479	378,982	0	1,005,369	8,603,919
Fairview Park	Cuyahoga	1,871,033	1,218,238	0	3,613,333	7,467,534
Findlay	Hancock	3,796,374	2,607,745	583,891	3,193,688	15,550,207
Forest Park	Hamilton	3,137,965	866,168	4,837	4,386,636	8,687,911
Fostoria	Seneca	769,685	1,627,135	0	970,259	6,040,250
Franklin	Warren	963,887	1,414,446	2,871,175	1,141,056	5,322,030
Fremont	Sandusky	1,058,203	1,084,873	375,205	1,152,753	8,311,486
Gahanna	Franklin	4,236,557	1,830,914	1,145,349	2,113,565	13,434,476
Galion	Crawford	1,434,041	1,087,869	715,240	467,957	4,398,058
Garfield Heights	Cuyahoga	4,330,232	1,501,782	106,087	9,878,792	11,433,844
Geneva	Ashtabula	537,916	186,386	744,531	535,431	2,612,827
Girard	Trumbull	1,469,948	2,413,094	205,891	1,264,859	3,395,840
Grandview Heights	Franklin	1,403,322	542,629	8,541	1,623,924	6,102,124
Green	Summit	1,374,302	1,720,075	11,864,755	1,910,271	17,784,932
Greenville	Darke	528,104	1,485,134	0	1,340,380	6,177,228
Grove City	Franklin	2,988,758	4,001,556	2,615,098	2,633,891	17,308,542
Hamilton	Butler	14,789,621	7,182,857	2,769,036	6,276,761	24,521,745
Harrison	Hamilton	999,823	756,604	528,547	2,346,665	3,034,376
Heath	Licking	1,103,604	593,995	24,050	1,201,564	5,144,879
Highland Heights	Cuyahoga	1,156,160	467,090	1,275,929	1,441,301	9,873,901
Hillard	Franklin	5,263,657	2,090,172	2,586,835	1,939,885	17,293,435
Hillsboro	Highland	1,207,158	305,888	521,580	580,393	3,337,911
Hubbard	Trumbull	58,240	395,366	258,842	364,352	1,919,527
Huber Heights	Montgomery	7,039,113	2,248,676	634,125	3,851,844	14,558,660
Hudson	Summit	1,271,888	38,278	640,297	4,924,556	17,230,956
Huron	Erie	2,468,758	718,580	0	865,835	2,191,305
Independence	Cuyahoga	1,408,058	509,418	32,489	1,505,123	22,488,246
Indian Hills	Hamilton	360,898	589,131	2,101,084	814,848	6,974,155
Jackson	Jackson	476,214	724,981	0	705,115	0
Kent	Portage	2,295,383	1,427,695	2,822,271	1,645,714	10,508,828
Kettering	Montgomery	10,691,835	2,367,960	1,713,898	9,523,707	38,381,641
Kirtland	Lake	458,093	612,321	432,970	1,451,005	3,128,696
Lakewood	Cuyahoga	6,955,467	6,431,246	0	13,275,148	19,348,017
Lancaster	Fairfield	5,732,462	6,257,136	1,248,952	2,329,826	17,366,985
Lebanon	Warren	3,093,073	1,102,214	1,631,026	3,724,266	6,260,249
Lima	Allen	7,944,128	2,240,916	2,598,125	1,317,502	15,421,494
Logan	Hocking	318,694	859,382	14,659	463,265	2,398,986
London	Madison	464,429	927,314	42,864	1,181,432	3,145,486
Lorain	Lorain	4,513,945	5,787,701	1,478,968	5,503,171	18,505,020
Louisville	Stark	588,425	717,972	101,973	382,049	2,720,310
Loveland	Hamilton	829,741	671,422	6,270	3,072,053	2,824,928
Lyndhurst	Cuyahoga	2,653,444	1,360,835	463,939	5,249,674	5,820,074
Macedonia	Summit	2,413,790	929,240	38,997	1,659,513	8,106,300
Madeira	Hamilton	414,467	774,078	0	2,096,240	2,369,194
Mansfield	Richland	5,589,408	7,737,309	1,390,445	2,430,695	23,924,191
Marietta	Washington	2,328,944	3,095,914	227,695	537,106	8,092,025

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

General Revenues - Governmental Activities						Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items		
\$0	\$1,487,366	\$228,603	\$242,048	\$0	\$0	\$9,764,392	\$11,975,454
8,242,722	1,312,543	3,327,681	1,322,667	(480,976)	0	86,858,891	101,997,544
0	430,318	39,676	144,941	0	0	4,784,069	7,930,898
1,803	6,556,202	74,101	805,135	(1,100,000)	0	14,971,028	20,278,352
641	220,953	8,632	132,288	131,500	0	1,802,697	4,007,116
251,224	3,616,021	220,123	35,799	(101,619)	0	13,943,156	19,764,205
0	1,116,326	204,656	182,827	0	0	5,869,418	7,870,805
3,406,668	3,891,611	376,408	487,759	0	0	34,423,720	54,675,439
368,541	1,101,526	540,851	107,006	0	0	9,227,141	11,949,051
123,164	5,485,713	903,495	1,752,210	667,820	0	39,200,660	50,126,290
840,651	2,072,364	958,903	410,769	0	0	19,263,119	30,138,303
0	3,008,438	1,416,837	351,706	(1,280,000)	0	31,680,910	39,959,720
2,538,263	1,194,046	430,426	164,533	0	0	13,936,556	15,165,017
0	2,115,947	242,022	174,219	75,735	0	13,688,790	16,778,061
0	4,327,630	660,515	1,180,285	(836,484)	0	24,075,841	31,063,851
0	1,070,491	397,606	155,355	0	0	14,697,999	18,706,969
0	576,439	138,740	506,926	0	0	8,232,614	10,629,434
124,412	502,780	213,422	310,224	(420,598)	0	7,193,326	12,442,834
0	1,168,915	436,156	365,330	(664,670)	0	10,769,970	13,288,251
2,323,616	2,287,655	2,308,530	(180,888)	(47,000)	0	22,239,954	29,452,774
443,157	617,052	167,584	580,863	(43,790)	0	6,630,881	9,868,031
0	4,457,669	25,680	827,610	0	0	26,623,595	32,561,696
0	440,263	48,567	28,855	(174,029)	8,336	3,500,250	4,969,083
0	392,680	84,497	205,951	(94,484)	0	5,249,343	9,338,276
0	1,003,195	167,510	148,515	0	0	9,045,268	10,999,760
14,596	1,719,820	1,217,903	105,203	0	0	22,752,725	37,711,857
12,942	1,155,172	115,810	74,563	(526,304)	0	8,349,791	10,363,029
5,932,551	2,094,050	5,036,358	194,255	(1,206,983)	0	31,992,664	41,598,076
3,324,267	4,764,901	678,248	1,382,720	170,000	0	41,118,642	65,860,156
0	575,158	201,017	60,817	80,154	0	6,298,187	8,583,161
12,203	945,401	339,715	57,959	(1,329)	0	7,700,392	9,422,041
85,140	1,071,424	186,253	159,988	0	0	12,818,007	15,717,186
1,375,625	1,209,800	355,084	186,099	0	0	22,359,928	32,300,592
0	299,018	107,353	128,191	(7,434)	0	4,445,432	6,480,058
0	259,335	322,216	122,163	(258,160)	0	2,729,433	3,441,881
171,752	1,641,449	1,317,748	148,950	187,196	0	21,877,599	31,799,513
0	5,350,421	1,691,590	449,144	(4,037,500)	0	25,609,167	27,559,630
19,948	607,934	116,796	22,747	0	0	3,824,565	7,011,903
2,338,745	1,148,168	368,767	723,407	0	0	28,572,456	30,522,421
2,441,118	0	(119,424)	189,655	0	0	10,300,352	13,351,465
817,876	395,995	695,726	68,073	10,496	0	2,693,281	3,894,476
1,539,836	2,430,874	781,307	77,607	0	0	16,984,166	23,529,515
8,607,168	1,296,369	1,954,419	253,928	0	0	60,017,232	74,790,925
0	665,179	40,262	55,788	(22,648)	0	5,318,282	6,821,666
340,341	5,668,748	533,257	550,472	534,752	0	40,250,735	53,637,448
577,976	3,170,617	802,558	588,164	(1,428,140)	0	23,407,986	36,646,536
1,468,021	684,035	781,418	210,801	(117,639)	0	13,011,151	18,837,464
133,697	5,587,915	981,926	90,180	0	0	23,532,714	36,315,883
0	519,531	66,345	22,366	0	0	3,470,493	4,663,228
0	449,616	167,244	70,788	0	0	5,014,566	6,449,173
0	7,371,329	377,061	460,595	0	0	32,217,176	43,997,790
0	476,932	35,851	156,111	84,609	0	3,855,862	5,264,232
0	1,218,060	159,585	460,112	338,337	0	8,073,075	9,580,508
136,540	2,197,426	534,533	186,383	0	0	14,124,630	18,602,848
0	1,289,513	178,001	105,694	0	0	11,339,021	14,721,048
111,233	907,731	104,745	0	(60,000)	0	5,529,143	6,717,688
0	4,072,562	1,259,757	7,204	0	0	31,694,409	46,411,571
663,426	1,188,823	300,186	396,746	0	0	11,178,312	16,830,865

(Continued)

Revenues from the Statement of Activities
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Program Revenues - Governmental Activities			Property Taxes (1)	Income Taxes
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants		
Marion	Marion	\$3,166,146	\$4,099,975	\$499,392	\$1,441,404	\$14,012,195
Martins Ferry	Belmont	1,056,415	972,696	159,791	326,937	1,249,955
Marysville	Union	1,704,396	1,355,899	465,554	1,889,982	8,286,787
Mason City	Warren	4,464,353	2,668,614	2,243,632	6,187,584	22,265,663
Massillon	Stark	3,721,085	2,580,098	268,006	1,344,489	13,441,252
Maumee	Lucas	3,606,141	1,139,735	938,673	1,987,788	15,332,506
Mayfield Heights	Cuyahoga	2,002,177	885,584	467,702	5,178,935	11,117,155
Medina	Medina	3,857,544	2,874,606	46,226	3,211,887	12,360,116
Mentor	Lake	9,326,923	1,312,519	11,501,159	6,061,109	32,831,801
Mentor-On-The-Lake	Lake	489,847	344,862	1,363,620	1,722,736	925,689
Miamisburg	Montgomery	4,442,122	1,583,347	503,070	2,872,990	8,747,169
Middleburg Hts	Cuyahoga	2,644,590	875,100	162,694	3,015,710	16,364,396
Middletown	Butler	7,640,263	12,826,812	8,659,349	4,965,195	19,920,927
Milford	Clermont	386,013	331,612	0	2,092,461	2,641,460
Monroe	Butler	2,104,585	18,002,888	4,392,382	2,036,484	5,427,919
Montgomery	Hamilton	1,035,107	1,152,496	141,356	4,744,451	7,248,439
Moraine	Montgomery	1,138,959	286,391	337,354	696,967	15,332,598
Mount Healthy	Hamilton	947,680	347,168	24,200	860,159	1,332,658
Mount Vernon	Knox	2,249,127	1,761,824	447,392	1,968,104	10,359,164
Munroe Falls	Summit	241,988	438,485	11,590	772,531	1,154,463
Napoleon	Henry	1,442,866	634,910	797	494,106	2,255,314
New Carlisle	Clark	553,238	398,540	54,726	551,892	995,941
New Franklin	Summit	437,399	819,578	0	2,925,501	1,209,363
New Philadelphia	Tuscarawas	2,105,232	1,322,159	1,211,813	1,118,802	5,881,443
Newark	Licking	5,096,290	4,730,482	10,000	2,909,112	20,899,162
Niles	Trumbull	2,109,847	1,413,029	0	1,994,643	5,788,066
North Canton	Stark	1,108,642	896,344	69,063	1,716,202	5,571,958
North Olmsted	Cuyahoga	3,894,030	1,783,155	161,267	10,868,791	13,021,313
North Ridgeville	Lorain	4,308,365	2,084,047	2,378,816	5,345,345	7,846,955
North Royalton	Cuyahoga	2,450,171	1,939,750	1,026,840	4,648,327	13,616,289
Northwood	Wood	859,914	380,473	34,912	360,753	4,195,332
Norton	Summit	1,078,430	1,027,579	93,047	1,750,660	3,903,789
Norwalk	Huron	2,094,927	274,940	345,157	1,453,830	5,645,688
Oakwood	Montgomery	1,421,265	12,052	175,000	1,866,692	5,753,980
Oberlin	Lorain	1,370,265	478,491	771,170	887,408	4,756,176
Oregon	Lucas	3,138,082	1,088,375	773,918	1,842,428	18,823,184
Orrville	Wayne	703,189	656,705	1,189,081	505,320	3,125,948
Oxford	Butler	2,053,377	687,583	11,178	1,095,958	7,207,280
Painesville	Lake	2,574,609	996,000	3,363,553	819,812	8,644,123
Parma Heights	Cuyahoga	2,014,039	208,133	161,247	3,862,393	8,202,372
Pataskala	Licking	614,020	1,219,491	1,009,944	2,188,060	0
Pepper Pike	Cuyahoga	527,009	485,259	582,231	3,044,399	4,178,509
Perrysburg	Wood	1,815,034	1,234,785	2,041,052	3,137,571	15,495,907
Pickerington	Fairfield	1,080,527	1,010,832	10,165,310	2,379,545	4,671,505
Piqua	Miami	1,605,192	1,219,765	1,822,124	1,452,709	10,275,491
Port Clinton	Ottawa	460,058	960,523	229,754	781,473	2,108,555
Portsmouth	Scioto	2,282,137	3,123,919	0	2,235,060	6,686,131
Powell	Delaware	1,865,166	462,134	590,709	1,511,193	4,202,816
Ravenna	Portage	1,649,813	1,331,017	39,275	682,259	7,136,429
Reading	Hamilton	1,363,129	1,430,310	188,358	654,757	5,897,862
Reynoldsburg	Franklin	1,820,494	2,148,105	0	1,851,672	10,480,193
Rittman	Wayne	1,213,675	572,270	74,464	643,335	899,344
Riverside	Montgomery	2,052,826	1,536,982	261,625	2,245,231	3,707,203
Rocky River	Cuyahoga	6,625,091	959,299	929,746	6,941,765	8,918,087
Rossford	Wood	689,022	476,000	1,960,000	1,457,024	2,961,288
Salem	Columbiana	183,721	1,264,291	0	1,205,807	4,108,314
Sandusky	Erie	8,335,254	3,008,317	258,793	2,593,703	8,179,964
Seven Hills	Cuyahoga	1,494,668	11,184	929,560	2,877,971	5,090,164

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

General Revenues - Governmental Activities						Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items		
\$171,252	\$2,472,533	\$392,497	\$273,752	\$273,379	\$0	\$19,037,012	\$26,802,525
0	522,183	75,167	90,098	(104,977)	0	2,159,363	4,348,265
982,378	701,953	397,555	356,990	0	0	12,615,645	16,141,494
0	3,149,438	1,997,266	665,897	(3,715,268)	0	30,550,580	39,927,179
0	2,398,840	642,730	778,084	0	0	18,605,395	25,174,584
0	2,295,787	1,019,797	650,879	3,913	0	21,290,670	26,975,219
158,795	2,768,227	824,948	149,132	0	0	20,197,192	23,552,655
0	1,408,929	660,744	110,036	0	0	17,751,712	24,530,088
8,117,210	79,068	307,232	92,459	0	0	47,488,879	69,629,480
0	948,881	30,573	28,212	0	0	3,656,091	5,854,420
0	1,727,951	881,549	782,195	(270,000)	0	14,741,854	21,270,393
0	1,794,816	339,326	422,040	0	0	21,936,288	25,618,672
2,929,564	3,349,022	686,034	997,551	56,444	0	32,904,737	62,031,161
823,708	938,686	187,006	42,676	0	0	6,725,997	7,443,622
1,527,473	1,462,682	365,994	120,274	22,500	0	10,963,326	35,463,181
703,870	809,573	848,844	333,492	0	0	14,688,669	17,017,628
66,267	1,077,507	1,255,221	103,125	0	0	18,531,685	20,294,389
60,442	298,246	5,332	201,735	0	0	2,758,572	4,077,620
99,236	842,850	421,642	243,948	0	0	13,934,944	18,393,287
0	592,149	226,901	58,466	0	0	2,804,510	3,496,573
536,676	5,953	403,619	202,010	2,260,946	0	6,158,624	8,237,197
33,992	109,198	0	70,642	(17,129)	0	1,744,536	2,751,040
0	1,482,727	71,218	63,801	0	0	5,752,610	7,009,587
0	1,290,565	190,345	112,940	(587,565)	17,075	8,023,605	12,662,809
366,551	3,264,236	636,922	431,212	924,993	0	29,432,188	39,268,960
0	655,000	578,639	443,518	0	0	9,459,866	12,982,742
0	2,041,947	324,488	109,857	59,081	0	9,823,533	11,897,582
0	4,145,745	531,565	60,552	528,542	0	29,156,508	34,994,960
0	2,208,505	339,232	(219,672)	0	0	15,520,365	24,291,593
3,948	1,970,556	444,179	307,279	(23,668)	0	20,966,910	26,383,671
48,851	785,185	138,404	94,557	0	0	5,623,082	6,898,381
0	1,577,087	101,997	118,178	0	0	7,451,711	9,650,767
0	1,926,950	606,887	97,866	0	0	9,731,221	12,446,245
0	2,725,579	883,600	285,168	0	0	11,515,019	13,123,336
0	1,573,053	893,291	753,090	175,502	0	9,038,520	11,658,446
0	2,049,802	1,670,490	145,953	(1,117,836)	0	23,414,021	28,414,396
881,904	816,394	171,859	209,767	(881,904)	0	4,829,288	7,378,263
0	1,677,323	745,267	488,456	(13,839)	0	11,200,445	13,952,583
8,013	2,181,223	1,371,658	64,145	10,787	0	13,099,761	20,033,923
0	2,580,265	50,242	222,852	0	0	14,918,124	17,301,543
0	466,879	38,676	87,241	0	48,972	2,829,828	5,673,283
2,305,100	421,808	326,191	161,698	0	0	10,437,705	12,032,204
0	2,544,502	567,586	45,402	(254,023)	0	21,536,945	26,627,816
320,413	960,300	336,461	771,062	(805,000)	0	8,634,286	20,890,955
4,702,541	0	388,469	1,852	(193,942)	0	16,627,120	21,274,201
175,657	537,951	181,481	65,143	(5,583)	0	3,844,677	5,495,012
288,923	2,183,479	119,544	176,967	(136,100)	0	11,554,004	16,960,060
906,267	674,760	328,697	147,175	0	0	7,770,908	10,688,917
0	1,197,783	280,659	82,069	(813,821)	5,392	8,570,770	11,590,875
0	415,433	78,864	41,892	0	0	7,088,808	10,070,605
361,048	2,150,735	964,817	286,745	0	0	16,095,210	20,063,809
0	479,191	121,197	704,042	0	0	2,847,109	4,707,518
226,369	615,722	235,276	211,121	0	0	7,240,922	11,092,355
0	4,156,898	516,771	466,811	0	0	21,000,332	29,514,468
177,724	1,024,188	134,721	66,510	(285,000)	0	5,536,455	8,661,477
80,965	421,003	672,086	63,824	(716,649)	0	5,835,350	7,283,362
4,053,178	1,884,362	1,329,987	540,308	308,089	0	18,889,591	30,491,955
0	1,567,741	267,121	72,087	0	20,995	9,896,079	12,331,491

(Continued)

Revenues from the Statement of Activities
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Program Revenues - Governmental Activities			Property Taxes (1)	Income Taxes
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants		
Shaker Heights	Cuyahoga	\$10,239,369	\$4,978,610	\$3,682,306	\$8,224,540	\$20,764,053
Sharonville	Hamilton	1,930,345	1,836,691	806,472	0	19,591,472
Sheffield Lake	Lorain	846,793	10,220	2,337,545	1,455,821	2,286,117
Shelby	Richland	844,088	738,875	1,623,292	765,044	2,778,618
Sidney	Shelby	1,862,994	1,450,075	1,127,329	14,639,084	0
Silverton	Hamilton	291,338	268,934	108,267	575,374	1,246,905
Solon	Cuyahoga	5,125,011	1,405,596	1,137,370	4,814,004	37,416,449
South Euclid	Cuyahoga	5,385,812	1,107,332	245,873	5,450,094	9,085,439
Springboro	Warren	1,520,323	1,072,511	152,160	691,809	9,678,509
Springdale	Hamilton	1,045,650	255,165	461,714	1,615,652	13,924,066
Springfield	Clark	8,363,259	5,282,468	4,874,271	2,851,971	29,361,137
St. Bernard	Hamilton	376,687	220,882	0	13,014,285	0
St. Clairsville	Belmont	285,217	1,233,699	817,451	836,545	0
St. Marys	Auglaize	817,668	446,061	106,770	1,260,050	4,592,324
Steubenville	Jefferson	1,221,790	2,172,964	1,092,423	1,306,035	8,490,753
Stow	Summit	2,462,507	3,552,329	3,903,132	7,052,140	12,504,118
Strongsville	Cuyahoga	6,940,715	2,250,629	1,676,518	8,710,401	27,617,874
Sylvania	Lucas	1,565,409	2,101,567	793,480	1,945,577	8,475,399
Tallmadge	Summit	2,258,880	854,695	151,646	2,447,935	8,118,368
Tiffin	Seneca	1,266,239	902,301	571,266	1,073,775	7,091,062
Tipp City	Miami	1,293,673	656,539	1,927,765	327,431	3,644,832
Toledo	Lucas	82,484,000	33,081,000	15,537,000	18,078,000	154,475,000
Toronto	Jefferson	130,844	1,850,204	10,000	193,384	2,482,760
Trenton	Butler	515,401	603,661	0	522,912	1,519,069
Trotwood	Montgomery	1,964,273	3,323,285	2,279,206	4,851,708	5,058,111
Troy	Miami	2,372,604	1,421,682	1,056,487	2,642,640	13,294,831
Twinsburg	Summit	2,824,920	51,025	2,007,897	1,426,681	18,125,788
Uhrichsville	Tuscarawas	244,918	2,370,418	35,851	497,064	1,235,022
Union	Montgomery	1,192,031	624,847	531,969	1,440,186	628,187
University Heights	Cuyahoga	922,618	29,569	6,880,568	3,269,242	8,174,969
Upper Arlington	Franklin	3,693,331	1,632,317	194,607	8,847,280	13,626,518
Upper Sandusky	Wyandot	60,066	352,570	793,501	383,942	2,008,777
Urbana	Champaign	2,078,327	809,262	1,625,461	565,912	5,275,958
Vandalia	Montgomery	5,163,528	919,062	750,497	2,077,147	11,391,659
Wadsworth	Medina	3,447,670	1,111,364	1,799,589	1,110,503	7,332,441
Wapakoneta	Auglaize	639,377	966,757	285,219	476,525	2,419,511
Warren	Trumbull	4,091,566	5,498,328	1,899,760	1,752,172	17,636,767
Warrensville Heights	Cuyahoga	979,980	707,808	654,493	2,427,496	11,735,849
Washington	Fayette	1,756,677	497,784	578,654	1,466,193	5,198,880
Wauseon	Fulton	506,605	389,523	0	257,085	3,366,145
Waverly	Pike	228,653	258,360	337,774	138,514	1,951,630
West Carrollton	Montgomery	1,655,601	76,230	494,469	1,366,731	6,975,186
Westerville	Franklin	5,032,467	5,600,521	164,846	10,181,355	23,107,340
Westlake	Cuyahoga	5,257,791	1,999,769	861,837	12,100,495	18,825,927
Whitehall	Franklin	1,247,662	1,485,704	0	481,330	14,173,287
Wickliffe	Lake	1,316,372	1,162,231	925,965	2,899,268	9,274,143
Willard	Huron	703,003	341,194	232,250	411,229	2,640,780
Willoughby	Lake	4,797,851	233,398	287,167	4,544,357	16,591,292
Willoughby Hills	Lake	1,812,395	739,505	251,881	1,973,021	3,774,716
Willowick	Lake	943,975	128,529	128,731	4,580,787	2,236,859
Wilmington	Clinton	2,906,186	1,959,049	165,047	2,164,065	6,672,722
Wooster	Wayne	1,628,119	1,909,735	358,071	2,343,512	8,526,252
Worthington	Franklin	3,611,600	962,134	0	2,807,159	16,578,660
Wyoming	Hamilton	1,284,337	523,622	670,800	2,611,321	4,301,728
Xenia	Greene	3,886,976	442,322	993,095	0	8,848,826
Youngstown	Mahoning	9,284,246	10,801,918	1,305,034	2,355,765	46,790,027
Zanesville	Muskingum	3,141,935	1,719,970	192,674	1,763,596	14,762,084

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

General Revenues - Governmental Activities						Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items		
\$55,599	\$5,670,500	\$629,378	\$232,203	\$0	\$0	\$35,576,273	\$54,476,558
699,857	1,683,303	418,611	557,036	0	0	22,950,279	27,523,787
0	264,739	42,779	1,352,385	0	0	5,401,841	8,596,399
413,803	1,028,088	216,990	77,071	0	43,384	5,322,998	8,529,253
1,135,782	0	561,282	68,482	(820,036)	4,070	15,588,664	20,029,062
0	333,791	76,932	241,118	0	0	2,474,120	3,142,659
0	2,389,085	2,807,067	582,432	(2,211,065)	1,799,567	47,597,539	55,265,516
0	2,351,687	426,403	521,451	0	0	17,835,074	24,574,091
465,093	453,943	625,240	1,338,459	(2,847,568)	0	10,405,485	13,150,479
813,120	2,305,337	190,659	447,775	0	217,836	19,514,445	21,276,974
608,776	10,316,946	975,675	1,858,795	(1,146,816)	0	44,826,484	63,346,482
0	645,893	312,555	284,043	0	0	14,256,776	14,854,345
891,893	204,493	0	73,308	(295,898)	118,248	1,828,589	4,164,956
0	469,589	401,679	97,156	637,580	(1,445,153)	6,013,225	7,383,724
252,246	2,133,769	81,748	241,317	0	0	12,505,868	16,993,045
0	3,942,230	470,727	321,544	72,408	0	24,363,167	34,281,135
1,395,117	3,588,997	740,975	17,214	0	116,910	42,187,488	53,055,350
0	2,584,500	1,104,245	393,308	227,278	525,786	15,256,093	19,716,549
0	1,968,428	210,924	223,833	48,401	0	13,017,889	16,283,110
0	1,601,924	94,188	897,532	(81,536)	(18,802)	10,658,143	13,397,949
21,407	1,474,216	441,016	695,718	21,807	0	6,626,427	10,504,404
0	0	5,582,000	14,469,000	1,232,000	0	193,836,000	324,938,000
47,972	595,116	49,422	253,785	(404,384)	0	3,218,055	5,209,103
214,940	411,891	236,355	80,152	25,000	0	3,010,319	4,129,381
320,584	1,421,021	78,738	335,746	(680,840)	0	11,385,068	18,951,832
0	2,146,997	2,115,536	528,422	(542,102)	0	20,186,324	25,037,097
0	2,233,542	622,598	66,719	(584,572)	0	21,890,756	26,774,598
0	339,480	32,713	65,163	0	0	2,169,442	4,820,629
0	190,035	45,626	10,832	9,862	0	2,324,728	4,673,575
0	1,835,210	46,388	89,653	0	0	13,415,462	21,248,217
3,742,723	4,182,228	2,562,328	486,370	(895,110)	0	32,552,337	38,072,592
0	671,054	44,359	891,458	241,080	0	4,240,670	5,446,807
147,948	772,126	232,352	279,100	234,000	0	7,507,396	12,020,446
0	1,977,904	1,211,323	154,641	(1,192,831)	0	15,619,843	22,452,930
2,185,313	3,381,413	542,854	36,636	0	0	14,589,160	20,947,783
666,801	736,776	522,389	173,554	(546,051)	(2,082)	4,447,423	6,338,776
0	2,747,129	706,228	3,103,613	(602,574)	0	25,343,335	36,832,989
0	1,418,423	40,642	140,434	0	0	15,762,844	18,105,125
693,194	72,505	270,395	1,926,581	(109,362)	0	9,730,057	12,563,172
0	605,482	100,328	148,467	(62,260)	0	4,415,247	5,311,375
553,205	604,024	8,181	122,509	0	0	3,378,063	4,202,850
0	678,433	70,368	387,211	(10,000)	0	9,467,929	11,694,229
491,884	5,214,556	3,803,114	2,444,864	(9,623)	0	45,233,490	56,031,324
548,983	4,282,803	3,240,417	1,232,438	(8,308)	0	40,222,755	48,342,152
515,301	1,695,625	280,603	499,874	0	0	17,646,020	20,379,386
192,438	2,486,141	275,792	457,977	0	0	15,585,759	18,990,327
0	629,479	253,900	32,080	30,000	0	3,997,468	5,273,915
0	5,342,717	733,253	106,277	(295,000)	0	27,022,896	32,341,312
153,757	902,086	174,974	97,692	(101,502)	0	6,974,744	9,778,525
0	3,875,097	284,755	52,062	0	0	11,029,560	12,230,795
0	1,323,801	168,013	1,114,617	263,229	0	11,706,447	16,736,729
1,750,633	1,704,720	1,301,444	465,296	0	0	16,091,857	19,987,782
0	1,900,774	524,192	607,257	0	0	22,418,042	26,991,776
0	1,448,284	281,125	120,456	106,136	0	8,869,050	11,347,809
3,520,687	1,677,721	294,596	341,238	(10,000)	0	14,673,068	19,995,461
318,241	5,422,611	112,922	4,978,027	651,493	0	60,629,086	82,020,284
0	2,307,815	371,325	577,313	0	0	19,782,133	24,836,712

Expenses from the Statement of Activities
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Akron	Summit	\$190,301,580	\$16,288,130	\$5,621,234	\$42,181,020	\$0
Alliance	Stark	8,407,092	965,155	769,611	977,974	1,787,268
Amherst	Lorain	3,823,222	207,226	207,024	320,262	2,553,915
Ashland	Ashland	7,237,405	278,645	1,181,681	607,586	3,075,759
Ashtabula	Ashtabula	6,934,971	370,326	106,271	777,192	2,231,818
Athens	Athens	5,439,961	0	1,502,168	832,936	2,492,745
Aurora	Portage	7,398,220	0	1,572,656	1,153,742	2,940,874
Avon	Lorain	7,572,725	0	1,217,094	1,680,851	6,152,271
Avon Lake	Lorain	8,081,408	136,490	1,370,665	327,723	6,866,122
Barberton	Summit	11,339,496	1,889,854	1,634,659	1,855,258	2,265,378
Bay Village	Cuyahoga	6,684,304	382,007	1,071,434	855,503	2,338,830
Beachwood	Cuyahoga	13,152,866	637,802	2,715,802	959,136	0
Beavercreek	Greene	7,484,148	135,629	1,342,515	492,708	9,425,194
Bedford	Cuyahoga	9,543,750	221,252	1,503,009	749,067	4,786,782
Bedford Heights	Cuyahoga	11,227,236	412,760	1,691,137	399,975	1,902,672
Bellbrook	Greene	2,416,513	0	14,978	44,865	494,826
Bellefontaine	Logan	3,883,184	170,337	627,403	366,775	1,559,293
Bellevue	Huron	2,589,783	104,900	501,067	241,483	900,023
Belpre	Washington	1,220,273	41,242	273,509	220,613	1,186,497
Berea	Cuyahoga	6,756,475	122,080	3,207,018	502,423	1,905,730
Bexley	Franklin	4,841,094	79,897	1,648,849	624,096	1,777,299
Blue Ash	Hamilton	10,806,190	0	5,418,869	809,377	1,829,478
Bowling Green	Wood	11,201,245	82,845	1,911,118	1,251,101	6,289,365
Brecksville	Cuyahoga	6,517,233	126,790	2,498,487	1,177,227	4,499,947
Broadview Heights	Cuyahoga	7,321,241	380,157	1,248,626	337,203	3,792,527
Brook Park	Cuyahoga	11,325,203	483,130	2,866,895	2,701,221	2,766,466
Brooklyn	Cuyahoga	8,911,641	0	2,555,514	1,997,594	1,448,920
Brookville	Montgomery	1,917,605	0	165,670	75,000	851,891
Brunswick	Medina	10,163,304	28,509	2,383,488	2,265,572	3,933,812
Bryan	Williams	2,352,814	101,218	1,061,952	100,768	1,243,252
Bucyrus	Crawford	3,710,690	239,386	88,896	188,403	2,344,657
Cambridge	Guernsey	4,427,178	263,021	849,410	651,679	1,447,842
Canal Fulton	Stark	1,421,490	0	62,259	0	431,528
Canfield	Mahoning	2,346,205	56,935	106,804	89,809	1,094,544
Canton	Stark	39,952,807	6,232,337	2,986,053	6,011,649	11,010,239
Carlisle	Warren	792,437	0	16,173	184,014	416,043
Celina	Mercer	3,181,857	74,268	737,630	63,654	1,618,354
Centerville	Montgomery	6,696,189	0	346,219	279,440	3,755,978
Chardon	Geauga	2,628,732	70,297	278,432	235,935	1,341,850
Cheviot	Hamilton	2,060,589	21,142	102,871	58,580	580,129
Chillicothe	Ross	10,613,735	0	927,550	677,158	6,191,675
Cincinnati	Hamilton	248,508	46,486	45,189	48,839	83,234
Circleville	Pickaway	4,836,757	171,750	522,888	497,888	2,380,802
Clayton	Montgomery	3,181,958	4,591	0	0	1,292,387
Cleveland	Cuyahoga	417,076,000	20,351,000	61,628,000	98,494,000	0
Clyde	Sandusky	2,521,458	659,147	249,587	621,603	723,295
Columbus	Franklin	655,679,000	45,528,000	108,159,000	74,913,000	0
Columbiana	Columbiana	1,569,769	186,883	461,531	0	462,133
Conneaut	Ashtabula	3,888,488	359,428	77,711	501,093	2,376,287
Cortland	Trumbull	2,318,471	165,970	31,304	54,127	282,549
Coshocton	Coshocton	3,825,362	1,195,188	198,502	246,854	1,087,865
Crestline	Crawford	1,185,452	0	154,172	115,503	666,791
Cuyahoga Falls	Summit	20,885,650	0	2,811,353	1,927,929	8,417,596
Dayton	Montgomery	101,533,014	0	51,282,226	31,270,647	0
Deer Park	Hamilton	1,112,196	0	66,752	35,817	437,648
Defiance	Defiance	5,715,553	287,814	994,088	670,607	2,480,208
Delaware	Delaware	14,697,617	0	1,765,238	445,970	1,314,793
Delphos	Allen	2,865,957	158,545	525,107	134,808	529,900

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$0	\$38,873,128	\$13,654,482	\$28,172,429	\$335,092,003	\$364,816,135	\$360,761,013
62,750	3,086,862	0	114,938	16,171,650	29,414,808	29,505,267
0	1,300,320	0	148,957	8,560,926	30,878,162	31,345,072
0	5,605,535	0	143,350	18,129,961	26,326,394	24,124,234
2,004,214	4,738,537	0	39,292	17,202,621	24,911,861	24,082,070
0	5,598,268	0	280,064	16,146,142	53,526,642	56,706,822
0	2,730,002	22,266	595,273	16,413,033	64,622,719	69,159,697
1,306,546	2,995,719	0	2,082,338	23,007,544	62,286,663	59,093,688
68,840	3,303,881	0	408,718	20,563,847	65,554,526	67,443,412
0	4,619,097	0	253,275	23,857,017	25,365,496	25,260,489
1,778,101	3,168,532	2,683,690	572,640	19,535,041	25,880,287	27,666,014
0	4,447,184	10,634,883	788,112	33,335,785	110,157,670	112,514,345
53,966	2,451,135	0	485,701	21,870,996	204,159,237	205,315,554
1,027,983	5,323,310	0	592,927	23,748,080	44,876,502	42,451,468
784,933	4,149,258	0	274,677	20,842,648	21,287,688	22,663,557
0	467,050	0	0	3,438,232	7,464,600	7,822,853
439,561	2,323,552	0	33,409	9,403,514	29,596,722	30,149,086
0	2,293,228	0	80,451	6,710,935	12,726,852	13,038,059
0	648,613	0	60,614	3,651,361	15,592,696	15,139,332
0	6,075,079	1,265,014	563,320	20,397,139	57,300,057	61,063,954
0	3,586,682	0	269,653	12,827,570	17,030,377	17,114,043
1,864,013	7,886,490	0	2,299,658	30,914,075	61,313,627	70,070,950
2,665,433	5,412,236	43,682	885,935	29,742,960	46,160,054	44,497,395
2,081,050	6,226,732	0	773,876	23,901,342	80,762,418	81,391,413
889,976	6,479,671	0	837,338	21,286,739	34,535,653	33,972,307
4,351,316	5,319,134	0	54,951	29,868,316	79,788,431	83,274,457
3,119,080	2,096,146	0	448,354	20,577,249	23,581,281	22,773,865
0	810,538	0	154,820	3,975,524	9,960,847	10,561,828
0	3,335,640	0	445,032	22,555,357	52,622,429	49,659,576
0	3,258,205	0	100,935	8,219,144	32,560,384	35,242,838
0	1,912,220	0	29,330	8,513,582	20,342,650	20,233,899
0	3,036,533	0	51,552	10,727,215	18,311,485	21,898,175
0	637,420	0	93,956	2,646,653	9,853,120	10,453,801
0	837,153	0	85,326	4,616,776	16,271,068	15,701,772
0	20,051,404	0	1,154,014	87,398,503	130,388,823	129,706,746
0	1,009,935	0	122,330	2,540,932	3,316,996	3,103,166
197,265	1,839,632	985,995	120,276	8,818,931	24,684,223	23,586,034
0	5,058,930	0	1,166,734	17,303,490	53,942,668	55,679,738
15,304	3,258,487	0	53,450	7,882,487	39,044,495	40,859,539
0	1,369,789	448,683	5,354	4,647,137	4,277,414	4,517,285
934,806	5,269,764	0	124,333	24,739,021	44,391,873	43,850,327
0	140,395	61,020	23,307	696,978	862,658	860,262
3,100	2,572,791	0	310,234	11,296,210	25,587,846	26,483,403
0	1,665,425	0	230,230	6,374,591	8,854,986	9,315,945
0	91,309,000	28,326,000	32,896,000	750,080,000	639,939,000	636,500,000
0	1,119,435	0	230,579	6,125,104	15,311,256	14,708,035
0	121,522,000	0	43,352,000	1,049,153,000	1,245,665,000	1,201,368,000
0	960,124	0	11,099	3,651,539	6,282,840	7,842,686
43,877	1,254,299	0	157,917	8,659,100	20,414,068	19,349,247
125,226	640,013	0	0	3,617,660	4,324,034	5,652,364
0	2,678,179	0	25,503	9,257,453	7,628,665	7,138,577
0	329,123	0	13,736	2,464,777	6,622,595	6,946,880
0	11,286,008	0	673,816	46,002,352	95,513,871	99,473,412
0	5,570,112	18,125,787	4,849,682	212,631,468	376,676,216	395,391,630
0	1,105,536	0	132,958	2,890,907	2,545,463	3,145,680
0	2,700,058	4,913	29,296	12,882,537	24,624,308	25,034,344
4,022,699	5,673,407	1	909,767	28,829,492	58,862,251	64,169,034
0	291,941	0	0	4,506,258	3,886,030	4,126,546

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Dover	Tuscarawas	\$4,732,202	\$672,959	\$1,223,705	\$195,913	\$2,019,895
Dublin	Franklin	11,323,322	341,559	19,143,500	7,125,265	9,781,330
East Liverpool	Columbiana	3,334,679	176,017	141,720	370,527	1,468,025
East Cleveland	Cuyahoga	9,847,815	0	241,157	2,126,807	1,705,449
East Palestine	Columbiana	1,154,962	91,748	250,003	225,378	398,711
Eastlake	Lake	7,707,825	194,637	1,226,545	313,036	2,450,453
Eaton	Preble	2,777,561	277,929	173,279	326,122	1,415,615
Elyria	Lorain	23,241,071	2,540,306	2,704,509	1,940,846	3,910,616
Englewood	Montgomery	4,402,200	18,757	222,033	745,402	3,929,055
Euclid	Cuyahoga	23,450,574	260,044	2,424,410	3,202,844	6,333,067
Fairborn	Greene	13,011,273	79,371	301,791	932,039	1,461,350
Fairfield	Butler	15,725,351	23,457	3,085,978	1,702,850	10,437,041
Fairlawn	Summit	6,632,126	113,303	397,037	65,780	3,854,123
Fairview Park	Cuyahoga	7,371,357	2,785	3,249,821	292,918	1,294,880
Findlay	Hancock	14,678,503	1,702,053	1,931,170	0	5,437,592
Forest Park	Hamilton	9,501,493	21,775	401,165	934,999	0
Fostoria	Seneca	5,784,438	336,852	255,959	459,706	1,526,981
Franklin	Warren	5,004,072	59,846	353,315	84,517	2,173,257
Fremont	Sandusky	5,822,742	14,552	2,176,865	799,061	1,986,837
Gahanna	Franklin	8,882,162	181,060	3,004,206	5,574,128	5,390,669
Galion	Crawford	3,298,219	422,506	260,455	257,184	1,623,790
Garfield Heights	Cuyahoga	12,550,892	825,124	1,380,602	154,628	3,882,715
Geneva	Ashtabula	2,152,310	0	200,913	479,972	1,025,999
Girard	Trumbull	2,909,824	156,717	278,614	728,397	2,263,643
Grandview Heights	Franklin	4,376,764	36,822	754,525	0	1,463,328
Green	Summit	7,961,268	252,592	386,417	669,947	4,124,608
Greenville	Darke	4,874,300	76,936	639,661	1,703,743	2,996,623
Grove City	Franklin	9,650,994	267,967	2,386,376	1,186,822	9,682,153
Hamilton	Butler	34,302,781	1,797,223	2,635,833	4,416,618	5,175,752
Harrison	Hamilton	4,965,899	313,537	332,381	110,453	738,160
Heath	Licking	5,033,962	55,500	1,553,376	248,044	1,716,140
Highland Heights	Cuyahoga	5,879,056	37,812	1,236,191	95,646	1,304,373
Hillard	Franklin	8,131,423	157,065	3,256,451	7,370,811	4,500,438
Hillsboro	Highland	3,472,278	203,901	173,914	191,125	316,924
Hubbard	Trumbull	1,984,690	26,921	40,509	491	988,755
Huber Heights	Montgomery	13,794,997	0	281,663	904,767	5,285,196
Hudson	Summit	6,474,982	545,095	1,043,393	1,438,345	9,612,434
Huron	Erie	3,375,949	0	615,649	0	730,626
Independence	Cuyahoga	8,812,839	146,451	3,350,070	2,514,940	4,669,006
Indian Hills	Hamilton	4,715,087	156,600	1,566,486	1,656,959	2,301,543
Jackson	Jackson	2,072,007	286,685	235,673	285,627	527,768
Kent	Portage	10,048,146	624,117	1,349,541	1,809,918	3,511,591
Kettering	Montgomery	23,427,326	0	13,254,478	0	0
Kirtland	Lake	2,492,383	76,916	399,675	72,606	2,040,406
Lakewood	Cuyahoga	22,661,026	3,280,667	2,020,450	5,622,461	2,969,914
Lancaster	Fairfield	18,208,576	913,831	1,703,779	921,428	4,540,208
Lebanon	Warren	6,492,904	195,983	498,379	802,169	3,090,437
Lima	Allen	16,217,669	0	1,231,283	3,331,755	5,460,764
Logan	Hocking	2,221,641	303,184	122,181	44,552	779,649
London	Madison	3,400,262	800	347,952	663,097	1,226,241
Lorain	Lorain	22,346,039	2,021,791	1,582,512	5,443,581	13,855,345
Louisville	Stark	2,137,745	44,190	414,988	203,848	919,320
Loveland	Hamilton	5,308,647	0	464,845	203,022	1,027,835
Lyndhurst	Cuyahoga	8,241,523	55,004	1,265,328	593,221	2,842,018
Macedonia	Summit	5,527,270	201,917	1,778,593	483,557	2,844,256
Madeira	Hamilton	3,097,899	0	273,049	157,749	932,708
Mansfield	Richland	24,205,050	158,475	917,913	1,782,621	10,089,697
Marietta	Washington	6,275,885	835,679	620,255	2,212,565	2,971,678

