



Dave Yost • Auditor of State

**CITIES**  
**SUMMARY OF UNAUDITED FINANCIAL INFORMATION**

**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**



**CITY SUMMARY OF UNAUDITED FINANCIAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2013  
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# Dave Yost • Auditor of State

I hereby submit to the Ohio General Assembly the summary financial information of the Ohio cities for the year ended December 31, 2013 as required by Section 117.38 of the Ohio Revised Code. The financial information contained herein was compiled from the unaudited annual financial reports filed with my office for that year.

Sincerely,

A handwritten signature in blue ink that reads "Dave Yost". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Dave Yost,  
Auditor of State

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ALL CITIES REPORTING UNDER  
GAAP

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**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>ASSETS</b>											
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Internal Balances</b>	<b>Intergovernmental Receivable</b>	<b>Prepaid Items</b>	
City Of Akron	Summit	123,009,625	0	0	868,520	0	182,826,079	605,457	0	0	
City Of Alliance	Stark	6,933,845	0	0	20,420	0	158,973	5,171	819,808	25,805	
City Of Amherst	Lorain	8,395,760	0	0	169,637	24,998	47,453	0	496,237	59,523	
City Of Ashland	Ashland	4,642,234	0	0	141,126	0	216,447	0	1,821,012	123,581	
City Of Ashtabula	Ashtabula	3,545,509	0	0	40,390	0	527,114	0	1,022,327	32,260	
City Of Athens	Athens	8,962,807	0	0	80,845	2,166	92,580	0	156,290	97,950	
City Of Aurora	Portage	17,670,452	0	0	42,748	20,377	31,404	66,450	0	50,449	
City Of Avon	Lorain	13,217,816	0	0	197,402	682	0	169,000	855,759	74,699	
City Of Avon Lake	Lorain	13,932,600	0	0	124,735	51,522	221,398	0	1,167,433	54,902	
City Of Barberton	Summit	8,544,234	0	0	0	2,913	173,317	(106,827)	1,467,997	75,915	
City Of Bay Village	Cuyahoga	8,707,439	0	0	143,635	15,064	133,895	856,992	1,026,573	87,289	
City Of Beachwood	Cuyahoga	41,691,168	0	0	847,683	7,744	112,090	0	367,592	206,696	
City Of Beavercreek	Greene	9,990,115	0	0	411,513	6,741	626,537	741,875	2,545,754	0	
City Of Bedford	Cuyahoga	13,715,356	0	0	143,184	2,654	125,283	24,457	894,362	39,528	
City Of Bedford Heights	Cuyahoga	5,045,536	0	0	118,085	0	555,901	0	730,549	61,238	
City Of Bellbrook	Greene	3,115,736	0	0	26,250	1,631	69,286	0	435,418	1,196	
City Of Bellefontaine	Logan	6,536,651	1,085,900	0	64,907	0	36,482	(600,000)	1,014,693	27,037	
City Of Bellevue	Huron	4,771,516	0	0	51,446	0	28,532	0	922,959	0	
City Of Belpre	Washington	1,929,190	0	0	20,937	198	99,269	0	257,012	23,747	
City Of Berea	Cuyahoga	9,324,946	0	174,900	158,051	0	474,316	0	1,145,094	3,564	
City Of Bexley	Franklin	8,058,653	0	0	34,894	27,078	0	0	0	0	
City Of Blue Ash	Hamilton	46,793,467	0	0	289,330	594	566,285	0	1,709,006	83,363	
City Of Bowling Green	Wood	14,077,197	0	0	0	54,561	703,783	132,945	0	69,232	
City Of Brecksville	Cuyahoga	17,253,601	0	0	284,889	20,023	71,647	0	887,650	97,713	
City Of Broadview Heights	Cuyahoga	7,158,348	0	0	45,574	0	1,016,025	0	1,014,126	0	
City Of Brook Park	Cuyahoga	17,791,202	0	0	153,335	53	200,401	0	1,854,308	305,571	
City Of Brooklyn	Cuyahoga	17,096,711	0	0	143,041	0	174,169	0	754,963	41,915	
City Of Brookville	Montgomery	2,331,829	0	0	27,854	2,834	77,087	0	332,220	48,808	
City Of Brunswick	Medina	22,535,784	12,664	0	163,898	3,339	281,967	152,500	2,004,966	0	
City Of Bryan	Williams	14,586,743	0	0	72,609	1,162	145,525	(448,470)	349,412	53,325	
City Of Bucyrus	Crawford	3,777,611	0	0	65,731	5,696	33,972	419,472	0	71,328	
City Of Cambridge	Guernsey	5,082,023	0	0	7,452	0	106,567	(88,594)	3,650,224	12,679	
City Of Campbell	Mahoning	2,875,291	0	0	6,244	0	16,833	42,094	373,092	0	
City Of Canal Fulton	Stark	2,046,434	0	0	17,868	400	10,290	50,000	266,990	0	
City Of Canal Winchester	Franklin	4,654,286	0	0	16,537	16,073	164,837	0	0	19,719	
City Of Canfield	Mahoning	3,017,526	0	0	0	0	137,460	0	0	79,486	
City Of Canton	Stark	22,620,263	0	0	335,780	277	2,215,858	59,195	0	0	
City Of Celina	Mercer	6,065,316	0	0	62,065	13,927	54,116	(1,074,043)	0	14,413	
City Of Centerville	Montgomery	2,872,173	13,383,303	76,468	0	30,815	55,171	(65,155)	924,541	90,345	

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

**ASSETS (Continued)**

City	County	Income Tax Receivable	Property Taxes Receivable	Special Assessments Receivable	Revenue In		Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets
					Lieu Of Taxes Receivable	Due From Other Governments				
City Of Akron	Summit	0	0	0	0	1,147,043	0	14,282,358	0	13,332,769
City Of Alliance	Stark	2,991,023	1,044,423	970,853	0	0	0	1,408,692	0	0
City Of Amherst	Lorain	1,900,293	1,211,651	0	0	0	0	0	0	0
City Of Ashland	Ashland	0	3,071,983	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	1,675,711	2,387,068	61,985	0	0	0	67,585	0	0
City Of Athens	Athens	812,179	999,850	11,731	0	0	0	0	0	0
City Of Aurora	Portage	3,418,478	3,515,926	19,452	0	922,118	0	452,439	0	0
City Of Avon	Lorain	4,653,605	4,306,534	8,901,863	923,332	0	0	0	0	0
City Of Avon Lake	Lorain	3,595,970	5,807,646	1,788,153	0	0	0	0	0	0
City Of Barberton	Summit	1,866,876	1,446,603	26,417	0	0	89,680	0	0	0
City Of Bay Village	Cuyahoga	2,536,316	7,427,541	97,141	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	6,092,735	4,775,535	2,620,548	0	0	0	0	0	0
City Of Beavercreek	Greene	0	13,034,720	2,615,048	0	0	0	0	0	0
City Of Bedford	Cuyahoga	3,089,187	4,982,657	686,788	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	2,272,277	4,830,912	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	2,592,608	2,355	0	0	0	0	0	0
City Of Bellefontaine	Logan	1,874,291	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	1,181,532	695,050	0	0	0	143,997	0	0	32,684
City Of Belpre	Washington	789,812	339,731	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	7,830,034	664,746	0	0	0	1,463,693	0	0
City Of Bexley	Franklin	4,334,270	1,904,549	0	263,444	1,279,368	0	0	0	0
City Of Blue Ash	Hamilton	0	10,701,454	0	0	0	0	0	0	670,000
City Of Bowling Green	Wood	3,343,964	2,410,806	361,697	0	1,083,945	529,005	0	0	0
City Of Brecksville	Cuyahoga	4,012,664	4,381,296	4,405,027	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	3,473,902	4,147,086	2,556,856	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	2,855,512	1,794,465	85,968	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	3,743,305	1,576,499	0	0	0	0	21,068	0	4,319,607
City Of Brookville	Montgomery	493,771	124,715	14,205	0	0	0	0	0	0
City Of Brunswick	Medina	8,218,043	1,545,018	1,275,311	0	0	275,590	0	0	0
City Of Bryan	Williams	0	1,395,278	60,823	0	0	0	1,700,809	0	0
City Of Bucyrus	Crawford	1,258,986	553,147	86,040	0	456,881	0	0	0	0
City Of Cambridge	Guernsey	0	4,088,621	54,930	0	0	0	56,750	0	0
City Of Campbell	Mahoning	1,201,769	953,262	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	573,077	309,797	0	0	0	0	0	0	0
City Of Canal Winchester	Franklin	1,128,443	359,165	60,160	91,864	257,143	0	0	0	0
City Of Canfield	Mahoning	709,789	559,822	17,057	0	337,177	0	0	0	0
City Of Canton	Stark	7,735,721	2,643,881	0	0	13,368,731	0	1,462,476	0	0
City Of Celina	Mercer	1,003,077	408,179	5,490	1,053,879	557,396	181,278	0	0	0
City Of Centerville	Montgomery	0	5,471,112	9,172,537	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

ASSETS (Continued)								
City	County	Advances To Other Funds	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Assets	Total Assets	Total Deferred Outflows Of Resources
City Of Akron	Summit	0	266,379,823	737,109,151	0	3,325,815	1,342,886,640	580,818
City Of Alliance	Stark	0	4,771,627	16,249,450	0	0	35,400,090	6,575
City Of Amherst	Lorain	0	1,398,148	41,097,133	(16,749,993)	0	38,050,840	0
City Of Ashland	Ashland	0	7,031,409	46,205,708	(34,559,615)	0	28,693,885	38,273
City Of Ashtabula	Ashtabula	0	3,455,095	46,590,402	(22,812,496)	0	36,592,950	0
City Of Athens	Athens	0	53,967,489	40,375,608	(20,426,475)	0	85,133,020	0
City Of Aurora	Portage	0	42,641,819	55,970,821	(16,236,598)	70,355	108,656,690	313,898
City Of Avon	Lorain	0	5,926,955	96,546,023	0	0	135,773,670	286,810
City Of Avon Lake	Lorain	0	5,675,468	97,182,485	(47,750,718)	0	81,851,594	250,901
City Of Barberton	Summit	0	7,592,239	42,311,975	(24,052,745)	0	39,438,594	0
City Of Bay Village	Cuyahoga	0	1,250,300	43,709,115	(20,917,605)	0	45,073,695	260,751
City Of Beachwood	Cuyahoga	0	14,235,641	140,658,925	(63,575,636)	308,574	148,349,295	315,496
City Of Beavercreek	Greene	0	17,157,428	285,261,290	(102,791,254)	0	229,599,767	129,654
City Of Bedford	Cuyahoga	0	2,920,542	74,301,553	(47,057,197)	1,099,122	54,967,476	307,783
City Of Bedford Heights	Cuyahoga	0	2,014,205	14,187,414	0	0	29,816,117	0
City Of Bellbrook	Greene	0	262,230	10,317,946	(3,786,853)	52,484	13,090,287	0
City Of Bellefontaine	Logan	0	6,593,571	18,993,628	0	0	35,627,160	0
City Of Bellevue	Huron	0	1,193,707	23,380,393	(12,053,470)	0	20,348,346	20,314
City Of Belpre	Washington	0	2,725,175	29,661,213	(20,732,339)	0	15,113,945	0
City Of Berea	Cuyahoga	0	14,324,131	121,860,183	(61,746,957)	0	95,676,701	0
City Of Bexley	Franklin	0	2,800,103	55,474,403	(19,772,549)	49,797	54,454,010	63,425
City Of Blue Ash	Hamilton	0	50,821,426	93,190,058	(39,086,217)	0	165,738,766	0
City Of Bowling Green	Wood	0	14,371,766	38,652,831	0	57,998	75,849,730	236,747
City Of Brecksville	Cuyahoga	0	9,746,280	131,982,554	(58,121,538)	0	115,021,806	287,237
City Of Broadview Heights	Cuyahoga	0	6,594,119	64,724,026	(38,092,748)	0	52,637,314	0
City Of Brook Park	Cuyahoga	0	9,273,454	104,697,948	(39,437,275)	0	99,574,942	0
City Of Brooklyn	Cuyahoga	0	4,624,343	66,224,515	(41,303,080)	0	57,417,056	0
City Of Brookville	Montgomery	0	2,513,081	11,761,927	(6,037,106)	432,997	12,124,222	0
City Of Brunswick	Medina	0	10,234,594	58,122,358	(30,002,780)	837,210	75,660,462	0
City Of Bryan	Williams	0	4,923,651	42,689,254	(18,475,380)	0	47,054,741	0
City Of Bucyrus	Crawford	0	2,495,662	14,391,287	0	14,707	23,630,520	0
City Of Cambridge	Guernsey	0	2,342,229	37,804,802	(13,315,070)	0	39,802,613	0
City Of Campbell	Mahoning	0	755,800	5,765,576	(3,600,839)	0	8,389,122	0
City Of Canal Fulton	Stark	0	3,946,692	6,432,072	0	0	13,653,620	0
City Of Canal Winchester	Franklin	0	1,800,875	10,787,888	(2,241,752)	0	17,115,238	53,649
City Of Canfield	Mahoning	0	2,786,436	21,863,639	(10,660,382)	0	18,848,010	0
City Of Canton	Stark	0	14,842,308	454,541,540	(361,581,817)	0	158,244,213	0
City Of Celina	Mercer	0	10,741,904	12,543,533	0	0	31,630,530	0
City Of Centerville	Montgomery	0	4,245,419	41,075,646	0	0	77,332,375	127,877

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

**LIABILITIES**

City	County	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Compensated Absences	Matured Interest Payable	Matured Bonds Payable	Accrued Interest Payable
City Of Akron	Summit	13,322,496	3,583,399	0	0	4,578,640	11,154,901	0	0	2,423,661
City Of Alliance	Stark	100,116	222,053	0	0	358,817	0	0	0	5,731
City Of Amherst	Lorain	97,523	71,241	85,250	124,544	0	0	0	0	4,772
City Of Ashland	Ashland	59,080	318,843	0	776,327	0	0	0	0	6,906
City Of Ashtabula	Ashtabula	15,045	143,097	44,462	249,153	0	0	0	0	3,044
City Of Athens	Athens	206,411	423,679	171,810	168,525	0	11,683	0	0	4,589
City Of Aurora	Portage	237,325	361,438	0	0	300,945	0	0	0	19,804
City Of Avon	Lorain	262,437	259,707	395,852	509,172	0	58,168	0	0	217,194
City Of Avon Lake	Lorain	350,768	388,416	0	396,235	0	43,815	0	0	51,089
City Of Barberton	Summit	334,966	89,534	413,403	680,710	0	0	0	0	14,191
City Of Bay Village	Cuyahoga	183,515	150,697	197,512	201,855	0	0	0	0	24,848
City Of Beachwood	Cuyahoga	490,724	733,296	76,499	472,267	0	61,945	0	0	59,592
City Of Beavercreek	Greene	278,424	943,536	521,897	0	0	0	0	0	18,221
City Of Bedford	Cuyahoga	262,041	473,239	0	382,526	0	0	0	0	33,571
City Of Bedford Heights	Cuyahoga	430,742	461,545	0	151,696	0	0	0	0	7,575
City Of Bellbrook	Greene	16,246	126,390	0	0	60,482	0	0	0	0
City Of Bellefontaine	Logan	739,515	195,910	0	223,595	0	0	0	0	2,027
City Of Bellevue	Huron	63,419	103,649	0	78,119	0	0	0	0	1,215
City Of Belpre	Washington	61,893	38,958	8,940	50,056	0	32,528	0	0	99
City Of Berea	Cuyahoga	376,526	338,221	0	281,140	0	0	0	0	62,972
City Of Bexley	Franklin	930,894	143,739	0	0	256,833	217,933	0	0	72,366
City Of Blue Ash	Hamilton	801,293	852,898	1,194,149	283,054	0	0	0	0	553,163
City Of Bowling Green	Wood	623,711	379,608	20,758	0	430,160	0	0	0	28,595
City Of Brecksville	Cuyahoga	97,995	657,152	293,854	435,332	0	123,529	0	0	36,390
City Of Broadview Heights	Cuyahoga	373,846	239,191	29,991	508,027	0	9,868	0	0	52,258
City Of Brook Park	Cuyahoga	216,024	855,470	475,445	262,482	0	141,778	0	0	58,702
City Of Brooklyn	Cuyahoga	433,906	435,722	0	309,766	0	0	0	0	23,084
City Of Brookville	Montgomery	40,112	34,134	94,510	44,595	0	0	0	0	521
City Of Brunswick	Medina	317,982	635,923	24,552	0	0	0	647	0	8,981
City Of Bryan	Williams	62,465	169,136	0	11,393	0	0	0	0	13,271
City Of Bucyrus	Crawford	114,580	146,061	59,235	0	198,883	184,062	0	0	305
City Of Cambridge	Guernsey	71,710	248,128	76,049	223,810	0	0	0	0	14,195
City Of Campbell	Mahoning	333,332	81,018	0	78,217	0	4,490	0	0	1,757
City Of Canal Fulton	Stark	62,248	9,675	0	33,476	0	0	0	0	4,862
City Of Canal Winchester	Franklin	93,736	51,265	148,682	0	178,328	0	0	0	24,867
City Of Canfield	Mahoning	5,515	100,280	0	0	88,024	0	0	0	0
City Of Canton	Stark	2,953,938	1,846,759	0	0	1,287,045	0	0	0	42,692
City Of Celina	Mercer	183,769	158,064	101,455	0	154,218	0	0	0	30,290
City Of Centerville	Montgomery	438,773	583,876	0	0	0	0	0	0	23,117

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
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LIABILITIES (Continued)										
City	County	Retainage Payable	Claims Payable	Unearned Revenue	Notes Payable	Long Term Liabilities Due Within One Year	Long Term Liabilities Due In More Than One Year	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City Of Akron	Summit	0	4,189,760	0	0	78,057,859	687,305,207	500,032	805,115,955	163,765,438
City Of Alliance	Stark	0	283,882	0	0	1,138,442	3,454,088	0	5,563,129	785,653
City Of Amherst	Lorain	0	130,862	0	0	357,219	2,935,876	0	3,807,287	1,187,424
City Of Ashland	Ashland	0	0	0	0	445,258	2,360,513	29,717	3,996,644	1,079,613
City Of Ashtabula	Ashtabula	0	0	0	357,291	1,175,974	2,017,828	3,980	4,009,874	1,744,170
City Of Athens	Athens	0	173,069	0	1,050,000	1,215,050	1,485,130	0	4,909,946	822,638
City Of Aurora	Portage	37,953	242,895	667	0	1,022,039	8,112,712	0	10,335,778	3,404,179
City Of Avon	Lorain	98,629	0	0	8,180,000	2,732,702	71,020,436	0	83,734,297	5,078,087
City Of Avon Lake	Lorain	10,645	0	0	207,000	3,534,982	11,150,909	0	16,133,859	5,441,183
City Of Barberton	Summit	0	106,667	0	0	1,272,418	4,604,261	0	7,516,150	1,290,401
City Of Bay Village	Cuyahoga	0	155,746	0	250,000	1,245,747	7,396,565	543,812	10,350,297	6,643,489
City Of Beachwood	Cuyahoga	30,336	101,948	0	5,200,000	2,740,122	17,370,504	0	27,337,233	2,543,715
City Of Beavercreek	Greene	0	0	0	0	1,482,461	6,248,417	0	9,492,956	12,626,660
City Of Bedford	Cuyahoga	48,229	184,702	252,000	0	1,446,477	12,292,934	705,494	16,081,213	4,666,180
City Of Bedford Heights	Cuyahoga	0	0	0	0	1,943,103	2,957,372	0	5,952,033	4,248,765
City Of Bellbrook	Greene	0	0	0	0	119,943	48,178	0	371,239	2,560,250
City Of Bellefontaine	Logan	73,543	0	0	0	614,981	1,587,465	0	3,437,036	515,481
City Of Bellevue	Huron	0	50,294	0	0	289,984	1,071,970	0	1,658,650	645,913
City Of Belpre	Washington	0	0	0	0	169,103	508,953	0	870,530	309,700
City Of Berea	Cuyahoga	0	209,320	0	0	5,659,689	14,013,196	0	20,941,064	3,661,261
City Of Bexley	Franklin	0	0	0	0	1,394,311	23,073,878	0	26,089,954	2,094,531
City Of Blue Ash	Hamilton	0	0	0	9,900,000	3,221,102	45,493,249	0	62,298,908	3,747,146
City Of Bowling Green	Wood	56,994	0	0	600,000	2,757,839	27,714,195	0	32,611,860	2,321,964
City Of Brecksville	Cuyahoga	152,771	75,214	0	0	1,223,535	11,204,688	381,661	14,682,121	4,079,304
City Of Broadview Heights	Cuyahoga	0	0	18,750	2,271,057	1,579,439	7,290,987	0	12,373,414	3,994,033
City Of Brook Park	Cuyahoga	112,405	70,989	0	0	2,112,762	11,342,188	0	15,648,245	1,660,688
City Of Brooklyn	Cuyahoga	0	54,152	163,721	0	645,131	14,848,151	0	16,913,633	1,415,804
City Of Brookville	Montgomery	0	0	0	200,000	182,693	927,110	10,703	1,534,378	122,115
City Of Brunswick	Medina	0	0	0	0	295,091	3,083,566	192,578	4,559,320	1,475,483
City Of Bryan	Williams	0	348,386	0	0	473,809	5,332,940	0	6,411,400	366,588
City Of Bucyrus	Crawford	9,376	0	0	0	205,441	971,766	0	1,889,709	507,937
City Of Cambridge	Guernsey	0	4,055	0	0	261,015	5,022,142	203,879	6,124,983	1,468,733
City Of Campbell	Mahoning	0	0	588,616	0	83,851	673,543	0	1,844,824	656,213
City Of Canal Fulton	Stark	0	0	0	0	88,241	1,066,672	8,685	1,273,859	299,519
City Of Canal Winchester	Franklin	0	0	0	250,000	2,032,138	7,189,153	0	9,968,169	430,657
City Of Canfield	Mahoning	0	0	0	0	307,072	684,372	0	1,185,263	500,226
City Of Canton	Stark	87,529	2,642,891	0	1,500,000	4,152,128	13,947,316	0	28,460,298	1,870,054
City Of Celina	Mercer	31,033	0	0	200,000	1,255,942	2,570,545	0	4,685,316	1,431,670
City Of Centerville	Montgomery	0	0	177,664	0	594,751	6,746,774	0	8,564,955	1,448,427

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>NET POSITION</b>					
<b>City</b>	<b>County</b>	<b>Net Investment In Capital Assets</b>	<b>Restricted</b>	<b>Unrestricted Deficit</b>	<b>Total Net Position</b>
City Of Akron	Summit	353,686,041	46,822,028	(25,922,004)	374,586,065
City Of Alliance	Stark	19,528,061	7,004,368	2,525,454	29,057,883
City Of Amherst	Lorain	23,140,628	6,506,859	3,408,642	33,056,129
City Of Ashland	Ashland	16,588,886	5,112,823	1,954,192	23,655,901
City Of Ashtabula	Ashtabula	26,927,369	2,841,682	1,069,855	30,838,906
City Of Athens	Athens	71,798,699	5,931,962	1,669,775	79,400,436
City Of Aurora	Portage	74,683,557	4,754,345	15,792,729	95,230,631
City Of Avon	Lorain	27,693,485	17,244,157	2,310,454	47,248,096
City Of Avon Lake	Lorain	44,445,366	9,152,098	6,929,989	60,527,453
City Of Barberton	Summit	23,611,193	2,935,971	4,084,879	30,632,043
City Of Bay Village	Cuyahoga	16,450,276	959,732	10,930,652	28,340,660
City Of Beachwood	Cuyahoga	69,178,482	9,570,500	40,034,861	118,783,843
City Of Beavercreek	Greene	193,231,329	10,696,320	3,682,156	207,609,805
City Of Bedford	Cuyahoga	18,337,265	3,933,223	12,257,378	34,527,866
City Of Bedford Heights	Cuyahoga	13,833,090	831,542	4,950,687	19,615,319
City Of Bellbrook	Greene	6,793,323	2,097,450	1,268,025	10,158,798
City Of Bellefontaine	Logan	24,561,276	1,678,333	5,435,034	31,674,643
City Of Bellevue	Huron	11,652,090	3,909,012	2,502,995	18,064,097
City Of Belpre	Washington	11,026,921	493,832	2,412,962	13,933,715
City Of Berea	Cuyahoga	57,752,563	6,514,958	6,806,855	71,074,376
City Of Bexley	Franklin	14,747,099	3,505,268	8,080,583	26,332,950
City Of Blue Ash	Hamilton	63,698,280	2,580,973	33,413,459	99,692,712
City Of Bowling Green	Wood	42,783,057	9,963,019	(11,593,423)	41,152,653
City Of Brecksville	Cuyahoga	72,417,114	7,435,976	16,694,528	96,547,618
City Of Broadview Heights	Cuyahoga	25,954,933	4,393,751	5,921,183	36,269,867
City Of Brook Park	Cuyahoga	68,500,606	7,611,415	6,153,988	82,266,009
City Of Brooklyn	Cuyahoga	22,833,902	9,564,424	6,689,293	39,087,619
City Of Brookville	Montgomery	7,060,712	703,603	2,703,414	10,467,729
City Of Brunswick	Medina	35,531,358	21,350,660	12,743,641	69,625,659
City Of Bryan	Williams	24,439,600	8,550,512	7,286,641	40,276,753
City Of Bucyrus	Crawford	16,730,949	3,583,770	918,155	21,232,874
City Of Cambridge	Guernsey	22,925,444	6,044,330	3,239,123	32,208,897
City Of Campbell	Mahoning	2,920,537	1,518,174	1,449,374	5,888,085
City Of Canal Fulton	Stark	9,286,839	798,692	1,994,711	12,080,242
City Of Canal Winchester	Franklin	994,600	1,159,642	4,615,819	6,770,061
City Of Canfield	Mahoning	13,249,893	1,745,849	2,166,779	17,162,521
City Of Canton	Stark	99,188,330	20,669,995	8,055,536	127,913,861
City Of Celina	Mercer	19,700,394	3,011,754	2,801,396	25,513,544
City Of Centerville	Montgomery	38,942,917	12,007,221	16,496,732	67,446,870

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
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<b>ASSETS</b>										
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Internal Balances</b>	<b>Intergovernmental Receivable</b>	<b>Prepaid Items</b>
City Of Chardon	Geauga	4,909,707	0	0	219,555	3,936	218,153	0	593,429	16,152
City Of Cheviot	Hamilton	1,567,122	0	0	38,762	0	18,770	0	355,108	18,834
City Of Chillicothe	Ross	3,733,901	1,000	0	93,151	0	250,344	0	1,411,708	183,102
City Of Circleville	Pickaway	5,109,168	0	0	118,266	14,082	110,570	0	850,051	39,821
City Of Cleveland	Cuyahoga	354,235,000	3,000,000	0	2,223,000	8,000	9,389,000	2,717,000	8,444,000	0
City Of Cleveland Heights	Cuyahoga	12,377,984	0	484,015	469,461	21,115	1,687,412	375,088	2,506,511	0
City Of Clyde	Sandusky	3,318,638	0	0	62,041	5,955	44,267	66,394	0	24,724
City Of Columbus	Franklin	568,675,000	1,586,000	0	620,000	601,000	14,328,000	(6,901,000)	0	2,000
City Of Conneaut	Ashtabula	2,575,949	0	0	73,801	0	201,525	(23,132)	644,857	0
City Of Cortland	Trumbull	\$1,344,651	\$0	\$0	\$0	\$0	\$146,525	\$0	\$391,023	\$30,700
City Of Coshocton	Coshocton	3,291,940	0	0	19,961	1,126	14,071	43,846	0	0
City Of Cuyahoga Falls	Summit	22,175,242	0	0	614,250	35,152	776,668	823,628	0	133,785
City Of Dayton	Montgomery	106,904,538	0	619,455	0	132,546	6,451,726	339,079	0	736,901
City Of Deer Park	Hamilton	1,782,308	0	0	0	0	15,879	110,327	317,137	0
City Of Defiance	Defiance	5,530,161	84,265	0	33,615	10,259	478,980	(21,685)	0	0
City Of Delaware	Delaware	29,384,155	0	0	58,965	0	176,971	1,430,711	0	107,998
City Of Delphos	Allen	1,106,056	0	0	14,682	0	132,855	(26,248)	247,594	24,978
City Of Dover	Tuscarawas	5,825,847	0	0	159,929	0	665,859	235,403	683,584	80,619
City Of Dublin	Franklin	130,313,665	0	0	781,740	155,162	320,948	0	0	681,398
City Of East Cleveland	Cuyahoga	685,545	0	0	0	0	1,070,660	389,443	2,483,269	9,241
City Of East Liverpool	Columbiana	1,491,216	0	0	27,586	0	167,867	0	930,763	84,235
City Of Eastlake	Lake	2,951,341	0	116,970	68,990	0	155,140	0	1,437,189	87,363
City Of Eaton	Preble	6,106,007	20,000	0	0	0	28,311	0	383,234	0
City Of Elyria	Lorain	12,771,984	880,479	0	0	345	181,240	500,000	0	181,626
City Of Englewood	Montgomery	15,817,594	0	0	127,730	26,214	313,941	13,388	0	55,001
City Of Euclid	Cuyahoga	8,817,959	0	0	322,583	19,531	458,951	0	1,758,328	99,787
City Of Fairborn	Greene	18,796,414	0	0	298,823	29,224	831,817	(294,788)	1,589,428	0
City Of Fairfield	Butler	33,233,653	0	0	0	18,629	271,084	0	3,435,797	0
City Of Fairlawn	Summit	17,374,075	0	0	506,204	5,659	97,349	0	0	78,503
City Of Fairview Park	Cuyahoga	8,464,559	0	306,757	30,922	0	140,542	0	1,047,333	85,767
City Of Findlay	Hancock	22,076,674	0	0	545,646	6,036	160,168	(211,903)	0	80,539
City Of Forest Park	Hamilton	8,806,700	0	0	0	20,020	574,655	0	5,474,130	24,880
City Of Fostoria	Seneca	2,658,225	0	0	96,712	0	118,097	0	0	0
City Of Franklin	Warren	11,610,884	0	0	133,027	120	0	0	556,524	0
City Of Fremont	Sandusky	10,276,507	0	0	88,260	0	0	0	0	0
City Of Gahanna	Franklin	31,807,905	0	0	220,407	89,479	1,238,342	(13,443)	1,321,875	111,584
City Of Galion	Crawford	9,494,211	0	0	58,660	0	149,521	269,670	0	22,058
City Of Garfield Heights	Cuyahoga	5,669,893	0	0	75,257	0	1,195,582	0	2,263,819	41,263
City Of Geneva	Ashtabula	1,665,493	0	0	2,175	0	182,817	15,493	540,935	62,274

**Summary of Unaudited Data from the Statement of Net Position**  
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**ASSETS (Continued)**

City	County	Income Tax Receivable	Property Taxes Receivable	Special Assessments Receivable	Revenue In		Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets
					Lieu Of Taxes Receivable	Due From Other Governments				
City Of Chardon	Geauga	1,491,234	1,259,107	0	0	0	0	0	0	0
City Of Cheviot	Hamilton	834,319	1,689,188	0	0	0	0	0	0	0
City Of Chillicothe	Ross	1,980,966	1,203,193	33,026	0	0	0	0	0	0
City Of Circleville	Pickaway	1,758,217	868,166	0	0	0	0	567,445	0	0
City Of Cleveland	Cuyahoga	0	134,470,000	3,433,000	0	40,221,000	0	207,491,000	0	0
City Of Cleveland Heights	Cuyahoga	12,567,911	11,087,162	5,287,249	0	0	1,913,689	0	0	0
City Of Clyde	Sandusky	607,447	316,023	83,853	0	297,331	0	0	0	0
City Of Columbus	Franklin	84,213,000	47,282,000	0	29,417,000	42,582,000	0	0	0	323,420,000
City Of Conneaut	Ashtabula	953,546	1,717,569	1,237,463	0	0	0	240,000	0	0
City Of Cortland	Trumbull	\$0	\$2,293,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	1,007,403	482,022	2,439	0	476,423	0	0	0	0
City Of Cuyahoga Falls	Summit	4,307,700	9,330,872	184,611	0	4,042,762	0	2,269,186	0	0
City Of Dayton	Montgomery	14,867,408	22,088,953	889,917	2,455,714	17,200,198	0	29,896,524	0	0
City Of Deer Park	Hamilton	548,700	936,200	2,400	0	0	0	0	0	0
City Of Defiance	Defiance	1,291,044	797,853	73,108	0	669,326	0	1,357,672	0	0
City Of Delaware	Delaware	5,121,488	1,639,033	0	517,308	2,418,415	0	543,209	0	227,979
City Of Delphos	Allen	854,197	377,365	0	0	0	0	0	0	0
City Of Dover	Tuscarawas	3,273,310	892,904	0	0	0	81,935	0	0	0
City Of Dublin	Franklin	11,393,784	3,709,260	1,068,835	0	1,623,660	800,000	0	0	0
City Of East Cleveland	Cuyahoga	3,437,220	4,360,717	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	727,899	1,830,422	5,200	0	0	0	61,891	0	0
City Of Eastlake	Lake	2,187,622	2,487,743	0	0	0	0	0	0	0
City Of Eaton	Preble	0	1,310,757	60,295	0	0	0	0	0	0
City Of Elyria	Lorain	7,338,896	2,894,157	181,902	489,619	2,249,874	0	4,414,690	0	0
City Of Englewood	Montgomery	1,571,287	1,352,991	366,245	147,721	564,582	0	0	0	0
City Of Euclid	Cuyahoga	10,008,718	5,031,109	4,679,058	263,293	0	982,123	0	0	0
City Of Fairborn	Greene	4,459,431	5,324,478	979,399	381,260	0	0	0	0	0
City Of Fairfield	Butler	0	10,060,955	0	0	0	0	0	0	0
City Of Fairlawn	Summit	2,129,010	806,687	386,258	0	899,264	0	0	0	0
City Of Fairview Park	Cuyahoga	3,726,604	3,795,280	577,135	0	0	0	0	0	0
City Of Findlay	Hancock	6,702,243	2,271,097	221,168	183,485	1,332,280	0	826,734	0	7,778,663
City Of Forest Park	Hamilton	0	6,296,622	0	0	0	0	0	0	0
City Of Fostoria	Seneca	1,036,371	774,465	159,431	15,622	998,782	0	1,484,426	0	0
City Of Franklin	Warren	2,205,826	1,967,076	1,119,895	195,109	0	0	0	0	0
City Of Fremont	Sandusky	2,715,557	850,480	0	0	639,980	0	312,906	0	0
City Of Gahanna	Franklin	4,503,736	2,009,060	0	786,205	0	0	0	0	0
City Of Galion	Crawford	1,024,517	416,331	0	0	382,405	94,223	0	0	0
City Of Garfield Heights	Cuyahoga	4,281,894	11,677,067	338,120	149,344	0	0	0	0	0
City Of Geneva	Ashtabula	573,458	420,131	624,208	0	260,880	0	23,164	0	0



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<b>ASSETS (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Advances To Other Funds</b>	<b>Nondepreciable Capital Assets</b>	<b>Depreciable Capital Assets</b>	<b>Less Accumulated Depreciation</b>	<b>Other Assets</b>	<b>Total Assets</b>	<b>Total Deferred Outflows Of Resources</b>
City Of Chardon	Geauga	0	7,844,093	52,259,665	(16,763,413)	0	52,051,618	0
City Of Cheviot	Hamilton	0	274,086	10,083,045	(6,007,178)	0	8,872,056	0
City Of Chillicothe	Ross	0	6,864,490	97,623,877	(63,716,610)	0	49,662,148	0
City Of Circleville	Pickaway	0	2,041,012	49,805,338	(27,749,077)	0	33,533,059	27,154
City Of Cleveland	Cuyahoga	0	225,053,000	1,633,023,000	(832,533,000)	0	1,791,174,000	8,241,000
City Of Cleveland Heights	Cuyahoga	0	5,992,681	134,368,413	(58,920,109)	0	130,218,582	425,077
City Of Clyde	Sandusky	0	1,597,937	29,874,944	(14,691,813)	0	21,607,741	0
City Of Columbus	Franklin	0	273,963,000	0	(987,735,000)	0	392,053,000	28,100,000
City Of Conneaut	Ashtabula	0	572,271	47,233,394	(19,888,199)	3,454	35,542,498	0
City Of Cortland	Trumbull	\$0	\$17,576	\$9,116,891	(\$4,344,735)	\$0	\$8,995,694	\$0
City Of Coshocton	Coshocton	0	1,059,518	16,362,320	(11,004,302)	0	11,756,767	0
City Of Cuyahoga Falls	Summit	0	17,360,766	77,293,513	0	0	139,348,135	0
City Of Dayton	Montgomery	0	96,004,031	582,775,768	(256,650,038)	11,639,326	636,352,046	1,769,057
City Of Deer Park	Hamilton	0	300,497	3,968,387	0	0	7,981,835	174,101
City Of Defiance	Defiance	0	3,536,518	35,119,316	(18,032,569)	0	30,927,863	0
City Of Delaware	Delaware	0	11,833,409	75,202,273	0	0	128,661,914	21,140
City Of Delphos	Allen	0	476,660	6,349,543	(3,974,967)	0	5,582,715	0
City Of Dover	Tuscarawas	0	1,655,638	15,560,055	0	0	29,115,083	0
City Of Dublin	Franklin	0	293,313,858	218,297,337	(90,334,176)	7,140,697	579,266,168	666,548
City Of East Cleveland	Cuyahoga	0	920,260	34,871,499	(18,040,751)	0	30,187,103	0
City Of East Liverpool	Columbiana	0	1,820,262	13,818,585	(5,341,673)	1,945	15,626,198	0
City Of Eastlake	Lake	0	7,262,305	60,235,105	(31,335,417)	11,006	45,665,357	556,508
City Of Eaton	Preble	0	2,157,941	7,188,583	0	0	17,255,128	0
City Of Elyria	Lorain	0	6,782,244	168,766,933	(88,694,294)	0	118,939,695	657,006
City Of Englewood	Montgomery	0	0	60,829,147	(25,670,804)	0	55,515,037	0
City Of Euclid	Cuyahoga	0	13,255,292	168,416,165	(122,171,037)	807,646	92,749,506	471,969
City Of Fairborn	Greene	0	14,810,471	105,749,134	(55,346,307)	3,428,439	101,037,223	0
City Of Fairfield	Butler	0	33,207,266	143,405,562	(84,818,057)	0	138,814,889	0
City Of Fairlawn	Summit	0	2,543,418	101,360,217	(43,808,176)	15,948	82,394,416	0
City Of Fairview Park	Cuyahoga	0	1,050,943	81,416,861	(37,023,224)	0	63,619,479	1,967,950
City Of Findlay	Hancock	0	10,962,345	136,702,057	(66,168,126)	0	123,469,106	30,137
City Of Forest Park	Hamilton	0	14,026,210	54,262,357	(26,748,742)	0	62,736,832	0
City Of Fostoria	Seneca	0	2,806,459	7,447,672	0	0	17,596,262	0
City Of Franklin	Warren	0	19,267,151	77,224,675	(50,503,217)	36,651	63,813,721	367,446
City Of Fremont	Sandusky	0	1,925,567	41,531,285	(21,508,266)	46,958	36,879,234	75,856
City Of Gahanna	Franklin	0	24,266,027	136,166,237	(72,803,917)	27,661	129,731,158	1,080,596
City Of Galion	Crawford	0	4,589,370	29,423,771	(19,642,149)	14,885	26,297,473	0
City Of Garfield Heights	Cuyahoga	0	1,920,220	68,114,491	(37,666,558)	0	58,060,392	272,414
City Of Geneva	Ashtabula	0	2,038,022	15,923,603	0	0	22,332,653	0

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

LIABILITIES										
City	County	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Compensated Absences	Matured Interest Payable	Matured Bonds Payable	Accrued Interest Payable
City Of Chardon	Geauga	105,765	142,572	0	0	54,722	0	0	0	11,034
City Of Cheviot	Hamilton	319,125	136,554	23,244	114,379	0	0	0	0	5,453
City Of Chillicothe	Ross	495,153	387,184	217,366	557,702	0	0	0	0	14,706
City Of Circleville	Pickaway	125,155	104,881	28,246	244,905	0	0	14,831	20,000	9,340
City Of Cleveland	Cuyahoga	15,874,000	33,381,000	0	0	102,158,000	0	0	0	4,290,000
City Of Cleveland Heights	Cuyahoga	1,096,843	670,170	78,384	1,215,713	0	53,172	0	0	53,868
City Of Clyde	Sandusky	33,140	118,542	0	0	39,568	0	0	0	18,764
City Of Columbus	Franklin	42,449,000	34,030,000	0	0	9,506,000	0	241,000	774,000	19,139,000
City Of Conneaut	Ashtabula	81,757	156,055	67,514	180,358	0	7,020	0	0	17,451
City Of Cortland	Trumbull	\$7,481	\$62,919	\$0	\$102,755	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	94,640	49,525	60,849	0	196,545	0	0	0	0
City Of Cuyahoga Falls	Summit	870,639	831,046	0	0	447,886	0	43,003	0	0
City Of Dayton	Montgomery	3,223,381	4,767,678	3,465,553	0	5,020,695	0	0	0	177,211
City Of Deer Park	Hamilton	25,561	87,160	0	0	0	0	0	0	41,831
City Of Defiance	Defiance	162,859	469,144	115,482	0	303,303	0	0	1,309	10,023
City Of Delaware	Delaware	247,215	1,271,394	94,638	0	546,593	402,281	0	0	146,559
City Of Delphos	Allen	38,104	40,264	0	104,461	0	26,501	0	0	530
City Of Dover	Tuscarawas	50,314	137,925	280,771	248,900	0	0	1,735	0	6,775
City Of Dublin	Franklin	11,185,719	1,843,986	0	0	188,088	6,988	0	0	229,925
City Of East Cleveland	Cuyahoga	1,523,180	364,054	18,500	537,148	0	26,037	0	0	3,951
City Of East Liverpool	Columbiana	56,020	79,453	0	223,627	0	0	0	0	21,955
City Of Eastlake	Lake	110,677	282,196	0	219,121	0	80,831	0	0	98,953
City Of Eaton	Preble	138,034	129,304	0	53,859	0	0	0	0	8,347
City Of Elyria	Lorain	485,354	2,465,924	185,233	0	0	0	0	0	70,190
City Of Englewood	Montgomery	99,290	123,526	0	216,277	0	0	0	0	0
City Of Euclid	Cuyahoga	690,849	901,576	0	667,766	0	18,262	0	0	99,464
City Of Fairborn	Greene	452,543	611,814	48,301	585,155	0	29,099	0	0	20,751
City Of Fairfield	Butler	1,272,487	1,368,367	0	0	0	0	71,984	0	0
City Of Fairlawn	Summit	202,807	188,032	40,819	0	430,351	39,629	0	0	9,555
City Of Fairview Park	Cuyahoga	182,685	361,791	0	341,605	0	36,000	0	0	66,076
City Of Findlay	Hancock	893,228	335,491	0	0	33,898	0	0	20,065	0
City Of Forest Park	Hamilton	142,723	957,701	257,688	0	0	0	23,122	0	0
City Of Fostoria	Seneca	346,015	130,214	0	0	112,386	0	0	0	2,437
City Of Franklin	Warren	193,314	244,370	0	319,291	0	0	0	0	21,551
City Of Fremont	Sandusky	315,025	389,518	0	0	2,677	0	0	0	21,458
City Of Gahanna	Franklin	183,910	261,297	306,454	224,311	0	56,102	100,960	0	0
City Of Galion	Crawford	50,827	21,342	78,283	0	211,320	53,733	0	0	21,620
City Of Garfield Heights	Cuyahoga	200,346	222,340	361,290	727,050	0	0	0	0	61,052
City Of Geneva	Ashtabula	253,313	118,476	0	53,405	0	0	0	0	33,749

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
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LIABILITIES (Continued)										
City	County	Retainage Payable	Claims Payable	Unearned Revenue	Notes Payable	Long Term Liabilities Due Within One Year	Long Term Liabilities Due In More Than One Year	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City Of Chardon	Geauga	0	0	0	0	514,975	7,002,612	118,102	7,949,782	1,222,268
City Of Cheviot	Hamilton	0	0	0	0	41,849	647,011	0	1,287,615	1,553,411
City Of Chillicothe	Ross	0	0	0	0	1,354,096	6,102,722	0	9,128,929	1,033,647
City Of Circleville	Pickaway	77,782	0	0	2,160,000	688,391	2,794,825	0	6,268,356	796,065
City Of Cleveland	Cuyahoga	0	0	18,705,000	0	81,955,000	702,370,000	2,390,000	961,123,000	59,217,000
City Of Cleveland Heights	Cuyahoga	0	30,301	0	2,193,000	6,096,903	16,179,457	0	27,667,811	8,982,222
City Of Clyde	Sandusky	0	0	0	0	392,099	3,337,623	0	3,939,736	292,860
City Of Columbus	Franklin	0	0	0	0	200,118,000	1,388,331,000	13,493,000	1,708,081,000	75,296,000
City Of Conneaut	Ashtabula	0	0	0	338,500	509,022	2,695,361	0	4,053,038	1,510,386
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$46,017	\$211,527	\$0	\$430,699	\$2,135,267
City Of Coshocton	Coshocton	0	229,850	0	0	91,727	839,516	0	1,562,652	436,821
City Of Cuyahoga Falls	Summit	0	0	0	9,350,000	2,897,437	9,725,017	0	24,165,028	9,064,822
City Of Dayton	Montgomery	792,935	0	0	0	16,589,060	78,595,978	0	112,632,491	15,544,869
City Of Deer Park	Hamilton	0	0	0	0	244,625	2,506,555	77,079	2,982,811	895,400
City Of Defiance	Defiance	0	0	0	0	472,237	6,174,262	28,690	7,737,309	705,800
City Of Delaware	Delaware	190,044	1,314,931	0	12,735,000	2,661,096	36,198,445	13,736	55,821,932	1,847,021
City Of Delphos	Allen	0	3,498	0	0	153,757	383,121	0	750,236	368,235
City Of Dover	Tuscarawas	2,643	180,256	0	0	411,758	4,347,928	295,502	5,964,507	865,377
City Of Dublin	Franklin	578,782	0	0	0	7,041,576	44,795,552	0	65,870,616	12,905,516
City Of East Cleveland	Cuyahoga	0	0	0	47,485	251,622	5,459,893	0	8,231,870	1,062,896
City Of East Liverpool	Columbiana	0	15,824	0	96,797	447,566	2,149,006	233,134	3,323,382	1,122,154
City Of Eastlake	Lake	0	0	0	0	1,268,377	14,427,963	0	16,488,118	2,199,022
City Of Eaton	Preble	0	0	0	0	399,296	1,297,963	0	2,026,803	610,000
City Of Elyria	Lorain	0	686,592	0	3,900,000	2,364,893	29,130,160	0	39,288,346	8,564,305
City Of Englewood	Montgomery	0	0	0	0	278,138	193,564	0	910,795	1,470,581
City Of Euclid	Cuyahoga	83,844	409,143	0	5,278,176	3,507,647	27,102,478	0	38,759,205	4,568,235
City Of Fairborn	Greene	10,789	0	0	97,500	2,554,380	4,410,034	0	8,820,366	5,397,335
City Of Fairfield	Butler	0	12,971	0	1,250,000	1,823,269	22,906,832	0	28,705,910	4,867,040
City Of Fairlawn	Summit	0	0	0	0	1,058,036	4,983,948	0	6,953,177	754,377
City Of Fairview Park	Cuyahoga	0	128,708	600,000	0	1,369,223	25,467,164	95,824	28,649,076	3,609,211
City Of Findlay	Hancock	15,345	798,398	0	0	2,352,018	11,301,656	272,620	16,022,719	2,454,582
City Of Forest Park	Hamilton	0	0	0	5,015,000	513,878	2,163,349	0	9,073,461	8,700,569
City Of Fostoria	Seneca	0	0	0	0	456,676	1,588,581	71,713	2,708,022	756,709
City Of Franklin	Warren	0	0	0	0	865,587	6,972,705	0	8,616,818	2,031,609
City Of Fremont	Sandusky	0	12,646	0	0	451,514	2,938,338	55,375	4,186,551	770,264
City Of Gahanna	Franklin	0	0	0	0	3,262,847	23,056,140	0	27,452,021	2,712,517
City Of Galion	Crawford	0	1,770	0	0	1,273,194	906,321	0	2,618,410	359,695
City Of Garfield Heights	Cuyahoga	0	367,106	1,070,000	403,313	3,081,583	26,822,596	0	33,316,676	7,223,504
City Of Geneva	Ashtabula	0	0	0	0	602,165	2,580,582	0	3,641,690	402,617

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>NET POSITION</b>					
<b>City</b>	<b>County</b>	<b>Net Investment In Capital Assets</b>	<b>Restricted</b>	<b>Unrestricted Deficit</b>	<b>Total Net Position</b>
City Of Chardon	Geauga	36,355,668	2,432,610	4,091,290	42,879,568
City Of Cheviot	Hamilton	4,235,053	619,638	1,176,339	6,031,030
City Of Chillicothe	Ross	36,003,964	2,919,885	575,723	39,499,572
City Of Circleville	Pickaway	20,504,290	1,860,243	4,131,259	26,495,792
City Of Cleveland	Cuyahoga	686,794,000	145,729,000	(53,448,000)	779,075,000
City Of Cleveland Heights	Cuyahoga	64,402,234	16,342,290	13,249,102	93,993,626
City Of Clyde	Sandusky	13,484,513	716,412	3,174,220	17,375,145
City Of Columbus	Franklin	1,173,017,000	89,447,000	273,830,000	1,536,294,000
City Of Conneaut	Ashtabula	26,751,490	1,125,872	2,101,712	29,979,074
City Of Cortland	Trumbull	\$4,789,732	\$1,125,715	\$514,281	\$6,429,728
City Of Coshocton	Coshocton	6,040,214	3,348,576	368,504	9,757,294
City Of Cuyahoga Falls	Summit	83,694,616	14,109,234	8,314,435	106,118,285
City Of Dayton	Montgomery	375,002,891	81,970,252	52,970,600	509,943,743
City Of Deer Park	Hamilton	2,233,866	432,204	1,611,655	4,277,725
City Of Defiance	Defiance	14,481,473	4,648,746	3,354,535	22,484,754
City Of Delaware	Delaware	42,076,683	21,715,595	7,221,823	71,014,101
City Of Delphos	Allen	2,829,065	948,757	686,422	4,464,244
City Of Dover	Tuscarawas	14,665,693	2,259,785	5,359,721	22,285,199
City Of Dublin	Franklin	385,834,251	18,888,413	96,433,920	501,156,584
City Of East Cleveland	Cuyahoga	14,851,672	3,961,584	2,079,081	20,892,337
City Of East Liverpool	Columbiana	8,648,919	1,761,515	770,228	11,180,662
City Of Eastlake	Lake	22,400,704	2,595,952	2,538,069	27,534,725
City Of Eaton	Preble	8,244,518	4,617,907	1,755,900	14,618,325
City Of Elyria	Lorain	56,483,630	9,859,635	5,400,785	71,744,050
City Of Englewood	Montgomery	35,158,343	2,833,309	15,142,009	53,133,661
City Of Euclid	Cuyahoga	32,235,958	6,761,817	10,896,260	49,894,035
City Of Fairborn	Greene	60,422,126	13,170,347	13,227,049	86,819,522
City Of Fairfield	Butler	68,177,080	16,117,641	20,947,218	105,241,939
City Of Fairlawn	Summit	55,442,354	5,921,814	13,322,694	74,686,862
City Of Fairview Park	Cuyahoga	22,132,610	3,044,674	8,151,858	33,329,142
City Of Findlay	Hancock	72,492,146	6,806,368	25,723,428	105,021,942
City Of Forest Park	Hamilton	34,321,408	5,827,124	4,814,270	44,962,802
City Of Fostoria	Seneca	9,662,810	4,367,419	101,302	14,131,531
City Of Franklin	Warren	39,411,087	5,993,452	8,128,201	53,532,740
City Of Fremont	Sandusky	20,064,342	3,277,863	8,656,070	31,998,275
City Of Gahanna	Franklin	63,412,334	12,445,887	24,788,995	100,647,216
City Of Galion	Crawford	13,072,880	3,348,449	6,898,039	23,319,368
City Of Garfield Heights	Cuyahoga	15,540,642	4,536,127	(2,284,143)	17,792,626
City Of Geneva	Ashtabula	14,950,852	1,216,441	2,121,053	18,288,346

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
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<b>ASSETS</b>											
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Internal Balances</b>	<b>Intergovernmental Receivable</b>	<b>Prepaid Items</b>	
City Of Girard	Trumbull	1,948,794	0	0	0	146	1,772	48,306	878,796	18,118	
City Of Grandview Heights	Franklin	10,212,666	0	0	10,485	27,561	230,260	0	1,376,178	53,129	
City of Green	Summit	47,083,757	0	0	430,513	2,437	508,012	0	10,987,930	126,676	
City Of Greenville	Darke	8,145,436	0	0	32,683	777	26,695	39,800	0	50,416	
City of Grove City	Franklin	47,931,502	0	0	34,112	150,962	22,795	0	0	207,936	
City of Groveport	Franklin	6,653,816	0	0	0	8,084	0	0	473,400	64,278	
City Of Hamilton	Butler	27,328,711	0	0	118,010	12,321	965,009	(997,243)	0	119,574	
City Of Harrison	Hamilton	1,389,719	0	0	10,057	0	187,134	115,000	1,007,855	24,935	
City Of Heath	Licking	2,319,546	3,787,144	0	106,824	0	6,764	3,066	425,339	78,771	
City Of Highland Heights	Cuyahoga	11,669,869	0	0	77,305	1,333	60,264	0	427,807	72,297	
City Of Hillsboro	Highland	2,486,454	0	0	0	11	170,671	0	0	0	
City Of Hubbard	Trumbull	2,082,452	0	0	24,709	0	24,392	(119,110)	0	3,075	
City Of Huber Heights	Montgomery	28,896,158	0	3,451,728	270,039	81,447	883,986	(605,851)	0	53,357	
City Of Hudson	Summit	27,200,255	25,460	0	524,519	263,938	291,931	786,834	1,357,634	0	
City Of Huron	Erie	3,245,480	0	0	5,067	3,843	237,787	0	388,510	30,010	
City Of Independence	Cuyahoga	20,637,556	0	0	0	0	30,385	0	426,189	62,669	
City Of Indian Hill	Hamilton	20,950,643	0	0	154,405	0	43,359	(295)	324,207	4,277	
City Of Ironton	Lawrence	2,243,217	0	0	0	0	161,706	(477)	708,045	33,812	
City Of Jackson	Jackson	5,182,412	0	0	66,625	1,842	104,396	422,606	0	0	
City Of Kent	Portage	21,029,214	0	0	219,922	35,179	325,727	2,591,189	2,052,942	4,030,792	
City Of Kettering	Montgomery	0	110,327,842	0	537,721	911,437	506,712	0	0	22,705	
City Of Kirtland	Lake	1,112,944	0	0	74,080	0	75,556	0	531,192	0	
City Of Lakewood	Cuyahoga	19,823,480	0	0	511,860	2,189	875,210	231,141	10,311,189	280,144	
City Of Lancaster	Fairfield	10,954,521	7,211,755	0	477,410	60,132	174,051	(961,722)	2,553,917	60,299	
City of Lebanon	Warren	23,438,465	0	0	193,062	52,948	0	(279,279)	849,402	62,419	
City Of Lima	Allen	16,663,212	0	0	50,099	15,547	583,886	(249,474)	1,582,739	71,993	
City Of Logan	Hocking	1,018,779	65,034	0	0	2,544	11,154	0	753,049	0	
City Of London	Madison	4,913,966	0	0	44,564	4,725	26,355	40,000	345,853	43,873	
City Of Lorain	Lorain	18,289,132	0	1,976,520	1,493,415	0	2,121,139	530,036	11,174,221	113,143	
City Of Louisville	Stark	3,189,261	0	0	57,972	0	167,677	0	0	13,481	
City Of Loveland	Hamilton	3,466,148	0	31,158	0	1,323	50,472	455,589	591,171	0	
City Of Lyndhurst	Cuyahoga	13,497,189	2,841,465	0	134,407	0	425,971	0	880,763	135,253	
City Of Macedonia	Summit	7,459,262	0	0	39,205	14,102	125,727	0	0	28,088	
City Of Madeira	Hamilton	2,682,931	0	0	19,863	0	35,757	0	419,158	0	
City Of Mansfield	Richland	17,724,139	0	0	298,399	61,985	332,029	(495,221)	9,756,719	0	
City Of Maple Heights	Cuyahoga	24,747	0	0	61,428	0	2,715,264	0	1,102,008	0	
City Of Marietta	Washington	6,515,542	315,434	0	63,764	3,631	128,662	0	1,812,617	89,561	
City Of Marion	Marion	5,749,497	0	0	402,972	13,028	1,012,542	(106,102)	0	60,690	
City Of Martins Ferry	Belmont	1,317,780	697,623	0	5,171	0	404,476	35,380	328,084	0	