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$463,671	\$1,378,583	\$0	\$31,636	\$10,718,564	\$17,539,321	\$18,796,211
3,110,263	24,767,792	0	2,481,823	78,074,854	363,760,447	387,683,137
0	1,478,639	0	86,493	7,056,100	5,534,743	6,409,541
1,008,222	6,945,379	0	128,599	22,003,428	16,677,879	14,952,803
0	647,383	0	21,425	2,789,610	4,305,183	5,522,689
1,837,320	3,700,046	0	1,379,167	18,809,029	28,013,675	28,968,851
0	2,226,446	0	62,658	7,259,610	11,952,719	12,563,914
0	10,026,557	0	1,798,904	46,162,809	54,368,616	62,881,246
0	1,605,945	0	0	10,923,392	50,947,019	51,972,678
2,506,683	12,894,864	0	1,505,395	52,577,881	56,227,401	53,775,810
0	8,784,812	0	577,333	25,147,969	70,416,795	75,407,129
453,750	7,801,044	0	862,252	40,091,723	93,588,126	93,456,123
1,252,362	2,642,555	0	424,184	15,381,470	72,205,268	71,988,815
1,103,137	1,624,044	4,496,971	1,161,303	20,597,216	41,307,014	37,487,859
0	7,704,101	587	505,675	31,959,681	81,556,708	80,660,878
3,551,056	3,763,638	0	260,595	18,434,721	44,269,006	44,541,254
0	1,986,599	320	37,436	10,388,291	14,535,174	14,776,317
80,111	2,107,127	0	523,872	10,386,117	47,173,274	49,229,991
0	2,243,366	1,060	194,396	13,238,879	33,358,167	33,407,539
1,691,119	4,429,023	0	963,467	30,115,834	97,861,969	97,198,909
0	1,370,129	0	187,743	7,420,026	15,093,987	17,541,992
2,661,598	8,686,388	0	1,607,514	31,749,461	1,049,285	1,861,520
0	1,710,561	0	126,128	5,695,883	9,431,101	8,704,301
471,884	3,633,976	0	228,756	10,671,811	32,828,075	31,494,540
107,706	2,199,295	0	23,116	8,961,556	8,093,372	10,131,576
0	7,565,258	0	1,881,528	22,841,618	94,994,596	109,864,835
257,883	2,437,925	0	174,402	13,161,473	22,708,571	19,910,127
0	33,804,564	0	3,578,458	60,557,334	269,045,629	250,086,371
5,986,163	8,683,408	0	1,841,454	64,839,232	72,029,057	73,049,981
0	1,011,755	0	214,254	7,686,439	12,688,044	13,584,766
12,585	1,862,217	0	201,466	10,683,290	30,711,073	29,449,824
2,251,072	2,488,027	0	672,960	13,965,137	46,311,600	48,063,649
5,990,167	4,778,348	0	1,966,780	36,151,483	209,751,054	205,900,163
0	2,044,805	0	47,049	6,449,996	14,671,475	14,701,537
0	449,327	1,064	154,920	3,646,677	2,820,238	2,615,442
0	5,817,955	0	1,225,990	27,310,568	118,433,051	122,921,996
0	7,744,245	0	1,258,931	28,117,425	98,271,896	97,714,101
610,653	1,090,236	47,186	109,611	6,579,910	3,803,652	4,235,645
705,039	6,550,823	0	1,418,440	28,167,608	84,987,207	87,342,020
0	2,048,601	0	95,598	12,540,874	110,774,063	111,584,654
0	1,434,658	0	13,445	4,855,863	13,396,719	12,435,332
0	2,758,218	0	258,757	20,360,288	55,058,879	58,228,106
13,404,095	13,755,091	0	1,144,483	64,985,473	157,442,927	167,248,379
0	1,944,091	0	207,394	7,233,471	16,983,286	16,571,481
4,700,773	7,620,762	0	2,064,970	50,941,023	30,099,712	32,796,137
0	7,903,080	0	530,870	34,721,772	38,019,411	39,944,175
0	4,125,692	0	354,128	15,559,692	66,911,522	70,189,294
0	7,990,138	0	109,812	34,341,421	53,189,321	55,163,783
2,798	587,366	0	20,727	4,082,098	8,142,433	8,723,563
0	1,346,407	0	31,791	7,016,550	17,540,720	16,973,343
0	12,788,107	0	2,114,164	60,151,539	123,646,264	107,492,515
0	1,001,777	0	15,826	4,737,694	4,903,057	5,429,595
0	3,300,307	0	240,374	10,545,030	18,323,839	17,359,317
3,938,514	3,853,735	0	90,874	20,880,217	95,912,693	93,635,324
660,325	2,713,880	0	487,764	14,697,562	37,139,482	37,162,968
498,387	1,119,906	0	38,510	6,118,208	7,239,666	7,839,146
0	11,985,745	0	296,853	49,436,354	62,804,202	59,779,419
0	5,070,605	0	70,630	18,057,297	29,502,091	28,275,659
						(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Marion	Marion	\$14,170,417	\$1,232,594	\$1,461,268	\$1,258,080	\$6,123,926
Martins Ferry	Belmont	2,312,428	63,921	75,017	302,641	478,266
Marysville	Union	7,823,056	516,104	340,268	995,303	3,146,685
Mason City	Warren	12,041,878	0	2,884,015	1,453,739	5,928,246
Massillon	Stark	10,456,531	621,374	3,167,858	921,318	4,003,056
Maumee	Lucas	11,038,034	178,993	2,701,152	954,362	3,946,215
Mayfield Heights	Cuyahoga	10,768,306	305,513	1,639,302	909,504	5,016,307
Medina	Medina	7,436,643	164,407	994,500	997,825	3,942,501
Mentor	Lake	24,064,845	0	7,763,173	1,680,361	16,404,622
Mentor-On-The-Lake	Lake	2,605,347	64,865	44,586	0	738,865
Miamisburg	Montgomery	8,910,476	1,380	2,054,304	943,936	1,513,635
Middleburg Hts	Cuyahoga	8,423,263	284,520	3,163,391	785,153	3,011,490
Middletown	Butler	23,700,938	1,490,221	1,250,364	15,949,554	7,964,601
Milford	Clermont	4,151,336	986,045	181,003	0	412,785
Monroe	Butler	7,108,092	104,640	36,273	0	2,650,250
Montgomery	Hamilton	5,080,065	0	1,267,205	533,346	2,594,464
Moraine	Montgomery	9,689,589	94,832	2,935,165	676,616	2,790,134
Mount Healthy	Hamilton	1,867,610	465,512	240,100	133,235	768,906
Mount Vernon	Knox	5,728,419	644,241	952,192	211,150	2,433,003
Munroe Falls	Summit	1,700,975	39,437	37,051	0	458,303
Napoleon	Henry	3,979,748	106,214	933,722	486,196	872,400
New Carlisle	Clark	628,671	774,044	54,735	14,401	293,586
New Franklin	Summit	3,676,927	125,727	40,646	121,677	1,018,638
New Philadelphia	Tuscarawas	4,565,487	700,277	939,609	380,874	2,263,294
Newark	Licking	19,619,726	599,601	321,313	3,059,820	6,060,496
Niles	Trumbull	7,752,867	346,847	529,620	729,095	1,421,655
North Canton	Stark	3,754,669	1,476,085	965,725	619,805	2,575,379
North Olmsted	Cuyahoga	14,754,497	565,271	2,618,770	562,343	10,144,063
North Ridgeville	Lorain	10,480,106	419,527	437,223	1,573,541	6,388,903
North Royalton	Cuyahoga	11,579,378	433,825	465,791	782,950	4,331,798
Northwood	Wood	2,926,916	8,164	82,278	201,995	912,970
Norton	Summit	3,618,111	134,428	186,894	261,827	1,963,504
Norwalk	Huron	5,258,094	163,635	2,139,459	196,981	2,125,581
Oakwood	Montgomery	5,098,411	94,550	1,063,776	1,991,227	1,017,888
Oberlin	Lorain	3,388,212	121,597	744,620	620,977	1,770,277
Oregon	Lucas	10,566,440	516,043	951,118	1,513,838	4,365,197
Orrville	Wayne	2,248,777	199,238	395,062	0	2,474,540
Oxford	Butler	5,166,831	292,818	1,450,908	828,125	1,916,817
Painesville	Lake	8,036,621	632,474	952,163	444,793	3,319,505
Parma Heights	Cuyahoga	8,878,601	993,411	830,580	2,901,134	2,103,920
Pataskala	Licking	1,649,394	57,500	108,228	410,129	1,056,476
Pepper Pike	Cuyahoga	6,408,390	27,300	0	287,345	4,614,351
Perrysburg	Wood	7,492,121	30,587	1,349,638	697,471	325,358
Pickerington	Fairfield	4,009,308	139,550	816,074	775,088	3,936,695
Piqua	Miami	7,796,876	0	915,284	618,328	5,143,056
Port Clinton	Ottawa	1,907,004	224,399	148,178	446,505	1,053,731
Portsmouth	Scioto	7,842,183	2,986,843	38,446	585,826	2,532,238
Powell	Delaware	1,998,376	0	933,260	1,021,979	2,594,715
Ravenna	Portage	5,891,057	345,666	916,499	1,350,847	2,231,967
Reading	Hamilton	5,255,155	10,505	554,941	183,911	1,766,387
Reynoldsburg	Franklin	7,538,445	187,894	1,075,975	1,469,899	2,332,596
Rittman	Wayne	1,811,263	97,457	650,107	0	823,392
Riverside	Montgomery	6,487,657	1,538	54,571	547,217	1,650,345
Rocky River	Cuyahoga	9,396,241	1,347,437	3,937,438	801,140	3,195,503
Rossford	Wood	2,349,524	0	435,566	0	1,283,698
Salem	Columbiana	4,017,233	0	562,624	616,095	1,685,193
Sandusky	Erie	12,126,190	403,533	601,231	3,310,344	4,303,144
Seven Hills	Cuyahoga	3,723,982	913,647	1,555,010	504,838	1,962,748

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$0	\$5,333,630	\$0	\$177,152	\$29,757,067	\$65,015,107	\$62,060,565
0	643,602	0	16,627	3,892,502	6,288,162	6,743,925
0	2,802,315	0	843,246	16,466,977	30,606,051	30,280,568
251,649	8,797,340	0	2,214,589	33,571,456	154,531,785	160,887,508
81,980	6,208,678	145,989	1,365,816	26,972,600	29,750,654	27,952,638
1,113,534	5,683,996	0	1,130,792	26,747,078	82,734,189	82,962,330
1,154,333	2,559,788	0	247,987	22,601,040	51,348,261	52,299,876
84,288	6,487,965	0	110,437	20,218,566	48,956,778	53,268,300
0	7,889,367	2,191,074	1,531,073	61,524,515	183,354,812	191,459,777
299,560	672,327	2,960	31,957	4,460,467	4,553,107	5,947,060
874,726	6,014,203	0	134,109	20,446,769	46,040,737	46,864,361
939,330	7,159,940	0	474,061	24,241,148	43,895,159	45,272,683
0	4,073,244	0	1,028,248	55,457,170	93,527,616	100,101,607
302,022	1,379,829	0	185,630	7,598,650	9,642,209	9,487,181
0	2,787,592	539,714	556,550	13,783,111	46,694,337	68,374,407
0	3,503,099	0	273,054	13,251,233	59,501,370	63,267,765
0	5,229,735	346,657	302,849	22,065,577	50,110,932	48,339,744
0	595,752	0	69,078	4,140,193	2,825,465	2,762,892
0	4,627,134	0	263,523	14,859,662	45,247,900	48,781,525
0	732,436	0	89,355	3,057,557	8,528,767	8,967,783
0	678,405	0	121,860	7,178,545	33,706,131	34,764,783
0	863,397	0	150,330	2,779,164	3,648,881	3,620,757
0	1,107,541	0	4,884	6,096,040	6,436,585	7,350,132
0	3,586,329	0	119,167	12,555,037	31,563,371	31,671,143
0	10,635,436	0	800,191	41,096,583	61,028,788	59,201,165
0	1,851,345	198,272	137,277	12,966,978	29,084,525	29,100,289
566,496	2,235,205	0	110,151	12,303,515	34,759,336	34,353,403
2,162,069	4,556,304	0	1,947,244	37,310,561	48,906,743	46,591,142
0	5,747,511	0	342,242	25,389,053	70,174,070	69,076,610
3,858,765	2,803,892	0	919,929	25,176,328	111,466,033	112,673,376
200,738	2,250,336	0	77,672	6,661,069	9,160,020	9,397,332
0	1,952,877	0	130,774	8,248,415	15,881,189	17,283,541
0	2,452,495	0	71,499	12,407,744	29,807,126	29,845,627
1,028,743	3,365,267	0	126,165	13,786,027	55,031,109	54,368,418
251,212	3,279,713	0	264,325	10,440,933	37,460,547	38,678,060
862,876	5,675,109	0	571,951	25,022,572	55,464,526	58,856,350
417,347	1,276,806	0	79,296	7,091,066	47,812,867	48,100,064
0	1,814,626	0	152,338	11,622,463	44,094,525	46,424,645
0	3,154,007	0	282,497	16,822,060	36,936,237	40,148,100
1,090,731	2,908,948	0	453,830	20,161,155	30,942,692	28,083,080
0	967,338	0	92,133	4,341,198	6,343,589	7,675,674
2,395,609	1,353,424	0	396,060	15,482,479	18,823,624	15,373,349
1,094,256	4,616,983	0	437,113	16,043,527	64,694,436	75,278,725
0	2,436,997	0	577,476	12,691,188	38,017,206	46,216,973
0	2,960,257	0	289,387	17,723,188	61,940,344	65,491,357
0	1,571,219	0	31,887	5,382,923	9,300,312	9,412,401
0	4,271,908	0	158,664	18,416,108	24,653,908	23,197,860
0	1,567,056	0	1,228,777	9,344,163	26,910,908	28,255,662
169,741	1,667,880	39,626	332,380	12,945,663	51,312,333	49,957,545
452,450	2,126,529	0	108,933	10,458,811	8,182,508	7,794,302
0	4,060,263	0	1,112,434	17,777,506	45,253,747	47,540,050
383,644	665,378	0	68,506	4,499,747	7,021,631	7,229,402
0	2,648,526	0	138,286	11,528,140	16,523,254	16,087,469
1,609,178	8,051,702	0	854,095	29,192,734	42,246,961	42,568,695
243,228	1,174,189	0	270,403	5,756,608	2,938,125	5,842,994
0	1,199,000	0	176,394	8,256,539	18,774,124	17,800,947
0	5,278,982	0	1,447,618	27,471,042	48,814,128	51,835,041
26,512	2,435,759	0	947,262	12,069,758	15,137,013	15,398,746

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Shaker Heights	Cuyahoga	\$23,458,781	\$448,703	\$3,877,476	\$6,989,574	\$2,817,752
Sharonville	Hamilton	12,460,884	417,441	3,329,341	479,941	3,006,944
Sheffield Lake	Lorain	2,799,676	58,279	142,531	376,925	1,707,779
Shelby	Richland	3,287,597	336,309	79,656	1,203,284	1,472,326
Sidney	Shelby	11,046,239	239,068	1,670,604	2,736,648	3,308,905
Silverton	Hamilton	1,423,242	4,892	21,359	342,706	373,809
Solon	Cuyahoga	17,170,613	82,050	6,607,556	3,343,663	14,973,096
South Euclid	Cuyahoga	9,705,797	133,196	585,200	294,638	3,579,503
Springboro	Warren	2,982,330	14,060	626,883	582,985	2,492,616
Springdale	Hamilton	8,621,252	350,211	2,165,723	569,724	2,640,191
Springfield	Clark	29,580,447	667,039	2,999,452	8,980,190	5,970,823
St. Bernard	Hamilton	4,701,433	93,636	466,951	2,000	1,056,942
St. Clairsville	Belmont	1,049,542	16,300	494,204	1,121,788	570,477
St. Marys	Auglaize	3,129,436	13,583	465,614	23,336	1,769,028
Steubenville	Jefferson	8,339,319	673,311	1,134,775	798,136	3,128,182
Stow	Summit	13,859,296	444,519	2,125,978	1,480,075	3,671,513
Strongsville	Cuyahoga	19,002,791	673,737	5,683,148	1,315,155	15,736,157
Sylvania	Lucas	6,218,221	196,963	1,074,180	815,370	3,055,889
Tallmadge	Summit	6,441,222	72,170	1,817,187	657,143	3,778,324
Tiffin	Seneca	7,144,494	7,648	467,679	473,983	1,679,108
Tipp City	Miami	3,319,976	0	1,285,709	251,345	1,595,113
Toledo	Lucas	170,767,000	19,104,000	0	18,915,000	0
Toronto	Jefferson	1,628,492	23,108	269,271	1,362,761	565,178
Trenton	Butler	2,495,850	72,783	100,277	319,660	433,474
Trotwood	Montgomery	10,146,961	0	452,003	1,604,067	3,077,816
Troy	Miami	9,746,678	469,365	1,821,739	695,455	2,206,531
Twinsburg	Summit	9,786,253	0	1,919,690	572,972	8,220,881
Uhrichsville	Tuscarawas	1,429,233	627,318	56,862	285,675	791,008
Union	Montgomery	1,591,648	13,551	102,527	400,281	684,346
University Heights	Cuyahoga	8,340,255	50,926	397,991	5,238,704	1,685,186
Upper Arlington	Franklin	15,775,860	0	3,330,706	991,681	0
Upper Sandusky	Wyandot	1,614,442	42,899	561,303	211,590	510,931
Urbana	Champaign	5,171,351	315,102	436,038	223,536	2,056,696
Vandalia	Montgomery	6,608,469	0	4,016,239	0	0
Wadsworth	Medina	5,685,852	145,433	2,080,885	737,503	2,941,263
Wapakoneta	Auglaize	2,668,398	231,505	304,089	109,785	1,312,919
Warren	Trumbull	19,953,538	1,322,647	742,052	3,023,339	4,658,920
Warrensville Heights	Cuyahoga	9,710,701	54,833	326,782	1,256,777	2,209,178
Washington	Fayette	4,499,035	293,153	66,621	2,274,275	3,459,372
Wauseon	Fulton	2,297,555	0	757,242	273,870	912,117
Waverly	Pike	1,697,324	1,470	7,975	3,907	684,958
West Carrollton	Montgomery	5,163,027	0	1,011,930	1,423,984	1,166,127
Westerville	Franklin	23,812,277	56,156	8,837,447	2,434,545	3,988,338
Westlake	Cuyahoga	15,023,844	1,040,137	3,990,032	1,436,256	11,143,476
Whitehall	Franklin	10,554,951	123,546	662,338	61,374	2,360,155
Wickliffe	Lake	8,031,748	338,278	924,889	264,470	2,789,312
Willard	Huron	2,741,723	50,747	287,391	221,125	929,847
Willoughby	Lake	14,184,392	475,828	2,319,489	985,934	3,526,993
Willoughby Hills	Lake	5,343,354	0	265,446	128,400	1,575,255
Willowick	Lake	5,371,416	117,568	1,107,299	496,885	2,802,458
Wilmington	Clinton	5,370,926	380,559	806,202	0	2,990,680
Wooster	Wayne	10,494,378	148,865	2,258,037	1,280,442	3,338,133
Worthington	Franklin	10,093,924	37,381	4,012,164	684,986	3,980,406
Wyoming	Hamilton	3,075,285	66,179	1,713,875	394,290	1,668,726
Xenia	Greene	11,372,519	67,910	481,111	360,443	2,054,733
Youngstown	Mahoning	38,720,781	2,551,934	3,170,502	5,257,638	9,788,976
Zanesville	Muskingum	13,366,558	1,799,246	1,198,346	967,609	3,129,671

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$5,018,134	\$7,087,741	\$3,905,495	\$1,001,492	\$54,605,148	\$106,761,598	\$106,633,008
555,320	4,181,862	0	809,105	25,240,838	25,909,579	28,192,528
620,240	906,254	0	157,835	6,769,519	12,792,816	14,619,696
681	1,425,754	29,001	52,753	7,887,361	21,334,307	21,976,199
24,630	3,430,454	0	386,824	22,843,372	59,739,601	56,925,291
0	1,033,345	0	14,657	3,214,010	4,924,152	4,852,801
2,839,393	7,532,794	0	1,232,429	53,781,594	131,900,649	133,384,571
3,928,628	3,287,499	1,191,375	1,418,744	24,124,580	45,205,714	45,655,225
0	5,545,843	0	433,470	12,678,187	50,090,963	50,563,255
0	6,009,237	0	333,887	20,690,225	47,987,413	48,574,162
398,987	11,843,556	0	704,636	61,145,130	95,134,334	97,335,686
18,721	3,840,618	1,353,564	97,747	11,631,612	19,401,826	22,624,559
0	372,272	0	52,839	3,677,422	5,895,557	6,383,091
0	1,308,917	12,281	23,949	6,746,144	32,541,142	33,178,722
0	3,483,576	0	166,141	17,723,440	25,835,663	25,105,268
0	6,404,333	0	859,793	28,845,507	43,139,025	48,574,653
2,535,449	7,098,680	0	2,128,048	54,173,165	167,025,602	165,907,787
1,173,173	5,723,176	0	960,853	19,217,825	46,790,297	47,289,021
0	3,253,790	0	482,825	16,502,661	22,536,429	22,316,878
13	2,950,965	0	61,883	12,785,773	25,413,305	26,025,481
247,636	1,645,898	0	264,771	8,610,448	38,046,588	39,940,544
167,000	28,673,000	64,905,000	14,731,000	317,262,000	382,784,000	390,460,000
0	636,559	0	44,759	4,530,128	5,509,699	6,188,674
0	538,639	65,594	21,859	4,048,136	6,123,288	6,204,533
0	3,503,943	0	780,516	19,565,306	43,161,215	42,547,741
1,195,413	5,103,878	0	512,045	21,751,104	77,319,923	80,605,916
13,467	3,946,466	0	830,913	25,290,642	127,361,974	128,845,930
0	682,343	0	37,536	3,909,975	6,512,230	7,422,884
0	846,316	0	70,457	3,709,126	4,742,389	5,706,838
2,642,695	1,778,452	0	247,824	20,382,033	7,111,017	7,977,201
4,888,768	8,850,818	0	996,509	34,834,342	74,069,486	77,307,736
72,352	1,428,142	2,399	292,742	4,736,800	2,235,254	2,945,261
0	2,192,531	0	144,178	10,539,432	21,100,816	22,581,830
4,430,596	6,403,491	0	625,917	22,084,712	61,937,614	62,305,832
9,700	6,055,239	11,057	151,362	17,818,294	49,250,375	52,379,864
0	494,897	0	70,941	5,192,534	27,145,966	28,292,208
0	7,261,229	2,225,519	631,425	39,818,669	47,112,651	44,126,971
1,772,473	3,078,419	0	627,851	19,037,014	516,948	(414,941)
0	2,837,895	0	593,591	14,023,942	22,035,813	20,575,043
89,477	903,315	0	149,578	5,383,154	14,819,639	14,747,860
0	1,043,235	0	33,581	3,472,450	4,522,764	5,253,164
0	1,362,147	0	175,492	10,302,707	17,597,365	18,988,887
1,193,430	11,437,810	0	1,184,204	52,944,207	223,279,342	226,366,459
1,925,985	22,355,014	0	832,754	57,747,498	180,613,152	171,207,806
849,300	5,234,821	0	125,940	19,972,425	28,299,123	28,706,084
1,417,086	6,725,871	0	101,968	20,593,622	101,775,609	100,172,314
0	689,427	0	58,771	4,979,031	10,115,652	10,410,536
1,648,956	7,464,343	0	842,569	31,448,504	61,036,153	61,928,961
0	1,921,545	0	102,587	9,336,587	9,382,474	9,824,412
1,144,721	1,864,505	0	107,227	13,012,079	37,330,949	36,549,665
0	4,701,659	0	312,885	14,562,911	15,679,208	17,853,026
440,106	3,835,471	(1,698,156)	227,073	20,324,349	60,223,715	59,887,148
1,762,973	5,159,142	44,491	393,111	26,168,578	47,017,307	47,840,505
547,843	3,960,383	0	379,349	11,805,930	25,256,141	24,798,020
0	3,883,747	0	129,250	18,349,713	38,978,946	40,624,694
3,144,131	13,526,671	0	2,282,241	78,442,874	68,640,361	72,217,771
0	4,273,200	0	234,902	24,969,532	20,006,528	19,873,708

Summary Data from the General Fund Balance Sheet
As of December 31, 2008
All Cities Reporting Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Akron	Summit	\$1,640,615	\$57,297,167	\$35,004,069	\$48,082,821
Alliance	Stark	1,602,045	6,372,346	1,977,472	3,902,500
Amherst	Lorain	1,621,203	4,187,645	1,573,045	1,964,664
Ashland	Ashland	1,017,550	3,335,354	1,351,496	2,073,592
Ashtabula	Ashtabula	203,804	3,723,024	2,696,820	3,204,925
Athens	Athens	1,234,286	2,896,816	807,305	1,310,682
Aurora	Portage	5,912,605	10,838,700	1,509,632	3,834,910
Avon	Lorain	3,598,963	9,267,723	2,577,057	2,769,530
Avon Lake	Lorain	2,353,782	8,218,931	0	5,188,902
Barberton	Summit	2,288,276	6,892,009	939,828	3,515,577
Bay Village	Cuyahoga	2,369,919	9,556,890	2,022,978	6,044,187
Beachwood	Cuyahoga	22,439,973	33,164,037	4,676,226	6,565,477
Beavercreek	Greene	1,313,731	4,607,960	2,022,271	2,180,746
Bedford	Cuyahoga	8,084,476	15,140,983	5,131,906	5,654,204
Bedford Heights	Cuyahoga	4,657,232	9,346,086	2,228,110	3,003,359
Bellbrook	Greene	859,315	1,553,335	130,000	716,988
Bellefontaine	Logan	3,405,697	5,298,803	1,162,768	1,533,598
Bellevue	Huron	1,456,852	3,324,860	1,614,151	1,909,378
Belpre	Washington	1,380,815	2,482,578	728,722	852,803
Berea	Cuyahoga	1,863,570	7,605,613	3,292,571	3,992,749
Bexley	Franklin	4,238,258	8,034,735	2,255,304	3,343,665
Blue Ash	Hamilton	13,461,357	22,622,834	4,964,846	6,562,713
Bowling Green	Wood	1,997,739	7,780,891	4,150,129	5,358,091
Brecksville	Cuyahoga	5,949,918	11,565,597	2,733,248	3,429,654
Broadview Heights	Cuyahoga	1,167,995	5,181,627	2,600,663	3,228,434
Brook Park	Cuyahoga	4,458,992	9,774,990	2,965,770	4,307,366
Brooklyn	Cuyahoga	1,852,280	8,518,083	1,957,510	3,024,007
Brookville	Montgomery	940,344	2,165,815	679,193	937,253
Brunswick	Medina	1,945,319	8,525,923	4,100,906	5,414,678
Bryan	Williams	1,359,191	2,321,671	636,374	1,057,085
Bucyrus	Crawford	1,945,378	4,007,441	1,321,578	1,700,123
Cambridge	Guernsey	597,416	2,354,993	840,769	1,230,150
Canal Fulton	Stark	404,784	1,203,051	600,045	1,238,696
Canfield	Mahoning	1,861,909	2,787,855	307,757	551,578
Canton	Stark	2,735,071	20,416,044	10,565,615	12,720,155
Carlisle	Warren	682,603	1,070,950	93,346	200,521
Celina	Mercer	1,210,154	2,735,312	855,884	1,295,122
Centerville	Montgomery	350,288	14,369,793	3,078,060	3,789,114
Chardon	Geauga	2,521,477	4,483,863	1,225,038	1,544,339
Cheviot	Hamilton	159,820	2,377,454	1,618,482	1,964,667
Chillicothe	Ross	2,813,786	7,277,628	1,530,189	2,702,518
Cincinnati	Hamilton	59,736	154,076	55,778	87,379
Circleville	Pickaway	1,180,847	3,056,514	1,557,875	1,871,251
Clayton	Montgomery	631,432	2,784,172	1,144,518	1,219,473
Cleveland	Cuyahoga	40,685,000	193,888,000	100,006,000	162,343,000
Clyde	Sandusky	355,795	1,400,992	276,659	785,332
Columbus	Franklin	61,047,000	199,824,000	100,864,000	135,264,000
Columbiana	Columbiana	307,786	853,888	403,596	520,475
Conneaut	Ashtabula	108,742	1,794,704	1,134,486	1,579,461
Cortland	Trumbull	571,029	1,267,714	672,103	702,528
Coshocton	Coshocton	0	1,388,175	562,326	1,744,110
Crestline	Crawford	523,848	1,226,330	445,335	761,068
Cuyahoga Falls	Summit	6,240,232	20,691,022	11,650,613	12,646,710
Dayton	Montgomery	40,384,697	83,565,083	17,258,759	39,970,779
Deer Park	Hamilton	1,074,783	2,843,027	1,442,908	1,592,891
Defiance	Defiance	2,869,185	5,093,833	413,801	1,503,253
Delaware	Delaware	3,372,070	9,201,459	3,648,209	4,725,427
Delphos	Allen	399,992	1,651,579	865,163	990,320

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$2,386,705	\$230,387	\$6,597,254	\$9,214,346
54,034	0	2,415,812	2,469,846
48,845	0	2,174,136	2,222,981
36,406	0	1,225,356	1,261,762
55,255	0	462,844	518,099
87,767	0	1,498,367	1,586,134
307,676	0	6,696,114	7,003,790
178,261	0	6,319,932	6,498,193
159,977	0	2,870,052	3,030,029
323,073	0	3,053,359	3,376,432
37,586	1,373,960	2,101,157	3,512,703
1,201,553	0	25,397,007	26,598,560
70,082	0	2,357,132	2,427,214
51,122	0	9,435,657	9,486,779
101,440	0	6,241,287	6,342,727
90,743	0	745,604	836,347
312,479	0	3,452,726	3,765,205
7,943	0	1,407,539	1,415,482
17,481	0	1,612,294	1,629,775
160,007	0	3,452,857	3,612,864
7,310,959	1,000,000	(3,619,889)	4,691,070
16,060,121	0	0	16,060,121
423,176	0	1,999,624	2,422,800
286,045	0	7,849,898	8,135,943
80,484	0	1,872,709	1,953,193
561,726	0	4,905,898	5,467,624
3,863,104	0	1,630,972	5,494,076
46,822	0	1,181,740	1,228,562
1,981,943	0	1,129,302	3,111,245
176,691	0	1,087,895	1,264,586
20,904	0	2,286,414	2,307,318
17,445	0	1,107,398	1,124,843
48,417	0	(84,062)	(35,645)
148,512	0	2,087,765	2,236,277
748,509	0	6,947,380	7,695,889
52,202	0	818,227	870,429
118,309	0	1,321,881	1,440,190
191,363	0	10,389,316	10,580,679
550,490	0	2,389,034	2,939,524
76,454	0	336,333	412,787
112,003	0	4,463,107	4,575,110
13,226	0	53,471	66,697
149,996	0	1,035,267	1,185,263
121,485	0	1,443,214	1,564,699
14,689,000	0	16,856,000	31,545,000
79,877	0	535,783	615,660
9,196,000	0	55,364,000	64,560,000
91,533	0	241,880	333,413
10,063	0	205,180	215,243
5	0	565,181	565,186
7,694	0	(363,629)	(355,935)
25,561	0	439,701	465,262
444,478	0	7,599,834	8,044,312
2,418,755	10,172,634	31,002,915	43,594,304
0	0	1,250,136	1,250,136
571,452	0	3,019,128	3,590,580
146,602	0	4,329,430	4,476,032
578	0	660,681	661,259

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Dover	Tuscarawas	\$576,543	\$3,209,214	\$1,518,567	\$2,047,969
Dublin	Franklin	23,252,044	45,608,505	5,684,040	13,448,704
East Liverpool	Columbiana	237,039	1,285,831	539,215	638,297
East Cleveland	Cuyahoga	721,359	8,731,761	6,228,264	9,565,467
East Palestine	Columbiana	140,603	694,947	260,049	1,253,720
Eastlake	Lake	3,011,170	12,666,403	7,907,195	8,597,260
Eaton	Preble	2,702,802	3,766,391	843,537	1,100,114
Elyria	Lorain	1,913,511	10,347,443	4,711,604	8,306,012
Englewood	Montgomery	3,446,929	5,797,106	1,193,865	1,926,607
Euclid	Cuyahoga	3,688,603	19,411,848	7,879,867	11,665,719
Fairborn	Greene	4,539,655	10,298,610	4,634,847	5,599,256
Fairfield	Butler	12,395,669	19,054,964	4,537,896	5,929,975
Fairlawn	Summit	7,039,496	10,540,904	1,497,152	4,020,572
Fairview Park	Cuyahoga	1,310,149	7,121,561	4,120,859	4,662,758
Findlay	Hancock	7,221,052	11,555,529	974,269	5,691,835
Forest Park	Hamilton	2,457,189	6,454,129	2,200,298	2,821,569
Fostoria	Seneca	1,088,444	3,720,671	1,071,140	2,400,851
Franklin	Warren	4,659,198	7,271,451	1,933,646	5,308,177
Fremont	Sandusky	2,700,812	3,979,681	389,415	1,689,665
Gahanna	Franklin	24,485,691	33,722,044	5,484,997	9,327,060
Galion	Crawford	2,491,334	5,156,403	1,097,792	1,797,502
Garfield Heights	Cuyahoga	0	12,713,510	11,289,660	14,191,374
Geneva	Ashtabula	760,425	2,486,890	1,130,594	1,388,877
Girard	Trumbull	0	2,186,348	1,502,587	1,819,131
Grandview Heights	Franklin	3,749,279	7,148,598	802,426	2,777,359
Green	Summit	15,491,317	28,171,572	3,369,578	4,647,827
Greenville	Darke	2,298,880	5,831,591	850,927	2,528,057
Grove City	Franklin	25,016,479	31,190,698	4,101,205	5,022,185
Hamilton	Butler	2,909,393	12,395,558	6,154,462	9,643,084
Harrison	Hamilton	1,321,236	3,840,548	490,449	1,808,537
Heath	Licking	2,675,563	4,224,720	818,093	1,293,505
Highland Heights	Cuyahoga	4,527,170	8,058,282	1,605,362	2,162,697
Hillard	Franklin	2,629,716	7,177,264	2,609,030	3,876,858
Hillsboro	Highland	1,007,227	3,121,826	757,639	947,384
Hubbard	Trumbull	277,825	1,219,337	283,008	697,066
Huber Heights	Montgomery	7,752,756	13,523,888	2,647,030	3,355,709
Hudson	Summit	10,865,209	19,560,825	5,337,262	6,151,573
Huron	Erie	662,981	1,658,899	615,215	837,469
Independence	Cuyahoga	1,864,638	13,568,625	1,677,967	2,288,307
Indian Hills	Hamilton	2,216,617	4,299,037	919,593	1,308,549
Jackson	Jackson	819,430	2,325,566	434,302	566,462
Kent	Portage	7,623,926	12,562,635	2,198,461	2,737,591
Kettering	Montgomery	40,079,129	55,456,578	11,927,671	14,929,923
Kirtland	Lake	170,571	2,194,152	1,574,300	1,942,786
Lakewood	Cuyahoga	2,509,169	22,114,569	14,490,579	16,836,963
Lancaster	Fairfield	2,102,580	9,837,431	4,857,308	6,413,686
Lebanon	Warren	3,577,530	7,910,911	2,490,225	2,983,435
Lima	Allen	4,117,471	11,184,294	3,871,410	5,892,702
Logan	Hocking	1,143,662	2,068,089	634,671	867,339
London	Madison	911,241	2,560,678	1,203,307	1,498,260
Lorain	Lorain	59,267	9,514,665	5,459,286	8,755,356
Louisville	Stark	1,180,795	2,485,449	875,985	1,048,610
Loveland	Hamilton	1	1,411,339	1,238,844	1,579,590
Lyndhurst	Cuyahoga	3,129,480	10,095,608	5,404,517	5,896,935
Macedonia	Summit	1,164,536	5,320,202	1,729,148	3,732,385
Madeira	Hamilton	1,397,205	5,168,960	2,934,848	3,154,837
Mansfield	Richland	1,651,664	7,285,723	3,514,768	5,659,340
Marietta	Washington	2,356,766	4,394,518	864,236	2,121,913

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$0	\$0	\$1,161,245	\$1,161,245
14,246,881	0	17,912,920	32,159,801
7,674	0	639,860	647,534
117,538	0	(951,244)	(833,706)
73,241	0	(632,014)	(558,773)
400,346	0	3,668,797	4,069,143
25,564	0	2,640,713	2,666,277
979,830	0	1,061,601	2,041,431
12,120	0	3,858,379	3,870,499
124,943	0	7,621,186	7,746,129
202,949	0	4,496,405	4,699,354
432,065	0	12,692,924	13,124,989
904,921	0	5,615,411	6,520,332
259,476	0	2,199,327	2,458,803
720,530	1,000,000	4,143,164	5,863,694
1,107,907	0	2,524,653	3,632,560
1,181	0	1,318,639	1,319,820
54,806	0	1,908,468	1,963,274
27,057	271,444	1,991,515	2,290,016
10,429,996	1,700,031	12,264,957	24,394,984
97,689	0	3,261,212	3,358,901
72,964	0	(1,550,828)	(1,477,864)
10,245	0	1,087,768	1,098,013
77,583	0	289,634	367,217
171,144	0	4,200,095	4,371,239
7,396,031	0	16,127,714	23,523,745
267,656	0	3,035,878	3,303,534
886,578	0	25,281,935	26,168,513
358,802	0	2,393,672	2,752,474
94,110	0	1,937,901	2,032,011
229,436	0	2,701,779	2,931,215
79,913	0	5,815,672	5,895,585
116,547	0	3,183,859	3,300,406
505,774	0	1,668,668	2,174,442
17,085	0	505,186	522,271
810,347	0	9,357,832	10,168,179
344,464	0	13,064,788	13,409,252
15,997	0	805,433	821,430
6,469,398	0	4,810,920	11,280,318
258,648	0	2,731,840	2,990,488
82,649	0	1,676,455	1,759,104
1,831,388	0	7,993,656	9,825,044
873,976	3,000,000	36,652,679	40,526,655
44,908	0	206,458	251,366
11,114	0	5,266,492	5,277,606
269,862	0	3,153,883	3,423,745
1,498,020	0	3,429,456	4,927,476
222,038	0	5,069,554	5,291,592
17,562	0	1,183,188	1,200,750
60,126	0	1,002,292	1,062,418
246,789	0	512,520	759,309
123,510	0	1,313,329	1,436,839
250	0	(168,501)	(168,251)
513,685	0	3,684,988	4,198,673
55,380	400,000	1,132,437	1,587,817
0	0	2,014,123	2,014,123
1,116,618	0	509,765	1,626,383
81,311	0	2,191,294	2,272,605

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Marion	Marion	\$2,102,121	\$9,804,471	\$4,983,822	\$6,639,625
Martins Ferry	Belmont	163,071	1,225,834	657,251	769,512
Marysville	Union	4,409,167	7,863,906	2,314,788	2,953,177
Mason City	Warren	26,382,977	34,947,319	3,984,433	10,294,446
Massillon	Stark	249,789	5,199,098	2,581,864	3,955,852
Maumee	Lucas	636,666	3,746,922	2,501,344	3,533,637
Mayfield Heights	Cuyahoga	8,967,150	16,424,557	4,789,315	5,907,256
Medina	Medina	8,507,268	11,515,468	2,120,174	2,521,374
Mentor	Lake	14,231,476	29,316,380	5,782,436	9,638,251
Mentor-On-The-Lake	Lake	761,063	1,815,343	510,333	1,328,069
Miamisburg	Montgomery	4,030,987	9,156,742	2,949,957	3,988,694
Middleburg Hts	Cuyahoga	2,846,551	8,189,903	2,793,635	3,771,688
Middletown	Butler	10,563,693	20,918,222	7,389,641	9,378,240
Milford	Clermont	3,111,579	4,642,735	1,246,847	1,563,873
Monroe	Butler	5,186,319	8,225,248	2,239,970	2,551,172
Montgomery	Hamilton	12,572,448	16,076,397	2,345,926	2,820,979
Moraine	Montgomery	13,044,590	16,250,740	972,029	1,885,136
Mount Healthy	Hamilton	204,604	1,153,045	767,889	950,572
Mount Vernon	Knox	3,482,544	7,124,370	1,573,999	2,271,169
Munroe Falls	Summit	1,586,494	2,357,752	523,773	639,010
Napoleon	Henry	1,442,569	2,966,361	714,639	1,032,290
New Carlisle	Clark	164,750	882,718	496,330	1,054,731
New Franklin	Summit	1,498,314	2,479,020	722,048	791,695
New Philadelphia	Tuscarawas	2,196,832	4,196,064	1,415,987	1,701,458
Newark	Licking	3,377,898	7,576,939	3,157,043	4,497,877
Niles	Trumbull	12,748,793	16,586,328	1,597,500	2,434,416
North Canton	Stark	3,838,741	6,443,444	1,327,369	2,508,718
North Olmsted	Cuyahoga	1,785,338	11,665,360	6,806,011	8,484,950
North Ridgeville	Lorain	1,819,578	3,910,219	1,814,130	2,348,671
North Royalton	Cuyahoga	2,182,505	7,239,152	3,202,688	3,749,875
Northwood	Wood	658,679	2,112,055	837,693	1,125,317
Norton	Summit	722,221	3,567,685	1,552,243	1,880,762
Norwalk	Huron	2,136,058	4,472,247	931,337	1,367,144
Oakwood	Montgomery	10,161,254	14,431,104	3,601,030	8,020,974
Oberlin	Lorain	8,416,950	11,006,676	920,919	1,422,008
Oregon	Lucas	14,692,950	20,316,044	2,195,781	2,953,831
Orrville	Wayne	2,172,788	3,811,091	709,094	950,841
Oxford	Butler	5,141,532	9,007,162	2,316,454	2,768,178
Painesville	Lake	5,183,853	10,083,796	1,420,464	2,649,304
Parma Heights	Cuyahoga	734,111	8,950,637	6,854,500	8,775,006
Pataskala	Licking	789,582	1,855,188	165,097	1,111,622
Pepper Pike	Cuyahoga	4,500,278	7,840,147	2,318,111	2,828,810
Perrysburg	Wood	4,383,360	8,653,489	1,957,818	2,705,191
Pickerington	Fairfield	2,286,039	4,524,652	1,410,441	1,647,587
Piqua	Miami	5,637,891	21,798,460	2,366,560	2,976,823
Port Clinton	Ottawa	1,027,930	2,688,344	1,205,056	1,533,474
Portsmouth	Scioto	81,054	3,679,210	2,534,194	3,415,557
Powell	Delaware	6,476,710	9,134,360	1,951,772	2,290,292
Ravenna	Portage	3,552,186	5,959,279	1,432,285	2,008,132
Reading	Hamilton	1,078,946	3,548,912	1,427,356	2,447,500
Reynoldsburg	Franklin	5,771,326	9,461,643	1,463,032	2,572,841
Rittman	Wayne	795,587	1,628,483	496,966	735,354
Riverside	Montgomery	6,768,749	9,285,839	1,939,261	2,093,952
Rocky River	Cuyahoga	5,111,579	13,804,115	6,297,029	7,290,348
Rossford	Wood	2,597,815	4,407,072	1,139,150	1,540,159
Salem	Columbiana	629,681	1,698,478	833,267	1,033,802
Sandusky	Erie	3,921,786	9,627,631	4,686,805	5,803,212
Seven Hills	Cuyahoga	5,306,113	8,910,502	2,265,575	2,965,498

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$452,612	\$0	\$2,712,234	\$3,164,846
41,116	0	415,206	456,322
381,782	0	4,528,947	4,910,729
11,959,422	0	12,693,451	24,652,873
68,736	0	1,174,510	1,243,246
111,624	0	101,661	213,285
117,001	0	10,400,300	10,517,301
114,454	0	8,879,640	8,994,094
1,462,499	0	18,215,630	19,678,129
30,775	0	456,499	487,274
1,980,836	109,857	3,077,355	5,168,048
318,064	0	4,100,151	4,418,215
310,848	0	11,229,134	11,539,982
71,749	0	3,007,113	3,078,862
545,390	0	5,128,686	5,674,076
279,644	0	12,975,774	13,255,418
475,856	0	13,889,748	14,365,604
625	0	201,848	202,473
395,128	0	4,458,073	4,853,201
41,641	0	1,677,101	1,718,742
45,413	0	1,888,658	1,934,071
33,048	0	(205,061)	(172,013)
12,861	0	1,674,464	1,687,325
117,972	0	2,376,634	2,494,606
470,901	0	2,608,161	3,079,062
1,158,379	0	12,993,533	14,151,912
81,670	957,000	2,896,056	3,934,726
142,013	0	3,038,397	3,180,410
463,552	0	1,097,996	1,561,548
267,480	0	3,221,797	3,489,277
71,728	0	915,010	986,738
152,340	0	1,534,583	1,686,923
58,135	0	3,046,968	3,105,103
154,846	0	6,255,284	6,410,130
288,005	0	9,296,663	9,584,668
945,698	0	16,416,515	17,362,213
139,093	0	2,721,157	2,860,250
934,307	0	5,304,677	6,238,984
803,475	0	6,631,017	7,434,492
127,373	0	48,258	175,631
5,696	0	737,870	743,566
500,671	0	4,510,666	5,011,337
335,989	0	5,612,309	5,948,298
36,857	0	2,840,208	2,877,065
10,834,537	0	7,987,100	18,821,637
46,004	0	1,108,866	1,154,870
68,808	0	194,845	263,653
477,210	0	6,366,858	6,844,068
27,518	0	3,923,629	3,951,147
320,004	0	781,408	1,101,412
260,699	0	6,628,103	6,888,802
8,623	229,809	654,697	893,129
110,780	579,433	6,501,674	7,191,887
235,188	0	6,278,579	6,513,767
10,822	0	2,856,091	2,866,913
146,081	0	518,595	664,676
134,443	0	3,689,976	3,824,419
209,073	0	5,735,931	5,945,004

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Shaker Heights	Cuyahoga	\$8,331,980	\$28,017,048	\$13,797,431	\$16,290,510
Sharonville	Hamilton	3,812,176	6,898,662	1,038,659	1,782,772
Sheffield Lake	Lorain	303,723	2,162,332	1,608,580	1,848,427
Shelby	Richland	676,751	1,770,535	342,378	840,229
Sidney	Shelby	5,212,959	7,948,307	2,514,652	3,493,749
Silverton	Hamilton	939,730	2,558,376	1,447,866	1,576,131
Solon	Cuyahoga	25,093,752	30,986,509	2,339,490	4,475,093
South Euclid	Cuyahoga	4,971,771	15,008,317	8,920,057	10,060,516
Springboro	Warren	2,757,420	7,769,862	1,184,102	1,577,756
Springdale	Hamilton	4,518,834	11,321,080	2,837,402	3,965,254
Springfield	Clark	6,519,307	16,492,177	6,357,595	10,394,622
St. Bernard	Hamilton	2,762,991	10,803,847	1,022,763	1,755,297
St. Clairsville	Belmont	66,860	1,075,084	813,834	830,465
St. Marys	Auglaize	4,484,050	5,812,665	501,782	1,131,010
Steubenville	Jefferson	1,127,180	5,333,883	2,310,523	5,172,810
Stow	Summit	4,654,592	12,891,308	1,443,526	7,256,662
Strongsville	Cuyahoga	9,359,782	17,649,463	3,797,559	5,812,746
Sylvania	Lucas	489,137	3,677,250	1,946,018	2,501,254
Tallmadge	Summit	2,616,484	5,421,560	1,028,126	2,431,465
Tiffin	Seneca	1,311,250	5,096,658	1,813,637	3,384,612
Tipp City	Miami	3,507,902	5,147,576	936,466	1,236,517
Toledo	Lucas	4,475,000	56,015,000	18,468,000	51,624,000
Toronto	Jefferson	1,264,158	2,428,583	901,605	967,732
Trenton	Butler	2,185,703	3,252,306	887,066	990,662
Trotwood	Montgomery	809,726	5,710,596	3,714,094	4,778,343
Troy	Miami	39,562,383	43,958,376	2,228,694	3,398,774
Twinsburg	Summit	4,357,639	9,177,899	1,228,830	1,921,288
Uhrichsville	Tuscarawas	1,011,794	1,861,260	567,783	612,218
Union	Montgomery	562,491	1,028,376	376,049	393,695
University Heights	Cuyahoga	282,470	7,509,496	6,034,886	6,895,074
Upper Arlington	Franklin	26,961,851	45,459,799	14,178,306	15,486,450
Upper Sandusky	Wyandot	352,449	1,471,278	985,817	1,275,889
Urbana	Champaign	550,470	2,741,493	1,224,180	1,695,651
Vandalia	Montgomery	20,299,535	26,020,845	3,056,348	5,038,916
Wadsworth	Medina	3,173,169	5,201,354	1,579,986	2,247,882
Wapakoneta	Auglaize	3,141,626	4,883,439	1,237,242	1,553,943
Warren	Trumbull	2,151,911	6,889,466	1,503,160	2,819,482
Warrensville Heights	Cuyahoga	0	3,956,597	1,625,630	3,303,172
Washington	Fayette	678,721	3,248,604	1,669,767	2,114,089
Wauseon	Fulton	1,186,512	1,978,191	395,552	651,305
Waverly	Pike	780,312	1,681,667	487,595	543,058
West Carrollton	Montgomery	1,348,187	3,889,955	1,264,618	1,791,863
Westerville	Franklin	17,917,686	35,783,657	6,109,931	7,437,339
Westlake	Cuyahoga	24,677,433	42,707,439	11,822,383	23,569,931
Whitehall	Franklin	5,473,189	8,727,006	1,525,940	3,562,090
Wickliffe	Lake	5,690,517	10,007,785	2,457,868	3,338,370
Willard	Huron	1,966,143	2,671,347	249,862	702,643
Willoughby	Lake	6,798,734	17,814,025	4,748,161	6,132,528
Willoughby Hills	Lake	436,522	2,929,966	2,072,665	2,585,297
Willowick	Lake	1,433,158	6,491,856	4,381,020	4,955,022
Wilmington	Clinton	2,837,042	6,254,764	1,519,487	1,834,689
Wooster	Wayne	11,545,689	17,411,112	3,654,122	4,932,650
Worthington	Franklin	2,609,364	8,667,746	3,578,072	5,582,278
Wyoming	Hamilton	3,995,208	8,958,851	4,454,918	5,213,279
Xenia	Greene	2,907,534	8,215,455	2,926,546	4,007,043
Youngstown	Mahoning	0	11,863,074	4,174,857	8,140,032
Zanesville	Muskingum	1,841,936	5,696,153	2,465,124	4,291,569

Reserved Fund Balance	Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$658,094	\$0	\$11,068,444	\$11,726,538
169,259	0	4,946,631	5,115,890
26,701	0	287,204	313,905
87,207	0	843,099	930,306
198,084	0	4,256,474	4,454,558
24,826	0	957,419	982,245
406,585	0	26,104,831	26,511,416
208,058	40,704	4,699,039	4,947,801
467,125	0	5,724,981	6,192,106
355,177	1,018,149	5,982,500	7,355,826
2,282,883	0	3,814,672	6,097,555
162,606	0	8,885,944	9,048,550
20,297	0	224,322	244,619
158,913	0	4,522,742	4,681,655
1,279,272	0	(1,118,199)	161,073
493,673	0	5,140,973	5,634,646
299,324	0	11,537,393	11,836,717
500,598	0	675,398	1,175,996
318,914	0	2,671,181	2,990,095
1,045,122	0	666,924	1,712,046
228,586	0	3,682,473	3,911,059
6,187,000	2,000,000	(3,796,000)	4,391,000
0	0	1,460,851	1,460,851
12,252	0	2,249,392	2,261,644
32,781	0	899,472	932,253
378,809	0	40,180,793	40,559,602
253,993	0	7,002,618	7,256,611
0	0	1,249,042	1,249,042
49,096	0	585,585	634,681
104,975	0	509,447	614,422
1,301,964	7,043,979	21,627,406	29,973,349
3,458	0	191,931	195,389
373,138	0	672,704	1,045,842
1,952,111	0	19,029,818	20,981,929
924,595	0	2,028,877	2,953,472
159,606	0	3,169,890	3,329,496
82,867	0	3,987,117	4,069,984
52,875	0	600,550	653,425
38,918	0	1,095,597	1,134,515
176,736	0	1,150,150	1,326,886
24,746	0	1,113,863	1,138,609
43,270	0	2,054,822	2,098,092
9,696,963	0	18,649,355	28,346,318
2,430,452	6,922,553	9,784,503	19,137,508
1,331,098	0	3,833,818	5,164,916
62,268	0	6,607,147	6,669,415
69,867	0	1,898,837	1,968,704
1,899,712	0	9,781,785	11,681,497
148,578	0	196,091	344,669
65,399	0	1,471,435	1,536,834
167,266	0	4,252,809	4,420,075
2,592,872	0	9,885,590	12,478,462
159,737	0	2,925,731	3,085,468
245,722	0	3,499,850	3,745,572
294,705	0	3,913,707	4,208,412
4,114,393	0	(391,351)	3,723,042
213,709	0	1,190,875	1,404,584

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2008
All Cities Reporting Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Akron	Summit	\$6,822,847	\$412,205,159	\$148,290,965	\$251,218,536
Alliance	Stark	7,184,521	16,106,177	3,374,126	5,592,274
Amherst	Lorain	9,841,310	14,234,776	2,582,442	3,505,906
Ashland	Ashland	6,188,512	10,575,111	2,606,321	5,072,261
Ashtabula	Ashtabula	2,101,871	9,581,147	6,167,925	7,218,228
Athens	Athens	7,223,576	9,971,955	819,106	3,358,005
Aurora	Portage	15,226,802	23,927,379	2,201,956	7,665,326
Avon	Lorain	39,553,968	53,935,917	10,108,679	16,681,459
Avon Lake	Lorain	13,025,232	28,629,152	0	14,725,853
Barberton	Summit	6,759,252	13,980,373	2,241,578	8,602,699
Bay Village	Cuyahoga	16,104,055	27,370,755	2,628,424	12,195,802
Beachwood	Cuyahoga	33,130,651	49,908,709	10,654,338	15,766,354
Beavercreek	Greene	8,162,527	28,241,952	18,223,376	20,469,844
Bedford	Cuyahoga	13,779,196	23,580,198	7,941,629	9,444,287
Bedford Heights	Cuyahoga	6,069,567	13,390,330	4,605,580	5,974,928
Bellbrook	Greene	2,862,367	5,523,161	469,927	2,641,503
Bellefontaine	Logan	7,775,193	11,411,107	1,665,846	2,569,615
Bellevue	Huron	4,161,012	7,440,213	2,411,175	2,770,460
Belpre	Washington	1,715,612	3,038,817	829,444	1,003,239
Berea	Cuyahoga	6,119,890	15,835,108	6,827,821	13,162,255
Bexley	Franklin	5,348,081	11,025,417	3,987,928	5,837,802
Blue Ash	Hamilton	21,546,075	31,400,984	5,314,529	7,865,335
Bowling Green	Wood	16,771,395	27,196,429	7,181,946	9,756,791
Brecksville	Cuyahoga	16,941,825	30,208,859	9,906,375	16,633,833
Broadview Heights	Cuyahoga	5,229,507	19,159,413	11,734,707	13,223,131
Brook Park	Cuyahoga	18,088,146	28,328,762	4,369,340	7,654,750
Brooklyn	Cuyahoga	4,308,216	13,054,583	3,712,263	5,357,329
Brookville	Montgomery	2,049,143	3,512,565	854,440	1,128,605
Brunswick	Medina	11,216,510	26,136,728	9,895,415	21,491,744
Bryan	Williams	13,750,248	18,106,650	1,433,117	2,027,919
Bucyrus	Crawford	5,135,312	8,326,757	2,120,364	3,156,759
Cambridge	Guernsey	3,789,418	9,475,506	3,338,857	4,164,411
Canal Fulton	Stark	1,266,689	2,380,408	870,788	1,631,709
Canfield	Mahoning	3,393,409	5,218,158	1,104,238	1,378,952
Canton	Stark	24,915,403	55,975,738	18,411,798	23,227,328
Carlisle	Warren	1,805,406	2,502,562	218,886	3,120,612
Celina	Mercer	3,492,182	12,490,380	8,080,366	11,772,473
Centerville	Montgomery	1,792,179	38,251,950	15,314,320	16,299,559
Chardon	Geauga	5,340,559	8,278,209	2,130,842	2,526,568
Cheviot	Hamilton	731,737	3,333,977	1,898,611	2,270,165
Chillicothe	Ross	7,867,174	15,052,288	2,798,753	7,708,549
Cincinnati	Hamilton	430,722	638,141	144,498	213,019
Circleville	Pickaway	3,895,634	9,324,776	3,446,694	4,106,708
Clayton	Montgomery	2,537,352	9,430,961	5,627,126	6,768,264
Cleveland	Cuyahoga	317,824,000	720,916,000	100,006,000	301,473,000
Clyde	Sandusky	1,183,151	2,696,573	538,138	1,116,167
Columbus	Franklin	384,482,000	596,571,000	128,052,000	206,043,000
Columbiana	Columbiana	1,828,636	3,065,899	681,719	1,123,950
Conneaut	Ashtabula	2,414,737	7,208,755	3,723,798	4,445,926
Cortland	Trumbull	1,514,752	4,490,475	2,759,698	2,969,935
Coshocton	Coshocton	1,167,337	3,896,277	1,102,476	2,576,038
Crestline	Crawford	1,447,684	2,561,808	654,963	1,155,319
Cuyahoga Falls	Summit	15,792,564	53,127,733	16,744,184	34,614,230
Dayton	Montgomery	86,273,842	196,914,765	33,061,285	71,508,732
Deer Park	Hamilton	1,665,760	3,584,946	1,549,539	1,714,264
Defiance	Defiance	7,414,180	12,343,154	1,064,380	2,590,057
Delaware	Delaware	16,947,895	28,500,618	6,569,138	26,328,213
Delphos	Allen	1,171,575	2,941,651	1,179,606	1,369,480

Reserved Fund Balance	Unreserved/ Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$38,692,187	\$562,269	\$121,732,167	\$160,986,623
1,913,520	0	8,600,383	10,513,903
1,124,000	0	9,604,870	10,728,870
295,072	0	5,207,778	5,502,850
1,070,491	412,000	880,428	2,362,919
1,144,349	0	5,469,601	6,613,950
4,859,545	0	11,402,508	16,262,053
25,522,946	0	11,731,512	37,254,458
784,562	0	13,118,737	13,903,299
2,475,891	0	2,901,783	5,377,674
129,655	1,373,960	13,671,338	15,174,953
1,547,186	0	32,595,169	34,142,355
830,763	0	6,941,345	7,772,108
410,269	0	13,725,642	14,135,911
341,112	0	7,074,290	7,415,402
225,420	0	2,656,238	2,881,658
752,863	0	8,088,629	8,841,492
659,519	0	4,010,234	4,669,753
125,813	0	1,909,765	2,035,578
284,828	0	2,388,025	2,672,853
7,571,185	1,000,000	(3,383,570)	5,187,615
23,535,649	0	0	23,535,649
4,329,106	1,847,200	11,263,332	17,439,638
1,149,687	0	12,425,339	13,575,026
502,766	0	5,433,516	5,936,282
4,458,728	1,049,591	15,165,693	20,674,012
4,216,171	0	3,481,083	7,697,254
137,170	0	2,246,790	2,383,960
4,734,855	0	(89,871)	4,644,984
2,965,475	0	13,113,256	16,078,731
266,170	0	4,903,828	5,169,998
277,137	0	5,033,958	5,311,095
102,160	0	646,539	748,699
349,056	0	3,490,150	3,839,206
11,703,775	0	21,044,635	32,748,410
168,790	0	(786,840)	(618,050)
377,015	0	340,892	717,907
3,721,253	6,000,000	12,231,138	21,952,391
801,032	0	4,950,609	5,751,641
128,971	0	934,841	1,063,812
1,707,862	0	5,635,877	7,343,739
229,980	0	195,142	425,122
1,433,654	0	3,784,414	5,218,068
543,850	0	2,118,847	2,662,697
286,728,000	0	132,715,000	419,443,000
90,397	0	1,490,009	1,580,406
270,970,000	0	119,558,000	390,528,000
344,035	0	1,597,914	1,941,949
67,534	0	2,695,295	2,762,829
4,355	0	1,516,185	1,520,540
431,502	0	888,737	1,320,239
250,112	0	1,156,377	1,406,489
15,449,478	0	3,064,025	18,513,503
93,035,361	11,288,634	21,082,038	125,406,033
0	0	1,870,682	1,870,682
4,278,909	0	5,474,188	9,753,097
3,433,490	0	(1,261,085)	2,172,405
146,712	0	1,425,459	1,572,171

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Dover	Tuscarawas	\$3,145,348	\$7,959,321	\$2,349,556	\$3,628,296
Dublin	Franklin	66,711,433	160,202,260	49,722,297	102,411,552
East Liverpool	Columbiana	1,317,951	4,850,778	2,701,082	3,157,336
East Cleveland	Cuyahoga	3,831,242	13,542,012	7,190,084	11,002,856
East Palestine	Columbiana	349,726	4,643,093	2,994,778	4,102,685
Eastlake	Lake	10,981,652	24,437,664	11,422,727	12,384,959
Eaton	Preble	5,669,948	8,011,410	1,364,866	1,703,048
Elyria	Lorain	7,841,585	26,871,207	9,517,964	17,654,441
Englewood	Montgomery	10,461,714	14,407,869	1,892,302	3,895,373
Euclid	Cuyahoga	10,320,077	34,088,704	13,950,061	19,390,515
Fairborn	Greene	10,996,500	26,627,647	13,367,736	18,794,787
Fairfield	Butler	29,337,127	43,073,818	10,890,797	20,344,923
Fairlawn	Summit	12,893,859	18,867,365	3,349,220	6,498,243
Fairview Park	Cuyahoga	5,705,614	14,402,147	5,981,568	7,197,784
Findlay	Hancock	12,192,241	22,480,862	2,677,861	8,331,562
Forest Park	Hamilton	10,878,898	19,894,727	6,833,049	11,642,056
Fostoria	Seneca	3,477,947	8,692,720	1,743,513	3,450,876
Franklin	Warren	8,145,758	15,011,524	5,581,464	9,330,187
Fremont	Sandusky	10,629,534	15,707,759	1,777,768	3,307,014
Gahanna	Franklin	36,213,569	48,344,734	7,407,746	13,095,126
Galion	Crawford	4,189,894	8,743,152	1,850,406	5,086,412
Garfield Heights	Cuyahoga	183	21,514,573	18,459,462	24,225,959
Geneva	Ashtabula	1,843,298	4,551,921	1,768,788	2,731,149
Girard	Trumbull	910,924	5,487,537	3,742,744	4,275,846
Grandview Heights	Franklin	4,802,588	8,589,466	945,834	3,149,866
Green	Summit	37,244,488	96,023,826	39,978,562	75,366,658
Greenville	Darke	5,327,220	9,593,003	1,199,027	3,817,707
Grove City	Franklin	41,298,878	161,725,563	116,865,664	121,094,992
Hamilton	Butler	16,318,832	36,374,641	14,531,726	27,154,821
Harrison	Hamilton	4,908,054	8,783,859	815,122	3,807,769
Heath	Licking	6,784,369	9,567,597	1,781,309	2,542,898
Highland Heights	Cuyahoga	6,328,063	18,834,292	10,012,649	11,279,429
Hillard	Franklin	18,654,043	27,022,510	4,639,449	18,561,565
Hillsboro	Highland	2,773,776	5,350,779	951,002	1,551,884
Hubbard	Trumbull	995,646	2,160,417	414,856	1,034,528
Huber Heights	Montgomery	28,365,196	62,096,172	29,607,674	34,761,933
Hudson	Summit	22,566,132	37,339,532	10,420,213	15,379,360
Huron	Erie	2,201,854	5,344,814	1,870,508	2,602,377
Independence	Cuyahoga	5,966,049	65,689,109	47,656,922	57,130,469
Indian Hills	Hamilton	14,963,597	23,656,171	7,023,608	7,661,785
Jackson	Jackson	3,577,254	5,783,952	922,226	1,117,286
Kent	Portage	19,691,153	32,582,118	5,923,829	11,088,773
Kettering	Montgomery	50,267,894	73,574,591	17,542,302	22,057,486
Kirtland	Lake	962,249	4,413,684	2,918,403	4,244,597
Lakewood	Cuyahoga	9,625,106	39,066,152	21,183,697	26,765,910
Lancaster	Fairfield	8,531,805	22,252,005	8,248,090	18,100,302
Lebanon	Warren	18,616,532	43,862,207	22,876,597	26,344,526
Lima	Allen	10,146,154	32,237,830	17,270,940	20,500,757
Logan	Hocking	1,810,600	3,577,030	1,157,627	1,496,792
London	Madison	2,563,833	6,283,824	2,225,592	2,883,550
Lorain	Lorain	8,720,954	42,711,791	11,279,169	17,763,657
Louisville	Stark	1,704,700	3,303,414	1,045,943	1,255,815
Loveland	Hamilton	1,948,066	9,619,858	4,128,904	6,855,421
Lyndhurst	Cuyahoga	16,288,633	26,958,058	8,930,015	9,887,515
Macedonia	Summit	5,155,150	12,566,610	3,983,325	8,983,164
Madeira	Hamilton	2,101,519	6,070,666	3,060,063	3,326,242
Mansfield	Richland	11,542,868	30,441,192	11,244,303	20,149,302
Marietta	Washington	9,631,552	14,675,682	3,034,336	4,993,544

Reserved Fund Balance	Unreserved/ Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$427,335	\$0	\$3,903,690	\$4,331,025
46,625,381	1,421,481	9,743,846	57,790,708
405,938	0	1,287,504	1,693,442
1,489,179	0	1,049,977	2,539,156
115,089	0	425,319	540,408
711,386	0	11,341,319	12,052,705
283,317	0	6,025,045	6,308,362
7,078,345	0	2,138,421	9,216,766
890,143	0	9,622,353	10,512,496
853,733	0	13,844,456	14,698,189
853,084	0	6,979,776	7,832,860
4,233,394	0	18,495,501	22,728,895
1,539,423	0	10,829,699	12,369,122
418,397	0	6,785,966	7,204,363
5,380,216	1,000,000	7,769,084	14,149,300
2,093,568	0	6,159,103	8,252,671
1,864,274	0	3,377,570	5,241,844
1,133,640	0	4,547,697	5,681,337
1,017,631	271,444	11,111,670	12,400,745
13,416,114	1,700,031	20,133,463	35,249,608
1,020,164		2,636,576	3,656,740
146,240	0	(2,857,626)	(2,711,386)
359,140	0	1,461,632	1,820,772
96,178	0	1,115,513	1,211,691
217,347	0	5,222,253	5,439,600
20,643,874	0	13,294	20,657,168
1,195,380	0	4,579,916	5,775,296
5,455,067	0	35,175,504	40,630,571
2,191,184	0	7,028,636	9,219,820
172,059	0	4,804,031	4,976,090
748,839	0	6,275,860	7,024,699
356,391	0	7,198,472	7,554,863
5,148,752	0	3,312,193	8,460,945
1,063,809	0	2,735,086	3,798,895
41,520	0	1,084,369	1,125,889
2,736,954	0	24,597,285	27,334,239
3,385,857	0	18,574,315	21,960,172
818,235	14,781	1,909,421	2,742,437
10,474,275	0	(1,915,635)	8,558,640
1,562,426	0	14,431,960	15,994,386
581,264	0	4,085,402	4,666,666
4,069,018	2,120,760	15,303,567	21,493,345
4,495,202	3,000,000	44,021,903	51,517,105
44,908	0	124,179	169,087
3,142,253	0	9,157,989	12,300,242
3,071,021	0	1,080,682	4,151,703
4,215,487	0	13,302,194	17,517,681
2,870,294	0	8,866,779	11,737,073
472,594	0	1,607,644	2,080,238
753,830	0	2,646,444	3,400,274
17,962,561	0	6,985,573	24,948,134
153,347	0	1,894,252	2,047,599
75,580	0	2,688,857	2,764,437
1,749,220	0	15,321,323	17,070,543
267,374	400,000	2,916,072	3,583,446
1,398	0	2,743,026	2,744,424
8,937,781	0	1,354,109	10,291,890
1,445,705	8,236,433	0	9,682,138

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Marion	Marion	\$8,194,143	\$21,340,921	\$8,960,592	\$14,294,006
Martins Ferry	Belmont	2,341,616	4,794,759	1,628,592	1,869,817
Marysville	Union	7,957,366	13,788,322	4,188,911	5,350,714
Mason City	Warren	45,871,038	63,414,143	12,366,084	20,672,416
Massillon	Stark	3,247,234	21,145,127	11,389,514	16,393,710
Maumee	Lucas	29,774,854	43,961,845	3,402,050	10,382,478
Mayfield Heights	Cuyahoga	21,058,705	31,431,254	7,308,421	8,982,938
Medina	Medina	33,393,240	44,588,109	6,892,342	10,961,426
Mentor	Lake	21,381,265	62,278,759	30,574,167	36,878,285
Mentor-On-The-Lake	Lake	1,235,408	5,286,945	820,589	4,245,861
Miamisburg	Montgomery	13,327,704	21,292,292	5,330,615	7,259,789
Middleburg Hts	Cuyahoga	6,030,583	15,669,820	5,852,462	7,441,891
Middletown	Butler	24,766,502	56,776,265	25,630,761	30,683,102
Milford	Clermont	5,376,427	9,138,469	3,444,272	3,822,837
Monroe	Butler	7,486,940	34,073,161	25,562,262	30,568,850
Montgomery	Hamilton	25,801,404	37,004,177	8,234,420	10,347,003
Moraine	Montgomery	20,149,958	24,399,413	1,331,925	4,011,941
Mount Healthy	Hamilton	555,712	2,182,248	1,395,766	1,623,875
Mount Vernon	Knox	10,764,823	17,768,190	4,110,644	6,357,413
Munroe Falls	Summit	3,513,275	5,150,661	1,292,404	1,438,200
Napoleon	Henry	4,640,243	7,995,714	2,220,492	3,704,184
New Carlisle	Clark	721,194	3,899,869	2,856,248	4,181,101
New Franklin	Summit	3,530,415	7,819,044	3,910,936	4,302,318
New Philadelphia	Tuscarawas	5,167,051	10,447,137	3,192,454	4,104,580
Newark	Licking	8,817,500	24,854,797	11,289,103	15,138,741
Niles	Trumbull	18,378,758	23,052,931	1,597,500	7,534,761
North Canton	Stark	6,429,508	11,005,332	2,041,524	4,845,224
North Olmsted	Cuyahoga	13,102,750	29,590,640	13,801,967	16,113,981
North Ridgeville	Lorain	9,037,853	22,980,343	12,557,840	13,971,521
North Royalton	Cuyahoga	15,738,968	27,519,155	8,691,264	9,929,587
Northwood	Wood	4,322,601	6,685,718	1,187,027	1,777,084
Norton	Summit	4,251,431	11,332,097	4,482,625	7,298,750
Norwalk	Huron	9,505,598	15,000,591	1,870,960	2,711,982
Oakwood	Montgomery	16,810,174	21,685,797	4,046,436	9,225,443
Oberlin	Lorain	11,837,417	16,158,372	1,787,871	2,973,580
Oregon	Lucas	32,462,136	46,857,759	10,187,559	16,811,531
Orrville	Wayne	5,168,048	6,954,536	1,013,910	2,879,320
Oxford	Butler	13,493,510	19,841,321	2,613,631	5,874,799
Painesville	Lake	15,005,809	21,930,954	2,237,170	7,996,892
Parma Heights	Cuyahoga	1,197,288	14,367,618	11,379,304	16,455,675
Pataskala	Licking	2,164,513	5,255,055	582,785	4,085,570
Pepper Pike	Cuyahoga	7,091,053	13,036,782	4,883,202	10,882,276
Perrysburg	Wood	8,621,889	17,445,587	6,930,000	13,061,093
Pickerington	Fairfield	4,930,059	12,257,978	6,267,135	11,337,812
Piqua	Miami	8,882,381	27,734,290	3,337,720	4,857,849
Port Clinton	Ottawa	2,353,648	5,483,027	1,924,597	2,566,876
Portsmouth	Scioto	4,412,732	11,710,713	5,241,580	7,097,034
Powell	Delaware	8,516,248	12,779,435	3,461,218	4,283,036
Ravenna	Portage	7,030,234	17,564,900	2,570,171	3,457,388
Reading	Hamilton	2,976,636	7,606,674	2,051,471	4,129,433
Reynoldsburg	Franklin	15,681,602	22,758,670	3,724,907	5,005,942
Rittman	Wayne	1,543,191	2,987,136	994,041	1,348,758
Riverside	Montgomery	8,006,298	13,533,278	4,757,804	7,476,673
Rocky River	Cuyahoga	13,227,898	26,689,104	10,350,877	13,461,908
Rossford	Wood	5,446,030	8,325,119	2,116,063	4,459,263
Salem	Columbiana	2,044,216	5,335,277	2,378,138	3,471,071
Sandusky	Erie	14,287,904	36,953,817	18,186,630	27,094,975
Seven Hills	Cuyahoga	9,326,104	16,728,811	5,866,648	7,076,518

Reserved Fund Balance	Unreserved/ Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$2,640,431	\$709,112	\$3,697,372	\$7,046,915
219,341	0	2,705,601	2,924,942
963,745	0	7,473,863	8,437,608
14,907,531	0	27,834,196	42,741,727
4,075,256	0	676,161	4,751,417
1,005,820	0	32,573,547	33,579,367
199,748	809,416	21,439,152	22,448,316
4,587,859	0	29,038,824	33,626,683
4,310,564	0	21,089,910	25,400,474
1,283,470	0	(242,386)	1,041,084
2,682,611	109,857	11,240,035	14,032,503
1,018,045	0	7,209,884	8,227,929
4,786,593	0	21,306,570	26,093,163
117,077	0	5,198,555	5,315,632
843,014	0	2,661,297	3,504,311
4,161,769	0	22,495,405	26,657,174
2,893,079	0	17,494,393	20,387,472
625	0	557,748	558,373
1,009,894	0	10,400,883	11,410,777
136,158	0	3,576,303	3,712,461
333,296	0	3,958,234	4,291,530
129,923	0	(411,155)	(281,232)
33,230	0	3,483,496	3,516,726
392,914	0	5,949,643	6,342,557
3,338,527	0	6,377,529	9,716,056
1,780,125	0	13,738,045	15,518,170
981,093	957,000	4,222,015	6,160,108
398,460	0	13,078,199	13,476,659
2,058,408	0	6,950,414	9,008,822
1,874,382	0	15,715,186	17,589,568
289,331	0	4,619,303	4,908,634
494,927	0	3,538,420	4,033,347
6,318,488	0	5,970,121	12,288,609
1,428,213	2,285	11,029,856	12,460,354
1,671,831	0	11,512,961	13,184,792
2,019,585	0	28,026,643	30,046,228
1,129,889	0	2,945,327	4,075,216
6,729,976	0	7,236,546	13,966,522
5,922,918	0	8,011,144	13,934,062
269,905	0	(2,357,962)	(2,088,057)
179,785	0	989,700	1,169,485
1,308,095	0	846,411	2,154,506
1,347,236	0	3,037,258	4,384,494
314,133	0	606,033	920,166
12,416,509	0	10,459,932	22,876,441
563,452	0	2,352,699	2,916,151
1,816,919	0	2,796,760	4,613,679
844,458	0	7,651,941	8,496,399
6,096,959	0	8,010,553	14,107,512
1,580,486	0	1,896,755	3,477,241
3,312,042	0	14,440,686	17,752,728
61,837	229,809	1,346,732	1,638,378
383,072	579,433	5,094,100	6,056,605
975,343	0	12,251,853	13,227,196
446,332	0	3,419,524	3,865,856
531,163	0	1,333,043	1,864,206
3,414,773	0	6,444,069	9,858,842
1,173,861	0	8,478,432	9,652,293
(Continued)			

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Shaker Heights	Cuyahoga	\$42,961,604	\$69,658,411	\$19,410,565	\$25,318,369
Sharonville	Hamilton	12,290,016	17,610,552	1,975,298	9,134,527
Sheffield Lake	Lorain	2,133,077	9,502,348	3,242,232	7,446,380
Shelby	Richland	4,410,806	7,125,150	1,080,646	2,365,291
Sidney	Shelby	10,754,609	18,725,998	6,234,461	7,496,762
Silverton	Hamilton	2,711,798	4,717,348	1,785,822	3,146,639
Solon	Cuyahoga	50,336,533	64,896,448	9,914,906	18,758,082
South Euclid	Cuyahoga	11,157,158	45,272,216	14,544,515	18,636,267
Springboro	Warren	18,877,049	29,672,415	5,365,023	9,093,342
Springdale	Hamilton	6,082,638	14,962,334	4,784,151	7,105,581
Springfield	Clark	17,725,819	65,428,170	16,233,395	27,905,280
St. Bernard	Hamilton	4,232,787	13,525,119	1,135,884	3,401,933
St. Clairsville	Belmont	1,090,854	3,940,776	1,716,852	2,561,744
St. Marys	Auglaize	13,094,758	16,826,070	1,602,846	2,934,318
Steubenville	Jefferson	9,409,783	17,075,443	5,214,917	8,627,096
Stow	Summit	16,302,251	28,827,182	2,282,663	12,736,497
Strongsville	Cuyahoga	32,009,046	55,265,117	16,841,244	20,285,903
Sylvania	Lucas	26,210,596	32,255,729	3,578,887	5,235,295
Tallmadge	Summit	4,854,449	10,813,668	2,361,005	6,080,214
Tiffin	Seneca	3,951,212	9,559,604	2,807,684	5,115,704
Tipp City	Miami	5,567,119	9,363,754	2,787,743	4,922,894
Toledo	Lucas	50,082,000	193,414,000	77,688,000	188,538,000
Toronto	Jefferson	1,914,914	4,295,422	2,017,202	2,157,360
Trenton	Butler	2,920,075	4,328,425	1,176,635	1,326,182
Trotwood	Montgomery	2,647,099	11,533,820	10,060,000	20,224,396
Troy	Miami	46,146,132	54,686,237	4,067,369	5,811,624
Twinsburg	Summit	17,690,563	24,099,622	2,698,299	4,152,164
Uhrichsville	Tuscarawas	2,133,520	4,130,272	1,530,437	1,683,918
Union	Montgomery	1,785,130	4,593,501	2,613,395	2,755,903
University Heights	Cuyahoga	2,996,507	12,258,528	7,946,120	9,974,497
Upper Arlington	Franklin	46,815,645	67,259,685	15,712,776	17,899,916
Upper Sandusky	Wyandot	1,078,135	2,481,321	1,098,115	1,453,928
Urbana	Champaign	4,883,080	8,560,614	1,833,680	3,765,888
Vandalia	Montgomery	24,727,177	35,246,483	4,269,498	10,377,493
Wadsworth	Medina	12,524,700	23,447,534	4,798,991	10,209,947
Wapakoneta	Auglaize	6,846,266	10,376,553	2,558,451	2,962,469
Warren	Trumbull	6,097,640	20,727,097	3,739,059	6,786,238
Warrensville Heights	Cuyahoga	1,455,269	8,132,964	4,078,923	11,474,748
Washington	Fayette	8,713,419	13,256,971	3,179,198	4,786,456
Wauseon	Fulton	3,535,582	5,732,211	687,819	1,005,738
Waverly	Pike	1,489,718	3,166,587	1,217,095	1,437,073
West Carrollton	Montgomery	2,610,899	6,956,765	2,119,317	3,081,148
Westerville	Franklin	45,845,263	75,585,173	16,229,676	29,148,951
Westlake	Cuyahoga	59,073,743	87,721,653	20,001,305	34,652,796
Whitehall	Franklin	9,630,170	14,339,473	2,364,948	4,535,978
Wickliffe	Lake	8,434,243	14,245,533	3,754,253	4,831,618
Willard	Huron	6,777,591	8,350,891	478,817	2,665,793
Willoughby	Lake	14,354,505	33,490,777	9,256,628	16,438,543
Willoughby Hills	Lake	1,764,643	6,484,285	3,990,455	4,863,413
Willowick	Lake	7,371,847	15,173,599	6,957,259	8,228,772
Wilmington	Clinton	5,260,104	10,917,249	3,173,968	4,673,376
Wooster	Wayne	25,579,196	35,557,332	6,910,309	9,492,550
Worthington	Franklin	15,152,861	23,685,931	4,474,315	7,889,180
Wyoming	Hamilton	6,590,316	12,665,180	4,627,073	7,182,852
Xenia	Greene	7,782,921	14,608,523	3,881,285	5,285,978
Youngstown	Mahoning	4,397,586	33,427,848	13,238,515	38,379,867
Zanesville	Muskingum	6,342,435	13,982,412	4,495,449	8,082,972

Reserved Fund Balance	Unreserved/ Designated Fund Balance	Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$8,945,015	\$0	\$35,395,027	\$44,340,042
2,348,784	0	6,127,241	8,476,025
145,334	0	1,910,634	2,055,968
1,140,259	0	3,619,600	4,759,859
711,535	0	10,517,701	11,229,236
771,359	0	799,350	1,570,709
861,600	0	45,276,766	46,138,366
19,380,160	40,704	7,215,085	26,635,949
6,840,470	0	13,738,603	20,579,073
1,399,062	1,018,149	5,439,542	7,856,753
30,773,691	0	6,749,199	37,522,890
342,364	0	9,780,822	10,123,186
680,013	0	699,019	1,379,032
1,843,891	0	12,047,861	13,891,752
2,618,489	0	5,829,858	8,448,347
2,503,368	0	13,587,317	16,090,685
3,107,014	0	31,872,200	34,979,214
1,108,254	0	25,912,180	27,020,434
1,205,953	0	3,527,501	4,733,454
2,164,955	0	2,278,945	4,443,900
1,881,283	0	2,559,577	4,440,860
53,157,000	2,013,000	(50,294,000)	4,876,000
379,383	0	1,758,679	2,138,062
44,041	0	2,958,202	3,002,243
653,902	0	(9,344,478)	(8,690,576)
2,523,094	0	46,351,519	48,874,613
1,965,373	0	17,982,085	19,947,458
0	0	2,446,354	2,446,354
82,904	0	1,754,694	1,837,598
165,049	0	2,118,982	2,284,031
8,552,473	7,043,979	33,763,317	49,359,769
100,139	0	927,254	1,027,393
690,732	0	4,103,994	4,794,726
8,469,204	0	16,399,786	24,868,990
6,397,995	0	6,839,592	13,237,587
624,777	0	6,789,307	7,414,084
10,512,696	0	3,428,163	13,940,859
82,317	0	(3,424,101)	(3,341,784)
4,393,329	0	4,077,186	8,470,515
1,019,034	0	3,707,439	4,726,473
72,713	0	1,656,801	1,729,514
557,655	0	3,317,962	3,875,617
12,020,067	0	34,416,155	46,436,222
5,149,661	6,922,553	40,996,643	53,068,857
1,646,095	0	8,157,400	9,803,495
67,288	0	9,346,627	9,413,915
1,761,157	0	3,923,941	5,685,098
7,135,638	0	9,916,596	17,052,234
652,407	0	968,465	1,620,872
1,251,370	0	5,693,457	6,944,827
509,394	0	5,734,479	6,243,873
14,981,554	0	11,083,228	26,064,782
2,190,546	0	13,606,205	15,796,751
927,384	0	4,554,944	5,482,328
1,247,909	0	8,074,636	9,322,545
6,292,352	0	(11,244,371)	(4,952,019)
965,809	0	4,933,631	5,899,440

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Akron	Summit	\$20,914,912	\$80,213,321	\$0	\$17,528,491
Alliance	Stark	858,198	7,418,346	0	219,980
Amherst	Lorain	1,028,682	2,662,789	0	105,310
Ashland	Ashland	807,894	6,541,799	0	1,400,342
Ashtabula	Ashtabula	1,065,992	6,091,737	0	179,039
Athens	Athens	689,031	5,927,148	0	794,013
Aurora	Portage	1,390,149	10,458,103	737,414	197,433
Avon	Lorain	1,536,406	4,673,625	0	650,482
Avon Lake	Lorain	4,118,635	0	0	331,172
Barberton	Summit	1,272,428	10,843,018	0	1,797,000
Bay Village	Cuyahoga	3,745,549	5,066,993	0	140,040
Beachwood	Cuyahoga	2,589,191	20,440,036	5,669,096	1,782,627
Beavercreek	Greene	1,239,293	0	0	212,073
Bedford	Cuyahoga	2,434,361	8,720,456	3,476	312,785
Bedford Heights	Cuyahoga	1,556,720	9,492,578	11,998	4,218,599
Bellbrook	Greene	552,500	0	0	25,092
Bellefontaine	Logan	562,331	5,741,697	23,556	32,000
Bellevue	Huron	323,748	3,387,592	0	133
Belpre	Washington	294,231	1,086,144	588	195,829
Berea	Cuyahoga	2,023,386	10,928,016	267,231	156,647
Bexley	Franklin	671,284	6,043,906	1,607,646	0
Blue Ash	Hamilton	113,553	28,934,385	966,974	715,615
Bowling Green	Wood	1,688,620	5,960,406	2,306,469	1,235,370
Brecksville	Cuyahoga	1,874,107	13,117,909	0	77,775
Broadview Heights	Cuyahoga	8,614,671	0	0	504,434
Brook Park	Cuyahoga	1,953,167	13,718,190	358,969	918,344
Brooklyn	Cuyahoga	1,116,134	10,302,720	0	1,079,706
Brookville	Montgomery	135,832	2,330,025	0	590,942
Brunswick	Medina	1,752,755	3,612,290	0	170,598
Bryan	Williams	1,368,611	0	0	139,106
Bucyrus	Crawford	553,663	2,791,202	32,881	353,635
Cambridge	Guernsey	313,376	3,140,500	0	0
Canal Fulton	Stark	214,192	1,681,739	0	1,717
Canfield	Mahoning	0	2,456,525	0	224,608
Canton	Stark	4,385,206	33,342,867	0	9,357,536
Carlisle	Warren	81,605	545,556	0	0
Celina	Mercer	293,086	2,795,024	572,183	357,196
Centerville	Montgomery	12,141,850	0	0	52,262
Chardon	Geauga	437,460	5,131,012	0	89,288
Cheviot	Hamilton	1,094,111	1,817,852	70,677	173,162
Chillicothe	Ross	981,179	8,328,140	190,237	2,046,282
Cincinnati	Hamilton	258,435	0	0	18,153
Circleville	Pickaway	786,735	1,372,115	172,125	291,821
Clayton	Montgomery	375,344	1,277,068	98,690	62,713
Cleveland	Cuyahoga	42,907,000	290,191,000	0	20,807,000
Clyde	Sandusky	800,612	2,554,435	0	187,307
Columbus	Franklin	52,515,000	386,596,000	0	54,478,000
Columbiana	Columbiana	304,774	0	0	71,315
Conneaut	Ashtabula	332,705	1,856,308	0	0
Cortland	Trumbull	494,119	0	0	13,653
Coshocton	Coshocton	474,788	2,166,390	0	328,135
Crestline	Crawford	164,489	807,072	0	99,898
Cuyahoga Falls	Summit	10,171,550	0	318,872	6,170,803
Dayton	Montgomery	9,890,704	109,008,881	16,252,571	22,900,500
Deer Park	Hamilton	2,932,565	0	0	86,405
Defiance	Defiance	600,705	5,889,938	0	582,514
Delaware	Delaware	1,429,584	9,942,412	64,531	882,005
Delphos	Allen	345,920	1,637,521	0	389,004

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$0	\$0	\$8,395,426	\$26,361,533	\$153,413,683	\$60,000
1,376,230	0	547,156	656,474	11,076,384	0
680,654	0	246,493	522,762	5,246,690	0
996,043	0	667,481	111,485	10,525,044	0
1,572,536	0	845,698	558,354	10,313,356	0
1,624,123	783	1,734,205	273,610	11,042,913	67,450
545,991	0	246,923	532,319	14,108,332	13,476
1,115,023	0	929,282	498,377	9,403,195	2,499,208
1,875,347	0	663,899	118,916	7,107,969	7,203,175
3,059,602	0	233,904	822,943	18,028,895	78,082
2,020,537	11,695	421,105	776,255	12,182,174	0
398,475	0	1,261,349	2,075,144	34,215,918	0
2,017,691	109,217	355,126	282,697	4,216,097	8,529
2,396,122	0	1,557,365	373,915	15,798,480	116,961
1,041,233	0	466,976	418,674	17,206,778	0
448,047	0	129,529	118,487	1,273,655	0
747,419	0	617,031	321,722	8,045,756	0
729,971	0	172,567	181,886	4,795,897	358,022
394,679	0	243,795	153,937	2,369,203	0
1,474,130	10,520	252,075	1,736,913	16,848,918	4,160
1,910,973	0	389,333	(976,783)	9,646,359	1,365,394
2,267,989	0	335,696	2,517,059	35,851,271	72,728
2,784,546	0	654,109	857,165	15,486,685	2,577
1,316,743	0	599,265	756,188	17,741,987	323,150
890,384	24,538	862,807	170,791	11,067,625	0
1,917,900	0	328,130	1,204,164	20,398,864	12,573
1,516,155	0	550,714	428,526	14,993,955	0
275,817	0	129,192	109,187	3,570,995	28,860
1,492,241	0	548,882	832,658	8,409,424	0
622,325	0	615,411	546,189	3,291,642	2,205,848
918,713	0	84,338	351,697	5,086,129	12,370
1,012,435	0	906,351	493,703	5,866,365	0
344,090	0	24,768	57,579	2,324,085	0
405,257	500	156,130	(67,473)	3,175,547	7,523
6,873,769	0	1,535,384	2,536,411	58,031,173	2
157,359	49,023	145,537	201,836	1,180,916	0
996,348	0	455,140	348,466	5,817,443	0
3,123,345	10,614	232,122	631,786	16,191,979	0
342,713	0	1,147,798	774,543	7,922,814	5,000
625,855	0	20,328	199,313	4,001,298	58,179
2,797,885	21,631	1,968,044	841,631	17,175,029	755,648
51,548	0	7,736	20,574	356,446	363
1,349,632	0	827,653	392,478	5,192,559	24,227
585,452	0	9,881	227,186	2,636,334	0
2,740,000	0	27,319,000	121,257,000	505,221,000	6,948,000
284,177	29,957	64,466	409,615	4,330,569	1,931,203
58,223,000	0	30,619,000	38,971,000	621,402,000	25,427,000
654,007	0	117,169	280,336	1,427,601	825,500
1,141,733	11,258	161,909	230,496	3,734,409	104,065
388,765	0	135,172	51,898	1,083,607	12,500
769,788	0	7,302	711,329	4,457,732	0
623,311	0	121,754	103,569	1,920,093	0
64,392	0	658,618	5,351,324	22,735,559	12,880,677
1,314,139	286,250	3,609,504	9,750,333	173,012,882	0
124,245	0	76,495	39,046	3,258,756	80,734
935,381	0	892,923	262,801	9,164,262	0
1,795,348	0	1,026,852	561,979	15,702,711	38,606
486,558	0	82,895	167,241	3,109,139	0

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Dover	Tuscarawas	\$1,059,047	\$2,918,019	\$0	\$732,707
Dublin	Franklin	0	50,494,381	0	1,010,712
East Liverpool	Columbiana	212,570	2,826,735	0	0
East Cleveland	Cuyahoga	1,757,297	6,175,861	0	504,815
East Palestine	Columbiana	985,414	0	0	235,184
Eastlake	Lake	1,478,391	7,096,439	0	1,650,274
Eaton	Preble	555,204	1,009,655	0	29,776
Elyria	Lorain	1,635,884	18,474,197	475,177	2,080,803
Englewood	Montgomery	860,686	5,736,899	0	196,944
Euclid	Cuyahoga	2,202,601	23,949,387	0	3,794,985
Fairborn	Greene	1,742,761	6,882,538	747,851	2,311,569
Fairfield	Butler	18,402,319	0	0	760,224
Fairlawn	Summit	620,288	5,876,869	0	18,030
Fairview Park	Cuyahoga	2,679,951	5,101,346	0	8,879
Findlay	Hancock	1,962,430	2,666,772	0	335,820
Forest Park	Hamilton	9,979,985	0	0	97,900
Fostoria	Seneca	849,986	5,829,973	0	652,441
Franklin	Warren	467,920	5,513,546	125,956	156,384
Fremont	Sandusky	966,749	0	0	49,494
Gahanna	Franklin	1,587,934	14,131,280	878,774	3,098,182
Galion	Crawford	393,058	2,144,059	443,157	1,040,756
Garfield Heights	Cuyahoga	6,917,305	8,377,668	0	2,629,876
Geneva	Ashtabula	505,455	2,562,979	0	290,501
Girard	Trumbull	273,287	2,815,666	0	0
Grandview Heights	Franklin	1,477,768	6,021,389	0	885,258
Green	Summit	1,782,213	16,414,661	0	0
Greenville	Darke	1,357,245	5,817,245	0	42,788
Grove City	Franklin	837,996	16,827,527	470,416	141,712
Hamilton	Butler	6,031,647	18,550,889	0	2,854,655
Harrison	Hamilton	1,176,721	3,025,651	0	0
Heath	Licking	4,884,864	0	0	456,150
Highland Heights	Cuyahoga	814,454	9,270,911	24,498	316,379
Hillard	Franklin	1,938,359	10,399,816	0	2,046,871
Hillsboro	Highland	3,753,329	0	0	748,319
Hubbard	Trumbull	266,082	1,903,813	0	1,088
Huber Heights	Montgomery	1,386,406	6,903,281	0	1,104,799
Hudson	Summit	2,351,165	14,539,142	0	440,869
Huron	Erie	267,640	2,186,892	0	656,897
Independence	Cuyahoga	847,971	23,220,039	1,168,369	3,806
Indian Hills	Hamilton	818,054	0	0	386,012
Jackson	Jackson	367,691	0	748,547	54,949
Kent	Portage	1,644,185	0	0	1,299,933
Kettering	Montgomery	7,586,201	38,244,422	0	191,755
Kirtland	Lake	637,117	3,058,415	0	122,960
Lakewood	Cuyahoga	7,446,765	18,480,218	0	646,077
Lancaster	Fairfield	17,486,738	0	0	2,732,056
Lebanon	Warren	1,364,977	2,732,396	1,389,678	1,769,931
Lima	Allen	1,380,229	15,598,533	0	4,789,365
Logan	Hocking	203,153	2,029,748	0	137,428
London	Madison	3,038,195	0	0	108,829
Lorain	Lorain	3,419,325	16,216,963	0	555,664
Louisville	Stark	388,954	2,490,508	0	254,444
Loveland	Hamilton	911,428	0	0	518,780
Lyndhurst	Cuyahoga	3,089,392	5,910,371	0	528,982
Macedonia	Summit	1,759,344	5,771,468	0	533,067
Madeira	Hamilton	1,337,949	0	0	63,219
Mansfield	Richland	2,122,295	931,204	0	72,329
Marietta	Washington	516,514	5,844,109	255,867	72,898

(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
\$1,430,415	\$0	\$56,041	\$308,135	\$6,504,364	\$0
2,157,601	0	2,166,184	1,951,448	57,780,326	0
439,159	0	824,277	85,427	4,388,168	200,000
6,425,658	329,460	1,438,373	872,051	17,503,515	0
198,665	0	83,012	86,332	1,588,607	139,401
3,558,022	0	452,861	365,465	14,601,452	0
719,658	0	750,786	349,287	3,414,366	5,370
3,854,782	20,213	995,353	210,263	27,746,672	0
931,760	19,615	54,823	529,612	8,330,339	2,925
5,007,212	0	2,008,664	1,397,806	38,360,655	521
2,285,719	0	1,613,883	947,680	16,532,001	115,048
2,837,362	74,581	1,497,446	969,286	24,541,218	12,024
1,202,903	0	219,683	2,558,617	10,496,390	9,200
2,027,120	0	316,638	333,032	10,466,966	0
4,128,454	0	1,393,415	1,546,448	12,033,339	18,316,987
828,516	10,939	387,592	176,119	11,481,051	12,900
540,788	0	51,227	268,950	8,193,365	15,629
522,984	0	442,712	513,457	7,742,959	14,866
1,139,857	0	292,552	433,373	2,882,025	4,777,823
2,847,529	0	860,585	2,042,846	25,447,130	24,055
688,532	0	167,085	190,017	5,066,664	1,200
3,933,662	0	686,084	573,006	23,117,601	43,625
383,592	0	214,221	66,383	4,023,131	1,522
374,766	2,509	820,886	259,771	4,546,885	0
1,012,455	0	248,336	276,862	9,922,068	13,733
1,335,391	0	244,516	1,301,568	21,078,349	5,105,278
1,129,075	7,033	254,144	226,383	8,833,913	0
2,180,860	12,553	1,094,882	2,255,934	23,821,880	1,606,869
4,614,536	0	1,405,057	1,299,409	34,756,193	176,852
530,393	0	299,277	260,601	5,292,643	77,167
806,792	0	45,831	396,669	6,590,306	2,570
912,460	989	361,198	209,469	11,910,358	1,750
1,138,436	0	862,156	420,237	16,805,875	0
306,488	0	261,055	151,308	5,220,499	0
255,934	0	104,955	372,609	2,904,481	60,093
1,554,459	0	153,161	1,408,280	12,510,386	45,950
3,347,008	51,149	71,079	1,586,228	22,386,640	11,935
651,308	0	404,718	212,902	4,380,357	0
1,136,668	0	621,994	797,600	27,796,447	3,936
2,438,305	0	33,728	617,743	4,293,842	7,027,886
424,458	0	154,196	761,517	2,511,358	12,900
2,343,325	0	326,213	673,197	6,286,853	2,000,000
1,836,001	402,314	2,035,581	2,959,965	53,256,239	42,470
683,184	0	38,826	235,645	4,776,147	91,462
6,296,656	0	3,349,712	549,838	36,769,266	4,750,393
3,013,978	0	757,148	1,164,308	25,154,228	110,794
633,234	0	874,984	450,261	9,215,461	81,995
4,255,063	0	1,766,580	1,339,915	29,129,685	717,905
587,159	0	61,936	84,591	3,104,015	0
455,261	177,246	22,107	196,432	3,998,070	17,485
739,849	0	1,921,517	7,026,776	29,880,094	23,995
488,419	0	113,737	187,772	3,923,834	0
980,522	0	211,685	83,497	2,705,912	2,229,682
2,286,465	0	1,543,810	184,593	13,543,613	278,056
1,221,939	38,595	642,687	265,990	10,233,090	0
1,091,080	0	137,138	3,404,842	6,034,228	0
4,559,251	26,093	1,789,918	1,136,433	10,637,523	69,419
1,297,518	0	563,324	1,215,771	9,766,001	1,554

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Marion	Marion	\$1,185,862	\$13,226,181	\$0	\$1,182,384
Martins Ferry	Belmont	168,724	1,269,841	0	0
Marysville	Union	1,643,908	8,358,849	159,316	534,669
Mason City	Warren	23,330,456	0	0	1,413,846
Massillon	Stark	1,285,255	10,980,472	0	454,169
Maumee	Lucas	1,801,141	0	0	960,670
Mayfield Heights	Cuyahoga	3,541,154	11,278,659	143,551	301,931
Medina	Medina	1,359,191	2,602,535	910	459,489
Mentor	Lake	1,943,948	32,960,086	0	5,304,468
Mentor-On-The-Lake	Lake	366,866	895,745	0	434,393
Miamisburg	Montgomery	1,750,738	6,917,343		2,691,873
Middleburg Hts	Cuyahoga	1,481,396	11,121,864	577,467	203,337
Middletown	Butler	3,704,644	14,201,929	0	4,124,366
Milford	Clermont	735,935	2,069,771	0	128,248
Monroe	Butler	572,562	5,352,927	0	170,466
Montgomery	Hamilton	7,598,030	0	0	223,291
Moraine	Montgomery	528,437	13,828,184	62,093	66,241
Mount Healthy	Hamilton	375,012	1,341,268	60,442	516,298
Mount Vernon	Knox	9,766,143	0	0	1,401,084
Munroe Falls	Summit	251,049	984,020	0	8,158
Napoleon	Henry	301,292	2,271,766	536,676	254,018
New Carlisle	Clark	70,757	996,163	7,014	9,466
New Franklin	Summit	1,134,164	0	0	262,959
New Philadelphia	Tuscarawas	977,909	1,686,763	0	37,504
Newark	Licking	2,626,339	0	0	1,757,543
Niles	Trumbull	1,623,479	3,887,866	0	855,795
North Canton	Stark	822,300	4,482,624	0	291,843
North Olmsted	Cuyahoga	5,230,229	8,976,411	0	1,003,163
North Ridgeville	Lorain	1,048,115	0	0	0
North Royalton	Cuyahoga	935,520	9,151,216	3,948	205,861
Northwood	Wood	258,146	2,934,919	32,023	65,931
Norton	Summit	381,558	3,995,958	0	59,518
Norwalk	Huron	811,031	4,516,550	0	142,186
Oakwood	Montgomery	1,632,187	5,658,562	0	290,856
Oberlin	Lorain	504,153	3,301,857	0	85,006
Oregon	Lucas	1,116,228	15,484,539	0	1,572,271
Orrville	Wayne	483,819	2,806,447	881,904	118,839
Oxford	Butler	1,178,345	7,420,089	0	778,265
Painesville	Lake	522,112	8,644,123	8,013	85,658
Parma Heights	Cuyahoga	2,676,841	8,244,900	0	994,101
Pataskala	Licking	834,141	0	0	16,460
Pepper Pike	Cuyahoga	1,157,539	4,211,006	2,485,710	198,785
Perrysburg	Wood	1,127,718	15,514,499	0	691,626
Pickerington	Fairfield	854,215	4,604,900	116,672	137,951
Piqua	Miami	1,154,790	7,158,030	1,259,107	0
Port Clinton	Ottawa	554,376	2,098,998	173,422	211,560
Portsmouth	Scioto	7,154,795	0	0	356,676
Powell	Delaware	510,704	4,010,188	803,000	19,630
Ravenna	Portage	663,443	5,215,934	0	0
Reading	Hamilton	6,677,592	0	0	816,359
Reynoldsburg	Franklin	9,013,037	0	0	156,009
Rittman	Wayne	334,118	667,084	0	920,549
Riverside	Montgomery	412,939	4,324,535	235,868	0
Rocky River	Cuyahoga	4,022,105	8,506,159	40,172	81,839
Rossford	Wood	646,080	2,933,309	117,579	155,629
Salem	Columbiana	677,855	0	0	70,779
Sandusky	Erie	1,678,729	6,823,309	3,763,473	397,771
Seven Hills	Cuyahoga	6,074,332	0	0	670,476