**Summary of Unaudited Data from the Statement of Net Position**  
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**ASSETS (Continued)**

City	County	Income Tax Receivable	Property Taxes Receivable	Special Assessments Receivable	Revenue In		Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets
					Lieu Of Taxes Receivable	Due From Other Governments				
City Of Girard	Trumbull	1,387,410	1,415,177	10,786	0	0	0	74,355	0	0
City Of Grandview Heights	Franklin	2,748,733	2,206,843	0	1,470,832	0	0	0	0	0
City of Green	Summit	4,018,849	1,505,473	0	1,110,226	0	0	0	0	0
City Of Greenville	Darke	1,589,968	1,049,380	87,489	238,676	673,288	0	0	0	0
City of Grove City	Franklin	6,560,785	2,945,786	2,606,588	3,460,441	1,693,728	0	234,957	0	0
City of Groveport	Franklin	1,222,783	325,147	8,390	0	0	0	0	0	0
City Of Hamilton	Butler	0	12,533,684	0	0	1,563,812	0	386,384	0	0
City Of Harrison	Hamilton	980,090	2,359,089	0	710,617	0	0	0	0	0
City Of Heath	Licking	0	2,022,959	0	0	0	0	0	0	35,052
City Of Highland Heights	Cuyahoga	3,371,178	1,407,371	3,788,740	0	0	0	200,000	0	0
City Of Hillsboro	Highland	0	1,198,554	0	0	600,337	0	73,089	0	0
City Of Hubbard	Trumbull	478,378	360,591	1,455	0	263,206	0	0	0	0
City Of Huber Heights	Montgomery	3,279,982	2,607,875	11,579,829	1,269,365	1,709,228	0	0	0	0
City Of Hudson	Summit	0	10,115,195	936,745	0	0	0	0	0	0
City Of Huron	Erie	528,544	854,151	20,209	0	0	0	0	0	0
City Of Independence	Cuyahoga	6,792,394	1,836,545	597,758	1,946,820	0	0	0	0	0
City Of Indian Hill	Hamilton	0	10,032,796	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	1,003,825	0	0	0	0	441,756	0	0
City Of Jackson	Jackson	0	740,630	0	0	991,342	0	4,354	0	0
City Of Kent	Portage	2,496,243	3,068,610	827,675	0	0	240,000	724,743	0	16,230
City Of Kettering	Montgomery	7,392,400	8,088,306	750,000	0	2,145,514	0	1,063,850	0	0
City Of Kirtland	Lake	937,821	1,533,283	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	13,198,919	11,728,299	109,456	559,808	0	0	1,543,683	0	0
City Of Lancaster	Fairfield	0	8,544,089	305,218	0	0	0	1,701,090	0	2,508
City of Lebanon	Warren	2,461,996	3,007,317	103,203	1,476,518	0	0	0	0	0
City Of Lima	Allen	0	4,323,105	8,803,284	0	0	489,779	0	0	29,921
City Of Logan	Hocking	668,419	428,084	0	0	0	0	391,434	0	0
City Of London	Madison	1,358,124	790,975	49,459	335,385	0	12,327	0	0	0
City Of Lorain	Lorain	0	3,311,917	3,177,590	0	0	0	11,089,494	0	0
City Of Louisville	Stark	837,023	364,844	0	0	342,180	0	0	0	0
City Of Loveland	Hamilton	0	3,600,912	8,079	0	0	0	0	0	1,767
City Of Lyndhurst	Cuyahoga	0	7,280,288	1,286,972	0	0	0	0	0	0
City Of Macedonia	Summit	4,071,775	2,171,996	607,962	30,024	663,303	0	0	0	0
City Of Madeira	Hamilton	2,946,434	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	4,190,686	2,043,151	208,530	0	0	0	1,215,654	0	0
City Of Maple Heights	Cuyahoga	3,658,642	4,773,408	0	0	0	0	0	0	0
City Of Marietta	Washington	888,212	543,459	0	56,225	0	0	18,341	0	0
City Of Marion	Marion	3,174,892	1,504,195	0	361,930	1,650,337	954,288	0	0	0
City Of Martins Ferry	Belmont	0	921,128	0	0	0	0	18,630	0	0

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
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<b>ASSETS (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Advances To Other Funds</b>	<b>Nondepreciable Capital Assets</b>	<b>Depreciable Capital Assets</b>	<b>Less Accumulated Depreciation</b>	<b>Other Assets</b>	<b>Total Assets</b>	<b>Total Deferred Outflows Of Resources</b>
City Of Girard	Trumbull	0	1,073,640	80,416,853	(54,425,288)	0	32,848,865	0
City Of Grandview Heights	Franklin	0	7,345,345	12,316,005	0	0	37,998,037	0
City of Green	Summit	0	26,623,692	73,292,609	0	0	165,690,174	2,156,049
City Of Greenville	Darke	0	1,041,619	26,951,402	(14,448,856)	0	25,478,773	34,551
City of Grove City	Franklin	0	51,121,962	285,332,536	(137,263,964)	0	265,040,126	30,341
City of Groveport	Franklin	0	18,275,103	76,672,696	(44,412,703)	74,133	59,365,127	390,719
City Of Hamilton	Butler	0	37,094,066	218,225,729	(164,434,359)	7,000,000	139,915,698	298,734
City Of Harrison	Hamilton	0	3,707,940	14,918,761	0	0	25,411,197	0
City Of Heath	Licking	0	10,080,021	44,876,279	(19,114,849)	0	44,626,916	0
City Of Highland Heights	Cuyahoga	0	3,376,876	39,322,214	0	0	63,775,254	98,240
City Of Hillsboro	Highland	0	624,288	11,530,729	0	0	16,684,133	0
City Of Hubbard	Trumbull	0	597,871	10,614,992	(7,408,904)	0	6,923,107	0
City Of Huber Heights	Montgomery	0	33,244,154	229,286,475	(158,795,528)	0	157,212,244	42,109
City Of Hudson	Summit	0	20,054,085	87,552,210	0	0	149,108,806	859,791
City Of Huron	Erie	0	7,498,330	12,449,642	(5,490,459)	161,140	19,932,254	0
City Of Independence	Cuyahoga	0	18,698,873	122,229,663	(48,365,162)	73,225	124,966,915	344,871
City Of Indian Hill	Hamilton	0	82,576,213	31,413,966	(12,830,867)	0	132,668,704	0
City Of Ironton	Lawrence	0	1,901,978	46,907,711	(24,504,676)	0	28,896,897	0
City Of Jackson	Jackson	0	1,578,290	5,801,927	0	0	14,894,424	0
City Of Kent	Portage	0	17,892,886	66,183,111	(37,727,015)	1,424,023	85,431,471	0
City Of Kettering	Montgomery	0	12,985,637	273,799,389	(131,244,910)	0	287,286,603	0
City Of Kirtland	Lake	0	1,364,602	43,278,383	(28,166,765)	0	20,741,096	0
City Of Lakewood	Cuyahoga	0	7,826,979	100,532,716	(37,172,604)	761,302	131,123,771	396,137
City Of Lancaster	Fairfield	0	21,916,332	47,432,541	(26,849,973)	0	73,582,168	0
City of Lebanon	Warren	0	19,854,318	67,110,775	(37,589,889)	4,488	80,745,743	115,984
City Of Lima	Allen	0	7,981,991	103,692,491	(53,612,563)	0	90,426,010	0
City Of Logan	Hocking	0	1,016,036	20,249,751	(13,416,940)	2,425	11,189,769	0
City Of London	Madison	0	926,864	26,370,095	(12,159,140)	0	23,103,425	0
City Of Lorain	Lorain	0	30,015,506	74,859,383	0	3,600,780	161,752,276	191,216
City Of Louisville	Stark	0	1,188,405	15,086,636	(3,922,363)	0	17,325,116	0
City Of Loveland	Hamilton	0	3,768,719	33,794,560	(17,535,984)	2,519,341	30,753,255	22,078
City Of Lyndhurst	Cuyahoga	0	421,379	137,860,943	(69,381,835)	0	95,382,795	0
City Of Macedonia	Summit	0	17,751,590	62,725,674	(24,913,698)	0	70,775,010	29,930
City Of Madeira	Hamilton	0	645,000	7,592,528	0	0	14,341,671	0
City Of Mansfield	Franklin	0	9,460,878	51,343,058	0	128,611	96,268,618	0
City Of Maple Heights	Cuyahoga	0	1,266,491	77,573,178	(28,206,434)	0	62,968,732	29,245
City Of Marietta	Washington	0	7,937,934	61,150,769	(39,760,185)	28,354	39,792,320	0
City Of Marion	Marion	0	8,796,333	55,257,489	0	0	78,832,091	0
City Of Martins Ferry	Belmont	0	760,330	8,217,191	(5,734,180)	0	6,971,613	0

**Summary of Unaudited Data from the Statement of Net Position**  
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<b>LIABILITIES</b>										
<b>City</b>	<b>County</b>	<b>Accounts Payable</b>	<b>Accrued Wages And Benefits</b>	<b>Contracts Payable</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Governments</b>	<b>Matured Compensated Absences</b>	<b>Matured Interest Payable</b>	<b>Matured Bonds Payable</b>	<b>Accrued Interest Payable</b>
City Of Girard	Trumbull	62,481	90,234	245	178,373	0	0	0	0	2,018
City Of Grandview Heights	Franklin	1,476,365	94,764	0	88,923	201,268	0	0	0	13,483
City of Green	Summit	745,575	206,498	1,439,480	214,825	0	0	0	0	191,586
City Of Greenville	Darke	323,778	367,786	54,477	0	161,062	0	0	0	20,969
City of Grove City	Franklin	785,351	357,791	1,516,519	0	311,252	0	0	0	144,889
City of Groveport	Franklin	414,126	164,853	109,322	0	1,547,175	0	0	0	57,361
City Of Hamilton	Butler	1,704,238	1,222,592	0	420,688	0	0	0	0	176,035
City Of Harrison	Hamilton	83,900	139,310	0	173,369	0	0	0	0	44,428
City Of Heath	Licking	70,046	226,964	0	2,574	0	0	0	0	8,208
City Of Highland Heights	Cuyahoga	309,932	453,347	0	307,975	0	0	0	0	36,481
City Of Hillsboro	Highland	69,278	116,001	0	0	67,340	0	0	0	10,782
City Of Hubbard	Trumbull	18,837	38,006	0	0	59,616	0	0	0	3,774
City Of Huber Heights	Montgomery	413,039	516,077	888,587	0	535,071	316,853	0	0	177,668
City Of Hudson	Summit	1,460,744	225,399	0	244,858	0	511	72,198	0	89,844
City Of Huron	Erie	179,407	70,509	13,904	0	42,863	0	0	0	12,407
City Of Independence	Cuyahoga	309,334	337,938	752,331	1,116,682	0	0	0	0	105,864
City Of Indian Hill	Hamilton	35,052	53,205	0	178,901	0	0	0	0	3,726
City Of Ironton	Lawrence	178,303	203,485	0	825	0	0	0	0	7,862
City Of Jackson	Jackson	28,696	126,366	0	0	84,960	0	0	0	123
City Of Kent	Portage	631,003	948,663	554,194	0	0	0	0	0	76,347
City Of Kettering	Montgomery	1,959,883	2,385,099	0	0	0	0	0	0	49,637
City Of Kirtland	Lake	38,463	221,927	0	127,830	0	0	0	0	11,852
City Of Lakewood	Cuyahoga	958,154	1,089,473	0	589,787	0	0	0	0	185,494
City Of Lancaster	Fairfield	556,709	1,758,038	0	141,404	0	0	0	0	34,200
City of Lebanon	Warren	148,182	412,002	1,836	433,666	0	0	0	0	4,452
City Of Lima	Allen	753,818	547,212	287,755	458,091	0	0	0	0	8,847
City Of Logan	Hocking	63,817	77,252	0	110,640	0	5,947	0	0	3,941
City Of London	Madison	64,227	135,522	0	156,088	0	0	0	0	10,156
City Of Lorain	Lorain	898,220	637,724	378,875	702,092	0	90,625	0	0	252,502
City Of Louisville	Stark	71,171	92,787	0	0	95,688	0	0	0	394
City Of Loveland	Hamilton	167,973	118,375	0	62	0	0	0	0	29,926
City Of Lyndhurst	Cuyahoga	728,994	660,160	0	0	0	0	0	0	9,367
City Of Macedonia	Summit	229,350	173,605	49,886	0	282,248	0	0	0	26,907
City Of Madeira	Hamilton	153,063	94,049	0	0	0	0	0	0	5,132
City Of Mansfield	Richland	390,897	563,440	161,545	991,548	0	10,592	0	0	31,921
City Of Maple Heights	Cuyahoga	705,860	271,903	0	394,012	0	0	0	0	75,977
City Of Marietta	Washington	267,065	276,907	420,214	431,184	0	0	0	0	41,283
City Of Marion	Marion	1,406,061	543,943	80,574	0	786,760	12,658	0	0	21,063
City Of Martins Ferry	Belmont	15,356	92,706	0	143,356	0	0	0	0	2,545



**Summary of Unaudited Data from the Statement of Net Position**  
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LIABILITIES (Continued)										
City	County	Retainage Payable	Claims Payable	Unearned Revenue	Notes Payable	Long Term Liabilities Due Within One Year	Long Term Liabilities Due In More Than One Year	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City Of Girard	Trumbull	0	111,124	0	312,278	112,946	3,685,795	0	4,555,494	1,129,946
City Of Grandview Heights	Franklin	312,428	0	0	0	357,970	4,608,252	0	7,153,453	3,473,653
City of Green	Summit	0	80,236	0	3,000,000	2,383,562	56,091,491	40,587	64,393,840	2,536,606
City Of Greenville	Darke	0	28,555	0	0	828,568	2,971,406	0	4,756,601	1,218,014
City of Grove City	Franklin	92,208	1,646	0	3,600,000	2,088,883	34,601,782	0	43,500,321	6,072,526
City of Groveport	Franklin	4,207	0	0	1,500,000	1,817,412	15,469,028	0	21,083,484	242,635
City Of Hamilton	Butler	0	0	11,832	0	4,482,039	38,695,126	713,028	47,425,578	6,015,025
City Of Harrison	Hamilton	39,701	0	0	1,830,000	837,879	6,190,901	0	9,339,488	2,940,874
City Of Heath	Licking	0	23,118	0	0	428,058	3,349,580	0	4,108,548	1,337,627
City Of Highland Heights	Cuyahoga	0	0	0	0	1,733,551	9,153,167	0	11,994,453	1,318,071
City Of Hillsboro	Highland	0	0	0	0	253,724	2,863,252	0	3,380,377	287,397
City Of Hubbard	Trumbull	0	64,500	0	0	445,868	2,225,561	0	2,856,162	311,329
City Of Huber Heights	Montgomery	18,349	0	0	15,242,200	2,745,244	31,071,418	455,958	52,380,464	3,721,514
City Of Hudson	Summit	0	15,959	0	1,400,000	5,001,098	28,341,994	0	36,852,605	4,546,796
City Of Huron	Erie	0	53,679	0	161,140	1,177,427	1,889,411	37,328	3,638,075	677,958
City Of Independence	Cuyahoga	124,750	0	0	0	1,570,129	26,272,548	0	30,589,576	2,186,559
City Of Indian Hill	Hamilton	0	273,090	0	0	1,069,528	2,102,375	0	3,715,877	686,373
City Of Ironton	Lawrence	0	0	0	0	392,435	2,586,872	0	3,369,782	491,218
City Of Jackson	Jackson	0	0	0	0	185,942	634,844	0	1,060,931	612,000
City Of Kent	Portage	387,276	126,304	0	4,635,015	940,508	7,885,549	0	16,184,859	3,197,753
City Of Kettering	Montgomery	0	0	2,247,071	0	3,537,374	15,563,099	462,266	26,204,429	8,326,906
City Of Kirtland	Lake	0	0	0	1,180,000	315,727	2,224,503	145,941	4,266,243	1,482,565
City Of Lakewood	Cuyahoga	34,431	0	0	228,000	12,154,220	33,888,161	0	49,127,720	11,551,264
City Of Lancaster	Fairfield	0	651,557	0	1,693,749	2,852,018	10,527,643	70,000	18,285,318	4,465,105
City of Lebanon	Warren	0	174,934	0	1,600,000	846,951	9,319,241	0	12,941,264	4,318,447
City Of Lima	Allen	0	432,031	0	0	685,813	5,079,542	0	8,253,109	9,767,938
City Of Logan	Hocking	0	0	0	0	241,604	898,984	0	1,402,185	400,780
City Of London	Madison	84,961	0	0	0	448,995	4,325,788	0	5,225,737	1,121,609
City Of Lorain	Lorain	158,748	577,876	0	0	6,698,958	65,419,893	266,663	76,082,176	3,053,865
City Of Louisville	Stark	0	1,932	0	0	182,879	380,013	44,917	869,781	329,496
City Of Loveland	Hamilton	0	0	0	655,000	670,963	3,629,860	0	5,272,159	2,822,716
City Of Lyndhurst	Cuyahoga	34,055	0	0	0	1,395,905	1,148,848	0	3,977,329	3,758,183
City Of Macedonia	Summit	0	0	0	0	1,439,890	9,127,246	0	11,329,132	1,928,438
City Of Madeira	Hamilton	0	0	0	0	959,665	54,601	0	1,266,510	2,013,791
City Of Mansfield	Richland	47,827	384,868	0	0	3,057,264	8,395,693	0	14,035,595	1,497,812
City Of Maple Heights	Cuyahoga	0	182,000	0	0	1,673,911	18,186,771	201,900	21,692,334	3,283,076
City Of Marietta	Washington	8,938	0	0	180,000	100,057	5,885,538	888,875	8,500,061	497,050
City Of Marion	Marion	8,687	0	0	500,000	882,168	8,126,414	0	12,368,328	1,536,782
City Of Martins Ferry	Belmont	0	0	0	0	111,404	571,386	0	936,753	349,332

**Summary of Unaudited Data from the Statement of Net Position**  
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<b>NET POSITION</b>					
<b>City</b>	<b>County</b>	<b>Net Investment In Capital Assets</b>	<b>Restricted</b>	<b>Unrestricted Deficit</b>	<b>Total Net Position</b>
City Of Girard	Trumbull	23,724,696	2,034,366	1,404,363	27,163,425
City Of Grandview Heights	Franklin	17,454,369	1,192,229	8,724,333	27,370,931
City of Green	Summit	51,319,354	19,106,297	30,490,126	100,915,777
City Of Greenville	Darke	10,393,386	1,919,037	7,226,286	19,538,709
City of Grove City	Franklin	164,289,457	15,540,104	35,668,059	215,497,620
City of Groveport	Franklin	32,755,123	557,156	5,117,448	38,429,727
City Of Hamilton	Butler	61,352,820	9,974,060	15,446,949	86,773,829
City Of Harrison	Hamilton	11,201,136	2,166,520	(236,821)	13,130,835
City Of Heath	Licking	32,791,239	3,130,915	3,258,587	39,180,741
City Of Highland Heights	Cuyahoga	33,004,335	7,079,369	10,477,266	50,560,970
City Of Hillsboro	Highland	9,290,661	1,902,477	1,823,221	13,016,359
City Of Hubbard	Trumbull	1,343,959	355,888	2,055,769	3,755,616
City Of Huber Heights	Montgomery	49,176,191	35,897,376	16,078,808	101,152,375
City Of Hudson	Summit	84,504,455	11,079,000	12,985,741	108,569,196
City Of Huron	Erie	11,868,673	2,357,299	1,390,249	15,616,221
City Of Independence	Cuyahoga	64,822,347	9,376,442	18,336,862	92,535,651
City Of Indian Hill	Hamilton	99,647,237	1,592,224	27,026,993	128,266,454
City Of Ironton	Lawrence	21,967,689	2,184,184	884,024	25,035,897
City Of Jackson	Jackson	7,228,083	3,450,441	2,542,969	13,221,493
City Of Kent	Portage	39,451,103	15,340,542	11,257,214	66,048,859
City Of Kettering	Montgomery	141,039,021	15,657,354	96,058,893	252,755,268
City Of Kirtland	Lake	13,378,772	545,661	1,067,855	14,992,288
City Of Lakewood	Cuyahoga	36,587,631	8,595,431	25,657,862	70,840,924
City Of Lancaster	Fairfield	34,859,182	10,580,754	5,391,809	50,831,745
City of Lebanon	Warren	42,204,204	5,598,293	15,799,519	63,602,016
City Of Lima	Allen	54,734,230	5,220,278	12,450,455	72,404,963
City Of Logan	Hocking	7,038,894	1,353,198	994,712	9,386,804
City Of London	Madison	11,917,619	2,404,519	2,433,941	16,756,079
City Of Lorain	Lorain	52,754,936	29,140,415	912,100	82,807,451
City Of Louisville	Stark	12,033,892	735,121	3,356,826	16,125,839
City Of Loveland	Hamilton	16,042,573	2,679,663	3,958,222	22,680,458
City Of Lyndhurst	Cuyahoga	67,700,487	5,298,395	14,648,401	87,647,283
City Of Macedonia	Summit	45,735,613	2,021,132	9,790,625	57,547,370
City Of Madeira	Hamilton	7,397,528	594,541	3,069,301	11,061,370
City Of Mansfield	Richland	56,006,292	17,506,385	7,222,534	80,735,211
City Of Maple Heights	Cuyahoga	33,611,686	984,500	3,426,381	38,022,567
City Of Marietta	Washington	24,861,760	4,961,299	972,150	30,795,209
City Of Marion	Marion	59,629,506	6,379,924	(1,082,449)	64,926,981
City Of Martins Ferry	Belmont	2,799,901	2,192,056	693,571	5,685,528

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
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<b>ASSETS</b>										
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Internal Balances</b>	<b>Intergovernmental Receivable</b>	<b>Prepaid Items</b>
City Of Marysville	Union	11,430,344	84,851	0	0	670	337,893	0	999,925	100,703
City Of Mason	Warren	55,318,590	0	0	249,237	72,386	564,283	5,250,000	3,385,697	0
City Of Massillon	Stark	4,340,765	0	0	81,262	1,241,700	903,422	29,775	1,282,005	0
City Of Maumee	Lucas	7,539,588	21,721,575	0	61,392	0	302,615	(94,731)	3,043,303	127,183
City Of Mayfield Heights	Cuyahoga	5,666,314	11,737,025	0	55,465	22,173	312,260	0	854,288	85,727
City Of Medina	Medina	44,020,220	0	0	0	54,172	417,730	581,968	2,313,259	177,435
City Of Mentor	Lake	3,937,104	31,209,833	0	435,774	0	29,096,781	0	0	132,075
City Of Mentor-on-the-Lake	Lake	938,299	0	0	13,121	0	16,374	0	388,832	14,317
City Of Miamisburg	Montgomery	13,730,791	5,290,835	0	401,693	21,396	83,107	376,759	1,498,101	0
City Of Middleburg Heights	Cuyahoga	7,619,979	5,607,449	0	299,736	9,263	210,690	0	614,670	123,548
City Of Middletown	Butler	20,860,991	0	0	736,291	131,112	702,432	44,683	11,033,566	0
City Of Milford	Clermont	5,200,562	0	0	0	2,589	30,289	0	0	0
City Of Monroe	Butler	11,155,951	0	0	0	0	134,412	470,000	0	0
City Of Montgomery	Hamilton	13,539,034	25,994,445	0	0	30,017	125,893	0	666,497	43,739
City Of Moraine	Montgomery	11,776,231	0	0	255,724	0	424,113	0	633,128	84,447
City Of Mount Vernon	Knox	2,127,977	5,526,051	0	8,188	6,444	155,949	0	1,858,161	165,182
City Of Mt. Healthy	Hamilton	767,672	0	0	0	0	167,340	0	209,676	0
City Of Munroe Falls	Summit	3,296,698	0	0	56,670	5,823	136,682	0	281,082	23,276
City Of Napoleon	Henry	4,978,282	0	0	188,855	5,140	576,077	(16,047)	771,007	0
City Of Nelsonville	Athens	2,537,964	0	0	0	0	0	0	100,185	26,920
City Of New Albany	Franklin	35,835,156	0	0	167,610	43,427	60,751	0	0	80,890
City Of New Carlisle	Clark	1,049,242	72,318	0	0	0	179,114	27,236	256,265	52,183
City Of New Franklin	Summit	2,889,140	0	0	17,201	0	172,884	0	907,116	0
City Of New Philadelphia	Tuscarawas	4,601,937	0	0	186,215	0	444,183	0	1,028,884	0
City Of Newark	Licking	12,753,093	492,747	0	261,231	3,487	500,194	(821,705)	2,939,598	49,148
City Of Niles	Trumbull	2,260,826	0	0	0	10	66,136	4,498,175	598,681	0
City Of North Canton	Stark	12,856,730	0	0	13,910	8,353	181,037	0	798,646	7,834
City Of North Olmsted	Cuyahoga	17,672,833	0	0	300,644	0	369,464	3,249,187	1,654,013	91,126
City Of North Ridgeville	Lorain	11,848,589	0	0	0	0	361,100	(203,532)	0	58,200
City Of North Royalton	Cuyahoga	11,953,645	0	0	327,724	0	339,965	0	1,314,477	87,348
City Of Northwood	Wood	5,231,383	3,810,747	0	47,080	3,516	406,897	0	372,407	50,129
City Of Norton	Summit	8,969,607	0	0	319,778	72	325,517	0	738,167	155,685
City Of Norwalk	Huron	10,060,422	0	0	82,676	13,045	91,864	0	636,139	0
City Of Norwood	Hamilton	3,287,790	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	2,757,815	5,518,559	0	62,007	3,926	176,230	(790,535)	517,649	31,636
City Of Oberlin	Lorain	1,712,945	11,931,738	0	65,144	63,286	88,573	(1,621,163)	466,357	26,607
City Of Olmsted Falls	Cuyahoga	5,064,138	0	0	17,167	0	236,419	0	352,001	89,925
City Of Ontario	Richland	6,373,932	0	0	125,419	5,179	20,888	0	216,455	9,377
City Of Oregon	Lucas	5,816,317	52,519,543	0	279,081	358,306	137,645	(196,347)	1,475,323	140,669

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
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**ASSETS (Continued)**

City	County	Income Tax Receivable	Property Taxes Receivable	Special Assessments Receivable	Revenue In		Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets
					Lieu Of Taxes Receivable	Due From Other Governments				
City Of Marysville	Union	3,469,502	1,459,531	130,677	878,875	0	0	0	0	0
City Of Mason	Warren	0	12,374,720	6,452	0	0	0	0	0	0
City Of Massillon	Stark	3,644,242	1,660,773	0	342,010	0	0	3,296,595	0	0
City Of Maumee	Lucas	0	6,120,380	410,205	0	0	0	13,068	0	34,519
City Of Mayfield Heights	Cuyahoga	4,451,982	4,872,139	21,122	0	0	0	0	0	0
City Of Medina	Medina	5,686,646	0	333,809	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	3,193,525	0	0	0	0
City Of Mentor-on-the-Lake	Lake	232,105	1,520,799	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	5,579,321	182,074	563,000	0	0	17,531	0	0
City Of Middleburg Heights	Cuyahoga	4,760,403	2,146,578	697,350	0	0	0	0	0	0
City Of Middletown	Butler	4,913,000	4,780,959	3,234,306	1,164,541	0	0	2,354,317	0	0
City Of Milford	Clermont	412,994	1,850,105	0	434,179	358,201	0	0	0	0
City Of Monroe	Butler	1,896,000	2,526,505	16,047,012	3,304,344	879,380	0	0	0	0
City Of Montgomery	Hamilton	0	6,050,412	2,282,786	0	0	0	0	0	1,228,425
City Of Moraine	Montgomery	2,190,153	552,217	0	0	568,000	0	138,400	0	0
City Of Mount Vernon	Knox	0	4,674,893	0	0	0	0	0	0	410,931
City Of Mt. Healthy	Hamilton	533,000	805,300	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	277,287	709,605	0	0	0	0	0	0	0
City Of Napoleon	Henry	900,482	452,099	139,117	0	0	0	0	0	0
City Of Nelsonville	Athens	283,991	465,547	0	0	0	0	0	0	0
City Of New Albany	Franklin	6,270,560	955,074	0	2,970,673	1,190,081	1,300,000	0	4,687,366	0
City Of New Carlisle	Clark	641,484	934,841	1,114,909	0	0	0	0	0	0
City Of New Franklin	Summit	0	3,408,889	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	0	2,980,393	0	0	0	0	0	0	0
City Of Newark	Licking	0	6,225,431	0	0	0	0	4,627,537	0	1,367,264
City Of Niles	Trumbull	2,056,623	998,190	224,633	0	0	0	0	0	0
City Of North Canton	Stark	1,281,128	2,332,080	8,466	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	4,291,541	9,476,991	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	3,891,800	6,488,100	31,700	0	1,507,211	0	0	0	0
City Of North Royalton	Cuyahoga	10,634,040	0	455,533	0	0	0	0	0	0
City Of Northwood	Wood	0	1,016,196	101,463	0	0	0	0	0	0
City Of Norton	Summit	1,243,160	2,265,442	2,408,577	0	0	0	0	0	0
City Of Norwalk	Huron	0	2,211,911	48,353	0	0	1,114,604	0	0	0
City Of Norwood	Hamilton	0	0	944,601	0	0	0	0	0	0
City Of Oakwood	Montgomery	2,200,736	2,170,259	154,951	0	0	0	0	0	0
City Of Oberlin	Lorain	0	2,098,008	0	0	0	0	387,304	0	0
City Of Olmsted Falls	Cuyahoga	1,798,518	1,791,701	2,269,383	0	0	0	329,859	0	0
City Of Ontario	Richland	1,456,750	399,607	23,039	193,396	0	0	0	0	0
City Of Oregon	Lucas	0	3,576,064	3,147,525	0	0	0	144,064	0	0

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
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ASSETS (Continued)								
City	County	Advances To Other Funds	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Assets	Total Assets	Total Deferred Outflows Of Resources
City Of Marysville	Union	0	7,957,669	122,478,408	(64,988,438)	0	84,340,610	0
City Of Mason	Warren	0	72,857,331	143,780,936	(40,635,014)	0	253,224,618	1,058,237
City Of Massillon	Stark	0	10,991,387	26,079,824	0	0	53,893,760	360,317
City Of Maumee	Lucas	0	12,320,423	113,929,890	(44,891,306)	0	120,638,104	428,909
City Of Mayfield Heights	Cuyahoga	0	3,024,620	74,154,680	(38,817,234)	0	66,440,561	0
City Of Medina	Medina	0	7,224,812	45,132,244	0	0	105,942,295	0
City Of Mentor	Lake	0	65,834,225	189,055,892	(91,311,632)	323,700	231,907,277	22,732
City Of Mentor-on-the-Lake	Lake	0	516,024	12,436,596	(2,339,056)	0	13,737,411	0
City Of Miamisburg	Montgomery	0	17,576,310	60,815,005	(22,056,495)	2,289,513	86,368,941	0
City Of Middleburg Heights	Cuyahoga	0	16,299,255	67,100,753	(25,247,231)	45,441	80,287,884	257,500
City Of Middletown	Butler	0	15,821,141	238,188,332	(167,874,034)	0	136,091,637	389,861
City Of Milford	Clermont	0	2,147,913	8,268,651	(4,388,201)	0	14,317,282	0
City Of Monroe	Butler	0	1,869,680	52,265,525	0	0	90,548,809	0
City Of Montgomery	Hamilton	0	22,129,198	22,869,489	0	474,398	95,434,333	102,636
City Of Moraine	Montgomery	0	11,955,580	18,043,484	0	595,997	47,217,474	0
City Of Mount Vernon	Knox	0	16,302,534	63,140,077	(29,677,249)	0	64,699,138	0
City Of Mt. Healthy	Hamilton	0	1,284,106	3,196,361	0	0	6,963,455	63,204
City Of Munroe Falls	Summit	0	1,608,396	4,836,917	0	0	11,232,436	0
City Of Napoleon	Henry	0	13,313,976	41,065,997	(20,640,066)	0	41,734,919	0
City Of Nelsonville	Athens	0	783,455	21,327,204	(11,378,831)	0	14,146,435	0
City Of New Albany	Franklin	0	58,591,725	77,036,631	(22,077,661)	272,197	167,384,480	877,710
City Of New Carlisle	Clark	0	264,393	9,877,723	(4,473,868)	135,000	10,130,840	0
City Of New Franklin	Summit	0	1,853,813	9,304,744	(3,086,892)	0	15,466,895	0
City Of New Philadelphia	Tuscarawas	0	2,059,592	50,624,236	(25,667,028)	0	36,258,412	0
City Of Newark	Licking	0	21,172,381	96,813,920	(53,832,622)	0	92,551,704	0
City Of Niles	Trumbull	0	106,300	27,341,860	(6,750,308)	0	31,401,126	0
City Of North Canton	Stark	0	9,050,507	53,326,677	(30,626,306)	442,659	49,681,721	0
City Of North Olmsted	Cuyahoga	0	4,837,878	186,095,879	(134,587,962)	0	93,451,594	273,150
City Of North Ridgeville	Lorain	0	3,884,061	119,942,773	(59,756,028)	447,500	88,501,474	0
City Of North Royalton	Cuyahoga	0	4,586,472	94,791,499	0	0	124,490,703	0
City Of Northwood	Wood	0	1,330,446	13,178,287	(4,904,567)	0	20,643,984	0
City Of Norton	Summit	0	2,925,068	20,603,514	0	0	39,954,587	68,934
City Of Norwalk	Huron	0	4,335,324	36,987,778	(20,787,837)	0	34,794,279	0
City Of Norwood	Hamilton	0	6,376,146	12,898,845	0	320,188	23,827,570	0
City Of Oakwood	Montgomery	0	4,672,504	56,609,126	(24,320,977)	0	49,763,886	0
City Of Oberlin	Lorain	0	3,192,197	57,967,054	(27,124,861)	0	49,253,189	0
City Of Olmsted Falls	Cuyahoga	0	1,827,945	26,113,970	(3,385,667)	0	36,505,359	0
City Of Ontario	Richland	0	2,684,594	33,246,568	(17,346,363)	0	27,408,841	0
City Of Oregon	Lucas	0	14,732,675	77,752,543	(40,195,430)	0	119,687,978	0

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
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**LIABILITIES**

<b>City</b>	<b>County</b>	<b>Accounts Payable</b>	<b>Accrued Wages And Benefits</b>	<b>Contracts Payable</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Governments</b>	<b>Matured Compensated Absences</b>	<b>Matured Interest Payable</b>	<b>Matured Bonds Payable</b>	<b>Accrued Interest Payable</b>
City Of Marysville	Union	483,143	482,446	518,863	119,521	0	0	0	0	210,968
City Of Mason	Warren	495,844	1,141,822	213,439	0	0	0	0	0	190,818
City Of Massillon	Stark	94,077	534,905	517,456	539,945	0	0	0	0	101,419
City Of Maumee	Lucas	746,179	955,328	0	0	0	0	0	0	86,793
City Of Mayfield Heights	Cuyahoga	311,609	283,721	15,915	486,525	0	58,965	0	0	3,167
City Of Medina	Medina	506,310	410,540	0	415,885	0	0	11,962	0	29,827
City Of Mentor	Lake	4,871,013	1,411,361	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	74,887	72,675	0	47,503	24,128	0	0	0	8,998
City Of Miamisburg	Montgomery	302,580	176,532	0	294,125	0	92,298	0	0	38,608
City Of Middleburg Heights	Cuyahoga	257,342	458,964	0	372,283	0	0	0	0	32,270
City Of Middletown	Butler	1,735,102	1,060,177	0	0	125,288	0	0	0	94,891
City Of Milford	Clermont	108,243	55,590	0	0	131,356	0	0	0	11,131
City Of Monroe	Butler	128,049	398,827	0	0	15,699,091	0	0	0	31,078
City Of Montgomery	Hamilton	173,685	383,549	0	10,410	0	0	0	0	50,607
City Of Moraine	Montgomery	220,285	676,706	0	0	0	322,074	0	0	20,964
City Of Mount Vernon	Knox	517,898	217,692	896,772	0	0	0	0	0	19,661
City Of Mt. Healthy	Hamilton	51,620	102,588	0	0	0	0	0	0	6,807
City Of Munroe Falls	Summit	24,515	54,330	0	70,412	0	0	0	0	2,161
City Of Napoleon	Henry	261,035	273,922	0	0	0	0	0	0	4,439
City Of Nelsonville	Athens	8,271	27,296	0	48,776	0	0	0	0	0
City Of New Albany	Franklin	792,392	114,799	1,890,619	0	3,138,986	0	0	0	129,006
City Of New Carlisle	Clark	32,481	43,481	0	0	38,831	0	0	0	0
City Of New Franklin	Summit	45,708	84,814	230,759	130,159	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	83,933	149,705	59,059	289,115	0	56,818	0	0	2,071
City Of Newark	Licking	199,836	1,710,473	0	162,074	0	0	0	0	95,884
City Of Niles	Trumbull	26,323	45,543	52,200	0	297,990	0	0	0	8,476
City Of North Canton	Stark	341,614	204,036	428,786	202,414	0	0	0	0	8,141
City Of North Olmsted	Cuyahoga	500,213	430,980	0	268,789	0	0	0	0	81,243
City Of North Ridgeville	Lorain	637,921	443,283	0	0	496,681	0	0	0	26,000
City Of North Royalton	Cuyahoga	466,635	503,670	0	223,980	0	0	0	0	75,208
City Of Northwood	Wood	4,524	260,871	0	58,145	0	0	0	0	0
City Of Norton	Summit	25,827	107,009	112,387	205,537	0	11,005	0	0	23,761
City Of Norwalk	Huron	337,933	39,060	0	143,019	0	2,923	0	0	0
City Of Norwood	Hamilton	0	0	395,287	0	0	0	0	0	136,314
City Of Oakwood	Montgomery	20,687	262,423	49,448	365,593	0	0	0	0	0
City Of Oberlin	Lorain	191,475	275,083	0	27,421	0	0	0	0	24,331
City Of Olmsted Falls	Cuyahoga	72,656	53,179	0	64,918	0	0	0	0	84,651
City Of Ontario	Richland	38,652	141,511	182,421	203,039	0	0	0	0	5,157
City Of Oregon	Lucas	606,211	837,027	0	3,053	0	0	0	0	15,357

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
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LIABILITIES (Continued)										
City	County	Retainage Payable	Claims Payable	Unearned Revenue	Notes Payable	Long Term Liabilities Due Within One Year	Long Term Liabilities Due In More Than One Year	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City Of Marysville	Union	610,356	0	0	16,170,000	1,985,217	17,605,081	0	38,185,595	2,253,855
City Of Mason	Warren	102,732	360,464	0	11,055,000	2,921,361	35,727,345	0	52,208,825	6,900,731
City Of Massillon	Stark	0	0	245,955	0	1,705,903	25,811,824	0	29,551,484	1,724,810
City Of Maumee	Lucas	0	192,982	0	0	2,503,300	26,033,299	34,519	30,552,400	2,760,770
City Of Mayfield Heights	Cuyahoga	0	0	0	0	1,084,538	4,039,544	0	6,283,984	4,511,381
City Of Medina	Medina	0	0	0	0	1,194,456	14,135,165	21,667	16,725,812	2,451,139
City Of Mentor	Lake	0	0	0	0	3,174,811	29,791,225	281,522	39,529,932	5,026,272
City Of Mentor-on-the-Lake	Lake	0	0	132,746	825,000	237,971	1,482,103	0	2,906,011	1,406,812
City Of Miamisburg	Montgomery	0	0	0	2,825,000	1,989,494	10,918,340	0	16,636,977	3,026,316
City Of Middleburg Heights	Cuyahoga	75,122	88,896	221,331	0	2,909,462	13,047,649	0	17,463,319	2,040,697
City Of Middletown	Butler	0	0	0	2,056,916	3,661,792	30,908,188	870,091	40,512,445	5,370,684
City Of Milford	Clermont	0	107,660	1,722,727	0	457,574	1,889,376	0	4,483,657	0
City Of Monroe	Butler	0	0	0	0	1,110,900	10,492,679	0	27,860,624	4,086,000
City Of Montgomery	Hamilton	474,398	0	0	0	838,925	15,570,983	0	17,502,557	5,245,345
City Of Moraine	Montgomery	0	109,650	0	0	682,622	8,455,741	0	10,488,042	1,085,799
City Of Mount Vernon	Knox	102,596	0	0	0	820,321	8,457,301	0	11,032,241	1,558,400
City Of Mt. Healthy	Hamilton	0	75,264	0	0	129,398	1,907,635	0	2,273,312	747,700
City Of Munroe Falls	Summit	0	0	0	0	314,918	138,802	0	605,138	694,470
City Of Napoleon	Henry	0	0	0	0	438,503	1,646,139	0	2,624,038	419,660
City Of Nelsonville	Athens	0	0	0	0	55,128	203,006	0	342,477	355,053
City Of New Albany	Franklin	527,481	0	0	11,750,000	2,766,256	28,904,449	0	50,013,988	3,892,419
City Of New Carlisle	Clark	0	0	0	0	150,761	2,006,022	0	2,271,576	655,058
City Of New Franklin	Summit	0	77,959	0	0	66,758	547,215	0	1,183,372	2,898,702
City Of New Philadelphia	Tuscarawas	0	0	0	0	554,953	2,109,613	100,847	3,406,114	1,038,367
City Of Newark	Licking	0	402,611	0	3,450,000	2,807,119	20,827,586	0	29,655,583	3,209,621
City Of Niles	Trumbull	0	79,581	0	0	198,198	4,275,781	0	4,984,092	837,970
City Of North Canton	Stark	0	61,252	0	0	224,012	3,452,194	0	4,922,449	2,249,487
City Of North Olmsted	Cuyahoga	18,575	0	0	0	5,954,847	23,881,909	0	31,136,556	8,990,064
City Of North Ridgeville	Lorain	0	432,000	0	0	3,199,417	8,307,443	0	13,542,745	6,447,110
City Of North Royalton	Cuyahoga	0	0	0	0	2,151,657	25,889,984	0	29,311,134	4,329,390
City Of Northwood	Wood	0	448	0	0	284,104	2,471,895	14,666	3,094,653	277,016
City Of Norton	Summit	0	0	0	0	682,079	7,816,808	0	8,984,413	2,053,897
City Of Norwalk	Huron	0	0	0	0	704,566	2,729,249	0	3,956,750	932,265
City Of Norwood	Hamilton	0	0	0	0	2,140,463	20,421,744	72,272	23,166,080	0
City Of Oakwood	Montgomery	0	0	259,924	0	194,905	1,493,125	0	2,646,105	2,140,798
City Of Oberlin	Lorain	0	0	0	0	861,536	8,612,302	131,988	10,124,136	916,466
City Of Olmsted Falls	Cuyahoga	0	0	0	1,773,156	411,094	3,279,012	0	5,738,666	1,646,018
City Of Ontario	Richland	0	2,141	0	0	140,332	1,846,273	0	2,559,526	558,694
City Of Oregon	Lucas	0	0	0	0	1,438,571	9,387,144	0	12,287,363	1,009,044

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>NET POSITION</b>					
<b>City</b>	<b>County</b>	<b>Net Investment In Capital Assets</b>	<b>Restricted</b>	<b>Unrestricted Deficit</b>	<b>Total Net Position</b>
City Of Marysville	Union	41,718,813	3,409,352	(1,227,005)	43,901,160
City Of Mason	Warren	128,860,388	14,942,529	51,370,382	195,173,299
City Of Massillon	Stark	16,504,703	6,488,609	(15,529)	22,977,783
City Of Maumee	Lucas	62,469,699	22,949,941	2,334,203	87,753,843
City Of Mayfield Heights	Cuyahoga	35,928,465	842,024	18,874,707	55,645,196
City Of Medina	Medina	45,109,778	21,536,876	20,118,690	86,765,344
City Of Mentor	Lake	136,760,173	22,724,970	27,888,662	187,373,805
City Of Mentor-on-the-Lake	Lake	8,577,020	456,346	391,222	9,424,588
City Of Miamisburg	Montgomery	45,473,826	11,394,112	9,837,710	66,705,648
City Of Middleburg Heights	Cuyahoga	48,813,578	7,215,736	5,012,054	61,041,368
City Of Middletown	Butler	57,244,304	22,026,258	11,327,807	90,598,369
City Of Milford	Clermont	3,946,111	1,777,707	4,109,807	9,833,625
City Of Monroe	Butler	42,685,231	5,084,300	10,832,654	58,602,185
City Of Montgomery	Hamilton	35,944,567	22,057,822	14,786,678	72,789,067
City Of Moraine	Montgomery	26,822,047	5,955,997	2,865,589	35,643,633
City Of Mount Vernon	Knox	41,446,062	4,315,346	6,347,089	52,108,497
City Of Mt. Healthy	Hamilton	2,647,170	401,664	956,813	4,005,647
City Of Munroe Falls	Summit	6,193,240	1,340,935	2,398,653	9,932,828
City Of Napoleon	Henry	32,441,151	2,768,235	3,481,835	38,691,221
City Of Nelsonville	Athens	10,597,590	1,711,456	1,139,859	13,448,905
City Of New Albany	Franklin	88,135,689	7,873,583	18,346,511	114,355,783
City Of New Carlisle	Clark	3,588,959	2,746,931	868,316	7,204,206
City Of New Franklin	Summit	7,840,906	2,290,557	1,253,358	11,384,821
City Of New Philadelphia	Tuscarawas	25,611,800	3,702,576	2,499,555	31,813,931
City Of Newark	Licking	46,111,207	11,903,557	1,671,736	59,686,500
City Of Niles	Trumbull	17,679,221	2,155,287	5,744,556	25,579,064
City Of North Canton	Stark	30,087,393	2,897,690	9,524,702	42,509,785
City Of North Olmsted	Cuyahoga	31,940,364	14,478,809	7,178,951	53,598,124
City Of North Ridgeville	Lorain	56,320,297	7,426,615	4,764,707	68,511,619
City Of North Royalton	Cuyahoga	74,943,430	14,006,948	1,899,801	90,850,179
City Of Northwood	Wood	9,457,531	6,236,172	1,578,612	17,272,315
City Of Norton	Summit	15,997,153	6,938,339	6,049,719	28,985,211
City Of Norwalk	Huron	18,704,887	8,700,929	2,499,448	29,905,264
City Of Norwood	Hamilton	10,496,894	3,398,793	(13,234,197)	661,490
City Of Oakwood	Montgomery	36,960,653	1,425,647	6,590,683	44,976,983
City Of Oberlin	Lorain	25,411,479	2,334,651	10,466,457	38,212,587
City Of Olmsted Falls	Cuyahoga	21,349,265	4,181,883	3,589,527	29,120,675
City Of Ontario	Richland	16,757,518	1,316,678	6,216,425	24,290,621
City Of Oregon	Lucas	44,488,539	15,620,437	46,282,595	106,391,571



**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
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<b>ASSETS</b>											
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Internal Balances</b>	<b>Intergovernmental Receivable</b>	<b>Prepaid Items</b>	
City Of Orrville	Wayne	6,693,486	0	0	78,973	3,522	615,328	(629,176)	812,299	17,839	
City Of Oxford	Butler	14,052,360	0	0	240,729	0	63,826	(58,547)	1,491,676	56,570	
City Of Painesville	Lake	11,798,800	0	0	183,521	58,898	130,539	517,706	767,664	86,689	
City Of Parma	Cuyahoga	13,102,304	0	0	472,114	858	0	0	0	0	
City Of Parma Heights	Cuyahoga	2,625,018	0	0	111,501	0	182,601	0	0	46,457	
City Of Pataskala	Licking	8,633,782	0	0	11,876	10,705	40,082	0	0	15,590	
City Of Pepper Pike	Cuyahoga	12,201,779	0	0	48,875	0	190,685	0	794,299	46,581	
City Of Perrysburg	Wood	4,411,608	8,664,853	0	52,429	52,026	129,257	(6,489)	1,290,049	142,249	
City Of Pickerington	Fairfield	6,510,403	0	0	120,891	6,129	98,033	0	886,713	63,905	
City Of Piqua	Miami	15,715,896	4,921,492	0	0	15,517	624,890	0	(289,692)	10,265	
City Of Port Clinton	Ottawa	1,930,126	0	0	24,634	3,067	61,587	0	0	0	
City Of Portsmouth	Scioto	4,125,027	0	0	35,758	0	420,036	143,906	1,312,996	36,850	
City Of Powell	Delaware	14,093,893	0	0	18,549	37,130	52,165	0	626,159	70,891	
City Of Ravenna	Portage	5,600,532	0	0	67,004	402	934,776	10,843	792,297	54,902	
City Of Reading	Hamilton	2,361,959	0	0	0	0	183,545	(69,755)	427,859	0	
City Of Reynoldsburg	Franklin	7,221,984	8,724,581	0	185,510	29,466	88,289	0	1,441,825	47,555	
City Of Richmond Heights	Cuyahoga	3,767,948	0	0	44,468	0	166,245	0	909,747	59,181	
City Of Rittman	Wayne	1,779,611	0	0	9,867	1,985	38,255	10,000	394,721	17,580	
City Of Riverside	Montgomery	11,969,857	0	0	38,114	9,097	503,740	0	985,996	0	
City Of Rocky River	Cuyahoga	15,934,140	0	0	114,740	3,881	406,687	(20,598)	1,844,525	2,187	
City Of Rossford	Wood	11,206,160	0	0	31,627	0	1,708	0	494,164	67,562	
City Of Saint Marys	Auglaize	10,473,110	0	0	85,596	11,478	55,675	(83,285)	0	58,925	
City Of Salem	Columbiana	3,924,803	0	0	139,975	32,113	23,547	0	782,400	17,726	
City Of Sandusky	Erie	11,181,038	0	0	365,045	23,303	979,423	0	0	0	
City Of Seven Hills	Cuyahoga	6,958,477	0	0	60,956	0	1,391,976	0	0	22,485	
City Of Shaker Heights	Cuyahoga	36,453,955	0	0	308,779	9,424	1,496,712	0	2,773,365	40,590	
City Of Sharonville	Hamilton	10,818,294	0	0	95,397	0	453,115	570,000	1,654,449	66,366	
City Of Sheffield Lake	Lorain	986,773	0	0	16,114	0	116,624	0	0	22,500	
City Of Shelby	Richland	5,373,207	0	0	85,119	530	27,730	62,625	402,692	48,375	
City Of Sidney	Shelby	9,234,190	2,870,395	0	143,640	11,306	5,740	365,314	1,054,075	119,724	
City Of Solon	Cuyahoga	43,125,168	0	0	603,177	0	126,913	0	1,160,218	189,497	
City Of South Euclid	Cuyahoga	7,781,146	0	0	120,006	4,234	52,022	0	1,102,320	104,160	
City Of Springboro	Warren	6,202,845	6,593,363	0	128,193	0	0	0	635,591	171,488	
City Of Springdale	Hamilton	5,874,055	0	0	287,485	0	270,221	0	520,307	21,700	
City Of Springfield	Clark	17,905,730	0	0	638,156	0	3,977,979	1,439,932	0	0	
City Of St. Clairsville	Belmont	1,881,378	0	0	114,554	0	28,445	(250,000)	493,349	0	
City Of Steubenville	Jefferson	7,795,965	0	0	252,707	0	72,000	(9,093)	0	10,454	
City Of Stow	Summit	15,009,722	0	0	583,956	19,318	293,437	142,704	1,814,993	0	
City Of Streetsboro	Portage	5,405,006	0	0	39,714	0	324,552	0	523,750	6,251	

**Summary of Unaudited Data from the Statement of Net Position**  
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**ASSETS (Continued)**

City	County	Income Tax Receivable	Property Taxes Receivable	Special Assessments Receivable	Revenue In		Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets
					Lieu Of Taxes Receivable	Due From Other Governments				
City Of Orrville	Wayne	2,454,839	489,366	25,603	0	0	0	0	0	0
City Of Oxford	Butler	0	2,504,150	31,759	0	0	0	417,699	0	0
City Of Painesville	Lake	0	4,113,672	252,353	0	0	0	0	0	1,114,645
City Of Parma	Cuyahoga	5,601,454	8,288,546	1,537,678	0	3,872,848	0	130,605	0	0
City Of Parma Heights	Cuyahoga	0	8,092,608	2,663,731	0	979,223	0	0	0	0
City Of Pataskala	Licking	1,710,493	972,785	4,169	155,278	449,637	0	0	0	214,952
City Of Pepper Pike	Cuyahoga	2,083,220	3,415,203	6,139,131	0	0	0	0	0	0
City Of Perrysburg	Wood	0	4,945,677	310,887	0	0	0	182,222	0	676,237
City Of Pickerington	Fairfield	680,026	2,502,358	0	112,133	0	0	0	0	0
City Of Piqua	Miami	1,512,400	1,426,654	285,700	888,400	313,648	9,800,346	0	0	0
City Of Port Clinton	Ottawa	732,458	758,413	159,596	40,322	404,629	879,094	0	0	0
City Of Portsmouth	Scioto	0	3,610,740	0	0	0	0	15,114	0	158,948
City Of Powell	Delaware	1,660,437	2,049,454	0	0	0	0	0	0	0
City Of Ravenna	Portage	1,211,878	585,681	70,095	0	0	0	6,520,454	0	0
City Of Reading	Hamilton	0	2,068,307	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	4,345,770	148,407	0	0	0	0	0	567,937
City Of Richmond Heights	Cuyahoga	1,721,613	3,831,568	5,953,262	0	0	0	0	0	0
City Of Rittman	Wayne	412,337	693,909	145,351	0	0	0	0	0	0
City Of Riverside	Montgomery	1,585,844	2,123,720	28,524	180,075	0	0	0	0	0
City Of Rocky River	Cuyahoga	2,764,974	6,020,459	723,752	0	0	0	0	0	0
City Of Rossford	Wood	1,386,307	937,433	492,238	967,890	0	0	0	0	0
City Of Saint Marys	Auglaize	721,467	369,889	240,298	0	320,247	131,108	1,368,408	0	6,452
City Of Salem	Columbiana	791,444	1,004,187	0	125,000	0	0	0	0	0
City Of Sandusky	Erie	2,671,862	2,522,225	4,616,109	560,519	1,529,079	2,234,047	0	0	0
City Of Seven Hills	Cuyahoga	0	5,389,733	2,084,257	0	657,307	0	0	0	0
City Of Shaker Heights	Cuyahoga	15,224,005	6,501,942	1,969,254	0	0	0	628,807	0	0
City Of Sharonville	Hamilton	0	3,804,805	1,802,569	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	1,583,200	1,414,500	0	0	442,331	0	0	0	0
City Of Shelby	Richland	0	1,512,426	14,309	0	0	0	0	0	0
City Of Sidney	Shelby	3,411,775	1,088,079	164,735	48,697	0	0	572,292	0	0
City Of Solon	Cuyahoga	6,845,185	3,675,247	3,872,545	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	5,526,634	5,526,734	3,483,844	0	0	0	0	0	0
City Of Springboro	Warren	2,293,881	800,552	2,171,326	0	0	0	0	0	0
City Of Springdale	Hamilton	0	5,160,667	183,342	644,000	0	0	0	0	36,968
City Of Springfield	Clark	7,699,308	3,031,568	0	0	5,903,416	15,002,176	0	0	0
City Of St. Clairsville	Belmont	462,148	1,038,836	0	0	0	0	642,967	0	0
City Of Steubenville	Jefferson	2,944,122	1,747,145	44,501	0	4,154,561	0	0	0	0
City Of Stow	Summit	2,081,061	6,965,132	0	0	0	0	0	0	0
City Of Streetsboro	Portage	3,730,505	1,154,432	48,267	100,000	0	0	708,885	0	0

**Summary of Unaudited Data from the Statement of Net Position**  
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<b>ASSETS (Continued)</b>									
<b>City</b>	<b>County</b>	<b>Advances To Other Funds</b>	<b>Nondepreciable Capital Assets</b>	<b>Depreciable Capital Assets</b>	<b>Less Accumulated Depreciation</b>	<b>Other Assets</b>	<b>Total Assets</b>	<b>Total Deferred Outflows Of Resources</b>	
City Of Orrville	Wayne	0	4,695,046	39,920,196	0	0	55,177,321	0	
City Of Oxford	Butler	0	13,014,304	54,566,883	(28,700,711)	34,942	57,715,640	27,005	
City Of Painesville	Lake	0	19,253,235	45,424,053	(22,122,504)	785,000	62,364,271	0	
City Of Parma	Cuyahoga	0	9,064,652	136,900,482	(58,432,478)	0	120,539,063	0	
City Of Parma Heights	Cuyahoga	0	2,584,460	97,651,726	(69,305,333)	0	45,631,992	0	
City Of Pataskala	Licking	0	2,299,241	18,690,406	(3,041,815)	0	30,167,181	0	
City Of Pepper Pike	Cuyahoga	0	2,131,824	52,038,476	(34,154,547)	0	44,935,526	0	
City Of Perrysburg	Wood	0	13,824,611	102,836,683	(29,715,808)	0	107,796,491	0	
City Of Pickerington	Fairfield	0	6,893,398	76,116,611	(28,087,776)	24,107	65,926,931	96,341	
City Of Piqua	Miami	0	9,456,240	58,753,293	(22,336,763)	0	81,098,286	0	
City Of Port Clinton	Ottawa	0	3,219,004	6,237,261	0	14,861	14,465,052	0	
City Of Portsmouth	Scioto	0	1,987,027	48,523,488	(29,458,060)	0	30,911,830	0	
City Of Powell	Delaware	0	4,166,125	53,677,637	(18,993,739)	0	57,458,701	602,390	
City Of Ravenna	Portage	0	1,507,466	75,144,657	(35,784,478)	0	56,716,509	138,185	
City Of Reading	Hamilton	0	1,449,975	10,956,917	(4,735,913)	1,011,983	13,654,877	0	
City Of Reynoldsburg	Franklin	0	19,460,648	69,346,395	(34,151,978)	0	77,456,389	784,116	
City Of Richmond Heights	Cuyahoga	0	0	46,254,381	(24,853,261)	0	37,855,152	0	
City Of Rittman	Wayne	0	202,508	11,976,031	(6,120,635)	11,150	9,572,670	0	
City Of Riverside	Montgomery	0	6,923,168	16,435,269	(7,027,339)	70,623	33,826,688	0	
City Of Rocky River	Cuyahoga	0	12,334,500	40,660,793	0	1,350	80,791,390	149,588	
City Of Rossford	Wood	0	451,937	10,022,819	(5,562,709)	0	20,497,136	85,277	
City Of Saint Marys	Auglaize	0	2,146,694	36,485,770	(19,188,888)	0	33,202,944	0	
City Of Salem	Columbiana	0	4,586,123	29,577,274	(17,755,120)	0	23,249,472	0	
City Of Sandusky	Erie	0	11,256,682	35,979,322	0	54,950	73,973,604	609,767	
City Of Seven Hills	Cuyahoga	0	3,538,064	29,437,251	(10,102,266)	0	39,438,240	875,958	
City Of Shaker Heights	Cuyahoga	0	21,626,226	66,137,936	0	0	153,170,995	1,039,278	
City Of Sharonville	Hamilton	0	13,342,408	57,301,958	(29,515,464)	0	60,393,897	50,759	
City Of Sheffield Lake	Lorain	0	484,539	44,220,133	(31,727,606)	3,948,147	21,507,255	0	
City Of Shelby	Richland	0	4,708,840	29,733,543	(13,234,625)	0	28,734,771	0	
City Of Sidney	Shelby	0	8,135,337	45,683,881	0	246,050	73,155,230	0	
City Of Solon	Cuyahoga	0	11,942,763	215,885,515	(97,790,329)	0	189,635,899	0	
City Of South Euclid	Cuyahoga	0	919,007	77,261,788	(30,401,103)	1,850,257	73,331,049	56,768	
City Of Springboro	Warren	0	17,593,493	60,591,897	(27,105,485)	2,613,787	72,690,931	0	
City Of Springdale	Hamilton	0	2,852,407	82,365,272	(42,763,302)	0	55,453,122	0	
City Of Springfield	Clark	0	18,775,096	110,697,143	(52,267,365)	629,013	133,432,152	31,995	
City Of St. Clairsville	Belmont	0	0	1,622,689	6,041,858	32,955	12,109,179	0	
City Of Steubenville	Jefferson	0	2,792,663	66,677,108	(33,400,773)	0	53,081,360	0	
City Of Stow	Summit	0	13,280,135	82,329,491	(32,073,290)	0	90,446,659	164,751	
City Of Streetsboro	Portage	0	1,908,840	25,657,264	(11,745,463)	0	27,862,003	44,036	

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<b>LIABILITIES</b>											
<b>City</b>	<b>County</b>	<b>Accounts Payable</b>	<b>Accrued Wages And Benefits</b>	<b>Contracts Payable</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Governments</b>	<b>Matured Compensated Absences</b>	<b>Matured Interest Payable</b>	<b>Matured Bonds Payable</b>	<b>Accrued Interest Payable</b>	
City Of Orrville	Wayne	242,677	124,728	0	140,606	0	0	0	0	14,569	
City Of Oxford	Butler	125,088	230,563	0	265,501	0	0	0	0	4,733	
City Of Painesville	Lake	162,814	427,429	0	0	0	0	0	0	92,125	
City Of Parma	Cuyahoga	827,877	466,663	263,222	0	863,216	363,078	0	0	47,699	
City Of Parma Heights	Cuyahoga	393,768	100,151	0	0	615,429	0	0	0	38,506	
City Of Pataskala	Licking	256,553	56,765	0	0	54,610	0	0	0	48,542	
City Of Pepper Pike	Cuyahoga	84,779	56,783	160,852	225,190	0	0	0	0	25,483	
City Of Perrysburg	Wood	765,145	759,719	0	0	0	0	0	0	750	
City Of Pickerington	Fairfield	242,123	107,845	23,936	129,486	0	0	0	0	21,598	
City Of Piqua	Miami	578,628	249,813	0	0	0	0	0	0	0	
City Of Port Clinton	Ottawa	50,723	86,162	173,326	0	93,002	0	0	0	571	
City Of Portsmouth	Scioto	151,996	14,799	0	409,151	0	0	0	0	26,293	
City Of Powell	Delaware	85,167	144,659	0	0	90,332	0	0	0	119,268	
City Of Ravenna	Portage	46,117	131,759	0	189,612	0	0	0	0	26,914	
City Of Reading	Hamilton	173,391	577,039	0	0	0	0	0	0	16,721	
City Of Reynoldsburg	Franklin	161,453	783,682	0	922,491	0	0	0	0	49,063	
City Of Richmond Heights	Cuyahoga	128,487	128,531	0	177,229	0	12,829	0	0	130,464	
City Of Rittman	Wayne	28,342	66,799	0	84,366	0	0	841	2,000	3,092	
City Of Riverside	Montgomery	315,611	171,109	1,824,584	463,106	0	0	0	0	45,880	
City Of Rocky River	Cuyahoga	1,154,689	158,780	112,597	730,793	0	55,979	0	0	50,081	
City Of Rossford	Wood	188,622	235,018	0	0	0	0	0	0	5,586	
City Of Saint Marys	Auglaize	118,578	85,516	0	0	121,267	0	0	0	63	
City Of Salem	Columbiana	61,215	156,329	0	133,800	0	0	0	0	11,570	
City Of Sandusky	Erie	310,577	322,789	368,321	0	493,348	0	0	0	71,968	
City Of Seven Hills	Cuyahoga	145,458	217,223	0	0	179,660	0	0	0	52,830	
City Of Shaker Heights	Cuyahoga	1,435,274	1,390,032	0	0	0	29,326	0	0	61,332	
City Of Sharonville	Hamilton	784,891	395,323	0	506,951	0	0	0	0	19,184	
City Of Sheffield Lake	Lorain	90,798	51,033	0	0	144,417	0	0	0	11,780	
City Of Shelby	Richland	399,179	253,191	0	0	0	0	20,789	0	0	
City Of Sidney	Shelby	1,076,100	1,091,567	0	0	0	0	0	0	13,915	
City Of Solon	Cuyahoga	1,588,937	546,149	382,015	446,796	0	40,803	0	0	105,810	
City Of South Euclid	Cuyahoga	147,128	244,997	196,501	401,549	0	0	0	0	73,500	
City Of Springboro	Warren	684,838	192,798	0	149,567	0	0	0	0	57,748	
City Of Springdale	Hamilton	229,760	593,396	27,091	51,372	0	0	0	0	1,513	
City Of Springfield	Clark	5,255,179	877,343	0	0	0	0	0	0	21,615	
City Of St. Clairsville	Belmont	268,798	45,571	384,206	37,552	0	0	5,396	0	0	
City Of Steubenville	Jefferson	155,101	129,500	1,869,598	0	410,677	0	0	0	32,325	
City Of Stow	Summit	762,701	487,578	15,655	1,052,527	0	0	0	0	83,909	
City Of Streetsboro	Portage	199,784	201,993	3,101	264,509	0	0	0	0	47,696	

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
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LIABILITIES (Continued)										
City	County	Retainage Payable	Claims Payable	Unearned Revenue	Notes Payable	Long Term Liabilities Due Within One Year	Long Term Liabilities Due In More Than One Year	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City Of Orrville	Wayne	0	0	0	0	69,339	177,822	100,173	869,914	464,000
City Of Oxford	Butler	0	155,905	29,250	0	575,084	1,850,894	0	3,237,018	979,823
City Of Painesville	Lake	20,164	388,200	0	480,000	1,209,823	13,361,175	0	16,141,730	2,173,592
City Of Parma	Cuyahoga	0	1,045,151	0	545,000	2,737,970	23,014,878	0	30,174,754	7,193,108
City Of Parma Heights	Cuyahoga	0	108,485	0	2,800,000	1,586,745	4,757,914	0	10,400,998	2,516,337
City Of Pataskala	Licking	98,854	0	1,133	5,960,000	444,965	459,585	34,006	7,415,013	979,795
City Of Pepper Pike	Cuyahoga	0	0	0	0	534,769	8,273,882	199,503	9,561,241	3,273,803
City Of Perrysburg	Wood	0	0	0	500,000	468,113	792,761	0	3,286,488	2,933,393
City Of Pickerington	Fairfield	50,509	0	0	0	936,401	11,168,287	0	12,680,185	2,350,000
City Of Piqua	Miami	0	0	0	0	913,283	2,306,768	0	4,048,492	1,667,701
City Of Port Clinton	Ottawa	17,680	0	0	0	79,380	282,790	0	783,634	709,780
City Of Portsmouth	Scioto	0	26,636	0	0	322,514	2,380,439	0	3,331,828	1,795,000
City Of Powell	Delaware	0	0	0	0	2,090,982	30,760,933	0	33,291,341	1,996,606
City Of Ravenna	Portage	0	30,914	0	0	860,662	7,817,999	0	9,103,977	531,523
City Of Reading	Hamilton	0	0	0	300,000	581,868	3,627,623	0	5,276,642	538,324
City Of Reynoldsburg	Franklin	76,756	43,904	0	0	2,502,907	19,128,616	0	23,668,872	1,827,748
City Of Richmond Heights	Cuyahoga	6,480	0	0	0	3,223,860	11,633,489	0	15,441,369	3,456,682
City Of Rittman	Wayne	0	0	1,800	0	260,588	933,673	18,857	1,400,358	517,235
City Of Riverside	Montgomery	274,943	0	0	0	318,105	5,824,281	129,067	9,366,686	2,277,891
City Of Rocky River	Cuyahoga	209,813	288,139	0	0	1,977,518	21,852,815	0	26,591,204	5,777,000
City Of Rossford	Wood	0	0	0	0	438,695	3,121,216	0	3,989,137	1,775,611
City Of Saint Marys	Auglaize	0	0	0	0	118,526	373,271	3,000	820,221	354,523
City Of Salem	Columbiana	0	0	676,027	0	449,485	3,200,404	0	4,688,830	963,491
City Of Sandusky	Erie	41,724	0	0	3,035,000	2,387,921	18,581,390	0	25,613,038	2,714,401
City Of Seven Hills	Cuyahoga	0	0	0	750,000	860,628	16,251,303	0	18,457,102	4,484,607
City Of Shaker Heights	Cuyahoga	0	0	628,807	0	3,828,554	27,970,851	0	35,344,176	6,398,769
City Of Sharonville	Hamilton	0	0	0	0	1,538,042	8,573,386	0	11,817,777	487,241
City Of Sheffield Lake	Lorain	0	0	0	3,125,000	487,338	1,961,896	0	5,872,262	1,262,800
City Of Shelby	Richland	198,715	163,188	0	0	245,841	6,789,914	0	8,070,817	647,372
City Of Sidney	Shelby	0	0	0	0	721,114	7,693,108	0	10,595,804	1,958,313
City Of Solon	Cuyahoga	620,213	241,949	0	0	1,953,653	9,809,723	404,061	16,140,109	3,541,146
City Of South Euclid	Cuyahoga	107,154	0	0	3,912,757	1,047,861	24,826,189	584,837	31,542,473	4,946,226
City Of Springboro	Warren	0	0	0	1,500,000	1,250,579	10,758,076	0	14,593,606	778,512
City Of Springdale	Hamilton	0	51,555	1,581,500	0	741,466	3,938,817	261,265	7,477,735	0
City Of Springfield	Clark	0	0	24,108	0	2,994,500	13,924,906	0	23,097,651	2,941,798
City Of St. Clairsville	Belmont	0	0	0	0	73,383	1,156,741	0	1,971,647	1,001,300
City Of Steubenville	Jefferson	116,975	83,019	0	0	306,255	7,215,740	581,673	10,900,863	1,209,008
City Of Stow	Summit	0	450,252	0	1,450,000	2,079,818	20,688,257	0	27,070,697	6,623,350
City Of Streetsboro	Portage	0	0	0	0	891,149	6,847,450	0	8,455,682	1,226,049

**Summary of Unaudited Data from the Statement of Net Position**  
**As of December 31, 2013**  
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<b>NET POSITION</b>					
<b>City</b>	<b>County</b>	<b>Net Investment In Capital Assets</b>	<b>Restricted</b>	<b>Unrestricted Deficit</b>	<b>Total Net Position</b>
City Of Orrville	Wayne	44,596,582	1,312,219	7,934,606	53,843,407
City Of Oxford	Butler	37,250,098	3,516,792	12,758,914	53,525,804
City Of Painesville	Lake	31,513,541	5,438,792	7,096,616	44,048,949
City Of Parma	Cuyahoga	66,342,628	11,613,940	5,214,633	83,171,201
City Of Parma Heights	Cuyahoga	22,909,867	4,587,919	5,216,871	32,714,657
City Of Pataskala	Licking	17,281,123	7,969,507	(3,478,257)	21,772,373
City Of Pepper Pike	Cuyahoga	17,716,932	4,608,182	9,775,368	32,100,482
City Of Perrysburg	Wood	86,445,486	3,641,531	11,489,593	101,576,610
City Of Pickerington	Fairfield	43,715,619	3,271,301	4,006,167	50,993,087
City Of Piqua	Miami	44,845,328	450,537	30,086,228	75,382,093
City of Port Clinton	Ottawa	9,243,766	2,300,272	1,427,600	12,971,638
City Of Portsmouth	Scioto	20,650,606	5,087,491	46,905	25,785,002
City Of Powell	Delaware	27,112,009	2,235,882	(6,574,747)	22,773,144
City Of Ravenna	Portage	37,173,991	9,209,294	835,909	47,219,194
City Of Reading	Hamilton	4,415,836	3,076,328	347,747	7,839,911
City Of Reynoldsburg	Franklin	35,007,410	7,348,763	10,387,712	52,743,885
City Of Richmond Heights	Cuyahoga	7,449,652	7,166,328	4,341,121	18,957,101
City Of Rittman	Wayne	5,061,904	1,698,866	894,307	7,655,077
City Of Riverside	Montgomery	10,225,756	3,792,161	8,164,194	22,182,111
City of Rocky River	Cuyahoga	33,679,100	11,647,059	3,246,615	48,572,774
City Of Rossford	Wood	1,932,205	6,232,428	6,653,032	14,817,665
City Of Saint Marys	Auglaize	19,406,576	6,964,552	5,657,072	32,028,200
City Of Salem	Columbiana	13,204,389	1,979,664	2,413,098	17,597,151
City Of Sandusky	Erie	34,031,522	12,363,624	(139,214)	46,255,932
City Of Seven Hills	Cuyahoga	8,626,833	3,609,122	5,136,534	17,372,489
City Of Shaker Heights	Cuyahoga	66,942,897	16,798,268	28,726,163	112,467,328
City Of Sharonville	Hamilton	34,248,573	6,858,105	7,032,960	48,139,638
City Of Sheffield Lake	Lorain	11,145,311	1,963,552	1,263,330	14,372,193
City Of Shelby	Richland	16,248,251	3,077,797	690,534	20,016,582
City Of Sidney	Shelby	47,228,659	3,521,730	9,850,724	60,601,113
City Of Solon	Cuyahoga	129,835,381	22,638,868	17,480,395	169,954,644
City Of South Euclid	Cuyahoga	22,176,210	8,817,890	5,905,018	36,899,118
City Of Springboro	Warren	28,524,086	10,672,787	18,121,940	57,318,813
City Of Springdale	Hamilton	38,533,392	1,438,325	8,003,670	47,975,387
City Of Springfield	Clark	72,519,165	24,491,652	10,413,881	107,424,698
City Of St. Clairsville	Belmont	6,627,933	1,622,743	885,556	9,136,232
City Of Steubenville	Jefferson	29,968,932	7,079,293	3,923,264	40,971,489
City of Stow	Summit	44,093,409	5,905,788	6,918,166	56,917,363
City Of Streetsboro	Portage	13,897,604	1,901,969	2,424,735	18,224,308

**Summary of Unaudited Data from the Statement of Net Position**  
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<b>ASSETS</b>										
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Internal Balances</b>	<b>Intergovernmental Receivable</b>	<b>Prepaid Items</b>
City Of Strongsville	Cuyahoga	27,507,981	0	0	390,042	13,506	591,063	0	3,196,634	248,376
City Of Sylvania	Lucas	4,055,900	13,287,844	0	474,264	9,647	259,217	20,640	909,755	72,360
City Of Tallmadge	Summit	8,637,863	0	0	168,786	21,771	135,051	0	882,521	0
City Of Tiffin	Seneca	5,585,545	0	0	133,528	1,821	192,974	0	709,317	67,231
City Of Tipp City	Miami	6,339,216	629,602	0	155,861	4,244	254,637	68,600	498,847	21,679
City Of Toledo	Lucas	8,475	52,333	0	6,297	0	114,677	12,963	0	0
City Of Toronto	Jefferson	1,841,970	0	0	6,897	0	0	(3,778)	1,195,922	25,018
City Of Trenton	Butler	3,655,897	0	0	0	5,434	30,860	13,960	0	0
City Of Trotwood	Montgomery	2,658,490	0	0	0	0	33,791	0	1,851,658	0
City Of Troy	Miami	55,789,393	0	0	0	119,460	1,015,772	0	2,128,105	0
City Of Twinsburg	Summit	33,184,976	0	0	395,562	789	138,523	0	727,930	0
City Of Uhrichsville	Tuscarawas	849,360	0	0	13,349	0	18,347	0	225,790	31,590
City Of Union	Montgomery	1,435,684	0	0	33,014	0	210,596	0	312,407	9,965
City Of University Heights	Cuyahoga	6,353,683	0	0	88,974	3,499	293,755	0	552,045	60,371
City Of Upper Arlington	Franklin	57,117,361	0	0	97,599	116,218	520,568	(131,246)	3,253,251	0
City Of Upper Sandusky	Wyandot	2,080,990	0	0	34,789	0	102,571	0	0	0
City Of Urbana	Champaign	5,323,109	0	0	102,412	0	428,680	0	0	31,656
City Of Vandalia	Montgomery	18,649,871	0	2,653,945	102,609	22,028	788,038	(24,314)	0	27,407
City Of Vermilion	Erie	8,906,940	0	0	20,592	11,781	235,673	(73,500)	876,543	1,613
City Of Wadsworth	Medina	14,063,239	0	0	665,526	1,372	487,471	4,016,166	0	103,249
City Of Wapakoneta	Auglaize	3,686,246	0	0	42,661	4,883	340,523	40,826	0	38,776
City Of Warren	Trumbull	16,943,158	1,200,000	0	4,426	13,252	761,247	(187,325)	1,882,088	0
City Of Warrensville Heights	Cuyahoga	5,422,770	0	0	43,957	0	508,989	0	446,695	58,179
City Of Washington Court House	Fayette	3,214,891	0	0	18,645	0	6,155	0	621,118	23,261
City Of Waterville	Lucas	2,570,156	0	0	46,727	17,908	86,327	0	0	25,790
City Of Wauseon	Fulton	2,656,746	1,156,318	0	48,910	1,507	79,667	0	284,930	27,399
City Of Wellston	Jackson	1,753,880	2,608,835	0	0	0	0	0	284,230	0
City Of West Carrollton	Montgomery	3,168,875	0	0	0	4,178	40,769	0	778,872	3,758
City Of Westerville	Franklin	71,699,067	0	0	825,121	148,865	421,260	3,034,937	3,030,020	410,195
City Of Westlake	Cuyahoga	72,824,374	0	0	296,690	140,411	935,993	555,000	1,742,352	236,671
City Of Whitehall	Franklin	15,460,929	0	0	154,028	11,666	352,682	0	0	130,327
City Of Wickliffe	Lake	7,886,506	0	0	40,867	101	50,594	0	1,034,376	12,765
City Of Willard	Huron	6,103,678	0	0	27,009	37,262	140,466	0	0	37,176
City Of Willoughby	Lake	10,935,726	6,017,458	0	181,556	32,444	189,183	5,285,540	2,035,037	1,369
City Of Willoughby Hills	Lake	3,219,022	0	0	38,257	0	249,121	0	969,359	55,144
City Of Willowick	Lake	5,608,760	0	0	13,523	432	200,331	200,000	1,477,596	0
City Of Wilmington	Clinton	4,929,314	0	0	0	0	134,382	291,401	0	0
City Of Wooster	Wayne	16,983,226	0	0	226,973	1,958	253,726	0	0	0
City Of Worthington	Franklin	17,740,902	0	0	0	8,204	206,003	0	864,097	87,770

**Summary of Unaudited Data from the Statement of Net Position**  
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**ASSETS (Continued)**

City	County	Income Tax Receivable	Property Taxes Receivable	Special Assessments Receivable	Revenue In		Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets
					Lieu Of Taxes Receivable	Due From Other Governments				
City Of Strongsville	Cuyahoga	8,277,898	9,990,580	561,104	0	0	0	0	0	0
City Of Sylvania	Lucas	0	3,541,350	1,048,925	0	0	0	0	1,074,000	1,063
City Of Tallmadge	Summit	2,336,578	2,134,762	570,656	0	0	0	0	0	0
City Of Tiffin	Seneca	1,805,926	1,009,761	295,564	65,493	0	0	94,506	1,365,291	0
City Of Tipp City	Miami	0	1,497,882	949,843	0	0	0	0	0	0
City Of Toledo	Lucas	0	0	0	0	16,301	0	0	0	0
City Of Toronto	Jefferson	0	1,005,833	0	0	0	0	0	0	0
City Of Trenton	Butler	177,928	1,269,551	0	163,124	533,346	0	0	0	0
City Of Trotwood	Montgomery	0	9,386,390	298,001	0	0	0	0	0	0
City Of Troy	Miami	0	2,581,120	210,347	0	0	2,050,226	0	0	0
City Of Twinsburg	Summit	7,041,394	1,168,786	360	0	0	0	0	0	1,386
City Of Uhrichsville	Tuscarawas	673,379	615,085	168,390	0	0	0	53,240	0	0
City Of Union	Montgomery	0	1,679,671	404,771	0	0	0	0	0	0
City Of University Heights	Cuyahoga	4,733,235	3,144,669	2,260,762	0	0	0	270,000	0	0
City Of Upper Arlington	Franklin	7,504,569	10,687,203	0	1,209,490	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	995,174	0	0	291,602	407,545	0	0	0
City Of Urbana	Champaign	1,373,779	644,183	0	0	451,848	857,369	0	0	0
City Of Vandalia	Montgomery	2,677,248	1,266,977	27,200	55,859	896,234	0	0	0	0
City Of Vermilion	Erie	791,599	2,773,709	982,899	0	0	0	0	0	0
City Of Wadsworth	Medina	2,385,218	2,162,698	118,601	613,346	814,429	0	0	0	0
City Of Wapakoneta	Auglaize	987,757	465,499	114,506	0	817,132	71,454	0	0	0
City Of Warren	Trumbull	4,354,514	1,882,605	2,439,568	0	0	0	6,354,174	0	622,922
City Of Warrensville Heights	Cuyahoga	3,201,695	1,801,518	556,129	0	0	0	0	0	0
City Of Washington Court House	Fayette	1,841,408	1,105,500	0	1,069,000	0	0	38,738	0	0
City Of Waterville	Lucas	739,729	361,956	35,555	0	286,312	0	0	0	0
City Of Wauseon	Fulton	0	639,062	1,505	0	0	0	292,308	0	432,864
City Of Wellston	Jackson	304,649	569,534	0	0	0	0	152,168	0	0
City Of West Carrollton	Montgomery	2,273,390	0	286,414	0	0	0	33,413	0	0
City Of Westerville	Franklin	4,415,529	14,005,814	0	1,768,563	0	99,035	313,280	0	0
City Of Westlake	Cuyahoga	7,230,565	11,966,425	3,605,000	0	0	0	0	0	0
City Of Whitehall	Franklin	2,467,490	381,067	278,572	580,058	770,123	0	0	0	0
City Of Wickliffe	Lake	0	2,878,112	24,206	0	0	0	0	0	0
City Of Willard	Huron	710,758	339,078	24,667	70,000	195,215	0	0	0	0
City Of Willoughby	Lake	5,430,761	3,385,507	720,416	0	0	0	0	0	0
City Of Willoughby Hills	Lake	1,814,721	1,628,779	8,383,764	120,000	0	0	0	0	0
City Of Willowick	Lake	0	5,189,606	7,332	0	0	0	0	0	0
City Of Wilmington	Clinton	0	3,212,312	0	0	419,470	0	347,378	0	0
City Of Wooster	Wayne	0	4,308,422	2,349,845	0	4,079,954	0	62,717	0	0
City Of Worthington	Franklin	0	6,027,441	78,996	0	0	0	140,000	0	291,088



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<b>ASSETS (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Advances To Other Funds</b>	<b>Nondepreciable Capital Assets</b>	<b>Depreciable Capital Assets</b>	<b>Less Accumulated Depreciation</b>	<b>Other Assets</b>	<b>Total Assets</b>	<b>Total Deferred Outflows Of Resources</b>
City Of Strongsville	Cuyahoga	0	13,539,327	334,524,395	(168,346,263)	216,166	230,710,809	343,450
City Of Sylvania	Lucas	0	9,867,881	50,617,374	(22,089,926)	0	63,150,294	66,947
City Of Tallmadge	Summit	0	3,248,289	46,713,477	(23,955,982)	0	40,893,772	37,327
City Of Tiffin	Seneca	0	3,503,615	40,301,225	(20,369,580)	0	34,762,217	0
City Of Tipp City	Miami	0	13,549,726	52,665,820	(22,691,423)	0	53,944,534	0
City Of Toledo	Lucas	0	92,913	1,148,696	(702,352)	0	750,303	0
City Of Toronto	Jefferson	0	157,500	6,703,615	(2,758,027)	0	8,174,950	0
City Of Trenton	Butler	0	642,698	5,405,089	(3,124,976)	0	8,772,911	0
City Of Trotwood	Montgomery	0	26,633,155	68,695,857	(35,314,098)	0	74,243,244	0
City Of Troy	Miami	0	12,265,202	59,145,218	(29,046,455)	0	106,258,388	565,881
City Of Twinsburg	Summit	0	23,229,607	96,894,101	0	0	162,783,414	170,532
City Of Uhrichsville	Tuscarawas	0	1,143,850	9,220,718	(2,168,656)	0	10,844,442	0
City Of Union	Montgomery	0	1,279,452	9,290,587	(3,883,665)	0	10,772,482	5,898,085
City Of University Heights	Cuyahoga	0	1,230,950	13,549,413	(7,623,842)	0	24,917,514	0
City Of Upper Arlington	Franklin	0	14,714,868	113,181,884	(44,425,714)	0	163,846,051	673,741
City Of Upper Sandusky	Wyandot	0	1,028,131	12,554,656	(5,772,869)	0	11,722,589	0
City Of Urbana	Champaign	0	6,877,820	40,004,406	(21,098,799)	0	34,996,463	0
City Of Vandalia	Montgomery	0	7,156,892	86,632,675	(40,616,130)	0	80,316,539	204,193
City Of Vermilion	Erie	0	3,680,167	26,205,451	(16,063,014)	0	28,350,453	0
City Of Wadsworth	Medina	0	9,966,655	55,683,105	(16,970,492)	0	74,110,583	0
City Of Wapakoneta	Auglaize	0	1,592,566	35,416,485	(15,574,336)	21,478	28,066,456	0
City Of Warren	Trumbull	0	8,530,176	84,745,233	(45,268,655)	0	84,277,383	0
City Of Warrensville Heights	Cuyahoga	0	3,232,200	20,987,102	0	0	36,259,234	0
City Of Washington Court House	Fayette	0	2,075,141	17,767,919	0	3,425	27,785,201	0
City Of Waterville	Lucas	0	1,852,633	13,503,281	0	4,210	19,530,584	0
City Of Wauseon	Fulton	0	1,615,666	18,472,320	(7,537,626)	0	18,171,576	0
City Of Wellston	Jackson	0	184,691	3,135,085	(1,677,887)	5,168	7,320,353	0
City Of West Carrollton	Montgomery	0	4,823,484	14,000,535	0	0	25,413,688	0
City Of Westerville	Franklin	0	150,186,350	131,907,865	(54,925,611)	0	327,340,290	219,733
City Of Westlake	Cuyahoga	0	23,828,784	267,108,743	(145,598,985)	100,896	244,972,919	227,797
City Of Whitehall	Franklin	0	1,997,324	45,447,741	(23,691,534)	1,221,310	45,561,783	22,427
City Of Wickliffe	Lake	0	19,162,320	102,115,812	(34,020,376)	0	99,185,283	0
City Of Willard	Huron	0	1,349,002	17,723,592	(9,479,192)	0	17,278,711	0
City Of Willoughby	Lake	0	13,167,586	96,337,510	(47,328,136)	0	96,391,957	83,665
City Of Willoughby Hills	Lake	0	399,606	21,205,373	(8,109,473)	2,566	29,976,239	0
City Of Willowick	Lake	0	956,842	30,553,230	0	0	44,207,652	0
City Of Wilmington	Clinton	0	2,569,198	22,455,415	(10,124,916)	0	24,233,954	19,216
City Of Wooster	Wayne	0	5,258,597	106,223,537	(62,661,875)	0	77,087,080	0
City Of Worthington	Franklin	0	6,112,674	71,903,387	(37,195,357)	0	66,265,205	322,816

**Summary of Unaudited Data from the Statement of Net Position**  
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<b>LIABILITIES</b>										
<b>City</b>	<b>County</b>	<b>Accounts Payable</b>	<b>Accrued Wages And Benefits</b>	<b>Contracts Payable</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Governments</b>	<b>Matured Compensated Absences</b>	<b>Matured Interest Payable</b>	<b>Matured Bonds Payable</b>	<b>Accrued Interest Payable</b>
City Of Strongsville	Cuyahoga	779,235	1,056,516	560,908	374,027	0	36,135	0	0	170,051
City Of Sylvania	Lucas	120,706	461,508	0	0	0	0	0	0	54,396
City Of Tallmadge	Summit	296,810	216,737	0	374,006	0	0	0	0	32,575
City Of Tiffin	Seneca	122,480	142,798	134,288	0	216,233	0	0	0	8,401
City Of Tipp City	Miami	122,092	276,901	0	7,345	0	0	0	0	26,591
City Of Toledo	Lucas	6,436	11,269	0	0	5,595	0	0	0	852
City Of Toronto	Jefferson	18,237	0	25,384	50,845	0	0	0	0	0
City Of Trenton	Butler	59,999	161,419	0	0	15,601	0	0	0	2,918
City Of Trotwood	Montgomery	194,425	851,017	0	0	0	0	0	0	15,220
City Of Troy	Miami	246,236	537,756	0	0	0	0	0	0	43,798
City Of Twinsburg	Summit	388,854	511,413	0	725,253	0	0	0	0	40,767
City Of Uhrichsville	Tuscarawas	37,101	24,915	669	50,320	0	0	0	0	9,277
City Of Union	Montgomery	63,652	45,138	0	0	5,939,018	0	0	0	3,390
City Of University Heights	Cuyahoga	671,590	180,443	0	365,466	0	33,950	0	0	11,630
City Of Upper Arlington	Franklin	1,053,465	843,316	0	0	193,884	0	0	0	130,990
City Of Upper Sandusky	Wyandot	75,522	58,671	4,497	0	81,316	0	0	0	9,199
City Of Urbana	Champaign	51,400	220,353	0	0	292,600	0	0	0	17,606
City Of Vandalia	Montgomery	337,347	418,097	561,989	0	281,146	39,670	0	0	63,029
City Of Vermilion	Erie	283,940	86,423	0	142,031	0	0	365	0	25,601
City Of Wadsworth	Medina	255,048	237,986	91,221	0	173,308	0	128	0	59,426
City Of Wapakoneta	Auglaize	78,141	66,541	94,817	0	115,324	0	0	0	2,248
City Of Warren	Trumbull	296,827	455,779	884,440	0	498,822	0	0	0	38,086
City Of Warrensville Heights	Cuyahoga	243,520	41,196	0	455,708	0	62,894	0	0	83,911
City Of Washington Court House	Fayette	59,648	119,722	0	297,117	0	0	0	0	45,984
City Of Waterville	Lucas	34,237	36,581	76,951	0	82,116	0	0	0	8,538
City Of Wauseon	Fulton	15,903	176,051	0	0	0	0	0	0	7,401
City Of Wellston	Jackson	47,488	10,916	0	78,245	0	0	0	0	3,741
City Of West Carrollton	Montgomery	138,781	479,864	0	0	0	0	0	0	2,981
City Of Westerville	Franklin	1,177,133	738,819	1,115,758	166,450	0	5,582	0	0	115,748
City Of Westlake	Cuyahoga	687,910	451,425	453,825	494,170	0	175,415	0	0	50,726
City Of Whitehall	Franklin	504,550	520,936	24,908	0	453,889	0	0	0	2,817
City Of Wickliffe	Lake	379,983	622,888	0	0	0	0	0	966	6,458
City Of Willard	Huron	159,929	84,456	0	0	122,729	0	0	0	2,370
City Of Willoughby	Lake	454,291	1,480,238	0	26,105	0	74,929	0	2,940	62,319
City Of Willoughby Hills	Lake	75,053	127,850	8,808	225,882	0	0	0	0	171,379
City Of Willowick	Lake	316,271	307,204	0	206,987	0	0	0	0	17,318
City Of Wilmington	Clinton	229,133	361,772	0	0	0	0	0	0	49,092
City Of Wooster	Wayne	1,115,940	728,957	0	0	0	0	0	0	0
City Of Worthington	Franklin	448,273	324,280	282,028	789,282	0	0	0	166	33,186

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LIABILITIES (Continued)										
City	County	Retainage Payable	Claims Payable	Unearned Revenue	Notes Payable	Long Term Liabilities Due Within One Year	Long Term Liabilities Due In More Than One Year	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City Of Strongsville	Cuyahoga	87,582	0	0	5,128,534	3,578,678	49,162,327	0	60,933,993	10,998,725
City Of Sylvania	Lucas	0	289,200	0	0	1,419,275	20,681,370	0	23,026,455	1,836,505
City Of Tallmadge	Summit	0	0	0	0	833,962	9,329,903	0	11,083,993	2,030,253
City Of Tiffin	Seneca	0	0	0	0	511,369	2,826,846	0	3,962,415	998,040
City Of Tipp City	Miami	0	0	0	4,456,500	418,534	2,410,018	0	7,717,981	326,963
City Of Toledo	Lucas	687	0	0	0	45,122	203,014	23,469	296,444	16,082
City Of Toronto	Jefferson	0	0	0	0	99,015	887,389	0	1,080,870	138,621
City Of Trenton	Butler	0	0	1,230,072	204,000	71,657	118,264	0	1,863,930	0
City Of Trotwood	Montgomery	0	0	0	1,870,000	1,574,940	15,308,182	0	19,813,784	5,888,447
City Of Troy	Miami	0	0	0	0	1,180,447	7,944,097	0	9,952,334	1,448,891
City Of Twinsburg	Summit	0	102,720	0	0	2,331,145	13,024,139	0	17,124,291	1,089,976
City Of Uhrichsville	Tuscarawas	0	0	0	0	353,868	2,324,124	0	2,800,274	542,285
City Of Union	Montgomery	0	0	0	9,200	169,585	1,328,019	0	7,558,002	1,385,521
City Of University Heights	Cuyahoga	42,940	0	80,686	0	1,234,482	3,916,219	0	6,537,406	2,667,322
City Of Upper Arlington	Franklin	0	0	0	4,800,000	4,469,573	46,667,983	0	58,159,211	11,512,935
City Of Upper Sandusky	Wyandot	0	0	0	0	653,282	4,291,404	0	5,173,891	268,000
City Of Urbana	Champaign	9,072	0	860,000	0	826,325	3,561,447	0	5,838,803	536,025
City Of Vandalia	Montgomery	0	380,336	15,354	2,381,600	1,903,951	9,825,117	1,070,198	17,277,834	1,242,351
City Of Vermilion	Erie	0	65,513	0	2,826,000	370,808	4,248,163	21,455	8,070,299	2,341,121
City Of Wadsworth	Medina	55,020	152,870	0	0	1,120,156	18,715,233	0	20,860,396	2,718,137
City Of Wapakoneta	Auglaize	15,103	0	0	0	192,773	541,227	0	1,106,174	461,346
City Of Warren	Trumbull	0	889,752	0	1,200,000	2,238,663	16,951,032	0	23,453,401	1,376,055
City Of Warrensville Heights	Cuyahoga	0	0	0	3,755,000	2,588,094	23,780,248	0	31,010,571	1,120,748
City Of Washington Court House	Fayette	0	0	0	120,000	989,720	12,839,699	0	14,471,890	2,099,242
City Of Waterville	Lucas	0	0	0	0	1,147,796	2,445,368	0	3,831,587	355,353
City Of Wauseon	Fulton	0	0	0	0	277,830	2,659,154	0	3,136,339	219,737
City Of Wellston	Jackson	0	0	0	0	67,045	184,681	0	392,116	406,886
City Of West Carrollton	Montgomery	0	0	0	1,380,000	821,787	3,151,096	0	5,974,509	1,264,086
City Of Westerville	Franklin	458,392	936,694	0	9,975,000	5,353,118	35,722,500	0	55,765,194	14,899,085
City Of Westlake	Cuyahoga	528,181	207,051	0	0	2,729,342	20,703,959	0	26,482,004	10,864,869
City Of Whitehall	Franklin	0	150,532	0	0	1,418,488	2,437,590	0	5,513,710	895,783
City Of Wickliffe	Lake	0	0	0	0	297,140	3,280,962	0	4,588,397	1,870,146
City Of Willard	Huron	0	0	0	491,000	233,363	720,624	0	1,814,471	291,407
City Of Willoughby	Lake	0	0	0	5,625,000	2,619,010	17,151,243	0	27,496,075	3,154,351
City Of Willoughby Hills	Lake	0	0	0	450,000	780,161	10,566,180	0	12,405,313	1,661,278
City Of Willowick	Lake	0	0	0	0	928,021	2,717,529	0	4,493,330	3,764,533
City Of Wilmington	Clinton	0	262,000	0	0	678,071	5,425,872	0	7,005,940	1,665,660
City Of Wooster	Wayne	0	0	0	0	912,967	4,498,201	164,946	7,421,011	1,909,656
City Of Worthington	Franklin	83,593	0	0	0	1,154,399	8,019,764	0	11,134,971	2,472,411

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<b>NET POSITION</b>					
<b>City</b>	<b>County</b>	<b>Net Investment In Capital Assets</b>	<b>Restricted</b>	<b>Unrestricted Deficit</b>	<b>Total Net Position</b>
City Of Strongsville	Cuyahoga	130,311,512	12,867,552	15,942,477	159,121,541
City Of Sylvania	Lucas	17,473,749	2,196,866	18,683,666	38,354,281
City Of Tallmadge	Summit	17,423,842	1,741,398	8,651,613	27,816,853
City Of Tiffin	Seneca	20,910,866	2,470,276	6,420,620	29,801,762
City Of Tipp City	Miami	37,687,623	3,619,548	4,592,419	45,899,590
City Of Toledo	Lucas	349,837	37,122	50,818	437,777
City Of Toronto	Jefferson	3,475,674	1,915,897	1,563,888	6,955,459
City Of Trenton	Butler	2,718,811	1,839,250	2,350,920	6,908,981
City Of Trotwood	Montgomery	42,171,357	3,537,423	2,832,233	48,541,013
City Of Troy	Miami	37,627,539	9,427,534	48,367,971	95,423,044
City Of Twinsburg	Summit	106,874,884	5,219,831	32,644,964	144,739,679
City Of Uhrichsville	Tuscarawas	5,958,206	1,190,452	353,225	7,501,883
City Of Union	Montgomery	5,289,652	1,991,943	445,449	7,727,044
City Of University Heights	Cuyahoga	3,397,562	5,427,132	6,888,092	15,712,786
City Of Upper Arlington	Franklin	42,684,768	6,908,615	45,254,263	94,847,646
City Of Upper Sandusky	Wyandot	7,785,212	712,772	(2,217,286)	6,280,698
City Of Urbana	Champaign	23,613,298	1,868,288	3,140,049	28,621,635
City Of Vandalia	Montgomery	43,255,312	3,047,614	15,697,621	62,000,547
City Of Vermilion	Erie	7,346,416	7,008,482	3,584,135	17,939,033
City Of Wadsworth	Medina	30,975,468	12,544,168	7,012,414	50,532,050
City Of Wapakoneta	Auglaize	21,411,432	2,604,138	2,483,366	26,498,936
City Of Warren	Trumbull	44,093,603	15,707,734	(353,410)	59,447,927
City Of Warrensville Heights	Cuyahoga	(2,719,265)	3,185,784	3,661,396	4,127,915
City Of Washington Court House	Fayette	7,017,546	3,616,150	580,373	11,214,069
City Of Waterville	Lucas	11,854,325	1,878,865	1,610,454	15,343,644
City Of Wauseon	Fulton	9,955,360	1,484,881	3,375,259	14,815,500
City Of Wellston	Jackson	1,482,271	4,655,755	383,325	6,521,351
City Of West Carrollton	Montgomery	15,637,547	1,357,962	1,179,584	18,175,093
City Of Westerville	Franklin	188,489,355	16,187,872	52,218,517	256,895,744
City Of Westlake	Cuyahoga	127,651,517	37,705,999	42,496,327	207,853,843
City Of Whitehall	Franklin	22,575,058	4,397,368	12,202,291	39,174,717
City Of Wickliffe	Lake	85,357,463	626,924	6,742,353	92,726,740
City Of Willard	Huron	8,631,780	2,941,571	3,599,482	15,172,833
City Of Willoughby	Lake	43,410,155	13,107,436	9,307,605	65,825,196
City Of Willoughby Hills	Lake	10,609,135	3,484,331	1,816,182	15,909,648
City Of Willowick	Lake	29,012,844	4,516,128	2,420,817	35,949,789
City Of Wilmington	Clinton	10,203,536	1,495,880	3,882,154	15,581,570
City Of Wooster	Wayne	45,364,428	9,112,542	13,279,443	67,756,413
City Of Worthington	Franklin	33,117,458	2,916,767	16,946,414	52,980,639

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ASSETS										
City	County	Cash And Cash Equivalents	Investments	Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Internal Balances	Intergovernmental Receivable	Prepaid Items
City Of Wyoming	Hamilton	5,496,497	0	0	9,682	3,085	301,491	347,500	449,169	0
City Of Xenia	Greene	2,395,259	6,488,117	0	174,964	11,701	1,112,919	(29,840)	1,514,939	173,817
City of Youngstown	Mahoning	11,541,386	0	0	224,921	0	1,348,783	(86,501)	0	0
City Of Zanesville	Muskingum	9,116,627	50,000	0	327,492	8,302	106,071	76,156	1,435,191	66,171

Summary of Unaudited Data from the Statement of Net Position  
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ASSETS (Continued)										
City	County	Income Tax Receivable	Property Taxes Receivable	Special Assessments Receivable	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets
City Of Wyoming	Hamilton	0	3,975,975	0	0	0	0	198,000	0	0
City Of Xenia	Greene	0	4,964,102	164,530	0	1,731,117	0	0	0	0
City of Youngstown	Mahoning	11,564,120	2,470,309	30,091	0	5,831,069	146,474	0	0	0
City Of Zanesville	Muskingum	2,653,706	1,317,896	2,236,821	0	0	0	90,322	0	0

Summary of Unaudited Data from the Statement of Net Position  
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ASSETS (Continued)									
City	County	Advances To Other Funds	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Assets	Total Assets	Total Deferred Outflows Of Resources	
City Of Wyoming	Hamilton	0	9,523,143	30,358,330	(9,379,132)	0	41,283,740	211,442	
City Of Xenia	Greene	0	17,786,569	20,961,315	0	(32,470)	57,417,039	0	
City of Youngstown	Mahoning	0	15,421,216	160,125,167	(64,226,646)	367,462	144,757,851	0	
City Of Zanesville	Muskingum	0	2,469,088	17,651,424	0	0	37,605,267	0	

Summary of Unaudited Data from the Statement of Net Position  
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LIABILITIES										
City	County	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Compensated Absences	Matured Interest Payable	Matured Bonds Payable	Accrued Interest Payable
City Of Wyoming	Hamilton	66,955	279,395	0	0	0	0	0	0	34,862
City Of Xenia	Greene	2,649,552	1,678,995	0	0	0	0	17,401	0	0
City of Youngstown	Mahoning	859,491	1,536,917	702,431	0	1,698,518	0	0	0	120,302
City Of Zanesville	Muskingum	704,342	646,723	76,409	604,153	0	0	0	0	14,360



Summary of Unaudited Data from the Statement of Net Position  
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LIABILITIES (Continued)										
City	County	Retainage Payable	Claims Payable	Unearned Revenue	Notes Payable	Long Term Liabilities Due Within One Year	Long Term Liabilities Due In More Than One Year	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City Of Wyoming	Hamilton	0	32,975	0	0	762,823	11,222,505	0	12,399,515	2,387,512
City Of Xenia	Greene	0	0	0	0	659,683	4,460,350	0	9,465,981	1,889,830
City of Youngstown	Mahoning	0	0	1,365,000	350,000	3,850,430	33,994,383	0	44,477,472	0
City Of Zanesville	Muskingum	8,418	526,516	0	0	875,047	6,149,624	0	9,605,592	1,036,526

Summary of Unaudited Data from the Statement of Net Position  
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NET POSITION					
City	County	Net Investment In Capital Assets	Restricted	Unrestricted Deficit	Total Net Position
City Of Wyoming	Hamilton	19,490,276	643,252	6,574,627	26,708,155
City Of Xenia	Greene	35,558,378	4,855,131	5,647,719	46,061,228
City of Youngstown	Mahoning	92,453,337	13,657,197	(5,830,155)	100,280,379
City Of Zanesville	Muskingum	14,646,710	4,438,094	7,878,345	26,963,149

**Summary of Unaudited Data from the Statement of Activities**  
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City	County	Program Revenues				General Revenues			
		Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Revenues	Property Taxes	Income Tax	Other Taxes	Grants And Entitlements Not Restricted
City Of Akron	Summit	32,257,149	20,409,809	46,774,660	99,441,618	19,627,342	141,289,710	18,485,942	0
City Of Alliance	Stark	1,805,488	2,176,615	660,617	4,642,720	917,317	10,118,478	0	967,436
City Of Amherst	Lorain	657,273	666,927	214,963	1,539,163	1,221,966	4,895,351	43,701	631,703
City of Ashland	Ashland	2,491,962	2,054,374	766,359	5,312,695	1,116,594	8,591,625	0	692,572
City Of Ashtabula	Ashtabula	2,046,706	1,151,482	1,668,993	4,867,181	1,927,438	6,669,694	221,520	863,451
City Of Athens	Athens	4,130,236	1,459,173	2,618,081	8,207,490	799,890	11,249,390	329,020	1,131,400
City Of Aurora	Portage	820,692	1,580,261	10,478,548	12,879,501	4,065,948	12,522,590	0	544,234
City Of Avon	Lorain	9,025,026	1,343,700	1,101,928	11,470,654	4,046,198	14,151,916	0	983,110
City Of Avon Lake	Lorain	1,978,386	999,229	397,755	3,375,370	5,831,131	9,746,498	0	1,195,278
City Of Barberton	Summit	3,770,589	4,402,420	3,016,298	11,189,307	1,200,305	11,304,650	0	1,574,050
City Of Bay Village	Cuyahoga	1,355,431	763,690	24,230	2,143,351	6,442,260	6,178,142	0	1,453,855
City Of Beachwood	Cuyahoga	4,596,332	648,516	719,852	5,964,700	3,177,827	29,892,959	3,904,389	385,209
City Of Beavercreek	Greene	2,805,189	5,696,356	1,544,672	10,046,217	13,209,933	0	0	2,006,547
City Of Bedford	Cuyahoga	3,319,711	2,245,711	0	5,565,422	4,690,391	10,379,299	0	675,467
City Of Bedford Heights	Cuyahoga	3,583,005	261,279	583,855	4,428,139	4,377,514	8,815,987	0	1,484,869
City Of Bellbrook	Greene	197,754	433,026	484,782	1,115,562	2,595,631	0	73,343	627,580
City Of Bellefontaine	Logan	1,231,279	1,098,725	3,218,112	5,548,116	571,090	6,378,431	58,280	468,730
City Of Bellevue	Huron	521,679	877,584	1,933,706	3,332,969	589,867	3,934,586	0	514,218
City Of Belpre	Washington	1,298,314	376,428	0	1,674,742	141,429	1,784,861	122,487	322,627
City Of Berea	Cuyahoga	4,679,933	1,172,432	4,607,262	10,459,627	3,907,499	11,876,563	272,968	1,317,382
City Of Bexley	Franklin	1,413,594	891,086	1,300,691	3,605,371	1,790,797	11,528,921	197,870	1,771,284
City Of Blue Ash	Hamilton	1,879,555	1,273,776	2,595,936	5,749,267	3,544,624	32,774,748	1,035,261	1,641,422
City Of Bowling Green	Wood	3,973,286	1,857,469	36,690	5,867,445	2,306,063	17,600,059	2,391,676	1,022,664
City Of Brecksville	Cuyahoga	2,546,253	1,367,960	735,758	4,649,971	4,225,430	16,129,250	0	1,364,858
City Of Broadview Heights	Cuyahoga	3,633,395	1,056,358	452,711	5,142,464	4,068,152	10,991,993	0	1,376,746
City Of Brook Park	Cuyahoga	3,389,064	1,085,783	65,418	4,540,265	1,807,889	18,134,634	0	615,425
City Of Brooklyn	Cuyahoga	2,254,124	1,349,330	0	3,603,454	1,416,941	17,038,227	319,199	722,568
City Of Brookville	Montgomery	1,017,495	317,738	293,385	1,628,618	118,800	3,097,602	0	183,752
City Of Brunswick	Medina	3,785,741	2,180,194	1,060,420	7,026,355	1,579,453	15,214,900	0	746,287
City Of Bryan	Williams	1,042,381	845,747	39,960	1,928,088	384,741	7,233,316	769,634	410,842
City Of Bucyrus	Crawford	430,480	1,341,275	18,639	1,790,394	507,232	4,504,921	41,746	410,910
City Of Cambridge	Guernsey	1,939,516	1,310,753	2,691,744	5,942,013	1,643,814	7,562,316	375,096	554,570
City Of Campbell	Mahoning	685,181	1,501,516	162,954	2,349,651	732,180	1,870,951	0	276,620
City Of Canal Fulton	Stark	178,705	329,947	765,324	1,273,976	280,098	2,250,280	0	145,860
City of Canal Winchester	Franklin	782,418	341,112	1,064,084	2,187,614	362,386	5,224,548	55,400	340,969
City Of Canfield	Mahoning	514,921	749,816	451,783	1,716,520	509,199	2,778,311	0	141,567
City Of Canton	Stark	13,228,166	9,361,804	3,956,443	26,546,413	2,473,315	45,912,805	0	5,356,271
City Of Celina	Mercer	1,142,199	689,869	604,476	2,436,544	366,973	5,032,542	565,960	310,961
City Of Centerville	Montgomery	651,059	1,056,212	333,760	2,041,031	1,310,538	13,255,407	0	1,347,732
City Of Chardon	Geauga	2,167,428	941,271	0	3,108,699	1,090,249	5,617,505	0	364,713

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>General Revenues</b>					<b>Total General Revenues</b>
<b>City</b>	<b>County</b>	<b>Gain On Sale Of Capital Asset</b>	<b>Payment In Lieu Of Taxes</b>	<b>Unrestricted Contributions</b>	<b>Investment Earnings</b>	<b>Miscellaneous</b>	
City Of Akron	Summit	31,307	0	92,823,194	553,699	10,657,380	283,468,574
City Of Alliance	Stark	0	0	0	4,166	246,946	12,254,343
City Of Amherst	Lorain	0	0	7,900	47,471	85,992	6,934,084
City of Ashland	Ashland	0	0	0	7,443	272,473	10,680,707
City Of Ashtabula	Ashtabula	0	0	0	60	164,581	9,846,744
City Of Athens	Athens	0	498,962	0	98,416	653,028	14,760,106
City Of Aurora	Portage	0	0	0	71,171	84,880	17,288,823
City Of Avon	Lorain	0	2,373,141	40	(17,879)	258,330	21,794,856
City Of Avon Lake	Lorain	1,469	0	0	58,145	263,925	17,096,446
City Of Barberton	Summit	0	0	0	17,499	167,686	14,264,190
City Of Bay Village	Cuyahoga	0	0	0	87,203	172,594	14,334,054
City Of Beachwood	Cuyahoga	0	0	0	174,277	1,206,869	38,741,530
City Of Beavercreek	Greene	0	0	0	22,093	504,182	15,742,755
City Of Bedford	Cuyahoga	5,645	0	0	26,397	271,230	16,048,429
City Of Bedford Heights	Cuyahoga	0	0	0	337	141,673	14,820,380
City Of Bellbrook	Greene	16,316	0	0	5,377	70,893	3,389,140
City Of Bellefontaine	Logan	0	0	386,953	31,198	0	7,894,682
City Of Bellevue	Huron	0	0	0	14,672	73,464	5,126,807
City Of Belpre	Washington	0	0	8,712	25,450	25,417	2,430,983
City Of Berea	Cuyahoga	0	0	0	15,527	88,056	17,477,995
City Of Bexley	Franklin	0	216,791	0	86,261	(82,598)	15,509,326
City Of Blue Ash	Hamilton	0	0	0	11,909	1,654,790	40,662,754
City Of Bowling Green	Wood	0	0	0	80,365	839,044	24,239,871
City Of Brecksville	Cuyahoga	58,756	0	0	81,848	1,060,936	22,921,078
City Of Broadview Heights	Cuyahoga	0	0	0	15,023	45,648	16,497,562
City Of Brook Park	Cuyahoga	0	0	0	2,045	76,097	20,636,090
City Of Brooklyn	Cuyahoga	0	0	0	11,994	78,282	19,587,211
City Of Brookville	Montgomery	0	0	0	8,377	33,945	3,442,476
City Of Brunswick	Medina	0	0	0	32,156	8,772	17,581,568
City Of Bryan	Williams	0	0	22,656	13,547	823,292	9,658,028
City Of Bucyrus	Crawford	0	0	0	7,386	341,819	5,814,014
City Of Cambridge	Guernsey	0	0	0	20,008	220,892	10,376,696
City Of Campbell	Mahoning	0	0	0	3,108	275,228	3,158,087
City Of Canal Fulton	Stark	0	0	0	1,232	41,633	2,719,103
City of Canal Winchester	Franklin	0	45,634	0	(10,884)	315,180	6,333,233
City Of Canfield	Mahoning	0	0	0	2,128	131,648	3,562,853
City Of Canton	Stark	0	35,312	0	58,749	1,964,459	55,800,911
City Of Celina	Mercer	0	756,873	0	40,996	314,277	7,388,582
City Of Centerville	Montgomery	0	0	0	67,416	245,448	16,226,541
City Of Chardon	Geauga	0	0	0	28,991	392,011	7,493,469