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$2,879,405	\$0	\$1,346,318	\$552,468	\$20,372,618	\$7,650
465,861	0	155,216	98,964	2,158,606	0
915,325	0	725,754	453,159	12,790,980	8,037
2,810,787	0	1,446,352	2,265,241	31,266,682	6,970,000
2,321,526	0	1,473,020	866,560	17,381,002	0
2,823,794	14,470	897,964	1,413,959	7,911,998	11,494,483
2,614,015	0	865,715	820,733	19,565,758	0
1,434,309	0	1,658,469	745,103	8,260,006	0
4,791,206	0	2,315,193	582,337	47,897,238	0
798,453	1,961	45,716	42,245	2,585,379	10,639
1,539,389	36,594	944,373	1,380,963	15,261,273	137,438
1,591,515	0	971,168	701,669	16,648,416	0
4,318,538	0	332,976	1,393,803	28,076,256	43,281
959,998	0	217,876	176,478	4,288,306	0
991,744	0	1,222,391	384,075	8,694,165	24,858
612,508	0	441,715	755,636	9,631,180	15,115
84,302	0	227,569	1,971,861	16,768,687	44,434
345,365	0	195,955	34,537	2,868,877	8,100
942,384	0	669,554	547,295	13,326,460	10,853
478,423	0	107,064	241,012	2,069,726	0
668,708	0	287,014	715,415	5,034,889	42,287
124,923	0	22,689	46,297	1,277,309	0
725,091	0	75,349	64,826	2,262,389	0
1,631,093	2,577	356,855	636,868	5,329,569	193,533
3,746,432	0	662,318	2,499,988	11,292,620	18,941,545
668,863	21,814	812,988	1,016,080	8,886,885	10,053
1,592,442	0	193,615	717,626	8,100,450	800,000
3,588,812	0	1,041,734	256,656	20,097,005	556,287
1,290,806	0	1,019,910	654,812	4,013,643	6,460,000
1,779,470	0	645,301	532,737	13,254,053	414,793
880,088	54,702	260,246	147,255	4,633,310	0
1,200,429	0	87,484	192,944	5,917,891	0
1,021,351	16,164	839,933	540,864	7,888,079	14,343
2,004,022	0	111,316	1,198,392	10,895,335	0
1,432,357	1,274	837,461	1,872,214	8,034,322	500
1,711,399	5,776	356,906	2,376,617	22,623,736	43,238
794,017	0	28,919	323,821	5,437,766	0
1,592,477	0	632,970	1,140,622	12,742,768	3,578,664
2,173,008	0	1,347,583	1,454,499	14,234,996	855,530
1,722,083	0	794,957	242,683	14,675,565	312,790
234,763	0	115,769	412,212	1,613,345	0
322,443	0	126,885	554,213	9,056,581	0
1,575,864	171,309	662,224	843,858	20,587,098	0
1,010,453	0	119,886	683,087	7,527,164	0
2,130,960	0	745,847	1,814,578	14,263,312	1,852
669,408	0	13,379	166,784	3,887,927	5,000
2,102,392	0	656,689	483,613	10,754,165	0
417,511	0	9,893	874,998	6,645,924	12
968,811	0	452,472	322,599	7,623,259	20,600
439,090	0	245,778	115,044	8,293,863	41,818
2,138,004	0	598,043	1,382,741	13,287,834	0
600,130	0	87,810	248,287	2,857,978	0
668,446	0	51,813	399,378	6,092,979	0
3,692,774	0	3,062,054	638,455	20,043,558	29,730
1,010,179	307	50,763	241,993	5,155,839	3,087
396,459	1,647	18,323	866,712	2,031,775	3,453,037
1,828,850	0	1,582,069	1,767,099	17,841,300	900
1,207,084	0	384,817	237,210	8,573,919	225,212

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Shaker Heights	Cuyahoga	\$7,342,340	\$20,840,303	\$55,599	\$4,359,309
Sharonville	Hamilton	12,898,910	0	0	436,312
Sheffield Lake	Lorain	372,752	1,600,339	0	309,507
Shelby	Richland	690,354	1,368,763	0	348,300
Sidney	Shelby	1,634,536	0	0	1,426,919
Silverton	Hamilton	635,668	1,556,953	0	217,036
Solon	Cuyahoga	935,798	28,507,041	0	949,375
South Euclid	Cuyahoga	4,263,726	8,463,897	0	851,420
Springboro	Warren	725,270	6,486,131	0	980,683
Springdale	Hamilton	1,619,032	14,461,358	0	261,639
Springfield	Clark	0	26,135,617	5,104,388	1,130,405
St. Bernard	Hamilton	12,894,955	0	0	161,908
St. Clairsville	Belmont	481,808	0	0	0
St. Marys	Auglaize	1,178,153	1,970,771	0	373,076
Steubenville	Jefferson	1,193,514	7,654,593	0	107,288
Stow	Summit	4,913,598	8,275,870	0	354,959
Strongsville	Cuyahoga	511,110	24,657,454	2,236,940	182,975
Sylvania	Lucas	1,082,695	1,407,851	0	455,425
Tallmadge	Summit	926,452	7,873,334	135,412	1,451,224
Tiffin	Seneca	0	7,082,522	934,379	597,965
Tipp City	Miami	2,706,351	0	0	1,282,659
Toledo	Lucas	18,078,000	154,475,000	0	19,665,000
Toronto	Jefferson	139,834	2,862,583	0	30,500
Trenton	Butler	527,426	1,501,954	0	1,524
Trotwood	Montgomery	6,677,635	0	0	303,980
Troy	Miami	15,080,926	0	0	1,881,484
Twinsburg	Summit	0	14,746,375	123,456	1,249,342
Uhrichsville	Tuscarawas	297,216	1,011,049	0	30,884
Union	Montgomery	770,604	0	0	125,142
University Heights	Cuyahoga	10,670,905	0	0	387,208
Upper Arlington	Franklin	8,144,832	13,332,028	4,257,540	1,582,583
Upper Sandusky	Wyandot	391,809	2,043,800	0	28,316
Urbana	Champaign	434,269	2,768,576	0	713,553
Vandalia	Montgomery	2,097,501	11,905,601	0	3,161,709
Wadsworth	Medina	1,110,570	0	0	311,651
Wapakoneta	Auglaize	375,494	2,343,504	66,801	389,578
Warren	Trumbull	0	18,013,849	0	2,212,497
Warrensville Heights	Cuyahoga	876,275	11,934,424	252,865	505,637
Washington	Fayette	412,825	3,558,736	0	973,371
Wauseon	Fulton	2,278,921	0	0	459,744
Waverly	Pike	1,753,446	0	0	0
West Carrollton	Montgomery	6,103,242	0	0	334,141
Westerville	Franklin	3,028,754	18,799,543	0	547,743
Westlake	Cuyahoga	9,558,358	12,707,112	548,983	13,714
Whitehall	Franklin	473,678	14,620,565	0	233,849
Wickliffe	Lake	1,743,972	7,455,209	2,486,553	304,419
Willard	Huron	0	1,814,300	306,129	423,414
Willoughby	Lake	1,697,747	14,836,082	0	1,216,730
Willoughby Hills	Lake	616,745	3,467,074	153,757	32,688
Willowick	Lake	2,488,929	2,368,452	121,262	365,610
Wilmington	Clinton	537,964	6,647,497	0	1,361,570
Wooster	Wayne	11,984,936	0	0	1,275,498
Worthington	Franklin	2,369,312	13,009,413	187,267	2,427,690
Wyoming	Hamilton	7,190,591	0	0	133,511
Xenia	Greene	2,272,837	8,973,379	1,814,131	1,702,649
Youngstown	Mahoning	0	24,420,082	0	5,938,537
Zanesville	Muskingum	575,272	8,093,277	0	719,595

(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
\$3,564,423	\$2,295	\$1,411,783	\$591,461	\$38,167,513	\$90,000
1,605,879	0	288,905	981,726	16,211,732	0
485,316	0	189,595	187,797	3,145,306	0
824,302	0	203,075	228,470	3,663,264	164,033
1,423,303	235,731	132,500	610,220	5,463,209	9,843,478
286,546	0	68,302	130,801	2,895,306	27,720
2,046,294	0	951,496	3,100,011	36,490,015	14,175
2,091,655	0	1,065,331	995,835	17,731,864	0
450,441	26,796	332,711	900,518	9,902,550	548,955
1,789,469	0	723,644	387,959	19,243,101	40,036
208,714	0	3,910,571	1,666,844	38,156,539	5,520
639,280	0	42,453	692,383	14,430,979	10,915
870,282	0	116,468	235,637	1,704,195	0
519,164	0	104,559	360,638	4,506,361	0
2,089,432	0	326,745	833,848	12,205,420	14,901
3,899,525	0	397,724	1,602,157	19,443,833	0
1,671,421	0	1,433,613	1,151,804	31,845,317	33,950
2,194,751	0	166,488	1,212,004	6,519,214	4,890,000
1,790,220	14,804	369,771	191,217	12,752,434	0
1,637,316	0	311,265	860,376	11,423,823	0
1,450,825	3,058	52,261	612,743	6,107,897	0
23,347,000	0	8,489,000	4,498,000	228,552,000	2,257,000
248,141	0	56,535	54,916	3,392,509	0
419,020	89,842	310,083	294,096	3,143,945	12,713
1,347,783	19,664	549,451	305,939	9,204,452	31,657
1,998,450	11,425	98,132	2,423,859	21,494,276	306,202
866,191	0	433,700	1,248,128	18,667,192	0
320,218	0	53,117	44,657	1,757,141	0
190,035	0	32,523	15,176	1,133,480	4,250
1,360,022	19,118	420,590	134,185	12,992,028	6,091
3,258,423	0	1,199,520	3,004,789	34,779,715	25,031
691,615	0	577,313	67,494	3,800,347	63,373
904,501	0	698,317	237,679	5,756,895	0
1,885,744	0	1,491,255	1,347,629	21,889,439	0
2,168,346	0	594,317	416,203	4,601,087	3,400,000
814,564	0	108,325	1,220,563	5,318,829	0
2,548,929	0	3,451,863	3,854,047	30,081,185	223,500
1,423,340	0	551,572	130,639	15,674,752	30,469
1,027,387	0	623,990	273,715	6,870,024	610,000
620,029	0	46,581	185,544	3,590,819	100,297
300,303	0	189,438	64,035	2,307,222	0
666,905	0	334,851	284,485	7,723,624	0
5,556,335	0	1,236,755	3,623,587	32,792,717	7,836
3,908,136	0	1,283,193	2,458,848	30,478,344	12,201
1,691,827	10,800	672,609	671,300	18,374,628	0
248,038	0	539,876	445,823	13,223,890	0
568,820	0	120,613	148,162	3,381,438	0
3,853,120	0	2,274,847	655,713	24,534,239	71,594
942,069	0	960,529	202,331	6,375,193	73,468
2,344,204	0	304,154	299,681	8,292,292	4,340
1,541,468	136,601	857,481	354,076	11,436,657	0
1,796,969	0	349,205	2,595,837	18,002,445	0
1,863,777	20,946	475,933	921,248	21,275,586	223,618
1,658,563	0	128,742	438,663	9,550,070	0
210,938	0	1,299,478	389,565	16,662,977	0
4,836,072	0	1,069,443	4,060,534	40,324,668	1,596,907
2,417,560	0	459,934	306,024	12,571,662	819,551

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Akron	Summit	\$19,468,343	\$99,003,591	\$1,735,784	\$7,893,820	\$0	\$3,698,102
Alliance	Stark	2,449,634	6,839,482	119,034	570,327	26,862	707,879
Amherst	Lorain	926,727	3,418,938	242,607	71,533	0	0
Ashland	Ashland	4,755,490	6,093,551	182,382	304,456	0	0
Ashtabula	Ashtabula	3,980,279	5,635,953	58,946	239,075	4,083	22,000
Athens	Athens	4,254,158	5,416,861	480,540	0	452,830	0
Aurora	Portage	2,448,373	5,706,425	1,029,812	0	2,060,325	0
Avon	Lorain	2,342,189	0	978,473	0	0	0
Avon Lake	Lorain	2,453,817	5,699,159	319,130	85,425	3,458,658	615,976
Barberton	Summit	4,086,202	10,021,141	1,026,672	0	163,334	902,256
Bay Village	Cuyahoga	2,931,810	4,972,915	820,519	231,708	213,935	0
Beachwood	Cuyahoga	4,011,132	13,014,517	960,151	624,426	0	2,301,474
Beavercreek	Greene	834,321	0	482,024	135,629	0	1,007,870
Bedford	Cuyahoga	4,833,025	4,414,249	439,044	51,170	1,577,052	189,307
Bedford Heights	Cuyahoga	46,398	6,742,185	357,450	395,020	27,682	1,384,959
Bellbrook	Greene	392,410	142,537	40,938	0	449	14,978
Bellefontaine	Logan	2,121,694	3,633,280	48,060	20,000	276,505	0
Bellevue	Huron	2,285,909	2,144,475	204,535	0	0	0
Belpre	Washington	613,932	1,114,873	0	41,242	63,594	35,079
Berea	Cuyahoga	6,055,291	5,010,657	534,163	0	0	480,636
Bexley	Franklin	3,562,733	4,682,880	532,464	79,897	0	246,998
Blue Ash	Hamilton	7,613,831	10,992,665	910,816	0	0	0
Bowling Green	Wood	4,491,323	7,121,175	849,740	68,795	2,706,561	0
Brecksville	Cuyahoga	6,049,531	4,034,567	818,951	129,648	2,093,687	20,826
Broadview Heights	Cuyahoga	4,534,221	3,937,297	379,182	380,157	846,907	288,781
Brook Park	Cuyahoga	5,048,469	10,267,555	1,085,131	348,393	891,721	2,379,427
Brooklyn	Cuyahoga	1,916,176	7,264,083	1,676,948	0	0	2,132,472
Brookville	Montgomery	887,520	1,784,862	0	0	0	0
Brunswick	Medina	3,127,462	4,794,260	1,018,941	5,349	0	264,312
Bryan	Williams	2,657,535	1,633,595	0	98,661	0	968,930
Bucyrus	Crawford	1,423,931	3,190,070	0	219,831	38,840	5,309
Cambridge	Guernsey	2,597,602	2,150,627	188,077	0	0	597,314
Canal Fulton	Stark	593,900	0	0	0	15,318	62,206
Canfield	Mahoning	737,781	2,153,995	86,290	28,774	0	0
Canton	Stark	17,736,047	34,724,110	0	2,598,795	1,654,795	2,277,060
Carlisle	Warren	574,298	317,303	150,282	0	0	12,894
Celina	Mercer	1,259,650	2,773,993	48,204	74,268	186,720	102,883
Centerville	Montgomery	4,778,184	6,283,362	275,363	0	0	275,048
Chardon	Geauga	2,708,830	1,414,603	169,039	9,750	1,890,994	0
Cheviot	Hamilton	1,343,941	1,990,020	0	7,084	120,000	89,155
Chillicothe	Ross	4,819,670	8,745,447	85	0	233,773	128,038
Cincinnati	Hamilton	39,763	174,488	7,597	18,971	2,881	20,220
Circleville	Pickaway	1,867,315	2,405,205	329,933	171,750	315,111	184,875
Clayton	Montgomery	1,439,874	0	0	0	0	0
Cleveland	Cuyahoga	78,957,000	345,152,000	3,740,000	5,592,000	0	37,025,000
Clyde	Sandusky	1,060,650	2,169,933	425,698	490,645	0	0
Columbus	Franklin	95,450,000	515,371,000	22,991,000	127,000	0	160,000
Columbiana	Columbiana	461,197	1,340,352	0	13,501	0	0
Conneaut	Ashtabula	1,179,168	2,476,560	69,656	334,167	0	31,214
Cortland	Trumbull	708,636	44,257	50,809	12,338	0	31,304
Coshocton	Coshocton	1,998,463	2,396,283	13,750	509,174	0	144,370
Crestline	Crawford	321,954	1,106,733	46,721	0	0	101,750
Cuyahoga Falls	Summit	8,664,058	18,235,264	1,385,349	0	0	2,170,043
Dayton	Montgomery	3,729,197	96,101,123	18,131,469	0	0	28,175,145
Deer Park	Hamilton	1,016,304	1,095,708	26,666	0	215,476	35,100
Defiance	Defiance	2,357,843	4,844,303	652,653	256,613	0	744,411
Delaware	Delaware	5,218,127	6,855,776	114,191	0	0	0
Delphos	Allen	166,389	2,267,072	0	158,545	0	440,232

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$22,902,853	\$0	\$0	\$71,325	\$27,874	\$0	\$154,801,692	\$0	\$3,070,050
0	0	0		0	56,634	10,769,852	0	724,524
0	29,507	0	0	0	0	4,689,312	0	585,000
0	268,649	0	0	0	0	11,604,528	0	466,645
0	0	0	102,228	3,087	0	10,045,651	0	501,100
0	0	0	0	0	0	10,604,389	0	394,900
0	0	0	2,582	1,462	0	11,248,979	0	2,828,000
2,441	0	0	0	0	0	3,323,103	0	8,848,052
0	0	0	0	0	0	12,632,165	0	1,127,194
0	535,550	0	28,217	5,309	0	16,768,681	0	1,947,558
1,781,742	0	0	0	0	0	10,952,629	2,683,690	12,557,850
8,122,295	0	0	0	0	0	29,033,995	0	5,036,263
0	463,557	0	0	0	53,966	2,977,367	0	955,668
0	0	0	11,313	8,873	736,909	12,260,942	0	4,559,890
3,849,275	0	0	0	0	728,050	13,531,019	0	2,730,000
0	16,284	0	0	0	0	607,596	0	530,000
237,435	392,687	0	0	0	0	6,729,661	0	1,129,832
0	0	0	0	0	0	4,634,919	0	1,082,982
0	222,381	0	108,021	60,612	0	2,259,734	0	145,000
1,231,232	0	0	0	0	0	13,311,979	0	2,236,000
0	1,785,231	0	11,933	2,227	0	10,904,363	0	1,695,430
1,958,071	0	0	0	0	0	21,475,383	0	14,118,625
930,182	0	0	0	0	0	16,167,776	0	1,033,654
1,917,852	0	0	0	0	0	15,065,062	0	1,525,000
889,976	0	0	253,800	156,174	0	11,666,495	0	0
3,601,334	0	0	0	0	0	23,622,030	0	1,035,000
2,670,355	0	0	3,969	165	0	15,664,168	0	504,024
0	91,194	0	84,830	976	0	2,849,382	0	654,000
0	0	0	0	0	0	9,210,324	0	505,907
0	0	0	0	0	0	5,358,721	0	0
0	0	0	33,665	17,020	0	4,928,666	0	302,217
0	0	0	21,500	3,335	0	5,558,455	0	479,925
0	0	0	0	441	0	671,865	0	2,148,500
0	115,744	0	0	0	0	3,122,584	0	281,124
0	0	0	320,000	202,220	0	59,513,027	0	40,000
0	0	0	0	0	0	1,054,777	0	124,000
257,156	0	0	0	0	0	4,702,874	0	1,123,230
0	0	0	2,438	30	0	11,614,425	0	2,797,500
0	0	0	66,304	0	0	6,259,520	0	1,549,470
426,836	0	0	0	0	0	3,977,036	0	53,654
946,803	0	0	41,796	12,544	0	14,928,156	0	1,919,317
96,101	0	0	0	0	0	360,021	0	3,555
3,100	24,227	0	36,346	5,818	0	5,343,680	0	0
0	0	0	0	0	0	1,439,874	0	1,425,729
21,090,000	0	0	0	0	0	491,556,000	0	20,922,000
0	2,242,778	0	116,738	74,796	0	6,581,238	0	523,651
0	7,995,000	0	0	0	0	642,094,000	0	48,138,000
0	0	0	0	0	0	1,815,050	0	488,000
0	0	0	120,021	17,365	0	4,228,151	0	100,350
125,226	0	0	0	0	0	972,570	0	0
0	0	0	0	0	0	5,062,040	0	0
0	0	0	2,138	4,572	0	1,583,868	0	0
0	0	0	0	0	0	30,454,714	0	4,043,923
15,691,610	0	0	0	0	0	161,828,544	0	9,556,407
0	80,734	0	0	0	0	2,469,988	0	194,313
0	0	0	4,400	1,139	0	8,861,362	0	1,108,237
0	0	0	0	0	0	12,188,094	0	3,907,600
0	0	0	0	0	0	3,032,238	0	196,479

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
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(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Dover	Tuscarawas	\$1,197,585	\$3,513,805	\$92,588	\$4,901	\$0	\$872,576
Dublin	Franklin	21,725,662	352,245	6,585,052	206,607	0	5,948,878
East Liverpool	Columbiana	1,288,286	0	95,157	138,410	0	113,539
East Cleveland	Cuyahoga	6,463,945	9,650,866	225,607	0	647,803	228,058
East Palestine	Columbiana	538,645	935,420	0	44,628	0	0
Eastlake	Lake	3,668,475	6,921,342	311,027	194,637	258,328	495,901
Eaton	Preble	1,390,171	1,179,298	208,361	139,587	239,431	0
Elyria	Lorain	7,257,698	17,860,651	1,026,902	1,842,858	0	2,310,920
Englewood	Montgomery	1,521,940	0	443,845	7,790	0	142,164
Euclid	Cuyahoga	12,688,462	22,218,445	1,473,134	260,044	0	505,009
Fairborn	Greene	6,211,079	5,652,175	659,515	0	0	202,120
Fairfield	Butler	6,996,427	9,638,649	1,385,328	23,457	0	2,449,825
Fairlawn	Summit	2,725,401	5,510,246	61,304	113,303	1,836,374	35,613
Fairview Park	Cuyahoga	1,601,797	4,990,635	292,079	2,785	688,294	979,615
Findlay	Hancock	6,320,296	14,453,818	0	1,622,117	0	1,871,879
Forest Park	Hamilton	2,644,514	5,226,859	641,676	21,775	0	374,455
Fostoria	Seneca	1,752,907	5,199,575	146,498	271,839	55,881	0
Franklin	Warren	2,252,341	3,015,990	0	30,000	0	34,451
Fremont	Sandusky	1,738,246	5,049,556	237,862	15,114	0	840,227
Gahanna	Franklin	3,623,619	7,165,280	3,458,223	181,060	1,226,611	2,691,317
Galion	Crawford	1,396,526	861,222	0	400,329	0	0
Garfield Heights	Cuyahoga	7,979,533	10,065,545	164,295	302,931	4,520	0
Geneva	Ashtabula	737,812	1,892,658	130,913	0	0	162,464
Girard	Trumbull	1,844,720	2,573,582	0	22,469	15,838	0
Grandview Heights	Franklin	1,847,943	4,043,363	0	0	958,462	682,726
Green	Summit	7,930,030	1,557,358	0	238,368	0	0
Greenville	Darke	2,197,895	3,990,878	2,038	74,322	150,898	578,178
Grove City	Franklin	6,549,898	8,007,845	970,049	250,136	0	617,347
Hamilton	Butler	6,606,553	24,931,939	1,034,152	1,641,451	0	1,432,496
Harrison	Hamilton	1,002,167	2,211,568	109,590	0	0	81,561
Heath	Licking	1,492,283	3,467,304	257,489	55,500	0	0
Highland Heights	Cuyahoga	2,393,832	5,096,450	108,425	37,812	5,490	56,519
Hillard	Franklin	4,067,653	7,663,753	2,604,144	157,065	0	2,773,484
Hillsboro	Highland	1,386,037	2,942,258	50,310	21,724	0	0
Hubbard	Trumbull	427,787	1,670,624	491	15,032	0	4,094
Huber Heights	Montgomery	3,277,756	881,786	844,496	0	0	0
Hudson	Summit	4,854,387	3,628,666	1,327,380	298,308	0	0
Huron	Erie	942,131	1,375,685	0	0	0	0
Independence	Cuyahoga	5,294,631	7,762,685	2,472,765	25,355	864,976	2,798,839
Indian Hills	Hamilton	1,575,955	4,490,328	1,542,412	154,967	0	976,608
Jackson	Jackson	1,434,371	1,912,570	0	0	49,012	0
Kent	Portage	2,160,032	4,222,907	1,432,515	498,577	0	0
Kettering	Montgomery	11,438,965	21,424,682	0	0	0	0
Kirtland	Lake	1,894,090	1,508,321	68,725	76,916	777,951	179,717
Lakewood	Cuyahoga	7,597,502	17,476,637	2,275,788	813,380	0	1,733,290
Lancaster	Fairfield	6,723,951	17,218,892	150,977	274,426	0	0
Lebanon	Warren	4,289,949	3,839,011	689,244	0	0	367,954
Lima	Allen	7,747,663	15,664,555	880,449	0	1,728,660	1,042,632
Logan	Hocking	512,715	1,907,108	0	283,972	236,595	33
London	Madison	952,345	2,670,559	1,670	800	0	227,037
Lorain	Lorain	9,547,246	16,647,178	590,301	307,100	0	1,266,039
Louisville	Stark	967,127	1,767,585	205,416	44,190	0	330,352
Loveland	Hamilton	1,974,032	2,774,387	203,022	0	0	0
Lyndhurst	Cuyahoga	3,769,020	6,761,946	383,889	55,004	0	789,281
Macedonia	Summit	2,613,143	4,723,900	481,068	201,280	0	3,694
Madeira	Hamilton	1,052,349	3,091,988	152,301	0	823,574	156,584
Mansfield	Richland	7,447,875	1,406,792	571,085	47,212	0	734,976
Marietta	Washington	4,296,510	4,988,888	0	414,337	0	0

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$463,671	\$0	\$0	\$0	\$0	\$0	\$6,145,126	\$0	\$0
2,883,882	410,509	0	0	0	0	38,112,835	0	18,400,000
0	0	0	182,859	6,678	0	1,824,929	0	2,504,029
1,008,008	0	0	19,508	64,287	0	18,308,082	0	1,445,131
0	0	0	0	0	0	1,518,693	0	105,797
973,305	0	0	5,993	332	0	12,829,340	0	1,775,822
0	26,285	0	0	0	0	3,183,133	0	123,829
0	703,862	0	0	0	0	31,002,891	0	82,223
0	0	0	0	0	0	2,115,739	0	5,394,105
2,506,683	0	0	204,802	110,550	0	39,967,129	0	528,000
0	303,937	0	4,842	2,042	0	13,035,710	0	4,623,389
453,750	338,590	0	0	0	0	21,286,026	0	3,835,000
197,103	0	0	0	0	0	10,479,344	0	301,340
1,104,354	0	0	28,635	1,176	0	9,689,370	0	598,200
0	4,096,135	0	0	200,934	0	28,565,179	0	1,953,970
1,349,761	0	0	0	0	0	10,259,040	0	636,697
0	0	0	0	0	0	7,426,700	0	1,085,423
0	0	0	0	819	0	5,333,601	0	1,650,723
60	0	0	0	0	0	7,881,065	0	545,000
1,691,119	10,091,250	0	30,091	3,965	0	30,162,535	0	2,584,593
0	0	0	14,686	38,137	0	2,710,900	0	1,006,995
1,641,604	0	0	0	0	0	20,158,428	0	1,276,899
0	0	0	3,044	0	0	2,926,891	0	1,401,879
0	0	0	0	0	0	4,456,609	0	107,000
107,706	52,099	0	10,594	2,624	0	7,705,517	0	556,121
0	0	0	3,349,905	735,095	0	13,810,756	0	8,896,500
249,121	570,882	0	65,479	32,388	0	7,912,079	0	1,502,631
0	2,111,580	0	70,585	14,081	0	18,591,521	0	4,452,941
791,243	0	0	0	0	0	36,437,834	0	343,205
0	50,195	0	81,859	3,967	0	3,540,907	0	1,674,370
0	0	0	0	0	0	6,097,241	0	1,272,500
1,474,185	0	0	0	0	0	9,172,713	0	1,095,545
0	0	0	0	0	0	17,266,099	0	0
0	352,153	0	51,941	12,505	0	4,816,928	0	788,736
0	60,093	0	13,147	0	0	2,191,268	0	876,330
0	215,135	0	10,055	809	0	5,230,037	0	5,427,000
0	348,698	0	0	0	0	10,457,439	0	10,624,953
607,671	0	0	0	0	0	2,925,487	0	1,371,289
552,082	0	0	0	0	0	19,771,333	0	7,669,000
0	0	0	0	0	0	8,740,270	0	1,767,334
0	0	0	10,169	2,179	0	3,408,301	0	87,800
0	238,692	0	0	0	0	8,552,723	0	0
2,908,775	0	0	0	0	0	35,772,422	0	9,835,396
0	0	0	3,495	1,818	0	4,511,033	0	386,225
4,466,994	1,815,874	0	346,755	293,006	0	36,819,226	0	1,479,000
0	0	0	31,247	12,910	0	24,412,403	0	1,484,669
0	159	0	403	862	0	9,187,582	0	76,120
0	120,459	0	860,000	34,819	0	28,079,237	0	330,299
2,798	0	0	0	0	0	2,943,221	0	128,000
0	0	0	3,062	64	0	3,855,537	0	529,829
0	0	0	350,315	105,437	0	28,813,616	0	1,631,833
301,317	0	0	0	0	0	3,615,987	0	707,408
0	0	0	45,900	20,304	0	5,017,645	0	0
1,325,907	0	0	0	0	0	13,085,047	0	840,000
238,162	0	0	0	0	0	8,261,247	0	1,868,009
498,387	0	0	0	0	0	5,775,183	0	712,000
0	0	0	0	0	0	10,207,940	0	1,242,139
0	0	0	0	9,676	0	9,709,411	0	685,180

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Marion	Marion	\$3,754,582	\$13,186,023	\$381,272	\$1,231,500	\$406,415	\$653,839
Martins Ferry	Belmont	594,912	1,283,420	0	20,780	0	0
Marysville	Union	2,386,491	6,768,602	506,705	488,671	0	263,906
Mason City	Warren	7,598,481	6,481,757	1,066,453	0	3,224,980	2,488,160
Massillon	Stark	5,921,896	8,651,579	0	396,249	1,392,313	0
Maumee	Lucas	3,073,969	9,348,858	493,893	178,416	2,164,733	2,219,650
Mayfield Heights	Cuyahoga	2,418,183	10,047,382	611,802	300,414	1,075,322	1,376,688
Medina	Medina	5,562,658	152,480	665,895	166,441	0	0
Mentor	Lake	7,275,723	20,367,765	1,452,747	0	7,472,596	6,480,397
Mentor-On-The-Lake	Lake	629,591	935,222	0	64,865	310,770	34,833
Miamisburg	Montgomery	4,408,672	7,297,801	885,914	1,380	186,820	1,929,607
Middleburg Hts	Cuyahoga	6,365,851	7,499,385	764,432	68,135	0	0
Middletown	Butler	4,106,652	18,207,406	1,185,922	148,969	0	920,315
Milford	Clermont	1,227,123	2,031,866	0	380,168	17	0
Monroe	Butler	2,326,962	280,803	0	104,640	172,231	27,074
Montgomery	Hamilton	3,044,252	2,818,564	427,323	0	434,539	780,713
Moraine	Montgomery	4,887,768	8,080,330	189,523	84,646	501,997	119,310
Mount Healthy	Hamilton	586,829	1,317,888	97,875	465,512	0	185,617
Mount Vernon	Knox	4,871,571	4,784,001	34,647	344,517	69,143	679,325
Munroe Falls	Summit	687,950	1,043,651	0	39,437	107,604	26,352
Napoleon	Henry	1,024,388	2,364,571	104,558	98,955	0	0
New Carlisle	Clark	752,364	370,313	11,907	0	0	50,763
New Franklin	Summit	1,086,660	826,724	121,526	110,584	0	4,850
New Philadelphia	Tuscarawas	2,632,137	1,270,764	0	247,894	38,802	674,756
Newark	Licking	8,863,548	18,323,834	1,282,436	439,850	0	0
Niles	Trumbull	1,680,738	370,824	283,554	270,357	519,468	34,766
North Canton	Stark	2,085,249	3,033,881	589,150	94,238	0	921,375
North Olmsted	Cuyahoga	4,123,967	13,404,589	449,297	502,700	2,953,137	0
North Ridgeville	Lorain	2,850,261	5,235,490	1,555,401	347,887	0	230,114
North Royalton	Cuyahoga	2,599,811	5,188,177	767,104	214,862	1,600	436,212
Northwood	Wood	2,124,815	2,794,468	175,164	8,164	203,849	71,334
Norton	Summit	1,886,733	2,209,760	258,562	0	0	145,231
Norwalk	Huron	2,249,459	4,285,235	67,496	132,103	20,653	0
Oakwood	Montgomery	2,622,163	4,787,002	591,969	0	0	0
Oberlin	Lorain	3,016,749	2,738,462	394,237	117,109	192,542	619,104
Oregon	Lucas	3,504,367	8,250,249	626,242	518,685	3,292,649	7,100
Orrville	Wayne	1,058,839	1,998,895	0	162,793	544,485	281,589
Oxford	Butler	5,496,187	4,901,712	738,458	292,818	0	1,257,257
Painesville	Lake	2,651,366	6,953,341	410,090	133,359	1,119,418	853,033
Parma Heights	Cuyahoga	2,674,893	8,577,615	2,802,000	993,262	49,283	379,843
Pataskala	Licking	927,449	146,820	246,933	57,500	0	0
Pepper Pike	Cuyahoga	1,412,273	3,411,186	282,575	27,300	2,126,846	0
Perrysburg	Wood	4,100,746	6,506,552	534,307	30,587	1,256,794	1,273,904
Pickerington	Fairfield	2,344,376	80,162	751,771	139,550	0	43,380
Piqua	Miami	1,501,156	7,499,017	390,259	492,327	7,172	574,296
Port Clinton	Ottawa	1,445,788	1,520,916	3,824	220,319	0	139,449
Portsmouth	Scioto	2,959,407	6,976,700	253,708	631,171	439,165	0
Powell	Delaware	1,640,509	1,882,950	1,027,306	0	592,019	366,673
Ravenna	Portage	1,581,597	4,433,313	293,118	316,414	0	0
Reading	Hamilton	2,105,962	5,095,050	183,421	10,505	2,424	520,598
Reynoldsburg	Franklin	3,019,676	6,914,276	1,309,151	187,894	0	967,660
Rittman	Wayne	633,640	1,066,884	0	95,183	197,071	485,298
Riverside	Montgomery	1,555,811	52,601	265,791	0	0	42,420
Rocky River	Cuyahoga	4,918,615	7,616,443	932,862	0	811,553	413,330
Rossford	Wood	1,099,175	1,984,405	0	0	732,538	13,402
Salem	Columbiana	999,700	3,198,019	142,213	0	15,180	0
Sandusky	Erie	4,426,004	10,111,839	1,794,919	344,971	1,139	0
Seven Hills	Cuyahoga	1,989,204	2,804,739	654,948	43,961	1,217,946	1,274,351

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$0	\$0	\$0	\$0	\$0	\$0	\$19,613,631	\$0	\$1,707,715
0	0	0	0	0	0	1,899,112	0	168,000
0	479,994	0	14,363	1,384	0	10,910,116	0	3,126,483
251,649	2,003,019	0	6,850,000	540,793	0	30,505,292	0	5,781,700
0	0	0	20,487	464	0	16,382,988	0	1,393,831
1,080,390	0	0	0	0	0	18,559,909	0	692,000
858,576	0	0	0	0	0	16,688,367	0	2,322,500
0	0	0	0	0	0	6,547,474	0	30,000
2,090,630	977,452	0	21,221	0	0	46,138,531	0	53,396
291,947	269,543	0	4,612	2,701	0	2,544,084	0	88,320
694,472	0	0	0	0	0	15,404,666	0	112,432
939,330	0	0	0	0	0	15,637,133	0	850,000
886,868	0	0	0	0	0	25,456,132	0	198,000
302,022	0	0	0	0	0	3,941,196	0	155,000
6,653	0	0	4,558	2,568	0	2,925,489	0	4,405,379
0	2,564	0	0	0	0	7,507,955	0	1,448,845
346,657	0	0	0	0	0	14,210,231	0	5,125,000
0	50,791	0	7,455	3,469	0	2,715,436	0	375,462
0	0	0	8,879	18,996	0	10,811,079	0	2,493,139
0	0	0	0	0	0	1,904,994	0	0
0	0	0	0	0	0	3,592,472	0	1,803,400
0	65,810	0	0	36,734	0	1,287,891	0	99,729
0	15,147	0	0	0	0	2,165,491	0	0
0	638,834	0	40,985	0	0	5,544,172	0	97,574
0	0	0	0	0	0	28,909,668	0	1,748,281
0	10,053	0	1,275	417	198,272	3,369,724	0	7,252,781
0	0	0	100,000	60,854	0	6,884,747	0	2,652,684
0	0	0	20,269	6,136	0	21,460,095	0	56,500
0	0	0	0	0	0	10,219,153	0	0
2,045,387	75,991	0	125,865	9,562	0	11,464,571	0	1,937,000
0	0	0	0	0	0	5,377,794	0	0
0	0	0	2,931	1,521	0	4,504,738	0	1,627,890
0	109,366	0	13,415	10,245	0	6,887,972	0	1,213,850
0	0	0	0	101,672	0	8,102,806	0	2,055,060
0	0	0	0	0	0	7,078,203	0	288,473
0	0	0	0	0	0	16,199,292	0	3,200,527
0	0	0	0	0	0	4,046,601	0	1,154,752
0	0	0	0	0	0	12,686,432	0	3,543,799
0	0	0	97,676	30,044	0	12,248,327	0	2,167,500
218,624	0	0	169,777	18,318	0	15,883,615	0	0
0	0	0	0	0	0	1,378,702	0	442,277
1,873,257	0	0	0	0	0	9,133,437	0	873,000
0	0	0	0	0	0	13,702,890	0	7,009,023
0	0	0	8,530	2,535	0	3,370,304	0	3,487,896
0	418,389	0	0	0	0	10,882,616	0	1,161,603
0	0	0	30,417	7,230	0	3,367,943	0	1,016,402
0	0	0	0	0	0	11,260,151	0	20,000
0	0	0	0	0	0	5,509,457	0	689,060
133,648	0	3,187	45,563	5,004	0	6,811,844	0	1,069,788
452,450	0	0	0	13,117	0	8,383,527	0	699,788
0	0	0	0	0	0	12,398,657	0	1,000,000
383,644	8,995	0	0	0	0	2,870,715	0	67,000
0	30,881	0	6,220	807	0	1,954,531	0	3,823,245
0	117,104	0	0	0	0	14,809,907	0	7,915,000
243,228	0	0	0	0	0	4,072,748	0	701,601
0	0	0	0	0	0	4,355,112	0	1,053,281
0	0	0	73,553	32,542	0	16,784,967	0	1,456,875
0	7,187	0	0	0	0	7,992,336	0	968,120

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Shaker Heights	Cuyahoga	\$6,626,925	\$16,809,535	\$7,566,512	\$438,003	\$704,666	\$3,504,795
Sharonville	Hamilton	3,522,549	5,752,460	466,570	419,323	0	2,896,878
Sheffield Lake	Lorain	840,571	1,867,162	150,226	58,279	0	93,226
Shelby	Richland	1,117,903	2,600,910	0	0	35,408	0
Sidney	Shelby	1,502,976	11,409,652	1,168,923	0	0	1,361,559
Silverton	Hamilton	762,715	1,363,582	343,157	4,892	0	18,095
Solon	Cuyahoga	6,272,264	14,219,979	2,364,779	82,050	4,935,351	105,018
South Euclid	Cuyahoga	3,279,001	9,296,669	294,638	133,196	1,114,059	403,482
Springboro	Warren	3,995,057	2,732,713	583,002	14,060	0	434,357
Springdale	Hamilton	4,503,503	8,032,964	484,169	323,920	1,139,913	1,808,952
Springfield	Clark	10,095,172	22,698,604	919,602	533,050	220,808	2,096,877
St. Bernard	Hamilton	3,766,671	4,610,721	0	93,636	150,969	97,770
St. Clairsville	Belmont	354,671	1,529	0	16,300	0	0
St. Marys	Auglaize	1,100,990	2,458,700	20,764	12,501	0	247,432
Steubenville	Jefferson	2,607,017	7,854,420	60,617	549,003	1,236,673	904,076
Stow	Summit	5,748,373	9,133,099	1,379,379	420,247	486,048	1,790,366
Strongsville	Cuyahoga	6,699,678	8,410,720	1,277,746	298,631	0	362,436
Sylvania	Lucas	3,611,917	4,617,171	440,254	177,218	275,419	837,935
Tallmadge	Summit	3,092,863	3,511,782	409,354	0	311,501	1,234,503
Tiffin	Seneca	2,766,020	6,706,919	254,061	0	0	0
Tipp City	Miami	1,458,674	3,079,960	248,376	0	0	479,768
Toledo	Lucas	16,428,000	166,634,000	5,265,000	16,021,000	0	0
Toronto	Jefferson	590,425	1,312,486		19,843	51,668	6,000
Trenton	Butler	432,962	1,975,054	149,452	63,524	0	0
Trotwood	Montgomery	2,768,203	5,408,668	491,912	0	334,691	396,378
Troy	Miami	4,615,270	9,245,469	516,386	0	0	1,294,928
Twinsburg	Summit	3,570,445	8,505,516	1,413,841	0	3,179,688	1,768,986
Uhrichsville	Tuscarawas	602,325	1,206,270	0	2,082	0	0
Union	Montgomery	708,623	0	0	0	0	0
University Heights	Cuyahoga	1,754,841	7,239,223	777,202	50,926	439,638	395,212
Upper Arlington	Franklin	8,330,316	15,162,557	968,152	0	0	2,852,267
Upper Sandusky	Wyandot	1,305,439	1,669,211	59,963	42,899	0	0
Urbana	Champaign	1,687,361	3,605,901	982	51,698	12,533	344,490
Vandalia	Montgomery	5,823,910	5,797,207	0	0	0	3,135,340
Wadsworth	Medina	3,718,296	3,957,650	225,176	94,804	0	809,910
Wapakoneta	Auglaize	472,094	2,590,364	85,611	270,897	0	0
Warren	Trumbull	7,885,238	17,286,495	1,909,315	1,242,486	0	656,999
Warrensville Heights	Cuyahoga	2,867,786	9,062,138	778,083	54,392	1,005,541	301,870
Washington	Fayette	2,825,603	3,691,741	854,993	33,343	0	66,154
Wauseon	Fulton	730,902	2,238,787	215,279	0	323,545	658,821
Waverly	Pike	940,104	77,431	0	1,470	82,967	0
West Carrollton	Montgomery	1,251,992	4,346,900	576,474	0	0	724,988
Westerville	Franklin	8,799,628	11,854,399	2,421,397	53,589	0	0
Westlake	Cuyahoga	21,950,435	9,847,302	1,355,689	669,519	4,993,466	701,057
Whitehall	Franklin	5,005,230	9,909,240	17,819	102,010	446,737	594,411
Wickliffe	Lake	4,135,548	6,077,806	197,167	13,643	1,338,011	236,234
Willard	Huron	475,191	2,226,174	180,863	40,209	229,878	0
Willoughby	Lake	6,862,162	10,836,956	926,505	466,208	0	966,305
Willoughby Hills	Lake	1,500,491	4,014,388	127,018	0	0	130,580
Willowick	Lake	1,702,059	3,960,541	324,305	117,568	249,093	958,170
Wilmington	Clinton	4,482,420	(6,166)	0	0	0	0
Wooster	Wayne	3,524,050	9,637,052	889,766	148,865	1,283,459	2,006,716
Worthington	Franklin	4,725,366	9,099,525	578,978	37,381	1,502,638	2,976,460
Wyoming	Hamilton	3,806,276	2,755,737	222,513	66,179	621,546	94,638
Xenia	Greene	3,294,966	10,832,772	344,549	64,843	268,352	379,260
Youngstown	Mahoning	12,837,146	2,353,526	726,214	1,261,549	0	81,385
Zanesville	Muskingum	3,920,271	697,292	349,133	59,930	473,500	670,897

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$1,900,302	\$0	\$0	\$0	\$0	\$0	\$37,550,738	\$0	\$1,735,474
555,320	0	0	0	0	0	13,613,100	0	3,711,827
0	0	0	34,957	4,310	0	3,048,731	0	85,325
0	0	0	0	0	0	3,754,221	0	524,425
0	19,937	0	0	0	0	15,463,047	0	1,643,871
0	0	0	6,596	0	0	2,499,037	0	854,002
2,005,724	0	0	0	0	0	29,985,165	0	8,522,980
2,310,560	0	0	6,227	13,323	0	16,851,155	0	1,240,000
0	0	0	8,384	1,581	0	7,769,154	0	2,228,394
0	574,304	0	21,852	984	0	16,890,561	0	2,973,780
2,902	7,225	0	0	0	0	36,574,240	0	1,270,001
1,372,285	0	0	0	0	0	10,092,052	0	2,612,575
0	13,281	0	1,473	113	0	387,367	0	1,729,654
0	0	0	0	0	0	3,840,387	0	1,060,870
0	0	0	67,569	90,794	0	13,370,169	0	0
0	0	0	0	0	0	18,957,512	0	734,445
2,513,489	1,425,239	0	0	0	0	20,987,939	0	10,136,582
691,852	0	0	0	0	0	10,651,766	0	668,703
0	296,590	0	14,519	625	0	8,871,737	0	3,751,926
0	0	0	25,488	6,317	0	9,758,805	0	1,576,837
0	47,375	0	12,509	1,003	235,440	5,563,105	0	240,000
1,923,000	585,000	0	1,506,000	915,000	3,037,000	212,314,000	0	26,697,000
0	80,552	0	31,923	39,383	0	2,132,280	0	1,286,450
65,594	0	0	0	0	0	2,686,586	0	292,500
0	166,536	0	168,199	253,591	0	9,988,178	0	366,750
1,146,691	0	0	0	0	0	16,818,744	0	2,865,589
0	0	0	0	0	0	18,438,476	0	996,584
0	0	0	0	0	0	1,810,677	0	110,000
0	0	0	12,500	2,450	0	723,573	0	90,942
1,037,801	0	0	53,140	30,479	0	11,778,462	0	876,727
1,231,200	1,215,746	0	102,372	5,022	0	29,867,632	0	3,395,661
0	0	0	36,664	1,683	0	3,115,859	0	1,103,299
0	0	0	0	0	0	5,702,965	0	300,000
2,202,896	11,565	0	0	0	0	16,970,918	0	4,439,244
0	0	5,841	1,987	4,251	0	8,817,915	0	0
0	0	0	23,049	634	0	3,442,649	0	1,590,000
0	0	0	55,304	16,010	0	29,051,847	0	1,261,700
1,677,865	0	0	0	3,907	0	15,751,582	0	0
0	0	0	0	0	0	7,471,834	0	59,305
43,916	42,990	0	0	0	0	4,254,240	0	69,789
0	50,327	0	0	0	0	1,152,299	0	1,103,575
0	0	0	0	0	0	6,900,354	0	796,404
571,237	0	0	586	906	0	23,701,742	0	8,261,684
681,075	1,268,232	0	0	0	0	41,466,775	0	1,320,471
849,300	392,413	0	7,875	445	0	17,325,480	0	1,099,744
886,152	0	0	0	0	0	12,884,561	0	404,100
0	0	0	0	0	0	3,152,315	0	12,000
1,229,993	11,898	0	0	0	0	21,300,027	0	2,621,927
0	14,864	0	0	0	0	5,787,341	0	437,974
754,299	0	0	0	0	0	8,066,035	0	540,000
0	50,495	0	0	0	0	4,526,749	0	5,186,556
0	0	0	173,621	54,543	0	17,718,072	0	1,797,400
1,660,038	0	0	0	0	0	20,580,386	0	734,491
547,843	0	0	3,579	7,655	0	8,125,966	0	1,576,646
0	0	0	0	0	0	15,184,742	0	704,000
3,144,131	87,960	0	11,622	1,445	0	20,504,978	0	20,945,000
0	366,074	0	0	16,500	0	6,553,597	0	7,863,255