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

							Governmental Activities Expenses				
City	County	Special Item	Contribution		Transfers	Total Revenues And Other Items	Security Of Persons And Property			Public Services	
			Extraordinary	To Permanent			Police	Fire	Other		
			Item	Fund							
City Of Akron	Summit	0	0	0	(338,360)	382,571,832	0	112,374,172	0	65,740,981	
City Of Alliance	Stark	0	0	0	0	16,897,063	8,727,248	0	0	0	
City Of Amherst	Lorain	0	0	0	0	8,473,247	3,812,406	0	0	0	
City of Ashland	Ashland	0	0	0	(143,793)	15,849,609	6,976,843	0	0	0	
City Of Ashtabula	Ashtabula	0	0	0	(40,755)	14,673,170	3,799,246	2,515,373	338,346	0	
City Of Athens	Athens	0	0	0	(29,116)	22,938,480	3,776,822	3,012,100	0	0	
City Of Aurora	Portage	0	0	0	427,545	30,595,869	8,644,447	0	0	0	
City Of Avon	Lorain	(1,773,320)	0	0	24,974	31,517,164	10,444,993	0	0	0	
City Of Avon Lake	Lorain	0	0	0	(13,159)	20,458,657	8,465,633	0	0	0	
City Of Barberton	Summit	0	0	0	0	25,453,497	10,692,505	0	0	0	
City Of Bay Village	Cuyahoga	0	166,596	0	(868,535)	15,775,466	6,467,438	0	0	0	
City Of Beachwood	Cuyahoga	0	0	0	0	44,706,230	8,602,587	6,862,847	0	12,271,829	
City Of Beavercreek	Greene	0	0	0	(1,492,956)	24,296,016	8,212,240	0	0	0	
City Of Bedford	Cuyahoga	0	0	0	0	21,613,851	5,560,147	3,976,171	0	0	
City Of Bedford Heights	Cuyahoga	0	0	0	0	19,248,519	9,949,867	0	0	0	
City Of Bellbrook	Greene	0	0	0	0	4,504,702	2,899,551	0	0	0	
City Of Bellefontaine	Logan	0	0	0	(239,000)	13,203,798	0	2,179,000	2,000,308	681,260	
City Of Bellevue	Huron	0	0	0	0	8,459,776	2,828,977	0	0	0	
City Of Belpre	Washington	0	0	0	0	4,105,725	1,231,424	259,760	0	0	
City Of Berea	Cuyahoga	0	0	0	(810,910)	27,126,712	6,852,063	0	0	0	
City Of Bexley	Franklin	0	0	0	5,491	19,120,188	6,175,298	0	0	0	
City Of Blue Ash	Hamilton	0	0	0	(240,190)	46,171,831	10,349,278	0	0	0	
City Of Bowling Green	Wood	0	0	0	(495,043)	29,612,273	5,062,924	5,821,816	0	0	
City Of Brecksville	Cuyahoga	0	0	0	0	27,571,049	4,630,560	2,305,771	0	0	
City Of Broadview Heights	Cuyahoga	0	0	0	(204,760)	21,435,266	7,856,685	0	0	0	
City Of Brook Park	Cuyahoga	0	0	0	0	25,176,355	6,565,146	4,667,869	0	0	
City Of Brooklyn	Cuyahoga	0	0	0	0	23,190,665	8,724,511	0	0	0	
City Of Brookville	Montgomery	0	0	0	0	5,071,094	2,360,101	0	0	0	
City Of Brunswick	Medina	31,500	0	0	0	24,639,423	10,305,243	0	0	0	
City Of Bryan	Williams	0	0	0	(361,374)	11,224,742	3,333,340	0	0	0	
City Of Bucyrus	Crawford	0	0	0	0	7,604,408	1,887,566	1,526,253	150,166	0	
City Of Cambridge	Guernsey	0	0	0	0	16,318,709	4,637,672	0	0	0	
City Of Campbell	Mahoning	0	0	0	(7,590)	5,500,148	1,554,791	581,415	0	0	
City Of Canal Fulton	Stark	0	0	0	(60,000)	3,933,079	1,110,555	482,157	0	0	
City of Canal Winchester	Franklin	0	0	0	(924,198)	7,596,649	1,116,511	0	0	0	
City Of Canfield	Mahoning	0	0	0	(167,703)	5,111,670	2,740,962	0	0	0	
City Of Canton	Stark	0	0	0	0	82,347,324	0	0	37,209,092	0	
City Of Celina	Mercer	0	0	0	(444,299)	9,380,827	3,007,586	0	0	0	
City Of Centerville	Montgomery	0	0	0	(2,499,000)	15,768,572	6,585,920	0	0	0	
City Of Chardon	Geauga	0	0	0	(434,215)	10,167,953	3,116,755	0	0	0	

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Governmental Activities Expenses (Continued)</b>										
<b>City</b>	<b>County</b>	<b>Community And</b>								
		<b>Public Health</b>	<b>Leisure Time Activities</b>	<b>Economic Development</b>	<b>Public Works</b>	<b>Basic Utility Service</b>	<b>Transportation</b>	<b>General Government</b>	<b>Intergovernmental</b>	
City Of Akron	Summit	3,921,672	7,690,836	88,673,453	0	0	0	35,134,302	0	
City Of Alliance	Stark	961,188	711,074	1,419,894	0	72,018	1,852,335	3,429,427	0	
City Of Amherst	Lorain	166,722	187,167	209,047	0	0	2,132,285	1,161,096	0	
City of Ashland	Ashland	296,042	894,106	446,357	0	0	2,947,541	4,556,731	0	
City Of Ashtabula	Ashtabula	0	75,701	904,825	0	0	1,678,580	3,480,373	0	
City Of Athens	Athens	0	1,483,425	1,218,401	0	0	1,238,289	4,834,939	0	
City Of Aurora	Portage	0	1,589,667	915,505	0	0	3,929,250	3,086,636	0	
City Of Avon	Lorain	0	1,888,391	1,544,542	0	996,170	6,538,774	6,098,761	0	
City Of Avon Lake	Lorain	188,239	1,158,288	487,654	0	0	6,236,676	3,391,591	0	
City Of Barberton	Summit	0	1,468,383	3,108,590	0	0	2,227,248	4,485,947	0	
City Of Bay Village	Cuyahoga	382,503	1,067,376	476,682	0	1,949,989	2,304,080	2,978,002	0	
City Of Beachwood	Cuyahoga	513,481	2,801,539	1,067,749	0	0	0	4,950,386	0	
City Of Beavercreek	Greene	121,081	1,491,230	561,780	0	69,465	11,268,712	1,544,510	0	
City Of Bedford	Cuyahoga	176,774	1,316,269	753,096	0	1,036,719	4,343,828	4,922,271	0	
City Of Bedford Heights	Cuyahoga	353,362	1,521,098	613,423	0	695,262	2,058,809	3,821,902	0	
City Of Bellbrook	Greene	0	11,865	80,700	0	0	823,722	476,789	0	
City Of Bellefontaine	Logan	165,437	0	3,073,895	324,705	0	1,352,464	2,164,253	0	
City Of Bellevue	Huron	87,220	630,334	56,057	0	0	1,331,770	2,368,491	0	
City Of Belpre	Washington	717,987	301,058	0	0	0	1,366,731	613,983	0	
City Of Berea	Cuyahoga	134,122	4,534,669	396,804	1,167,454	0	3,346,244	7,164,279	0	
City Of Bexley	Franklin	83,308	1,357,187	6,080	0	0	2,073,319	4,031,535	0	
City Of Blue Ash	Hamilton	0	5,629,617	965,971	0	0	5,723,814	9,075,488	0	
City Of Bowling Green	Wood	77,487	2,926,814	859,675	0	656,832	4,328,488	4,808,933	0	
City Of Brecksville	Cuyahoga	1,088,378	2,129,059	795,200	0	2,044,860	4,652,589	5,580,300	0	
City Of Broadview Heights	Cuyahoga	454,821	1,114,428	481,037	0	886,473	3,580,271	6,304,117	0	
City Of Brook Park	Cuyahoga	313,017	2,194,441	884,716	3,227,219	0	3,070,565	4,602,891	0	
City Of Brooklyn	Cuyahoga	0	2,480,273	1,485,019	0	2,329,657	833,213	2,572,924	0	
City Of Brookville	Montgomery	0	246,009	0	0	0	1,068,968	1,246,933	0	
City Of Brunswick	Medina	33,065	1,692,973	1,312,329	0	0	3,281,244	2,754,245	0	
City Of Bryan	Williams	41,847	1,071,682	397,376	0	0	1,498,847	3,560,934	0	
City Of Bucyrus	Crawford	175,652	115,569	279,022	0	6,980	1,464,316	1,300,086	0	
City Of Cambridge	Guernsey	305,217	1,086,390	868,979	0	0	2,746,342	3,248,133	0	
City Of Campbell	Mahoning	0	250,240	1,303,842	0	0	646,672	1,263,462	0	
City Of Canal Fulton	Stark	0	124,813	0	0	0	481,443	763,165	0	
City of Canal Winchester	Franklin	102,622	479,583	532,531	0	0	823,585	2,039,267	0	
City Of Canfield	Mahoning	77,804	87,005	102,549	0	0	782,598	1,128,169	0	
City Of Canton	Stark	5,948,698	3,329,290	6,012,767	0	0	13,253,789	16,648,538	0	
City Of Celina	Mercer	91,010	615,739	73,059	0	115,418	1,625,098	1,486,821	0	
City Of Centerville	Montgomery	0	330,822	288,406	0	0	4,444,780	4,837,041	0	
City Of Chardon	Geauga	89,408	249,191	226,418	0	0	2,443,070	3,354,288	0	

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Governmental Activities Expenses (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Interest and</b>			<b>Total</b>	<b>Change In</b>	<b>Net Position</b>	<b>Net Position</b>
		<b>Fiscal</b>	<b>Depreciation</b>	<b>Other</b>	<b>Governmental</b>		<b>Beginning Of</b>	
		<b>Charges</b>	<b>Expense</b>	<b>Expense</b>	<b>Activities</b>	<b>Net Position</b>	<b>Year</b>	<b>End Of Year</b>
					<b>Expenses</b>			
City Of Akron	Summit	26,324,712	15,468,193	0	355,328,321	27,243,511	347,342,554	374,586,065
City Of Alliance	Stark	45,757	0	0	17,218,941	(321,878)	29,379,761	29,057,883
City Of Amherst	Lorain	128,543	0	0	7,797,266	675,981	32,380,148	33,056,129
City of Ashland	Ashland	106,867	0	0	16,224,487	(374,878)	24,030,779	23,655,901
City Of Ashtabula	Ashtabula	3,789	0	0	12,796,233	1,876,937	28,961,969	30,838,906
City Of Athens	Athens	32,429	0	0	15,596,405	7,342,075	72,058,361	79,400,436
City Of Aurora	Portage	257,702	0	1,652	18,424,859	12,171,010	83,059,621	95,230,631
City Of Avon	Lorain	2,571,052	0	0	30,082,683	1,434,481	45,813,615	47,248,096
City Of Avon Lake	Lorain	470,790	0	0	20,398,871	59,786	60,467,667	60,527,453
City Of Barberton	Summit	129,056	0	0	22,111,729	3,341,768	27,290,275	30,632,043
City Of Bay Village	Cuyahoga	302,893	0	0	15,928,963	(153,497)	28,494,157	28,340,660
City Of Beachwood	Cuyahoga	823,376	0	0	37,893,794	6,812,436	111,971,407	118,783,843
City Of Beavercreek	Greene	487,578	0	0	23,756,596	539,420	207,070,385	207,609,805
City Of Bedford	Cuyahoga	379,698	0	0	22,464,973	(851,122)	35,378,988	34,527,866
City Of Bedford Heights	Cuyahoga	94,828	0	0	19,108,551	139,968	19,475,351	19,615,319
City Of Bellbrook	Greene	0	0	0	4,292,627	212,075	9,946,723	10,158,798
City Of Bellefontaine	Logan	24,557	0	0	11,965,879	1,237,919	30,436,724	31,674,643
City Of Bellevue	Huron	22,923	0	0	7,325,772	1,134,004	16,930,093	18,064,097
City Of Belpre	Washington	30,138	0	0	4,521,081	(415,356)	14,349,071	13,933,715
City Of Berea	Cuyahoga	450,406	0	138,238	24,184,279	2,942,433	68,131,943	71,074,376
City Of Bexley	Franklin	700,341	0	0	14,427,068	4,693,120	21,639,830	26,332,950
City Of Blue Ash	Hamilton	1,828,081	0	0	33,572,249	12,599,582	87,093,130	99,692,712
City Of Bowling Green	Wood	915,776	0	29,925	25,488,670	4,123,603	37,029,050	41,152,653
City Of Brecksville	Cuyahoga	400,314	0	0	23,627,031	3,944,018	92,603,600	96,547,618
City Of Broadview Heights	Cuyahoga	342,200	0	0	21,020,032	415,234	35,854,633	36,269,867
City Of Brook Park	Cuyahoga	264,510	0	0	25,790,374	(614,019)	82,880,028	82,266,009
City Of Brooklyn	Cuyahoga	249,922	0	0	18,675,519	4,515,146	34,572,473	39,087,619
City Of Brookville	Montgomery	36,744	0	792	4,959,547	111,547	10,356,182	10,467,729
City Of Brunswick	Medina	115,482	0	0	19,494,581	5,144,842	64,480,817	69,625,659
City Of Bryan	Williams	163,704	0	0	10,067,730	1,157,012	39,119,741	40,276,753
City Of Bucyrus	Crawford	15,891	0	0	6,921,501	682,907	20,549,967	21,232,874
City Of Cambridge	Guernsey	190,671	0	0	13,083,404	3,235,305	28,973,592	32,208,897
City Of Campbell	Mahoning	21,481	0	0	5,621,903	(121,755)	6,009,840	5,888,085
City Of Canal Fulton	Stark	54,716	0	0	3,016,849	916,230	11,164,012	12,080,242
City of Canal Winchester	Franklin	225,512	0	40,256	5,359,867	2,236,782	4,533,279	6,770,061
City Of Canfield	Mahoning	32,543	0	0	4,951,630	160,040	17,002,481	17,162,521
City Of Canton	Stark	542,745	0	0	82,944,919	(597,595)	128,511,456	127,913,861
City Of Celina	Mercer	119,335	0	0	7,134,066	2,246,761	23,266,783	25,513,544
City Of Centerville	Montgomery	326,705	0	0	16,813,674	(1,045,102)	68,491,972	67,446,870
City Of Chardon	Geauga	154,730	0	0	9,633,860	534,093	42,345,475	42,879,568

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
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		Program Revenues				General Revenues			
City	County	Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Revenues	Property Taxes	Income Tax	Other Taxes	Grants And Entitlements
									Not Restricted
City Of Cheviot	Hamilton	369,329	543,700	299,935	1,212,964	1,605,629	1,940,654	65,239	345,158
City Of Chillicothe	Ross	6,050,350	4,192,610	133,605	10,376,565	1,109,904	11,243,222	243,520	1,148,330
City Of Circleville	Pickaway	2,122,476	687,738	567,878	3,378,092	896,909	4,980,344	106,381	719,641
City Of Cleveland	Cuyahoga	79,650,000	119,587,000	94,958,000	294,195,000	45,055,000	332,719,000	37,765,000	64,515,000
City Of Cleveland Heights	Cuyahoga	13,700,506	4,337,755	74,496	18,112,757	9,751,801	21,620,891	653,108	3,793,292
City Of Clyde	Sandusky	356,874	391,854	394,816	1,143,544	289,178	4,166,925	250,828	182,098
City Of Columbus	Franklin	153,029,000	144,346,000	64,320,000	361,695,000	44,621,000	757,546,000	20,800,000	42,069,000
City Of Conneaut	Ashtabula	1,249,275	710,237	180,435	2,139,947	1,152,460	2,924,384	166,025	658,227
City Of Cortland	Trumbull	\$554,386	\$808,638	\$22,748	\$1,385,772	\$2,107,734	\$0	\$0	\$163,380
City Of Coshocton	Coshocton	1,284,795	1,922,866	0	3,207,661	430,603	4,298,554	308,038	647,098
City Of Cuyahoga Falls	Summit	6,535,994	2,616,298	4,401,465	13,553,757	9,968,116	20,261,425	0	4,427,998
City Of Dayton	Montgomery	38,311,955	24,584,286	11,761,088	74,657,329	13,822,332	101,967,172	0	16,085,050
City Of Deer Park	Hamilton	157,229	26,847	125,170	309,246	923,710	1,186,830	0	0
City Of Defiance	Defiance	1,933,615	1,420,889	982,639	4,337,143	962,313	7,196,097	0	524,815
City Of Delaware	Delaware	6,193,544	814,885	4,213,649	11,222,078	1,544,312	20,393,782	62,197	1,240,061
City Of Delphos	Allen	572,842	339,847	95,000	1,007,689	403,284	2,502,407	0	261,001
City Of Dover	Tuscarawas	1,490,264	732,069	736,681	2,959,014	1,006,265	9,303,381	0	1,352,561
City Of Dublin	Franklin	11,458,367	2,366,588	1,359,404	15,184,359	3,578,682	79,811,523	1,926,991	1,707,352
City Of East Cleveland	Cuyahoga	3,983,017	2,600,580	21,796	6,605,393	1,310,970	7,468,018	3,704	2,824,956
City Of East Liverpool	Columbiana	928,772	966,470	154,252	2,049,494	1,052,310	3,167,126	31,839	214,190
City Of Eastlake	Lake	1,997,810	1,042,913	187,677	3,228,400	2,644,455	7,099,154	0	1,270,467
City Of Eaton	Preble	1,634,821	850,285	200,000	2,685,106	689,463	4,342,764	0	318,472
City Of Elyria	Lorain	3,751,636	3,947,409	3,327,245	11,026,290	3,124,411	19,525,212	3,511,499	896,650
City Of Englewood	Montgomery	1,744,364	763,698	69,255	2,577,317	1,557,258	6,816,272	0	701,322
City Of Euclid	Cuyahoga	9,306,525	3,360,377	497,681	13,164,583	4,118,654	23,090,347	646,983	2,189,349
City Of Fairborn	Greene	7,494,694	3,001,991	857,836	11,354,521	5,256,097	11,603,276	823,386	1,271,868
City Of Fairfield	Butler	4,158,039	2,917,169	2,267,740	9,342,948	5,015,696	25,606,839	0	1,709,160
City Of Fairlawn	Summit	1,018,191	411,981	133,310	1,563,482	1,012,195	9,145,788	0	1,155,970
City Of Fairview Park	Cuyahoga	3,414,613	961,121	139,446	4,515,180	3,697,993	8,151,443	275,387	3,522,886
City Of Findlay	Hancock	4,401,555	3,325,208	1,106,922	8,833,685	2,764,313	26,754,570	0	1,585,007
City Of Forest Park	Hamilton	1,436,354	1,924,647	17,831	3,378,832	3,685,388	7,097,791	0	393,179
City Of Fostoria	Seneca	781,575	1,692,969	627,692	3,102,236	596,330	4,466,942	0	634,740
City Of Franklin	Warren	1,178,137	1,030,371	124,668	2,333,176	1,785,498	8,091,731	191,449	553,230
City Of Fremont	Sandusky	947,478	1,500,169	918,558	3,366,205	884,697	8,092,941	0	608,832
City Of Gahanna	Franklin	4,252,994	1,902,075	1,531,363	7,686,432	1,889,319	16,798,204	408,373	1,453,288
City Of Galion	Crawford	1,388,952	811,005	43,760	2,243,717	351,400	4,556,994	433,096	330,385
City Of Garfield Heights	Cuyahoga	6,654,436	1,712,418	1,029,470	9,396,324	6,009,145	11,712,806	0	2,742,705
City Of Geneva	Ashtabula	650,452	764,656	258,489	1,673,597	490,363	2,523,192	65,845	666,678
City Of Girard	Trumbull	1,510,076	1,278,998	898,100	3,687,174	1,115,334	4,003,589	0	454,053
City Of Grandview Heights	Franklin	1,631,679	459,865	2,742,643	4,834,187	2,199,839	8,006,360	245,746	0



**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
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		General Revenues					
City	County	Gain On Sale Of Capital Asset	Payment In Lieu Of Taxes	Unrestricted Contributions	Investment Earnings	Miscellaneous	Total General Revenues
City Of Cheviot	Hamilton	0	0	0	0	179,916	4,136,596
City Of Chillicothe	Ross	0	0	0	16,768	674,708	14,436,452
City Of Circleville	Pickaway	0	0	65,101	26,095	810,412	7,604,883
City Of Cleveland	Cuyahoga	0	0	0	683,000	21,194,000	501,931,000
City Of Cleveland Heights	Cuyahoga	0	0	0	43,610	1,244,120	37,106,822
City Of Clyde	Sandusky	0	0	0	19,189	86,529	4,994,747
City Of Columbus	Franklin	0	0	0	2,943,000	32,300,000	900,279,000
City Of Conneaut	Ashtabula	0	0	23,085	5,101	141,150	5,070,432
City Of Cortland	Trumbull	\$999	\$0	\$0	\$8,607	\$48,243	\$2,328,963
City Of Coshocton	Coshocton	0	0	0	8,041	62,898	5,755,232
City Of Cuyahoga Falls	Summit	92,019	0	0	137,320	0	34,886,878
City Of Dayton	Montgomery	0	1,406,710	0	1,241,997	4,167,506	138,690,767
City Of Deer Park	Hamilton	0	0	552,828	2,100	0	2,665,468
City Of Defiance	Defiance	0	67,034	0	32,216	247,289	9,029,764
City Of Delaware	Delaware	23,892	581,763	435,939	188,031	881,928	25,351,905
City Of Delphos	Allen	0	0	2,540	2,427	30,453	3,202,112
City Of Dover	Tuscarawas	0	0	14,700	18,961	355,472	12,051,340
City Of Dublin	Franklin	0	6,801,831	0	172,752	1,196,323	95,195,454
City Of East Cleveland	Cuyahoga	0	0	0	268	265,026	11,872,942
City Of East Liverpool	Columbiana	0	0	0	1,468	28,089	4,495,022
City Of Eastlake	Lake	0	0	21,409	9,901	571,988	11,617,374
City Of Eaton	Preble	0	0	0	3,321	201,424	5,555,444
City Of Elyria	Lorain	75,359	800,120	0	21,616	32,265	27,987,132
City Of Englewood	Montgomery	0	392,737	0	(33,813)	77,473	9,511,249
City Of Euclid	Cuyahoga	23,311	261,567	0	90,253	827,035	31,247,499
City Of Fairborn	Greene	0	362,657	0	(53,893)	418,299	19,681,690
City Of Fairfield	Butler	0	723,374	0	126,654	916,070	34,097,793
City Of Fairlawn	Summit	0	0	0	30,658	3,230,490	14,575,101
City Of Fairview Park	Cuyahoga	0	0	0	5,627	335,990	15,989,326
City Of Findlay	Hancock	0	72,941	0	47,736	985,223	32,209,790
City Of Forest Park	Hamilton	0	2,713,909	0	66,491	171,763	14,128,521
City Of Fostoria	Seneca	0	0	0	10,017	323,594	6,031,623
City Of Franklin	Warren	0	199,588	0	77,465	185,686	11,084,647
City Of Fremont	Sandusky	0	0	0	70,194	497,221	10,153,885
City Of Gahanna	Franklin	0	1,435,780	0	115,597	535,882	22,636,443
City Of Galion	Crawford	0	0	0	3,512	1,226,639	6,902,026
City Of Garfield Heights	Cuyahoga	0	131,536	0	9,002	1,291,887	21,897,081
City Of Geneva	Ashtabula	0	0	0	5,664	218,355	3,970,097
City Of Girard	Trumbull	3,270	0	0	1,443	179,778	5,757,467
City Of Grandview Heights	Franklin	0	1,653,591	881,703	53,068	324,205	13,364,512

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
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							Governmental Activities Expenses				
City	County	Special Item	Contribution To				Security Of Persons And Property				
			Extraordinary Item	Permanent Fund	Transfers	Total Revenues And Other Items				Public Services	
							Police	Fire	Other		
City Of Cheviot	Hamilton	0	0	0	(5,000)	5,344,560	2,028,375	0	0	0	
City Of Chillicothe	Ross	0	0	0	(20,829)	24,792,188	5,414,997	5,586,698	0	0	
City Of Circleville	Pickaway	0	0	0	0	10,982,975	4,558,491	0	0	0	
City Of Cleveland	Cuyahoga	0	0	0	(1,527,000)	794,599,000	310,246,000	0	0	0	
City Of Cleveland Heights	Cuyahoga	0	0	0	22,925	55,242,504	20,782,650	0	0	360,462	
City Of Clyde	Sandusky	0	0	0	0	6,138,291	2,202,855	0	0	0	
City Of Columbus	Franklin	0	0	0	(2,142,000)	1,259,832,000	0	0	543,893,000	172,363,000	
City Of Conneaut	Ashtabula	0	0	0	(137,972)	7,072,407	3,275,647	0	0	177,336	
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$3,714,735	\$2,392,895	\$0	\$0	\$0	
City Of Coshocton	Coshocton	0	0	0	0	8,962,893	3,300,310	0	0	0	
City Of Cuyahoga Falls	Summit	0	0	0	(2,350,387)	46,090,248	19,182,383	0	0	0	
City Of Dayton	Montgomery	0	0	0	0	213,348,096	93,221,162	0	0	2,904,850	
City Of Deer Park	Hamilton	0	0	0	0	2,974,714	1,181,685	0	0	0	
City Of Defiance	Defiance	0	0	0	(58,555)	13,308,352	5,516,843	0	0	0	
City Of Delaware	Delaware	17,008	0	0	0	36,590,991	15,141,815	0	2,841,353	0	
City Of Delphos	Allen	0	0	0	(352,000)	3,857,801	2,217,027	0	0	0	
City Of Dover	Tuscarawas	0	0	0	0	15,010,354	5,082,413	0	0	0	
City Of Dublin	Franklin	0	0	0	(367,289)	110,012,524	12,025,571	0	0	0	
City Of East Cleveland	Cuyahoga	(1,800,000)	0	0	(46,968)	16,631,367	9,560,069	0	0	0	
City Of East Liverpool	Columbiana	0	0	0	(5,000)	6,539,516	3,128,784	0	0	0	
City Of Eastlake	Lake	0	0	0	0	14,845,774	5,710,346	0	0	158,882	
City Of Eaton	Preble	0	0	0	0	8,240,550	3,136,628	0	0	0	
City Of Elyria	Lorain	3,410,806	0	0	0	42,424,228	20,603,130	0	0	0	
City Of Englewood	Montgomery	0	0	0	0	12,088,566	5,770,733	0	0	0	
City Of Euclid	Cuyahoga	0	0	0	0	44,412,082	21,090,420	0	0	0	
City Of Fairborn	Greene	0	0	0	(301,372)	30,734,839	0	0	13,969,809	0	
City Of Fairfield	Butler	0	0	0	(145,000)	43,295,741	16,080,104	0	0	0	
City Of Fairlawn	Summit	0	0	0	0	16,138,583	6,771,086	0	0	0	
City Of Fairview Park	Cuyahoga	0	0	0	(152,819)	20,351,687	7,078,086	0	0	1,256	
City Of Findlay	Hancock	0	0	0	(261,343)	40,782,132	13,434,775	0	0	0	
City Of Forest Park	Hamilton	0	0	0	34,000	17,541,353	9,589,192	0	0	0	
City Of Fostoria	Seneca	0	0	0	(11,786)	9,122,073	5,529,766	0	0	0	
City Of Franklin	Warren	0	0	0	130,000	13,547,823	3,537,031	2,329,910	306,744	0	
City Of Fremont	Sandusky	0	0	0	(4,575)	13,515,515	5,919,748	0	0	0	
City Of Gahanna	Franklin	0	0	0	(145,754)	30,177,121	8,994,894	0	0	0	
City Of Galion	Crawford	0	0	0	35,922	9,181,665	1,892,266	1,904,445	0	0	
City Of Garfield Heights	Cuyahoga	2,540,000	0	0	0	33,833,405	12,801,517	0	0	0	
City Of Geneva	Ashtabula	0	0	0	(73,456)	5,570,238	2,381,064	0	0	0	
City Of Girard	Trumbull	0	0	0	0	9,444,641	3,533,521	0	0	0	
City Of Grandview Heights	Franklin	0	0	0	0	18,198,699	4,944,704	0	0	0	

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
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<b>Governmental Activities Expenses (Continued)</b>										
<b>City</b>	<b>County</b>	<b>Public Health</b>	<b>Community And</b>		<b>Public Works</b>	<b>Basic Utility</b>		<b>General</b>	<b>Intergovernmental</b>	
			<b>Leisure Time</b>	<b>Economic</b>		<b>Service</b>	<b>Transportation</b>			
			<b>Activities</b>	<b>Development</b>				<b>Government</b>		
City Of Cheviot	Hamilton	18,443	101,673	13,351	345,481	0	817,924	2,135,827	0	
City Of Chillicothe	Ross	0	617,180	833,234	0	752,633	6,134,684	5,333,744	0	
City Of Circleville	Pickaway	182,914	210,560	434,467	0	0	2,074,146	2,818,388	0	
City Of Cleveland	Cuyahoga	15,405,000	0	62,479,000	130,108,000	0	0	115,793,000	0	
City Of Cleveland Heights	Cuyahoga	2,511,148	3,526,014	5,164,360	0	0	10,614,271	14,302,910	0	
City Of Clyde	Sandusky	645,395	172,605	338,746	0	0	784,063	1,038,328	0	
City Of Columbus	Franklin	44,688,000	135,850,000	101,490,000	0	0	0	135,294,000	0	
City Of Conneaut	Ashtabula	0	124,444	463,946	0	157,911	2,492,999	1,228,286	0	
City Of Cortland	Trumbull	\$66	\$24,962	\$250,268	\$0	\$52,501	\$620,577	\$659,713	\$0	
City Of Coshocton	Coshocton	1,280,535	186,937	13,755	0	0	1,137,765	1,823,493	0	
City Of Cuyahoga Falls	Summit	0	2,461,003	15,195,993	0	0	7,525,174	7,951,581	0	
City Of Dayton	Montgomery	0	0	46,796,329	0	0	0	58,136,137	0	
City Of Deer Park	Hamilton	0	64,759	4,114	285,496	0	0	1,014,469	0	
City Of Defiance	Defiance	259,593	777,604	1,145,508	0	0	2,070,218	3,154,896	0	
City Of Delaware	Delaware	0	2,742,269	1,383,226	5,210,285	0	1,773,732	5,380,897	0	
City Of Delphos	Allen	54,955	526,315	0	0	0	517,502	340,727	0	
City Of Dover	Tuscarawas	762,721	1,291,658	268,923	0	672,945	1,928,227	2,313,710	0	
City Of Dublin	Franklin	415,510	21,370,838	6,436,218	0	3,619,029	20,462,113	22,865,476	0	
City Of East Cleveland	Cuyahoga	0	216,883	2,582,868	0	793,620	1,524,696	4,402,968	0	
City Of East Liverpool	Columbiana	192,029	124,647	334,869	0	0	1,188,682	1,459,794	0	
City Of Eastlake	Lake	0	1,774,613	275,606	0	658,105	1,196,898	4,017,299	0	
City Of Eaton	Preble	162,148	272,539	406,988	0	0	991,769	2,027,162	0	
City Of Elyria	Lorain	1,985,800	1,767,768	2,772,172	0	0	5,264,136	9,267,528	0	
City Of Englewood	Montgomery	19,022	468,553	0	0	0	3,647,346	1,520,423	0	
City Of Euclid	Cuyahoga	273,361	1,878,910	3,004,987	0	0	6,026,874	13,381,458	0	
City Of Fairborn	Greene	103,185	452,199	1,156,363	0	0	2,617,619	9,909,428	215,666	
City Of Fairfield	Butler	21,476	2,172,905	2,387,053	0	451,823	5,233,546	7,567,174	0	
City Of Fairlawn	Summit	118,475	535,214	671,375	0	1,082,170	4,148,177	2,695,775	0	
City Of Fairview Park	Cuyahoga	0	3,612,518	382,484	0	1,135,267	2,458,167	2,630,535	0	
City Of Findlay	Hancock	2,034,618	1,252,231	0	0	0	5,528,850	7,502,393	0	
City Of Forest Park	Hamilton	20,764	298,739	618,073	0	0	3,150,459	4,224,797	0	
City Of Fostoria	Seneca	388,534	136,553	592,214	0	0	1,606,447	1,207,641	0	
City Of Franklin	Warren	11,250	316,393	51,449	0	97,090	3,523,074	2,421,275	0	
City Of Fremont	Sandusky	4,436	1,916,707	631,412	0	0	1,549,581	2,497,908	0	
City Of Gahanna	Franklin	216,427	3,949,682	4,224,762	0	562,939	4,659,802	4,538,713	0	
City Of Galion	Crawford	431,111	249,120	352,954	0	0	2,055,467	1,722,879	0	
City Of Garfield Heights	Cuyahoga	568,202	801,800	499,748	0	2,249,177	3,044,704	6,513,709	0	
City Of Geneva	Ashtabula	0	215,088	805,834	0	0	1,053,101	600,940	0	
City Of Girard	Trumbull	188,808	280,812	797,692	0	526,132	2,047,037	2,191,560	0	
City Of Grandview Heights	Franklin	6,209	999,847	2,347,316	0	790,285	1,172,477	2,504,617	0	

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Governmental Activities Expenses (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Interest and</b>			<b>Total</b>	<b>Change In</b>	<b>Net Position</b>	<b>Net Position</b>
		<b>Fiscal</b>	<b>Depreciation</b>	<b>Other</b>	<b>Governmental</b>			
		<b>Charges</b>	<b>Expense</b>	<b>Expense</b>	<b>Activities</b>	<b>Net Position</b>	<b>Beginning Of</b>	<b>End Of Year</b>
					<b>Expenses</b>		<b>Year</b>	
City Of Cheviot	Hamilton	18,164	0	0	5,479,238	(134,678)	6,165,708	6,031,030
City Of Chillicothe	Ross	125,816	0	156,699	24,955,685	(163,497)	39,663,069	39,499,572
City Of Circleville	Pickaway	140,021	0	0	10,418,987	563,988	25,931,804	26,495,792
City Of Cleveland	Cuyahoga	24,913,000	0	17,694,000	676,638,000	117,961,000	661,114,000	779,075,000
City Of Cleveland Heights	Cuyahoga	748,771	0	0	58,010,586	(2,768,082)	96,761,708	93,993,626
City Of Clyde	Sandusky	140,859	0	0	5,322,851	815,440	16,559,705	17,375,145
City Of Columbus	Franklin	43,895,000	0	0	1,177,473,000	82,359,000	1,453,935,000	1,536,294,000
City Of Conneaut	Ashtabula	84,250	0	0	8,004,819	(932,412)	30,911,486	29,979,074
City Of Cortland	Trumbull	\$0	\$0	\$0	\$4,000,982	(\$286,247)	\$6,715,975	\$6,429,728
City Of Coshocton	Coshocton	240	0	384,003	8,127,038	835,855	8,921,439	9,757,294
City Of Cuyahoga Falls	Summit	213,290	0	0	52,529,424	(6,439,176)	112,557,461	106,118,285
City Of Dayton	Montgomery	2,958,434	0	0	204,016,912	9,331,184	500,612,559	509,943,743
City Of Deer Park	Hamilton	111,970	0	0	2,662,493	312,221	3,965,504	4,277,725
City Of Defiance	Defiance	121,774	0	0	13,046,436	261,916	22,222,838	22,484,754
City Of Delaware	Delaware	1,332,336	0	0	35,805,913	785,078	70,229,023	71,014,101
City Of Delphos	Allen	1,675	0	0	3,658,201	199,600	4,264,644	4,464,244
City Of Dover	Tuscarawas	113,423	0	0	12,434,020	2,576,334	19,708,865	22,285,199
City Of Dublin	Franklin	1,650,020	0	0	88,844,775	21,167,749	479,988,835	501,156,584
City Of East Cleveland	Cuyahoga	114,297	0	0	19,195,401	(2,564,034)	23,456,371	20,892,337
City Of East Liverpool	Columbiana	37,725	0	0	6,466,530	72,986	11,107,676	11,180,662
City Of Eastlake	Lake	537,405	0	0	14,329,154	516,620	27,018,105	27,534,725
City Of Eaton	Preble	29,103	0	0	7,026,337	1,214,213	13,404,112	14,618,325
City Of Elyria	Lorain	887,333	0	0	42,547,867	(123,639)	71,867,689	71,744,050
City Of Englewood	Montgomery	0	0	516,669	11,942,746	145,820	52,987,841	53,133,661
City Of Euclid	Cuyahoga	993,111	0	2,310,771	48,959,892	(4,547,810)	54,441,845	49,894,035
City Of Fairborn	Greene	270,515	0	0	28,694,784	2,040,055	84,779,467	86,819,522
City Of Fairfield	Butler	896,533	0	0	34,810,614	8,485,127	96,756,812	105,241,939
City Of Fairlawn	Summit	92,603	0	0	16,114,875	23,708	74,663,154	74,686,862
City Of Fairview Park	Cuyahoga	890,625	0	0	18,188,938	2,162,749	31,166,393	33,329,142
City Of Findlay	Hancock	393,632	0	0	30,146,499	10,635,633	94,386,309	105,021,942
City Of Forest Park	Hamilton	135,853	0	0	18,037,877	(496,524)	45,459,326	44,962,802
City Of Fostoria	Seneca	17,308	0	0	9,478,463	(356,390)	14,487,921	14,131,531
City Of Franklin	Warren	235,902	0	0	12,830,118	717,705	52,815,035	53,532,740
City Of Fremont	Sandusky	86,755	0	0	12,606,547	908,968	31,089,307	31,998,275
City Of Gahanna	Franklin	761,277	0	0	27,908,496	2,268,625	98,378,591	100,647,216
City Of Galion	Crawford	68,746	0	0	8,676,988	504,677	22,814,691	23,319,368
City Of Garfield Heights	Cuyahoga	1,040,812	0	0	27,519,669	6,313,736	11,478,890	17,792,626
City Of Geneva	Ashtabula	119,524	0	0	5,175,551	394,687	17,893,659	18,288,346
City Of Girard	Trumbull	124,022	0	0	9,689,584	(244,943)	27,408,368	27,163,425
City Of Grandview Heights	Franklin	100,008	0	0	12,865,463	5,333,236	22,037,695	27,370,931

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Program Revenues				General Revenues			
City	County	Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Revenues	Property Taxes	Income Tax	Other Taxes	Grants And Entitlements
									Not Restricted
City of Green	Summit	1,501,484	3,046,209	2,134,627	6,682,320	1,349,294	20,259,746	500,013	2,271,009
City Of Greenville	Darke	523,257	1,078,024	316,115	1,917,396	1,047,264	6,349,861	0	775,053
City of Grove City	Franklin	3,500,569	2,026,074	5,934,265	11,460,908	2,585,476	24,245,125	829,400	884,553
City of Groveport	Franklin	2,553,178	716,146	815,139	4,084,463	278,937	12,593,276	0	128,784
City Of Hamilton	Butler	14,869,575	8,740,661	1,573,747	25,183,983	5,917,291	22,310,512	3,044,153	3,210,419
City Of Harrison	Hamilton	1,381,753	692,625	694,922	2,769,300	2,350,994	3,138,686	0	498,626
City Of Heath	Licking	1,098,884	661,798	1,263,959	3,024,641	1,122,287	5,952,155	8,823	680,850
City Of Highland Heights	Cuyahoga	1,602,005	434,766	44,398	2,081,169	1,467,995	12,082,750	16,799	860,447
City Of Hillsboro	Highland	597,075	942,803	0	1,539,878	542,401	3,337,991	0	248,550
City Of Hubbard	Trumbull	26,253	449,919	0	476,172	253,507	2,078,950	0	241,835
City Of Huber Heights	Montgomery	3,062,973	3,839,307	2,107,516	9,009,796	2,691,144	13,755,829	0	1,676,237
City Of Hudson	Summit	1,277,438	46,323	1,832,158	3,155,919	4,392,398	17,570,475	0	5,365,065
City Of Huron	Erie	2,330,330	1,551,009	1,412,417	5,293,756	819,067	2,423,422	0	385,581
City Of Independence	Cuyahoga	1,797,064	603,478	114,562	2,515,104	1,101,091	26,429,663	1,293,185	757,689
City Of Indian Hill	Hamilton	450,351	314,842	1,459,125	2,224,318	709,043	12,386,801	0	2,904,282
City Of Ironton	Lawrence	2,165,611	859,139	0	3,024,750	488,641	2,264,932	0	371,023
City Of Jackson	Jackson	2,170,677	1,161,239	0	3,331,916	1,449,257	0	0	504,684
City Of Kent	Portage	2,916,528	1,399,893	3,443,943	7,760,364	2,731,743	12,163,342	491,819	1,935,682
City Of Kettering	Montgomery	11,102,659	1,790,624	5,271,888	18,165,171	8,044,281	39,240,269	47,022,663	0
City Of Kirtland	Lake	671,046	637,393	340,452	1,648,891	1,524,863	3,280,170	0	474,935
City Of Lakewood	Cuyahoga	7,592,738	6,100,590	209,364	13,902,692	11,706,098	21,122,681	0	10,929,532
City Of Lancaster	Fairfield	6,768,679	5,242,074	3,173,702	15,184,455	2,635,946	17,948,988	618,634	1,794,651
City of Lebanon	Warren	3,355,800	1,814,589	3,214,888	8,385,277	2,895,037	6,371,559	1,337,972	420,153
City Of Lima	Allen	9,904,799	3,803,233	2,119,514	15,827,546	1,192,163	15,915,796	198,947	1,969,254
City Of Logan	Hocking	438,638	858,726	132,251	1,429,615	472,967	2,745,818	0	266,181
City Of London	Madison	608,022	685,473	0	1,293,495	889,808	4,056,777	447,023	217,086
City Of Lorain	Lorain	8,204,090	8,461,891	2,972,669	19,638,650	2,479,505	23,560,252	0	3,390,815
City Of Louisville	Stark	804,778	472,525	137,526	1,414,829	345,077	3,007,404	0	359,254
City Of Loveland	Hamilton	463,930	679,478	104,150	1,247,558	2,879,782	3,598,230	161,261	793,951
City Of Lyndhurst	Cuyahoga	2,478,942	1,461,729	648,691	4,589,362	1,406,422	6,671,629	114,552	1,998,545
City Of Macedonia	Summit	2,353,003	724,231	2,004,078	5,081,312	2,203,807	9,423,726	0	916,085
City Of Madeira	Hamilton	579,214	475,883	0	1,055,097	1,980,058	2,400,896	214,815	753,743
City Of Mansfield	Richland	8,044,628	8,982,409	500,000	17,527,037	1,704,869	24,115,441	0	3,477,047
City Of Maple Heights	Cuyahoga	4,033,603	1,248,004	202,944	5,484,551	4,479,378	6,411,061	69,517	1,627,496
City Of Marietta	Washington	3,350,273	3,548,051	2,050,484	8,948,808	520,901	9,022,485	448,582	679,267
City Of Marion	Marion	2,687,874	3,679,557	145,317	6,512,748	1,236,005	14,201,125	0	1,318,417
City Of Martins Ferry	Belmont	1,597,241	449,393	1,600	2,048,234	373,145	1,087,290	0	363,294
City Of Marysville	Union	2,588,995	1,360,249	614,619	4,563,863	1,530,536	14,262,601	401,347	514,798
City Of Mason	Warren	4,651,752	4,085,100	1,189,293	9,926,145	6,102,196	26,314,564	0	2,608,730
City Of Massillon	Stark	5,654,164	3,602,293	624,535	9,880,992	1,436,609	16,285,552	0	907,708

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		General Revenues					
City	County	Gain On Sale Of Capital Asset	Payment In Lieu Of Taxes	Unrestricted Contributions	Investment Earnings	Miscellaneous	Total General Revenues
City of Green	Summit	0	1,165,737	0	(43,457)	674,137	26,176,479
City Of Greenville	Darke	0	239,693	0	3,585	107,503	8,522,959
City of Grove City	Franklin	0	5,141,680	0	15,131	545,492	34,246,857
City of Groveport	Franklin	0	56,015	0	(1,095)	254,739	13,310,656
City Of Hamilton	Butler	0	0	0	(69,511)	751,688	35,164,552
City Of Harrison	Hamilton	0	462,470	0	21,841	75,536	6,548,153
City Of Heath	Licking	0	0	0	16,848	137,499	7,918,462
City Of Highland Heights	Cuyahoga	(13,497)	0	0	13,548	12,497	14,440,539
City Of Hillsboro	Highland	5,258	0	0	13,845	121,893	4,269,938
City Of Hubbard	Trumbull	0	0	0	61,124	192,791	2,828,207
City Of Huber Heights	Montgomery	73,726	1,373,452	0	149,629	269,965	19,989,982
City Of Hudson	Summit	0	0	0	203,120	592,959	28,124,017
City Of Huron	Erie	0	779	0	7,547	132,522	3,768,918
City Of Independence	Cuyahoga	0	1,094,482	0	68,148	366,334	31,110,592
City Of Indian Hill	Hamilton	0	0	0	1,008,346	257,111	17,265,583
City Of Ironton	Lawrence	0	0	0	29,125	708,070	3,861,791
City Of Jackson	Jackson	0	0	0	141,882	152,414	2,248,237
City Of Kent	Portage	0	0	0	144,065	463,264	17,929,915
City Of Kettering	Montgomery	0	0	0	305,672	2,074,040	96,686,925
City Of Kirtland	Lake	4,656	0	0	137	68,893	5,353,654
City Of Lakewood	Cuyahoga	0	467,984	0	13,857	216,560	44,456,712
City Of Lancaster	Fairfield	0	0	0	110,281	819,530	23,928,030
City of Lebanon	Warren	0	1,476,519	0	227,603	489,677	13,218,520
City Of Lima	Allen	39,418	0	0	(55,596)	495,020	19,755,002
City Of Logan	Hocking	500	0	0	5,198	13,659	3,504,323
City Of London	Madison	0	0	0	7,244	185,005	5,802,943
City Of Lorain	Lorain	3,738,577	890,274	0	36,297	594,936	34,690,656
City Of Louisville	Stark	0	0	0	380	104,350	3,816,465
City Of Loveland	Hamilton	0	0	0	37,912	435,555	7,906,691
City Of Lyndhurst	Cuyahoga	0	0	0	11,957	336,110	10,539,215
City Of Macedonia	Summit	0	361,184	0	196	28,991	12,933,989
City Of Madeira	Hamilton	0	0	0	2,722	0	5,352,234
City Of Mansfield	Richland	29,073	0	0	173,419	325,678	29,825,527
City Of Maple Heights	Cuyahoga	0	0	0	523	514,357	13,102,332
City Of Marietta	Washington	37,904	100,187	0	62,554	507,378	11,379,258
City Of Marion	Marion	0	339,296	0	105,396	821,789	18,022,028
City Of Martins Ferry	Belmont	0	0	0	9,874	200,575	2,034,178
City Of Marysville	Union	14,354	1,362,698	0	12,981	102,075	18,201,390
City Of Mason	Warren	0	1,007,338	0	105,611	985,437	37,123,876
City Of Massillon	Stark	0	443,360	0	85,231	1,132,746	20,291,206

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
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							Governmental Activities Expenses				
City	County	Special Item	Contribution To				Total Revenues And Other Items	Security Of Persons And Property			Public Services
			Extraordinary Item	Permanent Fund	Transfers	Police		Fire	Other		
City of Green	Summit	0	0	0	0	32,858,799	8,350,769	0	0	0	
City Of Greenville	Darke	0	0	0	(14,852)	10,425,503	4,873,154	0	0	0	
City of Grove City	Franklin	0	0	0	(1,971,486)	43,736,279	0	0	10,422,055	0	
City of Groveport	Franklin	0	0	0	(20,000)	17,375,119	2,996,445	0	0	0	
City Of Hamilton	Butler	0	0	0	0	60,348,535	29,179,575	0	0	0	
City Of Harrison	Hamilton	0	0	0	28,469	9,345,922	6,085,651	0	0	0	
City Of Heath	Licking	0	0	0	0	10,943,103	5,038,710	0	0	0	
City Of Highland Heights	Cuyahoga	0	0	0	0	16,521,708	6,821,156	0	0	0	
City Of Hillsboro	Highland	0	0	0	0	5,809,816	2,643,380	0	0	0	
City Of Hubbard	Trumbull	0	0	0	0	3,304,379	1,357,651	0	0	0	
City Of Huber Heights	Montgomery	0	0	0	(918,798)	28,080,980	8,259,426	6,535,933	465,057	0	
City Of Hudson	Summit	0	0	0	(2,900,000)	28,379,936	6,466,923	0	0	0	
City Of Huron	Erie	(1,032,398)	0	0	8,000	8,038,276	1,544,177	1,692,744	115,079	0	
City Of Independence	Cuyahoga	0	0	0	0	33,625,696	0	0	8,389,502	0	
City Of Indian Hill	Hamilton	0	0	0	0	19,489,901	4,514,078	0	0	0	
City Of Ironton	Lawrence	0	0	0	0	6,886,541	2,973,350	0	0	0	
City Of Jackson	Jackson	0	0	0	(277,550)	5,302,603	2,421,221	0	0	0	
City Of Kent	Portage	0	0	0	0	25,690,279	10,907,162	0	0	0	
City Of Kettering	Montgomery	0	0	0	0	114,852,096	14,806,948	11,303,884	0	0	
City Of Kirtland	Lake	0	0	0	0	7,002,545	2,811,912	0	0	0	
City Of Lakewood	Cuyahoga	0	0	0	1,514,708	59,874,112	12,670,338	10,099,908	0	0	
City Of Lancaster	Fairfield	0	0	0	0	39,112,485	16,617,988	0	0	0	
City of Lebanon	Warren	0	0	0	(500,000)	21,103,797	4,067,094	3,136,542	0	0	
City Of Lima	Allen	0	0	0	0	35,582,548	16,700,344	0	0	0	
City Of Logan	Hocking	0	0	0	0	4,933,938	1,888,985	950,220	0	0	
City Of London	Madison	0	0	0	0	7,096,438	3,178,060	0	0	0	
City Of Lorain	Lorain	0	0	0	87,516	54,416,822	25,189,457	0	0	0	
City Of Louisville	Stark	0	0	0	0	5,231,294	2,169,438	0	0	0	
City Of Loveland	Hamilton	0	0	0	(26,792)	9,127,457	4,774,133	0	0	0	
City Of Lyndhurst	Cuyahoga	0	0	0	0	15,128,577	8,317,256	0	0	0	
City Of Macedonia	Summit	0	0	0	0	18,015,301	6,007,212	0	0	0	
City Of Madeira	Hamilton	0	0	0	(20,000)	6,387,331	3,212,602	0	0	0	
City Of Mansfield	Richland	0	0	0	(280,085)	47,072,479	19,646,232	0	0	0	
City Of Maple Heights	Cuyahoga	0	0	0	0	18,586,883	9,956,688	0	0	0	
City Of Marietta	Washington	0	0	0	0	20,328,066	3,521,412	3,614,298	0	0	
City Of Marion	Marion	0	0	0	36,573	24,571,349	6,485,461	5,662,188	270,226	0	
City Of Martins Ferry	Belmont	0	0	0	68,143	4,150,555	3,194,981	0	0	0	
City Of Marysville	Union	0	0	0	0	22,765,253	3,575,973	4,407,570	931,752	0	
City Of Mason	Warren	0	0	0	(1,054,000)	45,996,021	12,986,006	0	0	0	
City Of Massillon	Stark	0	0	0	142,148	30,314,346	10,266,413	0	0	0	

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Governmental Activities Expenses (Continued)</b>										
<b>City</b>	<b>County</b>	<b>Community And</b>								
		<b>Public Health</b>	<b>Leisure Time Activities</b>	<b>Economic Development</b>	<b>Public Works</b>	<b>Basic Utility Service</b>	<b>Transportation</b>	<b>General Government</b>	<b>Intergovernmental</b>	
City of Green	Summit	283,418	1,533,162	952,537	0	0	11,182,293	7,824,436	0	
City Of Greenville	Darke	413	367,711	351	0	125,449	2,502,063	2,076,020	0	
City of Grove City	Franklin	296,632	2,485,159	1,394,651	0	0	8,002,807	13,593,216	317,549	
City of Groveport	Franklin	56,381	4,917,793	379,489	0	0	1,966,402	3,791,656	0	
City Of Hamilton	Butler	1,081,832	2,552,980	4,757,333	0	5,696,920	5,644,999	6,846,691	0	
City Of Harrison	Hamilton	250,573	215,624	33,721	0	0	807,923	793,184	0	
City Of Heath	Licking	55,970	1,311,818	100,943	0	0	1,709,162	1,397,774	0	
City Of Highland Heights	Cuyahoga	40,179	599,841	76,044	0	2,632,669	2,772,831	2,476,662	0	
City Of Hillsboro	Highland	19,750	61,330	0	0	0	718,374	1,436,516	0	
City Of Hubbard	Trumbull	18,805	41,845	760	0	0	753,186	360,377	0	
City Of Huber Heights	Montgomery	0	1,137,949	810,649	0	0	6,037,443	2,820,024	0	
City Of Hudson	Summit	1,074,671	1,340,385	1,332,617	0	0	7,438,324	7,610,661	0	
City Of Huron	Erie	0	680,543	26,832	0	709,985	739,678	1,061,220	0	
City Of Independence	Cuyahoga	110,014	3,463,666	2,739,330	0	570,714	3,165,656	8,448,866	0	
City Of Indian Hill	Hamilton	79,358	1,077,470	1,740,637	0	0	1,981,169	2,055,738	0	
City Of Ironton	Lawrence	273,293	99,094	629,595	0	0	514,650	2,120,431	0	
City Of Jackson	Jackson	374,280	177,819	378,216	0	0	951,445	1,280,711	0	
City Of Kent	Portage	724,497	1,745,256	3,529,274	0	0	3,801,634	2,775,445	0	
City Of Kettering	Montgomery	0	14,949,267	0	13,726,430	0	0	14,294,069	0	
City Of Kirtland	Lake	68,785	374,278	62,917	0	0	2,323,359	1,959,802	0	
City Of Lakewood	Cuyahoga	1,866,759	2,121,447	4,910,641	0	3,383,635	2,605,700	8,498,246	0	
City Of Lancaster	Fairfield	857,082	1,810,306	688,405	0	0	4,825,294	7,943,615	0	
City of Lebanon	Warren	216,095	1,328,928	1,278,496	0	0	3,934,203	3,731,306	900,216	
City Of Lima	Allen	0	1,207,812	3,597,825	0	0	5,869,074	8,495,961	0	
City Of Logan	Hocking	328,299	133,681	301,444	0	2,182	803,549	794,534	0	
City Of London	Madison	0	194,451	167,674	0	0	1,665,465	1,277,761	0	
City Of Lorain	Lorain	2,054,913	941,124	3,268,418	0	0	9,841,983	6,233,640	0	
City Of Louisville	Stark	79,746	209,294	204,758	0	0	1,014,335	1,063,115	0	
City Of Loveland	Hamilton	0	459,669	184,344	0	0	925,791	1,625,043	0	
City Of Lyndhurst	Cuyahoga	53,764	1,156,814	627,831	0	3,608,151	2,426,737	4,171,862	0	
City Of Macedonia	Summit	202,662	1,747,813	900,708	0	499,566	1,490,713	1,892,786	0	
City Of Madeira	Hamilton	0	162,564	119,750	438,167	0	1,211,684	1,143,339	0	
City Of Mansfield	Richland	0	181,833	3,452,959	0	0	4,000,176	13,235,085	0	
City Of Maple Heights	Cuyahoga	88,850	818,152	927,487	0	2,230,817	1,614,713	5,338,552	0	
City Of Marietta	Washington	901,626	605,056	514,608	3,489,056	0	10,653	5,025,573	1,861,814	
City Of Marion	Marion	391,484	860,761	563,133	0	0	7,353,918	4,278,822	0	
City Of Martins Ferry	Belmont	83,456	100,986	141,180	0	0	573,875	721,682	0	
City Of Marysville	Union	325,370	226,792	2,096,032	0	0	3,698,119	4,052,416	0	
City Of Mason	Warren	0	2,198,219	2,508,451	0	281,729	8,183,460	6,893,775	0	
City Of Massillon	Stark	619,320	3,637,607	775,851	0	2,645	3,656,350	6,735,373	0	



**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Governmental Activities Expenses (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Interest and Fiscal Charges</b>	<b>Depreciation Expense</b>	<b>Other Expense</b>	<b>Total Governmental Activities Expenses</b>	<b>Change In Net Position</b>	<b>Net Position Beginning Of Year</b>	<b>Net Position End Of Year</b>
City of Green	Summit	2,143,395	0	0	32,270,010	588,789	100,326,988	100,915,777
City Of Greenville	Darke	112,830	0	0	10,057,991	367,512	19,171,197	19,538,709
City of Grove City	Franklin	1,494,774	0	0	38,006,843	5,729,436	209,768,184	215,497,620
City of Groveport	Franklin	570,471	0	0	14,678,637	2,696,482	35,733,245	38,429,727
City Of Hamilton	Butler	973,805	0	0	56,734,135	3,614,400	83,159,429	86,773,829
City Of Harrison	Hamilton	248,331	0	0	8,435,007	910,915	12,219,920	13,130,835
City Of Heath	Licking	189,630	0	0	9,804,007	1,139,096	38,041,645	39,180,741
City Of Highland Heights	Cuyahoga	331,370	0	0	15,750,752	770,956	49,790,014	50,560,970
City Of Hillsboro	Highland	138,774	0	292,581	5,310,705	499,111	12,517,248	13,016,359
City Of Hubbard	Trumbull	48,310	0	0	2,580,934	723,445	3,032,171	3,755,616
City Of Huber Heights	Montgomery	1,470,612	0	0	27,537,093	543,887	100,608,488	101,152,375
City Of Hudson	Summit	1,323,930	0	0	26,587,511	1,792,425	106,776,771	108,569,196
City Of Huron	Erie	57,148	0	0	6,627,406	1,410,870	14,205,351	15,616,221
City Of Independence	Cuyahoga	798,032	0	0	27,685,780	5,939,916	86,595,735	92,535,651
City Of Indian Hill	Hamilton	62,405	0	0	11,510,855	7,979,046	120,287,408	128,266,454
City Of Ironton	Lawrence	137,925	0	0	6,748,338	138,203	24,897,694	25,035,897
City Of Jackson	Jackson	7,551	0	0	5,591,243	(288,640)	13,510,133	13,221,493
City Of Kent	Portage	321,067	0	0	23,804,335	1,885,944	64,162,915	66,048,859
City Of Kettering	Montgomery	547,172	0	0	69,627,770	45,224,326	207,530,942	252,755,268
City Of Kirtland	Lake	99,423	0	0	7,700,476	(697,931)	15,690,219	14,992,288
City Of Lakewood	Cuyahoga	1,481,371	0	0	47,638,045	12,236,067	58,604,857	70,840,924
City Of Lancaster	Fairfield	355,061	0	0	33,097,751	6,014,734	44,817,011	50,831,745
City of Lebanon	Warren	246,808	0	0	18,839,688	2,264,109	61,337,907	63,602,016
City Of Lima	Allen	128,601	0	0	35,999,617	(417,069)	72,822,032	72,404,963
City Of Logan	Hocking	17,037	0	0	5,219,931	(285,993)	9,672,797	9,386,804
City Of London	Madison	130,996	0	0	6,614,407	482,031	16,274,048	16,756,079
City Of Lorain	Lorain	2,337,966	0	0	49,867,501	4,549,321	78,258,130	82,807,451
City Of Louisville	Stark	11,125	0	0	4,751,811	479,483	15,646,356	16,125,839
City Of Loveland	Hamilton	172,961	0	0	8,141,941	985,516	21,694,942	22,680,458
City Of Lyndhurst	Cuyahoga	56,427	0	0	20,418,842	(5,290,265)	92,937,548	87,647,283
City Of Macedonia	Summit	306,839	0	0	13,048,299	4,967,002	52,580,368	57,547,370
City Of Madeira	Hamilton	10,735	0	0	6,298,841	88,490	10,972,880	11,061,370
City Of Mansfield	Richland	227,267	0	0	40,743,552	6,328,927	74,406,284	80,735,211
City Of Maple Heights	Cuyahoga	725,942	0	0	21,701,201	(3,114,318)	41,136,885	38,022,567
City Of Marietta	Washington	78,368	0	0	19,622,464	705,602	30,089,607	30,795,209
City Of Marion	Marion	158,712	0	0	26,024,705	(1,453,356)	66,380,337	64,926,981
City Of Martins Ferry	Belmont	18,193	0	0	4,834,353	(683,798)	6,369,326	5,685,528
City Of Marysville	Union	1,064,823	0	0	20,378,847	2,386,406	41,514,754	43,901,160
City Of Mason	Warren	1,659,947	0	0	34,711,587	11,284,434	183,888,865	195,173,299
City Of Massillon	Stark	1,109,086	0	217,474	27,020,119	3,294,227	19,683,556	22,977,783

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

City	County	Program Revenues				General Revenues			
		Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Revenues	Property Taxes	Income Tax	Other Taxes	Grants And Entitlements Not Restricted
City of Maumee	Lucas	4,169,503	970,585	2,263,724	7,403,812	3,329,960	15,726,286	0	1,622,488
City Of Mayfield Heights	Cuyahoga	2,000,332	766,977	436,906	3,204,215	4,117,556	15,366,125	165,005	1,172,574
City Of Medina	Medina	3,467,635	3,266,799	464,544	7,198,978	2,666,722	12,059,833	0	1,155,788
City Of Mentor	Lake	11,988,367	1,831,923	345,288	14,165,578	4,570,198	38,577,994	544,058	5,028,365
City of Mentor-on-the-Lake	Lake	735,676	349,448	3,506,395	4,591,519	1,482,535	904,403	0	493,127
City Of Miamisburg	Montgomery	3,968,118	1,065,556	4,535,006	9,568,680	2,685,246	14,618,519	0	1,531,669
City Of Middleburg Heights	Cuyahoga	3,642,801	929,590	752,693	5,325,084	2,760,323	18,274,009	0	959,520
City Of Middletown	Butler	9,285,290	9,843,251	1,752,400	20,880,941	4,467,975	19,811,273	2,971,718	1,465,921
City Of Milford	Clermont	458,536	303,273	0	761,809	1,796,966	2,969,036	417,069	380,811
City Of Monroe	Butler	1,783,172	114,329	882,875	2,780,376	2,408,877	7,260,322	1,419,366	0
City Of Montgomery	Hamilton	1,337,272	594,658	0	1,931,930	5,108,938	7,564,240	1,651,364	690,532
City Of Moraine	Montgomery	1,017,099	599,852	756,659	2,373,610	501,241	12,786,187	18,056	279,426
City Of Mount Vernon	Knox	2,244,986	1,937,129	1,590,955	5,773,070	1,547,187	10,805,563	94,973	451,426
City of Mt. Healthy	Hamilton	1,021,478	291,001	516,436	1,828,915	765,529	1,370,377	0	190,579
City Of Munroe Falls	Summit	388,452	414,761	528	803,741	695,073	1,205,786	0	368,649
City of Napoleon	Henry	1,618,593	1,517,992	66,201	3,202,786	368,837	3,588,267	524,529	448,430
City Of Nelsonville	Athens	118,426	696,006	0	814,432	315,262	1,692,467	0	81,553
City of New Albany	Franklin	1,558,180	2,219,572	3,145,450	6,923,202	968,446	21,798,677	0	1,320,817
City Of New Carlisle	Clark	676,623	426,488	2,086,689	3,189,800	543,236	919,401	128,155	132,895
City Of New Franklin	Summit	577,617	907,664	1,855,515	3,340,796	2,898,793	1,161,849	0	996,734
City of New Philadelphia	Tuscarawas	2,372,163	870,149	933,068	4,175,380	1,052,137	6,982,457	59,100	814,303
City of Newark	Licking	3,905,761	6,169,429	1,081,549	11,156,739	3,153,487	19,435,197	503,408	2,075,599
City Of Niles	Trumbull	2,717,887	1,179,603	259,595	4,157,085	725,571	5,909,071	0	685,732
City Of North Canton	Stark	1,672,634	1,071,336	1,469,938	4,213,908	2,283,504	6,732,467	0	1,036,416
City Of North Olmsted	Cuyahoga	5,158,180	2,100,956	418,172	7,677,308	9,525,254	13,815,005	0	2,147,473
City Of North Ridgeville	Lorain	6,105,163	2,287,560	4,251,489	12,644,212	5,773,926	9,361,252	0	1,671,379
City Of North Royalton	Cuyahoga	2,516,556	2,100,150	1,142,960	5,759,666	4,321,846	14,923,382	0	1,073,457
City Of Northwood	Wood	778,054	352,982	556,325	1,687,361	331,564	5,127,797	34,032	359,087
City Of Norton	Summit	1,144,403	1,076,605	214,930	2,435,938	2,047,938	5,086,390	0	455,722
City Of Norwalk	Huron	1,976,380	1,619,241	345,299	3,940,920	1,074,504	5,479,863	440,028	675,403
City Of Norwood	Hamilton	1,573,768	821,880	0	2,395,648	2,208,607	11,155,580	144,999	2,714,400
City Of Oakwood	Montgomery	2,228,832	10,635	0	2,239,467	1,478,004	6,221,142	0	3,089,490
City Of Oberlin	Lorain	1,644,463	346,390	263,913	2,254,766	758,195	5,712,920	0	809,374
City Of Olmsted Falls	Cuyahoga	968,230	434,284	48,540	1,451,054	1,899,386	3,177,083	0	771,509
City Of Ontario	Richland	651,492	446,637	0	1,098,129	350,427	4,424,890	0	270,277
City Of Oregon	Lucas	2,560,696	1,435,569	1,792,990	5,789,255	1,348,152	27,281,148	0	1,515,498
City Of Orrville	Wayne	1,401,043	605,672	911,860	2,918,575	397,725	5,849,713	915,131	261,887
City Of Oxford	Butler	2,289,910	610,081	2,104,993	5,004,984	1,209,594	8,131,467	0	530,731
City Of Painesville	Lake	2,600,623	802,599	1,042,448	4,445,670	1,144,755	7,721,126	0	875,970
City Of Parma	Cuyahoga	12,670,790	12,746,665	0	25,417,455	6,138,835	38,326,337	0	3,621,814

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		General Revenues					
City	County	Gain On Sale Of Capital Asset	Payment In Lieu Of Taxes	Unrestricted Contributions	Investment Earnings	Miscellaneous	Total General Revenues
City of Maumee	Lucas	0	0	0	31,706	244,350	20,954,790
City Of Mayfield Heights	Cuyahoga	1,514	0	0	(99,725)	73,463	20,796,512
City Of Medina	Medina	0	76,272	0	27,625	18,043	16,004,283
City Of Mentor	Lake	0	407,065	0	412,803	0	49,540,483
City of Mentor-on-the-Lake	Lake	7,500	0	0	1,964	35,516	2,925,045
City Of Miamisburg	Montgomery	0	505,729	0	2,316	1,484,964	20,828,443
City Of Middleburg Heights	Cuyahoga	0	0	0	(12,318)	763,383	22,744,917
City Of Middletown	Butler	0	1,079,049	0	41,444	46,230	29,883,610
City Of Milford	Clermont	0	435,523	0	20,685	58,735	6,078,825
City Of Monroe	Butler	0	5,145,954	960,152	131,034	0	17,325,705
City Of Montgomery	Hamilton	0	0	0	66,401	408,662	15,490,137
City Of Moraine	Montgomery	0	94,854	0	133,358	428,968	14,242,090
City Of Mount Vernon	Knox	0	0	0	29,448	327,023	13,255,620
City of Mt. Healthy	Hamilton	0	0	0	950	64,607	2,392,042
City Of Munroe Falls	Summit	51,453	0	3,824	(16,299)	88,614	2,397,100
City of Napoleon	Henry	0	0	0	49,515	221,345	5,200,923
City Of Nelsonville	Athens	0	0	0	8,684	39,627	2,137,593
City of New Albany	Franklin	0	3,405,878	0	68,054	195,371	27,757,243
City Of New Carlisle	Clark	0	0	0	0	7,507	1,731,194
City Of New Franklin	Summit	0	0	0	242	65,258	5,122,876
City of New Philadelphia	Tuscarawas	0	0	0	2,219	224,059	9,134,275
City of Newark	Licking	0	0	0	132,177	715,301	26,015,169
City Of Niles	Trumbull	0	0	0	8,171	977,997	8,306,542
City Of North Canton	Stark	0	0	0	15,322	129,570	10,197,279
City Of North Olmsted	Cuyahoga	0	0	0	61,556	37,415	25,586,703
City Of North Ridgeville	Lorain	0	0	0	34,563	390,857	17,231,977
City Of North Royalton	Cuyahoga	0	0	0	1,775	141,288	20,461,748
City Of Northwood	Wood	0	0	0	19,383	58,574	5,930,437
City Of Norton	Summit	0	0	0	6,920	172,320	7,769,290
City Of Norwalk	Huron	0	7,631	0	41,168	50,904	7,769,501
City Of Norwood	Hamilton	0	1,468,857	106,517	0	2,182,290	19,981,250
City Of Oakwood	Montgomery	0	0	0	4,761	129,888	10,923,285
City Of Oberlin	Lorain	0	0	0	161,595	1,124,292	8,566,376
City Of Olmsted Falls	Cuyahoga	0	0	0	2,018	61,570	5,911,566
City Of Ontario	Richland	(5,713)	193,396	0	74,434	74,133	5,381,844
City Of Oregon	Lucas	0	0	0	7,027	385,267	30,537,092
City Of Orrville	Wayne	0	0	0	4,341	130,857	7,559,654
City Of Oxford	Butler	0	0	0	36,463	278,957	10,187,212
City Of Painesville	Lake	0	0	0	47,643	256,805	10,046,299
City Of Parma	Cuyahoga	0	0	0	48,902	0	48,135,888

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

							Governmental Activities Expenses				
City	County	Special Item	Contribution				Total Revenues And Other Items	Security Of Persons And Property			Public Services
			Extraordinary Item	Permanent Fund	Transfers	Police		Fire	Other		
City of Maumee	Lucas	0	0	0	125,618	28,484,220	10,606,516	0	0	0	
City Of Mayfield Heights	Cuyahoga	0	0	0	0	24,000,727	11,846,805	0	0	0	
City Of Medina	Medina	0	0	0	0	23,203,261	7,695,196	0	0	0	
City Of Mentor	Lake	0	0	0	0	63,706,061	13,407,563	12,162,976	0	0	
City of Mentor-on-the-Lake	Lake	0	0	0	0	7,516,564	2,285,293	0	0	0	
City Of Miamisburg	Montgomery	0	0	0	(1,216,167)	29,180,956	9,442,560	0	0	0	
City Of Middleburg Heights	Cuyahoga	0	0	0	0	28,070,001	5,064,507	3,924,687	64,010	0	
City Of Middletown	Butler	0	0	0	165,434	50,929,985	0	0	0	24,163,631	
City Of Milford	Clermont	0	0	0	0	6,840,634	4,183,366	0	0	0	
City Of Monroe	Butler	0	0	0	0	20,106,081	7,327,943	0	0	0	
City Of Montgomery	Hamilton	0	0	0	0	17,422,067	5,526,566	0	0	0	
City Of Moraine	Montgomery	0	0	0	0	16,615,700	8,425,952	0	0	0	
City Of Mount Vernon	Knox	0	0	0	0	19,028,690	6,492,718	0	0	0	
City of Mt. Healthy	Hamilton	0	0	0	0	4,220,957	1,762,514	0	0	0	
City Of Munroe Falls	Summit	0	0	0	350	3,201,191	992,496	496,785	0	0	
City of Napoleon	Henry	0	0	0	2,756,953	11,160,662	3,512,478	0	0	0	
City Of Nelsonville	Athens	0	0	0	0	2,952,025	838,610	483,907	0	0	
City of New Albany	Franklin	0	0	0	0	34,680,445	2,971,016	0	0	0	
City Of New Carlisle	Clark	0	(247,500)	0	0	4,673,494	741,826	0	0	0	
City Of New Franklin	Summit	0	0	0	0	8,463,672	4,090,575	0	0	0	
City of New Philadelphia	Tuscarawas	0	0	0	402,902	13,712,557	5,456,169	0	0	0	
City of Newark	Licking	0	0	0	491,751	37,663,659	17,844,738	0	0	0	
City Of Niles	Trumbull	0	0	0	0	12,463,627	7,876,077	0	0	0	
City Of North Canton	Stark	0	0	0	87,000	14,498,187	3,209,466	663,161	0	0	
City Of North Olmsted	Cuyahoga	0	0	0	13,368	33,277,379	12,974,261	0	0	0	
City Of North Ridgeville	Lorain	0	0	0	0	29,876,189	11,519,069	0	0	0	
City Of North Royalton	Cuyahoga	0	0	0	(297,458)	25,923,956	11,810,650	0	0	0	
City Of Northwood	Wood	0	0	0	0	7,617,798	2,925,711	0	0	0	
City Of Norton	Summit	0	0	0	0	10,205,228	4,046,180	0	0	0	
City Of Norwalk	Huron	0	0	0	0	11,710,421	4,722,949	0	0	0	
City Of Norwood	Hamilton	0	0	0	0	22,376,898	3,678,802	3,648,161	0	10,938	
City Of Oakwood	Montgomery	0	0	0	0	13,162,752	5,302,884	0	0	0	
City Of Oberlin	Lorain	0	0	0	306,622	11,127,764	3,727,953	0	0	0	
City Of Olmsted Falls	Cuyahoga	0	0	0	0	7,362,620	2,949,309	0	0	0	
City Of Ontario	Richland	0	0	0	(1,746,701)	4,733,272	2,170,669	0	0	0	
City Of Oregon	Lucas	0	0	0	(2,290,242)	34,036,105	9,927,920	0	0	0	
City Of Orrville	Wayne	0	0	0	(915,131)	9,563,098	2,057,208	601,627	0	0	
City Of Oxford	Butler	0	0	0	(40,000)	15,152,196	5,776,151	0	0	0	
City Of Painesville	Lake	0	0	0	795,935	15,287,904	6,887,389	0	0	0	
City Of Parma	Cuyahoga	0	0	0	0	73,553,343	31,245,837	0	0	0	

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Governmental Activities Expenses (Continued)</b>										
<b>City</b>	<b>County</b>	<b>Public Health</b>	<b>Community And</b>		<b>Public Works</b>	<b>Basic Utility</b>		<b>General</b>	<b>Intergovernmental</b>	
			<b>Leisure Time</b>	<b>Economic</b>		<b>Service</b>	<b>Transportation</b>			
			<b>Activities</b>	<b>Development</b>				<b>Government</b>		
City of Maumee	Lucas	164,668	2,364,668	1,939,713	0	1,236,210	1,501,014	6,369,154	0	
City Of Mayfield Heights	Cuyahoga	344,072	1,651,115	922,767	0	1,081,354	5,887,646	2,746,913	0	
City Of Medina	Medina	209,064	1,042,577	1,337,012	0	89,489	5,802,521	7,305,900	0	
City Of Mentor	Lake	0	9,084,618	2,394,608	18,362,242	0	0	6,969,458	0	
City of Mentor-on-the-Lake	Lake	52,814	60,045	0	0	424,722	892,252	806,843	0	
City Of Miamisburg	Montgomery	6,126	2,766,182	0	0	1,433,419	2,044,280	6,050,093	0	
City Of Middleburg Heights	Cuyahoga	311,680	3,148,384	1,006,158	4,378,972	0	0	7,424,687	0	
City Of Middletown	Butler	367,473	1,069,298	16,561,348	0	0	7,661,962	5,141,674	0	
City Of Milford	Clermont	454,262	87,795	0	0	0	1,075,510	1,503,837	25,851	
City Of Monroe	Butler	0	209,725	0	0	0	3,444,945	5,391,205	0	
City Of Montgomery	Hamilton	0	1,323,018	660,502	2,457,093	0	0	4,797,717	0	
City Of Moraine	Montgomery	35,588	1,093,464	252,169	0	326,057	3,232,816	3,356,335	0	
City Of Mount Vernon	Knox	709,251	980,442	648,532	0	0	3,367,249	5,316,607	0	
City of Mt. Healthy	Hamilton	0	204,475	104,402	462,409	0	429,562	628,536	0	
City Of Munroe Falls	Summit	39,818	51,680	0	0	0	384,961	694,063	0	
City of Napoleon	Henry	119,347	837,829	889,241	0	0	1,081,351	1,037,778	0	
City Of Nelsonville	Athens	0	345,109	158,251	0	0	1,334,212	476,402	0	
City of New Albany	Franklin	0	0	10,537,967	0	0	6,114,547	5,093,974	0	
City Of New Carlisle	Clark	908,658	100,336	66,811	0	0	401,167	860,331	0	
City Of New Franklin	Summit	126,441	81,592	146,980	0	0	1,293,506	961,050	0	
City of New Philadelphia	Tuscarawas	803,338	1,044,601	386,297	0	0	2,822,493	3,398,622	0	
City of Newark	Licking	119,440	629,675	2,050,028	0	0	4,761,118	10,207,273	0	
City Of Niles	Trumbull	604,424	588,638	579,875	0	0	1,686,066	2,481,679	0	
City Of North Canton	Stark	1,500,576	789,887	402,156	0	607,310	2,993,516	1,916,122	0	
City Of North Olmsted	Cuyahoga	504,219	2,583,952	339,198	0	1,700,564	10,161,662	4,612,689	0	
City Of North Ridgeville	Lorain	470,637	513,969	1,216,716	0	0	6,712,678	7,339,010	0	
City Of North Royalton	Cuyahoga	436,835	805,661	755,684	2,746,550	0	4,881,155	3,848,204	0	
City Of Northwood	Wood	6,432	76,125	122,419	0	143,644	910,073	1,369,674	0	
City Of Norton	Summit	88,571	153,148	176,888	0	0	1,585,557	1,936,401	0	
City Of Norwalk	Huron	124,795	1,715,681	727,082	0	0	1,973,154	1,975,265	0	
City Of Norwood	Hamilton	974,895	2,379,075	95,425	0	0	814,402	2,651,553	455,138	
City Of Oakwood	Montgomery	117,218	992,646	1,734,901	1,656,463	0	924,955	2,636,581	0	
City Of Oberlin	Lorain	114,652	585,088	555,835	0	281,916	2,229,247	3,500,284	0	
City Of Olmsted Falls	Cuyahoga	86,605	131,077	422,723	0	360,701	1,568,398	1,159,350	0	
City Of Ontario	Richland	1,088	199,572	29,334	0	0	2,059,849	1,866,335	0	
City Of Oregon	Lucas	449,120	1,256,681	1,058,257	0	723,393	3,931,907	5,840,654	0	
City Of Orrville	Wayne	201,826	357,702	0	0	432,964	2,359,161	1,256,080	0	
City Of Oxford	Butler	133,080	1,664,647	866,627	0	0	2,346,876	1,842,327	0	
City Of Painesville	Lake	516,688	590,591	314,010	0	0	2,566,021	3,739,730	0	
City Of Parma	Cuyahoga	313,348	2,536,915	8,487,270	0	1,712,488	5,686,757	26,710,639	0	

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Governmental Activities Expenses (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Interest and Fiscal Charges</b>	<b>Depreciation Expense</b>	<b>Other Expense</b>	<b>Total Governmental Activities Expenses</b>	<b>Change In Net Position</b>	<b>Net Position Beginning Of Year</b>	<b>Net Position End Of Year</b>
City of Maumee	Lucas	1,092,656	0	0	25,274,599	3,209,621	84,544,222	87,753,843
City Of Mayfield Heights	Cuyahoga	15,667	0	0	24,496,339	(495,612)	56,140,808	55,645,196
City Of Medina	Medina	729,206	111,911	0	24,322,876	(1,119,615)	87,884,959	86,765,344
City Of Mentor	Lake	1,256,411	0	0	63,637,876	68,185	187,305,620	187,373,805
City of Mentor-on-the-Lake	Lake	46,134	0	7,994	4,576,097	2,940,467	6,484,121	9,424,588
City Of Miamisburg	Montgomery	479,419	0	1,297,561	23,519,640	5,661,316	61,044,332	66,705,648
City Of Middleburg Heights	Cuyahoga	520,272	0	0	25,843,357	2,226,644	58,814,724	61,041,368
City Of Middletown	Butler	1,229,281	0	0	56,194,667	(5,264,682)	95,863,051	90,598,369
City Of Milford	Clermont	111,187	0	0	7,441,808	(601,174)	10,434,799	9,833,625
City Of Monroe	Butler	529,177	0	0	16,902,995	3,203,086	55,399,099	58,602,185
City Of Montgomery	Hamilton	421,583	0	0	15,186,479	2,235,588	70,553,479	72,789,067
City Of Moraine	Montgomery	250,046	0	0	16,972,427	(356,727)	36,000,360	35,643,633
City Of Mount Vernon	Knox	276,071	0	0	17,790,870	1,237,820	50,870,677	52,108,497
City of Mt. Healthy	Hamilton	78,760	0	0	3,670,658	550,299	3,455,348	4,005,647
City Of Munroe Falls	Summit	57,968	0	0	2,717,771	483,420	9,449,408	9,932,828
City of Napoleon	Henry	67,818	0	0	7,545,842	3,614,820	35,076,401	38,691,221
City Of Nelsonville	Athens	7,482	0	0	3,643,973	(691,948)	14,140,853	13,448,905
City of New Albany	Franklin	1,163,791	0	0	25,881,295	8,799,150	105,556,633	114,355,783
City Of New Carlisle	Clark	115,755	0	0	3,194,884	1,478,610	5,725,596	7,204,206
City Of New Franklin	Summit	1,356	0	0	6,701,500	1,762,172	9,622,649	11,384,821
City of New Philadelphia	Tuscarawas	107,802	0	0	14,019,322	(306,765)	32,120,696	31,813,931
City of Newark	Licking	812,373	0	0	36,424,645	1,239,014	58,447,486	59,686,500
City Of Niles	Trumbull	117,407	0	167,744	14,101,910	(1,638,283)	27,217,347	25,579,064
City Of North Canton	Stark	89,725	0	0	12,171,919	2,326,268	40,183,517	42,509,785
City Of North Olmsted	Cuyahoga	1,371,593	0	0	34,248,138	(970,759)	54,568,883	53,598,124
City Of North Ridgeville	Lorain	202,428	0	0	27,974,507	1,901,682	66,609,937	68,511,619
City Of North Royalton	Cuyahoga	727,210	0	0	26,011,949	(87,993)	90,938,172	90,850,179
City Of Northwood	Wood	84,282	0	0	5,638,360	1,979,438	15,292,877	17,272,315
City Of Norton	Summit	250,152	0	0	8,236,897	1,968,331	27,016,880	28,985,211
City Of Norwalk	Huron	42,274	0	0	11,281,200	429,221	29,476,043	29,905,264
City Of Norwood	Hamilton	1,410,212	0	2,691,338	18,809,939	3,566,959	(2,905,469)	661,490
City Of Oakwood	Montgomery	21,814	0	0	13,387,462	(224,710)	45,201,693	44,976,983
City Of Oberlin	Lorain	270,924	0	0	11,265,899	(138,135)	38,350,722	38,212,587
City Of Olmsted Falls	Cuyahoga	221,108	0	0	6,899,271	463,349	28,657,326	29,120,675
City Of Ontario	Richland	67,910	0	0	6,394,757	(1,661,485)	25,952,106	24,290,621
City Of Oregon	Lucas	352,544	0	0	23,540,476	10,495,629	95,895,942	106,391,571
City Of Orrville	Wayne	40,640	0	0	7,307,208	2,255,890	51,587,517	53,843,407
City Of Oxford	Butler	65,189	0	0	12,694,897	2,457,299	51,068,505	53,525,804
City Of Painesville	Lake	313,959	0	0	14,928,388	359,516	43,689,433	44,048,949
City Of Parma	Cuyahoga	750,406	0	0	77,443,660	(3,890,317)	87,061,518	83,171,201

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

City	County	Program Revenues				General Revenues			
		Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Revenues	Property Taxes	Income Tax	Other Taxes	Grants And Entitlements Not Restricted
City Of Parma Heights	Cuyahoga	3,094,151	254,548	318,180	3,666,879	3,445,438	8,631,170	0	2,053,150
City Of Pataskala	Licking	594,389	1,777,659	46,219	2,418,267	891,357	3,959,699	0	234,624
City Of Pepper Pike	Cuyahoga	609,864	556,505	1,983,397	3,149,766	3,347,792	5,968,424	1,332,027	295,048
City Of Perrysburg	Wood	2,062,043	1,342,897	1,988,098	5,393,038	2,712,783	15,420,125	0	1,953,478
City Of Pickerington	Fairfield	1,597,275	980,387	368,548	2,946,210	2,546,124	5,220,794	250,997	321,059
City Of Piqua	Miami	1,705,548	1,215,686	1,732,241	4,653,475	1,211,844	8,935,319	1,188,578	0
City of Port Clinton	Ottawa	458,689	661,482	137,780	1,257,951	740,246	2,302,237	161,312	406,083
City Of Portsmouth	Scioto	2,220,121	3,538,150	0	5,758,271	1,890,835	10,253,546	318,840	1,285,909
City Of Powell	Delaware	2,384,486	621,053	0	3,005,539	2,003,323	5,146,984	598,142	0
City Of Ravenna	Portage	2,555,305	671,055	36,629	3,262,989	542,759	6,452,921	0	1,453,502
City Of Reading	Hamilton	1,201,086	1,043,357	0	2,244,443	639,428	6,566,647	0	517,384
City Of Reynoldsburg	Franklin	1,521,034	1,837,908	895	3,359,837	2,693,485	12,467,622	541,185	1,212,876
City Of Richmond Heights	Cuyahoga	1,599,316	523,068	271,950	2,394,334	3,457,326	5,330,459	1,307	1,066,070
City Of Rittman	Wayne	823,951	461,206	27,680	1,312,837	647,192	1,111,804	0	353,131
City Of Riverside	Montgomery	2,594,538	1,940,047	1,066,213	5,600,798	2,060,902	4,319,986	283,120	284,202
City of Rocky River	Cuyahoga	7,809,687	1,029,670	1,482,882	10,322,239	6,422,407	9,734,666	245,913	1,822,066
City Of Rossford	Wood	653,703	417,515	0	1,071,218	776,073	3,757,961	573,891	489,316
City Of Saint Marys	Auglaize	748,863	413,624	136,719	1,299,206	1,219,538	4,335,464	0	322,069
City Of Salem	Columbiana	361,063	753,307	211,006	1,325,376	931,807	4,544,459	0	338,197
City Of Sandusky	Erie	3,949,870	3,144,597	722,483	7,816,950	2,077,005	8,303,179	4,122,098	1,120,835
City Of Seven Hills	Cuyahoga	1,759,909	980,550	2,298,959	5,039,418	2,516,595	5,453,675	0	1,353,174
City Of Shaker Heights	Cuyahoga	10,404,424	4,583,389	7,752	14,995,565	6,402,845	33,133,888	68,546	5,221,684
City Of Sharonville	Hamilton	1,679,506	2,010,617	2,511,272	6,201,395	0	22,211,407	189,934	1,917,434
City Of Sheffield Lake	Lorain	1,102,724	202,256	0	1,304,980	1,238,386	1,972,504	0	845,519
City Of Shelby	Richland	1,252,125	789,061	18,330	2,059,516	602,164	2,925,718	396,829	427,741
City Of Sidney	Shelby	2,011,376	1,482,870	2,605,633	6,099,879	1,016,383	14,161,506	807,038	582,407
City Of Solon	Cuyahoga	5,036,523	1,342,871	612,187	6,991,581	3,977,523	39,942,088	0	1,452,480
City Of South Euclid	Cuyahoga	5,087,198	1,210,123	2,007,576	8,304,897	4,296,037	9,988,116	0	1,311,137
City Of Springboro	Warren	964,931	1,181,004	355,511	2,501,446	828,996	11,755,014	70,427	0
City Of Springdale	Hamilton	1,189,754	201,802	116,928	1,508,484	1,196,576	13,028,396	0	1,652,715
City Of Springfield	Clark	7,416,077	3,965,119	4,714,293	16,095,489	2,548,840	30,226,483	6,138,338	2,000,366
City Of St. Clairsville	Belmont	276,117	330,686	245,800	852,603	800,432	1,264,109	199,743	161,754
City Of Steubenville	Jefferson	1,707,963	2,983,006	1,869,869	6,560,838	1,115,090	10,006,408	307,047	1,169,401
City of Stow	Summit	5,809,993	2,992,766	1,639,994	10,442,753	6,916,433	13,944,273	0	3,434,601
City Of Streetsboro	Portage	1,117,970	1,272,529	0	2,390,499	1,609,566	11,168,109	0	527,895
City Of Strongsville	Cuyahoga	5,814,313	2,114,528	1,079,079	9,007,920	9,302,656	31,541,050	1,212,049	2,638,081
City Of Sylvania	Lucas	1,907,257	2,077,680	151,883	4,136,820	1,678,728	9,563,887	0	1,374,686
City Of Tallmadge	Summit	2,648,905	1,096,602	10,513	3,756,020	2,077,781	9,423,158	0	1,810,363
City Of Tiffin	Seneca	1,217,146	974,932	304,261	2,496,339	981,072	7,912,327	0	542,630
City of Tipp City	Miami	1,061,780	639,270	1,357,673	3,058,723	330,957	5,400,724	76,559	379,843

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>General Revenues</b>					
<b>City</b>	<b>County</b>	<b>Gain On Sale Of Capital Asset</b>	<b>Payment In Lieu Of Taxes</b>	<b>Unrestricted Contributions</b>	<b>Investment Earnings</b>	<b>Miscellaneous</b>	<b>Total General Revenues</b>
City Of Parma Heights	Cuyahoga	0	0	0	22,325	740,039	14,892,122
City Of Pataskala	Licking	0	109,965	0	12,348	35,985	5,243,978
City Of Pepper Pike	Cuyahoga	24,596	0	0	11,349	208,012	11,187,248
City Of Perrysburg	Wood	0	0	0	93,464	273,523	20,453,373
City Of Pickerington	Fairfield	0	71,004	0	19,398	734,846	9,164,222
City Of Piqua	Miami	1,937	1,752,553	0	82,596	0	13,172,827
City of Port Clinton	Ottawa	0	20,161	0	11,361	132,556	3,773,956
City Of Portsmouth	Scioto	0	0	0	1,641	454,413	14,205,184
City Of Powell	Delaware	0	0	0	23,871	294,780	8,067,100
City Of Ravenna	Portage	0	0	2,455	192,666	171,074	8,815,377
City Of Reading	Hamilton	0	0	0	0	103,620	7,827,079
City Of Reynoldsburg	Franklin	0	0	0	33,871	376,488	17,325,527
City Of Richmond Heights	Cuyahoga	0	0	0	0	186,890	10,042,052
City Of Rittman	Wayne	0	0	0	14,317	18,474	2,144,918
City Of Riverside	Montgomery	0	43,908	1,230	3,076	1,499,376	8,495,800
City of Rocky River	Cuyahoga	0	0	0	8,083	466,473	18,699,608
City Of Rossford	Wood	0	998,592	0	13,284	171,973	6,781,090
City Of Saint Marys	Auglaize	0	0	0	53,946	128,533	6,059,550
City Of Salem	Columbiana	3,066	122,797	0	75,975	649,379	6,665,680
City Of Sandusky	Erie	0	591,483	0	(3,698)	1,161,542	17,372,444
City Of Seven Hills	Cuyahoga	0	80,585	0	5,422	92,946	9,502,397
City Of Shaker Heights	Cuyahoga	0	0	0	26,440	120,603	44,974,006
City Of Sharonville	Hamilton	0	547,938	0	85,082	551,581	25,503,376
City Of Sheffield Lake	Lorain	0	0	0	3,115	578,916	4,638,440
City Of Shelby	Richland	0	0	1,500	16,411	177,431	4,547,794
City Of Sidney	Shelby	3,380	0	0	106,092	392,849	17,069,655
City Of Solon	Cuyahoga	32,754	0	0	(55,709)	570,247	45,919,383
City Of South Euclid	Cuyahoga	188,672	0	0	20,375	244,154	16,048,491
City Of Springboro	Warren	0	147,717	441,753	67,201	195,995	13,507,103
City Of Springdale	Hamilton	0	634,654	0	7,939	873,390	17,393,670
City Of Springfield	Clark	0	0	0	(9,325)	3,249,773	44,154,475
City Of St. Clairsville	Belmont	0	0	11,766	28,399	19,220	2,485,423
City Of Steubenville	Jefferson	0	0	0	3,357	222,471	12,823,774
City of Stow	Summit	0	0	0	58,986	382,470	24,736,763
City Of Streetsboro	Portage	0	101,191	0	4,158	412,943	13,823,862
City Of Strongsville	Cuyahoga	12,456	1,490,423	0	107,997	71,101	46,375,813
City Of Sylvania	Lucas	0	0	0	82,349	344,196	13,043,846
City of Tallmadge	Summit	0	0	0	34,549	212,923	13,558,774
City Of Tiffin	Seneca	105,191	65,493	0	12,187	416,561	10,035,461
City of Tipp City	Miami	0	0	0	44,249	1,248,844	7,481,176



**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
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							Governmental Activities Expenses				
City	County	Special Item	Contribution To				Total Revenues And Other Items	Security Of Persons And Property			Public Services
			Extraordinary Item	Permanent Fund	Transfers	Police		Fire	Other		
City Of Parma Heights	Cuyahoga	0	0	0	0	18,559,001	9,661,229	0	0	0	
City Of Pataskala	Licking	0	0	0	(10,957)	7,651,288	2,108,420	0	0	0	
City Of Pepper Pike	Cuyahoga	0	0	0	0	14,337,014	2,475,115	1,710,151	0	0	
City Of Perrysburg	Wood	0	0	0	(213,689)	25,632,722	9,128,909	0	0	0	
City Of Pickerington	Fairfield	0	0	0	22,234	12,132,666	4,613,122	0	0	0	
City Of Piqua	Miami	0	0	0	(483,403)	17,342,899	3,927,906	3,927,906	0	0	
City of Port Clinton	Ottawa	0	0	0	0	5,031,907	1,578,675	429,350	0	0	
City Of Portsmouth	Scioto	0	0	0	0	19,963,455	8,888,707	0	0	0	
City Of Powell	Delaware	0	0	0	0	11,072,639	2,439,689	0	0	2,217,542	
City Of Ravenna	Portage	0	0	0	1,347,016	13,425,382	3,139,158	2,172,899	0	0	
City Of Reading	Hamilton	0	0	0	0	10,071,522	5,117,536	0	0	0	
City Of Reynoldsburg	Franklin	0	0	0	0	20,685,364	8,782,065	0	0	0	
City Of Richmond Heights	Cuyahoga	0	0	0	0	12,436,386	5,340,774	0	0	0	
City Of Rittman	Wayne	0	0	0	0	3,457,755	1,728,144	0	0	0	
City Of Riverside	Montgomery	0	0	0	0	14,096,598	0	0	6,091,371	0	
City of Rocky River	Cuyahoga	0	0	0	0	29,021,847	0	0	9,517,431	0	
City Of Rossford	Wood	0	0	0	(4,695)	7,847,613	2,349,654	0	0	0	
City Of Saint Marys	Auglaize	0	0	0	(853,270)	6,505,486	3,327,821	0	0	0	
City Of Salem	Columbiana	0	0	0	7,200	7,998,256	3,553,671	0	0	0	
City Of Sandusky	Erie	0	0	0	123,469	25,312,863	5,032,468	5,953,841	252,367	0	
City Of Seven Hills	Cuyahoga	0	0	0	0	14,541,815	4,103,488	0	0	0	
City Of Shaker Heights	Cuyahoga	0	0	0	0	59,969,571	14,285,518	7,808,259	804,669	0	
City Of Sharonville	Hamilton	0	0	0	0	31,704,771	12,866,090	0	0	0	
City Of Sheffield Lake	Lorain	0	0	0	0	5,943,420	2,731,287	0	0	0	
City Of Shelby	Richland	0	0	0	0	6,607,310	3,990,533	0	0	0	
City Of Sidney	Shelby	0	0	0	(219,271)	22,950,263	5,878,916	4,831,041	1,644,204	0	
City Of Solon	Cuyahoga	0	0	0	0	52,910,964	8,007,356	7,334,283	251,821	0	
City Of South Euclid	Cuyahoga	0	0	0	0	24,353,388	5,561,405	4,088,680	0	0	
City Of Springboro	Warren	0	0	0	(1,108,127)	14,900,422	2,954,087	0	0	0	
City Of Springdale	Hamilton	0	0	0	0	18,902,154	9,044,012	0	0	0	
City Of Springfield	Clark	0	0	0	(616,431)	59,633,533	29,875,375	0	0	0	
City Of St. Clairsville	Belmont	0	0	0	(114,737)	3,223,289	989,055	0	0	0	
City Of Steubenville	Jefferson	0	0	0	0	19,384,612	7,194,599	0	0	0	
City of Stow	Summit	0	0	0	(38,362)	35,141,154	15,225,500	0	0	0	
City Of Streetsboro	Portage	0	0	0	(21,695)	16,192,666	5,822,616	0	0	0	
City Of Strongsville	Cuyahoga	0	0	0	0	55,383,733	22,032,268	0	0	0	
City Of Sylvania	Lucas	0	0	0	0	17,180,666	4,630,895	0	0	0	
City of Tallmadge	Summit	0	0	0	0	17,314,794	3,717,588	2,671,188	30,364	0	
City Of Tiffin	Seneca	0	0	0	0	12,531,800	6,173,332	0	0	0	
City of Tipp City	Miami	0	0	0	0	10,539,899	3,530,729	0	0	0	

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Governmental Activities Expenses (Continued)</b>									
<b>City</b>	<b>County</b>	<div> <div>Community And</div> <div> <div>Leisure Time</div> <div>Economic</div> <div>Basic Utility</div> <div>General</div> </div> </div>							
		<b>Public Health</b>	<b>Activities</b>	<b>Development</b>	<b>Public Works</b>	<b>Service</b>	<b>Transportation</b>	<b>Government</b>	<b>Intergovernmental</b>
City Of Parma Heights	Cuyahoga	363,972	830,242	3,280,190	0	1,120,861	1,833,253	2,277,058	0
City Of Pataskala	Licking	112,101	155,523	543,577	0	0	2,516,517	744,734	0
City Of Pepper Pike	Cuyahoga	28,595	0	282,169	0	1,944,416	1,147,862	1,198,548	0
City Of Perrysburg	Wood	28,431	1,477,092	738,918	0	2,486,776	3,439,737	5,441,490	0
City Of Pickerington	Fairfield	121,588	715,567	638,098	0	0	3,056,389	2,580,817	0
City Of Piqua	Miami	0	502,923	766,933	3,340,057	0	0	1,931,289	0
City of Port Clinton	Ottawa	218,789	140,145	158,299	0	0	699,397	1,329,463	0
City Of Portsmouth	Scioto	2,887,869	83,400	601,734	0	0	1,948,658	3,886,959	0
City Of Powell	Delaware	0	981,658	897,061	0	0	0	1,846,603	0
City Of Ravenna	Portage	234,330	748,963	1,335,753	0	35,994	3,328,108	1,509,168	0
City Of Reading	Hamilton	0	393,684	141,764	0	342,531	1,079,338	2,173,209	0
City Of Reynoldsburg	Franklin	212,964	1,013,886	1,312,160	0	0	2,910,599	4,684,492	0
City Of Richmond Heights	Cuyahoga	0	210,401	489,115	0	0	2,074,775	1,640,157	0
City Of Rittman	Wayne	113,295	523,520	0	0	501	480,856	607,813	0
City Of Riverside	Montgomery	5,411	59,096	1,664,283	0	0	2,034,846	2,725,493	0
City of Rocky River	Cuyahoga	1,335,546	3,531,071	714,344	0	1,782,997	202,549	7,853,554	0
City Of Rossford	Wood	0	391,005	0	0	394,247	879,242	1,854,569	0
City Of Saint Marys	Auglaize	64,094	363,381	73,370	0	0	1,989,235	981,835	0
City Of Salem	Columbiana	90,405	511,351	447,442	0	0	1,532,710	1,359,011	0
City Of Sandusky	Erie	318,872	614,010	2,538,486	0	0	4,848,791	4,385,480	0
City Of Seven Hills	Cuyahoga	860,198	1,377,646	471,190	0	7,060	1,432,935	1,726,570	0
City Of Shaker Heights	Cuyahoga	378,658	4,166,858	5,473,863	9,491,315	0	0	7,455,094	0
City Of Sharonville	Hamilton	391,627	3,235,379	453,644	0	518,709	2,630,047	4,351,283	0
City Of Sheffield Lake	Lorain	37,144	136,022	112,233	0	715,222	1,342,878	941,277	0
City Of Shelby	Richland	260,457	72,323	614,439	0	0	1,159,866	1,269,637	0
City Of Sidney	Shelby	212,134	1,453,956	674,110	0	0	3,501,798	1,294,786	0
City Of Solon	Cuyahoga	96,589	5,676,149	2,349,548	0	2,963,992	10,795,448	9,642,905	0
City Of South Euclid	Cuyahoga	134,290	284,408	263,078	0	3,594,613	3,291,914	3,131,206	0
City Of Springboro	Warren	14,651	694,736	666,822	0	0	3,798,401	3,685,441	0
City Of Springdale	Hamilton	356,082	1,710,927	608,190	0	0	3,604,730	4,541,366	0
City Of Springfield	Clark	204,540	3,556,865	5,663,873	722,860	0	6,125,557	10,684,613	0
City Of St. Clairsville	Belmont	29,784	409,937	1,096,555	0	0	593,855	641,174	0
City Of Steubenville	Jefferson	634,795	719,238	1,304,934	0	0	3,440,172	2,953,549	0
City of Stow	Summit	505,303	1,431,418	1,219,067	0	0	4,791,665	8,720,113	0
City Of Streetsboro	Portage	50,350	541,336	628,834	0	962,276	1,340,011	4,464,268	0
City Of Strongsville	Cuyahoga	609,757	5,579,473	1,573,803	0	2,310,738	16,510,864	4,345,550	0
City Of Sylvania	Lucas	94,735	916,636	472,202	0	932,373	1,824,366	4,148,995	0
City Of Tallmadge	Summit	70,758	2,142,722	161,310	0	0	3,483,558	3,564,772	0
City Of Tiffin	Seneca	0	395,267	239,040	0	0	1,461,741	2,395,293	0
City of Tipp City	Miami	0	1,184,929	318,126	0	224,611	1,282,473	1,436,742	0

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Governmental Activities Expenses (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Interest and Fiscal Charges</b>	<b>Depreciation Expense</b>	<b>Other Expense</b>	<b>Total Governmental Activities Expenses</b>	<b>Change In Net Position</b>	<b>Net Position Beginning Of Year</b>	<b>Net Position End Of Year</b>
City Of Parma Heights	Cuyahoga	238,573	0	0	19,605,378	(1,046,377)	33,761,034	32,714,657
City Of Pataskala	Licking	83,157	0	0	6,264,029	1,387,259	20,385,114	21,772,373
City Of Pepper Pike	Cuyahoga	321,143	0	0	9,107,999	5,229,015	26,871,467	32,100,482
City Of Perrysburg	Wood	20,270	0	0	22,761,623	2,871,099	98,705,511	101,576,610
City Of Pickerington	Fairfield	291,767	0	0	12,017,348	115,318	50,877,769	50,993,087
City Of Piqua	Miami	61,006	0	0	14,458,020	2,884,879	72,497,214	75,382,093
City of Port Clinton	Ottawa	12,241	0	0	4,566,359	465,548	12,506,090	12,971,638
City Of Portsmouth	Scioto	111,808	0	0	18,409,135	1,554,320	24,230,682	25,785,002
City Of Powell	Delaware	1,121,426	0	0	9,503,979	1,568,660	21,204,484	22,773,144
City Of Ravenna	Portage	493,511	0	154,403	13,152,287	273,095	46,946,099	47,219,194
City Of Reading	Hamilton	67,732	0	0	9,315,794	755,728	7,084,183	7,839,911
City Of Reynoldsburg	Franklin	699,578	0	0	19,615,744	1,069,620	51,674,265	52,743,885
City Of Richmond Heights	Cuyahoga	476,109	0	0	10,231,331	2,205,055	16,752,046	18,957,101
City Of Rittman	Wayne	36,407	0	0	3,490,536	(32,781)	7,687,858	7,655,077
City Of Riverside	Montgomery	107,017	0	0	12,687,517	1,409,081	20,773,030	22,182,111
City of Rocky River	Cuyahoga	712,874	0	0	25,650,366	3,371,481	45,201,293	48,572,774
City Of Rossford	Wood	75,648	0	0	5,944,365	1,903,248	12,914,417	14,817,665
City Of Saint Marys	Auglaize	5,369	0	0	6,805,105	(299,619)	32,327,819	32,028,200
City Of Salem	Columbiana	123,134	0	0	7,617,724	380,532	17,216,619	17,597,151
City Of Sandusky	Erie	965,397	0	0	24,909,712	403,151	45,852,781	46,255,932
City Of Seven Hills	Cuyahoga	725,701	0	0	10,704,788	3,837,027	13,535,462	17,372,489
City Of Shaker Heights	Cuyahoga	671,152	0	0	50,535,386	9,434,185	103,033,143	112,467,328
City Of Sharonville	Hamilton	364,632	0	0	24,811,411	6,893,360	41,246,278	48,139,638
City Of Sheffield Lake	Lorain	149,799	0	0	6,165,862	(222,442)	14,594,635	14,372,193
City Of Shelby	Richland	253,765	0	0	7,621,020	(1,013,710)	21,030,292	20,016,582
City Of Sidney	Shelby	291,005	0	522,557	20,304,507	2,645,756	57,955,357	60,601,113
City Of Solon	Cuyahoga	217,759	0	0	47,335,850	5,575,114	164,379,530	169,954,644
City Of South Euclid	Cuyahoga	941,832	0	1,061,887	22,353,313	2,000,075	34,899,043	36,899,118
City Of Springboro	Warren	542,335	0	0	12,356,473	2,543,949	54,774,864	57,318,813
City Of Springdale	Hamilton	186,477	0	0	20,051,784	(1,149,630)	49,125,017	47,975,387
City Of Springfield	Clark	305,944	0	0	57,139,627	2,493,906	104,930,792	107,424,698
City Of St. Clairsville	Belmont	37,066	0	0	3,797,426	(574,137)	9,710,369	9,136,232
City Of Steubenville	Jefferson	268,026	0	0	16,515,313	2,869,299	38,102,190	40,971,489
City of Stow	Summit	757,582	0	0	32,650,648	2,490,506	54,426,857	56,917,363
City Of Streetsboro	Portage	91,639	0	0	13,901,330	2,291,336	15,932,972	18,224,308
City Of Strongsville	Cuyahoga	1,966,448	0	0	54,928,901	454,832	158,666,709	159,121,541
City Of Sylva	Lucas	688,003	0	0	13,708,205	3,472,461	34,881,820	38,354,281
City of Tallmadge	Summit	415,825	0	0	16,258,085	1,056,709	26,760,144	27,816,853
City Of Tiffin	Seneca	118,040	0	41,603	10,824,316	1,707,484	28,094,278	29,801,762
City of Tipp City	Miami	126,342	0	0	8,103,952	2,435,947	43,463,643	45,899,590

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

City	County	Program Revenues				General Revenues			
		Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Revenues	Property Taxes	Income Tax	Other Taxes	Grants And Entitlements Not Restricted
City Of Toledo	Lucas	94,761	20,492	10,630	125,883	9,708	158,176	0	0
City Of Toronto	Jefferson	176,696	258,839	0	435,535	143,562	2,810,294	47,195	132,632
City Of Trenton	Butler	628,680	562,794	0	1,191,474	1,166,970	1,524,740	273,000	440,020
City Of Trotwood	Montgomery	2,124,806	1,733,156	421,308	4,279,270	4,443,580	5,666,888	0	856,478
City Of Troy	Miami	4,052,084	1,539,798	409,844	6,001,726	1,711,933	15,973,203	0	1,490,142
City Of Twinsburg	Summit	3,216,775	25,554	888,020	4,130,349	1,239,860	27,931,865	0	1,794,626
City Of Uhrichsville	Tuscarawas	375,275	250,534	200,500	826,309	545,907	1,437,918	0	210,717
City Of Union	Montgomery	1,177,712	485,623	86,000	1,749,335	1,474,920	546,575	0	308,994
City Of University Heights	Cuyahoga	2,140,037	459,085	2,639,105	5,238,227	3,234,297	9,673,350	160,563	1,008,995
City Of Upper Arlington	Franklin	4,582,814	1,940,746	0	6,523,560	9,244,534	18,474,184	0	4,798,152
City Of Upper Sandusky	Wyandot	1,242,417	416,199	0	1,658,616	237,074	2,669,566	0	434,729
City Of Urbana	Champaign	2,226,075	1,249,515	517,379	3,992,969	456,767	6,160,561	0	463,487
City Of Vandalia	Montgomery	5,899,230	1,227,177	45,000	7,171,407	1,221,094	12,709,385	0	1,098,778
City Of Vermilion	Erie	2,461,438	1,541,395	3,814	4,006,647	2,532,061	2,162,797	0	660,302
City Of Wadsworth	Medina	5,237,877	1,539,678	343,194	7,120,749	2,564,538	8,532,860	0	1,692,722
City Of Wapakoneta	Auglaize	975,631	635,984	1,923,549	3,535,164	448,900	2,590,749	686,875	249,320
City Of Warren	Trumbull	4,047,880	4,090,277	3,971,851	12,110,008	1,311,792	16,624,172	0	3,639,724
City Of Warrensville Heights	Cuyahoga	1,080,279	1,038,579	137,309	2,256,167	1,501,077	14,526,593	0	120,927
City Of Washington Court House	Fayette	1,567,610	435,179	568,602	2,571,391	1,272,977	5,245,636	0	1,087,434
City Of Waterville	Lucas	454,246	295,195	257,571	1,007,012	359,811	3,028,286	0	270,949
City Of Wauseon	Fulton	559,611	472,095	0	1,031,706	224,879	3,480,320	0	279,268
City Of Wellston	Jackson	123,061	913,562	0	1,036,623	450,437	1,137,156	0	132,550
City Of West Carrollton	Montgomery	1,568,695	18,429	73,825	1,660,949	1,842,229	5,814,501	0	228,538
City Of Westerville	Franklin	6,649,994	5,059,655	954,027	12,663,676	12,230,609	40,180,286	634,279	4,438,596
City Of Westlake	Cuyahoga	5,796,217	1,513,694	1,748,829	9,058,740	11,630,783	23,463,565	1,178,742	2,191,919
City Of Whitehall	Franklin	1,862,862	1,296,135	689,752	3,848,749	276,029	21,803,680	138,137	1,119,982
City Of Wickliffe	Lake	1,836,705	792,844	198,859	2,828,408	1,931,982	9,884,128	230,874	2,044,912
City Of Willard	Huron	824,099	314,010	197,101	1,335,210	295,392	2,734,980	0	360,897
City Of Willoughby	Lake	5,464,898	77,602	337,390	5,879,890	3,214,958	17,200,573	853,949	3,079,431
City Of Willoughby Hills	Lake	1,895,529	1,159,390	518,856	3,573,775	1,461,960	4,749,102	136,858	539,373
City Of Willowick	Lake	1,071,121	132,962	1,338,959	2,543,042	3,971,208	2,786,299	0	2,647,141
City Of Wilmington	Clinton	2,907,810	1,961,112	0	4,868,922	1,946,704	4,070,459	0	869,270
City Of Wooster	Wayne	1,989,656	1,691,316	3,220,916	6,901,888	1,968,960	10,600,882	696,831	978,206
City Of Worthington	Franklin	3,896,662	940,889	306,729	5,144,280	2,536,180	22,144,863	205,573	1,267,009
City Of Wyoming	Hamilton	1,182,966	498,930	20,330	1,702,226	2,395,889	4,540,860	0	914,292
City Of Xenia	Greene	3,841,545	542,524	4,005,851	8,389,920	880,505	11,732,328	1,126,854	1,811,934
City Of Youngstown	Mahoning	11,045,114	10,127,620	5,018,535	26,191,269	1,825,450	45,700,627	0	4,566,570
City Of Zanesville	Muskingum	1,889,537	1,909,349	20,975	3,819,861	1,073,287	15,490,549	314,546	2,676,863