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Akron	Summit	\$34,008,937	\$133,917,849	\$0	\$27,410,285
Alliance	Stark	1,317,000	8,918,599	0	219,980
Amherst	Lorain	1,488,284	5,063,361	0	250,524
Ashland	Ashland	1,285,673	8,231,759	0	2,116,113
Ashtabula	Ashtabula	2,109,613	6,757,873	0	1,886,125
Athens	Athens	689,031	9,400,164	249,680	1,694,600
Aurora	Portage	4,126,122	10,983,103	737,414	581,794
Avon	Lorain	3,854,146	9,294,659	0	814,606
Avon Lake	Lorain	5,586,026	10,685,567		404,574
Barberton	Summit	1,758,868	10,843,018	0	2,348,503
Bay Village	Cuyahoga	6,643,888	5,066,993	0	360,097
Beachwood	Cuyahoga	2,792,537	20,440,036	5,669,096	1,782,627
Beavercreek	Greene	11,676,522	0	0	490,591
Bedford	Cuyahoga	3,314,450	9,401,167	0	774,816
Bedford Heights	Cuyahoga	3,722,521	9,682,822	11,998	4,495,695
Bellbrook	Greene	2,212,778	0	0	143,474
Bellefontaine	Logan	811,543	5,741,697	45,633	189,115
Bellevue	Huron	869,780	3,387,592	0	164,728
Belpre	Washington	294,231	1,086,144	53,278	258,073
Berea	Cuyahoga	4,379,976	10,928,016	267,231	1,066,019
Bexley	Franklin	1,787,840	6,043,906	160,764	720,370
Blue Ash	Hamilton	2,896,080	28,934,385	966,974	1,355,985
Bowling Green	Wood	2,262,974	15,258,535	2,475,594	2,261,800
Brecksville	Cuyahoga	4,591,192	15,763,909	0	1,006,940
Broadview Heights	Cuyahoga	13,371,231	0	0	1,261,173
Brook Park	Cuyahoga	2,338,903	17,999,769	358,969	
Brooklyn	Cuyahoga	2,451,888	12,105,798	0	1,079,706
Brookville	Montgomery	135,832	2,330,025	0	819,113
Brunswick	Medina	2,175,311	9,322,892	0	1,755,498
Bryan	Williams	8,023,749	0	0	227,985
Bucyrus	Crawford	653,547	4,186,803	89,973	396,320
Cambridge	Guernsey	1,525,582	4,486,280	0	0
Canal Fulton	Stark	465,570	1,801,739	0	66,026
Canfield	Mahoning	509,427	2,456,525	63,556	
Canton	Stark	4,385,206	44,532,380	0	10,613,296
Carlisle	Warren	201,820	818,336	0	45,841
Celina	Mercer	379,654	2,795,024	572,183	484,073
Centerville	Montgomery	12,141,850	0	0	56,023
Chardon	Geauga	1,334,719	5,131,012	0	407,570
Cheviot	Hamilton	1,229,146	1,817,852	70,677	194,986
Chillicothe	Ross	1,215,794	10,718,814	190,237	2,212,147
Cincinnati	Hamilton	398,520	0	0	0
Circleville	Pickaway	908,199	4,576,465	240,744	742,292
Clayton	Montgomery	2,063,329	2,003,061	115,173	393,877
Cleveland	Cuyahoga	65,258,000	326,464,000	0	26,000,000
Clyde	Sandusky	838,585	3,528,735	0	295,963
Columbus	Franklin	52,515,000	515,739,000	0	92,472,000
Columbiana	Columbiana	9,091,411	0	34,123	273,288
Conneaut	Ashtabula	1,200,633	2,966,852	0	327,059
Cortland	Trumbull	2,139,071	0	0	377,390
Coshocton	Coshocton	613,920	4,133,001	0	1,155,557
Crestline	Crawford	251,216	1,058,505	0	150,672
Cuyahoga Falls	Summit	10,757,164	18,753,883	560,210	7,837,010
Dayton	Montgomery	21,116,220	109,008,881	22,389,507	23,926,449
Deer Park	Hamilton	2,960,852	0	0	121,986
Defiance	Defiance	941,651	7,392,483	0	583,007
Delaware	Delaware	1,849,164	13,919,764	64,531	2,236,182
Delphos	Allen	400,454	2,431,331	0	471,539

(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	\$14,412,033	\$9,901,876	\$112,701,608	\$332,352,588	\$26,483,384
3,339,642	67,529	919,087	1,108,471	15,890,308	1,120,695
2,045,228	0	252,964	648,420	9,748,781	585,000
367,013	0	4,877,686	327,396	17,205,640	1,106,773
3,870,165	37,417	1,212,306	741,860	16,615,359	1,712,120
4,166,843	6,398	1,975,011	1,298,430	19,480,157	875,071
2,070,861	0	309,259	778,974	19,587,527	3,336,476
3,581,433	243,986	1,180,687	1,079,942	20,049,459	31,311,783
3,245,949	422,505	761,860	723,767	21,830,248	10,569,353
5,646,214	187,152	233,904	2,437,093	23,454,752	2,168,474
3,254,560	52,588	422,428	999,771	16,800,325	13,719,391
939,868	1,025,493	1,324,213	2,135,515	36,109,385	5,036,263
6,215,413	617,175	1,077,570	496,536	20,573,807	265,083
3,954,097	449,480	207,702	2,555,976	20,657,688	5,078,668
2,076,539	0	682,848	1,093,043	21,765,466	4,308,508
1,118,626	0	166,577	132,207	3,773,662	530,000
2,141,475	29,788	83,393	1,127,114	10,169,758	1,228,312
1,855,220	0	305,001	151,362	6,733,683	1,469,485
1,039,112	0	256,939	175,764	3,163,541	145,000
2,979,611	844,993	2,659,914	671,353	23,797,113	3,083,160
3,104,638	0	398,657	636,578	12,852,753	10,511,695
4,181,614	0	335,746	1,230,172	39,900,956	14,779,357
4,445,932	44,323	1,025,050	1,184,041	28,958,249	2,250,776
2,612,165	620,735	725,406	1,442,871	26,763,218	3,873,842
2,880,021	1,411,751	2,048,414	444,095	21,416,685	1,383,566
8,224,555	83,419	358,033	3,749,260	33,112,908	3,551,359
2,845,721	0	636,014	530,211	19,649,338	1,756,245
1,210,376	17,084	153,442	246,343	4,912,215	1,970,659
4,414,730	234,028	598,733	1,528,779	20,029,971	511,571
1,901,020	101,214	798,534	772,930	11,825,432	7,962,298
0	14,468	226,907	3,052,718	8,620,736	328,787
0	0	0	7,589,926	13,601,788	743,824
686,248	16,000	31,131	138,097	3,204,811	2,040,801
248,803	26,535	0	1,123,716	4,428,562	137,754
10,378,440		2,549,863	12,989,029	85,448,214	454,700
64,639	670,666	129,787	509,669	2,440,758	125,921
2,341,935	5,155	590,783	867,243	8,036,050	2,535,890
4,657,789	639,090	233,597	2,037,800	19,766,149	2,721,825
704,186	161,826	1,586,659	1,262,665	10,588,637	592,000
1,150,011	8,983	20,328	297,410	4,789,393	122,833
6,625,215	21,631	2,003,958	1,011,962	23,999,758	3,063,634
77,737	4,327	11,302	127,548	619,434	208,760
2,731,303	7,758	1,205,474	675,500	11,087,735	569,248
1,923,306	28,991	30,070	532,154	7,089,961	1,163,496
133,469,000	0	49,810,000	131,838,000	732,839,000	328,026,000
622,970	50,966	65,790	550,534	5,953,543	2,505,160
93,829,000	0	56,097,000	206,986,000	1,017,638,000	118,004,000
2,364,997	0	117,465	(6,680,041)	5,201,243	2,138,379
2,564,852	156,324	408,911	161,916	7,786,547	899,788
2,115,008	0	135,840	79,752	4,847,061	92,500
1,572,419	0	104,762	1,159,239	8,738,898	600,000
1,087,148	0	153,303	191,702	2,892,546	110,785
2,214,516	0	2,138,924	9,707,921	51,969,628	23,317,515
25,707,748	546,047	4,726,014	16,775,337	224,196,203	42,070,955
429,336	0	87,270	222,884	3,822,328	379,547
2,306,703	128,763	720,149	1,078,140	13,150,896	1,108,237
4,411,719	38,467	3,081,971	2,213,410	27,815,208	6,921,549
1,473,822	0	102,782	212,036	5,091,964	409,674

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Dover	Tuscarawas	\$1,218,183	\$6,770,438	\$0	\$1,040,296
Dublin	Franklin	3,475,972	68,094,362	1,754,848	7,158,512
East Liverpool	Columbiana	1,083,905	3,062,556	0	58,885
East Cleveland	Cuyahoga	2,156,034	6,175,861	0	970,134
East Palestine	Columbiana	1,307,617	0	0	339,642
Eastlake	Lake	3,076,482	7,096,439	193,759	1,753,762
Eaton	Preble	809,051	3,585,896	0	545,956
Elyria	Lorain	3,993,165	21,577,317	1,337,861	2,258,023
Englewood	Montgomery	1,617,777	5,736,899	368,541	914,098
Euclid	Cuyahoga	6,302,868	23,949,387	123,164	4,468,421
Fairborn	Greene	2,389,176	10,194,655	840,651	3,368,842
Fairfield	Butler	28,500,970	0	0	1,809,440
Fairlawn	Summit	1,005,369	8,496,627	0	267,103
Fairview Park	Cuyahoga	3,625,281	8,245,667	0	1,519,425
Findlay	Hancock	3,193,744	15,646,020	0	2,011,057
Forest Park	Hamilton	13,217,698	0	0	1,317,772
Fostoria	Seneca	976,682	5,829,973	0	658,777
Franklin	Warren	1,146,837	5,513,546	125,956	285,640
Fremont	Sandusky	1,147,810	7,322,069	0	552,026
Gahanna	Franklin	2,096,004	14,131,280	2,078,170	3,101,067
Galion	Crawford	464,992	4,287,900	628,432	1,165,155
Garfield Heights	Cuyahoga	9,794,529	11,170,224	140,285	2,885,055
Geneva	Ashtabula	535,422	2,562,979	0	335,289
Girard	Trumbull	1,178,849	3,300,950	0	56,284
Grandview Heights	Franklin	1,600,458	6,021,389	0	1,142,485
Green	Summit	1,910,344	17,468,780	315,676	840,849
Greenville	Darke	1,510,128	5,817,245	12,942	208,762
Grove City	Franklin	2,608,543	16,827,527	1,158,659	1,429,612
Hamilton	Butler	9,534,154	24,191,917	0	12,113,048
Harrison	Hamilton	2,349,782	3,025,651	0	697,907
Heath	Licking	6,372,485	0	0	985,547
Highland Heights	Cuyahoga	1,538,464	10,022,607	85,140	535,924
Hillard	Franklin	1,938,359	16,639,707	599,118	4,387,135
Hillsboro	Highland	4,045,242	0	0	478,319
Hubbard	Trumbull	359,375	1,903,813	0	6,838
Huber Heights	Montgomery	4,098,225	14,608,888	665,747	1,240,683
Hudson	Summit	4,924,247	18,575,501	0	1,250,838
Huron	Erie	865,835	2,188,505	0	1,728,779
Independence	Cuyahoga	1,257,216	23,220,039	1,168,369	83,205
Indian Hills	Hamilton	818,054	8,009,229	0	388,622
Jackson	Jackson	705,997	0	817,876	286,884
Kent	Portage	3,181,717	10,590,922	0	1,782,566
Kettering	Montgomery	9,399,507	38,244,422	0	8,152,788
Kirtland	Lake	1,429,688	3,058,415	0	278,881
Lakewood	Cuyahoga	13,257,834	18,480,218	340,341	3,033,174
Lancaster	Fairfield	19,650,167	0	0	4,345,079
Lebanon	Warren	3,758,401	5,719,316	2,735,811	2,122,822
Lima	Allen	1,380,229	15,598,533	133,697	5,291,142
Logan	Hocking	464,770	2,235,378	0	255,368
London	Madison	4,417,884	0	0	108,829
Lorain	Lorain	5,433,510	18,493,233	0	1,533,956
Louisville	Stark	388,954	2,490,508	0	507,209
Loveland	Hamilton	3,073,984	2,807,415	0	578,780
Lyndhurst	Cuyahoga	4,801,081	5,910,371	136,540	528,982
Macedonia	Summit	1,965,774	6,933,607	0	1,710,047
Madeira	Hamilton	4,339,034	0	0	72,320
Mansfield	Richland	2,545,865	24,369,037	0	1,747,742
Marietta	Washington	532,852	8,089,378	511,372	1,322,507

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$2,377,839	\$0	\$58,906	\$470,651	\$11,936,313	\$2,200,000
6,257,080	258,679	3,009,779	10,477,717	100,486,949	33,234,145
2,370,404	14,095	993,198	212,854	7,795,897	2,959,348
8,925,992	329,460	1,667,079	879,236	21,103,796	774,690
781,926	0	84,025	138,648	2,651,858	527,231
6,659,493	0	468,195	921,773	20,169,903	2,367,501
1,560,123	23,671	1,023,724	385,355	7,933,776	1,229,734
21,613,436	332,290	2,100,609	856,258	54,068,959	4,261,499
2,421,362	143,281	97,576	671,236	11,970,770	5,416,330
8,954,036	505,921	2,235,244	3,010,610	49,549,651	13,416,661
6,287,601	317,084	2,404,118	1,705,234	27,507,361	5,425,883
7,270,321	279,582	2,363,478	1,776,625	42,000,416	5,938,624
1,629,883	326,404	397,562	2,603,356	14,726,304	310,540
3,119,882	268,887	431,216	428,711	17,639,069	1,460,658
6,768,810	47,171	1,514,310	2,147,714	31,328,826	26,375,632
1,710,971	1,177,910	616,544	571,979	18,612,874	863,992
1,988,227	62,475	94,474	714,612	10,325,220	1,328,208
3,539,564	367,129	508,971	1,958,265	13,445,908	3,302,906
2,619,676	91,803	414,374	750,897	12,898,655	7,943,591
4,712,686	0	978,546	2,217,239	29,314,992	3,363,386
2,372,652	0	182,641	672,082	9,773,854	1,130,556
5,865,318	218,955	1,441,767	841,122	32,357,255	8,252,215
1,062,490	196,530	274,135	117,500	5,084,345	1,535,716
2,701,187	2,509	1,402,474	292,225	8,934,478	250,144
1,474,911	0	260,131	371,566	10,870,940	685,359
4,927,270	26,623	466,557	1,385,381	27,341,480	14,654,856
3,169,614	38,865	258,957	626,161	11,642,674	1,882,962
5,024,057	51,384	1,267,239	7,613,611	35,980,632	13,949,073
13,577,781	646,254	2,030,112	2,014,823	64,108,089	7,089,912
1,766,443	0	299,397	306,673	8,445,853	1,804,818
1,690,485	0	81,003	443,803	9,573,323	1,321,249
2,808,624	1,184,425	365,742	339,077	16,880,003	1,197,295
6,242,515	98,734	1,238,982	506,116	31,650,666	0
616,541	0	432,328	1,053,635	6,626,065	987,736
902,129	0	107,435	402,903	3,682,493	996,516
4,545,771	742,708	153,161	1,701,663	27,756,846	26,057,659
5,455,107	0	73,313	2,514,811	32,793,817	22,045,823
1,412,319	310,691	463,679	464,387	7,434,195	1,371,289
1,628,911	54,539	1,069,982	2,393,998	30,876,259	14,772,936
3,086,409	0	41,231	1,276	12,344,821	8,795,220
1,231,957	0	159,002	877,250	4,078,966	139,536
6,794,713	188,193	506,966	830,379	23,875,456	10,643,237
10,158,897	1,024,719	2,493,295	5,544,684	75,018,312	9,892,036
1,693,660	0	39,454	245,808	6,745,906	555,039
11,824,139	240,001	3,682,292	1,350,990	52,208,989	14,958,893
8,188,157	137,351	1,658,294	1,577,668	35,556,716	2,649,403
2,897,793	94,678	969,440	929,010	19,227,271	5,518,290
11,366,030	100,861	2,225,909	1,548,045	37,644,446	1,288,394
1,277,071	0	63,326	135,445	4,431,358	231,839
1,476,874	216,855	140,922	216,375	6,577,739	552,146
13,854,545	71,717	1,813,678	1,842,887	43,043,526	10,353,224
1,073,524	0	124,224	326,032	4,910,451	947,451
1,891,950	0	250,961	624,496	9,227,586	3,190,741
3,098,761	1,006,622	1,883,659	793,446	18,159,462	2,161,066
2,196,420	218,591	671,891	382,544	14,078,874	4,721,303
1,864,647	0	220,656	344,680	6,841,337	652,000
14,866,082	26,093	2,622,605	1,487,725	47,665,149	1,944,952
4,778,326	11,244	948,911	939,515	17,134,105	2,210,635

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Marion	Marion	\$1,401,185	\$14,113,112	\$338,367	\$1,360,963
Martins Ferry	Belmont	352,959	1,269,841	0	937,981
Marysville	Union	1,894,476	8,358,849	982,347	917,822
Mason City	Warren	28,224,092	0	0	1,926,084
Massillon	Stark	1,357,221	13,353,177	478,989	148,861
Maumee	Lucas	1,941,493	15,332,506	0	1,017,424
Mayfield Heights	Cuyahoga	5,117,274	11,278,659	143,551	1,155,635
Medina	Medina	3,196,921	13,291,604	910	974,627
Mentor	Lake	6,061,109	32,960,086	424,852	5,478,221
Mentor-On-The-Lake	Lake	1,712,144	895,745	0	440,300
Miamisburg	Montgomery	2,877,033	8,913,851	0	2,829,380
Middleburg Hts	Cuyahoga	2,400,470	16,176,983	577,467	1,669,275
Middletown	Butler	4,965,195	19,605,566	382,963	4,312,421
Milford	Clermont	2,346,764	2,574,572	317,525	237,027
Monroe	Butler	1,971,017	5,352,927	844,205	1,084,965
Montgomery	Hamilton	12,709,819	0	0	523,170
Moraine	Montgomery	696,967	15,382,323	66,267	865,303
Mount Healthy	Hamilton	865,155	1,341,268	60,442	748,150
Mount Vernon	Knox	12,456,495	0	0	1,464,750
Munroe Falls	Summit	768,247	1,158,243	0	71,934
Napoleon	Henry	436,873	2,271,766	536,676	732,494
New Carlisle	Clark	447,544	996,163	7,014	541,870
New Franklin	Summit	3,934,756	0	0	366,832
New Philadelphia	Tuscarawas	1,162,258	6,419,692	0	755,799
Newark	Licking	24,141,533	0	0	2,341,997
Niles	Trumbull	1,980,966	5,845,377	0	1,033,828
North Canton	Stark	1,686,992	5,611,236	0	418,432
North Olmsted	Cuyahoga	10,928,075	12,823,445	0	2,306,911
North Ridgeville	Lorain	5,436,726	7,831,255	0	2,238,452
North Royalton	Cuyahoga	4,707,475	12,860,299	3,948	1,011,112
Northwood	Wood	342,911	4,192,741	48,851	366,060
Norton	Summit	1,758,595	3,995,958	0	819,646
Norwalk	Huron	1,431,045	5,645,688	0	1,120,954
Oakwood	Montgomery	1,843,924	5,658,562	0	1,113,930
Oberlin	Lorain	504,153	3,301,857	0	85,006
Oregon	Lucas	1,802,534	18,707,110	0	1,992,700
Orrville	Wayne	486,819	3,735,209	881,904	617,368
Oxford	Butler	1,178,345	7,420,089	363,981	1,229,921
Painesville	Lake	828,777	8,644,123	8,013	688,803
Parma Heights	Cuyahoga	3,752,719	8,244,900	0	1,184,757
Pataskala	Licking	2,159,252	0	0	179,345
Pepper Pike	Cuyahoga	3,173,381	4,211,006	594,710	314,587
Perrysburg	Wood	3,092,759	15,514,499	0	796,670
Pickerington	Fairfield	2,239,984	4,604,900	615,861	399,134
Piqua	Miami	1,452,709	10,267,939	1,259,107	0
Port Clinton	Ottawa	776,610	2,098,998	255,328	368,254
Portsmouth	Scioto	9,100,353	0	0	565,075
Powell	Delaware	1,520,375	4,010,188	803,000	133,538
Ravenna	Portage	663,443	7,286,092	0	1,116,704
Reading	Hamilton	7,029,842	0	0	1,073,548
Reynoldsburg	Franklin	12,638,888	0	0	263,420
Rittman	Wayne	665,696	1,003,846	655,210	1,094,067
Riverside	Montgomery	2,225,714	4,324,535	215,833	1,709,608
Rocky River	Cuyahoga	6,947,816	8,506,159	244,218	3,188,107
Rossford	Wood	1,497,552	2,933,309	177,724	255,452
Salem	Columbiana	5,279,645	0	0	82,037
Sandusky	Erie	2,408,140	7,633,758	4,253,764	1,734,744
Seven Hills	Cuyahoga	7,780,171	0	0	935,073

(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
\$6,917,210	\$0	\$1,577,927	\$731,133	\$26,439,897	\$3,321,644
1,349,193	0	165,577	165,207	4,240,758	443,058
2,472,263	20,618	965,739	471,184	16,083,298	17,410,189
5,647,393	93,501	2,210,168	3,200,794	41,302,032	19,939,200
5,569,543	0	2,239,392	2,889,859	26,037,042	1,612,905
4,750,292	1,143,373	1,045,792	1,510,583	26,741,463	20,967,510
3,855,552	14,583	869,915	941,686	23,376,855	8,416,469
4,380,839	279,685	2,868,366	954,880	25,947,832	30,000
8,698,588	1,784,013	2,625,822	829,244	58,861,935	20,178,883
2,674,142	1,961	47,011	55,075	5,826,378	1,793,531
3,228,929	195,778	1,412,801	1,698,314	21,156,086	881,243
2,652,042	213,368	999,295	819,705	25,508,605	13,364,591
19,920,671	440,148	2,275,354	4,261,617	56,163,935	10,991,144
1,663,146	0	242,162	226,256	7,607,452	237,317
2,813,759	302,789	220,440	1,595,398	14,185,500	5,413,852
1,508,044	262,668	490,713	1,213,237	16,707,651	1,660,665
451,422	0	254,814	2,671,176	20,388,272	26,938,178
706,863	0	195,955	77,757	3,995,590	884,567
1,910,413	0	774,901	723,042	17,329,601	4,904,829
1,003,439	25,258	107,939	289,923	3,424,983	477,823
1,891,032	105,288	446,096	809,136	7,229,361	2,210,983
559,890	173,841	22,689	60,655	2,809,666	92,587
2,326,458	5,727	76,234	135,019	6,845,026	0
3,440,523	62,937	1,243,262	439,853	13,524,324	313,590
8,458,536	7,198	672,053	3,085,722	38,707,039	25,609,412
2,064,703	21,814	1,004,837	1,094,118	13,045,643	7,333,502
2,777,801	0	263,059	765,217	11,522,737	2,736,060
6,151,099	75,000	1,233,366	745,722	34,263,618	5,014,157
4,525,151	34,417	1,119,558	1,145,984	22,331,543	11,555,000
4,203,336	161,733	1,090,398	763,230	24,801,531	20,859,971
1,279,354	78,805	184,004	359,336	6,852,062	202,210
2,543,424	76,111	212,073	220,175	9,625,982	1,743,390
2,361,981	145,645	973,973	707,506	12,386,792	1,228,193
2,595,940	140,301	146,201	1,314,453	12,813,311	2,055,060
1,432,357	1,274	1,007,526	5,293,601	11,625,774	1,579,428
4,088,681	750,765	215,028	3,041,293	30,598,111	5,078,342
2,469,813	25,148	31,464	576,784	8,824,509	272,848
2,109,592	10,606	859,178	1,029,874	14,201,586	7,181,408
5,487,773	168,049	1,402,202	1,921,905	19,149,645	2,496,007
2,885,008	83,868	802,783	290,652	17,244,687	3,252,790
692,737	0	353,161	1,377,018	4,761,513	510,920
890,910	603,056	126,885	2,472,524	12,387,059	2,542,450
3,679,406	253,769	821,787	975,794	25,134,684	6,755,000
9,999,439	0	803,257	1,091,850	19,754,425	9,881,684
5,731,521	0	949,578	1,383,077	21,043,931	1,540,811
1,717,267	17,840	16,132	249,996	5,500,425	1,298,221
5,421,898	0	1,413,554	610,800	17,111,680	20,000
1,127,800	0	15,749	2,068,511	9,679,161	7,737,041
2,729,021	39,080	512,277	410,646	12,757,263	406,442
1,948,507	1,000	270,908	117,817	10,441,622	887,565
4,097,222	80,809	795,520	1,540,679	19,416,538	1,450,000
1,091,090	17,531	90,073	127,703	4,745,216	361,214
2,745,317	244,965	85,887	476,058	12,027,917	3,823,245
5,900,572	67,171	3,348,071	1,091,337	29,293,451	7,679,730
1,520,917	584,693	36,120	304,972	7,310,739	831,448
1,444,788	19,363	143,299	812,747	7,781,879	4,585,817
5,484,268	716,482	2,034,824	2,367,471	26,633,451	7,997,429
3,066,414	103,893	396,053	335,900	12,617,504	10,830,206

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Shaker Heights	Cuyahoga	\$8,256,559	\$20,840,303	\$55,599	\$6,591,980
Sharonville	Hamilton	19,212,545	0	699,857	934,189
Sheffield Lake	Lorain	1,457,621	2,004,462	0	964,071
Shelby	Richland	1,192,303	2,557,354	0	472,503
Sidney	Shelby	14,338,595	0	0	1,671,362
Silverton	Hamilton	635,668	1,556,953	0	217,036
Solon	Cuyahoga	4,850,270	37,875,299	0	3,758,436
South Euclid	Cuyahoga	5,453,873	8,463,897	0	996,316
Springboro	Warren	800,270	9,729,065	381,409	980,683
Springdale	Hamilton	1,619,032	14,461,358	813,210	261,639
Springfield	Clark	2,581,971	29,039,574	8,646,087	3,663,561
St. Bernard	Hamilton	13,021,016	0	0	196,904
St. Clairsville	Belmont	835,801	0	0	153,283
St. Marys	Auglaize	1,263,965	4,369,836	0	470,427
Steubenville	Jefferson	1,518,657	8,751,518	0	108,076
Stow	Summit	7,233,714	12,785,284	1,169,349	998,218
Strongsville	Cuyahoga	8,930,246	27,521,333	2,236,940	4,668,474
Sylvania	Lucas	1,556,127	8,448,295	0	455,425
Tallmadge	Summit	2,453,020	7,873,334	0	1,837,708
Tiffin	Seneca	0	7,082,522	1,095,213	640,122
Tipp City	Miami	4,030,913	0	0	1,654,251
Toledo	Lucas	18,078,000	154,475,000	0	21,104,000
Toronto	Jefferson	194,240	2,862,583	47,972	74,308
Trenton	Butler	530,281	1,501,954	0	223,953
Trotwood	Montgomery	9,442,375	0	0	1,291,014
Troy	Miami	15,951,626	0	186,224	2,202,251
Twinsburg	Summit	1,296,166	17,689,508	123,456	1,377,925
Uhrichsville	Tuscarawas	493,982	1,286,789	0	44,258
Union	Montgomery	2,178,366	0	0	750,313
University Heights	Cuyahoga	11,324,487	0	4,031,788	387,208
Upper Arlington	Franklin	8,861,908	13,332,028	5,382,542	1,911,267
Upper Sandusky	Wyandot	408,760	2,043,800	0	60,066
Urbana	Champaign	525,690	5,158,784	0	980,717
Vandalia	Montgomery	2,118,855	11,905,601	0	3,625,059
Wadsworth	Medina	3,258,568	3,258,568	0	1,887,220
Wapakoneta	Auglaize	475,488	2,343,504	739,543	534,173
Warren	Trumbull	1,484,062	18,013,849	0	2,236,100
Warrensville Heights	Cuyahoga	2,125,090	77,934,424	252,865	514,392
Washington	Fayette	1,463,921	5,262,091	693,194	1,078,854
Wauseon	Fulton	3,628,025	0	0	459,744
Waverly	Pike	2,321,450	0	0	38,130
West Carrollton	Montgomery	7,883,564	0	0	401,861
Westerville	Franklin	10,065,032	23,194,224	477,009	3,670,381
Westlake	Cuyahoga	12,325,252	19,119,560	791,241	3,967,343
Whitehall	Franklin	575,758	14,620,565	0	594,426
Wickliffe	Lake	2,997,085	9,278,010	3,149,407	589,012
Willard	Huron	433,436	2,855,267	0	562,596
Willoughby	Lake	4,514,963	15,483,415	0	1,453,966
Willoughby Hills	Lake	1,971,187	3,467,074	224,209	402,116
Willowick	Lake	4,410,760	2,368,452	121,262	635,314
Wilmington	Clinton	2,013,999	6,647,497	0	1,653,088
Wooster	Wayne	12,567,877	0	0	1,275,498
Worthington	Franklin	2,622,535	16,261,767	187,267	3,293,621
Wyoming	Hamilton	7,190,591	0	0	922,815
Xenia	Greene	3,548,150	8,973,379	2,106,148	1,712,640
Youngstown	Mahoning	2,216,040	46,373,700	318,241	6,458,508
Zanesville	Muskingum	1,756,227	14,622,610	0	1,982,513

(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
\$14,936,366	\$1,767,705	\$1,759,799	\$1,075,982	\$55,284,293	\$12,656,546
4,470,345	137,004	934,189	629,270	27,017,399	5,518,358
2,582,610	11,635	191,488	1,078,577	8,290,464	817,827
2,715,605	52,021	259,375	342,254	7,591,415	1,026,536
3,885,983	245,045	132,500	1,919,839	22,193,324	13,598,030
577,330	0	78,149	152,314	3,217,450	1,043,828
3,996,592	1,121,553	1,258,050	3,538,311	56,398,511	10,875,455
3,444,675	2,725,157	1,094,766	1,070,482	23,249,166	19,745,337
1,632,075	509,359	366,726	2,307,883	16,707,470	12,425,280
3,133,946	302,535	737,024	478,740	21,807,484	3,033,362
12,234,435	180,659	4,833,396	5,843,084	67,022,767	6,597,022
909,140	0	48,610	720,728	14,896,398	2,623,490
2,557,898	2,566	117,484	292,376	3,959,408	2,248,526
1,065,928	155,550	107,197	517,084	7,949,987	405,196
4,508,305	17,396	1,010,743	505,848	16,420,543	14,901
10,375,047	80,553	467,519	1,614,417	34,724,101	19,419,177
5,737,481	145,000	1,477,214	2,567,401	53,284,089	26,918,051
3,997,289	1,145,580	166,488	2,122,849	17,892,053	23,147,322
3,132,224	115,781	372,776	359,578	16,144,421	7,564,628
3,325,719	95,274	548,694	993,616	13,781,160	3,066,834
2,756,171	160,172	53,833	636,894	9,292,234	1,282,021
72,285,000	24,737,000	9,808,000	8,104,000	308,591,000	68,316,000
1,663,992	0	56,535	303,207	5,202,837	1,390,200
1,030,425	99,558	314,341	332,760	4,033,272	461,141
6,765,127	56,400	616,859	735,067	18,906,842	786,429
4,150,674	227,058	123,486	2,607,187	25,448,506	2,669,891
2,220,269	0	738,114	1,356,443	24,801,881	1,612,952
2,060,560	141,694	54,715	124,877	4,206,875	1,152,586
1,304,582	438,419	33,423	53,873	4,758,976	133,389
4,116,988	681,387	421,590	136,041	21,099,489	6,138,248
4,371,973	0	1,224,236	3,565,340	38,649,294	13,536,763
1,135,052	0	746,120	191,725	4,585,523	1,407,752
3,300,831	0	957,818	507,554	11,431,394	300,000
3,703,037	27,739	1,675,186	1,358,120	24,413,597	4,473,999
5,606,904	28,630	1,125,498	4,110,022	19,275,410	5,611,000
2,352,860	113,600	111,217	992,906	7,663,291	1,147,341
9,540,800	22,036	4,016,729	4,634,203	39,947,779	1,397,017
2,208,652	446,947	609,033	(65,745,498)	18,345,905	8,979,109
2,381,784	0	887,446	581,086	12,348,376	610,000
1,014,896	0	48,256	218,287	5,369,208	100,297
1,226,357	0	190,523	141,278	3,917,738	2,177,917
1,920,799	112,439	364,554	346,352	11,029,569	2,663,990
11,117,361	0	1,359,106	6,051,733	55,934,846	11,924,221
6,822,869	320,000	1,409,796	4,096,251	48,852,312	11,973,448
3,179,621	10,800	724,791	671,420	20,377,381	1,121,882
1,638,577	336,153	539,876	542,930	19,071,050	475,892
1,155,749	0	121,172	296,933	5,425,153	598,978
5,816,651	653,084	2,651,978	748,427	31,322,484	2,752,160
1,828,650	104,782	1,055,661	502,799	9,556,478	2,080,868
3,509,445	0	308,661	348,577	11,702,471	6,443,576
3,552,672	321,173	1,116,497	1,282,630	16,587,556	5,496,259
3,772,218	237,644	369,262	3,340,233	21,562,732	5,797,400
2,882,446	49,900	497,923	1,016,682	26,812,141	1,618,580
2,536,747	184	136,378	603,255	11,389,970	1,682,782
133,417	0	1,723,130	2,322,768	20,519,632	1,142,251
17,398,353	0	1,424,011	5,274,190	79,463,043	30,698,514
4,014,735	0	919,440	566,222	23,861,747	8,649,932

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Akron	Summit	\$36,852,582	\$117,083,540	\$66,515,907	\$15,932,988	\$0	\$5,615,714
Alliance	Stark	2,557,730	7,894,771	939,632	916,506	1,078,028	707,879
Amherst	Lorain	1,219,811	3,472,606	320,262	200,768	1,304,987	189,928
Ashland	Ashland	5,372,569	6,980,721	606,201	304,456	2,169,051	1,051,707
Ashtabula	Ashtabula	4,051,811	6,451,847	1,179,875	2,230,223	1,553,013	44,637
Athens	Athens	4,791,731	5,491,350	864,496	0	3,375,630	1,453,264
Aurora	Portage	2,494,105	6,563,079	1,059,244	0	2,541,669	1,374,392
Avon	Lorain	2,343,365	7,134,465	1,282,138	0	1,632,600	1,098,820
Avon Lake	Lorain	2,792,067	7,972,125	325,405	136,490	6,438,048	998,018
Barberton	Summit	4,177,189	10,273,963	1,680,902	1,793,038	1,611,276	1,368,699
Bay Village	Cuyahoga	3,110,098	6,482,523	826,451	276,393	1,976,623	976,911
Beachwood	Cuyahoga	4,017,322	13,455,565	960,151	624,426	0	2,301,474
Beavercreek	Greene	2,149,917	7,164,489	482,024	135,629	4,582,623	1,232,631
Bedford	Cuyahoga	4,833,025	9,264,141	1,728,246	210,749	2,674,815	1,408,141
Bedford Heights	Cuyahoga	607,654	10,938,608	396,706	404,247	4,072,750	2,079,069
Bellbrook	Greene	393,324	2,313,435	40,938	0	317,812	14,978
Bellefontaine	Logan	2,206,157	3,638,067	368,191	161,427	1,045,815	566,283
Bellevue	Huron	2,346,480	2,578,654	250,263	116,075	1,065,675	523,700
Belpre	Washington	613,932	1,131,092	220,613	41,242	498,625	185,232
Berea	Cuyahoga	6,588,316	6,419,429	534,163	122,080	833,147	1,625,000
Bexley	Franklin	3,581,365	5,119,430	648,051	79,897	911,135	1,524,368
Blue Ash	Hamilton	7,613,831	11,062,474	910,816	0	2,323,589	4,989,298
Bowling Green	Wood	5,159,014	10,965,932	1,193,883	77,330	5,026,294	1,752,174
Brecksville	Cuyahoga	6,064,712	6,323,854	846,644	129,648	3,439,482	1,598,784
Broadview Heights	Cuyahoga	4,991,364	6,909,961	379,182	380,157	1,766,716	1,192,704
Brook Park	Cuyahoga	5,263,908	11,984,162	2,710,605	490,831	2,014,481	2,532,652
Brooklyn	Cuyahoga	1,928,559	8,384,591	1,792,219	0	1,050,060	2,132,472
Brookville	Montgomery	887,520	1,788,282	0	0	626,515	95,179
Brunswick	Medina	3,161,332	9,586,494	1,337,300	613,840	3,136,068	2,136,214
Bryan	Williams	3,048,493	2,924,867	100,768	98,661	888,232	968,930
Bucyrus	Crawford	2,170,606	3,624,298	188,403	239,386	1,957,815	137,541
Cambridge	Guernsey	3,015,126	4,329,333	650,832	251,818	3,456,376	790,206
Canal Fulton	Stark	593,900	1,277,312			342,978	62,259
Canfield	Mahoning	761,051	2,187,993	86,290	52,876	812,965	88,747
Canton	Stark	18,576,448	37,208,163	4,862,896	6,005,406	4,170,057	2,290,022
Carlisle	Warren	801,890	719,590	179,595	0	337,377	12,894
Celina	Mercer	1,824,809	3,185,027	54,437	74,268	1,517,596	737,202
Centerville	Montgomery	4,828,726	6,294,673	275,363	0	2,174,233	284,971
Chardon	Geauga	3,057,113	2,557,730	229,092	70,297	1,987,720	251,808
Cheviot	Hamilton	1,345,837	1,996,579	58,580	21,142	516,955	89,845
Chillicothe	Ross	5,149,587	9,886,086	352,345	0	4,688,758	866,912
Cincinnati	Hamilton	52,933	180,424	12,958	32,235	52,583	30,037
Circleville	Pickaway	2,411,808	4,547,561	499,369	171,750	1,220,573	185,150
Clayton	Montgomery	3,018,325	2,996,332	0	4,591	1,035,123	0
Cleveland	Cuyahoga	91,664,000	378,444,000	95,598,000	19,724,000	0	42,593,000
Clyde	Sandusky	1,060,650	2,212,770	586,725	529,727	271,946	249,649
Columbus	Franklin	116,315,000	584,008,000	71,253,000	44,783,000	0	99,291,000
Columbiana	Columbiana	590,186	1,493,085	0	182,794	322,145	412,804
Conneaut	Ashtabula	1,189,657	3,679,873	485,474	334,167	1,543,137	95,067
Cortland	Trumbull	708,636	2,289,352	54,127	12,338	1,370,290	31,304
Coshocton	Coshocton	2,549,976	3,541,654	245,977	1,130,761	804,357	198,211
Crestline	Crawford	321,954	1,140,515	115,503	0	622,548	145,749
Cuyahoga Falls	Summit	10,950,142	20,770,690	1,888,483	0	4,128,506	2,253,973
Dayton	Montgomery	4,604,197	100,009,551	32,172,886	0	0	41,676,303
Deer Park	Hamilton	1,016,304	1,098,904	35,817	0	432,074	65,318
Defiance	Defiance	2,608,253	5,565,046	577,079	256,613	924,908	744,411
Delaware	Delaware	5,385,890	14,006,162	449,766	0	836,495	1,476,899
Delphos	Allen	279,793	2,508,521	134,808	158,545	438,129	440,232

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$116,321,398	\$1,433,944	\$0	\$30,849,415	\$28,876,343	\$0	\$419,481,831	\$3,223,100
56,634	1,249,970	0	387,705	121,581	0	15,910,436	1,120,695
0	1,538,156	0	281,531	120,881	0	8,648,930	585,000
0	1,012,083	0	1,186,381	169,428	0	18,852,597	1,239,010
0	1,557,584	0	861,691	78,797	0	18,009,478	1,543,900
0	2,079,452	0	350,000	280,875	0	18,686,798	854,770
0	3,485,744	0	1,574,016	590,307	22,266	19,704,822	3,336,476
557,741	20,063,989	0	7,729,043	1,675,213	0	43,517,374	(14,669,261)
	1,010,865	0	573,350	376,314	43,757	20,666,439	11,064,542
0	3,552,712	0	932,580	253,241	10,745	25,654,345	1,962,282
1,781,742	940,262	0	3,405,000	576,083	45,309	20,397,395	15,302,915
8,122,295	8,036,268	0	1,250,000	802,790	0	39,570,291	5,036,263
53,966	2,894,351	0	630,042	488,234	0	19,813,906	1,074,006
1,025,646	474,873	0	652,402	519,709	0	22,791,747	4,701,390
1,784,656	0	0	1,170,000	288,907	0	21,742,597	2,730,000
0	320,679	0	0	0	0	3,401,166	530,000
237,435	1,846,477	0	85,000	34,025	0	10,188,877	1,131,186
0	0	0	90,000	80,821	0	7,051,668	1,520,219
0	233,160	0	108,021	60,614	0	3,092,531	145,000
1,236,211	5,804,880	0	1,172,101	548,167	0	24,883,494	2,236,000
0	3,480,514	0	583,615	331,667	209,556	16,469,598	8,300,627
1,958,071	8,864,473	0	3,034,334	2,303,704	0	43,060,590	14,118,625
930,182	4,363,032	0	1,808,080	884,830	0	32,160,751	2,242,540
1,925,652	5,577,837	0	1,933,884	779,233	0	28,619,730	3,798,793
889,976	4,585,908	0	1,914,814	871,530	0	23,882,312	1,183,566
3,891,294	10,833,340	0	170,000	62,625	0	39,953,898	1,209,598
2,843,801	894,990	0	1,102,789	451,937	0	20,581,418	1,756,245
75,000	1,692,446	0	2,492,269	156,455	4,518	7,818,184	654,000
0	2,062,790	0	6,250,103	670,308	0	28,954,449	505,907
0	2,355,659	0	2,711,000	103,384	0	13,199,994	5,825,117
0	0	0	51,665	29,374	0	8,399,088	311,217
0	1,153,618	0	117,688	50,991	0	13,815,988	709,263
0	423,363	0	714,610	99,649	0	3,514,071	2,148,500
0	301,228	0	87,419	85,570	0	4,464,139	295,093
0	11,554,194	0	3,166,213	1,154,014	0	88,987,413	40,000
0	315,115	0	42,218	122,316	0	2,530,995	124,000
257,156	0	0	1,303,609	127,480	0	9,081,584	1,266,976
0	3,691,297	0	1,010,299	1,111,923	0	19,671,485	2,797,500
15,304	54,742	0	300,612	54,611	0	8,579,029	1,554,470
426,836	476,863	0	39,403	6,243	0	4,978,283	122,833
946,803	356,415	0	726,220	126,952	0	23,100,078	2,839,582
121,342	117,642	0	34,368	23,037	1,403	658,962	128,255
3,100	1,778,386	0	325,371	305,051	11,613	11,459,732	165,819
0	0	44,342	389,680	218,504	0	7,706,897	1,425,729
26,318,000	60,513,000	0	51,566,000	34,318,000	7,262,000	808,000,000	251,304,000
0	2,888,546	0	413,218	221,920	0	8,435,151	962,608
0	183,336,000	0	90,112,000	44,060,000	0	1,233,158,000	109,081,000
0	2,412,006	0	0	11,099	0	5,424,119	2,146,460
43,877	482,922	0	534,015	167,254	0	8,555,443	235,350
125,226	120,782	0	0	0	0	4,712,055	80,000
0	1,304,287	0	230,069	24,598	0	10,029,890	0
0	262,242	0	67,138	13,772	0	2,689,421	0
0	6,127,721	0	1,533,985	670,189	0	48,323,689	24,223,202
19,669,105	23,598,157	0	11,360,312	598,836	0	233,689,347	9,905,308
0	554,745	0	75,000	119,313	0	3,397,475	194,313
84,009	2,363,794	0	132,368	30,026	4,913	13,291,420	1,114,350
3,220,221	3,919,563	0	540,976	984,232	0	30,820,204	5,671,567
0	580,179	0	0	0	0	4,540,207	618,453

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Dover	Tuscarawas	\$1,197,585	\$3,990,259	\$182,588	\$631,723	\$1,234,454	\$872,576
Dublin	Franklin	22,222,701	10,139,276	6,585,052	324,601	3,739,373	15,840,060
East Liverpool	Columbiana	1,350,161	3,206,753	370,527	175,747	793,711	113,539
East Cleveland	Cuyahoga	6,501,145	9,910,252	2,121,079	0	1,300,697	228,058
East Palestine	Columbiana	538,645	1,050,508	225,378	91,609	302,667	217,366
Eastlake	Lake	3,671,419	7,403,512	311,027	194,637	2,033,485	754,739
Eaton	Preble	1,884,405	2,597,045	208,361	277,929	1,313,280	101,737
Elyria	Lorain	7,827,802	22,265,064	1,816,212	2,468,764	1,818,997	2,351,151
Englewood	Montgomery	1,738,149	4,284,772	684,292	7,790	2,491,694	142,164
Euclid	Cuyahoga	13,255,819	22,509,419	3,086,159	260,044	2,585,989	2,143,532
Fairborn	Greene	6,975,727	12,519,358	915,623	79,775	1,123,628	206,165
Fairfield	Butler	7,302,449	14,932,090	1,588,348	23,457	8,260,640	2,449,825
Fairlawn	Summit	2,738,208	6,291,609	61,304	113,303	2,152,725	346,078
Fairview Park	Cuyahoga	1,601,797	7,204,896	292,079	2,785	1,266,940	3,236,875
Findlay	Hancock	7,383,581	14,470,422	0	1,674,062	2,791,562	1,871,879
Forest Park	Hamilton	3,600,285	8,943,639	928,147	21,775	0	374,455
Fostoria	Seneca	1,913,371	5,512,002	456,620	311,466	1,339,881	203,995
Franklin	Warren	2,361,988	4,950,296	84,517	59,846	894,171	299,801
Fremont	Sandusky	2,285,444	5,788,953	817,424	15,114	799,955	1,748,915
Gahanna	Franklin	3,859,207	8,384,841	3,928,308	181,060	2,405,665	2,691,317
Galion	Crawford	1,512,276	3,379,404	257,184	419,421	2,620,273	393,626
Garfield Heights	Cuyahoga	8,323,247	11,719,680	164,295	765,416	1,959,972	1,057,799
Geneva	Ashtabula	747,620	2,068,287	512,910	0	695,219	162,464
Girard	Trumbull	3,005,115	2,991,695	421,441	153,716	1,243,576	279,551
Grandview Heights	Franklin	2,161,482	4,146,435	0	36,822	1,290,263	685,713
Green	Summit	7,967,027	7,919,897	668,532	243,643	6,854,987	726,313
Greenville	Darke	2,210,837	4,530,947	1,645,856	74,322	2,057,368	578,178
Grove City	Franklin	6,730,421	9,017,015	1,181,787	267,967	1,375,437	1,965,631
Hamilton	Butler	7,448,102	32,092,050	4,185,051	1,755,859	2,900,974	2,369,005
Harrison	Hamilton	1,002,167	4,725,957	109,590	307,502	579,366	275,595
Heath	Licking	1,568,514	4,895,866	257,489	55,504	1,259,204	1,316,678
Highland Heights	Cuyahoga	2,402,847	5,757,837	114,603	37,812	812,389	660,697
Hillard	Franklin	5,092,918	8,152,818	9,413,956	157,065	4,852,648	4,656,844
Hillsboro	Highland	1,531,852	3,373,222	191,125	202,351	20,170	129,253
Hubbard	Trumbull	427,787	1,869,652	491	26,921	709,113	52,500
Huber Heights	Montgomery	5,318,309	13,258,924	844,496	0	1,519,898	231,133
Hudson	Summit	4,906,111	5,931,616	1,385,278	523,999	3,021,956	871,337
Huron	Erie	1,058,464	3,314,306	0	0	706,329	531,676
Independence	Cuyahoga	5,356,297	8,450,592	2,472,765	96,797	2,725,884	3,313,837
Indian Hills	Hamilton	1,857,479	4,490,509	1,542,412	154,967	1,617,843	1,404,001
Jackson	Jackson	1,434,371	2,016,716	285,627	329,011	518,410	251,084
Kent	Portage	2,623,065	9,604,565	1,783,711	622,121	1,650,958	1,282,314
Kettering	Montgomery	12,558,705	23,129,546	0	0	0	12,487,222
Kirtland	Lake	1,894,090	2,303,321	68,725	76,916	1,205,301	343,336
Lakewood	Cuyahoga	7,930,675	22,227,938	5,669,977	3,352,685	1,980,543	1,733,290
Lancaster	Fairfield	7,667,476	17,825,296	938,993	947,332	4,126,802	2,138,133
Lebanon	Warren	4,594,923	6,488,560	863,405	175,878	875,710	434,985
Lima	Allen	7,888,041	16,058,255	3,288,385	0	3,962,621	1,122,037
Logan	Hocking	520,476	2,211,050	47,475	284,070	707,887	177,575
London	Madison	1,232,330	3,288,491	660,403	800	622,089	302,681
Lorain	Lorain	9,751,483	21,024,167	4,653,811	2,050,837	3,431,181	1,269,838
Louisville	Stark	967,127	1,991,839	205,416	44,190	852,425	346,014
Loveland	Hamilton	3,217,810	4,990,380	203,022	0	644,154	350,259
Lyndhurst	Cuyahoga	4,040,408	8,000,002	587,092	55,004	1,715,206	1,046,995
Macedonia	Summit	2,665,156	5,230,222	481,068	201,280	1,931,881	1,591,611
Madeira	Hamilton	1,052,349	3,094,902	157,749	0	1,759,368	180,179
Mansfield	Richland	10,254,320	24,230,031	1,787,617	154,251	4,454,990	1,231,940
Marietta	Washington	4,739,255	6,075,885	750,981	813,544	2,066,737	422,695