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		General Revenues					
City	County	Gain On Sale Of Capital Asset	Payment In Lieu Of Taxes	Unrestricted Contributions	Investment Earnings	Miscellaneous	Total General Revenues
City Of Toledo	Lucas	87	0	0	508	10,937	179,416
City Of Toronto	Jefferson	0	0	0	1,012	18,261	3,152,956
City Of Trenton	Butler	0	192,127	0	10,192	12,995	3,620,044
City Of Trotwood	Montgomery	0	769,100	0	1,339	1,681,979	13,419,364
City Of Troy	Miami	0	235,542	71,262	(91,481)	616,141	20,006,742
City Of Twinsburg	Summit	0	0	0	45,992	69,674	31,082,017
City Of Uhrichsville	Tuscarawas	0	0	0	4,081	18,651	2,217,274
City Of Union	Montgomery	0	0	0	870	172,447	2,503,806
City Of University Heights	Cuyahoga	0	1,586,553	0	(3,094)	50,557	15,711,221
City Of Upper Arlington	Franklin	0	1,025,664	0	(118,262)	722,660	34,146,932
City Of Upper Sandusky	Wyandot	0	0	0	834	4,512	3,346,715
City Of Urbana	Champaign	0	0	0	37,770	161,413	7,279,998
City Of Vandalia	Montgomery	0	84,136	0	20,362	131,101	15,264,856
City Of Vermilion	Erie	0	0	0	18,865	113,392	5,487,417
City Of Wadsworth	Medina	0	612,180	0	174,447	144,354	13,721,101
City Of Wapakoneta	Auglaize	0	0	2,639	13,721	163,609	4,155,813
City Of Warren	Trumbull	0	0	0	53,299	562,200	22,191,187
City Of Warrensville Heights	Cuyahoga	0	0	0	7,879	835,802	16,992,278
City Of Washington Court House	Fayette	0	809,217	0	(8,490)	334,231	8,741,005
City Of Waterville	Lucas	0	52,320	0	(61,497)	237,613	3,887,482
City Of Wauseon	Fulton	0	0	0	12,401	188,176	4,185,044
City Of Wellston	Jackson	0	0	0	65,527	92,060	1,877,730
City Of West Carrollton	Montgomery	0	0	0	22,927	755,984	8,664,179
City Of Westerville	Franklin	0	4,461,869	0	669,889	(968,678)	61,646,850
City Of Westlake	Cuyahoga	83,383	0	0	290,643	1,849,847	40,688,882
City Of Whitehall	Franklin	0	499,369	0	17,175	771,916	24,626,288
City Of Wickliffe	Lake	0	0	0	8,510	63,079	14,163,485
City Of Willard	Huron	0	72,504	0	26,352	21,569	3,511,694
City Of Willoughby	Lake	10,587	0	0	166,562	10,858	24,536,918
City Of Willoughby Hills	Lake	44,648	119,279	0	818	71,547	7,123,585
City Of Willowick	Lake	0	0	0	3,591	148,453	9,556,692
City Of Wilmington	Clinton	0	0	0	26,364	810,027	7,722,824
City Of Wooster	Wayne	0	0	0	91,080	637,621	14,973,580
City Of Worthington	Franklin	0	0	0	40,171	698,637	26,892,433
City Of Wyoming	Hamilton	0	0	0	8,813	289,596	8,149,450
City Of Xenia	Greene	0	0	0	27,308	367,822	15,946,751
City Of Youngstown	Mahoning	0	579,988	0	8,847	2,340,321	55,021,803
City Of Zanesville	Muskingum	16,177	597,598	0	52,989	138,297	20,360,306

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

							Governmental Activities Expenses				
City	County	Special Item	Contribution		Transfers	Total Revenues And Other Items	Security Of Persons And Property			Public Services	
			Extraordinary Item	Permanent Fund			Police	Fire	Other		
City Of Toledo	Lucas	0	0	0	238	305,537	174,478	0	0	52,719	
City Of Toronto	Jefferson	0	0	0	(251,642)	3,336,849	1,673,053	0	0	0	
City Of Trenton	Butler	0	0	0	0	4,811,518	2,792,728	0	0	0	
City Of Trotwood	Montgomery	0	0	0	27,520	17,726,154	8,299,186	0	0	0	
City Of Troy	Miami	0	0	0	(600,391)	25,408,077	11,085,786	0	0	0	
City Of Twinsburg	Summit	0	0	0	(311,951)	34,900,415	8,424,644	0	0	0	
City Of Uhrichsville	Tuscarawas	0	0	0	(203,158)	2,840,425	1,222,215	0	0	0	
City Of Union	Montgomery	0	0	0	0	4,253,141	1,778,869	0	0	0	
City Of University Heights	Cuyahoga	0	0	0	0	20,949,448	7,646,142	0	0	0	
City Of Upper Arlington	Franklin	0	0	0	(4,851,828)	35,818,664	16,764,533	0	0	6,226,626	
City Of Upper Sandusky	Wyandot	0	0	0	653,121	5,658,452	1,820,806	0	0	0	
City Of Urbana	Champaign	0	0	0	0	11,272,967	5,110,936	0	0	0	
City Of Vandalia	Montgomery	0	0	0	24,397	22,460,660	4,844,631	2,329,628	0	0	
City Of Vermilion	Erie	0	0	0	0	9,494,064	2,510,797	387,236	0	0	
City Of Wadsworth	Medina	0	0	0	(62,596)	20,779,254	5,946,408	0	0	0	
City Of Wapakoneta	Auglaize	0	0	0	(1,771,837)	5,919,140	1,516,675	1,503,565	5,004	0	
City Of Warren	Trumbull	0	0	0	(317,557)	33,983,638	16,292,351	0	0	0	
City Of Warrensville Heights	Cuyahoga	0	0	0	12,857	19,261,302	4,734,067	4,062,419	0	0	
City Of Washington Court House	Fayette	0	0	0	0	11,312,396	4,009,627	0	0	0	
City Of Waterville	Lucas	0	0	0	(6,000)	4,888,494	1,142,928	616,788	146,048	0	
City Of Wauseon	Fulton	0	0	0	0	5,216,750	2,303,994	0	0	0	
City Of Wellston	Jackson	(3,763)	0	0	0	2,910,590	1,200,362	0	0	0	
City Of West Carrollton	Montgomery	0	0	0	(40,017)	10,285,111	3,163,818	1,939,114	0	0	
City Of Westerville	Franklin	0	0	0	(67,355)	74,243,171	28,206,885	0	0	0	
City Of Westlake	Cuyahoga	0	0	1,573,022	1,046,552	52,367,196	14,813,235	0	0	905,786	
City Of Whitehall	Franklin	0	0	0	0	28,475,037	12,932,728	0	0	0	
City Of Wickliffe	Lake	0	0	0	0	16,991,893	6,883,927	0	0	0	
City Of Willard	Huron	0	0	0	0	4,846,904	2,642,383	0	0	0	
City Of Willoughby	Lake	0	0	0	0	30,416,808	14,240,109	0	0	0	
City Of Willoughby Hills	Lake	0	0	0	585,146	11,282,506	3,351,748	2,044,077	0	0	
City Of Willowick	Lake	0	0	0	0	12,099,734	5,118,594	0	0	0	
City Of Wilmington	Clinton	0	0	0	71,777	12,663,523	4,697,579	0	0	0	
City Of Wooster	Wayne	0	0	0	0	21,875,468	12,049,012	0	0	0	
City Of Worthington	Franklin	0	0	0	0	32,036,713	10,782,636	0	0	0	
City Of Wyoming	Hamilton	0	0	0	0	9,851,676	2,722,051	0	0	0	
City Of Xenia	Greene	0	0	0	63,167	24,399,838	13,301,132	0	0	0	
City Of Youngstown	Mahoning	0	0	0	0	81,213,072	17,686,429	13,776,544	6,058,099	0	
City Of Zanesville	Muskingum	0	0	0	0	24,180,167	8,367,191	5,588,118	15,489	0	

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Governmental Activities Expenses (Continued)</b>										
<b>City</b>	<b>County</b>	<b>Community And</b>				<b>Basic Utility</b>		<b>General</b>		
		<b>Public Health</b>	<b>Leisure Time Activities</b>	<b>Economic Development</b>	<b>Public Works</b>	<b>Service</b>	<b>Transportation</b>	<b>Government</b>	<b>Intergovernmental</b>	
City Of Toledo	Lucas	9,036	6,279	19,786	1,826	0	0	34,606		0
City Of Toronto	Jefferson	28,255	210,299	237,716	0	0	616,931	497,763		0
City Of Trenton	Butler	106,236	4,791	165,424	0	0	479,393	577,997		0
City Of Trotwood	Montgomery	0	725,578	1,310,082	0	0	1,854,451	2,909,730		0
City Of Troy	Miami	312,993	1,586,678	1,132,281	0	1,338,126	1,662,887	4,886,884		0
City Of Twinsburg	Summit	0	1,668,039	3,439,198	0	12,225	8,088,134	6,694,988		0
City Of Uhrichsville	Tuscarawas	198,464	31,554	226,442	0	0	374,921	565,337		0
City Of Union	Montgomery	13,277	104,044	0	0	508,604	862,490	985,605		0
City Of University Heights	Cuyahoga	51,990	345,052	2,611,262	0	2,787,996	1,310,913	1,305,691		0
City Of Upper Arlington	Franklin	0	3,028,261	1,005,150	0	0	0	6,903,423		0
City Of Upper Sandusky	Wyandot	32,475	780,774	104,407	0	2,528	481,274	1,695,209		0
City Of Urbana	Champaign	259,919	453,052	359,279	0	0	1,938,405	2,261,141		0
City Of Vandalia	Montgomery	0	3,788,977	0	5,098,906	0	0	5,475,675		0
City Of Vermilion	Erie	100,162	467,769	851,882	1,159,137	85,726	1,325,786	1,854,082		0
City Of Wadsworth	Medina	125,186	1,609,321	1,023,032	0	0	2,893,421	5,848,282		0
City Of Wapakoneta	Auglaize	180,131	463,263	86,893	0	0	2,317,993	515,084		0
City Of Warren	Trumbull	681,620	499,204	5,027,823	0	0	4,124,435	5,490,149		0
City Of Warrensville Heights	Cuyahoga	52,001	664,913	528,141	0	1,298,203	2,428,661	4,378,470		0
City Of Washington Court House	Fayette	321,652	6,784	1,623,669	0	0	2,991,617	2,873,008		0
City Of Waterville	Lucas	0	62,676	89,308	0	275,598	958,280	1,091,664		0
City Of Wauseon	Fulton	0	563,882	338,900	0	43,370	924,716	772,384		0
City Of Wellston	Jackson	12,964	5,290	674,304	0	0	217,274	679,403		0
City Of West Carrollton	Montgomery	0	733,557	2,808,475	0	0	538,658	834,506		0
City Of Westerville	Franklin	31,570	10,762,399	2,917,976	0	923,794	16,871,338	12,804,059		0
City Of Westlake	Cuyahoga	0	4,009,005	1,511,325	0	2,258,359	11,147,229	6,875,964		0
City Of Whitehall	Franklin	135,766	894,039	19,925	0	1,277,327	3,038,646	7,908,848		0
City Of Wickliffe	Lake	75,766	1,209,933	276,872	0	1,205,865	4,567,043	4,822,114		0
City Of Willard	Huron	39,418	272,847	364,456	0	0	701,874	706,926		0
City Of Willoughby	Lake	396,354	1,771,386	884,693	0	137,709	1,565,140	6,732,934		0
City Of Willoughby Hills	Lake	0	332,372	123,531	0	0	1,860,471	1,592,444		0
City Of Willowick	Lake	101,426	973,473	431,839	0	285,989	2,259,909	1,885,424		0
City Of Wilmington	Clinton	485,901	464,439	0	0	0	2,543,905	3,785,656		0
City Of Wooster	Wayne	133,051	1,708,113	1,234,056	0	0	3,540,751	506,532		0
City Of Worthington	Franklin	43,301	4,414,653	526,119	0	1,867,611	3,606,824	6,353,526		0
City Of Wyoming	Hamilton	66,913	1,315,475	549,843	0	488,926	1,198,416	2,320,530		0
City Of Xenia	Greene	0	545,010	4,570,666	0	0	2,012,626	3,921,260		0
City Of Youngstown	Mahoning	2,571,400	3,845,742	4,976,745	0	2,817,926	10,542,000	17,736,302		0
City Of Zanesville	Muskingum	407,192	714,016	977,621	0	0	2,869,008	4,759,156		0

**Summary of Unaudited Data from the Statement of Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Governmental Activities Expenses (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Interest and</b>			<b>Total</b>	<b>Change In</b>	<b>Net Position</b>	<b>Net Position</b>
		<b>Fiscal</b>	<b>Depreciation</b>	<b>Other</b>	<b>Governmental</b>			
		<b>Charges</b>	<b>Expense</b>	<b>Expense</b>	<b>Activities</b>	<b>Net Position</b>	<b>Beginning Of</b>	<b>End Of Year</b>
					<b>Expenses</b>		<b>Year</b>	
City Of Toledo	Lucas	8,181	0	0	306,911	(1,374)	439,151	437,777
City Of Toronto	Jefferson	10,337	0	0	3,274,354	62,495	6,892,964	6,955,459
City Of Trenton	Butler	5,820	0	168,857	4,301,246	510,272	6,398,709	6,908,981
City Of Trotwood	Montgomery	650,025	0	0	15,749,052	1,977,102	46,563,911	48,541,013
City Of Troy	Miami	318,508	0	0	22,324,143	3,083,934	92,339,110	95,423,044
City Of Twinsburg	Summit	604,869	0	0	28,932,097	5,968,318	138,771,361	144,739,679
City Of Uhrichsville	Tuscarawas	67,193	0	0	2,686,126	154,299	7,347,584	7,501,883
City Of Union	Montgomery	56,320	0	0	4,309,209	(56,068)	7,783,112	7,727,044
City Of University Heights	Cuyahoga	141,620	0	0	16,200,666	4,748,782	10,964,004	15,712,786
City Of Upper Arlington	Franklin	1,631,107	0	154,165	35,713,265	105,399	94,742,247	94,847,646
City Of Upper Sandusky	Wyandot	207,513	0	0	5,124,986	533,466	5,747,232	6,280,698
City Of Urbana	Champaign	97,924	0	0	10,480,656	792,311	27,829,324	28,621,635
City Of Vandalia	Montgomery	560,923	0	0	22,098,740	361,920	61,638,627	62,000,547
City Of Vermilion	Erie	171,323	0	0	8,913,900	580,164	17,358,869	17,939,033
City Of Wadsworth	Medina	775,567	0	0	18,221,217	2,558,037	47,974,013	50,532,050
City Of Wapakoneta	Auglaize	17,988	0	0	6,606,596	(687,456)	27,186,392	26,498,936
City Of Warren	Trumbull	195,930	0	226,597	32,538,109	1,445,529	58,002,398	59,447,927
City Of Warrensville Heights	Cuyahoga	1,910,233	0	0	20,057,108	(795,806)	4,923,721	4,127,915
City Of Washington Court House	Fayette	583,764	0	0	12,410,121	(1,097,725)	12,311,794	11,214,069
City Of Waterville	Lucas	81,264	0	0	4,464,554	423,940	14,919,704	15,343,644
City Of Wauseon	Fulton	94,175	0	0	5,041,421	175,329	14,640,171	14,815,500
City Of Wellston	Jackson	6,548	0	0	2,796,145	114,445	6,406,906	6,521,351
City Of West Carrollton	Montgomery	205,158	0	0	10,223,286	61,825	18,113,268	18,175,093
City Of Westerville	Franklin	984,236	0	161,612	73,663,869	579,302	256,316,442	256,895,744
City Of Westlake	Cuyahoga	663,122	0	0	42,184,025	10,183,171	197,670,672	207,853,843
City Of Whitehall	Franklin	49,887	0	150,314	26,407,480	2,067,557	37,107,160	39,174,717
City Of Wickliffe	Lake	84,409	0	0	19,125,929	(2,134,036)	94,860,776	92,726,740
City Of Willard	Huron	28,037	0	0	4,755,941	90,963	15,081,870	15,172,833
City Of Willoughby	Lake	441,687	4,329,868	0	30,499,880	(83,072)	65,908,268	65,825,196
City Of Willoughby Hills	Lake	344,689	0	0	9,649,332	1,633,174	14,276,474	15,909,648
City Of Willowick	Lake	22,595	0	0	11,079,249	1,020,485	34,929,304	35,949,789
City Of Wilmington	Clinton	336,831	0	0	12,314,311	349,212	15,232,358	15,581,570
City Of Wooster	Wayne	126,052	0	0	19,297,567	2,577,901	65,178,512	67,756,413
City Of Worthington	Franklin	302,813	0	37,483	27,934,966	4,101,747	48,878,892	52,980,639
City Of Wyoming	Hamilton	446,015	0	0	9,108,169	743,507	25,964,648	26,708,155
City Of Xenia	Greene	62,446	0	0	24,413,140	(13,302)	46,074,530	46,061,228
City Of Youngstown	Mahoning	932,262	0	0	80,943,449	269,623	100,010,756	100,280,379
City Of Zanesville	Muskingum	184,091	0	0	23,881,882	298,285	26,664,864	26,963,149



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets								
City	County	Cash And Cash		Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable
		Equivalents	Investments							
City Of Akron	Summit	5,685,665	0	0	0	0	44,784,426	0	1,633,873	0
City Of Alliance	Stark	1,527,845	0	0	11,120	0	89,994	0	776	329,933
City Of Amherst	Lorain	2,010,115	0	0	118,287	24,998	21,461	0	0	154,459
City Of Ashland	Ashland	814,636	0	0	0	0	162,314	0	0	311,643
City Of Ashtabula	Ashtabula	622,005	0	0	5,076	0	195,515	0	0	485,419
City Of Athens	Athens	2,215,963	0	0	21,456	2,166	29,165	0	0	72,461
City Of Aurora	Portage	7,880,427	0	0	42,748	19,765	27,509	80,000	0	0
City Of Avon	Lorain	3,927,950	0	0	0	682	0	1,297,100	0	196,427
City Of Avon Lake	Lorain	2,357,355	0	0	57,523	0	214,930	40,000	0	448,983
City Of Barberton	Summit	2,670,406	0	0	0	2,913	134,700	0	238,955	538,762
City Of Bay Village	Cuyahoga	1,208,882	0	0	71,005	15,064	133,037	0	0	469,083
City Of Beachwood	Cuyahoga	27,537,565	0	0	847,683	7,744	112,090	0	0	160,197
City Of Beavercreek	Greene	1,260,438	0	0	0	6,560	565,440	741,875	0	383,741
City Of Bedford	Cuyahoga	9,462,975	0	0	135,561	2,654	95,905	575,482	0	356,180
City Of Bedford Heights	Cuyahoga	2,083,912	0	0	10,402	0	220,926	0	0	181,370
City Of Bellbrook	Greene	1,170,770	0	0	0	1,631	30,823	0	0	87,843
City Of Bellefontaine	Logan	2,905,769	0	0	0	0	19,007	0	0	137,807
City Of Bellevue	Huron	1,348,764	0	0	7,943	0	27,131	0	0	617,926
City Of Belpre	Washington	1,599,472	0	0	1,841	198	98,157	0	0	96,849
City Of Berea	Cuyahoga	2,836,799	0	0	24,352	0	353,535	0	0	391,311
City Of Bexley	Franklin	4,563,667	0	0	5,781	27,078	0	0	0	0
City Of Blue Ash	Hamilton	35,536,705	0	0	14,217	574	435,208	136,189	0	524,055
City Of Bowling Green	Wood	3,926,091	0	0	0	54,561	701,867	136,249	0	0
City Of Brecksville	Cuyahoga	9,168,178	0	0	158,285	20,023	54,579	184,000	0	378,622
City Of Broadview Heights	Cuyahoga	3,400,082	0	0	45,574	0	397,017	0	0	266,792
City Of Brook Park	Cuyahoga	4,713,035	0	0	153,335	26	200,401	0	0	353,080
City Of Brooklyn	Cuyahoga	15,546,783	0	0	143,041	0	169,460	0	0	181,479
City Of Brookville	Montgomery	1,450,962	0	0	13,498	2,826	69,669	0	0	76,296
City Of Brunswick	Medina	6,854,321	0	0	0	3,339	159,474	2,170,341	0	418,642
City Of Bryan	Williams	6,491,372	0	0	0	696	127,368	0	0	165,287
City Of Bucyrus	Crawford	652,680	0	0	1,481	5,696	0	547,361	0	0
City Of Cambridge	Guernsey	1,600,325	0	0	0	0	72,812	0	0	218,026
City Of Campbell	Mahoning	1,187,984	0	0	0	0	0	150,042	0	125,823
City Of Canal Fulton	Stark	645,828	0	0	0	400	3,217	550,000	0	61,785
City Of Canal Winchester	Franklin	3,520,006	0	0	1,201	16,073	164,048	0	0	0
City Of Canfield	Mahoning	887,703	0	0	0	0	133,327	135,000	0	0
City Of Canton	Stark	5,763,696	0	0	294,433	220	1,140,861	0	95,789	0
City Of Celina	Mercer	3,064,080	0	0	14,405	13,927	49,754	93,670	0	0
City Of Centerville	Montgomery	2,350,503	8,003,573	0	0	30,815	54,042	0	0	412,096

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets (Continued)								
City	County	Revenue In								Total Assets
		Prepaid Items	Income Taxes Receivable	Property Taxes Receivable	Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	
City Of Akron	Summit	0	0	0	0	0	11,241	0	679,600	52,794,805
City Of Alliance	Stark	19,238	2,679,457	868,953	0	0	0	0	868,375	6,395,691
City Of Amherst	Lorain	45,486	1,197,185	783,820	0	0	0	0	0	4,355,811
City Of Ashland	Ashland	93,163	0	2,246,196	0	0	0	0	0	3,627,952
City Of Ashtabula	Ashtabula	14,711	1,508,140	1,201,481	0	0	0	0	0	4,032,347
City Of Athens	Athens	65,323	480,810	941,829	0	0	0	0	11,731	3,840,904
City Of Aurora	Portage	47,010	3,268,478	1,433,749	0	183,643	0	0	70,355	13,053,684
City Of Avon	Lorain	29,360	2,466,411	1,552,764	0	0	0	0	0	9,470,694
City Of Avon Lake	Lorain	51,759	2,838,924	3,598,617	0	0	0	0	0	9,608,091
City Of Barberton	Summit	66,442	1,866,876	987,094	0	0	1,777	0	0	6,507,925
City Of Bay Village	Cuyahoga	87,289	2,485,590	3,429,627	0	0	0	35,000	8,019	7,942,596
City Of Beachwood	Cuyahoga	206,696	6,092,735	4,417,350	0	0	0	0	308,574	39,690,634
City Of Beavercreek	Greene	0	0	1,337,575	0	0	0	0	145,048	4,440,677
City Of Bedford	Cuyahoga	39,528	3,089,187	2,158,407	0	0	0	0	204,614	16,120,493
City Of Bedford Heights	Cuyahoga	61,238	2,272,277	1,272,979	0	0	0	0	0	6,103,104
City Of Bellbrook	Greene	72	0	562,683	0	0	0	0	2,355	1,856,177
City Of Bellefontaine	Logan	24,611	1,752,373	0	0	0	0	0	0	4,839,567
City Of Bellevue	Huron	0	1,181,532	229,670	0	0	0	0	0	3,412,966
City Of Belpre	Washington	15,463	789,812	339,731	0	0	0	0	0	2,941,523
City Of Berea	Cuyahoga	3,564	0	5,535,603	0	0	0	0	17,101	9,162,265
City Of Bexley	Franklin	0	4,334,270	720,171	0	678,328	0	0	49,797	10,379,092
City Of Blue Ash	Hamilton	75,493	0	8,827,452	0	0	0	0	0	45,549,893
City Of Bowling Green	Wood	69,232	1,253,987	1,551,968	0	568,202	0	0	40,785	8,302,942
City Of Brecksville	Cuyahoga	95,184	3,812,664	1,873,124	0	0	0	0	0	15,744,659
City Of Broadview Heights	Cuyahoga	0	2,945,868	1,569,117	0	0	0	0	31,979	8,656,429
City Of Brook Park	Cuyahoga	108,588	2,316,010	1,467,929	0	0	0	0	0	9,312,404
City Of Brooklyn	Cuyahoga	41,915	3,284,940	614,577	0	0	0	0	12,257	19,994,452
City Of Brookville	Montgomery	39,449	493,771	124,715	0	0	0	0	0	2,271,186
City Of Brunswick	Medina	0	698,534	1,364,553	0	0	0	1,411,286	0	13,080,490
City Of Bryan	Williams	29,170	0	1,263,191	0	0	0	0	0	8,077,084
City Of Bucyrus	Crawford	45,347	839,323	468,229	0	142,498	0	0	10,564	2,713,179
City Of Cambridge	Guernsey	8,830	0	2,045,709	0	0	0	0	0	3,945,702
City Of Campbell	Mahoning	0	1,081,592	457,991	0	0	0	0	0	3,003,432
City Of Canal Fulton	Stark	0	534,680	188,306	0	0	0	0	0	1,984,216
City Of Canal Winchester	Franklin	19,719	1,128,443	355,490	0	120,237	0	0	60,160	5,385,377
City Of Canfield	Mahoning	68,448	709,789	0	0	40,673	0	0	0	1,974,940
City Of Canton	Stark	0	5,801,791	2,643,881	0	3,941,301	0	0	0	19,681,972
City Of Celina	Mercer	14,413	1,003,077	307,867	0	208,047	0	0	0	4,769,240
City Of Centerville	Montgomery	72,816	0	5,471,112	0	0	0	0	0	16,394,957

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

City	County	Assets (Continued)		Liabilities					
		Total Deferred Outflows Of Resources	Total Assets And Deferred Outflows Of Resources	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable
City Of Akron	Summit	0	52,794,805	1,606,461	2,807,109	0	0	2,726,683	0
City Of Alliance	Stark	0	6,395,691	80,052	196,564	0	0	324,165	0
City Of Amherst	Lorain	0	4,355,811	48,660	56,630	2,564	104,194	0	0
City Of Ashland	Ashland	0	3,627,952	14,451	274,791	0	236,595	0	0
City Of Ashtabula	Ashtabula	0	4,032,347	14,638	123,843	39,226	35,671	0	0
City Of Athens	Athens	0	3,840,904	137,499	344,950	57,338	112,582	0	0
City Of Aurora	Portage	0	13,053,684	157,852	315,742	0	0	258,820	0
City Of Avon	Lorain	0	9,470,694	109,003	49,993	16,148	101,944	0	0
City Of Avon Lake	Lorain	0	9,608,091	201,905	315,799	0	321,230	0	0
City Of Barberton	Summit	0	6,507,925	89,919	81,017	38,108	658,905	0	0
City Of Bay Village	Cuyahoga	0	7,942,596	150,600	119,798	43,720	107,142	0	0
City Of Beachwood	Cuyahoga	0	39,690,634	467,766	733,296	0	472,267	0	0
City Of Beavercreek	Greene	0	4,440,677	55,527	152,290	0	0	0	0
City Of Bedford	Cuyahoga	0	16,120,493	79,701	240,824	0	187,398	0	0
City Of Bedford Heights	Cuyahoga	0	6,103,104	219,861	160,622	0	0	0	0
City Of Bellbrook	Greene	0	1,856,177	13,292	9,528	0	0	5,354	0
City Of Bellefontaine	Logan	0	4,839,567	118,731	181,459	0	211,034	0	0
City Of Bellevue	Huron	0	3,412,966	30,789	78,892	0	62,625	0	0
City Of Belpre	Washington	0	2,941,523	50,809	31,958	8,940	42,930	0	0
City Of Berea	Cuyahoga	0	9,162,265	158,689	303,005	0	183,514	0	0
City Of Bexley	Franklin	0	10,379,092	881,578	136,950	0	0	187,302	0
City Of Blue Ash	Hamilton	0	45,549,893	402,151	690,498	0	269,663	0	0
City Of Bowling Green	Wood	0	8,302,942	286,145	236,923	0	0	243,706	0
City Of Brecksville	Cuyahoga	0	15,744,659	76,041	541,641	73,501	368,413	0	0
City Of Broadview Heights	Cuyahoga	0	8,656,429	316,407	149,483	0	315,111	0	0
City Of Brook Park	Cuyahoga	0	9,312,404	213,062	604,330	0	252,592	0	0
City Of Brooklyn	Cuyahoga	0	19,994,452	143,576	428,064	0	215,916	0	0
City Of Brookville	Montgomery	0	2,271,186	33,765	30,692	0	0	39,375	0
City Of Brunswick	Medina	0	13,080,490	66,549	118,678	0	0	0	0
City Of Bryan	Williams	0	8,077,084	37,306	137,161	0	10,821	0	0
City Of Bucyrus	Crawford	0	2,713,179	61,146	133,887	0	0	93,907	0
City Of Cambridge	Guernsey	0	3,945,702	50,461	158,260	0	142,673	0	0
City Of Campbell	Mahoning	0	3,003,432	42,104	67,114	0	66,422	0	0
City Of Canal Fulton	Stark	0	1,984,216	25,768	1,659	0	7,668	0	0
City Of Canal Winchester	Franklin	0	5,385,377	88,254	47,101	0	0	169,065	0
City Of Canfield	Mahoning	0	1,974,940	3,816	87,500	0	0	77,489	0
City Of Canton	Stark	0	19,681,972	906,461	1,488,906	0	0	357,938	0
City Of Celina	Mercer	0	4,769,240	127,917	135,295	1,676	0	124,215	0
City Of Centerville	Montgomery	0	16,394,957	287,978	495,645	0	0	0	0

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Liabilities (Continued)									Total Deferred Inflows Of Resources
City	County	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	
City Of Akron	Summit	0	0	0	545,626	0	0	0	2,628,763	10,314,642	31,247,167
City Of Alliance	Stark	0	0	0	0	0	0	0	32,045	632,826	2,957,610
City Of Amherst	Lorain	0	0	0	0	0	0	0	0	212,048	1,617,445
City Of Ashland	Ashland	0	0	0	0	0	0	0	0	525,837	1,720,820
City Of Ashtabula	Ashtabula	0	0	200,000	0	0	0	357,291	2,433	773,102	2,551,081
City Of Athens	Athens	0	0	0	0	0	0	225,000	1,685	879,054	928,244
City Of Aurora	Portage	0	0	0	0	242,895	667	0	125,094	1,101,070	3,608,487
City Of Avon	Lorain	0	0	0	0	0	0	0	58,168	335,256	3,056,031
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	43,815	882,749	5,657,022
City Of Barberton	Summit	0	0	0	0	0	0	0	0	867,949	2,119,796
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0	421,260	5,171,888
City Of Beachwood	Cuyahoga	0	30,336	0	0	0	0	0	61,945	1,765,610	6,361,535
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	207,817	1,918,767
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0	507,923	4,693,299
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0	380,483	2,297,256
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0	28,174	636,300
City Of Bellefontaine	Logan	0	0	0	0	0	409,164	0	831,263	1,751,651	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0	172,306	909,164
City Of Belpre	Washington	0	0	0	0	0	0	0	0	134,637	917,789
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0	645,208	3,889,644
City Of Bexley	Franklin	0	0	0	0	0	0	0	0	1,205,830	4,056,032
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0	1,362,312	5,519,443
City Of Bowling Green	Wood	0	0	3,631	0	0	0	600,000	0	1,370,405	3,291,072
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	123,529	1,183,125	4,875,349
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	1,000,000	4,635	1,785,636	3,793,183
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	226,442	1,296,426	2,542,848
City Of Brooklyn	Cuyahoga	0	0	0	0	0	163,721	0	0	951,277	1,740,021
City Of Brookville	Montgomery	0	0	0	0	0	0	0	9,675	113,507	418,120
City Of Brunswick	Medina	0	0	0	0	0	0	0	0	185,227	2,443,288
City Of Bryan	Williams	0	0	0	0	0	0	0	1,056	186,344	771,491
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	184,062	473,002	1,204,719
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0	351,394	988,153
City Of Campbell	Mahoning	0	0	0	0	0	15,050	0	4,490	195,180	1,599,821
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0	35,095	582,255
City Of Canal Winchester	Franklin	0	0	0	0	0	0	250,000	1,758	556,178	1,369,163
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0	168,805	469,250
City Of Canton	Stark	0	0	0	166,704	0	0	1,500,000	0	4,420,009	6,877,149
City Of Celina	Mercer	0	0	1,079,000	0	0	0	0	0	1,468,103	1,071,330
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0	783,623	4,328,277

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

City	County	Fund Balances					Total Liabilities	
		Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances	Deferred Inflows Of Resources And Fund Balances
City Of Akron	Summit	0	0	290,658	1,809,776	9,132,562	11,232,996	52,794,805
City Of Alliance	Stark	100,473	0	86,927	1,380,734	1,237,121	2,805,255	6,395,691
City Of Amherst	Lorain	163,773	0	0	7,206	2,355,339	2,526,318	4,355,811
City Of Ashland	Ashland	93,163	0	0	1,291,982	(3,850)	1,381,295	3,627,952
City Of Ashtabula	Ashtabula	42,245	357,291	0	74,561	234,067	708,164	4,032,347
City Of Athens	Athens	91,045	0	0	442,373	1,500,188	2,033,606	3,840,904
City Of Aurora	Portage	95,094	0	801,389	59,806	7,387,838	8,344,127	13,053,684
City Of Avon	Lorain	1,168,421	0	0	341,665	4,569,321	6,079,407	9,470,694
City Of Avon Lake	Lorain	149,282	0	384,401	2,203,130	331,507	3,068,320	9,608,091
City Of Barberton	Summit	68,219	0	11,840	742,993	2,697,128	3,520,180	6,507,925
City Of Bay Village	Cuyahoga	193,294	0	7,355	77,399	2,071,400	2,349,448	7,942,596
City Of Beachwood	Cuyahoga	1,081,452	0	310,744	1,523,113	28,648,180	31,563,489	39,690,634
City Of Beavercreek	Greene	0	0	0	800,585	1,513,508	2,314,093	4,440,677
City Of Bedford	Cuyahoga	219,643	0	198,997	306,154	10,194,477	10,919,271	16,120,493
City Of Bedford Heights	Cuyahoga	75,241	47,646	50,163	837,842	2,414,473	3,425,365	6,103,104
City Of Bellbrook	Greene	72	0	0	0	1,191,631	1,191,703	1,856,177
City Of Bellefontaine	Logan	0	0	24,611	429,576	2,633,729	3,087,916	4,839,567
City Of Bellevue	Huron	7,943	0	0	827,834	1,495,719	2,331,496	3,412,966
City Of Belpre	Washington	17,304	21,397	0	653,609	1,196,787	1,889,097	2,941,523
City Of Berea	Cuyahoga	79,091	0	1,094,998	269,616	3,183,708	4,627,413	9,162,265
City Of Bexley	Franklin	15,625	0	0	1,494,721	3,606,884	5,117,230	10,379,092
City Of Blue Ash	Hamilton	89,710	0	0	502,863	38,075,565	38,668,138	45,549,893
City Of Bowling Green	Wood	103,224	0	245,921	373,520	2,918,800	3,641,465	8,302,942
City Of Brecksville	Cuyahoga	258,918	0	145,272	559,154	8,722,841	9,686,185	15,744,659
City Of Broadview Heights	Cuyahoga	45,852	0	0	156,742	2,875,016	3,077,610	8,656,429
City Of Brook Park	Cuyahoga	261,923	0	1,874,885	266,035	3,070,287	5,473,130	9,312,404
City Of Brooklyn	Cuyahoga	171,618	4,486,843	141,877	1,951,770	10,551,046	17,303,154	19,994,452
City Of Brookville	Montgomery	52,947	0	0	225,777	1,460,835	1,739,559	2,271,186
City Of Brunswick	Medina	1,438,426	0	534,805	4,304,755	4,173,989	10,451,975	13,080,490
City Of Bryan	Williams	29,170	0	0	1,523,365	5,566,714	7,119,249	8,077,084
City Of Bucyrus	Crawford	46,828	0	0	70,817	917,813	1,035,458	2,713,179
City Of Cambridge	Guernsey	55,617	0	0	1,124,641	1,425,897	2,606,155	3,945,702
City Of Campbell	Mahoning	17,360	0	0	129,790	1,061,281	1,208,431	3,003,432
City Of Canal Fulton	Stark	2,825	0	0	3,436	1,360,605	1,366,866	1,984,216
City Of Canal Winchester	Franklin	20,920	0	0	182,666	3,256,450	3,460,036	5,385,377
City Of Canfield	Mahoning	69,639	0	2,103	848,755	416,388	1,336,885	1,974,940
City Of Canton	Stark	382,303	0	950,255	550,226	6,502,030	8,384,814	19,681,972
City Of Celina	Mercer	40,862	0	250,000	36,885	1,902,060	2,229,807	4,769,240
City Of Centerville	Montgomery	72,816	0	0	256,097	10,954,144	11,283,057	16,394,957

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets								
City	County	Cash And Cash		Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable
		Equivalents	Investments							
City Of Chardon	Geauga	2,514,909	0	0	139,183	3,936	16,720	0	0	87,827
City Of Cheviot	Hamilton	852,134	0	0	9,704	0	18,770	0	0	162,035
City Of Chillicothe	Ross	1,551,798	0	0	60,593	0	238,096	5,267	0	420,684
City Of Circleville	Pickaway	1,122,244	0	0	8,838	11,883	92,264	0	0	263,121
City Of Cleveland	Cuyahoga	89,988,000	0	0	648,000	0	9,389,000	0	1,300,000	0
City Of Cleveland Heights	Cuyahoga	2,207,583	0	110,811	403,831	21,115	515,510	528,261	0	1,507,869
City Of Clyde	Sandusky	1,725,847	0	0	8,381	5,752	44,242	0	65,416	0
City Of Columbus	Franklin	155,890,000	0	0	0	574,000	4,094,000	0	3,461,000	0
City Of Conneaut	Ashtabula	1,339,430	0	0	22,078	0	193,769	26,881	0	199,226
City Of Cortland	Trumbull	\$249,829	\$0	\$0	\$0	\$0	\$5,247	\$0	\$0	\$64,792
City Of Coshocton	Coshocton	111,031	0	0	2,208	587	10,382	0	21,395	0
City Of Cuyahoga Falls	Summit	8,701,759	0	0	126,997	0	19,755	0	231,784	0
City Of Dayton	Montgomery	46,613,715	0	0	0	112,490	6,142,936	592,830	10,616	0
City Of Deer Park	Hamilton	1,472,238	0	0	0	0	15,379	0	110,327	185,077
City Of Defiance	Defiance	1,118,391	84,265	0	0	8,276	323,846	0	0	0
City Of Delaware	Delaware	4,317,851	0	0	0	0	38,907	1,753,184	2,464	0
City Of Delphos	Allen	298,448	0	0	1,745	0	132,855	0	0	89,517
City Of Dover	Tuscarawas	2,059,538	0	0	48,042	0	121,219	0	0	276,216
City Of Dublin	Franklin	56,000,595	0	0	305,227	90,081	238,814	11,413,348	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	158,206	0	0	996,240
City Of East Liverpool	Columbiana	553,953	0	0	0	0	167,867	0	0	74,816
City Of Eastlake	Lake	860,138	0	116,970	35,647	0	155,140	0	0	959,804
City Of Eaton	Preble	1,732,138	0	0	0	0	19,620	10,250	0	126,176
City Of Elyria	Lorain	3,535,589	0	0	0	327	89,770	0	1,030,769	0
City Of Englewood	Montgomery	6,543,892	0	0	0	26,214	56,135	68,500	0	0
City Of Euclid	Cuyahoga	4,231,718	0	0	191,894	19,531	445,022	0	0	840,242
City Of Fairborn	Greene	9,063,579	0	0	25,166	29,224	0	469,000	0	545,112
City Of Fairfield	Butler	14,973,927	0	0	0	14,102	271,084	309,720	0	456,096
City Of Fairlawn	Summit	12,454,472	0	0	506,204	5,553	97,124	0	35,000	0
City Of Fairview Park	Cuyahoga	3,962,967	0	0	6,802	0	12,120	0	0	527,818
City Of Findlay	Hancock	14,787,829	0	0	0	5,798	158,804	0	0	0
City Of Forest Park	Hamilton	2,707,724	0	0	0	6,526	0	0	0	249,242
City Of Fostoria	Seneca	593,524	0	0	0	0	118,097	0	0	0
City Of Franklin	Warren	6,342,145	0	0	14,103	120	0	14,030	0	155,635
City Of Fremont	Sandusky	4,878,168	0	0	0	9,593	6,450	550,000	1,271	0
City Of Gahanna	Franklin	19,083,211	0	0	220,407	89,479	1,238,342	0	0	533,474
City Of Galion	Crawford	6,436,199	0	0	0	0	149,521	370,597	0	0
City Of Garfield Heights	Cuyahoga	3,309,736	0	0	51,195	0	1,144,323	0	0	1,071,063
City Of Geneva	Ashtabula	1,111,317	0	0	0	0	182,769	23,917	0	169,717

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets (Continued)								
City	County	Prepaid Items	Income Taxes Receivable	Property Taxes Receivable	Revenue In		Notes Receivable	Loans Receivable	Other Assets	Total Assets
					Lieu Of Taxes Receivable	Due From Other Governments				
City Of Chardon	Geauga	13,924	1,446,497	383,514	0	0	0	0	0	4,606,510
City Of Cheviot	Hamilton	18,834	834,319	1,554,557	0	0	0	0	0	3,450,353
City Of Chillicothe	Ross	126,256	1,609,534	987,500	0	0	0	0	33,026	5,032,754
City Of Circleville	Pickaway	10,779	671,395	747,489	0	0	0	0	0	2,928,013
City Of Cleveland	Cuyahoga	0	0	99,879,000	0	23,489,000	0	0	0	224,693,000
City Of Cleveland Heights	Cuyahoga	0	12,567,911	7,710,205	0	0	0	0	0	25,573,096
City Of Clyde	Sandusky	23,987	425,213	282,479	0	78,031	0	0	19,584	2,678,932
City Of Columbus	Franklin	0	63,070,000	47,282,000	0	10,298,000	0	0	0	284,669,000
City Of Conneaut	Ashtabula	0	750,793	404,871	0	0	0	0	475,098	3,412,146
City Of Cortland	Trumbull	\$9,970	\$0	\$505,037	\$0	\$0	\$0	\$0	\$0	\$834,875
City Of Coshocton	Coshocton	0	511,313	426,428	0	136,733	0	0	0	1,220,077
City Of Cuyahoga Falls	Summit	110,735	4,307,700	8,821,916	0	2,170,408	0	104,542	0	24,595,596
City Of Dayton	Montgomery	715,595	14,867,408	9,960,094	0	5,919,728	0	6,375,620	3,157,780	94,468,812
City Of Deer Park	Hamilton	0	548,700	912,200	0	0	0	0	2,400	3,246,321
City Of Defiance	Defiance	0	1,028,575	584,087	0	191,033	0	0	0	3,338,473
City Of Delaware	Delaware	90,687	2,775,039	1,264,447	0	521,915	0	0	95,409	10,859,903
City Of Delphos	Allen	22,887	631,936	321,833	0	0	0	0	0	1,499,221
City Of Dover	Tuscarawas	61,414	1,869,002	767,066	0	0	0	0	0	5,202,497
City Of Dublin	Franklin	520,114	8,545,338	0	0	397,985	800,000	0	0	78,311,502
City Of East Cleveland	Cuyahoga	9,241	3,437,220	3,467,969	0	0	0	0	0	8,068,876
City Of East Liverpool	Columbiana	30,245	673,306	252,918	0	0	0	0	1,455	1,754,560
City Of Eastlake	Lake	72,404	2,187,622	1,158,855	0	0	0	0	0	5,546,580
City Of Eaton	Preble	0	0	665,081	0	0	0	0	0	2,553,265
City Of Elyria	Lorain	0	6,108,273	935,939	0	837,849	0	0	149,285	12,687,801
City Of Englewood	Montgomery	12,309	1,571,287	628,274	0	209,272	0	0	181,114	9,296,997
City Of Euclid	Cuyahoga	78,286	10,008,718	1,843,462	0	0	982,123	0	4,096,707	22,737,703
City Of Fairborn	Greene	0	2,972,953	840,814	0	0	0	0	93,911	14,039,759
City Of Fairfield	Butler	0	0	5,379,751	0	0	0	0	0	21,404,680
City Of Fairlawn	Summit	78,503	1,596,757	631,189	0	739,805	0	0	15,948	16,160,555
City Of Fairview Park	Cuyahoga	85,767	2,340,307	2,717,514	0	0	0	0	442,293	10,095,588
City Of Findlay	Hancock	47,040	0	1,826,191	0	545,442	0	0	0	17,371,104
City Of Forest Park	Hamilton	17,335	0	2,785,964	0	0	0	0	0	5,766,791
City Of Fostoria	Seneca	0	1,036,371	688,262	0	152,947	0	0	17,450	2,606,651
City Of Franklin	Warren	0	2,205,826	455,512	0	0	0	0	36,651	9,224,022
City Of Fremont	Sandusky	0	2,715,557	850,480	0	275,214	0	0	0	9,286,733
City Of Gahanna	Franklin	100,389	4,503,736	1,514,281	0	0	0	0	25,267	27,308,586
City Of Galion	Crawford	15,336	512,259	352,131	0	169,535	0	0	265	8,005,843
City Of Garfield Heights	Cuyahoga	35,876	3,468,334	8,913,494	0	0	0	0	0	17,994,021
City Of Geneva	Ashtabula	51,519	573,458	269,195	0	260,880	0	0	120,740	2,763,512

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>		<b>Liabilities</b>					
<b>City</b>	<b>County</b>	<b>Total</b>	<b>Total Assets</b>	<b>Accrued</b>		<b>Contracts</b>	<b>Intergovernmental</b>	<b>Due To Other</b>	<b>Matured</b>
		<b>Deferred</b>	<b>And Deferred</b>	<b>Wages And</b>	<b>Benefits</b>				
		<b>Outflows Of</b>	<b>Outflows Of</b>	<b>Payable</b>	<b>Payable</b>	<b>Payable</b>	<b>Payable</b>	<b>Governments</b>	<b>Interest</b>
		<b>Resources</b>	<b>Resources</b>						<b>Payable</b>
City Of Chardon	Geauga	0	4,606,510	55,483	130,556	0	0	48,621	0
City Of Cheviot	Hamilton	0	3,450,353	29,536	118,710	23,244	108,917	0	0
City Of Chillicothe	Ross	0	5,032,754	398,245	313,183	22,602	338,968	0	0
City Of Circleville	Pickaway	0	2,928,013	17,718	79,726	0	167,419	0	0
City Of Cleveland	Cuyahoga	0	224,693,000	3,511,000	30,658,000	0	0	1,554,000	0
City Of Cleveland Heights	Cuyahoga	0	25,573,096	773,008	623,279	3,000	607,761	0	0
City Of Clyde	Sandusky	0	2,678,932	19,743	99,825	0	0	33,508	0
City Of Columbus	Franklin	0	284,669,000	4,802,000	29,342,000	0	0	0	0
City Of Conneaut	Ashtabula	0	3,412,146	19,311	127,191	5,987	115,945	0	0
City Of Cortland	Trumbull	\$0	\$834,875	\$7,481	\$7,421	\$0	\$14,630	\$0	\$0
City Of Coshocton	Coshocton	0	1,220,077	21,219	13,528	0	0	63,862	0
City Of Cuyahoga Falls	Summit	0	24,595,596	36,551	894,637	0	0	51,152	0
City Of Dayton	Montgomery	0	94,468,812	1,885,047	4,365,422	939,700	0	3,421,888	0
City Of Deer Park	Hamilton	0	3,246,321	20,591	77,831	0	0	0	0
City Of Defiance	Defiance	0	3,338,473	126,116	418,670	0	0	253,082	0
City Of Delaware	Delaware	0	10,859,903	41,356	641,810	0	0	0	0
City Of Delphos	Allen	0	1,499,221	32,793	34,534	0	74,400	0	0
City Of Dover	Tuscarawas	0	5,202,497	33,907	116,091	132,535	149,227	0	0
City Of Dublin	Franklin	0	78,311,502	6,374,872	907,938	0	0	131,190	0
City Of East Cleveland	Cuyahoga	0	8,068,876	1,327,218	311,063	0	495,601	0	0
City Of East Liverpool	Columbiana	0	1,754,560	39,207	25,124	0	71,130	0	0
City Of Eastlake	Lake	0	5,546,580	35,929	263,206	0	198,652	0	0
City Of Eaton	Preble	0	2,553,265	81,696	32,806	0	37,531	0	0
City Of Elyria	Lorain	0	12,687,801	218,355	1,789,101	126,021	0	0	0
City Of Englewood	Montgomery	0	9,296,997	31,712	22,921	0	0	37,651	0
City Of Euclid	Cuyahoga	0	22,737,703	393,465	823,442	0	619,042	0	0
City Of Fairborn	Greene	0	14,039,759	233,937	154,577	0	135,773	0	0
City Of Fairfield	Butler	0	21,404,680	325,856	947,487	0	0	0	0
City Of Fairlawn	Summit	0	16,160,555	175,649	188,032	14,115	0	355,451	0
City Of Fairview Park	Cuyahoga	0	10,095,588	118,982	265,267	0	184,132	0	0
City Of Findlay	Hancock	0	17,371,104	385,037	301,203	0	0	33,898	0
City Of Forest Park	Hamilton	0	5,766,791	60,872	631,836	0	0	0	0
City Of Fostoria	Seneca	0	2,606,651	60,271	115,614	0	0	111,330	0
City Of Franklin	Warren	0	9,224,022	116,647	155,310	0	171,198	0	0
City Of Fremont	Sandusky	0	9,286,733	66,774	322,747	0	0	2,677	0
City Of Gahanna	Franklin	0	27,308,586	180,584	247,967	178,006	76,786	0	0
City Of Galion	Crawford	0	8,005,843	19,477	9,651	0	0	77,858	0
City Of Garfield Heights	Cuyahoga	0	17,994,021	175,608	194,876	240,360	530,596	0	0
City Of Geneva	Ashtabula	0	2,763,512	37,148	103,552	0	41,722	0	0



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Liabilities (Continued)									Total Deferred Inflows Of Resources
City	County	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	
City Of Chardon	Geauga	0	0	0	0	0	0	0	79,673	314,333	860,103
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0	280,407	2,121,600
City Of Chillicothe	Ross	0	0	2,068	0	0	0	0	0	1,075,066	1,881,133
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0	264,863	1,577,894
City Of Cleveland	Cuyahoga	0	0	0	7,029,000	0	425,000	0	0	43,177,000	91,768,000
City Of Cleveland Heights	Cuyahoga	0	0	39,498	0	0	0	0	53,172	2,099,718	19,396,070
City Of Clyde	Sandusky	0	0	0	0	0	0	0	35,571	188,647	491,721
City Of Columbus	Franklin	0	0	0	112,000	0	0	0	6,976,000	41,232,000	103,809,000
City Of Conneaut	Ashtabula	0	0	0	0	0	0	70,000	7,527	345,961	1,475,359
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,532	\$562,660
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0	98,609	860,296
City Of Cuyahoga Falls	Summit	0	0	0	194,813	0	0	0	0	1,177,153	12,528,265
City Of Dayton	Montgomery	0	0	285,929	180,429	39,856	0	0	36,839	11,155,110	22,444,726
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	77,079	175,501	1,439,822
City Of Defiance	Defiance	1,309	0	0	0	0	0	0	50,886	850,063	1,146,761
City Of Delaware	Delaware	0	0	0	0	0	0	0	210,259	893,425	2,931,781
City Of Delphos	Allen	0	0	0	0	0	0	0	26,501	168,228	850,911
City Of Dover	Tuscarawas	0	0	0	0	0	0	0	0	431,760	2,496,616
City Of Dublin	Franklin	0	10,726	0	0	0	0	0	0	7,424,726	6,019,417
City Of East Cleveland	Cuyahoga	0	0	1,824,606	0	0	0	47,485	26,037	4,032,010	7,282,466
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0	135,461	729,577
City Of Eastlake	Lake	0	0	0	0	0	0	0	80,831	578,618	2,921,227
City Of Eaton	Preble	0	0	0	17,036	0	0	0	0	169,069	630,207
City Of Elyria	Lorain	0	0	0	0	0	0	700,000	0	2,833,477	4,527,378
City Of Englewood	Montgomery	0	0	0	0	0	0	0	7,794	100,078	2,149,756
City Of Euclid	Cuyahoga	0	0	0	0	409,143	0	0	18,262	2,263,354	12,710,662
City Of Fairborn	Greene	0	0	0	0	0	0	0	0	524,287	3,498,972
City Of Fairfield	Butler	0	0	0	0	0	0	0	29,434	1,302,777	4,402,505
City Of Fairlawn	Summit	0	0	0	0	0	0	0	39,629	772,876	1,804,123
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	36,000	604,381	5,143,899
City Of Findlay	Hancock	0	4,846	0	0	709,814	0	0	26,804	1,461,602	2,240,557
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	141,124	833,832	2,035,817
City Of Fostoria	Seneca	0	0	0	0	0	0	0	67,402	354,617	1,258,622
City Of Franklin	Warren	0	0	0	0	0	0	0	0	443,155	2,132,039
City Of Fremont	Sandusky	0	0	0	0	12,646	0	0	103,034	507,878	2,641,168
City Of Gahanna	Franklin	0	0	0	7,349	0	0	0	56,102	746,794	6,501,827
City Of Galion	Crawford	0	0	0	0	0	0	0	53,733	160,719	951,598
City Of Garfield Heights	Cuyahoga	0	0	0	0	330,318	634,000	403,313	3,500	2,512,571	13,045,525
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0	182,422	1,329,341

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

City	County	Fund Balances					Total Liabilities	
		Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances	Deferred Inflows Of Resources And Fund Balances
City Of Chardon	Geauga	153,107	0	0	796,464	2,482,503	3,432,074	4,606,510
City Of Cheviot	Hamilton	31,671	0	0	275,763	740,912	1,048,346	3,450,353
City Of Chillicothe	Ross	258,593	0	114,900	0	1,703,062	2,076,555	5,032,754
City Of Circleville	Pickaway	19,617	0	51,814	937,220	76,605	1,085,256	2,928,013
City Of Cleveland	Cuyahoga	648,000	0	0	13,209,000	75,891,000	89,748,000	224,693,000
City Of Cleveland Heights	Cuyahoga	403,831	0	0	6,535,767	(2,862,290)	4,077,308	25,573,096
City Of Clyde	Sandusky	32,368	0	11,000	834,310	1,120,886	1,998,564	2,678,932
City Of Columbus	Franklin	0	0	24,328,000	13,122,000	102,178,000	139,628,000	284,669,000
City Of Conneaut	Ashtabula	43,139	0	0	383,150	1,164,537	1,590,826	3,412,146
City Of Cortland	Trumbull	\$9,970	\$0	\$0	\$7,556	\$225,157	\$242,683	\$834,875
City Of Coshocton	Coshocton	7,932	0	0	656	252,584	261,172	1,220,077
City Of Cuyahoga Falls	Summit	237,732	110,459	0	1,559,926	8,982,061	10,890,178	24,595,596
City Of Dayton	Montgomery	10,556,945	0	1,877,155	22,147,568	26,287,308	60,868,976	94,468,812
City Of Deer Park	Hamilton	0	0	0	119,228	1,511,770	1,630,998	3,246,321
City Of Defiance	Defiance	93	0	0	200,750	1,140,806	1,341,649	3,338,473
City Of Delaware	Delaware	186,096	0	784,159	132,700	5,931,742	7,034,697	10,859,903
City Of Delphos	Allen	27,381	0	0	292,639	160,062	480,082	1,499,221
City Of Dover	Tuscarawas	115,155	0	0	1,085,489	1,073,477	2,274,121	5,202,497
City Of Dublin	Franklin	825,341	0	0	2,190,023	61,851,995	64,867,359	78,311,502
City Of East Cleveland	Cuyahoga	9,241	0	0	1,316,458	(4,571,299)	(3,245,600)	8,068,876
City Of East Liverpool	Columbiana	31,995	0	0	116,775	740,752	889,522	1,754,560
City Of Eastlake	Lake	237,731	0	0	757,059	1,051,945	2,046,735	5,546,580
City Of Eaton	Preble	0	34,263	0	455,140	1,264,586	1,753,989	2,553,265
City Of Elyria	Lorain	0	0	0	4,218,648	1,108,298	5,326,946	12,687,801
City Of Englewood	Montgomery	12,309	0	0	2,201,262	4,833,592	7,047,163	9,296,997
City Of Euclid	Cuyahoga	1,278,550	0	63,128	506,881	5,915,128	7,763,687	22,737,703
City Of Fairborn	Greene	25,166	0	0	608,978	9,382,356	10,016,500	14,039,759
City Of Fairfield	Butler	0	0	0	82,528	15,616,870	15,699,398	21,404,680
City Of Fairlawn	Summit	611,448	0	5,000	436,824	12,530,284	13,583,556	16,160,555
City Of Fairview Park	Cuyahoga	92,569	0	0	1,930,351	2,324,388	4,347,308	10,095,588
City Of Findlay	Hancock	47,040	799,077	2,684,876	100,584	10,037,368	13,668,945	17,371,104
City Of Forest Park	Hamilton	17,335	0	0	910,336	1,969,471	2,897,142	5,766,791
City Of Fostoria	Seneca	17,450	0	0	956,376	19,586	993,412	2,606,651
City Of Franklin	Warren	24,599	0	0	152,330	6,471,899	6,648,828	9,224,022
City Of Fremont	Sandusky	0	0	4,558,907	326,333	1,252,447	6,137,687	9,286,733
City Of Gahanna	Franklin	351,145	0	1,190,692	3,314,438	15,203,690	20,059,965	27,308,586
City Of Galion	Crawford	19,517	0	0	59,338	6,814,671	6,893,526	8,005,843
City Of Garfield Heights	Cuyahoga	204,390	0	13,188	1,307,369	910,978	2,435,925	17,994,021
City Of Geneva	Ashtabula	75,436	0	0	92,407	1,083,906	1,251,749	2,763,512

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets								
City	County	Cash And Cash		Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable
		Equivalents	Investments							
City Of Girard	Trumbull	835,453	0	0	0	146	1,772	5,914	0	109,681
City Of Grandview Heights	Franklin	5,910,190	0	0	0	27,561	166,776	2,500	150,500	454,050
City Of Green	Summit	26,364,487	0	0	15,803	2,437	399,107	2,410,000	0	500,164
City Of Greenville	Darke	3,255,119	0	0	6,798	508	26,595	0	0	0
City Of Grove City	Franklin	20,506,772	0	0	18,279	142,478	19,287	0	0	0
City Of Groveport	Franklin	4,067,727	0	0	0	8,084	0	0	0	45,875
City Of Hamilton	Butler	10,726,438	0	0	58,969	9,944	244,552	173,736	983	554,768
City Of Harrison	Hamilton	41,833	0	0	0	0	47,883	0	150,411	120,059
City Of Heath	Licking	741,008	2,432,881	0	50,947	0	6,764	13,677	0	153,772
City Of Highland Heights	Cuyahoga	8,202,560	0	0	16,935	1,333	60,218	0	0	193,191
City Of Hillsboro	Highland	1,132,287	0	0	0	11	162,290	0	0	0
City Of Hubbard	Trumbull	658,149	0	0	2,566	0	23,588	0	0	0
City Of Huber Heights	Montgomery	4,739,276	0	1,800,000	33,024	72,054	876,577	378,654	0	0
City Of Hudson	Summit	11,374,632	0	0	36,052	199,090	7,643	999,740	0	903,021
City Of Huron	Erie	870,677	0	0	0	3,343	29,721	0	0	81,723
City Of Independence	Cuyahoga	8,148,957	0	0	0	0	29,693	9,612,000	0	162,136
City Of Indian Hill	Hamilton	13,606,771	0	0	152,514	0	43,359	0	0	168,102
City Of Ironton	Lawrence	976,611	0	0	0	0	149,131	0	0	174,436
City Of Jackson	Jackson	1,838,593	0	0	920	1,573	72,996	0	0	0
City Of Kent	Portage	4,761,512	0	0	32,394	33,404	297,966	1,241,039	0	730,218
City Of Kettering	Montgomery	0	46,251,462	0	0	911,437	195,418	0	0	0
City Of Kirtland	Lake	398,871	0	0	74,080	0	30,558	244,047	0	194,004
City Of Lakewood	Cuyahoga	9,608,259	0	0	398,640	1,988	285,528	343,000	0	8,865,735
City Of Lancaster	Fairfield	618,294	4,372,868	0	170,725	57,209	173,759	877,100	0	614,261
City Of Lebanon	Warren	5,357,993	0	0	34,174	31,683	0	0	609,455	197,441
City Of Lima	Allen	9,113,119	0	0	0	14,439	580,936	0	0	561,986
City Of Logan	Hocking	673,046	0	0	0	2,254	10,224	0	0	167,741
City Of London	Madison	1,601,323	0	0	0	4,725	26,355	0	0	76,438
City Of Lorain	Lorain	2,320,513	0	0	70,526	0	1,644,680	387,451	0	2,797,662
City Of Louisville	Stark	2,235,131	0	0	0	0	22,590	130,360	0	0
City Of Loveland	Hamilton	2,442,304	0	0	0	0	49,897	1,372,589	0	151,752
City Of Lyndhurst	Cuyahoga	3,783,894	967,954	0	40,786	0	396,331	0	0	361,016
City Of Macedonia	Summit	4,282,580	0	0	2,915	14,102	117,450	24,978	0	0
City Of Madeira	Hamilton	2,064,711	0	0	19,863	0	35,757	0	0	210,299
City Of Mansfield	Richland	6,776,806	0	0	44,413	26,448	265,688	229,077	0	1,513,314
City Of Maple Heights	Cuyahoga	24,747	0	0	35,438	0	2,124,835	0	0	545,310
City Of Marietta	Washington	1,906,023	0	0	22,890	1,110	83,078	106,890	0	189,740
City Of Marion	Marion	1,801,439	0	0	26,347	13,028	1,010,617	330,249	0	0
City Of Martins Ferry	Belmont	247,710	0	0	908	0	69,300	0	0	86,191

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets (Continued)								
City	County	Prepaid Items	Income Taxes Receivable	Property Taxes Receivable	Revenue In		Notes Receivable	Loans Receivable	Other Assets	Total Assets
					Lieu Of Taxes Receivable	Due From Other Governments				
City Of Girard	Trumbull	15,118	1,197,335	274,449	0	0	0	0	10,786	2,450,654
City Of Grandview Heights	Franklin	53,129	2,611,296	2,063,851	0	0	0	0	0	11,439,853
City of Green	Summit	104,849	3,737,530	1,386,289	0	0	0	0	0	34,920,666
City Of Greenville	Darke	48,730	1,589,968	928,020	0	197,674	0	0	87,489	6,140,901
City of Grove City	Franklin	207,936	6,560,785	1,121,899	0	603,618	0	234,957	0	29,416,011
City of Groveport	Franklin	64,278	978,227	325,147	0	0	0	0	8,390	5,497,728
City Of Hamilton	Butler	98,458	0	6,935,528	0	0	0	0	0	18,803,376
City Of Harrison	Hamilton	9,371	980,090	1,117,994	0	0	0	0	0	2,467,641
City Of Heath	Licking	58,363	0	1,244,478	0	0	0	0	0	4,701,890
City Of Highland Heights	Cuyahoga	72,297	3,118,340	770,539	0	0	0	200,000	4,670	12,640,083
City Of Hillsboro	Highland	0	0	1,109,622	0	67,060	0	0	0	2,471,270
City Of Hubbard	Trumbull	2,875	478,378	322,818	0	70,337	0	0	1,455	1,560,166
City Of Huber Heights	Montgomery	26,094	1,323,473	807,573	0	289,397	0	0	0	10,346,122
City Of Hudson	Summit	0	0	6,928,277	0	0	0	0	255,526	20,703,981
City Of Huron	Erie	8,168	528,544	252,952	0	0	0	0	0	1,775,128
City Of Independence	Cuyahoga	56,313	6,792,394	1,606,504	0	0	0	0	73,225	26,481,222
City Of Indian Hill	Hamilton	2,948	0	10,032,796	0	0	0	0	0	24,006,490
City Of Ironton	Lawrence	33,769	0	725,749	0	0	0	0	0	2,059,696
City Of Jackson	Jackson	0	0	386,980	0	78,118	0	4,354	0	2,383,534
City Of Kent	Portage	13,574	483,229	1,506,236	0	0	0	390,000	823,652	10,313,224
City Of Kettering	Montgomery	18,449	7,392,400	6,675,306	0	560,276	0	0	400,000	62,404,748
City Of Kirtland	Lake	0	937,821	554,545	0	0	0	0	0	2,433,926
City Of Lakewood	Cuyahoga	278,458	13,198,919	6,577,362	0	0	0	0	583,975	40,141,864
City Of Lancaster	Fairfield	47,637	0	4,041,301	0	0	0	0	2,508	10,975,662
City of Lebanon	Warren	38,539	1,528,834	1,017,978	0	0	0	0	4,488	8,820,585
City Of Lima	Allen	71,078	0	4,290,829	0	0	0	0	6,104	14,638,491
City Of Logan	Hocking	0	601,577	175,971	0	0	0	0	0	1,630,813
City Of London	Madison	33,419	1,162,396	647,139	716	0	0	0	9,459	3,561,970
City Of Lorain	Lorain	95,343	2,530,285	2,124,954	0	0	0	0	456,836	12,428,250
City Of Louisville	Stark	7,810	837,023	364,844	0	127,866	0	0	0	3,725,624
City Of Loveland	Hamilton	0	0	1,490,077	0	0	0	0	8,079	5,514,698
City Of Lyndhurst	Cuyahoga	132,892	0	5,864,725	0	0	0	0	111,751	11,659,349
City Of Macedonia	Summit	18,527	3,566,553	1,658,530	0	335,009	0	0	266,087	10,286,731
City Of Madeira	Hamilton	0	0	2,946,434	0	0	0	0	0	5,277,064
City Of Mansfield	Richland	0	2,394,678	1,694,382	0	0	0	0	199,277	13,144,083
City Of Maple Heights	Cuyahoga	0	3,658,642	2,248,122	0	0	0	0	0	8,637,094
City Of Marietta	Washington	69,628	639,991	527,217	0	0	0	0	25,510	3,572,077
City Of Marion	Marion	54,225	1,587,446	1,272,934	0	729,172	0	0	0	6,825,457
City Of Martins Ferry	Belmont	0	0	669,166	0	0	0	18,630	0	1,091,905

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

City	County	Assets (Continued)		Liabilities					
		Total Deferred Outflows Of Resources	Total Assets And Deferred Outflows Of Resources	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable
City Of Girard	Trumbull	0	2,450,654	35,040	65,416	245	156,233	0	0
City Of Grandview Heights	Franklin	0	11,439,853	730,318	94,764	0	88,923	201,268	0
City of Green	Summit	0	34,920,666	385,686	182,726	274,819	210,856	0	0
City Of Greenville	Darke	0	6,140,901	221,761	312,291	0	0	109,569	0
City of Grove City	Franklin	0	29,416,011	607,598	330,999	89,115	0	146,841	0
City of Groveport	Franklin	0	5,497,728	356,974	147,047	0	0	1,519,333	3,549
City Of Hamilton	Butler	0	18,803,376	682,492	1,071,383	0	373,423	0	0
City Of Harrison	Hamilton	0	2,467,641	46,435	69,971	0	56,791	0	0
City Of Heath	Licking	0	4,701,890	49,925	175,717	0	2,068	0	0
City Of Highland Heights	Cuyahoga	0	12,640,083	122,038	448,361	0	232,954	0	0
City Of Hillsboro	Highland	0	2,471,270	42,327	102,610	0	0	48,658	0
City Of Hubbard	Trumbull	0	1,560,166	11,572	27,215	0	0	46,551	0
City Of Huber Heights	Montgomery	0	10,346,122	174,991	84,901	0	0	74,435	0
City Of Hudson	Summit	0	20,703,981	243,009	139,724	0	141,401	0	0
City Of Huron	Erie	0	1,775,128	83,021	38,802	0	0	20,051	0
City Of Independence	Cuyahoga	0	26,481,222	184,454	286,158	0	1,026,414	0	0
City Of Indian Hill	Hamilton	0	24,006,490	23,385	44,373	0	123,190	0	0
City Of Ironton	Lawrence	0	2,059,696	138,145	174,760	0	825	0	0
City Of Jackson	Jackson	0	2,383,534	25,641	107,598	0	0	64,274	0
City Of Kent	Portage	0	10,313,224	544,296	175,312	0	0	0	0
City Of Kettering	Montgomery	0	62,404,748	606,493	1,477,288	0	0	0	0
City Of Kirtland	Lake	0	2,433,926	34,471	221,927	0	127,830	0	0
City Of Lakewood	Cuyahoga	0	40,141,864	569,451	934,100	0	133,124	0	0
City Of Lancaster	Fairfield	0	10,975,662	189,469	467,901	0	141,404	0	0
City of Lebanon	Warren	0	8,820,585	116,012	285,179	0	212,932	0	0
City Of Lima	Allen	0	14,638,491	263,389	505,440	22,103	418,595	0	0
City Of Logan	Hocking	0	1,630,813	59,903	68,952	0	95,021	0	0
City Of London	Madison	0	3,561,970	2,023	121,038	0	91,888	0	0
City Of Lorain	Lorain	0	12,428,250	620,821	494,242	0	0	0	99
City Of Louisville	Stark	0	3,725,624	57,133	72,998	0	0	76,664	0
City Of Loveland	Hamilton	0	5,514,698	109,641	108,174	0	62	0	0
City Of Lyndhurst	Cuyahoga	0	11,659,349	185,029	539,114	0	0	0	0
City Of Macedonia	Summit	0	10,286,731	132,906	131,728	0	0	194,595	0
City Of Madeira	Hamilton	0	5,277,064	131,996	94,049	0	0	0	0
City Of Mansfield	Richland	0	13,144,083	109,083	82,102	0	172,874	0	0
City Of Maple Heights	Cuyahoga	0	8,637,094	446,796	221,322	0	340,860	0	0
City Of Marietta	Washington	0	3,572,077	212,916	206,544	0	347,711	0	0
City Of Marion	Marion	0	6,825,457	61,461	83,220	0	0	395,091	0
City Of Martins Ferry	Belmont	0	1,091,905	2,826	50,007	0	83,382	0	0

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Liabilities (Continued)									Total Deferred Inflows Of Resources
City	County	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	
City Of Girard	Trumbull	0	0	52,685	0	0	0	0	0	309,619	1,044,433
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0	1,115,273	4,117,495
City of Green	Summit	0	0	0	0	0	0	0	0	1,054,087	3,348,465
City Of Greenville	Darke	0	0	0	0	0	0	0	0	643,621	1,822,619
City of Grove City	Franklin	0	0	0	0	0	0	0	0	1,174,553	6,335,160
City of Groveport	Franklin	0	0	0	0	0	0	500,000	0	2,526,903	840,298
City Of Hamilton	Butler	0	0	0	0	0	11,832	0	548,889	2,688,019	5,684,585
City Of Harrison	Hamilton	0	0	0	0	0	0	0	19,888	193,085	1,789,337
City Of Heath	Licking	0	0	0	0	0	0	0	0	227,710	809,260
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	803,353	2,144,194
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0	193,595	809,323
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	0	85,338	532,710
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	215,503	549,830	2,698,847
City Of Hudson	Summit	0	0	2,502	0	0	0	0	0	526,636	4,654,119
City Of Huron	Erie	0	0	0	0	0	0	0	30,639	172,513	474,677
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	1,497,026	6,862,073
City Of Indian Hill	Hamilton	0	0	0	295	215,597	0	0	28,900	435,740	9,770,409
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0	313,730	412,470
City Of Jackson	Jackson	0	0	0	0	0	0	0	0	197,513	437,478
City Of Kent	Portage	0	0	1,445,907	0	0	0	0	0	2,165,515	2,170,698
City Of Kettering	Montgomery	0	0	0	0	0	1,899,546	0	0	3,983,327	11,346,683
City Of Kirtland	Lake	0	0	0	0	0	0	460,000	1,917	846,145	1,411,381
City Of Lakewood	Cuyahoga	0	0	306,040	0	0	0	0	0	1,942,715	20,170,995
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0	798,774	3,464,687
City of Lebanon	Warren	0	0	8,770	0	0	0	0	(10,667)	612,226	2,264,515
City Of Lima	Allen	0	0	0	0	0	0	0	18,451	1,227,978	3,715,774
City Of Logan	Hocking	0	0	0	0	0	0	0	0	223,876	599,674
City Of London	Madison	0	0	0	0	0	0	0	0	214,949	1,177,797
City Of Lorain	Lorain	39,382	0	42,545	0	252,203	0	0	538,876	1,988,168	5,279,521
City Of Louisville	Stark	0	0	0	0	1,579	0	0	44,917	253,291	786,888
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0	217,877	925,151
City Of Lyndhurst	Cuyahoga	0	34,055	0	0	0	0	0	0	758,198	5,276,607
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	459,229	4,441,917
City Of Madeira	Hamilton	0	0	0	0	0	3,300	0	0	229,345	2,662,361
City Of Mansfield	Richland	0	0	0	0	0	0	0	10,592	374,651	4,392,375
City Of Maple Heights	Cuyahoga	0	0	453,986	201,900	182,000	0	0	0	1,846,864	8,094,743
City Of Marietta	Washington	0	0	0	0	0	0	0	0	767,171	770,167
City Of Marion	Marion	0	0	1,352,836	0	0	0	0	0	1,892,608	3,555,991
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0	136,215	538,587

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

City	County	Fund Balances					Total Liabilities	
		Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances	Deferred Inflows Of Resources And Fund Balances
City Of Girard	Trumbull	44,619	3,667	0	138,545	909,771	1,096,602	2,450,654
City Of Grandview Heights	Franklin	204,695	0	150,000	144,167	5,708,223	6,207,085	11,439,853
City of Green	Summit	124,157	0	0	7,429,083	22,964,874	30,518,114	34,920,666
City Of Greenville	Darke	55,528	0	117,848	408,020	3,093,265	3,674,661	6,140,901
City of Grove City	Franklin	461,172	0	0	2,548,647	18,896,479	21,906,298	29,416,011
City of Groveport	Franklin	64,278	0	0	566,249	1,500,000	2,130,527	5,497,728
City Of Hamilton	Butler	157,427	0	0	2,000,633	8,272,712	10,430,772	18,803,376
City Of Harrison	Hamilton	44,782	0	0	440,437	0	485,219	2,467,641
City Of Heath	Licking	109,310	0	637,867	15,953	2,901,790	3,664,920	4,701,890
City Of Highland Heights	Cuyahoga	89,232	0	0	1,027,049	8,576,255	9,692,536	12,640,083
City Of Hillsboro	Highland	24,826	0	0	201,745	1,241,781	1,468,352	2,471,270
City Of Hubbard	Trumbull	9,068	0	0	70,474	862,576	942,118	1,560,166
City Of Huber Heights	Montgomery	1,859,118	0	0	2,585,986	2,652,341	7,097,445	10,346,122
City Of Hudson	Summit	136,052	0	0	324,975	15,062,199	15,523,226	20,703,981
City Of Huron	Erie	8,168	0	0	13,033	1,106,737	1,127,938	1,775,128
City Of Independence	Cuyahoga	9,602,000	0	0	1,585,192	6,934,931	18,122,123	26,481,222
City Of Indian Hill	Hamilton	155,462	0	0	15,116	13,629,763	13,800,341	24,006,490
City Of Ironton	Lawrence	33,769	11,121	285,215	85,473	917,918	1,333,496	2,059,696
City Of Jackson	Jackson	37,015	0	36,449	1,137,491	537,588	1,748,543	2,383,534
City Of Kent	Portage	2,411,407	0	0	305,274	3,260,330	5,977,011	10,313,224
City Of Kettering	Montgomery	18,449	0	2,178,599	0	44,877,690	47,074,738	62,404,748
City Of Kirtland	Lake	74,080	0	102,320	0	0	176,400	2,433,926
City Of Lakewood	Cuyahoga	1,177,098	0	0	3,128,964	13,722,092	18,028,154	40,141,864
City Of Lancaster	Fairfield	218,362	0	0	1,242,718	5,251,121	6,712,201	10,975,662
City of Lebanon	Warren	682,168	0	0	194,031	5,067,645	5,943,844	8,820,585
City Of Lima	Allen	335,178	0	0	710,477	8,649,084	9,694,739	14,638,491
City Of Logan	Hocking	0	0	0	561,587	245,676	807,263	1,630,813
City Of London	Madison	33,419	0	0	479,164	1,656,641	2,169,224	3,561,970
City Of Lorain	Lorain	219,308	982,665	431,405	527,963	2,999,220	5,160,561	12,428,250
City Of Louisville	Stark	7,810	0	0	1,030,771	1,646,864	2,685,445	3,725,624
City Of Loveland	Hamilton	0	0	0	1,693,969	2,677,701	4,371,670	5,514,698
City Of Lyndhurst	Cuyahoga	173,678	0	0	2,783,786	2,667,080	5,624,544	11,659,349
City Of Macedonia	Summit	29,208	0	511,000	122,187	4,723,190	5,385,585	10,286,731
City Of Madeira	Hamilton	19,863	0	0	0	2,365,495	2,385,358	5,277,064
City Of Mansfield	Richland	212,022	0	1,071,113	2,114,505	4,979,417	8,377,057	13,144,083
City Of Maple Heights	Cuyahoga	35,438	0	0	1,474,582	(2,814,533)	(1,304,513)	8,637,094
City Of Marietta	Washington	107,087	0	0	528,284	1,399,368	2,034,739	3,572,077
City Of Marion	Marion	298,172	0	1,416	211,336	865,934	1,376,858	6,825,457
City Of Martins Ferry	Belmont	22,958	0	0	394,145	0	417,103	1,091,905

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets								
City	County	Cash And Cash		Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable
		Equivalents	Investments							
City Of Marysville	Union	6,785,202	0	0	0	0	336,732	237,010	0	257,525
City Of Mason	Warren	39,294,603	0	0	222,398	54,012	367,254	5,650,000	0	889,849
City Of Massillon	Stark	118,133	0	0	67,165	0	78,552	99,775	0	458,551
City Of Maumee	Lucas	362,270	9,795,795	0	38,628	0	276,844	0	0	404,126
City Of Mayfield Heights	Cuyahoga	47,353	10,448,730	0	46,049	20,621	309,530	0	0	457,683
City Of Medina	Medina	6,065,568	0	0	0	49,275	267,563	596,288	0	387,817
City Of Mentor	Lake	60,356	16,512,743	0	435,774	0	11,398,595	0	8,784,876	0
City Of Mentor-on-the-Lake	Lake	500,165	0	0	0	0	15,093	0	0	147,174
City Of Miamisburg	Montgomery	6,395,633	0	0	161,149	21,396	83,107	12,000	1,206,067	605,973
City Of Middleburg Heights	Cuyahoga	5,841,310	0	0	122,898	8,971	153,123	140,000	0	220,093
City Of Middletown	Butler	6,431,736	0	0	17,618	0	419,018	0	0	0
City Of Milford	Clermont	3,434,744	0	0	0	2,589	30,289	0	0	0
City Of Monroe	Butler	7,383,641	0	0	0	0	49,831	0	505,000	0
City Of Montgomery	Hamilton	3,860,660	11,060,692	0	0	17,746	105,968	0	0	216,282
City Of Moraine	Montgomery	1,923,966	0	0	5,404	0	423,158	0	845,000	110,860
City Of Mount Vernon	Knox	304,049	2,604,366	0	669	6,444	142,324	0	0	173,879
City Of Mt. Healthy	Hamilton	529,040	0	0	0	0	167,340	0	0	44,042
City Of Munroe Falls	Summit	2,160,805	0	0	24,836	5,823	55,790	0	0	108,018
City Of Napoleon	Henry	1,226,087	0	0	2,223	3,909	53,356	0	0	123,621
City Of Nelsonville	Athens	1,042,097	0	0	0	0	0	0	0	34,433
City Of New Albany	Franklin	10,557,633	0	0	167,610	13,690	60,047	0	0	0
City Of New Carlisle	Clark	14,033	0	0	0	0	50,317	0	124,599	46,688
City Of New Franklin	Summit	227,182	0	0	0	0	150,933	10,160	0	242,446
City Of New Philadelphia	Tuscarawas	1,741,249	0	0	76,731	0	103,835	0	0	306,051
City Of Newark	Licking	3,179,716	0	0	73,756	523	468,520	15,743	0	800,488
City Of Niles	Trumbull	170,144	0	0	0	10	64,713	1,530,000	1,950,013	0
City Of North Canton	Stark	4,352,597	0	0	4,965	8,353	34,855	130,000	0	215,961
City Of North Olmsted	Cuyahoga	5,233,379	0	0	300,644	0	345,495	58,618	0	624,177
City Of North Ridgeville	Lorain	4,742,465	0	0	0	0	57,600	175,000	0	0
City Of North Royalton	Cuyahoga	1,740,799	0	0	29,998	0	30,190	30,000	0	399,748
City Of Northwood	Wood	987,732	1,311,573	0	9,372	3,516	386,579	0	0	202,249
City Of Norton	Summit	2,691,531	0	0	3,139	72	33,998	770,000	0	260,389
City Of Norwalk	Huron	2,518,248	0	0	0	13,045	87,983	261	0	261,791
City Of Norwood	Hamilton	238,557	0	0	0	0	0	72,272	0	0
City Of Oakwood	Montgomery	1,879,327	3,639,654	0	21,935	3,595	159,909	0	0	309,533
City Of Oberlin	Lorain	220,751	9,414,235	0	11,498	63,286	88,573	79,421	0	200,628
City Of Olmsted Falls	Cuyahoga	2,108,838	0	0	858	0	142,399	224,471	0	57,238
City Of Ontario	Richland	4,518,761	0	0	4,737	5,147	19,607	0	16,911	59,507
City Of Oregon	Lucas	2,299,424	42,569,430	0	279,081	357,830	79,117	0	0	315,031



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets (Continued)								
City	County	Prepaid Items	Income Taxes Receivable	Property Taxes Receivable	Revenue In		Notes Receivable	Loans Receivable	Other Assets	Total Assets
					Lieu Of Taxes Receivable	Due From Other Governments				
City Of Marysville	Union	93,006	3,469,502	1,264,353	0	0	0	0	32,099	12,475,429
City Of Mason	Warren	0	0	6,510,852	0	0	0	0	0	52,988,968
City Of Massillon	Stark	0	2,976,131	1,355,811	0	0	0	0	0	5,154,118
City Of Maumee	Lucas	113,640	0	3,605,373	0	0	0	0	4,709	14,601,385
City Of Mayfield Heights	Cuyahoga	85,727	4,451,982	3,900,394	0	0	0	0	0	19,768,069
City Of Medina	Medina	81,932	1,811,181	0	0	0	0	0	3,560,714	12,820,338
City Of Mentor	Lake	132,075	0	0	0	819,451	0	0	0	38,143,870
City Of Mentor-on-the-Lake	Lake	11,769	232,105	313,196	0	0	0	0	0	1,219,502
City Of Miamisburg	Montgomery	0	0	3,682,268	0	0	0	17,531	2,430,947	14,616,071
City Of Middleburg Heights	Cuyahoga	108,864	3,524,707	1,527,908	0	0	0	45,441	0	11,693,315
City Of Middletown	Butler	0	4,913,000	2,929,119	0	695,991	0	0	2,983,706	18,390,188
City Of Milford	Clermont	0	339,851	443,071	0	106,497	0	0	0	4,357,041
City Of Monroe	Butler	0	1,896,000	706,305	0	318,204	0	0	0	10,858,981
City Of Montgomery	Hamilton	38,762	0	2,420,089	0	0	0	0	0	17,720,199
City Of Moraine	Montgomery	84,447	2,190,153	418,577	0	0	0	0	70,997	6,072,562
City Of Mount Vernon	Knox	135,186	0	2,386,615	0	0	0	0	0	5,753,532
City Of Mt. Healthy	Hamilton	0	533,000	332,800	0	0	0	0	0	1,606,222
City Of Munroe Falls	Summit	21,473	246,623	226,170	0	0	0	0	0	2,849,538
City Of Napoleon	Henry	0	900,482	312,552	0	0	0	0	0	2,622,230
City Of Nelsonville	Athens	21,040	191,807	194,818	0	0	0	0	0	1,484,195
City Of New Albany	Franklin	73,388	3,500,578	955,074	0	887,354	0	0	312,369	16,527,743
City Of New Carlisle	Clark	28,539	641,484	219,989	0	0	0	0	20,931	1,146,580
City Of New Franklin	Summit	0	0	542,037	0	0	0	0	0	1,172,758
City Of New Philadelphia	Tuscarawas	0	0	1,771,899	0	0	0	0	0	3,999,765
City Of Newark	Licking	49,148	0	5,148,799	0	0	0	0	0	9,736,693
City Of Niles	Trumbull	0	2,056,623	662,123	0	184,907	0	959,775	224,633	7,802,941
City Of North Canton	Stark	7,379	1,014,738	740,573	0	0	0	0	465,466	6,974,887
City Of North Olmsted	Cuyahoga	70,409	3,004,079	4,764,577	0	0	0	0	706,809	15,108,187
City Of North Ridgeville	Lorain	53,300	3,891,800	1,134,900	0	275,050	0	0	0	10,330,115
City Of North Royalton	Cuyahoga	69,864	5,600,897	0	0	0	0	0	0	7,901,496
City Of Northwood	Wood	43,856	0	724,609	0	0	0	0	101,463	3,770,949
City Of Norton	Summit	88,810	1,101,067	381,538	0	0	0	0	0	5,330,544
City Of Norwalk	Huron	0	0	1,498,965	0	0	0	0	0	4,380,293
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0	310,829
City Of Oakwood	Montgomery	23,157	2,200,736	2,097,512	0	25,618	0	0	0	10,360,976
City Of Oberlin	Lorain	26,607	0	1,243,580	0	0	0	0	0	11,348,579
City Of Olmsted Falls	Cuyahoga	89,925	1,582,696	436,284	0	0	0	329,859	0	4,972,568
City Of Ontario	Richland	9,377	1,068,284	342,018	0	0	0	0	0	6,044,349
City Of Oregon	Lucas	124,037	0	2,784,115	0	0	0	0	18,028	48,826,093

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

City	County	Assets (Continued)		Liabilities					
		Total Deferred Outflows Of Resources	Total Assets And Deferred Outflows Of Resources	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable
City Of Marysville	Union	0	12,475,429	199,123	449,044	0	113,968	0	0
City Of Mason	Warren	0	52,988,968	421,696	782,255	0	0	0	64,515
City Of Massillon	Stark	0	5,154,118	48,079	457,537	343,921	297,691	0	0
City Of Maumee	Lucas	0	14,601,385	205,759	834,164	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	19,768,069	232,639	260,291	0	456,511	0	0
City Of Medina	Medina	0	12,820,338	87,920	170,013	0	173,314	0	0
City Of Mentor	Lake	0	38,143,870	711,780	2,544,630	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	1,219,502	70,606	32,056	0	31,081	8,307	0
City Of Miamisburg	Montgomery	0	14,616,071	184,752	158,005	0	281,809	0	0
City Of Middleburg Heights	Cuyahoga	0	11,693,315	166,425	371,886	0	317,711	0	0
City Of Middletown	Butler	0	18,390,188	358,702	949,365	0	0	0	0
City Of Milford	Clermont	0	4,357,041	92,885	51,013	0	0	120,501	0
City Of Monroe	Butler	0	10,858,981	30,417	61,593	0	0	42,501	0
City Of Montgomery	Hamilton	0	17,720,199	122,976	265,369	0	8,562	0	0
City Of Moraine	Montgomery	0	6,072,562	134,694	505,339	0	0	0	0
City Of Mount Vernon	Knox	0	5,753,532	412,802	180,088	0	0	0	0
City Of Mt. Healthy	Hamilton	0	1,606,222	44,897	71,957	0	0	0	0
City Of Munroe Falls	Summit	0	2,849,538	11,004	36,546	0	51,149	0	0
City Of Napoleon	Henry	0	2,622,230	31,301	204,770	0	0	0	0
City Of Nelsonville	Athens	0	1,484,195	5,671	22,953	0	40,900	0	0
City Of New Albany	Franklin	0	16,527,743	273,115	114,799	0	0	198,830	0
City Of New Carlisle	Clark	0	1,146,580	8,067	14,170	0	0	14,724	0
City Of New Franklin	Summit	0	1,172,758	16,968	16,659	102,269	34,543	0	0
City Of New Philadelphia	Tuscarawas	0	3,999,765	13,820	41,851	804	140,577	0	0
City Of Newark	Licking	0	9,736,693	43,629	1,491,113	0	6,092	0	0
City Of Niles	Trumbull	0	7,802,941	10,608	7,007	0	0	77,331	0
City Of North Canton	Stark	0	6,974,887	46,976	131,370	0	133,975	0	0
City Of North Olmsted	Cuyahoga	0	15,108,187	169,412	391,873	0	238,939	0	0
City Of North Ridgeville	Lorain	0	10,330,115	211,901	239,304	0	0	265,208	0
City Of North Royalton	Cuyahoga	0	7,901,496	275,397	267,566	0	89,150	0	0
City Of Northwood	Wood	0	3,770,949	3,575	255,954	0	0	0	0
City Of Norton	Summit	0	5,330,544	16,544	56,855	7,953	125,793	0	0
City Of Norwalk	Huron	0	4,380,293	103,502	21,869	0	109,562	0	0
City Of Norwood	Hamilton	0	310,829	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	10,360,976	14,359	233,281	7,928	327,906	0	0
City Of Oberlin	Lorain	0	11,348,579	38,289	164,721	0	27,421	0	0
City Of Olmsted Falls	Cuyahoga	0	4,972,568	22,518	53,045	0	64,897	0	0
City Of Ontario	Richland	0	6,044,349	25,464	113,604	0	122,781	0	0
City Of Oregon	Lucas	0	48,826,093	169,306	754,576	0	3,053	0	0

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Liabilities (Continued)									Total Deferred Inflows Of Resources
City	County	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	
City Of Marysville	Union	0	0	0	0	0	0	0	6,991	769,126	3,168,688
City Of Mason	Warren	0	0	0	0	360,464	0	11,055,000	0	12,683,930	4,351,298
City Of Massillon	Stark	0	0	328,580	0	0	0	0	0	1,475,808	2,703,514
City Of Maumee	Lucas	0	0	0	0	0	0	0	183,596	1,223,519	1,643,790
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	58,965	1,008,406	6,649,506
City Of Medina	Medina	0	0	0	0	0	0	0	21,667	452,914	1,818,390
City Of Mentor	Lake	0	0	0	0	0	0	0	292,461	3,548,871	4,701,027
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	31,682	110,000	868	284,600	612,040
City Of Miamisburg	Montgomery	0	0	0	0	0	0	525,000	96,498	1,246,064	3,341,416
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0	856,022	2,876,555
City Of Middletown	Butler	0	0	0	70,633	0	0	0	635,158	2,013,858	6,570,874
City Of Milford	Clermont	0	0	0	0	107,660	382,828	0	0	754,887	238,153
City Of Monroe	Butler	0	0	0	0	0	0	0	0	134,511	1,881,626
City Of Montgomery	Hamilton	0	0	50,000	0	0	0	0	32,153	479,060	2,092,024
City Of Moraine	Montgomery	0	0	0	0	0	0	0	322,074	962,107	2,177,469
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0	592,890	1,349,079
City Of Mt. Healthy	Hamilton	0	0	0	0	75,264	0	0	0	192,118	987,367
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0	98,699	410,317
City Of Napoleon	Henry	0	0	0	0	0	0	0	0	236,071	457,137
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0	69,524	287,488
City Of New Albany	Franklin	0	0	0	0	0	0	0	0	586,744	2,518,491
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0	36,961	754,354
City Of New Franklin	Summit	0	0	0	0	0	0	0	0	170,439	539,509
City Of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0	197,052	1,400,282
City Of Newark	Licking	0	0	0	0	0	0	0	0	1,540,834	4,679,536
City Of Niles	Trumbull	0	0	0	0	0	0	0	0	94,946	2,600,767
City Of North Canton	Stark	0	0	0	0	0	0	0	19,210	331,531	1,494,804
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0	800,224	6,935,967
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0	716,413	3,890,150
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0	632,113	4,082,076
City Of Northwood	Wood	0	0	0	0	448	0	0	0	259,977	885,579
City Of Norton	Summit	0	0	0	0	0	0	0	5,501	212,646	1,171,345
City Of Norwalk	Huron	0	0	82,285	0	0	0	0	0	317,218	722,909
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	259,924	0	0	843,398	3,808,384
City Of Oberlin	Lorain	0	0	0	0	0	0	0	0	230,431	668,806
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0	140,460	1,828,784
City Of Ontario	Richland	0	0	0	20,000	2,141	0	0	0	283,990	1,143,758
City Of Oregon	Lucas	0	0	0	0	0	0	0	0	926,935	1,477,058

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Fund Balances					Total Liabilities
							Deferred
							Inflows Of
							Resources And
City	County	Nonspendable	Restricted	Committed	Assigned	Unassigned	Fund Balances
City Of Marysville	Union	93,006	0	43,795	1,379,742	7,021,072	8,537,615
City Of Mason	Warren	282,398	0	0	33,849,902	1,821,440	35,953,740
City Of Massillon	Stark	160,144	0	0	462,863	351,789	974,796
City Of Maumee	Lucas	186,522	0	200	157,903	11,389,451	11,734,076
City Of Mayfield Heights	Cuyahoga	131,776	0	201,362	1,056,947	10,720,072	12,110,157
City Of Medina	Medina	102,110	0	0	2,768,893	7,678,031	10,549,034
City Of Mentor	Lake	567,849	0	2,402,465	9,099,970	17,823,688	29,893,972
City Of Mentor-on-the-Lake	Lake	11,769	0	19,419	249,490	42,184	322,862
City Of Miamisburg	Montgomery	161,149	0	209,160	3,801,787	5,856,495	10,028,591
City Of Middleburg Heights	Cuyahoga	231,762	0	0	336,772	7,392,204	7,960,738
City Of Middletown	Butler	2,903,524	96,306	419,055	386,135	6,000,436	9,805,456
City Of Milford	Clermont	0	0	11,194	23,344	3,329,463	3,364,001
City Of Monroe	Butler	505,000	0	0	261,361	8,076,483	8,842,844
City Of Montgomery	Hamilton	38,762	0	241,177	14,255	14,854,921	15,149,115
City Of Moraine	Montgomery	89,851	0	0	866,071	1,977,064	2,932,986
City Of Mount Vernon	Knox	135,855	8,080	16,480	2,680,908	970,240	3,811,563
City Of Mt. Healthy	Hamilton	0	0	0	952	425,785	426,737
City Of Munroe Falls	Summit	46,309	0	105,682	62,930	2,125,601	2,340,522
City Of Napoleon	Henry	7,706	0	19,966	871,172	1,030,178	1,929,022
City Of Nelsonville	Athens	41,471	0	0	488,274	597,438	1,127,183
City Of New Albany	Franklin	242,766	0	0	515,274	12,664,468	13,422,508
City Of New Carlisle	Clark	28,539	0	0	90,136	236,590	355,265
City Of New Franklin	Summit	0	0	0	441,886	20,924	462,810
City Of New Philadelphia	Tuscarawas	98,436	0	0	1,123,022	1,180,973	2,402,431
City Of Newark	Licking	122,904	0	0	2,298,246	1,095,173	3,516,323
City Of Niles	Trumbull	1,117,996	0	0	49,097	3,940,135	5,107,228
City Of North Canton	Stark	12,344	0	2,973,122	1,521,722	641,364	5,148,552
City Of North Olmsted	Cuyahoga	1,077,862	0	0	4,860,515	1,433,619	7,371,996
City Of North Ridgeville	Lorain	53,300	0	450,425	1,763,702	3,456,125	5,723,552
City Of North Royalton	Cuyahoga	99,862	0	701,168	823,431	1,562,846	3,187,307
City Of Northwood	Wood	53,228	0	0	195,512	2,376,653	2,625,393
City Of Norton	Summit	98,982	3,308	288,560	894,305	2,661,398	3,946,553
City Of Norwalk	Huron	0	0	0	59,175	3,280,991	3,340,166
City Of Norwood	Hamilton	0	0	0	310,829	0	310,829
City Of Oakwood	Montgomery	58,707	0	3,105,725	33,744	2,511,018	5,709,194
City Of Oberlin	Lorain	38,105	0	0	1,381,634	9,029,603	10,449,342
City Of Olmsted Falls	Cuyahoga	420,642	0	57,873	1,014,749	1,510,060	3,003,324
City Of Ontario	Richland	14,114	0	0	1,683,511	2,918,976	4,616,601
City Of Oregon	Lucas	403,118	0	772,868	2,705,797	42,540,317	46,422,100

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets								
City	County	Cash And Cash		Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable
		Equivalents	Investments							
City Of Orrville	Wayne	4,186,127	0	0	78,973	3,407	23,426	0	0	136,005
City Of Oxford	Butler	6,764,227	0	0	39,869	0	49,593	0	0	230,671
City Of Painesville	Lake	4,917,144	0	0	150,367	58,898	54,203	260,000	0	425,683
City Of Parma	Cuyahoga	3,386,945	0	0	112,080	0	0	999,733	0	0
City Of Parma Heights	Cuyahoga	1,356,858	0	0	35,811	0	104,820	0	0	0
City Of Pataskala	Licking	730,181	0	0	0	4,257	11,406	0	0	0
City Of Pepper Pike	Cuyahoga	7,419,898	0	0	4,744	0	94,794	701,836	0	521,057
City Of Perrysburg	Wood	2,406,487	6,499,229	0	0	52,026	129,000	0	0	424,918
City Of Pickerington	Fairfield	3,185,607	0	0	10,004	6,129	90,304	149,235	0	146,347
City Of Piqua	Miami	8,302,367	2,001,009	0	0	3,978	475,397	94,219	0	0
City Of Port Clinton	Ottawa	692,581	0	0	14,703	2,082	59,522	10,306	0	0
City Of Portsmouth	Scioto	55,679	0	0	13,218	0	284,142	0	581,118	487,998
City Of Powell	Delaware	7,545,846	0	0	0	30,707	46,247	0	0	0
City Of Ravenna	Portage	1,481,539	0	0	30,434	402	39,396	259,679	0	269,788
City Of Reading	Hamilton	561,823	0	0	0	0	78,241	0	0	153,948
City Of Reynoldsburg	Franklin	1,423,728	2,393,180	0	6,010	24,907	88,228	0	0	613,592
City Of Richmond Heights	Cuyahoga	2,237,134	0	0	8,652	0	48,135	1,370,696	0	415,627
City Of Rittman	Wayne	563,866	0	0	2,555	1,908	16,260	60,000	0	141,200
City Of Riverside	Montgomery	6,402,743	0	0	473	9,097	157,130	262,660	16,000	316,643
City Of Rocky River	Cuyahoga	3,515,754	0	0	17,211	3,172	340,130	450,000	0	525,575
City Of Rossford	Wood	5,569,482	0	0	0	0	864	0	0	283,986
City Of Saint Marys	Auglaize	2,607,102	0	0	35,446	11,478	50,450	0	70,830	0
City Of Salem	Columbiana	1,826,618	0	0	84,494	32,113	23,547	18,800	0	98,667
City Of Sandusky	Erie	4,386,032	0	0	110,239	22,481	368,888	10,800	0	0
City Of Seven Hills	Cuyahoga	3,890,879	0	0	7,208	0	1,356,136	0	2,300	0
City Of Shaker Heights	Cuyahoga	16,166,971	0	0	79,771	9,424	979,660	31,000	0	1,168,384
City Of Sharonville	Hamilton	2,446,927	0	0	0	0	54,792	4,860,007	0	178,392
City Of Sheffield Lake	Lorain	684,796	0	0	6,631	0	116,624	0	0	0
City Of Shelby	Richland	218,817	0	0	21,621	256	0	0	0	143,916
City Of Sidney	Shelby	5,710,067	1,735,288	0	41,954	10,034	0	83,000	4,207	291,519
City Of Solon	Cuyahoga	25,394,839	0	0	603,177	0	78,804	0	0	449,118
City Of South Euclid	Cuyahoga	4,349,848	0	0	57,328	4,234	45,942	860,897	0	558,853
City Of Springboro	Warren	2,292,661	4,966,161	0	33,205	0	0	0	0	177,229
City Of Springdale	Hamilton	4,838,452	0	0	287,485	0	259,964	6,925	492,378	198,866
City Of Springfield	Clark	2,499,721	0	0	4,516	47,428	250,929	0	3,043,059	0
City Of St. Clairsville	Belmont	838,581	0	0	0	0	28,445	83,487	0	93,602
City Of Steubenville	Jefferson	3,127,464	0	0	210,435	0	72,000	0	0	0
City Of Stow	Summit	5,371,645	0	0	139,387	19,318	292,445	0	0	881,756
City Of Streetsboro	Portage	2,659,627	0	0	28,228	0	186,024	0	0	146,632

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets (Continued)								
City	County	Prepaid Items	Income Taxes Receivable	Property Taxes Receivable	Revenue In		Notes Receivable	Loans Receivable	Other Assets	Total Assets
					Lieu Of Taxes Receivable	Due From Other Governments				
City Of Orrville	Wayne	17,839	1,841,129	489,366	0	0	0	0	0	6,776,272
City Of Oxford	Butler	43,700	0	2,320,666	0	0	0	0	31,841	9,480,567
City Of Painesville	Lake	76,837	0	2,271,945	0	0	0	0	785,000	9,000,077
City Of Parma	Cuyahoga	0	4,411,136	3,405,142	0	1,642,323	0	0	0	13,957,359
City Of Parma Heights	Cuyahoga	44,450	0	7,111,086	0	387,543	0	0	0	9,040,568
City Of Pataskala	Licking	9,302	0	972,785	0	95,723	0	0	4,169	1,827,823
City Of Pepper Pike	Cuyahoga	46,581	2,083,220	1,551,373	0	0	0	0	0	12,423,503
City Of Perrysburg	Wood	128,378	0	3,015,036	0	0	0	0	196,147	12,851,221
City Of Pickerington	Fairfield	18,760	680,026	921,372	0	0	0	0	107,165	5,314,949
City Of Piqua	Miami	6,919	1,054,359	1,365,485	333,161	12,911	9,793,197	0	0	23,443,002
City Of Port Clinton	Ottawa	0	732,458	518,474	0	157,846	0	0	9,523	2,197,495
City Of Portsmouth	Scioto	23,018	0	2,793,361	0	0	0	0	0	4,238,534
City Of Powell	Delaware	70,442	1,660,437	517,826	0	165,286	0	0	0	10,036,791
City Of Ravenna	Portage	38,270	786,776	585,681	0	0	0	0	28,295	3,520,260
City Of Reading	Hamilton	0	0	1,775,533	0	0	0	0	0	2,569,545
City Of Reynoldsburg	Franklin	47,069	0	2,274,057	0	0	0	0	0	6,870,771
City Of Richmond Heights	Cuyahoga	58,436	1,721,613	1,101,407	0	0	0	0	441,183	7,402,883
City Of Rittman	Wayne	14,708	274,892	389,217	0	0	0	0	0	1,464,606
City Of Riverside	Montgomery	0	1,060,713	351,722	0	0	0	0	70,623	8,647,804
City Of Rocky River	Cuyahoga	2,187	2,764,974	3,792,892	0	0	0	0	0	11,411,895
City Of Rossford	Wood	66,758	1,386,307	666,122	0	0	0	0	99	7,973,618
City Of Saint Marys	Auglaize	50,884	346,304	292,497	0	106,329	0	0	0	3,571,320
City Of Salem	Columbiana	16,495	791,444	559,109	0	0	0	0	0	3,451,287
City Of Sandusky	Erie	0	2,371,278	1,759,929	2,084	456,247	0	0	22,820	9,510,798
City Of Seven Hills	Cuyahoga	19,780	0	3,143,407	0	177,953	0	0	0	8,597,663
City Of Shaker Heights	Cuyahoga	0	15,224,005	6,108,324	0	0	0	478,804	333,588	40,579,931
City Of Sharonville	Hamilton	35,267	0	2,234,141	0	0	0	0	0	9,809,526
City Of Sheffield Lake	Lorain	21,200	1,266,560	362,700	0	114,540	0	0	0	2,573,051
City Of Shelby	Richland	30,202	0	786,649	0	0	0	0	0	1,201,461
City Of Sidney	Shelby	45,311	3,411,775	956,398	42,706	0	0	0	338,295	12,670,554
City Of Solon	Cuyahoga	189,497	5,121,103	1,489,760	0	0	0	0	0	33,326,298
City Of South Euclid	Cuyahoga	104,160	5,526,634	3,280,645	0	0	0	0	61,685	14,850,226
City Of Springboro	Warren	160,534	1,529,254	652,835	0	0	0	0	0	9,811,879
City Of Springdale	Hamilton	17,682	0	5,160,667	0	0	0	0	66,187	11,328,606
City Of Springfield	Clark	0	6,929,377	0	0	1,182,945	0	0	0	13,957,975
City Of St. Clairsville	Belmont	0	231,074	493,331	0	0	0	0	0	1,768,520
City Of Steubenville	Jefferson	9,496	2,582,841	1,468,732	0	354,306	0	0	0	7,825,274
City Of Stow	Summit	0	1,460,451	4,799,999	0	0	0	150,000	0	13,115,001
City Of Streetsboro	Portage	6,251	2,909,794	756,352	0	0	0	0	0	6,692,908

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets (Continued)		Liabilities					
City	County	Total Deferred Outflows Of	Total Assets And Deferred Outflows Of	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable
		Resources	Resources						
City Of Orrville	Wayne	0	6,776,272	53,842	111,131	0	120,661	0	0
City Of Oxford	Butler	0	9,480,567	73,305	175,836	0	204,717	0	0
City Of Painesville	Lake	0	9,000,077	30,817	372,072	0	0	0	0
City Of Parma	Cuyahoga	0	13,957,359	150,125	357,549	263,018	0	731,436	1,143
City Of Parma Heights	Cuyahoga	0	9,040,568	133,432	98,061	0	0	610,844	0
City Of Pataskala	Licking	0	1,827,823	55,053	17,559	0	0	12,443	0
City Of Pepper Pike	Cuyahoga	0	12,423,503	58,874	38,560	8,538	119,219	0	0
City Of Perrysburg	Wood	0	12,851,221	156,815	584,590	0	0	0	0
City Of Pickerington	Fairfield	0	5,314,949	137,561	26,379	0	40,814	0	0
City Of Piqua	Miami	0	23,443,002	187,455	222,070	0	0	0	0
City Of Port Clinton	Ottawa	0	2,197,495	18,431	74,846	0	0	66,419	0
City Of Portsmouth	Scioto	0	4,238,534	44,724	14,686	0	306,909	0	0
City Of Powell	Delaware	0	10,036,791	52,284	144,377	0	0	89,738	0
City Of Ravenna	Portage	0	3,520,260	21,603	107,779	0	157,590	0	0
City Of Reading	Hamilton	0	2,569,545	149,426	527,460	0	0	0	0
City Of Reynoldsburg	Franklin	0	6,870,771	100,841	754,756	0	15,929	0	0
City Of Richmond Heights	Cuyahoga	0	7,402,883	93,199	75,188	0	68,348	0	0
City Of Rittman	Wayne	0	1,464,606	15,207	40,990	0	63,232	0	0
City Of Riverside	Montgomery	0	8,647,804	149,207	13,490	0	24,660	0	0
City Of Rocky River	Cuyahoga	0	11,411,895	136,159	77,684	0	280,032	0	0
City Of Rossford	Wood	0	7,973,618	122,496	211,708	0	0	0	0
City Of Saint Marys	Auglaize	0	3,571,320	33,145	65,446	0	0	58,519	0
City Of Salem	Columbiana	0	3,451,287	36,840	124,934	0	82,093	0	0
City Of Sandusky	Erie	0	9,510,798	119,861	298,485	0	0	353,987	0
City Of Seven Hills	Cuyahoga	0	8,597,663	41,199	214,562	0	0	143,255	0
City Of Shaker Heights	Cuyahoga	0	40,579,931	497,673	983,191	0	0	0	0
City Of Sharonville	Hamilton	0	9,809,526	161,930	224,657	0	314,928	0	0
City Of Sheffield Lake	Lorain	0	2,573,051	80,854	43,924	0	125,958	0	0
City Of Shelby	Richland	0	1,201,461	19,674	224,422	0	0	0	0
City Of Sidney	Shelby	0	12,670,554	825,576	976,215	0	0	0	0
City Of Solon	Cuyahoga	0	33,326,298	1,115,570	497,921	40,590	211,595	0	0
City Of South Euclid	Cuyahoga	0	14,850,226	93,477	223,451	9,049	250,831	0	0
City Of Springboro	Warren	0	9,811,879	56,335	173,768	0	134,799	0	0
City Of Springdale	Hamilton	0	11,328,606	193,086	588,975	0	39,366	0	0
City Of Springfield	Clark	0	13,957,975	1,147,189	700,599	0	0	0	0
City Of St. Clairsville	Belmont	0	1,768,520	1,016	4,319	0	6,399	0	0
City Of Steubenville	Jefferson	0	7,825,274	66,570	126,754	0	0	397,526	0
City Of Stow	Summit	0	13,115,001	261,304	427,331	0	588,243	0	0
City Of Streetsboro	Portage	0	6,692,908	56,639	188,438	1,373	257,469	0	0

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Liabilities (Continued)									
City	County	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City Of Orrville	Wayne	0	0	0	0	0	0	0	0	285,634	1,344,636
City Of Oxford	Butler	0	0	0	0	0	0	0	0	453,858	1,954,724
City Of Painesville	Lake	0	0	0	0	0	0	0	52,398	455,287	825,271
City Of Parma	Cuyahoga	0	0	0	325,815	0	0	0	302,218	2,131,304	6,625,085
City Of Parma Heights	Cuyahoga	0	0	0	0	108,485	0	0	0	950,822	6,626,653
City Of Pataskala	Licking	0	0	0	0	0	1,133	0	6,615	92,803	1,042,712
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0	225,191	3,500,194
City Of Perrysburg	Wood	0	0	0	0	0	0	0	50,687	792,092	1,712,678
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0	204,754	1,322,970
City Of Piqua	Miami	0	0	0	0	0	0	0	25,300	434,825	2,142,195
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	0	159,696	1,155,965
City Of Portsmouth	Scioto	0	0	0	350,501	0	0	0	0	716,820	2,399,593
City Of Powell	Delaware	0	0	0	0	0	0	0	17,634	304,033	2,074,671
City Of Ravenna	Portage	0	0	0	0	0	0	0	0	286,972	1,065,140
City Of Reading	Hamilton	0	0	118,765	0	0	0	0	0	795,651	1,293,324
City Of Reynoldsburg	Franklin	0	0	0	0	43,904	0	0	0	915,430	915,254
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	12,829	249,564	2,553,210
City Of Rittman	Wayne	0	0	0	0	0	1,800	0	12,571	133,800	579,009
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0	187,357	1,510,865
City Of Rocky River	Cuyahoga	0	4,642	0	0	0	0	0	0	498,517	5,940,867
City Of Rossford	Wood	0	0	0	0	0	0	0	0	334,204	1,691,363
City Of Saint Marys	Auglaize	0	0	0	0	0	0	0	3,000	160,110	580,954
City Of Salem	Columbiana	0	0	0	0	0	34,306	0	0	278,173	821,193
City Of Sandusky	Erie	0	0	0	0	0	0	0	0	772,333	4,209,294
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0	399,016	3,950,787
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	478,804	0	11,539	1,971,207	18,455,445
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0	701,515	780,940
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	94,865	345,601	1,552,383
City Of Shelby	Richland	0	0	0	0	0	0	0	0	244,096	595,263
City Of Sidney	Shelby	0	0	0	508,349	0	0	0	0	2,310,140	3,816,001
City Of Solon	Cuyahoga	0	0	0	0	241,949	0	0	24,798	2,132,423	4,350,965
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0	576,808	8,780,583
City Of Springboro	Warren	0	0	0	0	0	0	0	0	364,902	1,499,168
City Of Springdale	Hamilton	0	0	0	0	51,555	937,500	0	261,265	2,071,747	1,714,221
City Of Springfield	Clark	0	0	0	1,298,041	0	0	0	0	3,145,829	5,514,668
City Of St. Clairsville	Belmont	0	0	213,229	0	0	0	0	0	224,963	726,912
City Of Steubenville	Jefferson	0	0	0	0	0	0	0	0	590,850	4,148,342
City Of Stow	Summit	0	0	0	0	0	0	0	46,976	1,323,854	5,918,647
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0	503,919	2,455,006