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$463,671	\$2,412,778	\$0	\$275,747	\$70,064	\$0	\$11,331,445	\$2,100,000
2,883,882	34,408,348	0	6,217,685	2,446,883	0	104,807,861	32,232,145
0	1,350,169	0	529,719	85,319	0	7,975,645	2,622,878
1,008,008	908,975	0	208,718	130,250	0	22,317,182	1,445,131
0	382,689	0	75,673	22,371	0	2,906,906	206,656
977,173	1,485,899	0	795,824	1,369,581	0	18,997,296	2,367,501
0	2,088,793	0	181,377	64,402	0	8,717,329	659,194
0	16,097,240	0	1,554,183	1,817,666	0	58,017,079	803,909
0	1,906,142	0	0	0	0	11,255,003	5,394,105
2,506,683	5,376,523	0	9,590,395	1,768,434	0	63,082,997	4,017,389
0	4,545,832	0	1,540,702	625,846	0	28,532,656	4,839,170
453,750	2,368,797	0	870,000	855,696	0	39,105,052	7,402,490
297,824	2,265,918	0	785,864	428,878	0	15,481,711	301,340
1,104,354	4,578,231	0	718,981	1,186,756	0	21,193,694	1,064,923
587	6,909,430	0	428,703	497,492	0	36,027,718	19,011,109
2,494,290	882,847	0	408,365	261,660	0	17,915,463	846,697
320	1,194,528	0	222,172	37,420	0	11,191,775	1,085,423
0	2,115,784	0	631,369	613,796	0	12,011,568	3,009,182
1,060	2,150,582	0	230,626	192,220	0	14,030,293	7,925,000
1,691,119	12,524,845	0	1,222,926	982,484	0	37,871,772	3,399,331
0	0	0	466,240	189,885	0	9,238,309	1,078,801
2,191,055	2,869,892	0	7,415,771	1,608,604	0	38,075,731	2,700,590
0	579,917	0	398,454	127,655	0	5,292,526	1,418,319
454,602	542,146	0	304,682	228,775	0	9,625,299	344,628
107,706	1,248,791	0	124,588	23,601	0	9,825,401	556,121
0	8,591,064	0	15,137,000	2,165,668	0	50,274,131	8,896,500
249,121	1,317,489	0	358,936	162,727	0	13,185,781	1,906,962
0	7,961,859	0	1,369,052	5,672,933	0	35,542,102	13,660,666
5,761,957	6,392,174	0	1,997,000	1,791,973	0	66,694,145	6,833,332
0	1,105,557	0	395,220	185,481	2,493	8,688,928	1,674,370
12,585	0	0	262,600	202,775	0	9,831,211	1,322,578
1,474,185	2,182,440	0	1,201,645	677,149	0	15,321,604	1,195,545
1,195,029	0	0	2,398,986	1,907,169	0	37,827,433	0
0	1,991,961	0	86,941	47,418	0	7,574,293	995,170
0	580,905	0	406,294	145,668	1,064	4,220,395	876,330
0	3,479,216	0	12,033,068	1,543,519	0	38,228,563	11,456,983
0	7,656,368	0	2,641,049	1,441,291	0	28,379,005	25,635,550
610,653	55,094	0	219,473	110,272	47,186	6,653,453	1,371,289
0	4,511,425	552,082	1,965,248	1,579,585	0	31,024,512	14,769,000
0	1,809,118	0	414,190	96,461	0	13,386,980	8,795,220
0	0	0	18,338	10,455	0	4,864,012	113,726
0	5,569,791	0	217,947	259,556	0	23,614,028	10,643,237
10,145,609	6,652,398	0	642,740	1,140,309	0	66,756,529	9,835,396
0	464,557	0	951,275	227,730	0	7,535,251	577,687
4,466,994	5,280,879	0	8,637,976	2,057,441	0	63,338,398	2,786,509
0	3,172,798	0	1,139,743	539,724	0	38,496,297	1,786,988
0	3,194,419	244,657	2,819,636	569,601	0	20,261,774	3,327,769
0	3,354,685	0	1,088,000	119,644	0	36,881,668	(5,832,363)
2,798	387,134	0	97,093	19,736	0	4,455,294	133,000
0	589,832	0	191,705	32,749	0	6,921,080	534,661
0	3,938,553	0	2,979,133	2,107,031	0	51,206,034	2,261,882
0	1,011,044	0	23,000	15,908	0	5,456,963	707,408
0	426,210	0	629,212	246,204	0	10,707,251	2,659,981
2,926,668	0	0	1,169,996	123,856	0	19,665,227	1,118,056
305,533	3,878,147	0	1,007,638	486,461	0	17,778,997	1,923,673
498,387	596,005	0	250,000	41,135	0	7,630,074	712,000
0	8,054,070	0	305,000	242,972	0	50,715,191	1,833,962
0	788,762	1,458,854	25,435	325,201	0	17,467,349	1,655,180

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Governmental 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
Marion	Marion	\$5,012,739	\$13,889,234	\$1,351,027	\$1,231,500	\$4,289,818	\$1,471,093
Martins Ferry	Belmont	595,417	2,129,297	301,229	59,093	439,395	43,230
Marysville	Union	2,508,509	7,491,598	969,137	488,881	1,394,077	263,781
Mason City	Warren	8,068,369	11,343,794	1,452,353	0	3,543,548	2,488,160
Massillon	Stark	6,380,588	9,563,298	863,840	639,736	3,183,091	2,690,946
Maumee	Lucas	5,215,085	10,248,883	932,573	178,416	3,402,142	2,219,650
Mayfield Heights	Cuyahoga	2,425,798	10,618,437	893,570	300,414	3,755,924	1,563,783
Medina	Medina	6,414,941	7,325,187	991,664	166,441	3,428,909	1,005,208
Mentor	Lake	7,742,992	22,702,118	1,718,495	0	12,137,320	6,556,008
Mentor-On-The-Lake	Lake	629,591	2,447,365	0	64,865	657,002	42,382
Miamisburg	Montgomery	4,825,155	8,729,410	885,914	1,380	1,092,716	1,952,885
Middleburg Hts	Cuyahoga	6,371,715	7,928,650	764,432	280,413	1,729,497	2,708,975
Middletown	Butler	4,333,399	23,239,836	15,907,088	1,393,904	3,329,363	1,259,384
Milford	Clermont	1,272,203	4,173,298	0	946,382	436,674	151,223
Monroe	Butler	2,342,991	5,878,114	0	104,640	1,196,834	27,074
Montgomery	Hamilton	3,231,860	4,703,274	436,377	0	1,644,489	1,049,966
Moraine	Montgomery	4,893,583	9,092,385	639,627	84,646	2,558,869	2,567,159
Mount Healthy	Hamilton	586,829	1,825,283	97,875	465,512	652,660	187,084
Mount Vernon	Knox	5,567,468	5,517,450	211,150	631,418	4,177,685	683,733
Munroe Falls	Summit	715,645	1,508,701	0	39,437	360,619	26,352
Napoleon	Henry	1,114,009	3,946,531	483,116	98,955	604,199	875,791
New Carlisle	Clark	752,484	558,225	12,445	694,896	250,403	50,763
New Franklin	Summit	1,095,205	3,526,269	121,526	125,727	955,283	20,338
New Philadelphia	Tuscarawas	3,437,558	4,320,998	254,734	632,252	1,523,235	674,756
Newark	Licking	10,243,203	18,603,640	2,823,629	622,243	4,161,938	297,683
Niles	Trumbull	1,870,446	7,763,021	738,737	360,429	1,446,615	540,850
North Canton	Stark	2,149,856	3,617,405	589,150	1,416,316	1,515,298	941,185
North Olmsted	Cuyahoga	4,303,141	14,436,087	544,560	563,943	5,702,600	2,409,455
North Ridgeville	Lorain	5,561,610	9,781,279	1,573,541	381,739	2,533,352	486,700
North Royalton	Cuyahoga	2,601,997	10,782,202	776,247	406,879	4,743,556	560,659
Northwood	Wood	2,144,392	2,799,260	198,281	8,164	530,824	71,334
Norton	Summit	2,004,444	4,056,371	258,713	54,164	1,758,624	171,382
Norwalk	Huron	2,361,696	5,033,797	196,981	163,635	1,394,306	1,876,808
Oakwood	Montgomery	2,627,075	5,022,601	1,934,658	104,320	970,968	1,027,106
Oberlin	Lorain	3,079,045	3,018,073	631,118	117,109	672,003	622,135
Oregon	Lucas	5,593,761	10,476,643	1,484,172	522,816	4,246,344	908,899
Orrville	Wayne	1,125,756	2,003,023	0	177,486	1,347,487	291,169
Oxford	Butler	5,496,187	4,999,133	928,690	292,818	1,327,556	1,257,257
Painesville	Lake	3,073,580	7,809,545	446,544	629,725	2,362,850	888,950
Parma Heights	Cuyahoga	2,681,673	8,834,701	2,904,044	993,262	921,485	791,175
Pataskala	Licking	927,449	1,650,201	287,595	57,500	871,259	80,296
Pepper Pike	Cuyahoga	1,572,570	6,203,318	285,714	27,300	2,459,229	0
Perrysburg	Wood	4,386,911	7,294,786	729,950	30,587	2,658,667	1,273,904
Pickerington	Fairfield	2,348,840	3,955,781	751,771	139,550	714,092	780,295
Piqua	Miami	1,501,156	7,775,613	942,424	496,914	4,137,209	828,421
Port Clinton	Ottawa	1,445,788	1,801,470	446,155	220,319	1,076,218	139,449
Portsmouth	Scioto	3,430,535	7,444,324	527,297	2,910,053	1,463,599	25,986
Powell	Delaware	1,646,218	1,882,968	1,027,306	0	1,752,904	546,486
Ravenna	Portage	1,583,438	5,410,833	772,871	316,414	1,256,078	835,796
Reading	Hamilton	2,106,516	5,122,777	183,421	10,505	1,676,397	520,598
Reynoldsburg	Franklin	3,963,494	7,158,981	1,469,797	187,894	1,532,204	967,660
Rittman	Wayne	657,420	1,618,214	0	95,183	724,170	531,145
Riverside	Montgomery	2,612,781	6,194,876	278,437	1,380	1,384,220	42,420
Rocky River	Cuyahoga	4,933,287	8,876,601	932,862	1,260,327	2,514,664	3,818,666
Rossford	Wood	1,099,175	2,146,163	0	0	1,155,517	246,845
Salem	Columbiana	1,189,167	3,754,092	631,136	0	830,606	505,414
Sandusky	Erie	4,686,389	11,666,308	3,351,746	385,481	2,648,551	472,955
Seven Hills	Cuyahoga	2,236,016	3,580,749	654,948	913,647	1,817,465	1,314,371

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$0	\$0	\$0	\$346,898	\$190,754	\$0	\$27,783,063	\$3,312,944
0	329,136	0	387,241	24,145	0	4,308,183	168,000
0	2,434,010	0	15,494,363	980,620	0	32,024,976	3,255,483
251,649	10,552,105	0	13,921,000	2,412,382	0	54,033,360	5,786,700
227,969	524,025	0	1,007,974	1,429,994	0	26,511,461	1,417,831
1,094,690	2,925,971	0	847,391	1,101,574	0	28,166,375	15,367,297
868,927	0	0	7,058,602	297,174	0	27,782,629	2,322,500
84,288	617,743	0	226,905	110,437	0	20,371,723	30,000
2,127,362	5,743,075	0	17,488,389	1,383,541	0	77,599,300	676,383
291,947	2,287,761	0	44,312	31,944	7,221	6,504,390	103,639
694,472	2,662,985	0	420,716	134,988	0	21,400,621	1,112,649
939,330	2,703,366	0	2,276,598	655,001	0	26,357,977	13,021,866
1,126,965	0	0	1,896,157	970,459	836,339	54,292,894	10,106,281
302,022	35,150	0	210,000	179,008	0	7,705,960	237,317
0	3,069,094	539,714	613,681	546,635	0	14,318,777	5,387,271
0	2,225,481	0	603,883	227,057	0	14,122,387	3,845,508
346,657	3,316,703	0	1,065,634	300,636	0	24,865,899	5,125,000
0	465,051	0	209,377	72,016	0	4,561,687	375,462
0	0	0	325,179	250,142	0	17,364,225	2,785,286
0	538,427	0	253,635	46,268	0	3,489,084	15,333
0	901,518	0	111,550	122,968	0	8,258,637	2,258,101
0	273,884	0	91,839	153,568	0	2,838,507	99,729
0	518,683	0	56,126	4,884	0	6,424,041	0
0	2,066,460	0	605,985	121,488	0	13,637,466	117,657
0	2,915,007	0	530,000	748,092	0	40,945,435	23,059,011
198,272	4,593,538	0	9,568	137,277	0	17,658,753	7,252,781
460,158	1,460,150	0	387,196	122,299	0	12,659,013	2,690,320
2,165,012	834,099	0	5,803,153	1,963,582	0	38,725,632	2,096,550
0	1,925,852	0	3,564,928	371,542	0	26,180,543	7,600,000
2,216,221	2,505,727	0	18,478,276	795,143	0	43,866,907	2,702,894
188,488	1,037,791	0	122,498	77,934	0	7,178,966	197,000
0	975,903	0	232,931	131,176	0	9,643,708	1,743,390
0	2,291,901	0	162,357	71,499	0	13,552,980	1,213,850
0	4,357,251	0	11,450	126,165	0	16,181,594	2,055,060
132,569	1,904,771	0	387,131	274,766	0	10,838,720	1,404,933
862,876	2,077,980	0	1,090,323	573,048	0	27,836,862	5,985,420
417,347	2,320,788	0	15,870	79,394	0	7,778,320	1,154,752
0	1,640,864	0	175,000	153,060	0	16,270,565	5,195,247
0	2,337,849	0	556,798	286,578	0	18,392,419	2,355,593
218,624	175,694	0	3,380,807	619,485	0	21,520,950	2,940,000
0	685,462	0	83,270	92,133	0	4,735,165	461,948
1,873,257	2,381,619	0	803,407	405,206	0	16,011,620	1,282,450
1,043,316	1,708,452	0	0	437,113	0	19,563,686	7,009,023
0	13,040,500	0	1,125,687	628,717	0	23,485,233	7,250,862
112,288	1,581,034	0	737,596	293,522	0	18,406,177	1,245,924
0	431,235	0	384,965	54,511	0	6,000,110	1,119,809
0	1,677,173	0	195,134	159,480	0	17,833,581	20,000
0	61,376	0	1,490,000	1,331,492	0	9,738,750	714,245
173,274	1,291,779	0	347,914	331,072	0	12,319,469	1,069,788
452,450	376,966	0	183,696	109,593	0	10,742,919	806,448
0	276,818	0	1,734,530	1,080,278	0	18,371,656	1,450,000
383,644	311,955	0	212,212	65,132	0	4,599,075	305,323
0	585,333	0	350,620	140,403	0	11,590,470	3,823,245
1,639,711	5,203,465	0	1,100,814	877,823	0	31,158,220	7,915,000
243,228	718,677	0	160,000	270,897	0	6,040,502	1,116,448
0	720,234	0	169,785	190,106	0	7,990,540	5,159,769
0	1,487,593	0	1,033,726	1,533,992	0	27,266,741	4,876,617
34,023	2,637,221	0	8,257,648	1,066,037	0	22,512,125	1,212,007

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Shaker Heights	Cuyahoga	\$7,113,939	\$24,202,081	\$16,483,776	\$529,080	\$3,280,365	\$3,750,314
Sharonville	Hamilton	3,732,419	11,908,679	466,570	419,725	1,739,059	2,900,484
Sheffield Lake	Lorain	845,424	2,899,265	797,200	58,279	715,556	93,326
Shelby	Richland	1,313,774	2,957,427	1,136,336	334,554	697,277	68,261
Sidney	Shelby	1,754,338	10,155,574	2,314,385	220,980	1,484,688	1,422,988
Silverton	Hamilton	762,745	1,367,109	343,157	4,892	304,483	18,095
Solon	Cuyahoga	6,286,418	16,036,117	3,316,686	82,050	5,943,351	5,900,904
South Euclid	Cuyahoga	3,284,515	9,523,866	294,638	133,196	2,247,498	403,482
Springboro	Warren	4,435,165	2,818,460	583,002	14,060	883,759	434,357
Springdale	Hamilton	4,540,666	8,130,860	560,983	329,263	1,679,504	1,817,404
Springfield	Clark	11,187,576	28,323,148	7,391,300	667,039	4,676,540	2,542,628
St. Bernard	Hamilton	3,766,671	4,717,014	2,000	93,636	485,800	274,011
St. Clairsville	Belmont	356,360	1,034,857	361,236	16,300	491,503	437,283
St. Marys	Auglaize	1,100,990	2,795,863	21,476	12,501	920,212	350,752
Steubenville	Jefferson	3,182,833	8,116,321	800,670	657,005	2,993,347	1,341,137
Stow	Summit	6,178,362	12,821,027	1,443,280	461,549	3,068,690	1,963,730
Strongsville	Cuyahoga	6,699,678	17,811,396	1,277,746	667,697	8,806,301	5,075,995
Sylvania	Lucas	4,607,100	5,510,810	720,500	177,218	1,867,672	837,935
Tallmadge	Summit	3,092,863	6,179,270	744,291	69,512	1,943,729	1,234,503
Tiffin	Seneca	2,915,954	6,880,499	478,220	7,648	1,173,121	417,747
Tipp City	Miami	1,464,240	3,080,822	248,376	0	767,377	884,455
Toledo	Lucas	19,007,000	170,803,000	18,078,000	18,199,000	0	0
Toronto	Jefferson	590,425	1,507,563	1,362,761	23,108	436,029	144,505
Trenton	Butler	434,135	2,189,860	285,171	63,524	367,432	79,334
Trotwood	Montgomery	2,768,203	9,656,271	1,598,660	0	1,775,955	396,378
Troy	Miami	4,676,746	9,245,869	660,303	433,203	1,994,218	1,516,300
Twinsburg	Summit	3,572,519	9,621,679	1,413,841	0	5,228,877	1,791,331
Uhrichsville	Tuscarawas	602,325	1,342,760	285,675	588,982	1,003,122	8,662
Union	Montgomery	1,209,862	1,793,432	421,479	13,737	647,964	102,473
University Heights	Cuyahoga	1,754,841	8,269,898	5,228,094	50,926	1,370,077	395,212
Upper Arlington	Franklin	8,510,103	15,188,400	968,152	0	0	3,147,033
Upper Sandusky	Wyandot	1,455,548	1,713,404	126,210	42,899	571,284	650,003
Urbana	Champaign	1,986,332	4,913,657	223,536	246,845	1,188,929	344,490
Vandalia	Montgomery	6,076,275	6,105,935	0	0	0	3,418,795
Wadsworth	Medina	6,118,002	5,643,693	739,088	95,258	2,314,431	2,103,211
Wapakoneta	Auglaize	472,094	2,591,654	105,721	270,897	1,790,505	1,874,381
Warren	Trumbull	7,939,782	17,976,545	1,909,315	1,242,486	2,391,917	656,999
Warrensville Heights	Cuyahoga	2,947,051	9,552,302	1,267,359	54,392	1,593,785	301,870
Washington	Fayette	3,096,320	4,212,907	1,541,429	310,051	1,388,673	66,154
Wauseon	Fulton	730,902	2,239,721	262,296	0	607,397	658,821
Waverly	Pike	980,104	1,623,317	3,907	1,470	578,254	7,975
West Carrollton	Montgomery	1,251,992	4,899,645	2,094,794	0	792,603	976,786
Westerville	Franklin	10,901,565	23,003,087	2,421,397	53,589	2,183,713	7,229,515
Westlake	Cuyahoga	21,996,767	13,994,489	1,399,183	932,305	6,694,353	3,275,678
Whitehall	Franklin	5,186,618	10,190,037	61,247	124,476	1,474,466	594,411
Wickliffe	Lake	4,235,350	6,320,266	219,231	98,114	2,132,439	924,889
Willard	Huron	603,225	2,385,468	193,413	44,414	823,866	251,771
Willoughby	Lake	7,120,266	13,075,937	963,604	470,008	1,897,053	1,932,142
Willoughby Hills	Lake	1,606,915	5,053,497	127,018	0	1,218,709	256,063
Willowick	Lake	1,702,059	5,155,627	470,997	117,568	1,048,290	958,170
Wilmington	Clinton	4,849,645	4,971,331	0	380,559	2,728,044	765,266
Wooster	Wayne	3,599,640	10,250,661	1,263,227	148,865	2,460,893	2,006,716
Worthington	Franklin	5,069,232	9,632,613	664,570	37,381	2,430,205	3,575,467
Wyoming	Hamilton	3,806,276	2,777,577	222,513	66,179	968,897	1,287,370
Xenia	Greene	3,702,693	10,853,395	344,549	64,843	1,641,621	390,777
Youngstown	Mahoning	13,121,695	38,010,276	3,884,394	2,504,015	8,269,175	2,839,915
Zanesville	Muskingum	3,956,788	12,847,392	950,308	1,849,204	2,276,868	1,079,251

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$2,611,414	\$0	\$0	\$2,407,571	\$966,611	\$0	\$61,345,151	\$4,296,546
555,320	3,010,260	0	1,210,000	821,227	0	26,763,743	4,966,559
628,215	1,213,681	0	894,110	151,271	0	8,296,327	275,827
29,001	1,975,447	0	414,346	45,881	0	8,972,304	524,425
23,543	3,812,552	1,438,914	435,000	373,006	0	23,435,968	14,085,128
1,448,798	172,822	0	134,767	15,989	0	4,572,857	854,002
2,073,297	13,280,808	0	1,732,382	1,246,408	0	55,898,421	10,281,118
3,583,950	4,004,012	0	18,361,773	1,398,321	0	43,235,251	1,257,232
0	4,762,835	0	599,817	608,577	0	15,140,032	6,130,987
0	3,819,970	0	479,611	324,823	0	21,683,084	2,961,504
428,766	7,054,016	0	2,619,180	710,196	0	65,600,389	6,330,657
1,353,564	2,443,786	0	147,042	98,254	18,721	13,400,499	2,612,575
0	2,105,928	0	71,559	53,090	0	4,928,116	1,743,183
0	1,685,546	0	0	24,191	0	6,911,531	1,212,769
0	120,465	0	412,361	167,917	0	17,792,056	0
0	14,591,229	0	14,955,172	1,234,812	176,146	56,893,997	734,445
2,535,449	10,600,177	0	2,659,457	2,022,217	0	58,156,113	10,434,101
1,056,762	4,994,082	0	5,193,089	813,605	0	25,778,773	14,526,884
0	4,334,123	0	534,792	439,747	0	18,572,830	3,751,926
0	2,520,424	0	512,581	49,873	0	14,956,067	1,576,837
0	1,336,673	0	882,509	267,055	235,440	9,166,947	1,260,214
37,743,000	49,179,000	0	16,633,000	10,596,000	3,490,000	343,728,000	46,989,000
0	847,277	0	95,926	43,395	0	5,050,989	1,286,450
65,594	367,610	0	79,987	22,368	0	3,955,015	297,500
0	3,508,994	0	492,860	858,384	0	21,055,705	1,067,590
1,146,691	1,424,698	0	554,000	514,124	0	22,166,152	2,965,589
0	2,358,999	0	781,645	841,939	13,467	25,624,297	1,719,499
0	1,564,791	0	61,092	38,253	0	5,495,662	110,000
	0	0	124,872	74,919	0	4,388,738	120,942
2,376,918	569,666	0	3,073,090	243,337	0	23,332,059	3,424,727
2,997,856	7,114,097	0	4,964,359	1,346,820	0	44,236,820	3,395,661
3,153	0	0	481,914	289,982	0	5,334,397	1,103,299
0	2,075,152	0	432,401	140,697	0	11,552,039	300,000
3,453,508	3,787,251	0	632,844	606,004	0	24,080,612	4,439,244
7,928	2,591,116	11,057	356,987	152,676	0	20,133,447	5,611,000
0	0	0	449,624	61,042	0	7,615,918	1,665,000
2,966,215	2,782,967	0	1,538,405	585,924	0	39,990,555	1,654,843
1,677,865	760,435	0	730,000	610,612	0	19,495,671	9,732,640
0	3,962,362	0	270,000	762,781	0	15,610,677	109,362
43,916	992,986	0	300,000	150,668	0	5,986,707	69,789
0	747,268	0	1,036,837	33,581	0	5,012,713	1,103,575
0	590,097	0	315,000	175,802	0	11,096,719	2,652,684
571,237	3,874,933	0	1,658,981	1,181,804	0	53,079,821	11,933,847
771,254	8,267,256	0	1,463,142	1,271,861	0	60,066,288	11,781,128
849,300	1,530,477	0	365,981	117,010	0	20,494,023	1,109,777
1,190,070	5,562,097	0	100,000	102,259	0	20,884,715	432,143
0	1,300,113	0	29,174	56,420	0	5,687,864	187,042
1,229,993	2,284,020	0	822,786	819,742	0	30,615,551	2,938,521
0	1,286,893	0	110,129	69,861	0	9,729,085	1,093,264
922,150	2,080,365	0	2,661,903	107,227	0	15,224,356	3,290,880
0	1,174,097	0	377,053	323,465	0	15,569,460	5,233,030
0	4,231,061	0	1,419,809	199,157	0	25,580,029	1,797,400
1,762,940	3,562,739	0	488,905	354,315	0	27,578,367	1,693,071
547,843	3,351,802	0	365,908	380,944	0	13,775,309	1,576,646
0	2,420,322	0	381,681	132,540	0	19,932,421	704,000
3,144,131	4,981,347	0	2,328,052	2,274,766	0	81,357,766	28,583,190
0	1,967,829	0	530,882	242,365	0	25,700,887	7,863,255

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2008
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Akron	Summit	\$14,359,557	\$147,232,492	\$161,592,049	\$13,326,318	\$53,453,877
Alliance	Stark	19,307,716	1,363,352	20,671,068	1,343,828	12,292,004
Amherst	Lorain	1,564,677	4,447,304	6,011,981	351,414	1,352,453
Ashland	Ashland	4,181,088	14,270,176	18,451,264	2,646,819	5,105,044
Athens	Athens	803,714	6,425,697	7,774,147	730,635	46,275
Aurora	Portage	3,068,640	9,250,761	12,319,401	392,623	157,723
Avon	Lorain	2,554,489	12,697,432	16,034,587	499,852	728,677
Avon Lake	Lorain	50,108,343	0	50,108,343	2,448,737	21,588,445
Barberton	Summit	6,546,869	17,322,092	23,868,961	(31,214,868)	43,663,274
Bellbrook	Greene	1,484,401	10,892,750	12,377,151	178,530	989,125
Bellefontaine	Logan	1,210,113	9,470,539	10,680,652	378,067	1,434,673
Bellevue	Huron	1,239,207	12,987,665	14,226,872	239,423	88,864
Belpre	Washington	366,154	6,857,926	7,224,080	350,388	3,223,369
Berea	Cuyahoga	546,611	19,666,148	22,205,861	1,218,255	5,557,456
Bexley	Franklin	1,170,446	2,260,596	3,431,042	(1,771,365)	2,260,596
Bryan	Williams	1,196,120	5,165,673	6,361,793	86,966	607,533
Cambridge	Guernsey	3,234,498	7,936,383	11,170,881	746,197	3,622,673
Canal Fulton	Stark	263,056	4,445,869	4,708,925	297,394	1,768,162
Canfield	Mahoning	2,146,201	5,288,956	7,435,157	130,188	176,500
Canton	Stark	12,650,815	41,514,501	54,165,316	1,880,295	13,091,070
Carlisle	Warren	93,785	1,220,570	1,314,355	807	0
Celina	Mercer	1,708,766	12,707,199	14,415,965	1,241,428	7,134,001
Chardon	Geauga	1,880,001	12,594,492	14,474,493	644,861	5,483,179
Chillicothe	Ross	2,929,957	25,248,512	28,178,469	1,295,077	5,977,359
Cincinnati	Hamilton	91,632	887,591	979,223	33,829	368,774
Circleville	Pickaway	4,070,750	7,037,709	11,108,459	257,813	1,255,855
Clayton	Montgomery	195,393	3,813,682	4,009,075	830	4,232,359
Cleveland	Cuyahoga	308,050,000	1,671,500,000	1,979,550,000	85,740,000	897,518,000
Clyde	Sandusky	1,372,033	14,013,579	15,385,612	473,199	6,415,377
Columbus	Franklin	178,541,000	424,046,000	602,587,000	56,745,000	305,608,000
Columbiana	Columbiana	1,920,674	2,416,898	4,337,572	2,326,252	195,401
Conneaut	Ashtabula	803,359	6,627,485	7,430,844	296,269	1,276,341
Cortland	Trumbull	251,915	3,750,849	4,002,764	54,080	457,417
Coshocton	Coshocton	1,468,442	11,804,318	13,272,760	1,114,873	8,700,785
Crestline	Crawford	3,099,420	762,336	3,861,756	178,950	311,525
Cuyahoga Falls	Summit	4,575,768	18,593,539	23,169,307	1,137,360	11,077,760
Dayton	Montgomery	52,784,256	113,510,966	166,295,222	4,059,834	884,601
Delaware	Delaware	7,244,657	27,709,154	34,953,811	(5,019,150)	9,351,308
Delphos	Allen	921,155	23,107,100	24,028,255	965,999	17,886,343
Dover	Tuscarawas	1,079,445	10,660,290	11,739,735	543,627	5,192,823
Dublin	Franklin	19,721,933	30,741,109	50,463,042	696,413	1,493,336
East Liverpool	Columbiana	3,234,945	8,267,524	11,502,469	701,226	4,256,719
East Cleveland	Cuyahoga	534,447	7,759,003	8,293,450	93,759	291,633
East Palestine	Columbiana	129,206	1,907,173	2,036,379	114,956	611,819
Eaton	Preble	1,317,027	6,834,911	8,151,938	118,400	4,329,228
Elyria	Lorain	2,136,456	15,482,117	17,618,573	3,314,321	8,616,047
Englewood	Montgomery	2,643,593	9,887,706	12,531,299	43,975	53,699
Euclid	Cuyahoga	(20,093,053)	20,119,314	26,261	6,208,860	5,731,581
Fairborn	Greene	3,352,731	8,578,783	11,931,514	972,738	5,250,036
Fairfield	Butler	10,708,196	16,811,694	27,519,890	799,040	2,746,795
Findlay	Hancock	5,975,395	53,446,333	59,421,728	3,448,721	9,954,533
Fostoria	Seneca	1,071,496	16,976,329	18,047,825	621,130	1,140,889
Franklin	Warren	1,783,342	10,126,252	11,909,594	1,003,536	8,119,321
Fremont	Sandusky	4,290,973	36,440,154	40,731,127	1,042,684	8,451,653
Gahanna	Franklin	7,530,507	25,052,199	32,582,706	1,128,933	330,625
Galion	Crawford	2,276,185	8,725,801	11,001,986	424,264	6,930,684
Geneva	Ashtabula	665,480	6,457,094	7,122,574	244,925	5,954,133

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$66,780,195	\$88,540,310	\$7,740,108	(\$1,468,564)	\$94,811,854
13,635,832	1,024,600	1,363,352	4,647,284	7,035,236
1,703,867	2,953,916	0	1,354,198	4,308,114
7,751,863	6,750,820	0	3,948,581	10,699,401
776,910	5,950,697	0	1,046,540	6,997,237
550,346	9,100,761	0	2,668,294	11,769,055
1,228,529	11,211,242	0	3,594,816	14,806,058
24,037,182	12,382,000	1,316,165	12,372,996	26,071,161
12,448,406	32,033,068	1,039,101	6,981,181	40,053,350
1,167,655	9,855,250	0	1,354,246	11,209,496
1,812,740	7,868,790	303,316	695,806	8,867,912
328,287	12,987,665	0	910,920	13,898,585
3,573,757	3,480,732	0	169,591	3,650,323
6,775,711	13,815,104	0	1,615,046	15,430,150
489,231	2,172,696	0	55,551	2,228,247
694,499	5,165,673	0	501,621	5,667,294
4,368,870	3,819,427	0	2,982,584	6,802,011
2,065,556	2,478,433	0	164,936	2,643,369
306,688	5,061,956	0	2,066,513	7,128,469
14,971,365	27,264,174	0	11,929,777	39,193,951
807	1,220,570	0	92,978	1,313,548
8,375,429	4,648,333	0	1,392,203	6,040,536
6,128,040	8,804,869	0	(458,416)	8,346,453
7,272,436	15,627,586	2,852,563	2,425,884	20,906,033
402,603	491,593	12,319	72,708	576,620
1,513,668	5,749,551	0	3,845,240	9,594,791
4,233,189	(418,677)	0	194,563	(224,114)
983,258,000	433,326,000	315,206,000	247,760,000	996,292,000
6,888,576	6,497,686	893,666	1,105,684	8,497,036
362,353,000	187,252,000	1,911,000	51,071,000	240,234,000
2,521,653	1,126,993	0	688,926	1,815,919
1,572,610	5,324,504	0	533,730	5,858,234
511,497	3,287,906	0	203,361	3,491,267
9,815,658	3,150,750	0	306,352	3,457,102
490,475	2,429,537	249,883	691,861	3,371,281
12,215,120	9,595,599	0	1,358,588	10,954,187
4,944,435	113,510,966	0	47,839,821	161,350,787
4,332,158	24,005,132	0	6,616,521	30,621,653
18,852,342	4,391,851	0	784,062	5,175,913
5,736,450	4,863,401	778,472	361,412	6,003,285
2,189,749	29,006,109	0	19,267,184	48,273,293
4,957,945	3,541,638	0	3,002,886	6,544,524
385,392	7,455,464	0	452,594	7,908,058
726,775	1,311,125	0	(1,521)	1,309,604
4,447,628	2,563,271	0	1,141,039	3,704,310
11,930,368	5,263,762	0	424,443	5,688,205
97,674	9,887,706	0	2,545,919	12,433,625
11,940,441	8,166,508	0	6,154,336	14,320,844
6,222,774	4,843,925	0	864,815	5,708,740
3,545,835	14,011,694	1,270,771	8,691,590	23,974,055
13,403,254	40,373,944	1,300,099	4,344,431	46,018,474
1,762,019	15,597,607	0	688,199	16,285,806
9,122,857	1,052,347	827,920	906,470	2,786,737
9,494,337	27,680,154	0	3,556,636	31,236,790
1,459,558	24,979,211	0	6,143,937	31,123,148
7,354,948	1,581,911	0	2,065,127	3,647,038
6,199,058	323,651	0	599,865	923,516

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Girard	Trumbull	\$769,393	\$3,724,479	\$4,493,872	\$794,814	\$1,588,934
Greenville	Darke	2,326,712	8,140,553	10,467,265	108,831	62,449
Grove City	Franklin	3,085,890	20,824,147	23,910,037	67,183	124,872
Hamilton	Butler	13,363,946	92,383,622	105,747,568	0	20,779,235
Harrison	Hamilton	2,557,995	12,162,971	14,720,966	337,279	2,939,836
Heath	Licking	1,110,584	8,992,580	10,103,164	242,367	1,904,050
Hillsboro	Highland	568,496	7,595,401	8,163,897	200,752	5,806,419
Hubbard	Trumbull	1,086,184	4,997,187	6,083,371	253,931	2,196,970
Huber Heights	Montgomery	1,727,849	9,928,978	11,656,827	513,283	6,105,098
Hudson	Summit	2,990,093	5,339,304	8,329,397	598,513	3,678,174
Jackson	Jackson	2,133,603	5,251,925	7,385,528	259,371	2,476,531
Kent	Portage	4,253,732	15,020,934	19,274,666	775,134	617,815
Kirtland	Lake	627,105	1,359,574	1,986,679	789,751	612,756
Lakewood	Cuyahoga	5,069,700	42,240,387	47,310,087	2,131,948	16,696,660
Lancaster	Fairfield	10,125,510	40,693,904	50,819,414	2,499,443	27,785,962
Lebanon	Warren	3,955,404	26,474,894	30,430,298	391,297	6,496,307
Lima	Allen	6,946,343	27,798,300	34,744,643	6,751,149	3,789,280
Logan	Hocking	1,491,578	3,823,770	5,315,348	437,831	969,236
London	Madison	1,371,173	3,469,305	4,840,478	280,174	1,155,916
Lorain	Lorain	3,469,997	26,403,761	29,873,758	1,806,967	14,885,008
Louisville	Stark	961,026	6,010,593	6,971,619	220,444	1,762,007
Loveland	Hamilton	2,104,980	9,802,594	11,907,574	69,112	1,644,814
Mansfield	Richland	3,997,668	10,390,374	14,388,042	930,730	2,703,421
Marietta	Washington	3,277,627	6,978,099	10,255,726	203,575	1,204,023
Martins Ferry	Belmont	348,422	13,374,322	13,722,744	798,784	8,665,733
Marysville	Union	22,987,318	33,885,106	56,872,424	3,722,485	31,836,244
Maumee	Lucas	1,450,035	3,716,985	5,167,020	137,549	178,633
Medina	Medina	4,487,435	25,272,139	29,759,574	988,432	12,964,338
Miamisburg	Montgomery	1,652,062	13,286,492	14,938,554	647,068	2,262,417
Middletown	Butler	7,843,596	22,174,930	30,018,526	1,997,845	5,778,954
Milford	Clermont	2,183,180	4,509,458	6,692,638	162,242	1,521,320
Monroe	Butler	2,061,117	5,290,817	7,351,934	3,350,745	467,164
Mount Vernon	Knox	1,938,161	18,491,335	20,429,496	1,070,369	10,175,121
Munroe Falls	Summit	2,392,895	2,310,789	4,703,684	106,607	442,589
Napoleon	Henry	1,958,690	8,154,478	10,113,168	342,077	5,952,844
New Carlisle	Clark	222,933	3,514,651	3,737,584	182,648	3,029,018
New Philadelphia	Tuscarawas	1,160,174	10,940,315	12,100,489	182,385	174,055
Newark	Licking	3,092,953	20,530,751	23,623,704	2,053,912	6,004,305
Niles	Trumbull	1,556,702	917,878	2,474,580	1,927,232	870,881
North Canton	Stark	3,624,788	34,221,295	37,846,083	1,156,470	15,002,649
North Ridgeville	Lorain	6,779,356	19,963,150	26,742,506	1,552,553	7,117,549
North Royalton	Cuyahoga	3,404,312	32,518,015	35,922,327	2,326,991	11,808,559
Oakwood	Montgomery	1,537,528	1,531,027	3,068,555	42,103	22,677
Oberlin	Lorain	2,782,960	8,308,425	11,091,385	80,058	2,975,971
Oregon	Lucas	3,671,696	10,763,529	14,435,225	109,696	331,049
Orrville	Wayne	60,139,667	20,262,827	80,402,494	816,857	7,504,129
Oxford	Butler	6,340,547	11,088,363	17,428,910	861,835	4,052,337
Painesville	Lake	3,133,709	23,004,394	26,138,103	2,637,989	8,304,841
Pataskala	Licking	2,459,082	6,655,494	9,114,576	260,726	6,708,887
Perrysburg	Wood	4,045,335	14,763,545	18,808,880	1,577,399	80,006
Pickerington	Fairfield	0	18,216,835	18,216,835	897,159	2,793,957
Piqua	Miami	1,770,972	10,926,166	12,697,138	374,639	860,295
Port Clinton	Ottawa	564,573	2,375,059	2,939,632	92,949	741,098
Portsmouth	Scioto	4,106,152	19,948,394	24,054,546	1,834,775	11,605,162
Ravenna	Portage	2,255,395	20,027,831	22,283,226	645,339	1,689,258

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$2,383,748	\$2,007,165	\$0	\$102,959	\$2,110,124
171,280	8,140,553	0	2,155,432	10,295,985
192,055	20,677,547	0	3,040,435	23,717,982
20,779,235	74,246,766	1,252,988	9,468,579	84,968,333
3,277,115	9,038,222	0	2,405,629	11,443,851
2,146,417	6,967,580	0	989,167	7,956,747
6,007,171	1,685,234	0	471,492	2,156,726
2,450,901	2,671,685	0	960,785	3,632,470
6,618,381	3,659,067	0	1,379,379	5,038,446
4,276,687	1,302,097	0	2,750,613	4,052,710
2,735,902	2,815,850	0	1,833,776	4,649,626
1,392,949	14,371,430	0	3,510,287	17,881,717
1,402,507	236,459	0	347,713	584,172
18,828,608	23,551,821	916,299	4,013,354	28,481,474
30,285,405	11,367,351	1,945,279	6,415,170	19,727,800
6,887,604	18,995,915	996,829	3,550,050	23,542,794
10,540,429	23,418,563	0	784,651	24,203,214
1,407,067	2,595,301	0	1,312,980	3,908,281
1,436,090	2,191,544	0	1,212,844	3,404,388
16,691,975	9,575,803	0	1,901,037	11,476,840
1,982,451	4,101,980	0	887,188	4,989,168
1,713,926	8,292,594	0	1,901,054	10,193,648
3,634,151	8,136,254	0	2,617,637	10,753,891
1,407,598	5,892,834	25,423	2,955,294	8,873,551
9,464,517	4,068,711	0	189,516	4,258,227
35,558,729	9,440,822	16,235,326	(4,362,453)	21,313,695
316,182	3,716,985	0	1,133,853	4,850,838
13,952,770	4,259,681	0	11,547,123	15,806,804
2,909,485	10,529,075	411,534	1,088,460	12,029,069
7,776,799	15,650,960	710,461	5,880,306	22,241,727
1,683,562	2,906,316	0	2,102,760	5,009,076
3,817,909	1,785,368	0	1,748,657	3,534,025
11,245,490	6,818,460	0	1,128,327	7,946,787
549,196	1,789,450	0	2,365,038	4,154,488
6,294,921	2,000,129	0	1,818,118	3,818,247
3,211,666	342,837	0	183,081	525,918
356,440	10,857,815	0	886,234	11,744,049
8,058,217	12,730,733	0	2,834,754	15,565,487
2,798,113	0	0	(323,533)	(323,533)
16,159,119	18,424,167	0	3,262,797	21,686,964
8,670,102	15,524,373	0	2,548,031	18,072,404
14,135,550	18,944,215	0	2,842,562	21,786,777
89,714	1,531,027	0	1,447,814	2,978,841
2,975,971	5,534,267	0	2,581,147	8,115,414
459,191	10,763,529	0	3,212,505	13,976,034
17,418,471	31,936,125	5,316,575	25,731,323	62,984,023
4,939,724	6,334,524	982,222	5,172,440	12,489,186
10,607,590	13,979,477	0	1,551,036	15,530,513
6,978,118	51,154	0	2,085,304	2,136,458
1,517,796	13,442,545	0	3,848,539	17,291,084
3,444,094	14,971,515	0	2,021,871	16,993,386
1,186,936	10,076,465	0	1,433,737	11,510,202
834,047	1,598,925	0	506,660	2,105,585
13,439,937	7,736,367	755,780	2,122,462	10,614,609
2,334,597	17,215,224	850,513	1,882,892	19,948,629

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Reynoldsburg	Franklin	\$2,686,985	\$22,301,623	\$24,988,608	\$1,027,107	\$1,871,178
Rittman	Wayne	904,991	5,380,248	6,285,239	167,417	1,475,215
Rossford	Wood	443,428	2,537,721	2,981,149	303,100	1,570,303
Salem	Columbiana	4,832,274	8,625,662	13,457,936	318,887	272,467
Sandusky	Erie	12,390,807	23,017,246	35,408,053	880,370	16,038,571
Sheffield Lake	Lorain	210,782	554,646	765,428	232,800	16,832
Shelby	Richland	1,162,779	10,577,539	11,740,318	258,134	2,763,528
Sidney	Shelby	3,731,731	7,669,440	11,401,171	1,112,972	249,416
Solon	Cuyahoga	61,601,673	6,220,825	67,822,498	9,935,772	1,969,095
Springboro	Warren	358,255	11,359,523	11,717,778	288,063	3,322,982
Springfield	Clark	12,232,658	14,162,951	26,395,609	1,467,424	4,846,732
St. Clairsville	Belmont	316,911	2,359,311	2,676,222	405,638	304,355
St. Marys	Auglaize	1,535,000	4,774,957	6,309,957	48,291	82,064
Steubenville	Jefferson	39,732,198	6,189,665	45,921,863	2,123,274	32,192,203
Stow	Summit	3,545,132	19,603,906	23,149,038	737,650	2,081,734
Sylvania	Lucas	1,334,796	6,578,289	7,913,085	226,647	204,274
Tallmadge	Summit	3,519,311	5,636,087	9,155,398	479,847	224,711
Tipp City	Miami	3,515,537	7,717,700	11,233,237	156,733	117,612
Toledo	Lucas	82,123,000	195,281,000	277,404,000	43,406,000	90,105,000
Toronto	Jefferson	635,585	14,252,925	14,888,510	638,266	12,580,201
Trenton	Butler	2,068,391	10,437,316	12,505,707	2,657,873	7,328,002
Trotwood	Montgomery	939,086	445,625	1,384,711	624,025	9,684
Troy	Miami	7,555,915	21,581,011	29,136,926	1,971,179	6,982,455
Uhrichsville	Tuscarawas	350,307	4,317,532	4,667,839	121,724	4,395,307
Union	Montgomery	343,242	3,303,786	3,647,028	57,090	142,918
Upper Arlington	Franklin	133,367	6,368,914	6,502,281	106,882	619,874
Upper Sandusky	Wyandot	265,016	9,307,303	9,572,319	255,660	11,404
Urbana	Champaign	1,003,033	9,819,974	10,823,007	1,272,191	6,896,664
Vandalia	Montgomery	1,504,338	8,231,210	9,735,548	196,303	27,094
Wadsworth	Medina	2,007,892	14,980,430	16,988,322	2,675,477	343,574
Wapakoneta	Auglaize	1,859,794	5,867,683	7,727,477	678,702	41,789
Warren	Trumbull	6,884,609	38,605,753	45,490,362	2,041,610	21,952,944
Washington	Fayette	960,575	15,940,260	16,900,835	643,027	9,249,384
Wauseon	Fulton	787,937	7,589,453	8,377,390	207,035	2,199,369
Waverly	Pike	300,239	4,549,482	4,849,721	49,476	418,428
West Carrollton	Montgomery	670,500	5,088,419	5,758,919	325,415	3,625,318
Westerville	Franklin	8,507,303	27,836,035	36,343,338	1,673,266	3,674,136
Willard	Huron	1,781,928	9,244,990	11,026,918	376,540	348,757
Wilmington	Clinton	4,368,423	21,559,809	25,928,232	596,827	14,239,539
Wooster	Wayne	1,517,615	25,159,388	26,677,003	1,887,161	4,708,747
Wyoming	Hamilton	1,428,306	6,535,149	7,963,455	1,032,300	5,465,312
Xenia	Greene	3,679,142	8,538,903	12,218,045	237,927	938,205
Youngstown	Mahoning	4,494,975	21,423,835	25,918,810	1,763,615	3,965,502
Zanesville	Muskingum	3,598,008	4,711,904	8,309,912	1,217,353	2,356,998

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$2,898,285	\$21,060,873	\$0	\$1,029,450	\$22,090,323
1,642,632	3,878,449	0	764,158	4,642,607
1,873,403	898,840	0	208,906	1,107,746
591,354	8,389,912	0	4,476,670	12,866,582
16,918,941	6,983,939	0	11,505,173	18,489,112
249,632	374,646	0	141,150	515,796
3,021,662	7,717,560	0	1,001,096	8,718,656
1,362,388	7,179,860	160,420	2,698,503	10,038,783
11,904,867	48,491,602	0	5,456,937	53,948,539
3,611,045	7,824,813	0	281,920	8,106,733
6,314,156	9,675,708	0	10,405,745	20,081,453
709,993	1,996,299	0	(30,070)	1,966,229
130,355	4,774,957	0	1,404,645	6,179,602
34,315,477	6,147,679	0	5,458,707	11,606,386
2,819,384	17,650,809	0	2,678,845	20,329,654
430,921	6,578,289	0	903,875	7,482,164
704,558	5,374,087	0	3,076,753	8,450,840
274,345	7,728,646	0	3,230,246	10,958,892
133,511,000	97,946,000	26,066,000	19,881,000	143,893,000
13,218,467	1,131,073	0	538,970	1,670,043
9,985,875	316,795	0	2,203,037	2,519,832
633,709	320,625	0	430,377	751,002
8,953,634	13,866,011	0	6,317,281	20,183,292
4,517,031	524,959	0	(374,151)	150,808
200,008	3,148,036	0	298,984	3,447,020
726,756	5,653,159	0	122,366	5,775,525
267,064	9,149,047	0	156,208	9,305,255
8,168,855	2,220,721	0	433,431	2,654,152
223,397	7,524,170	0	1,987,981	9,512,151
3,019,051	14,980,430	0	(1,011,159)	13,969,271
720,491	5,257,715	0	1,749,271	7,006,986
23,994,554	15,199,169	0	6,296,639	21,495,808
9,892,411	6,029,932	0	978,492	7,008,424
2,406,404	5,287,022	0	683,964	5,970,986
467,904	4,116,094	0	265,723	4,381,817
3,950,733	1,299,027	0	509,159	1,808,186
5,347,402	23,809,822	0	7,186,114	30,995,936
725,297	8,709,243	0	1,592,378	10,301,621
14,836,366	6,413,022	470,426	4,208,418	11,091,866
6,595,908	19,519,369	0	561,725	20,081,094
6,497,612	526,502	179,690	759,651	1,465,843
1,176,132	7,690,312	0	2,671,670	10,361,982
5,729,117	18,000,691	0	2,189,002	20,189,693
3,574,351	1,974,151	0	2,761,410	4,735,561

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Akron	Summit	\$33,652,313	\$22,486,159	\$4,942,125	\$6,224,029	(\$2,451,317)
Alliance	Stark	4,343,787	3,060,768	563,734	719,285	(26,789)
Amherst	Lorain	0	0	0	0	0
Ashland	Ashland	0	0	0	0	0
Athens	Athens	3,179,573	2,713,610	317,035	148,928	(4,403)
Aurora	Portage	2,514,284	2,454,845	247,783	(188,344)	100,836
Avon	Lorain	2,178,196	2,075,724	431,300	(328,828)	(49,371)
Avon Lake	Lorain	9,131,923	5,270,787	1,082,470	2,778,666	(297,291)
Barberton	Summit	4,582,696	2,631,713	536,780	1,414,203	(339,748)
Bellbrook	Greene	1,561,584	1,128,579	257,345	175,660	393,763
Bellefontaine	Logan	1,754,957	1,421,313	254,256	79,388	(81,956)
Bellevue	Huron	2,282,955	1,749,825	361,091	172,039	38,851
Belpre	Washington	791,602	511,125	139,845	140,632	(143,363)
Berea	Cuyahoga	2,657,840	2,825,293	606,259	(773,712)	623,956
Bexley	Franklin	1,960,595	1,373,126	82,848	504,621	(35,622)
Bryan	Williams	1,698,883	1,217,033	209,538	272,312	44,388
Cambridge	Guernsey	2,713,697	1,960,197	416,114	337,386	(158,767)
Canal Fulton	Stark	649,104	597,947	130,770	(79,613)	(69,360)
Canfield	Mahoning	1,074,527	954,795	195,934	(76,202)	(12,984)
Canton	Stark	12,803,465	8,718,793	1,321,271	2,763,401	(596,325)
Carlisle	Warren	103,424	102,527	53,372	(52,475)	0
Celina	Mercer	2,898,401	1,318,199	289,609	1,290,593	(91,043)
Chardon	Geauga	831,934	660,090	83,915	87,929	(64,243)
Chillicothe	Ross	4,447,067	2,893,049	695,830	858,188	(549,571)
Cincinnati	Hamilton	121,302	77,056	22,781	21,465	(10,063)
Circleville	Pickaway	1,570,442	1,091,438	209,065	269,939	(104,054)
Clayton	Montgomery	112,285	44,124	69,671	(1,510)	0
Cleveland	Cuyahoga	242,181,000	144,851,000	41,857,000	55,473,000	40,608,000
Clyde	Sandusky	2,439,903	1,801,239	590,831	47,833	(428,092)
Columbus	Franklin	140,927,000	94,098,000	16,639,000	30,190,000	(9,614,000)
Columbiana	Columbiana	1,158,092	840,159	78,259	239,674	(105,205)
Conneaut	Ashtabula	1,953,085	1,504,597	201,194	247,294	(49,370)
Cortland	Trumbull	571,293	483,155	121,636	(33,498)	(3,695)
Coshocton	Coshocton	3,202,755	2,299,041	180,393	723,321	(324,015)
Crestline	Crawford	968,218	578,937	105,010	284,271	9,829
Cuyahoga Falls	Summit	5,125,578	3,974,289	855,479	295,810	(381,462)
Dayton	Montgomery	48,944,620	44,205,257	2,426,838	2,312,525	734,208
Delaware	Delaware	4,814,773	4,123,405	672,497	18,871	114,645
Delphos	Allen	1,708,944	1,025,781	601,077	82,086	(354,482)
Dover	Tuscarawas	1,908,511	1,423,748	596,453	(111,690)	(219,440)
Dublin	Franklin	1,395,257	683,115	1,011,696	(299,554)	587,333
East Liverpool	Columbiana	2,447,774	1,942,537	292,673	212,564	(78,266)
East Cleveland	Cleveland	1,188,262	1,062,195	300,615	(174,548)	(9,973)
East Palestine	Columbiana	470,444	376,771	85,611	8,062	19,136
Eaton	Preble	1,351,776	841,515	279,927	230,334	(169,349)
Elyria	Lorain	5,888,553	5,793,570	1,124,248	(1,029,265)	(329,885)
Englewood	Montgomery	1,231,959	565,300	389,257	277,402	23,631
Euclid	Cuyahoga	1,623,592	28,535	467,503	1,127,554	(222,706)
Fairborn	Greene	3,438,472	2,318,426	763,070	356,976	(170,402)
Fairfield	Butler	3,943,567	3,566,419	533,820	(156,672)	140,578
Findlay	Hancock	7,445,937	4,654,728	1,102,743	1,688,466	(299,276)
Fostoria	Seneca	3,046,053	2,249,030	334,987	462,036	(107,513)
Franklin	Warren	2,391,732	1,371,576	193,781	826,375	(366,027)
Fremont	Sandusky	3,584,184	2,706,704	1,379,053	(501,573)	612,614
Gahanna	Franklin	4,628,438	3,560,432	712,517	355,489	10,800
Galion	Crawford	2,115,746	1,331,944	315,295	468,507	(192,932)
Geneva	Ashtabula	1,425,108	1,049,245	143,304	232,559	(226,421)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$1,132,647	\$4,905,359	\$1,033,239
0	0	0	692,496	17,963,888
0	0	0	0	1,213,263
0	0	0	0	1,534,269
57,204	5,000	10,364	207,093	73,079
0	0	395,570	308,062	2,676,017
0	112,500	507,811	17,112	2,054,637
99,649	669,821	186,339	2,097,542	47,659,606
0	0	0	1,074,455	37,761,737
0	0	63,440	632,863	1,305,871
0	0	0	(2,568)	832,046
0	0	0	210,890	999,784
0	0	14,950	12,219	15,766
0	0	809,111	659,355	(671,644)
0	0	0	468,999	2,941,811
0	0	0	316,700	1,109,154
0	0	47,700	226,319	2,488,301
107,699	0	0	(41,274)	(34,338)
63,681	63,681	0	(89,186)	2,016,013
		220,000	2,387,076	10,770,520
0	0	0	(52,475)	92,978
28,587	16,254	721,700	1,933,583	467,338
200,000	0	0	223,686	1,235,140
0	5,183	0	303,434	1,634,880
0	0	3,099	14,501	57,803
0	0	0	165,885	3,812,937
0	0	0	(1,510)	194,563
0	0	82,000	96,163,000	222,310,000
0	56,000	0	(436,259)	898,834
744,000	473,000	0	20,847,000	121,796,000
0	5,379	0	129,090	(405,578)
0	0	4,040	201,964	507,090
0	0	0	(37,193)	197,835
0	0	0	399,306	353,569
0	0	92,714	386,814	2,920,470
0	0	100,768	15,116	3,438,408
0	0	0	3,046,733	48,724,422
0	0	921,381	1,054,897	12,263,807
0	0	6,489	(265,907)	(44,844)
0	0	0	(331,130)	535,818
0	0	479,211	766,990	19,025,520
181,917	0	0	316,215	2,533,719
0	0	0	(184,521)	440,688
0	84,864	25,000	(32,666)	14,250
0	0	0	60,985	1,198,627
0	0	0	(1,359,150)	(1,177,865)
0	0	45,106	346,139	2,599,618
0	667,820	0	237,028	(26,301,913)
0	0	0	186,574	2,379,993
0	0	0	(16,094)	9,909,156
62,401	21,599	1,273,825	2,703,817	2,526,674
0	0	0	354,523	450,366
0	176,139	695,403	979,612	779,806
0	0	661,962	773,003	3,248,289
0	5,000	0	361,289	6,401,574
27,286	26,464	13,008	289,405	1,851,921
200,401	3,000	0	203,539	420,555

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Girard	Trumbull	\$3,025,153	\$2,569,249	\$46,104	\$409,800	(\$418,442)
Greenville	Darke	1,549,087	1,367,463	296,313	(114,689)	51,410
Grove City	Franklin	597,413	137,002	563,451	(103,040)	(12,648)
Hamilton	Butler	14,266,483	11,625,041	2,740,797	(99,355)	(512,311)
Harrison	Hamilton	1,323,066	652,743	339,988	330,335	(92,829)
Heath	Licking	1,505,580	977,835	351,098	176,647	(168,463)
Hillsboro	Highland	1,405,151	957,286	199,350	248,515	(284,092)
Hubbard	Trumbull	1,410,183	1,162,237	159,917	88,029	(119,509)
Huber Heights	Montgomery	1,734,139	1,521,926	345,596	(133,383)	(404,348)
Hudson	Summit	2,116,803	1,111,676	226,520	778,607	(226,271)
Jackson	Jackson	1,583,807	1,582,661	207,224	(206,078)	(93,200)
Kent	Portage	2,530,196	2,684,485	635,126	(789,415)	98,390
Kirtland	Lake	67,429	71,770	14,645	(18,986)	(16,359)
Lakewood	Cuyahoga	10,302,708	8,042,899	535,439	1,724,370	(477,533)
Lancaster	Fairfield	8,401,913	5,714,908	2,050,772	636,233	(977,013)
Lebanon	Warren	2,801,034	1,434,585	731,708	634,741	(326,195)
Lima	Allen	9,365,747	8,116,866	1,133,394	115,487	69,015
Logan	Hocking	1,328,128	1,158,230	144,593	25,305	(42,893)
London	Madison	1,284,966	1,165,218	158,961	(39,213)	(46,470)
Lorain	Lorain	8,271,992	6,098,904	725,432	1,447,656	(818,375)
Louisville	Stark	756,040	691,664	205,462	(141,086)	355,590
Loveland	Hamilton	1,264,709	1,065,356	286,807	(87,454)	44,593
Mansfield	Richland	7,978,921	8,152,447	608,214	(781,740)	(124,508)
Marietta	Washington	2,621,797	1,921,894	522,398	177,505	(22,766)
Martins Ferry	Belmont	2,700,065	2,052,710	607,003	40,352	(198,918)
Marysville	Union	6,312,969	2,536,687	750,077	3,026,205	(1,230,726)
Maumee	Lucas	2,046,142	1,958,827	232,056	(144,741)	(143,840)
Medina	Medina	4,170,962	4,874,458	0	(703,496)	(392,302)
Miamisburg	Montgomery	1,714,681	2,236,475	438,948	(960,742)	243,942
Middletown	Butler	6,457,712	5,823,681	1,146,292	(512,261)	644,829
Milford	Clermont	957,985	1,074,392	206,318	(322,725)	17,555
Monroe	Butler	2,044,718	2,644,984	429,801	(1,030,067)	(155,730)
Mount Vernon	Knox	3,308,139	1,956,474	919,105	432,560	(479,276)
Munroe Falls	Summit	794,025	601,901	127,346	64,778	(32,455)
Napoleon	Henry	2,438,644	1,925,630	170,542	342,472	(17,206)
New Carlisle	Clark	584,385	477,586	409,789	(302,990)	(67,070)
New Philadelphia	Tuscarawas	2,148,585	1,798,050	464,868	(114,333)	40,000
Newark	Licking	5,998,709	5,637,748	854,243	(493,282)	(166,175)
Niles	Trumbull	5,088,842	4,897,151	80,241	111,450	(295,109)
North Canton	Stark	5,949,012	2,946,896	1,572,677	1,429,439	(388,393)
North Ridgeville	Lorain	2,876,563	2,825,186	526,285	(474,908)	(156,024)
North Royalton	Cuyahoga	5,157,987	3,498,193	1,168,962	490,832	(144,453)
Oakwood	Montgomery	957,232	861,762	82,001	13,469	58,037
Oberlin	Lorain	1,773,458	2,431,224	165,752	(823,518)	(3,354)
Oregon	Lucas	4,431,604	3,658,528	606,627	166,449	1,251
Orrville	Wayne	3,099,388	1,622,561	774,242	702,585	(186,871)
Oxford	Butler	2,727,451	1,737,827	416,000	573,624	74,618
Painesville	Lake	4,568,383	3,398,419	920,083	249,881	(469,882)
Pataskala	Licking	786,461	629,673	275,184	(118,396)	(288,078)
Perrysburg	Wood	3,809,396	2,875,414	98,384	835,598	(59,164)
Pickerington	Fairfield	1,636,814	1,349,980	516,088	(229,254)	(53,247)
Piqua	Miami	2,978,886	2,393,956	401,962	182,968	67,061
Port Clinton	Ottawa	1,498,053	1,261,858	66,294	169,901	(42,149)
Portsmouth	Scioto	5,577,863	4,385,597	516,835	675,431	(439,639)
Ravenna	Portage	2,809,626	4,089,293	553,547	(1,833,214)	675,132

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	(\$8,642)	(\$25,421)
0	0	0	(63,279)	2,217,881
0	0	185,695	70,007	3,018,707
0	0	0	(611,666)	13,363,946
0	0	185,022	422,528	2,220,716
1,329	0	0	9,513	868,217
586	0	0	(34,991)	367,744
0	0	0	(31,480)	832,253
0	0	0	(537,731)	1,214,566
0	0	0	552,336	2,391,580
0	11,076	0	(310,354)	1,874,232
0	0	42,052	(648,973)	3,478,598
22,648	0	0	(12,697)	(162,646)
0	0	0	1,246,837	2,937,752
0	1,850	1,147,758	805,128	7,626,067
0	2,304	50,008	356,250	3,564,107
0	0	0	184,502	195,194
0	0	0	(17,588)	1,053,747
157,000	25,000	244,003	290,320	1,090,999
0	0	0	629,281	1,663,030
0	30,217	0	184,287	740,582
0	273,158	0	(316,019)	2,035,868
0	0	381,520	(524,728)	3,066,938
0	0	0	154,739	3,074,052
0	0	89,977	(68,589)	(450,362)
0	0	0	1,795,479	19,264,833
5,000	0	0	(283,581)	1,312,486
0	0	0	(1,095,798)	3,499,003
0	0	0	(716,800)	1,004,994
0	28,222	88,604	192,950	5,845,751
0	0	0	(305,170)	2,020,938
0	0	0	(1,185,797)	(1,289,628)
0	0	0	(46,716)	867,792
0	0	0	32,323	2,286,288
0	0	0	325,266	1,616,613
1,150	0	0	(368,910)	40,285
0	0	431,909	357,576	977,789
946,338	(136,000)	0	422,881	1,039,041
0	0	0	(183,659)	(370,530)
0	110,261	0	930,785	2,468,318
0	0	612,028	(18,904)	5,226,803
23,668	0	243,333	613,380	1,077,321
0	0	0	71,506	1,495,425
0	0	0	(826,872)	2,702,902
235,107	0	0	402,807	3,562,000
0	0	0	515,714	59,322,810
0	0	116,154	764,396	5,478,712
527,362	0	0	307,361	495,720
0	0	131,079	(275,395)	2,198,356
0	0	146,217	922,651	2,467,936
0	0	447,058	164,557	(897,159)
0	0	0	250,029	1,396,333
794	0	164,527	293,073	471,624
0	0	0	235,792	2,271,377
400,741	0	0	(757,341)	1,610,056
				(Continued)

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Reynoldsburg	Franklin	\$4,062,023	\$3,763,354	\$618,783	(\$320,114)	(\$99,814)
Rittman	Wayne	441,404	667,546	178,336	(404,478)	243,363
Rossford	Wood	203,124	27,533	66,425	109,166	(87,290)
Salem	Columbiana	1,459,687	1,453,116	429,506	(422,935)	3,154
Sandusky	Erie	5,499,096	3,686,917	939,661	872,518	(957,065)
Sheffield Lake	Lorain	612,258	524,909	47,884	39,465	(10,421)
Shelby	Richland	1,938,460	1,282,222	346,441	309,797	(62,624)
Sidney	Shelby	3,557,415	3,231,612	342,522	(16,719)	135,966
Solon	Cuyahoga	5,869,697	3,648,195	1,828,649	1,778,688	(528,819)
Springboro	Warren	3,084,379	2,189,111	611,016	284,252	(457,668)
Springfield	Clark	7,178,289	6,094,160	1,157,608	(73,479)	398,874
St. Clairsville	Belmont	888,238	921,024	257,408	(290,194)	(12,321)
St. Marys	Auglaize	1,162,790	1,015,191	232,894	(85,295)	13,231
Steubenville	Jefferson	6,182,944	3,096,569	823,401	2,262,974	(1,117,782)
Stow	Summit	5,059,431	3,642,571	404,358	1,012,502	294,049
Sylvania	Lucas	3,372,060	3,233,581	245,933	(107,454)	32,229
Tallmadge	Summit	1,728,212	1,509,532	258,108	(39,428)	(65,804)
Tipp City	Miami	2,223,862	1,863,649	306,447	53,766	78,384
Toledo	Lucas	38,070,000	27,072,000	5,000,000	5,998,000	(2,693,000)
Toronto	Jefferson	2,113,644	1,067,102	402,671	643,871	(425,893)
Trenton	Butler	1,183,718	815,326	221,689	146,703	(431,962)
Trotwood	Montgomery	1,593,358	1,273,472	120,687	199,199	(23,386)
Troy	Miami	4,121,530	3,682,824	955,317	(516,611)	(177,756)
Uhrichsville	Tuscarawas	390,282	376,886	50,560	(37,164)	(134,772)
Union	Montgomery	484,470	430,808	137,998	(84,336)	994
Upper Arlington	Franklin	338,368	312,126	226,620	(200,378)	(24,936)
Upper Sandusky	Wyandot	1,458,322	1,149,239	147,167	161,916	423
Urbana	Champaign	1,468,794	1,026,115	160,089	282,590	17,505
Vandalia	Montgomery	2,005,144	2,262,830	216,474	(474,160)	606,372
Wadsworth	Medina	2,944,488	2,723,603	336,239	(115,354)	1,167,714
Wapakoneta	Auglaize	1,616,759	1,238,256	184,285	194,218	(29,627)
Warren	Trumbull	11,586,016	9,045,017	1,984,340	556,659	(931,016)
Washington	Fayette	3,021,040	1,943,008	320,148	757,884	(679,802)
Wauseon	Fulton	1,151,156	1,021,818	204,798	(75,460)	(108,013)
Waverly	Pike	669,008	597,221	151,159	(79,372)	10,559
West Carrollton	Montgomery	1,410,227	981,901	353,002	75,324	(202,016)
Westerville	Franklin	2,825,139	2,617,466	864,690	(657,017)	(35,429)
Willard	Huron	1,560,307	1,038,309	280,407	241,591	25,491
Wilmington	Clinton	3,105,723	2,381,924	679,638	44,161	(544,928)
Wooster	Wayne	4,144,965	3,250,469	1,055,553	(161,057)	(141,907)
Wyoming	Hamilton	1,791,952	1,199,166	201,671	391,115	(161,814)
Xenia	Greene	2,930,140	2,364,920	446,150	119,070	196,167
Youngstown	Mahoning	22,092,501	21,786,090	4,537	301,874	(106,402)
Zanesville	Muskingum	4,931,067	4,405,023	183,678	342,366	(137,107)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$276,099	(\$143,829)	\$1,659,878
0	0	0	(161,115)	737,574
60,000	0	774,000	855,876	140,328
186,541	0	97,552	(135,688)	4,513,387
0	156,085	75,286	(165,346)	11,510,437
0	0	0	29,044	(22,018)
0	0	693,905	941,078	904,645
0	84,346	98,081	132,982	2,618,759
170,212	0	274,077	1,694,158	51,665,901
600,000	0	144,671	571,255	70,192
61,681	135,000	430,128	682,204	10,765,234
39,629	0	332,418	69,532	(88,727)
0	0	14,978	(57,086)	1,486,709
0	0	0	1,145,192	37,608,924
0	72,408	0	1,234,143	2,807,482
0	72,369	0	(147,594)	1,108,149
0	48,401	0	(153,633)	3,039,464
0	7,536	219,648	344,262	3,358,804
0	88,000	0	3,217,000	38,717,000
0	0	268,600	486,578	(2,681)
0	10,000	0	(295,259)	(589,482)
0	10,000	0	165,813	315,061
0	0	243,478	(450,889)	5,584,736
0	0	38,624	(133,312)	228,583
0	1,347	0	(84,689)	286,152
0	0	458,465	233,151	26,485
0	241,080	0	(78,741)	9,356
0	0	0	300,095	(269,158)
0	0	245,021	377,233	1,308,035
0	0	0	1,052,360	(667,585)
0	36,488	0	128,103	1,181,092
0	17,859	0	(392,216)	4,842,999
0	0	0	78,082	317,548
0	0	62,260	(121,213)	580,902
0	0	0	(68,813)	250,763
0	0	0	(126,692)	345,085
5,371	0	296,932	(390,143)	6,834,037
0	0	0	267,082	1,405,388
0	0	0	(500,767)	3,771,596
0	0	0	(302,964)	(369,546)
0	(106,136)	0	335,437	396,006
399,999	399,999	569,146	884,383	3,441,215
116,803	0	(78,996)	233,279	2,731,360
0	0	0	205,259	2,380,655

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Akron	Summit	\$0	\$0	\$0	\$2,675,458	\$2,675,458
Alliance	Stark	0	0	0	0	0
Amherst	Lorain	1,430,000	0	0	0	1,430,000
Ashland	Ashland	0	0	0	0	0
Athens	Athens	0	0	3,906,956	263,621	4,170,577
Aurora	Portage	770,727	0	6,791,102	139,125	7,700,954
Avon	Lorain	557,576	0	544,006	802,691	1,904,273
Avon Lake	Lorain	8,025,710	11,020,000	12,335,034	630,921	32,011,665
Barberton	Summit	3,002,954	8,661,998	0	2,027,947	13,692,899
Bellbrook	Greene	0	0	0	0	0
Bellefontaine	Logan	2,575,549	0	0	115,332	2,690,881
Bellevue	Huron	0	0	8,747,637	207,783	8,955,420
Belpre	Washington	0	0	671,177	6,476,764	7,147,941
Berea	Cuyahoga	0	0	1,075,704	188,829	1,264,533
Bexley	Franklin	1,626,900	0	403,325	32,110	2,062,335
Bryan	Williams	0	0	731,541	878,742	1,610,283
Cambridge	Guernsey	0	1,580,000	3,545,464	190,591	5,316,055
Canal Fulton	Stark	1,079,337	0	1,437,060	57,731	2,574,128
Canfield	Mahoning	463,000	0	572,461	9,264	1,044,725
Canton	Stark	6,051,208	0	8,184,323	1,373,224	15,608,755
Celina	Mercer	0	0	0	0	0
Carlisle	Warren	1,784,528	2,455,059	6,811,509	127,526	11,178,622
Chardon	Geauga	0	0	17,345,025	132,564	17,477,589
Chillicothe	Ross	0	6,804,404	0	729,308	7,533,712
Cincinnati	Hamilton	15,470	0	12,622	354,552	382,644
Circleville	Pickaway	0	0	0	0	0
Clayton	Montgomery	0	0	7,519,865	0	7,519,865
Cleveland	Cuyahoga	2,238,337,000	0	0	0	2,238,337,000
Clyde	Sandusky	4,975,000	645,000	1,041,377	138,466	6,799,843
Columbus	Franklin	318,945,000	0	7,731,000	0	326,676,000
Columbiana	Columbiana	185,000	7,002,200	0	108,397	7,295,597
Conneaut	Ashtabula	0	0	5,487,858	364,554	5,852,412
Cortland	Trumbull	0	0	670,287	53,522	723,809
Coshocton	Coshocton	0	0	15,769,281	316,562	16,085,843
Crestline	Crawford	0	420,000	0	244,438	664,438
Cuyahoga Falls	Summit	16,441,911	0	0	18,762,295	35,204,206
Dayton	Montgomery	1,653,666	38,095,000	12,374,364	5,650,845	57,773,875
Delaware	Delaware	3,370,892	0	0	780,900	4,151,792
Delphos	Allen	2,180,000	0	49,592,097	0	51,772,097
Dover	Tuscarawas	5,262,278	0	0	1,074,204	6,336,482
Dublin	Franklin	1,735,000	0	0	7,816	1,742,816
East Liverpool	Columbiana	103,336	0	5,131,681	85,027	5,320,044
East Cleveland	Cuyahoga	0	0	303,539	44,277	347,816
East Palestine	Columbiana	1,465,000	0	610,111	163,861	2,238,972
Eaton	Preble	0	0	4,271,640	129,031	4,400,671
Elyria	Lorain	11,830,219	0	0	1,298,912	13,129,131
Englewood	Montgomery	0	0	0	139,120	139,120
Euclid	Cuyahoga	4,345,162	5,600,000	1,827,798	1,377,399	13,150,359
Fairborn	Greene	1,965,362	0	116,800	190,454	2,272,616
Fairfield	Butler	1,700,000	2,800,000	0	542,016	5,042,016
Findlay	Hancock	14,935,000	0	30,979,789	790,001	880,450
Fostoria	Seneca	505,000	0	4,103,469	338,766	4,947,235
Franklin	Warren	0	0	8,553,083	201,832	8,754,915
Fremont	Sandusky	8,760,000	0	0	385,491	9,145,491
Gahanna	Franklin	341,193	0	0	92,344	433,537
Galion	Crawford	289,254	0	0	509,913	799,167
Geneva	Ashtabula	10,044,808	0	0	13,553	10,058,361

(Continued)

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Girard	Trumbull	\$1,560,265	\$0	\$2,018,135	\$129,053	\$3,707,453
Greenville	Darke	1,895,000	0	0	100,484	1,995,484
Grove City	Franklin	396,200	0	0	33,206	429,406
Hamilton	Butler	9,775,000	179,787,749	0	0	189,562,749
Harrison	Hamilton	0	5,000,000	2,199,085	119,948	7,319,033
Heath	Licking	2,025,000	0	4,129,717	122,428	6,277,145
Hillsboro	Highland	5,910,167	0	0	44,005	5,954,172
Hubbard	Trumbull	730,802	0	0	297,353	1,028,155
Huber Heights	Montgomery	6,327,154	0	4,948,884	1,235,135	12,511,173
Hudson	Summit	2,427,177	0	1,597,556	112,711	4,137,444
Jackson	Jackson	2,249,949	0	7,517,056	487,646	10,254,651
Kent	Portage	4,466,577	0	0	200,434	4,667,011
Kirkland	Lake	384,008	0	255,523	0	639,531
Lakewood	Cuyahoga	0	13,627,350	4,481,897	2,062,764	20,172,011
Lancaster	Fairfield	0	0	36,365,393	2,213,693	38,579,086
Lebanon	Warren	6,730,000	0	0	240,728	6,970,728
Lima	Allen	1,971,300	5,019,500	0	7,928,690	14,919,490
Logan	Hocking	1,273,411	0	0	132,600	1,406,011
London	Madison	1,154,189	0	0	226,362	1,380,551
Lorain	Lorain	1,041,120	7,074,036	48,074,819	1,429,439	57,619,414
Louisville	Stark	1,165,477	0	0	896,418	2,061,895
Loveland	Hamilton	1,510,000	0	0	199,179	1,709,179
Mansfield	Richland	1,865,000	0	0	0	1,865,000
Marietta	Washington	3,993,393	0	589,118	236,607	4,819,118
Martins Ferry	Belmont	50,000	0	9,250,888	107,256	9,408,144
Marysville	Union	1,934,077	56,313,275	49,566	244,916	58,541,834
Maumee	Lucas	0	0	0	327,926	327,926
Medina	Medina	11,250,000	13,961	1,249,682	135,628	12,649,271
Miamisburg	Montgomery	12,502,062	0	105,651	90,838	12,698,551
Middletown	Butler	2,899,625	0	0	545,999	3,445,624
Milford	Clermont	4,888,674	0	0	44,149	4,932,823
Monroe	Butler	0	0	508,449	101,128	609,577
Mount Vernon	Knox	11,469,985	5,015,000	0	297,616	16,782,601
Munroe Falls	Summit	521,339	0	0	0	521,339
Napoleon	Henry	5,500,000	84,646	4,121,116	549,303	10,255,065
New Carlisle	Clark	0	0	3,171,814	53,611	3,225,425
New Philadelphia	Tuscarawas	0	0	8,143,154	363,224	8,506,378
Newark	Licking	6,925,411	0	4,032,214	1,579,269	12,536,894
Niles	Trumbull	0	0	2,190,082	466,141	2,656,223
North Canton	Stark	4,145,000	0	11,652,128	0	15,797,128
North Ridgeville	Lorain	13,555,000	2,335,000	2,822,861	0	18,712,861
North Royalton	Cuyahoga	0	0	13,035,471	785,756	13,821,227
Oakwood	Montgomery	0	0	193,942	47,882	241,824
Oberlin	Lorain	0	0	4,916,637	875,351	5,791,988
Oregon	Lucas	0	0	9,068,445	571,670	9,640,115
Orrville	Wayne	0	5,108,318	4,929,737	1,700,000	11,738,055
Oxford	Butler	4,723,800	0	0	269,839	4,993,639
Painesville	Lake	3,545,000	0	1,544,326	7,685,416	12,774,742
Pataskala	Licking	6,530,000	0	292,654	10,906	6,833,560
Perrysburg	Wood	0	0	5,522,447	118,876	5,641,323
Pickerington	Fairfield	(51,559)	0	974,369	2,433,751	3,356,561
Piqua	Miami	1,369,254	0	3,482,775	1,106,955	5,958,984
Port Clinton	Ottawa	3,810,000	0	6,946,110	107,642	10,863,752
Portsmouth	Scioto	0	0	7,494,120	7,730,415	15,224,535
Ravenna	Portage	0	357,899	268,788	0	626,687

(Continued)

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Reynoldsburg	Franklin	\$620,670	\$0	\$1,047,759	\$114,795	\$1,783,224
Rittman	Wayne	1,320,000	1,060,300	1,298,756	45,794	3,724,850
Rossford	Wood	2,905,000	0	1,127,665	0	4,032,665
Salem	Columbiana	0	0	235,750	147,520	383,270
Sandusky	Erie	2,294,659	0	15,449,907	1,095,408	18,839,974
Sheffield Lake	Lorain	1,750,000	0	313,233	344,189	2,407,422
Shelby	Richland	0	0	4,213,471	370,699	4,584,170
Sidney	Shelby	7,135,000	0	0	394,727	7,529,727
Solon	Cuyahoga	0	0	13,110,071	561,357	13,671,428
Springboro	Warren	0	0	0	0	0
Springfield	Clark	5,151	0	0	0	5,151
St. Clairsville	Belmont	6,673,204	0	390,456	22,207	7,085,867
St. Marys	Auglaize	0	0	12,045,000	4,116,168	16,161,168
Steubenville	Jefferson	1,707,084	0	31,877,435	141,560	33,726,079
Stow	Summit	6,127,948	0	196,936	1,716,672	8,041,556
Sylvania	Lucas	0	0	0	330,110	330,110
Tallmadge	Summit	0	230,000	0	82,046	312,046
Tipp City	Miami	0	75,000	0	343,923	418,923
Toledo	Lucas	79,962,000	0	0	7,554,000	87,516,000
Toronto	Jefferson	0	0	1,921,852	82,129	2,003,981
Trenton	Butler	39,507	7,385,000	0	62,019	7,486,526
Trotwood	Montgomery	16,748	0	0	55,159	71,907
Troy	Miami	8,755,000	0	0	580,352	9,335,352
Uhrichsville	Tuscarawas	4,500,307	0	0	0	4,500,307
Union	Montgomery	230,750	0	590,471	73,016	894,237
Upper Arlington	Franklin	1,405,000	0	0	103,326	1,508,326
Upper Sandusky	Wyandot	158,256	0	0	56,837	215,093
Urbana	Champaign	903,000	0	6,397,150	35,545	7,335,695
Vandalia	Montgomery	0	0	0	149,906	149,906
Wadsworth	Medina	50,175	0	0	1,859,363	1,909,538
Wapakoneta	Auglaize	67,900	0	0	284,967	352,867
Warren	Trumbull	0	8,700,000	26,390,107	1,604,558	36,694,665
Washington	Fayette	6,901,101	0	7,596,011	197,138	14,694,250
Wauseon	Fulton	252,431	0	2,050,000	52,644	2,355,075
Waverly	Pike	433,388	0	0	19,518	452,906
West Carrollton	Montgomery	3,788,911	0	0	145,005	3,933,916
Westerville	Franklin	2,714,300	0	0	694,086	3,408,386
Willard	Huron	1,356,737	0	0	243,329	1,600,066
Wilmington	Clinton	16,768,566	0	0	297,603	17,066,169
Wooster	Wayne	5,640,018	0	0	3,281,095	8,921,113
Wyoming	Hamilton	5,820,337	0	0	11,786	5,832,123
Xenia	Greene	0	0	0	418,116	418,116
Youngstown	Mahoning	435,000	1,086,805	7,431,774	1,728,057	10,681,636
Zanesville	Muskingum	760,000	0	1,977,753	367,122	3,104,875

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Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2008
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities
Akron	Summit	\$14,089,952	\$244,624,864	\$258,714,816	\$15,682,466
Alliance	Stark	4,790,116	8,418,331	13,208,447	878,821
Amherst	Lorain	4,210,803	15,337,688	19,548,491	553,808
Ashland	Ashland	7,615,642	21,102,737	28,718,379	12,280,555
Ashtabula	Ashtabula	2,720,773	14,108,029	16,828,802	712,365
Athens	Athens	733,391	10,334,953	11,297,163	1,249,687
Aurora	Portage	2,481,739	28,967,376	2,918,465	771,280
Avon	Lorain	666,271	17,078,881	17,745,152	422,782
Avon Lake	Lorain	21,456,518	0	21,456,518	1,012,442
Barberton	Summit	2,059,321	23,188,639	25,247,960	743,483
Bay Village	Cuyahoga	904,594	9,676,006	10,580,600	159,259
Bedford	Cuyahoga	1,581,357	7,701,829	9,283,186	195,092
Bellbrook	Greene	3,486,137	9,153,943	12,640,080	652,476
Bellevue	Huron	642,006	7,597,522	8,239,528	409,941
Belpre	Washington	566,767	10,939,814	11,506,581	324,829
Berea	Cuyahoga	1,514,691	3,119,723	4,634,414	453,103
Brunswick	Medina	1,378,974	11,612,702	12,991,676	169,395
Bryan	Williams	399,646	6,184,840	6,584,486	772,562
Bucyrus	Crawford	3,882,621	9,079,341	12,961,962	631,096
Canal Fulton	Stark	1,431,383	3,985,711	5,417,094	139,698
Canfield	Mahoning	833,630	4,198,869	5,032,499	88,136
Canton	Stark	9,710,740	47,017,421	56,728,161	1,511,966
Carlisle	Warren	103,690	1,138,588	1,242,278	82,225
Chardon	Geauga	1,136,996	19,235,814	20,372,810	756,600
Circleville	Pickaway	2,855,429	13,012,158	15,867,587	214,673
Clayton	Montgomery	98,039	3,648,717	3,746,756	0
Clyde	Sandusky	998,596	6,906,085	7,904,681	903,447
Columbus	Franklin	512,818,000	1,638,286,000	2,151,104,000	108,633,000
Columbiana	Columbiana	7,228,310	15,669,691	22,898,001	470,262
Conneaut	Ashtabula	472,304	10,095,046	10,567,350	836,616
Cortland	Trumbull	988,598	5,465,556	6,454,154	90,490
Coshocton	Coshocton	986,433	9,154,743	10,141,176	527,078
Crestline	Crawford	235,611	3,349,091	3,584,702	287,095
Cuyahoga Falls	Summit	7,836,133	18,495,362	26,331,495	1,647,062
Dayton	Montgomery	28,205,518	96,063,768	124,269,286	5,489,995
Delaware	Delaware	6,197,483	71,364,085	77,561,568	2,148,811
Delphos	Allen	2,523,485	33,292,459	35,815,944	2,113,956
Dover	Tuscarawas	3,836,744	23,275,597	27,112,341	277,748
Dublin	Franklin	11,056,120	43,906,887	54,963,007	1,313,824
East Liverpool	Columbiana	1,140,887	587,058	587,058	180,251
East Cleveland	Cuyahoga	396,697	153,345	550,042	410,850
East Palestine	Columbiana	190,841	7,853,846	8,044,687	448,804
Eastlake	Lake	1,078,203	2,584,224	3,662,427	34,852
Eaton	Preble	1,512,412	3,336,179	4,848,591	23,302
Elyria	Lorain	5,563,458	36,376,640	41,940,098	5,855,361
Englewood	Montgomery	1,927,004	9,355,302	11,282,306	160,524
Euclid	Cuyahoga	10,198,560	28,424,574	38,623,134	4,461,465
Fairborn	Greene	7,412,701	17,019,295	24,431,996	1,687,041
Fairfield	Butler	3,702,280	28,537,681	32,239,961	3,002,158
Fairview Park	Cuyahoga	231,125	16,470,901	16,702,026	166,341
Fostoria	Seneca	1,681,799	13,442,874	15,124,673	761,561
Franklin	Warren	1,176,105	4,169,729	5,345,834	329,660
Fremont	Sandusky	3,075,758	10,325,353	13,401,111	195,946

Non-Current Liabilities	Total Liabilities	Net Assets			Total Net Assets
		Invested in Capital Assets	Restricted	Unrestricted	
\$61,586,347	\$77,268,813	\$176,815,772	\$6,520,124	(\$1,889,893)	\$181,446,003
2,434,158	3,312,979	5,954,589	0	39,408,779	45,363,368
8,039,492	8,593,300	6,930,449	0	4,024,742	10,955,191
3,206,619	15,487,174	11,423,190	0	1,808,015	13,231,205
3,629,476	4,341,841	10,343,268	0	2,143,693	12,486,961
3,459,864	4,709,551	6,033,737	0	553,875	6,587,612
6,880,998	7,652,278	21,456,382	0	2,777,181	24,233,563
784,114	1,206,896	16,095,531	0	442,725	16,538,256
7,807,978	8,820,420	11,953,442	0	682,656	12,636,098
1,206,758	1,950,241	20,815,988	1,039,101	1,442,630	23,297,719
668,115	827,374	4,157,462	0	5,595,764	9,753,226
1,434,673	1,629,765	7,106,450	0	546,971	7,653,421
1,669,452	2,321,928	7,007,605	514,122	2,796,425	10,318,152
3,414,341	3,824,282	3,840,157	0	575,089	4,415,246
4,216,637	4,541,466	6,604,764	0	360,351	6,965,115
1,236,251	1,689,354	1,837,398	0	1,107,662	2,945,060
689,872	859,267	10,879,411	0	1,252,998	12,132,409
4,351,816	5,124,378	1,243,806	0	1,241,814	2,485,620
801,305	1,432,401	7,859,761	0	3,669,800	11,529,561
738,295	877,993	3,177,249	0	1,361,852	4,539,101
527,324	615,460	3,653,994	0	763,045	4,417,039
10,236,946	11,748,912	35,804,475	0	9,174,774	44,979,249
1,858	84,083	4,336,735	0	1,158,196	5,494,931
11,018,447	11,775,047	6,854,658	0	1,743,105	8,597,763
1,683,031	1,897,704	11,279,000	0	2,690,883	13,969,883
3,218,056	3,218,056	361,211	0	98,039	459,250
144,232	1,047,679	5,995,559	0	861,443	6,857,002
1,388,287,000	1,496,920,000	544,192,000	0	109,992,000	654,184,000
11,923,600	12,393,862	3,451,736	0	7,052,403	10,504,139
4,176,645	5,013,261	5,469,498	0	84,591	5,554,089
194,313	284,803	5,258,212	0	911,139	6,169,351
7,815,322	8,342,400	1,116,824	0	681,952	1,798,776
1,410,082	1,697,177	1,862,639	0	24,886	1,887,525
8,277,379	9,924,441	13,630,433	0	2,776,621	16,407,054
12,087,118	17,577,113	83,689,404	0	23,002,769	106,692,173
43,805,937	45,954,748	26,222,018	0	5,384,802	31,606,820
30,986,077	33,100,033	383,411	0	2,332,500	2,715,911
12,788,810	13,066,558	10,763,909	0	3,281,874	14,045,783
10,040,209	11,354,033	33,020,477	0	10,588,497	43,608,974
523,539	703,790	7,065	0	1,017,090	1,024,155
3,226	414,076	153,345	0	(17,379)	135,966
6,501,956	6,950,760	1,088,528	0	5,399	1,093,927
49,144	83,996	2,289,681	0	1,288,750	3,578,431
59,318	82,620	3,336,179	0	1,429,792	4,765,971
10,056,894	15,912,255	24,120,292	0	2,914,741	27,035,033
140,564	301,088	9,156,802	0	1,824,416	10,981,218
14,177,121	18,638,586	12,309,602	0	7,674,946	19,984,548
10,962,187	12,649,228	8,455,988	0	3,326,780	11,782,768
6,888,099	9,890,257	19,175,028	0	3,174,676	22,349,704
433,029	599,370	12,207,079	205,149	3,690,428	16,102,656
3,139,034	3,900,595	10,048,994	0	1,175,084	11,224,078
127,855	457,515	4,113,487	0	774,832	4,888,319
448,631	644,577	10,044,312	0	2,712,222	12,756,534

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities
Gahanna	Franklin	\$16,564,830	\$16,324,050	\$32,888,880	\$1,358,285
Galion	Crawford	2,229,427	7,714,056	9,943,483	898,358
Geneva	Ashtabula	1,085,303	5,293,206	6,378,509	442,109
Girard	Trumbull	870,348	7,510,513	8,380,861	147,197
Greenville	Darke	7,953,900	3,948,410	11,902,310	281,212
Grove City	Franklin	2,760,751	26,423,385	29,184,136	256,842
Hamilton	Butler	12,185,188	42,073,061	54,258,549	19,900,346
Harrison	Hamilton	5,627,355	19,989,722	25,617,077	5,796,031
Heath	Licking	3,295,781	8,702,359	11,998,140	815,218
Hillsboro	Highland	2,107,098	8,238,774	10,345,872	772,744
Hubbard	Trumbull	1,059,528	6,224,202	7,283,730	596,402
Huber Heights	Montgomery	7,858,747	27,783,598	35,642,345	700,969
Hudson	Summit	2,418,501	9,482,761	11,901,262	1,229,107
Jackson	Jackson	6,032,482	11,216,345	17,248,827	957,908
Kent	Portage	3,552,106	27,628,058	31,180,164	1,775,754
Lakewood	Cuyahoga	3,328,747	40,064,468	43,393,215	3,559,208
Lebanon	Warren	4,325,103	27,403,569	31,728,672	585,356
Lima	Allen	11,202,974	32,021,492	43,224,466	10,136,919
Logan	Hocking	422,481	7,675,142	8,097,623	516,840
London	Madison	5,370,629	35,082,245	40,452,874	1,230,049
Louisville	Stark	762,393	4,827,591	5,589,984	541,995
Loveland	Hamilton	805,473	1,499,475	2,304,948	364,563
Mansfield	Richland	11,779,609	27,585,812	39,365,421	2,743,881
Marietta	Washington	1,587,591	5,544,512	7,132,103	551,841
Marion	Marion	7,189,383	24,743,125	31,932,508	6,293,334
Marysville	Union	24,212,062	149,801,581	174,013,643	33,539,762
Mason City	Warren	15,488,022	72,784,564	88,272,566	2,041,413
Massillon	Stark	4,561,474	47,300,267	51,861,741	677,721
Maumee	Lucas	1,096,433	4,430,231	5,526,664	1,238,096
Miamisburg	Montgomery	4,582,554	14,678,024	19,260,578	624,325
Middletown	Butler	8,639,494	31,196,154	39,835,648	1,954,359
Milford	Clermont	2,817,336	9,522,581	12,339,917	358,501
Montgomery	Hamilton	467,381	0	467,381	91,662
Mount Vernon	Knox	3,929,962	12,978,462	16,908,424	597,600
Napoleon	Henry	6,493,338	10,039,387	16,532,725	3,346,589
New Carlisle	Clark	749,704	1,573,774	2,323,478	186,894
New Philadelphia	Tuscarawas	752,132	12,255,921	13,008,053	740,146
Newark	Licking	4,526,618	15,161,643	19,688,261	1,318,501
Niles	Trumbull	2,834,108	4,164,721	6,998,829	2,782,671
North Canton	Stark	1,005,014	6,289,877	7,294,891	26,198
North Olmsted	Cuyahoga	2,371,087	23,268,821	25,639,908	1,835,811
North Ridgeville	Lorain	13,586,767	56,963,158	70,549,925	1,905,559
Norwalk	Huron	1,650,263	18,107,008	19,757,271	784,319
Oakwood	Montgomery	562,525	1,053,592	1,616,117	305,214
Oberlin	Lorain	4,738,835	7,703,277	12,442,112	428,880
Oregon	Lucas	2,743,644	43,054,238	45,797,882	1,052,022
Orrville	Wayne	3,950,362	7,666,843	11,617,205	676,732
Oxford	Butler	7,031,924	16,487,710	23,519,634	529,629
Painesville	Lake	3,444,774	8,544,457	11,989,231	1,051,906
Pataskala	Licking	2,581,430	2,857,730	5,439,160	289,036
Perrysburg	Wood	7,798,385	41,909,234	49,707,619	13,732,152

Non-Current Liabilities	Total Liabilities	Net Assets			Total Net Assets
		Invested in Capital Assets	Restricted	Unrestricted	
\$372,036	\$1,730,321	\$16,193,388	\$0	\$14,965,171	\$31,158,559
3,461,554	4,359,912	4,057,682	0	1,525,889	5,583,571
3,643,303	4,085,412	1,286,037	0	1,007,060	2,293,097
337,287	484,484	7,209,692	0	686,685	7,896,377
1,744,397	2,025,609	2,053,410	0	7,823,291	9,876,701
712,041	968,883	25,670,734	0	2,544,519	28,215,253
4,818,653	24,718,999	19,086,378	2,519,296	7,933,576	29,539,250
19,275,868	25,071,899	(1,982,891)	0	2,528,069	545,178
3,616,998	4,432,216	4,572,642	0	2,993,282	7,565,924
2,602,699	3,375,443	4,930,801	0	2,039,628	6,970,429
1,968,920	2,565,322	3,964,213	0	754,195	4,718,408
2,670,454	3,371,423	10,900,345	0	21,370,577	32,270,922
6,688,491	7,917,598	2,410,972	0	1,572,692	3,983,664
7,642,818	8,600,726	6,562,484	0	2,085,617	8,648,101
3,647,982	5,423,736	22,895,985	0	2,860,443	25,756,428
23,243,852	26,803,060	15,239,400	474,052	876,708	16,590,160
9,976,675	10,562,031	16,339,952	1,138,522	3,688,167	21,166,641
10,671,825	20,808,744	20,627,321	0	1,788,401	22,415,722
733,109	1,249,949	6,703,497	0	144,177	6,847,674
34,725,139	35,955,188	1,664,543	0	2,833,143	4,497,686
1,425,252	1,967,247	3,298,929	0	323,808	3,622,737
36,588	401,151	1,498,660	0	405,137	1,903,797
387,135	3,131,016	25,520,812	3,979,276	6,734,317	36,234,405
4,957,180	5,509,021	547,001	22,144	1,053,937	1,623,082
22,235,601	28,528,935	2,117,567	0	1,286,006	3,403,573
119,704,079	153,243,841	15,434,229	16,913,818	(11,578,245)	20,769,802
31,738,435	33,779,848	40,041,564	5,026,659	6,119,812	51,188,035
34,769,347	35,447,068	12,805,889	0	3,610,784	16,416,673
149,293	1,387,389	4,430,231	0	(290,956)	4,139,275
5,359,182	5,983,507	8,963,279	1,063,207	3,250,585	13,277,071
10,677,419	12,631,778	19,842,363	656,719	6,704,788	27,203,870
3,006,799	3,365,300	6,237,048	0	2,737,569	8,974,617
0	91,662	0	0	375,719	375,719
5,310,488	5,908,088	7,460,142	0	3,605,747	11,065,889
5,910,919	9,257,508	2,000,129	0	1,818,118	3,818,247
1,149,619	1,336,513	301,478	0	685,487	986,965
8,282,509	9,022,655	4,631,412	0	(646,014)	3,985,398
10,887,467	12,205,968	3,561,117	0	3,921,176	7,482,293
1,929,624	4,712,295	0	0	2,286,536	2,286,536
0	26,198	6,289,877	0	978,816	7,268,693
10,388,416	12,224,227	11,965,026	0	1,450,655	13,415,681
18,919,633	20,825,192	36,070,074	0	13,654,659	49,724,733
10,205,920	10,990,239	7,467,560	0	1,299,572	8,767,132
183,712	488,926	859,651	0	267,540	1,127,191
1,851,279	2,280,159	5,560,798	0	4,601,155	10,161,953
10,524,977	11,576,999	31,836,576	0	2,384,307	34,220,883
1,497,133	2,173,865	5,777,142	0	3,666,198	9,443,340
4,747,569	4,747,569	11,975,785	619,725	6,176,555	18,772,065
573,471	1,625,377	7,468,004	0	2,895,850	10,363,854
788,258	1,077,294	1,817,287	0	2,544,579	4,361,866
5,632,250	19,364,402	22,853,242	0	7,489,975	30,343,217

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities
Pickerington	Fairfield	\$2,549,496	\$18,724,374	\$21,273,870	1,051,050
Piqua	Miami	1,562,729	10,737,822	10,751,455	1,237,615
Port Clinton	Ottawa	1,766,016	15,689,180	17,455,196	1,154,880
Portsmouth	Scioto	2,069,325	2,930,446	4,999,771	430,124
Ravenna	Portage	6,367,498	15,225,738	21,593,236	0
Reynoldsburg	Franklin	4,941,547	34,044,742	38,986,289	1,083,497
Rittman	Wayne	964,001	6,842,651	7,806,652	293,674
Rocky River	Cuyahoga	909,198	23,372,650	24,281,848	94,382
Rossford	Wood	638,624	4,734,916	5,373,540	527,682
Salem	Columbiana	11,979,450	9,026,333	21,005,783	66,666
Sandusky	Erie	13,030,738	33,288,351	46,319,089	2,248,858
Sheffield Lake	Lorain	381,250	781,751	1,163,001	117,584
Shelby	Richland	906,052	8,044,409	8,950,461	1,243,108
Sidney	Shelby	2,321,193	20,656,192	22,977,383	500,643
Springboro	Warren	3,809,551	38,400,277	42,209,828	885,538
Springfield	Clark	13,488,567	41,335,347	54,823,914	3,144,246
St. Clairsville	Belmont	500,505	2,684,275	3,184,325	136,162
St. Marys	Auglaize	8,863,208	11,185,044	20,048,252	765,399
Steubenville	Jefferson	3,813,004	13,461,586	17,274,590	865,069
Sylvania	Lucas	1,964,451	11,704,128	13,668,579	99,647
Tallmadge	Summit	4,575,124	5,299,389	9,874,513	273,466
Tiffin	Seneca	3,239,792	16,983,270	20,223,062	6,627,719
Tipp City	Miami	1,067,348	11,229,389	12,296,737	123,628
Toledo	Lucas	77,637,000	427,021,000	504,658,000	54,068,000
Toronto	Jefferson	309,954	960,737	1,270,691	45,882
Trenton	Butler	1,085,890	650,100	1,735,990	105,984
Trotwood	Montgomery	536,209	464,291	1,000,500	501,459
Troy	Miami	8,762,809	19,621,153	28,383,962	1,366,873
Twinsburg	Summit	3,841,704	32,491,473	36,333,177	164,784
Union	Montgomery	457,940	4,537,592	4,995,532	40,930
Upper Arlington	Franklin	127,315	4,728,279	4,855,594	177,722
Upper Sandusky	Wyandot	281,234	9,009,333	9,290,567	55,698
Urbana	Champaign	421,437	5,679,835	6,101,272	1,429,745
Vandalia	Montgomery	668,777	16,815,755	17,484,532	127,344
Wadsworth	Medina	5,774,065	28,395,567	34,169,632	1,126,168
Wapakoneta	Auglaize	1,856,123	16,906,079	18,762,202	548,726
Warren	Trumbull	3,782,047	16,766,705	20,548,752	2,421,723
Washington	Fayette	638,341	21,100,492	21,738,833	540,999
Wauseon	Fulton	2,586,041	4,555,765	7,141,806	43,598
Waverly	Pike	171,213	4,509,981	4,681,194	(144,569)
West Carrollton	Montgomery	1,057,932	392,448	458,580	325,415
Westerville	Franklin	5,957,239	15,103,071	21,060,310	286,121
Westlake	Cuyahoga	10,230,663	39,081,557	49,312,220	298,826
Wickliffe	Lake	844,787	4,200,820	5,045,607	9,906
Willard	Huron	2,666,447	10,523,350	13,189,797	183,695
Willoughby	Lake	4,270,606	30,769,297	35,039,903	2,623,195
Willoughby Hills	Lake	707,568	15,038,576	15,746,144	364,647
Willowick	Lake	614,616	5,930,259	6,544,875	1,004,373
Wilmington	Clinton	4,332,996	12,464,841	16,797,837	328,860
Xenia	Greene	3,024,752	13,670,520	16,695,272	761,873
Youngstown	Mahoning	7,384,613	41,526,421	48,911,034	1,468,620
Zanesville	Muskingum	5,835,928	41,037,838	46,873,766	3,411,634

Non-Current Liabilities	Total Liabilities	Net Assets			Total Net Assets
		Invested in Capital Assets	Restricted	Unrestricted	
\$6,069,802	\$7,120,852	\$11,929,669	\$0	\$14,971,515	\$26,901,184
1,145,172	2,382,787	8,104,748	50,000	631,477	8,786,225
9,765,284	10,920,164	5,785,271	0	749,761	6,535,032
2,872,087	3,302,211	1,332,639	0	364,921	1,697,560
17,798,696	17,798,696	2,528,204	0	1,266,336	3,794,540
1,791,594	2,875,091	31,964,431	0	4,146,767	36,111,198
1,917,106	2,210,780	4,696,095	0	899,777	5,595,872
335,103	429,485	17,184,178	0	6,668,185	23,852,363
2,234,567	2,762,249	2,221,132	0	390,159	2,611,291
73,599	140,265	9,026,334	0	11,839,184	20,865,518
38,595,078	40,843,936	10,073,921	0	12,320,173	22,394,094
81,888	199,472	667,175	0	296,354	963,529
265,362	1,508,470	6,690,917	0	751,074	7,441,991
6,230,025	6,730,668	14,171,192	0	2,075,525	16,246,717
19,114,893	20,000,431	16,355,551	2,195,181	3,658,665	22,209,397
16,364,337	19,508,583	23,009,539	0	12,305,792	35,315,331
814,614	950,776	1,776,797	0	456,752	2,233,549
12,103,425	12,868,824	4,249,451	6,667,406	(3,737,429)	7,179,428
11,807,337	12,672,406	1,266,566	0	3,335,618	4,602,184
125,836	225,483	11,704,128	0	1,738,968	13,443,096
300,387	573,853	4,997,389	0	4,303,271	9,300,660
1,005,663	7,633,382	9,680,261	0	2,909,419	12,589,680
712,116	835,744	5,025,269	0	6,435,724	11,460,993
222,363,000	276,431,000	192,485,000	1,626,000	34,116,000	228,227,000
851	46,733	960,738	0	263,220	1,223,958
21,598	127,582	636,895	0	971,513	1,608,408
21,014	522,473	447,543	0	30,484	478,027
6,298,630	7,665,503	12,911,153	0	7,807,306	20,718,459
224,771	389,555	32,461,473	0	3,482,149	35,943,622
599,271	640,201	3,947,121	0	408,210	4,355,331
830,566	1,008,288	3,758,340	0	88,966	3,847,306
0	55,698	9,009,333	0	225,536	9,234,869
3,748,118	5,177,863	887,325	0	36,084	923,409
27,094	154,438	9,267,494	0	8,062,600	17,330,094
20,800,093	21,926,261	6,921,299	0	5,322,072	12,243,371
9,385,370	9,934,096	6,044,677	1,170,970	1,612,459	8,828,106
13,912,421	16,334,144	1,582,148	0	2,632,460	4,214,608
4,856,494	5,397,493	15,940,766	0	400,574	16,341,340
10,210	53,808	4,555,765	0	2,532,233	7,087,998
3,580,722	3,436,153	1,115,564	0	129,477	1,245,041
3,625,318	3,950,733	1,299,027	0	509,159	1,808,186
14,569	300,690	14,822,741	0	3,236,879	18,059,620
0	298,826	29,461,992	0	19,551,402	49,013,394
0	9,906	4,200,820	0	834,881	5,035,701
616,872	800,567	9,950,166	0	2,439,064	12,389,230
6,618,049	9,241,244	23,523,229	298,591	1,976,839	25,798,659
12,185,626	12,550,273	2,626,339	0	569,532	3,195,871
19,404	1,023,777	5,320,259	0	200,839	5,521,098
2,049,691	2,378,551	10,344,841	771,412	3,303,033	14,419,286
5,869,829	6,631,702	7,391,900	0	2,671,670	10,063,570
6,053,401	7,522,021	35,865,837	0	5,523,176	41,389,013
18,471,321	21,882,955	19,964,461	0	5,026,350	24,990,811

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

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Akron	Summit	\$38,506,628	\$25,476,582	\$7,426,054	\$5,603,992	(\$2,892,143)
Alliance	Stark	4,180,728	3,189,350	395,303	596,075	(18,924)
Amherst	Lorain	1,726,057	1,726,395	147,591	(147,929)	(65,986)
Ashland	Ashland	2,964,354	2,143,883	549,706	270,765	(374,148)
Ashtabula	Ashtabula	3,871,973	3,782,092	521,350	(431,469)	(139,093)
Athens	Athens	3,265,232	1,992,601	395,703	876,928	(172,796)
Aurora	Portage	1,788,505	1,497,054	778,624	(487,173)	(180,479)
Avon	Lorain	1,322,446	1,102,775	551,488	(331,817)	(2,816)
Avon Lake	Lorain	3,181,306	4,047,157	658,237	(1,524,088)	(258,289)
Barberton	Summit	4,295,848	3,334,071	1,055,680	(93,903)	(60,012)
Bay Village	Cuyahoga	1,478,488	1,542,777	155,348	(219,637)	(224,637)
Bedford Heights	Cuyahoga	3,236,686	2,518,279	426,904	291,503	(41,628)
Bellefontaine	Logan	2,909,018	1,172,900	266,292	1,469,826	(39,943)
Belpre	Washington	1,409,606	962,263	206,793	240,550	(156,546)
Berea	Cuyahoga	771,313	596,599	256,378	(81,664)	(85,546)
Bexley	Franklin	2,326,034	1,775,644	115,780	434,610	0
Bryan	Williams	836,978	768,068	456,592	(387,682)	16,021
Bucyrus	Crawford	1,701,766	969,090	419,610	313,066	(308,902)
Cambridge	Guernsey	2,730,809	1,682,860	320,015	727,934	(52,422)
Canfield	Mahoning	1,329,401	984,821	131,646	212,934	(12,431)
Canal Fulton	Stark	730,620	712,910	146,213	(128,503)	0
Canton	Stark	11,087,091	7,551,028	2,411,071	1,124,992	(349,128)
Celina	Mercer	1,293,216	1,315,868	292,641	(315,293)	0
Chardon	Geauga	1,398,862	830,705	504,443	63,714	(359,224)
Circleville	Pickaway	1,893,908	1,685,360	407,408	(198,860)	(132,400)
Clayton	Montgomery	8,999	0	4,476	0	(130,325)
Clyde	Sandusky	1,646,160	1,756,650	265,509	(375,999)	(47,332)
Columbus	Franklin	213,196,000	87,024,000	38,666,000	87,506,000	(28,314,000)
Columbiana	Columbiana	1,329,231	610,950	512,073	206,208	(285,394)
Conneaut	Ashtabula	2,005,083	1,376,937	308,253	319,893	319,893
Cortland	Trumbull	884,156	969,179	184,007	(269,030)	3,695
Coshocton	Coshocton	1,676,113	1,411,644	197,654	66,815	(9,155)
Crestline	Crawford	712,328	539,872	117,410	55,046	(37,539)
Cuyahoga Falls	Summit	6,343,298	4,682,572	606,581	1,054,145	(157,738)
Dayton	Montgomery	30,398,157	22,992,238	7,463,018	(57,099)	(739,801)
Delaware	Delaware	6,754,971	3,311,514	1,976,289	1,467,168	(1,309,092)
Delphos	Allen	2,849,673	1,728,209	2,626,386	(1,504,922)	(446,857)
Dover	Tuscarawas	3,248,905	1,983,691	422,337	842,877	(16,819)
Dublin	Franklin	1,997,476	1,593,307	1,197,447	(793,278)	(1,417)
East Liverpool	Columbiana	1,150,344	878,607	156,347	115,390	(11,450)
East Cleveland	Cuyahoga	718,099	1,229,754	6,000	(517,655)	4,712
East Palestine	Columbiana	1,073,313	515,035	300,662	257,616	(240,581)
Eastlake	Lake	1,933,451	1,620,753	49,916	262,782	2,746
Eaton	Preble	1,132,523	806,607	288,638	37,278	73,562
Elyria	Lorain	9,862,062	8,137,313	2,163,028	(438,279)	(680,392)
Englewood	Montgomery	1,272,125	946,764	393,390	(68,029)	187,908
Euclid	Cuyahoga	10,909,852	9,509,367	940,697	459,788	400,627
Fairborn	Greene	5,480,155	3,432,202	857,242	1,190,711	(366,440)
Fairfield	Butler	4,621,637	3,402,128	1,166,103	53,406	(345,655)
Fairview Park	Cuyahoga	1,751,164	1,791,517	0	(40,353)	(114,107)
Fostoria	Seneca	3,397,825	2,067,620	340,683	989,522	(172,036)
Franklin	Warren	2,552,725	2,093,719	147,134	311,872	0
Fremont	Sandusky	3,892,669	2,929,240	551,429	412,000	4,397

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$107,016	\$2,818,865	(\$1,592,514)
0	0	0	577,151	3,911,295
0	0	0	(213,915)	3,656,995
0	10,705	0	(114,088)	(4,664,913)
0	162,820	950,371	216,989	2,008,408
61,817	5,000	0	760,949	(516,296)
150,000	0	647,480	129,828	1,710,459
306,650	0	587,409	559,426	243,489
1,129,878	24,813	147,764	(529,548)	20,444,076
0	0	0	(153,915)	1,315,838
61,375	0	919,894	536,995	745,335
0	186,044	0	63,831	1,386,265
0	0	0	1,429,883	2,833,661
0	0	0	84,004	232,065
132,000	0	204,882	169,672	241,938
0	0	0	434,610	1,061,588
275,117	0	671,325	574,781	1,209,579
0	2,750	46,060	47,474	(372,916)
0	0	137,400	812,912	3,251,525
0	0	0	200,503	1,291,685
0	0	0	(128,503)	745,494
0	0	566,583	1,342,447	8,198,774
0	0	0	(315,293)	21,465
0	0	0	(295,510)	380,396
0	0	0	(331,260)	2,640,756
262,233	0	0	131,908	98,039
0	24,000	185,245	(262,086)	95,149
364,000	380,000	0	59,176,000	404,185,000
7,460	0	0	(71,726)	6,758,048
0	0	16,478	656,264	(364,312)
0	0	0	(265,335)	898,108
0	0	0	57,660	459,355
0	0	0	17,507	(51,484)
0	0	0	896,407	6,189,071
0	0	0	(796,900)	22,715,523
0	0	854,886	1,012,962	4,048,672
421,974	124,999	267,735	(1,387,069)	409,529
0	0	0	826,058	3,558,996
0	0	37,249	(757,446)	9,742,296
0	171,617	0	(67,677)	960,636
1,100,000	0	0	587,057	(14,153)
16,364	63,000	0	(29,601)	(257,963)
0	0	101,619	367,147	1,043,351
0	0	0	110,840	1,489,110
0	0	0	(1,118,671)	(291,903)
0	0	52,584	172,463	1,766,480
0	0	0	860,415	5,737,095
0	0	0	824,271	5,725,660
300,000	0	0	7,751	700,122
0	75,735	0	(230,195)	64,784
0	0	0	817,486	920,238
0	45,000	0	266,872	846,445
0	0	2,708	419,105	2,879,812

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Gahanna	Franklin	\$8,532,161	\$4,875,484	\$436,034	\$3,220,643	(\$4,755)
Galion	Crawford	1,847,029	1,504,137	213,905	128,987	(110,865)
Geneva	Ashtabula	1,718,546	579,609	204,333	934,604	(124,903)
Girard	Trumbull	1,563,580	1,428,431	143,408	(8,259)	(68,141)
Greenville	Darke	1,814,835	801,297	254,890	758,648	101,294
Grove City	Franklin	484,305	640,343	675,924	(831,962)	(25,286)
Hamilton	Butler	10,682,911	8,252,037	2,156,456	274,418	(674,192)
Harrison	Hamilton	2,256,101	981,777	725,745	548,579	(858,087)
Heath	Licking	2,319,071	1,337,254	467,974	513,843	(8,234)
Hillsboro	Highland	2,079,305	984,526	271,808	822,971	(115,696)
Hubbard	Trumbull	1,208,214	843,622	260,856	103,736	(132,834)
Huber Heights	Montgomery	3,891,610	2,283,913	385,969	1,221,728	638,933
Huber Heights	Montgomery	2,050,480	2,339,865	300,514	(589,899)	(394,909)
Jackson	Jackson	2,907,989	2,307,630	204,687	395,672	17,749
Kent	Portage	3,188,864	2,783,653	928,774	(523,563)	(89,768)
Lakewood	Cuyahoga	5,988,802	4,720,506	684,480	583,816	775,065
Lebanon	Warren	3,247,959	1,923,716	967,476	356,767	(437,242)
Lima	Allen	8,496,669	5,480,677	1,654,673	1,361,319	(556,495)
Logan	Hocking	1,189,759	695,344	227,069	267,346	(73,342)
London	Madison	2,195,088	958,905	1,032,935	203,248	(893,867)
Louisville	Stark	943,715	870,776	144,533	(71,594)	980,948
Loveland	Hamilton	2,329,042	2,691,498	67,173	(429,629)	(46)
Mansfield	Richland	8,175,661	8,582,119	1,899,869	(2,306,327)	(114,444)
Marietta	Washington	2,794,615	2,231,885	670,264	(107,534)	(166,783)
Marion	Marion	5,660,064	3,472,497	1,877,542	310,025	(446,172)
Marysville	Union	8,652,122	2,721,283	779,129	5,151,710	(2,875,979)
Mason City	Warren	548,668	2,776,307	2,168,829	(4,396,468)	(885,447)
Massillon	Stark	6,873,728	5,276,446	1,587,034	10,248	(551,502)
Maumee	Lucas	2,706,759	1,469,395	304,182	933,182	(1,221,814)
Miamisburg	Montgomery	1,369,694	1,989,377	452,083	(1,071,766)	787,364
Middletown	Butler	7,418,600	4,968,784	1,437,525	1,012,291	651
Milford	Clermont	1,139,670	1,043,622	265,090	(169,042)	(14,266)
Montgomery	Hamilton	1,166,762	1,098,769	0	67,993	0
Mount Vernon	Knox	2,515,147	2,086,313	540,817	(111,983)	(226,143)
Napoleon	Henry	3,427,831	1,929,369	390,721	1,107,741	(166,604)
New Carlisle	Clark	824,678	548,579	476,236	(200,137)	(38,032)
New Philadelphia	Tuscarawas	1,855,153	1,207,035	477,575	170,543	(36,280)
Newark	Licking	5,880,392	3,265,845	1,597,782	1,016,765	(414,626)
Niles	Trumbull	2,505,843	2,338,484	238,723	(71,364)	323,384
North Canton	Stark	2,167,750	1,651,599	288,591	227,560	(4,637)
North Olmsted	Cuyahoga	6,287,684	4,692,872	1,448,634	146,178	(404,512)
North Ridgeville	Lorain	4,769,719	4,466,865	1,708,411	(1,405,557)	(544,944)
Norwalk	Huron	2,575,814	1,869,443	820,334	(113,963)	(288,261)
Oakwood	Montgomery	1,526,626	1,333,535	29,758	163,333	8,281
Oberlin	Lorain	2,186,254	1,106,703	185,272	894,279	(96,931)
Oregon	Lucas	3,671,920	2,237,320	1,700,796	(266,196)	(491,171)
Orrville	Wayne	2,055,239	1,369,875	629,181	56,183	3,902
Oxford	Butler	3,042,458	2,053,415	829,236	159,807	82,385
Painesville	Lake	3,411,315	2,952,538	447,531	11,246	(7,464)
Pataskala	Licking	857,372	585,809	166,018	105,545	(31,210)
Perrysburg	Wood	5,045,250	2,190,504	110,943	2,743,803	(788,969)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$5,000	\$0	3,210,888	\$15,206,545
44,520	43,178	426,202	445,666	1,331,069
41,540	64,912	0	786,329	643,194
94,484	0	0	18,084	723,151
0	0	61,021	920,963	7,672,688
0	0	2,206,064	1,348,816	2,503,909
0	50,000	0	(449,774)	(7,715,158)
0	150,154	0	(459,662)	(168,676)
0	0	41,992	547,601	2,480,563
6,848	0	0	714,123	1,334,354
0	0	258,160	229,062	463,126
12,995	101,326	464,982	2,237,312	7,157,778
2,587,500	0	0	1,602,692	1,189,394
0	376,042	611	37,990	5,074,574
0	0	39,693	(573,638)	1,776,352
0	(850,000)	0	2,208,881	(230,461)
0	0	130,531	50,056	3,739,747
0	0	0	804,824	1,066,055
0	0	0	194,004	(94,359)
25,000	91,000	0	(756,619)	4,140,580
0	0	0	909,354	220,398
0	0	0	(429,675)	440,910
0	0	347,408	(2,073,363)	9,035,728
0	0	0	(274,317)	1,035,750
8,025	(9,777)	45,430	(72,915)	896,049
0	0	0	2,275,731	(9,327,700)
5,000	0	382,394	(4,894,521)	13,446,609
0	0	52,306	(488,948)	3,883,753
18,087	(27,000)	0	(243,545)	(141,663)
0	0	14,126	(270,276)	3,958,229
0	28,222	329,710	1,314,430	6,685,135
0	0	0	(183,308)	2,458,835
0	0	0	67,993	375,719
0	0	0	(338,126)	3,332,362
0	(2,260,946)	311,544	3,513,627	3,146,749
979	0	0	(237,190)	562,810
0	0	155,656	289,919	11,986
101,862	915,243	0	(211,242)	3,208,117
0	0	0	252,020	51,437
0	7,423	0	215,500	978,816
40,886	27,180	0	(244,628)	535,276
0	0	2,392,011	441,510	11,681,208
0	0	0	(402,224)	865,944
0	0	0	171,614	257,311
0	52,546	0	744,802	4,309,955
1,117,836	(235,107)	7,189	602,765	1,691,622
0	0	0	60,085	3,273,630
0	0	104,271	346,463	6,502,295
0	0	0	3,782	2,392,868
0	0	216,391	290,726	2,292,394
254,023	0	146,134	2,354,991	(5,933,767)

(Continued)

Sewer Enterprise Fund
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All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Pickerington	Fairfield	\$2,238,365	\$1,571,812	\$477,690	\$188,863	(\$220,199)
Piqua	Miami	3,089,398	1,777,327	942,733	369,338	(98,568)
Port Clinton	Ottawa	2,455,082	2,124,031	250,989	80,062	(308,729)
Portsmouth	Scioto	2,631,084	2,676,149	148,312	(193,377)	171,756
Ravenna	Portage	3,135,844	1,957,799	566,285	611,760	(525,633)
Reynoldsburg	Franklin	4,840,368	4,927,883	929,351	(1,016,866)	(97,559)
Rittman	Wayne	1,220,258	659,718	218,246	342,294	(117,410)
Rocky River	Cuyahoga	2,012,434	1,811,330	305,472	(104,368)	(191,275)
Rossford	Wood	536,242	230,876	125,083	180,283	(117,692)
Salem	Columbiana	2,334,675	1,624,643	382,527	327,505	33,718
Sandusky	Erie	6,879,298	4,540,476	735,694	1,603,128	(1,156,905)
Sheffield Lake	Lorain	953,605	752,194	100,016	101,395	(610)
Shelby	Richland	1,310,046	1,099,421	350,635	(140,010)	(7,698)
Sidney	Shelby	4,058,115	2,597,134	913,382	547,599	(196,111)
Springboro	Warren	2,494,398	1,683,534	643,676	167,188	(912,442)
Springfield	Clark	10,750,290	5,878,594	2,887,725	1,983,971	62,399
St. Clairsville	Belmont	788,790	624,251	362,524	(197,985)	(33,316)
St. Marys	Auglaize	2,107,174	1,159,619	354,718	592,837	(68,649)
Steubenville	Jefferson	6,182,944	3,096,569	823,401	2,262,974	1,117,782
Sylvania	Lucas	2,296,832	1,911,079	847,529	(461,776)	79,854
Tallmadge	Summit	1,519,482	1,528,474	219,397	(228,389)	47,635
Tiffin	Seneca	3,102,221	1,854,153	535,222	712,846	(73,603)
Tipp City	Miami	0	0	0	0	0
Toledo	Lucas	56,064,000	31,317,000	9,603,000	15,144,000	(8,307,000)
Toronto	Jefferson	585,774	499,851	39,005	46,918	0
Trenton	Butler	1,390,126	1,257,911	45,704	86,511	52,409
Trotwood	Montgomery	984,248	960,793	29,177	(5,722)	(22,689)
Troy	Miami	3,374,239	3,389,217	893,938	(908,916)	5,275
Twinsburg	Summit	3,084,556	2,466,054	587,238	31,264	26,055
Union	Montgomery	707,205	502,980	171,775	32,450	173,600
Upper Arlington	Franklin	733,944	473,537	221,621	38,786	(39,545)
Upper Sandusky	Wyandot	705,402	717,110	201,728	(213,436)	4,546
Urbana	Champaign	1,712,057	1,375,721	219,341	116,995	(47,710)
Vandalia	Montgomery	1,072,501	1,288,636	243,735	(459,870)	(39,192)
Wadsworth	Medina	3,226,918	2,137,669	685,875	403,374	55,257
Wapakoneta	Auglaize	2,017,050	1,359,482	497,998	159,570	(437,477)
Warren	Trumbull	8,407,506	6,050,486	717,489	1,639,531	(588,247)
Washington	Fayette	2,693,396	2,491,032	539,618	(337,254)	(34,751)
Wauseon	Fulton	785,855	713,141	230,615	(157,901)	26,094
Waverly	Pike	782,810	591,689	127,562	63,559	(91,783)
West Carrollton	Montgomery	1,081,852	1,219,542	79,615	(217,305)	23,313
Westerville	Franklin	6,952,072	6,698,460	444,358	(190,746)	139,750
Westlake	Cuyahoga	2,038,961	2,121,105	1,095,517	(1,177,661)	584,570
Wickliffe	Lake	1,672,523	1,430,268	170,529	71,726	0
Willard	Huron	1,664,672	1,451,314	418,034	(204,676)	22,540
Willoughby	Lake	3,973,891	3,457,753	1,438,861	(922,723)	(156,456)
Willoughby Hills	Lake	1,119,636	852,130	92,099	175,407	76,127
Willowick	Lake	1,424,665	1,568,713	148,611	(292,659)	15,597
Wilmington	Clinton	2,871,777	1,918,953	847,184	105,640	(28,517)
Xenia	Greene	3,876,121	2,907,471	1,082,392	(113,742)	38,845
Youngstown	Mahoning	17,577,484	13,297,102	1,768,215	2,512,167	(252,760)
Zanesville	Muskingum	6,250,213	3,167,375	745,210	2,337,628	(797,694)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
0	0	\$209,471	178,135	\$1,498,446
0	0	0	270,770	325,114
794	0	907,509	679,636	611,136
0	0	136,100	114,479	1,639,201
413,080	0	0	499,207	6,367,498
0	0	(110,129)	(1,224,554)	3,858,050
0	0	0	224,884	670,327
0	0	195,846	(99,797)	814,816
80,000	0	630,000	772,591	110,942
432,556	0	0	793,779	11,912,784
0	227,290	178,083	397,016	10,781,880
0	0	0	100,785	263,666
0	0	1,376,774	1,229,066	(337,056)
3,588	14,000	115,311	456,387	1,820,550
1,000,000	0	335,848	590,594	2,924,013
0	142,415	665,634	2,569,589	10,344,321
64,028	0	0	(167,273)	364,343
0	0	35,881	560,069	8,097,809
0	0	0	3,380,756	2,947,935
0	250,169	0	(632,091)	1,864,804
0	0	0	(180,754)	4,301,658
0	0	81,536	720,779	(3,387,927)
0	0	0	0	943,720
0	271,000	0	6,566,000	23,569,000
0	0	39,534	86,452	264,072
0	10,000	0	128,920	979,906
0	10,000	0	(38,411)	34,750
0	0	157,116	(746,525)	7,395,936
0	0	0	57,319	3,676,920
0	9,331	0	196,719	417,010
0	0	43,844	43,085	(50,407)
0	0	0	(208,890)	225,536
0	0	0	69,285	(1,008,308)
0	0	960,217	461,155	541,433
0	0	0	458,631	4,647,897
0	44,494	47,819	(274,582)	1,307,397
0	9,353	0	1,041,931	1,360,324
50,057	0	0	(321,948)	97,342
0	0	239,460	107,653	2,542,443
0	0	0	(28,224)	315,782
0	0	0	(193,992)	732,517
4,211	0	3,220	(43,565)	5,671,118
0	0	0	(593,091)	9,931,837
0	0	0	71,726	834,881
0	30,000	0	(212,136)	2,482,752
0	0	239,440	(839,739)	1,647,411
144,445	42,943	0	353,036	342,921
0	0	0	(277,062)	(389,757)
0	0	0	77,123	4,004,136
400,000	400,000	23,025	(51,872)	2,262,879
0	689,300	0	1,570,107	5,915,993
0	0	0	1,539,934	2,424,294

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2008
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	
Akron	Summit	\$0	\$0	\$0	\$1,712,209	\$1,712,209
Alliance	Stark	0	0	0	0	0
Amherst	Lorain	1,096,897	0	0	0	1,096,897
Ashland	Ashland	0	0	0	0	0
Ashtabula	Ashtabula	0	0	3,764,761	363,516	4,128,277
Athens	Athens	0	0	0	0	0
Aurora	Portage	4,858,877	0	183,599	4,728,938	9,771,414
Avon	Lorain	0	0	0	0	0
Avon Lake	Lorain	0	0	0	0	0
Barberton	Summit	0	0	0	0	0
Bay Village	Cuyahoga	0	0	0	0	0
Bedford Heights	Cuyahoga	962,200	0	0	498,733	1,460,933
Bellefontaine	Logan	1,280,000	0	0	115,332	1,395,332
Belpre	Washington	0	0	0	0	0
Berea	Cuyahoga	0	0	0	0	0
Bexley	Franklin	0	0	0	0	0
Bryan	Williams	0	0	0	0	0
Bucyrus	Crawford	5,654,543	0	6,491	0	5,661,034
Cambridge	Guernsey	0	0	0	0	0
Canfield	Mahoning	0	0	0	0	0
Canal Fulton	Stark	0	0	0	0	0
Canton	Stark	1,806,330	0	9,385,071	0	11,191,401
Carlisle	Warren	0	0	0	0	0
Chardon	Geauga	0	0	0	0	0
Circleville	Pickaway	0	0	0	0	0
Clayton	Montgomery	0	0	0	0	0
Clyde	Sandusky	0	0	910,526	0	910,526
Columbus	Franklin	265,117,000	441,855,000	722,166,000	0	1,429,138,000
Columbiana	Columbiana	4,890,000	0	325,755	0	5,215,755
Conneaut	Ashtabula	268,376	0	0	0	268,376
Cortland	Trumbull	0	0	0	0	0
Coshocton	Coshocton	0	975,000	0	0	975,000
Crestline	Crawford	0	420,000	461,620	0	881,620
Cuyahoga Falls	Summit	2,764,776	0	0	0	2,764,776
Dayton	Montgomery	0	0	0	0	0
Delaware	Delaware	5,881,274	0	24,250,954	0	30,132,228
Delphos	Allen	0	0	0	0	0
Dover	Tuscarawas	0	0	12,511,688	0	0
Dublin	Franklin	0	0	10,886,410	77,579	10,963,989
East Liverpool	Columbiana	61,661	0	0	439,391	501,052
East Cleveland	Cuyahoga	0	0	0	0	0
East Palestine	Columbiana	1,960,000	0	3,326,255	0	5,286,255
Eastlake	Lake	0	0	0	68,250	68,250
Eaton	Preble	0	0	0	0	0
Elyria	Lorain	7,619,249	0	0	212,760	7,832,009
Englewood	Montgomery	198,500	0	0	0	198,500
Euclid	Cuyahoga	2,617,282	0	12,872,483	0	15,489,765
Fairborn	Greene	2,870,562	10,775,000	1,654,244	0	15,299,806
Fairfield	Butler	7,362,653	0	0	0	7,362,653
Fairview Park	Cuyahoga	0	0	226,262	254,912	481,174
Fostoria	Seneca	0	0	112,701	0	112,701
Franklin	Warren	1,090,000	0	0	0	1,090,000
Fremont	Sandusky	281,041	0	0	0	281,041

(Continued)

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Gahanna	Franklin	\$341,193	\$0	\$0	\$0	\$341,193
Galion	Crawford	10,058,707	0	0	92,033	10,150,740
Geneva	Ashtabula	95,804	0	0	0	95,804
Girard	Trumbull	457,870	0	0	0	457,870
Greenville	Darke	0	0	0	0	0
Grove City	Franklin	503,051	0	0	0	503,051
Hamilton	Butler	20,630,000	0	0	0	20,630,000
Harrison	Hamilton	410,000	17,555,000	3,078,609	119,948	21,163,557
Heath	Licking	0	0	0	0	0
Hillsboro	Highland	3,307,973	0	0	0	3,307,973
Hubbard	Trumbull	1,718,032	0	0	0	1,718,032
Huber Heights	Montgomery	3,503	0	0	0	3,503
Huber Heights	Montgomery	5,170,000	0	0	0	5,170,000
Jackson	Jackson	0	0	394,838	0	394,838
Kent	Portage	0	0	94,526	0	94,526
Lakewood	Cuyahoga	11,315,719	13,427,908	135,576	412,100	25,291,303
Lebanon	Warren	10,390,095	0	0	0	10,390,095
Lima	Allen	6,248,093	8,426,460	0	0	14,674,553
Logan	Hocking	270,000	413,969	395,812	0	1,079,781
London	Madison	35,167,470	0	0	0	35,167,470
Louisville	Stark	1,212,000	0	0	0	1,212,000
Loveland	Hamilton	1,325,000	0	0	0	1,325,000
Mansfield	Richland	0	0	0	274,739	274,739
Marietta	Washington	395,000	0	1,085,265	0	1,480,265
Marion	Marion	5,360,689	1,367,335	21,578,955	2,429,436	30,736,415
Marysville	Union	0	94,514,168	0	0	94,514,168
Mason City	Warren	32,710,000	33,000	0	174,709	32,917,709
Massillon	Stark	6,535,454	0	34,438,289	662,458	41,636,201
Maumee	Lucas	0	0	0	0	0
Miamisburg	Montgomery	0	0	0	0	0
Middletown	Butler	7,635,000	0	0	6,764,426	14,399,426
Milford	Clermont	0	0	0	0	0
Montgomery	Hamilton	0	0	0	0	0
Mount Vernon	Knox	0	0	0	0	0
Napoleon	Henry	0	2,120,000	1,127,730	0	3,247,730
New Carlisle	Clark	0	0	1,272,296	0	1,272,296
New Philadelphia	Tuscarawas	0	0	631,934	0	631,934
Newark	Licking	0	0	7,813,632	0	7,813,632
Niles	Trumbull	0	0	187,556	0	187,556
North Canton	Stark	0	0	0	0	0
North Olmsted	Cuyahoga	0	0	1,519,604	600,410	2,120,014
North Ridgeville	Lorain	8,955,000	0	0	0	8,955,000
Norwalk	Huron	0	0	10,364,902	0	10,364,902
Oakwood	Montgomery	0	0	0	0	0
Oberlin	Lorain	0	0	0	0	0
Oregon	Lucas	1,980,000	0	169,217	0	2,149,217
Orrville	Wayne	0	0	0	0	0
Oxford	Butler	0	0	4,511,925	0	4,511,925
Painesville	Lake	0	0	0	0	0
Pataskala	Licking	600,000	0	440,443	0	1,040,443
Perrysburg	Wood	0	0	522,545	0	522,545

(Continued)

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2008
All Cities Reporting Under GAAP
(Continued)

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Pickerington	Fairfield	\$3,239,095	\$0	\$0	\$0	\$3,239,095
Piqua	Miami	0	0	0	0	0
Port Clinton	Ottawa	0	0	0	0	0
Portsmouth	Scioto	0	0	913,377	0	913,377
Ravenna	Portage	0	0	13,959,980	510,261	14,470,241
Reynoldsburg	Franklin	2,279,205	0	664,868	0	2,944,073
Rittman	Wayne	0	0	0	0	0
Rocky River	Cuyahoga	0	0	247,210	115,781	362,991
Rossford	Wood	0	0	0	0	0
Salem	Columbiana	0	0	0	0	0
Sandusky	Erie	0	0	21,332,075	0	21,332,075
Sheffield Lake	Lorain	0	0	0	0	0
Shelby	Richland	0	0	0	0	0
Sidney	Shelby	0	0	0	0	0
Springboro	Warren	13,522,197	22,298,880	0	424,781	36,245,858
Springfield	Clark	11,713	0	6,772	655	19,140
St. Clairsville	Belmont	0	0	0	123,657	123,657
St. Marys	Auglaize	0	219,773	0	0	219,773
Steubenville	Jefferson	1,181,546	0	11,013,474	141,560	12,336,580
Sylvania	Lucas	0	0	0	0	0
Tallmadge	Summit	0	334,000	0	0	334,000
Tiffin	Seneca	7,265,000	0	0	220,919	7,485,919
Tipp City	Miami	325,000	0	0	0	325,000
Toledo	Lucas	22,230,000	36,231,000	0	0	58,461,000
Toronto	Jefferson	0	0	0	0	0
Trenton	Butler	0	74,075	0	0	74,075
Trotwood	Montgomery	0	0	0	0	0
Troy	Miami	5,670,000	0	0	0	5,670,000
Twinsburg	Summit	1,860,003	3,000	0	383,591	2,246,594
Union	Montgomery	0	0	0	0	0
Upper Arlington	Franklin	1,685,694	0	0	0	1,685,694
Upper Sandusky	Wyandot	0	0	0	0	0
Urbana	Champaign	4,100,144	0	0	235,885	4,336,029
Vandalia	Montgomery	0	0	0	0	0
Wadsworth	Medina	21,474,268	0	0	0	21,474,268
Wapakoneta	Auglaize	9,655,196	0	1,007	11,250	9,667,453
Warren	Trumbull	2,681,500	0	0	1,604,558	4,286,058
Washington	Fayette	0	192,088	0	93,591	285,679
Wauseon	Fulton	0	0	0	0	0
Waverly	Pike	3,394,417	0	0	0	3,394,417
West Carrollton	Montgomery	0	0	0	0	0
Westerville	Franklin	895,682	0	1,724,213	0	2,619,895
Westlake	Cuyahoga	0	0	0	0	0
Wickliffe	Lake	0	0	0	0	0
Willard	Huron	0	0	0	0	0
Willoughby	Lake	6,648,885	2,630,000	0	737,313	10,016,198
Willoughby Hills	Lake	11,725,687	0	686,550	0	12,412,237
Willowick	Lake	605,000	0	0	28,785	633,785
Wilmington	Clinton	0	0	0	0	0
Xenia	Greene	5,430,029	0	0	1,697,182	7,127,211
Youngstown	Mahoning	195,000	0	0	0	195,000
Zanesville	Muskingum	187,500	0	20,885,877	0	21,073,377

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Electric Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2008
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities
Bryan	Williams	\$9,571,176	\$18,837,293	\$28,408,469	\$2,226,691
Celina	Mercer	(6,068,567)	13,400,164	7,331,597	1,822,748
Clyde	Sandusky	(9,074,839)	10,973,814	1,898,975	1,218,945
Columbiana	Columbiana	27,055,000	95,164,000	122,219,000	15,651,000
Columbus	Franklin	4,316,727	4,458,463	8,775,190	1,728,725
Cuyahoga Falls	Summit	32,571,439	18,565,656	51,137,095	3,705,616
Dover	Tuscarawas	5,571,776	30,195,422	35,767,198	3,611,092
Galion	Crawford	10,792,152	7,557,609	18,349,761	1,541,455
Hamilton	Butler	39,339,854	139,581,192	178,921,046	38,597,731
Hubbard	Trumbull	4,353,957	3,262,327	7,616,284	2,427,176
Hudson	Summit	22,409,990	7,171,719	29,581,709	5,612,941
Jackson	Jackson	9,656,421	8,070,014	17,726,435	388,262
Lebanon	Warren	17,315,564	20,431,706	37,747,270	1,498,304
Napoleon	Henry	10,240,311	12,484,722	22,725,033	964,010
Orrville	Wayne	22,814,224	25,708,236	48,522,460	3,437,415
Painesville	Lake	21,846,777	21,604,625	43,451,402	(1,211,980)
Piqua	Miami	13,650,249	32,608,192	46,258,441	2,388,334
St. Clairsville	Belmont	4,785,854	4,750,378	9,536,232	750,739
St. Marys	Auglaize	10,716,849	6,831,819	17,548,668	2,891,126
Tipp City	Miami	5,297,340	8,657,495	13,954,835	2,398,092
Wadsworth	Medina	7,713,656	25,140,507	32,854,163	5,438,332
Wapakoneta	Auglaize	15,231,212	7,078,748	22,309,960	1,400,499
Westerville	Franklin	23,747,055	51,267,895	75,014,950	4,582,339

Long-Term Liabilities	Total Liabilities	Net Assets			Total Net Assets
		Invested in Capital Assets	Restricted	Unrestricted	
\$3,478,395	\$5,705,086	\$11,918,365	\$0	\$10,785,018	\$22,703,383
1,676,119	3,498,867	11,707,304	0	5,525,590	17,232,894
3,651,787	4,870,732	6,103,367	736,623	7,188,253	14,028,243
26,367,000	42,018,000	67,021,000	0	13,180,000	80,201,000
24,353	1,753,078	3,125,277	0	3,896,835	7,022,112
12,945,656	16,651,272	15,344,155	0	19,141,668	34,485,823
15,447,005	19,058,097	8,951,220	3,245,619	4,512,262	16,709,101
10,385,718	11,927,173	898,280	0	5,524,308	6,422,588
136,980,299	175,578,030	(18,942,067)	10,382,846	11,902,237	3,343,016
24,506	2,451,682	1,047,281	0	4,117,321	5,164,602
2,928,160	8,541,101	3,916,956	0	17,123,652	21,040,608
4,872,372	5,260,634	2,636,347	588,477	9,240,977	12,465,801
18,262,918	19,761,222	(3,383,428)	5,647,579	15,721,897	17,986,048
2,204,420	3,168,430	9,410,917	0	10,145,686	19,556,603
3,411,878	6,849,293	18,294,834	3,769,680	19,608,653	41,673,167
2,837,357	1,625,377	7,468,004	0	2,895,850	10,363,854
1,067,323	3,455,657	31,478,856	0	11,323,928	42,802,784
5,890,268	6,641,007	(201,028)	0	3,096,253	2,895,225
1,438,047	4,329,173	4,174,074	0	9,045,421	13,219,495
524,153	2,922,245	6,927,534	0	4,105,056	11,032,590
8,966,876	14,405,208	13,297,970	0	5,150,985	18,448,955
185,722	1,586,221	6,964,975	0	13,758,764	20,723,739
19,624,032	24,206,371	32,283,194	0	18,525,385	50,808,579

Electric Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
As of December 31, 2008
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues/ Expenses
Bryan	Williams	\$20,752,471	\$19,126,961	\$958,111	\$667,399	\$92,354
Celina	Mercer	15,585,975	16,010,774	863,865	(1,288,664)	153,182
Clyde	Sandusky	16,988,737	15,386,117	264,122	1,338,498	(687,186)
Columbiana	Columbiana	82,969,000	72,814,000	3,679,000	6,476,000	(1,051,000)
Columbus	Franklin	7,979,166	6,559,133	311,800	1,108,233	36,520
Cuyahoga Falls	Summit	34,530,801	34,123,012	970,426	(562,637)	(31,619)
Dover	Tuscarawas	20,383,395	17,528,791	176,588	2,678,016	(598,749)
Galion	Crawford	11,084,309	8,654,417	180,238	2,249,654	(509,034)
Hamilton	Butler	65,136,558	48,905,823	10,077,438	6,153,297	(7,113,743)
Hubbard	Trumbull	5,630,963	4,763,106	305,350	562,507	57,420
Hudson	Summit	17,192,574	15,547,732	428,814	1,216,028	(333,366)
Jackson	Jackson	15,055,997	12,959,698	208,189	1,888,110	(190,164)
Lebanon	Warren	28,337,525	24,931,692	986,504	2,419,329	(445,736)
Napoleon	Henry	13,182,141	11,858,934	420,325	902,882	151,112
Orrville	Wayne	29,288,136	21,569,146	2,033,122	5,685,868	138,169
Painesville	Lake	22,610,144	19,853,926	757,520	1,998,698	258,523
Piqua	Miami	23,813,293	22,194,430	1,651,719	(32,856)	693,016
St. Clairsville	Belmont	4,656,647	4,610,376	144,132	(97,861)	(236,412)
St. Marys	Auglaize	15,123,060	15,247,919	592,131	(716,990)	(43,186)
Tipp City	Miami	10,034,000	9,017,726	405,461	610,813	(21,380)
Wadsworth	Medina	27,762,640	23,777,870	1,455,259	2,529,511	(680,495)
Wapakoneta	Auglaize	14,697,273	14,193,259	264,826	239,188	54,573
Westerville	Franklin	37,384,510	33,865,411	1,909,248	1,609,851	(1,132,550)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$6,450	\$0	\$753,303	\$7,344,485
0	12,294	0	(1,147,776)	(7,891,315)
468,651	0	0	1,119,963	(10,293,784)
435,000	(76,000)	0	5,936,000	11,404,000
0	0	0	1,144,753	2,588,002
1,759,139	1,766,884	50,356	(551,645)	28,865,823
0	0	0	2,079,267	1,960,684
0	0	13,008	1,753,628	9,250,697
0	60,000	0	(1,020,446)	742,123
0	0	0	619,927	1,926,781
0	0	0	882,662	16,797,049
0	(742)	0	1,698,688	9,268,159
16,055	3,546,158	0	(1,556,510)	15,817,260
0	0	0	1,053,994	9,276,301
881,904	0	0	6,705,941	19,376,809
1,678	831,494	0	1,427,405	23,058,757
0	0	0	660,160	11,261,915
0	140,177	0	(474,450)	4,035,115
807,573	0	0	47,397	7,825,723
0	6,965	320,540	903,008	2,899,248
0	0	0	1,849,016	2,275,324
650,000	(33,086)	0	976,847	13,830,713
38	0	0	477,339	19,164,716

Electric Enterprise Fund
Long-Term Obligations
As of December 31, 2008
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	
Bryan	Williams	\$0	\$0	\$3,740,000	\$0	\$3,740,000
Celina	Mercer	1,682,846	0	0	0	1,682,846
Clyde	Sandusky	0	4,555,000	0	138,466	4,693,466
Columbiana	Columbiana	30,680,000	0	0	0	30,680,000
Columbus	Franklin	0	0	0	0	0
Cuyahoga Falls	Summit	690,298	0	0	0	690,298
Dover	Tuscarawas	8,300,308	7,500,000	0	0	15,800,308
Galion	Crawford	8,651,000	0	0	1,952,776	10,603,776
Hamilton	Butler	149,020,000	4,000,000	0	0	153,020,000
Hubbard	Trumbull	0	0	0	0	0
Hudson	Summit	2,745,000	0	0	0	2,745,000
Jackson	Jackson	4,794,000	0	6,011	0	4,800,011
Lebanon	Warren	18,910,729	0	0	0	18,910,729
Napoleon	Henry	0	1,975,000	0	0	1,975,000
Orrville	Wayne	0	3,498,722	0	639,034	4,137,756
Painesville	Lake	0	0	0	0	0
Piqua	Miami	1,129,336	0	0	0	1,129,336
St. Clairsville	Belmont	0	0	0	0	0
St. Marys	Auglaize	1,357,745	0	0	0	1,357,745
Tipp City	Miami	395,000	0	0	0	395,000
Wadsworth	Medina	8,674,583	0	0	0	8,674,583
Wapakoneta	Auglaize	0	0	0	0	0
Westerville	Franklin	18,955,000	0	0	0	18,955,000

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