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

City	County	Fund Balances					Total Liabilities	
		Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances	Deferred Inflows Of Resources And Fund Balances
City Of Orrville	Wayne	96,812	0	0	1,860,961	3,188,229	5,146,002	6,776,272
City Of Oxford	Butler	83,569	0	0	145,070	6,843,346	7,071,985	9,480,567
City Of Painesville	Lake	1,012,204	0	0	756,351	5,950,964	7,719,519	9,000,077
City Of Parma	Cuyahoga	112,080	0	209,559	210,915	4,668,416	5,200,970	13,957,359
City Of Parma Heights	Cuyahoga	80,261	1,882	129,745	616,578	634,627	1,463,093	9,040,568
City Of Pataskala	Licking	9,302	0	0	313,403	369,603	692,308	1,827,823
City Of Pepper Pike	Cuyahoga	51,325	0	0	18,420	8,628,373	8,698,118	12,423,503
City Of Perrysburg	Wood	128,378	0	0	1,485,333	8,732,740	10,346,451	12,851,221
City Of Pickerington	Fairfield	128,029	0	8,465	124,946	3,525,785	3,787,225	5,314,949
City Of Piqua	Miami	9,800,116	11,077	0	4,101,987	6,952,802	20,865,982	23,443,002
City Of Port Clinton	Ottawa	39,660	0	0	19,629	822,545	881,834	2,197,495
City Of Portsmouth	Scioto	36,236	0	0	0	1,085,885	1,122,121	4,238,534
City Of Powell	Delaware	70,442	0	140,545	1,930,024	5,517,076	7,658,087	10,036,791
City Of Ravenna	Portage	71,518	0	0	807,040	1,289,590	2,168,148	3,520,260
City Of Reading	Hamilton	0	0	0	0	480,570	480,570	2,569,545
City Of Reynoldsburg	Franklin	53,079	214	23,567	328,182	4,635,045	5,040,087	6,870,771
City Of Richmond Heights	Cuyahoga	67,088	0	84,132	71,523	4,377,366	4,600,109	7,402,883
City Of Rittman	Wayne	17,263	0	555	292,241	441,738	751,797	1,464,606
City Of Riverside	Montgomery	473	0	0	97,335	6,851,774	6,949,582	8,647,804
City Of Rocky River	Cuyahoga	20,105	0	0	1,332,986	3,619,420	4,972,511	11,411,895
City Of Rossford	Wood	66,857	0	0	1,582,497	4,298,697	5,948,051	7,973,618
City Of Saint Marys	Auglaize	88,982	0	0	1,949,093	792,181	2,830,256	3,571,320
City Of Salem	Columbiana	102,419	0	11,767	620,543	1,617,192	2,351,921	3,451,287
City Of Sandusky	Erie	221,127	0	0	365,022	3,943,022	4,529,171	9,510,798
City Of Seven Hills	Cuyahoga	26,988	0	0	584,415	3,636,457	4,247,860	8,597,663
City Of Shaker Heights	Cuyahoga	79,771	0	197,711	8,162,882	11,712,915	20,153,279	40,579,931
City Of Sharonville	Hamilton	35,267	0	171,476	491,033	7,629,295	8,327,071	9,809,526
City Of Sheffield Lake	Lorain	27,831	0	0	316,232	331,004	675,067	2,573,051
City Of Shelby	Richland	51,823	0	0	247,858	62,421	362,102	1,201,461
City Of Sidney	Shelby	87,265	0	243,392	227,709	5,986,047	6,544,413	12,670,554
City Of Solon	Cuyahoga	892,677	1,650,000	188,187	1,971,534	22,140,512	26,842,910	33,326,298
City Of South Euclid	Cuyahoga	161,488	0	0	504,699	4,826,648	5,492,835	14,850,226
City Of Springboro	Warren	193,739	0	0	1,007,606	6,746,464	7,947,809	9,811,879
City Of Springdale	Hamilton	796,770	0	0	611,155	6,134,713	7,542,638	11,328,606
City Of Springfield	Clark	4,516	134,061	482,658	271,144	4,405,099	5,297,478	13,957,975
City Of St. Clairsville	Belmont	3,424	0	0	0	813,221	816,645	1,768,520
City Of Steubenville	Jefferson	233,270	0	0	1,770,542	1,082,270	3,086,082	7,825,274
City Of Stow	Summit	289,387	0	20,793	3,933,706	1,628,614	5,872,500	13,115,001
City Of Streetsboro	Portage	34,479	0	12,544	263,468	3,423,492	3,733,983	6,692,908

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets								
City	County	Cash And Cash		Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable
		Equivalents	Investments							
City Of Strongsville	Cuyahoga	9,736,423	0	0	32,292	8,321	486,165	2,760,000	0	328,847
City Of Sylvania	Lucas	518,785	3,827,498	0	375,062	2,695	242,971	0	0	347,040
City Of Tallmadge	Summit	6,924,281	0	0	109,310	21,665	70,337	0	0	0
City Of Tiffin	Seneca	2,685,856	0	0	8,388	1,821	171,732	0	0	344,983
City Of Tipp City	Miami	4,259,377	629,602	0	67,277	4,244	254,637	150,000	78,172	184,588
City Of Toledo	Lucas	8,473	38,332	0	1,143	0	40,078	0	0	0
City Of Toronto	Jefferson	1,015,832	0	0	0	0	0	0	0	60,908
City Of Trenton	Butler	1,682,409	0	0	0	5,434	30,860	13,960	0	0
City Of Trotwood	Montgomery	547,910	0	0	0	0	0	326,525	0	330,398
City Of Troy	Miami	49,111,552	0	0	0	116,763	1,015,675	1,540,000	0	431,217
City Of Twinsburg	Summit	27,815,120	0	0	395,562	789	138,523	0	0	311,556
City Of Uhrichsville	Tuscarawas	137,960	0	0	6,964	0	18,250	0	0	86,842
City Of Union	Montgomery	151,634	0	0	8,149	0	17,005	0	0	45,047
City Of University Heights	Cuyahoga	2,712,726	0	0	51,334	3,499	292,955	0	0	318,203
City Of Upper Arlington	Franklin	27,597,057	0	0	63,982	83,500	471,481	1,958,770	0	1,551,740
City Of Upper Sandusky	Wyandot	1,205,239	0	0	5,901	0	74,296	0	0	0
City Of Urbana	Champaign	2,248,344	0	0	22,652	0	375,185	0	56,000	0
City Of Vandalia	Montgomery	13,047,932	0	0	7,371	22,028	556,230	0	0	0
City Of Vermilion	Erie	487,758	0	0	0	11,781	38,783	0	0	365,416
City Of Wadsworth	Medina	1,321,748	0	0	150,081	1,372	97,837	5,047,474	6,293	0
City Of Wapakoneta	Auglaize	1,531,112	0	0	18,738	465	340,523	180,428	0	0
City Of Warren	Trumbull	1,047,797	0	0	4,426	10,578	372,974	0	0	941,139
City Of Warrensville Heights	Cuyahoga	3,213,399	0	0	43,957	0	508,989	122,149	0	168,000
City Of Washington Court House	Fayette	543,840	0	0	0	0	6,155	0	0	252,673
City Of Waterville	Lucas	775,757	0	0	8,873	10,108	52,024	0	0	0
City Of Wauseon	Fulton	500,947	224,719	0	35,782	1,507	74,376	0	0	99,356
City Of Wellston	Jackson	133,694	0	0	0	0	0	247,508	0	42,510
City Of West Carrollton	Montgomery	2,100,619	0	0	0	3,205	40,769	0	0	221,901
City Of Westerville	Franklin	27,798,844	0	0	295,550	140,854	18,234	10,747,922	0	969,381
City Of Westlake	Cuyahoga	39,935,447	0	0	295,197	110,571	154,056	420,300	555,000	902,815
City Of Whitehall	Franklin	7,385,640	0	0	59,353	11,666	110,479	0	0	0
City Of Wickliffe	Lake	6,011,358	0	0	40,867	101	50,594	900,000	0	666,670
City Of Willard	Huron	3,240,758	0	0	9,050	37,262	139,722	46,000	0	0
City Of Willoughby	Lake	8,223,923	0	0	110,892	24,173	187,903	0	1,360,214	0
City Of Willoughby Hills	Lake	787,645	0	0	5,215	0	17,254	0	0	228,021
City Of Willowick	Lake	1,365,829	0	0	5,294	415	55,523	225,000	0	645,158
City Of Wilmington	Clinton	2,947,229	0	0	0	0	108,677	0	702,500	0
City Of Wooster	Wayne	11,026,968	0	0	55,045	0	241,928	0	29,787	0
City Of Worthington	Franklin	9,322,326	0	0	0	8,175	154,828	0	0	453,181

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets (Continued)								
City	County	Prepaid Items	Income Taxes Receivable	Property Taxes Receivable	Revenue In		Notes Receivable	Loans Receivable	Other Assets	Total Assets
					Lieu Of Taxes Receivable	Due From Other Governments				
City Of Strongsville	Cuyahoga	68,099	7,402,096	459,013	0	0	0	0	12,457	21,293,713
City Of Sylvania	Lucas	60,502	0	2,307,691	0	0	0	0	0	7,682,244
City Of Tallmadge	Summit	0	2,336,578	731,019	0	366,278	0	0	0	10,559,468
City Of Tiffin	Seneca	53,084	1,805,926	862,407	0	0	0	0	0	5,934,197
City Of Tipp City	Miami	20,132	0	958,323	0	0	0	0	0	6,606,352
City Of Toledo	Lucas	0	0	0	0	3,501	0	0	0	91,527
City Of Toronto	Jefferson	19,293	0	939,995	0	0	0	0	0	2,036,028
City Of Trenton	Butler	0	177,928	488,065	0	159,679	0	0	0	2,558,335
City Of Trotwood	Montgomery	0	0	4,270,367	0	0	0	0	294,615	5,769,815
City Of Troy	Miami	0	0	2,549,065	0	0	0	0	0	54,764,272
City Of Twinsburg	Summit	0	7,041,394	0	0	0	0	0	1,746	35,704,690
City Of Uhrichsville	Tuscarawas	31,590	529,083	282,027	0	0	0	0	0	1,092,716
City Of Union	Montgomery	1,996	0	387,895	0	0	0	0	34,058	645,784
City Of University Heights	Cuyahoga	59,229	4,733,235	2,524,138	0	0	0	270,000	82,575	11,047,894
City Of Upper Arlington	Franklin	0	7,504,569	9,811,652	0	0	0	0	0	49,042,751
City Of Upper Sandusky	Wyandot	0	0	993,806	0	143,505	0	0	0	2,422,747
City Of Urbana	Champaign	25,569	735,953	494,793	0	171,833	0	0	0	4,130,329
City Of Vandalia	Montgomery	0	2,677,248	1,266,977	0	270,274	0	0	32,001	17,880,061
City Of Vermilion	Erie	746	585,146	1,965,963	0	0	0	0	101,712	3,557,305
City Of Wadsworth	Medina	45,536	2,385,218	925,581	0	286,697	0	0	0	10,267,837
City Of Wapakoneta	Auglaize	29,410	987,757	368,479	0	143,119	0	0	15,797	3,615,828
City Of Warren	Trumbull	0	4,354,514	0	0	0	0	0	727,214	7,458,642
City Of Warrensville Heights	Cuyahoga	58,179	3,201,695	538,983	0	0	0	0	0	7,855,351
City Of Washington Court House	Fayette	20,356	1,269,937	343,376	0	0	0	0	3,425	2,439,762
City Of Waterville	Lucas	20,187	554,797	331,055	0	157,571	0	0	0	1,910,372
City Of Wauseon	Fulton	27,399	0	536,902	0	0	0	0	1,505	1,502,493
City Of Wellston	Jackson	0	304,649	213,575	0	0	0	0	0	941,936
City Of West Carrollton	Montgomery	3,758	1,905,107	0	0	0	0	0	0	4,275,359
City Of Westerville	Franklin	402,463	3,090,871	3,388,899	0	0	0	0	0	46,853,018
City Of Westlake	Cuyahoga	231,561	4,786,286	10,080,959	0	0	0	0	62,316	57,534,508
City Of Whitehall	Franklin	130,327	2,467,490	375,312	0	457,552	0	0	1,478,572	12,476,391
City Of Wickliffe	Lake	12,765	0	2,112,055	0	0	0	0	0	9,794,410
City Of Willard	Huron	23,844	710,758	265,325	0	104,928	0	0	24,667	4,602,314
City Of Willoughby	Lake	1,369	5,430,761	948,694	0	1,145,472	0	0	0	17,433,401
City Of Willoughby Hills	Lake	55,144	1,397,112	497,612	0	0	0	0	2,566	2,990,569
City Of Willowick	Lake	0	0	3,428,181	0	0	0	0	7,332	5,732,732
City Of Wilmington	Clinton	0	0	1,778,332	0	171,634	0	0	0	5,708,372
City Of Wooster	Wayne	0	0	4,011,852	0	564,164	0	0	0	15,929,744
City Of Worthington	Franklin	31,479	0	5,147,024	0	0	0	0	0	15,117,013

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>		<b>Liabilities</b>					
<b>City</b>	<b>County</b>	<b>Total</b>	<b>Total Assets</b>	<b>Accounts</b>	<b>Accrued</b>	<b>Contracts</b>	<b>Intergovernmental</b>	<b>Due To Other</b>	<b>Matured</b>
		<b>Deferred</b>	<b>And Deferred</b>						
		<b>Outflows Of</b>	<b>Outflows Of</b>	<b>Payable</b>	<b>Wages And</b>	<b>Payable</b>	<b>Payable</b>	<b>Governments</b>	<b>Interest</b>
		<b>Resources</b>	<b>Resources</b>		<b>Benefits</b>				<b>Payable</b>
City Of Strongsville	Cuyahoga	0	21,293,713	332,678	544,937	0	35,366	0	0
City Of Sylvania	Lucas	0	7,682,244	60,712	341,919	0	0	0	0
City Of Tallmadge	Summit	0	10,559,468	124,931	122,339	0	264,419	0	0
City Of Tiffin	Seneca	0	5,934,197	68,513	127,766	0	0	186,500	0
City Of Tipp City	Miami	0	6,606,352	56,574	256,763	0	7,300	0	0
City Of Toledo	Lucas	0	91,527	1,553	10,197	0	0	0	0
City Of Toronto	Jefferson	0	2,036,028	11,702	0	0	27,747	0	0
City Of Trenton	Butler	0	2,558,335	36,739	102,102	0	0	15,601	0
City Of Trotwood	Montgomery	0	5,769,815	120,824	425,654	0	0	0	0
City Of Troy	Miami	0	54,764,272	128,020	490,177	0	0	0	0
City Of Twinsburg	Summit	0	35,704,690	140,689	248,182	0	576,799	0	0
City Of Uhrichsville	Tuscarawas	0	1,092,716	30,941	21,459	0	26,559	0	0
City Of Union	Montgomery	0	645,784	6,161	4,358	0	7,117	0	0
City Of University Heights	Cuyahoga	0	11,047,894	128,466	174,288	0	275,427	0	0
City Of Upper Arlington	Franklin	0	49,042,751	305,802	789,087	0	172,714	11,442	0
City Of Upper Sandusky	Wyandot	0	2,422,747	60,792	54,654	560	0	75,119	0
City Of Urbana	Champaign	0	4,130,329	27,323	154,712	0	0	208,807	0
City Of Vandalia	Montgomery	0	17,880,061	275,214	391,566	0	0	259,089	0
City Of Vermilion	Erie	0	3,557,305	34,804	68,606	0	86,239	0	0
City Of Wadsworth	Medina	0	10,267,837	76,190	144,205	0	0	113,548	0
City Of Wapakoneta	Auglaize	0	3,615,828	58,187	56,546	0	0	93,504	0
City Of Warren	Trumbull	0	7,458,642	95,705	417,795	0	0	180,806	0
City Of Warrensville Heights	Cuyahoga	0	7,855,351	189,492	41,196	0	455,708	0	0
City Of Washington Court House	Fayette	0	2,439,762	38,926	95,615	0	254,214	0	0
City Of Waterville	Lucas	0	1,910,372	33,528	33,171	7,756	0	43,245	0
City Of Wauseon	Fulton	0	1,502,493	12,469	152,869	0	0	0	0
City Of Wellston	Jackson	0	941,936	28,644	5,946	0	57,303	0	0
City Of West Carrollton	Montgomery	0	4,275,359	44,002	537,280	0	0	0	0
City Of Westerville	Franklin	0	46,853,018	279,240	385,199	0	89,325	0	0
City Of Westlake	Cuyahoga	0	57,534,508	585,576	374,648	52,383	478,739	0	0
City Of Whitehall	Franklin	0	12,476,391	330,179	497,631	0	0	450,316	0
City Of Wickliffe	Lake	0	9,794,410	172,049	618,274	0	0	0	0
City Of Willard	Huron	0	4,602,314	45,682	72,479	0	0	103,449	0
City Of Willoughby	Lake	0	17,433,401	105,611	1,425,460	0	0	1,427	0
City Of Willoughby Hills	Lake	0	2,990,569	12,317	13,008	5,808	154,537	0	0
City Of Willowick	Lake	0	5,732,732	67,510	210,823	0	206,987	0	0
City Of Wilmington	Clinton	0	5,708,372	75,221	88,003	0	0	0	0
City Of Wooster	Wayne	0	15,929,744	333,345	705,176	0	0	0	0
City Of Worthington	Franklin	0	15,117,013	406,404	303,777	0	656,688	0	0

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Liabilities (Continued)									Total Deferred Inflows Of Resources
City	County	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	36,135	949,116	3,668,456
City Of Sylvania	Lucas	0	0	0	0	0	0	0	31,353	433,984	1,724,477
City Of Tallmadge	Summit	0	0	0	0	0	0	0	14,989	526,678	1,825,121
City Of Tiffin	Seneca	0	0	0	0	0	0	0	28,382	411,161	2,402,955
City Of Tipp City	Miami	0	0	0	9,010	0	0	0	0	329,647	895,364
City Of Toledo	Lucas	0	0	0	39,240	0	0	0	1,485	52,475	31,075
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0	39,449	785,158
City Of Trenton	Butler	0	0	0	0	0	479,429	62,000	953	696,824	293,252
City Of Trotwood	Montgomery	0	0	0	0	0	0	0	10,567	557,045	4,506,964
City Of Troy	Miami	0	0	0	0	0	0	0	0	618,197	1,877,641
City Of Twinsburg	Summit	0	0	0	0	102,720	0	0	0	1,068,390	6,057,414
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0	78,959	463,452
City Of Union	Montgomery	0	0	0	0	0	0	0	0	17,636	460,674
City Of University Heights	Cuyahoga	0	0	0	0	0	80,686	0	33,950	692,817	6,576,474
City Of Upper Arlington	Franklin	0	0	0	278,954	0	0	0	0	1,557,999	15,563,596
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0	191,125	1,120,305
City Of Urbana	Champaign	0	0	0	104,464	0	860,000	0	17,276	1,372,582	1,190,741
City Of Vandalia	Montgomery	0	0	0	0	0	15,354	0	1,109,868	2,051,091	3,295,791
City Of Vermilion	Erie	0	0	0	82,500	0	0	0	21,455	293,604	2,195,057
City Of Wadsworth	Medina	0	0	32,040	0	0	0	0	47,543	413,526	2,259,411
City Of Wapakoneta	Auglaize	0	0	1,889	0	0	0	0	0	210,126	1,564,720
City Of Warren	Trumbull	0	0	0	0	0	0	0	135,320	829,626	2,558,322
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	62,894	749,290	1,811,604
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0	388,755	1,124,952
City Of Waterville	Lucas	0	0	0	0	0	0	0	0	117,700	826,789
City Of Wauseon	Fulton	0	0	0	0	0	0	0	1,976	167,314	346,859
City Of Wellston	Jackson	0	0	0	0	0	0	0	0	91,893	241,915
City Of West Carrollton	Montgomery	0	0	0	0	0	0	1,380,000	0	1,961,282	1,341,761
City Of Westerville	Franklin	0	0	247,738	11,387	0	0	0	5,530	1,018,419	5,588,763
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	175,415	1,666,761	13,061,255
City Of Whitehall	Franklin	0	0	0	0	150,532	0	0	0	1,428,658	2,079,281
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0	790,323	1,599,841
City Of Willard	Huron	0	0	0	0	0	0	0	0	221,610	566,604
City Of Willoughby	Lake	0	0	0	0	0	0	0	0	1,532,498	4,441,735
City Of Willoughby Hills	Lake	0	0	21,855	0	0	0	0	0	207,525	1,797,063
City Of Willowick	Lake	0	0	0	0	0	0	0	0	485,320	3,874,325
City Of Wilmington	Clinton	0	0	0	18,556	262,000	0	0	0	443,780	994,944
City Of Wooster	Wayne	0	0	0	0	0	0	0	0	1,038,521	3,860,210
City Of Worthington	Franklin	0	0	0	0	0	0	0	0	1,366,869	3,319,293

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

City	County	Fund Balances					Total Liabilities	
		Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances	Deferred Inflows Of Resources And Fund Balances
City Of Strongsville	Cuyahoga	100,391	0	2,008,568	0	14,567,182	16,676,141	21,293,713
City Of Sylvania	Lucas	435,564	0	0	64,279	5,023,940	5,523,783	7,682,244
City Of Tallmadge	Summit	109,310	0	0	394,680	7,703,679	8,207,669	10,559,468
City Of Tiffin	Seneca	61,472	0	157,897	217,966	2,682,746	3,120,081	5,934,197
City Of Tipp City	Miami	87,409	0	0	166,514	5,127,418	5,381,341	6,606,352
City Of Toledo	Lucas	1,143	5,420	326	0	1,088	7,977	91,527
City Of Toronto	Jefferson	19,694	0	62,425	424,640	704,662	1,211,421	2,036,028
City Of Trenton	Butler	4,648	0	505,712	53,854	1,004,045	1,568,259	2,558,335
City Of Trotwood	Montgomery	0	0	0	269,342	436,464	705,806	5,769,815
City Of Troy	Miami	0	991,248	0	456,887	50,820,299	52,268,434	54,764,272
City Of Twinsburg	Summit	396,947	0	0	421,460	27,760,479	28,578,886	35,704,690
City Of Uhrichsville	Tuscarawas	38,554	0	1,853	61,721	448,177	550,305	1,092,716
City Of Union	Montgomery	10,145	0	0	8,000	149,329	167,474	645,784
City Of University Heights	Cuyahoga	110,563	0	436	2,609,730	1,057,874	3,778,603	11,047,894
City Of Upper Arlington	Franklin	2,033,232	1,020,540	8,776,790	3,468,237	16,622,357	31,921,156	49,042,751
City Of Upper Sandusky	Wyandot	5,901	0	0	1,063,076	42,340	1,111,317	2,422,747
City Of Urbana	Champaign	104,221	0	0	21,034	1,441,751	1,567,006	4,130,329
City Of Vandalia	Montgomery	39,372	0	542,531	1,549,018	10,402,258	12,533,179	17,880,061
City Of Vermilion	Erie	102,458	0	10,000	290,434	665,752	1,068,644	3,557,305
City Of Wadsworth	Medina	5,243,091	0	170,028	1,849,862	331,919	7,594,900	10,267,837
City Of Wapakoneta	Auglaize	87,798	10,154	0	71,374	1,671,656	1,840,982	3,615,828
City Of Warren	Trumbull	4,426	622,922	0	212,483	3,230,863	4,070,694	7,458,642
City Of Warrensville Heights	Cuyahoga	224,285	0	0	144,018	4,926,154	5,294,457	7,855,351
City Of Washington Court House	Fayette	20,356	0	0	14,781	890,918	926,055	2,439,762
City Of Waterville	Lucas	29,060	0	19,279	0	917,544	965,883	1,910,372
City Of Wauseon	Fulton	63,181	0	0	524,181	400,958	988,320	1,502,493
City Of Wellston	Jackson	0	0	0	14,318	593,810	608,128	941,936
City Of West Carrollton	Montgomery	3,758	0	0	37,985	930,573	972,316	4,275,359
City Of Westerville	Franklin	10,742,349	0	0	2,455,474	27,048,013	40,245,836	46,853,018
City Of Westlake	Cuyahoga	1,441,433	0	153,311	19,668,243	21,543,505	42,806,492	57,534,508
City Of Whitehall	Franklin	190,280	0	511,974	486,159	7,780,039	8,968,452	12,476,391
City Of Wickliffe	Lake	53,632	0	3,482	967,953	6,379,179	7,404,246	9,794,410
City Of Willard	Huron	1,609,332	0	0	761,591	1,443,177	3,814,100	4,602,314
City Of Willoughby	Lake	1,472,475	0	0	1,994,144	7,992,549	11,459,168	17,433,401
City Of Willoughby Hills	Lake	91,411	0	11,020	78,830	804,720	985,981	2,990,569
City Of Willowick	Lake	5,294	0	77,200	826,876	463,717	1,373,087	5,732,732
City Of Wilmington	Clinton	0	0	0	326,915	3,942,733	4,269,648	5,708,372
City Of Wooster	Wayne	55,045	0	0	2,355,408	8,620,560	11,031,013	15,929,744
City Of Worthington	Franklin	31,479	0	682,314	825,172	8,891,886	10,430,851	15,117,013

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Assets								
City	County	Cash And Equivalents	Investments	Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable
City Of Wyoming	Hamilton	2,813,527	0	0	0	2,906	301,491	0	0	238,272
City Of Xenia	Greene	812,674	2,201,320	0	2,769	0	72,946	0	0	418,670
City of Youngstown	Mahoning	1,033,221	0	0	0	0	1,055,252	0	0	0
City Of Zanesville	Muskingum	4,523,466	0	0	978	7,664	77,033	1,347	0	422,757

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Assets (Continued)								
City	County	Prepaid Items	Income Taxes Receivable	Property Taxes Receivable	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	Total Assets
City Of Wyoming	Hamilton	0	0	3,975,975	0	0	0	198,000	0	7,530,171
City Of Xenia	Greene	49,223	0	2,796,482	0	0	0	0	14,629	6,368,713
City of Youngstown	Mahoning	0	6,119,004	0	0	1,126,156	0	0	1,716	9,335,349
City Of Zanesville	Muskingum	20,782	1,396,646	1,074,669	0	0	0	0	2,235,654	9,760,996



Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under GAAP

City	County	Assets (Continued)		Liabilities					
		Total Deferred Outflows Of Resources	Total Assets And Deferred Outflows Of Resources	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable
City Of Wyoming	Hamilton	0	7,530,171	33,699	278,147	0	0	0	0
City Of Xenia	Greene	0	6,368,713	67,089	281,238	0	0	0	0
City of Youngstown	Mahoning	0	9,335,349	563,785	351,102	0	0	136,084	0
City Of Zanesville	Muskingum	0	9,760,996	481,003	124,957	16,252	174,301	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Liabilities (Continued)									Total Deferred Inflows Of Resources
City	County	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	
City Of Wyoming	Hamilton	0	0	14,000	0	32,975	0	0	6,878	365,699	4,041,502
City Of Xenia	Greene	0	0	0	0	0	0	0	0	348,327	2,351,112
City of Youngstown	Mahoning	0	0	0	1,000,000	0	0	0	0	2,050,971	4,323,858
City Of Zanesville	Muskingum	0	0	54,201	0	0	0	0	0	850,714	3,834,620

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Fund Balances					Total Liabilities Deferred Inflows Of Resources And Fund Balances	
City	County	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances	
City Of Wyoming	Hamilton	0	0	0	1,607,505	1,515,465	3,122,970	7,530,171
City Of Xenia	Greene	51,992	0	0	240,208	3,377,074	3,669,274	6,368,713
City of Youngstown	Mahoning	21,952	0	0	354,247	2,584,321	2,960,520	9,335,349
City Of Zanesville	Muskingum	31,134	0	18,161	93,621	4,932,746	5,075,662	9,760,996

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**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets</b>								
<b>City</b>	<b>County</b>	<b>Cash And</b>	<b>Investments</b>	<b>Inventory</b>	<b>Materials</b>	<b>Accrued</b>	<b>Accounts</b>	<b>Interfund</b>	<b>Due From</b>	<b>Intergovernmental</b>
		<b>Cash</b>		<b>Held For</b>	<b>And Supplies</b>	<b>Interest</b>	<b>Receivable</b>	<b>Receivable</b>	<b>Other Funds</b>	<b>Receivable</b>
		<b>Equivalents</b>		<b>Resale</b>	<b>Inventory</b>	<b>Receivable</b>				
City Of Akron	Summit	79,572,136	0	0	0	0	161,415,194	0	3,538,309	0
City Of Alliance	Stark	6,220,500	0	0	20,420	0	158,973	0	776	819,808
City Of Amherst	Lorain	8,030,965	0	0	169,637	24,998	47,114	0	0	496,237
City Of Ashland	Ashland	4,642,234	0	0	141,126	0	216,447	0	0	1,821,012
City Of Ashtabula	Ashtabula	2,899,278	0	0	40,390	0	527,114	0	0	1,005,865
City Of Athens	Athens	8,527,304	0	0	80,845	2,166	92,533	0	0	156,290
City Of Aurora	Portage	17,670,452	0	0	42,748	20,377	31,404	80,000	0	0
City Of Avon	Lorain	13,217,816	0	0	197,402	682	0	1,297,100	0	855,759
City Of Avon Lake	Lorain	13,932,600	0	0	124,735	51,522	221,398	254,808	0	1,167,433
City Of Barberton	Summit	6,617,599	0	0	0	2,913	164,873	0	238,955	1,467,997
City Of Bay Village	Cuyahoga	7,500,453	0	0	143,635	15,064	133,895	1,030,000	0	1,026,573
City Of Beachwood	Cuyahoga	40,191,168	0	0	847,683	7,744	112,090	0	0	367,592
City Of Beavercreek	Greene	9,990,115	0	0	411,513	6,741	626,537	741,875	0	2,545,754
City Of Bedford	Cuyahoga	13,422,379	0	0	143,184	2,654	125,283	575,482	0	894,362
City Of Bedford Heights	Cuyahoga	4,607,589	0	0	118,085	0	555,901	0	0	730,549
City Of Bellbrook	Greene	3,115,736	0	0	26,250	1,631	69,286	0	0	435,418
City Of Bellefontaine	Logan	6,261,708	1,085,900	0	64,907	0	36,482	224,000	0	1,014,693
City Of Bellevue	Huron	4,771,516	0	0	51,446	0	28,532	0	0	922,959
City Of Belpre	Washington	1,929,190	0	0	20,937	198	99,269	0	0	257,012
City Of Berea	Cuyahoga	8,508,255	0	174,900	158,051	0	448,460	525,000	0	1,145,094
City Of Bexley	Franklin	8,058,653	0	0	34,894	27,078	0	0	0	0
City Of Blue Ash	Hamilton	46,793,467	0	0	289,330	594	566,285	136,189	0	1,709,006
City Of Bowling Green	Wood	14,060,800	0	0	0	54,561	703,412	411,249	0	0
City Of Brecksville	Cuyahoga	15,883,112	0	0	284,889	20,023	71,647	184,000	0	887,650
City Of Broadview Heights	Cuyahoga	7,158,348	0	0	45,574	0	1,016,025	112,000	0	1,014,126
City Of Brook Park	Cuyahoga	15,928,426	0	0	153,335	53	200,401	0	0	1,854,308
City Of Brooklyn	Cuyahoga	20,732,932	0	0	143,041	0	174,169	0	0	754,963
City Of Brookville	Montgomery	2,331,829	0	0	27,854	2,834	77,087	0	0	332,220
City Of Brunswick	Medina	22,535,784	12,664	0	163,898	3,339	281,967	2,170,341	0	2,004,966
City Of Bryan	Williams	13,097,504	0	0	72,609	1,043	145,525	0	0	349,412
City Of Bucyrus	Crawford	3,777,611	0	0	65,731	5,696	33,972	547,361	0	0
City Of Cambridge	Guernsey	4,793,809	0	0	7,452	0	106,174	0	0	3,650,224
City Of Campbell	Mahoning	2,875,291	0	0	6,244	0	16,833	150,042	0	373,092
City Of Canal Fulton	Stark	2,046,434	0	0	17,868	400	10,290	550,000	0	266,990
City Of Canal Winchester	Franklin	4,654,286	0	0	16,537	16,073	164,837	0	0	0
City Of Canfield	Mahoning	3,017,526	0	0	0	0	137,460	756,000	0	0
City Of Canton	Stark	18,117,409	0	0	335,780	277	2,053,759	0	170,534	0
City Of Celina	Mercer	5,953,024	0	0	62,065	13,927	53,873	93,670	0	0

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Prepaid Items</b>	<b>Income Taxes Receivable</b>	<b>Property Taxes Receivable</b>	<b>Revenue In Lieu Of Taxes Receivable</b>	<b>Due From Other Governments</b>	<b>Notes Receivable</b>	<b>Loans Receivable</b>	<b>Other Assets</b>	<b>Total Assets</b>
City Of Akron	Summit	0	0	0	0	0	4,255,946	14,282,358	51,424,359	314,488,302
City Of Alliance	Stark	25,805	2,991,023	1,044,423	0	0	0	1,408,692	970,853	13,661,273
City Of Amherst	Lorain	59,523	1,900,293	1,211,651	0	0	0	0	0	11,940,418
City Of Ashland	Ashland	123,581	0	3,071,983	0	0	0	0	0	10,016,383
City Of Ashtabula	Ashtabula	31,835	1,675,711	2,387,068	0	0	0	67,585	61,985	8,696,831
City Of Athens	Athens	95,339	812,179	999,850	0	0	0	0	11,731	10,778,237
City Of Aurora	Portage	50,449	3,418,478	3,515,926	0	922,118	0	452,439	156,257	26,360,648
City Of Avon	Lorain	74,699	4,653,605	4,306,534	923,332	0	0	0	8,901,863	34,428,792
City Of Avon Lake	Lorain	54,902	3,595,970	5,807,646	0	0	0	0	1,788,153	26,999,167
City Of Barberton	Summit	75,915	1,866,876	1,446,603	0	0	89,680	0	26,417	11,997,828
City Of Bay Village	Cuyahoga	87,289	2,536,316	7,427,541	0	0	0	2,578,000	97,141	22,575,907
City Of Beachwood	Cuyahoga	206,696	6,092,735	4,775,535	0	0	0	0	2,929,122	55,530,365
City Of Beavercreek	Greene	0	0	13,034,720	0	0	0	0	2,615,048	29,972,303
City Of Bedford	Cuyahoga	39,528	3,089,187	4,982,657	0	0	0	0	1,785,910	25,060,626
City Of Bedford Heights	Cuyahoga	61,238	2,272,277	4,830,912	0	0	0	0	0	13,176,551
City Of Bellbrook	Greene	1,196	0	2,592,608	0	0	0	0	54,839	6,296,964
City Of Bellefontaine	Logan	27,037	1,874,291	0	0	0	0	0	0	10,589,018
City Of Bellevue	Huron	0	1,181,532	695,050	0	0	143,997	0	32,684	7,827,716
City Of Belpre	Washington	23,747	789,812	339,731	0	0	0	0	0	3,459,896
City Of Berea	Cuyahoga	3,564	0	7,830,034	0	0	0	1,463,693	664,746	20,921,797
City Of Bexley	Franklin	0	4,334,270	1,904,549	263,444	1,279,368	0	0	49,797	15,952,053
City Of Blue Ash	Hamilton	83,363	0	10,701,454	0	0	0	0	670,000	60,949,688
City Of Bowling Green	Wood	69,232	3,343,964	2,410,806	0	1,081,937	529,005	0	419,695	23,084,661
City Of Brecksville	Cuyahoga	97,713	4,012,664	4,381,296	0	0	0	0	4,405,027	30,228,021
City Of Broadview Heights	Cuyahoga	0	3,473,902	4,147,086	0	0	0	0	2,556,856	19,523,917
City Of Brook Park	Cuyahoga	108,588	2,855,512	1,794,465	0	0	0	0	85,968	22,981,056
City Of Brooklyn	Cuyahoga	41,915	3,743,305	1,576,499	0	0	0	0	21,068	27,187,892
City Of Brookville	Montgomery	48,808	493,771	124,715	0	0	0	0	447,202	3,886,320
City Of Brunswick	Medina	0	8,218,043	1,545,018	0	0	275,590	1,411,286	2,112,521	40,735,417
City Of Bryan	Williams	53,325	0	1,395,278	0	0	0	1,700,809	60,823	16,876,328
City Of Bucyrus	Crawford	71,328	1,258,986	553,147	0	456,881	0	0	100,747	6,871,460
City Of Cambridge	Guernsey	12,679	0	4,088,621	0	0	0	56,750	54,930	12,770,639
City Of Campbell	Mahoning	0	1,201,769	953,262	0	0	0	0	0	5,576,533
City Of Canal Fulton	Stark	0	573,077	309,797	0	0	0	0	0	3,774,856
City Of Canal Winchester	Franklin	19,719	1,128,443	359,165	91,864	257,143	0	0	60,160	6,768,227
City Of Canfield	Mahoning	79,486	709,789	559,822	0	337,177	0	0	17,057	5,614,317
City Of Canton	Stark	0	7,735,721	2,643,881	0	13,362,575	0	1,462,476	0	45,882,412
City Of Celina	Mercer	14,413	1,003,077	408,179	1,053,879	557,396	181,278	0	5,490	9,400,271

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

City	County	Assets (Continued)		Liabilities					
		Total Deferred Outflows Of Resources	Total Assets And Deferred Outflows Of Resources	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable
City Of Akron	Summit	0	314,488,302	6,900,301	3,692,289	0	0	6,647,193	0
City Of Alliance	Stark	0	13,661,273	100,116	222,053	0	0	358,817	0
City Of Amherst	Lorain	0	11,940,418	97,523	71,241	85,250	124,544	0	0
City Of Ashland	Ashland	0	10,016,383	59,080	318,843	0	776,327	0	0
City Of Ashtabula	Ashtabula	0	8,696,831	15,045	142,705	43,212	121,513	0	0
City Of Athens	Athens	0	10,778,237	204,231	416,912	171,810	165,986	0	0
City Of Aurora	Portage	0	26,360,648	237,325	361,438	0	0	300,945	0
City Of Avon	Lorain	0	34,428,792	262,437	259,707	395,852	509,172	0	0
City Of Avon Lake	Lorain	0	26,999,167	350,768	388,416	0	396,235	0	0
City Of Barberton	Summit	0	11,997,828	329,966	89,534	330,643	680,710	0	0
City Of Bay Village	Cuyahoga	0	22,575,907	183,515	150,697	197,512	199,529	0	0
City Of Beachwood	Cuyahoga	0	55,530,365	490,724	733,296	76,499	472,267	0	0
City Of Beavercreek	Greene	0	29,972,303	278,424	943,536	521,897	0	0	0
City Of Bedford	Cuyahoga	0	25,060,626	262,041	473,239	0	382,526	0	0
City Of Bedford Heights	Cuyahoga	0	13,176,551	430,742	461,545	0	0	0	0
City Of Bellbrook	Greene	0	6,296,964	16,246	126,390	0	0	60,482	0
City Of Bellefontaine	Logan	0	10,589,018	739,515	195,910	0	223,595	0	0
City Of Bellevue	Huron	0	7,827,716	63,419	103,649	0	78,119	0	0
City Of Belpre	Washington	0	3,459,896	61,893	38,958	8,940	50,056	0	0
City Of Berea	Cuyahoga	0	20,921,797	372,758	338,221	0	281,140	0	0
City Of Bexley	Franklin	0	15,952,053	930,894	143,739	0	0	256,833	0
City Of Blue Ash	Hamilton	0	60,949,688	801,293	852,898	1,194,149	283,054	0	7,150
City Of Bowling Green	Wood	0	23,084,661	621,380	377,066	20,758	0	427,592	0
City Of Brecksville	Cuyahoga	0	30,228,021	97,995	657,152	293,854	435,332	0	0
City Of Broadview Heights	Cuyahoga	0	19,523,917	373,846	239,191	29,991	508,027	0	0
City Of Brook Park	Cuyahoga	0	22,981,056	216,024	855,470	475,445	262,482	0	0
City Of Brooklyn	Cuyahoga	0	27,187,892	433,906	435,722	0	309,766	0	0
City Of Brookville	Montgomery	0	3,886,320	40,112	34,134	94,510	0	44,595	521
City Of Brunswick	Medina	0	40,735,417	317,982	635,923	24,552	0	0	647
City Of Bryan	Williams	0	16,876,328	62,465	169,136	0	11,393	0	0
City Of Bucyrus	Crawford	0	6,871,460	114,580	146,061	59,235	0	198,883	0
City Of Cambridge	Guernsey	0	12,770,639	71,710	248,128	76,049	223,810	0	0
City Of Campbell	Mahoning	0	5,576,533	333,332	81,018	0	78,217	0	0
City Of Canal Fulton	Stark	0	3,774,856	62,248	9,675	0	33,476	0	0
City Of Canal Winchester	Franklin	0	6,768,227	93,736	51,265	148,682	0	178,328	0
City Of Canfield	Mahoning	0	5,614,317	5,515	100,280	0	0	88,024	0
City Of Canton	Stark	0	45,882,412	2,512,492	1,751,099	0	0	506,514	0
City Of Celina	Mercer	0	9,400,271	183,769	158,064	101,455	0	154,218	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds

As of December 31, 2013

All Cities Reporting Under GAAP

Liabilities (Continued)

City	County	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City Of Akron	Summit	0	0	0	6,188,216	0	0	37,730,000	5,369,718	66,527,717	142,420,876
City Of Alliance	Stark	0	0	0	776	0	0	0	32,045	713,807	3,632,166
City Of Amherst	Lorain	0	0	0	0	0	0	0	0	378,558	2,724,340
City Of Ashland	Ashland	0	0	0	0	0	0	0	0	1,154,250	3,747,026
City Of Ashtabula	Ashtabula	0	0	200,000	0	0	0	357,291	6,413	886,179	4,550,672
City Of Athens	Athens	0	0	0	0	0	0	1,050,000	12,982	2,021,921	928,244
City Of Aurora	Portage	0	37,953	80,000	0	242,895	667	0	125,094	1,386,317	6,349,933
City Of Avon	Lorain	0	98,629	1,128,100	0	0	0	8,180,000	77,391	10,911,288	17,246,988
City Of Avon Lake	Lorain	0	10,645	254,808	0	0	0	207,000	43,815	1,651,687	10,626,415
City Of Barberton	Summit	0	0	0	238,955	0	0	0	0	1,669,808	2,866,585
City Of Bay Village	Cuyahoga	0	0	250,000	0	0	0	250,000	2,434,384	3,665,637	9,467,445
City Of Beachwood	Cuyahoga	0	30,336	0	0	0	0	5,200,000	83,178	7,086,300	9,482,162
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	1,743,857	17,835,572
City Of Bedford	Cuyahoga	0	48,229	575,482	0	0	252,000	0	0	1,993,517	8,398,679
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0	892,287	6,404,050
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0	203,118	2,974,260
City Of Bellefontaine	Logan	0	73,543	824,000	0	0	0	0	0	2,056,563	1,760,280
City Of Bellevue	Huron	0	0	0	0	0	0	0	0	245,187	1,622,086
City Of Belpre	Washington	0	0	0	0	0	0	0	0	159,847	1,022,448
City Of Berea	Cuyahoga	0	0	525,000	0	0	0	0	0	1,517,119	7,207,730
City Of Bexley	Franklin	0	0	0	0	0	0	0	0	1,331,466	6,019,442
City Of Blue Ash	Hamilton	0	0	136,189	0	0	0	9,900,000	0	13,174,733	7,836,899
City Of Bowling Green	Wood	0	56,994	280,969	0	0	0	600,000	0	2,384,759	5,836,030
City Of Brecksville	Cuyahoga	0	152,771	184,000	0	0	0	0	124,303	1,945,407	12,241,342
City Of Broadview Heights	Cuyahoga	0	0	112,000	0	0	18,750	2,271,057	9,868	3,562,730	9,856,629
City Of Brook Park	Cuyahoga	0	112,405	0	0	0	0	0	226,442	2,148,268	3,544,530
City Of Brooklyn	Cuyahoga	0	0	0	0	0	163,721	0	0	1,343,115	3,293,611
City Of Brookville	Montgomery	0	0	0	0	0	0	200,000	10,703	424,575	556,886
City Of Brunswick	Medina	0	0	2,017,841	0	0	0	0	1,411,286	4,408,231	11,639,080
City Of Bryan	Williams	0	0	0	0	0	0	0	10,569	253,563	979,108
City Of Bucyrus	Crawford	0	9,376	127,889	0	0	0	0	184,062	840,086	1,950,544
City Of Cambridge	Guernsey	0	0	0	21,782	0	0	0	0	641,479	6,115,558
City Of Campbell	Mahoning	0	0	107,948	0	0	588,616	0	4,490	1,193,621	2,394,440
City Of Canal Fulton	Stark	0	0	500,000	0	0	0	0	0	605,399	870,519
City Of Canal Winchester	Franklin	0	0	0	0	0	0	250,000	1,758	723,769	1,546,396
City Of Canfield	Mahoning	0	0	756,000	0	0	0	0	0	949,819	1,214,615
City Of Canton	Stark	0	87,529	0	259,438	0	0	1,500,000	0	6,617,072	15,605,414
City Of Celina	Mercer	0	31,033	1,125,528	0	0	0	200,000	5,089	1,959,156	2,520,364



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Fund Balances</b>								
<b>City</b>	<b>County</b>	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total Fund Balances</b>	<b>Total Liabilities Deferred Inflows Of Resources And Fund Balances</b>
City Of Akron	Summit	3,325,815	109,458,792	7,781,554	1,809,776	(16,836,228)	105,539,709	314,488,302
City Of Alliance	Stark	116,340	5,670,800	912,317	1,381,734	1,234,109	9,315,300	13,661,273
City Of Amherst	Lorain	229,160	6,195,815	50,000	7,206	2,355,339	8,837,520	11,940,418
City Of Ashland	Ashland	264,707	3,512,691	549,195	1,291,982	(503,468)	5,115,107	10,016,383
City Of Ashtabula	Ashtabula	94,683	2,645,342	220,690	74,561	224,704	3,259,980	8,696,831
City Of Athens	Athens	323,481	5,801,890	0	442,373	1,260,328	7,828,072	10,778,237
City Of Aurora	Portage	98,533	4,194,347	3,114,639	3,876,650	7,340,229	18,624,398	26,360,648
City Of Avon	Lorain	1,411,162	6,055,721	417,004	649,406	(2,262,777)	6,270,516	34,428,792
City Of Avon Lake	Lorain	219,637	5,303,791	6,749,691	2,346,558	101,388	14,721,065	26,999,167
City Of Barberton	Summit	77,692	2,798,672	1,179,955	742,993	2,662,123	7,461,435	11,997,828
City Of Bay Village	Cuyahoga	429,547	504,874	8,587,509	269,997	(349,102)	9,442,825	22,575,907
City Of Beachwood	Cuyahoga	1,081,452	1,776,045	336,401	7,119,825	28,648,180	38,961,903	55,530,365
City Of Beavercreek	Greene	426,714	6,702,472	949,595	800,585	1,513,508	10,392,874	29,972,303
City Of Bedford	Cuyahoga	227,266	3,390,016	214,088	717,293	10,119,767	14,668,430	25,060,626
City Of Bedford Heights	Cuyahoga	182,924	754,902	1,812,841	837,842	2,291,705	5,880,214	13,176,551
City Of Bellbrook	Greene	27,446	549,150	2,171	1,349,188	1,191,631	3,119,586	6,296,964
City Of Bellefontaine	Logan	91,944	2,597,251	1,039,675	409,576	2,633,729	6,772,175	10,589,018
City Of Bellevue	Huron	51,446	3,585,444	0	827,834	1,495,719	5,960,443	7,827,716
City Of Belpre	Washington	44,684	361,894	20,730	653,609	1,196,684	2,277,601	3,459,896
City Of Berea	Cuyahoga	387,690	5,293,239	3,087,294	269,616	3,159,109	12,196,948	20,921,797
City Of Bexley	Franklin	44,738	2,981,291	12,509	1,967,301	3,595,306	8,601,145	15,952,053
City Of Blue Ash	Hamilton	372,693	2,642,281	0	502,863	36,420,219	39,938,056	60,949,688
City Of Bowling Green	Wood	378,224	10,435,974	788,964	562,119	2,698,591	14,863,872	23,084,661
City Of Brecksville	Cuyahoga	388,051	2,618,061	3,023,227	1,289,092	8,722,841	16,041,272	30,228,021
City Of Broadview Heights	Cuyahoga	45,852	1,460,725	2,602,243	156,742	1,838,996	6,104,558	19,523,917
City Of Brook Park	Cuyahoga	261,923	6,967,254	5,966,205	1,125,311	2,967,565	17,288,258	22,981,056
City Of Brooklyn	Cuyahoga	171,618	6,938,327	2,938,405	1,951,770	10,551,046	22,551,166	27,187,892
City Of Brookville	Montgomery	76,662	595,807	545,778	225,777	1,460,835	2,904,859	3,886,320
City Of Brunswick	Medina	1,602,324	13,098,671	1,790,356	4,337,396	3,859,359	24,688,106	40,735,417
City Of Bryan	Williams	1,834,508	6,719,070	0	1,523,365	5,566,714	15,643,657	16,876,328
City Of Bucyrus	Crawford	137,059	2,994,700	39,139	70,817	839,115	4,080,830	6,871,460
City Of Cambridge	Guernsey	66,918	3,428,477	26,093	1,124,641	1,367,473	6,013,602	12,770,639
City Of Campbell	Mahoning	23,604	1,109,168	2,359	129,790	723,551	1,988,472	5,576,533
City Of Canal Fulton	Stark	20,693	687,320	210,813	19,507	1,360,605	2,298,938	3,774,856
City Of Canal Winchester	Franklin	36,256	1,063,443	0	217,372	3,180,991	4,498,062	6,768,227
City Of Canfield	Mahoning	153,077	1,598,386	428,448	853,584	416,388	3,449,883	5,614,317
City Of Canton	Stark	423,650	12,031,197	4,345,935	550,226	6,308,918	23,659,926	45,882,412
City Of Celina	Mercer	88,522	2,603,092	404,804	36,885	1,787,448	4,920,751	9,400,271

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets</b>								
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Interfund Receivable</b>	<b>Due From Other Funds</b>	<b>Intergovernmental Receivable</b>
City Of Centerville	Montgomery	2,872,173	12,343,274	76,468	0	30,815	55,171	0	0	924,541
City Of Chardon	Geauga	4,909,707	0	0	219,555	3,936	218,153	0	0	593,429
City Of Cheviot	Hamilton	1,567,122	0	0	38,762	0	18,770	0	0	355,108
City Of Chillicothe	Ross	3,733,901	1,000	0	93,151	0	250,344	7,335	0	1,411,708
City Of Circleville	Pickaway	5,109,168	0	0	118,266	14,082	110,570	0	0	850,051
City Of Cleveland	Cuyahoga	339,605,000	3,000,000	0	1,003,000	8,000	9,389,000	0	8,630,000	8,444,000
City Of Cleveland Heights	Cuyahoga	12,377,984	0	484,015	469,461	21,115	1,687,412	528,261	0	2,506,511
City Of Clyde	Sandusky	3,272,247	0	0	8,381	5,944	44,267	0	65,416	0
City Of Columbus	Franklin	762,713,000	1,586,000	0	0	601,000	14,295,000	0	5,462,000	0
City Of Conneaut	Ashtabula	2,575,949	0	0	73,801	0	201,525	26,881	0	644,857
City Of Cortland	Trumbull	\$1,344,651	\$0	\$0	\$0	\$0	\$146,525	\$0	\$0	\$391,023
City Of Coshocton	Coshocton	3,261,559	0	0	19,961	1,126	14,071	0	30,445	0
City Of Cuyahoga Falls	Summit	15,005,991	0	0	449,436	35,152	776,147	0	431,784	0
City Of Dayton	Montgomery	82,874,225	0	0	0	115,027	6,433,304	1,717,263	90,207	0
City Of Deer Park	Hamilton	1,782,308	0	0	0	0	15,879	0	110,327	317,137
City Of Defiance	Defiance	5,096,824	84,265	0	33,615	9,607	405,720	0	0	0
City Of Delaware	Delaware	22,953,489	0	0	58,965	0	176,971	1,753,184	61,681	0
City Of Delphos	Allen	1,021,421	0	0	14,682	0	132,855	0	0	247,594
City Of Dover	Tuscarawas	5,788,793	0	0	159,929	0	663,276	0	0	683,584
City Of Dublin	Franklin	127,497,064	0	0	781,740	153,152	317,315	44,328,032	0	0
City Of East Cleveland	Cuyahoga	685,545	0	0	0	0	1,070,660	3,386,868	0	2,483,269
City Of East Liverpool	Columbiana	1,430,125	0	0	27,586	0	167,867	0	0	930,763
City Of Eastlake	Lake	2,951,341	0	116,970	68,990	0	155,140	0	0	1,437,189
City Of Eaton	Preble	6,106,007	20,000	0	0	0	28,311	10,250	17,036	383,234
City Of Elyria	Lorain	11,359,244	880,479	0	0	345	180,615	0	1,030,769	0
City Of Englewood	Montgomery	15,442,606	0	0	104,385	26,214	313,941	68,500	0	0
City Of Euclid	Cuyahoga	8,756,013	0	0	322,583	19,531	458,951	773,313	0	1,758,328
City Of Fairborn	Greene	18,339,935	0	0	94,844	29,224	793,749	469,000	0	1,589,428
City Of Fairfield	Butler	32,213,089	0	0	0	18,629	271,084	309,720	0	3,435,797
City Of Fairlawn	Summit	17,374,075	0	0	506,204	5,659	97,349	0	35,000	0
City Of Fairview Park	Cuyahoga	8,264,533	0	306,757	30,922	0	140,542	0	0	1,047,333
City Of Findlay	Hancock	27,552,640	0	0	541,179	6,036	160,168	0	0	0
City Of Forest Park	Hamilton	8,804,727	0	0	0	20,020	574,655	78,593	0	5,474,130
City Of Fostoria	Seneca	2,658,225	0	0	96,712	0	118,097	0	0	0
City Of Franklin	Warren	11,610,884	0	0	133,027	120	0	14,030	0	556,524
City Of Fremont	Sandusky	10,258,592	0	0	88,260	9,593	37,375	550,000	1,271	0
City Of Gahanna	Franklin	31,647,350	0	0	220,407	89,479	1,238,342	0	0	1,321,875
City Of Galion	Crawford	2,575,150	0	0	58,660	0	0	0	0	0

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Assets (Continued)</b>										
<b>City</b>	<b>County</b>	<b>Prepaid Items</b>	<b>Income Taxes Receivable</b>	<b>Property Taxes Receivable</b>	<b>Revenue In Lieu Of Taxes Receivable</b>	<b>Due From Other Governments</b>	<b>Notes Receivable</b>	<b>Loans Receivable</b>	<b>Other Assets</b>	<b>Total Assets</b>
City Of Centerville	Montgomery	90,345	0	14,643,649	0	0	0	0	0	31,036,436
City Of Chardon	Geauga	16,152	1,491,234	1,259,107	0	0	0	0	0	8,711,273
City Of Cheviot	Hamilton	18,834	834,319	1,689,188	0	0	0	0	0	4,522,103
City Of Chillicothe	Ross	183,102	1,980,966	1,203,193	0	0	0	0	33,026	8,897,726
City Of Circleville	Pickaway	39,821	1,758,217	868,166	0	0	0	567,445	0	9,435,786
City Of Cleveland	Cuyahoga	0	0	134,470,000	0	40,221,000	0	207,491,000	3,433,000	755,694,000
City Of Cleveland Heights	Cuyahoga	0	12,567,911	11,087,162	0	0	1,913,689	0	5,287,249	48,930,770
City Of Clyde	Sandusky	24,156	607,447	316,023	0	297,331	0	0	83,853	4,725,065
City Of Columbus	Franklin	2,000	84,213,000	47,282,000	29,417,000	42,582,000	0	0	0	988,153,000
City Of Conneaut	Ashtabula	0	953,546	1,717,569	0	0	0	240,000	1,240,917	7,675,045
City Of Cortland	Trumbull	\$30,700	\$0	\$2,293,063	\$0	\$0	\$0	\$0	\$0	\$4,205,962
City Of Coshocton	Coshocton	0	1,007,403	482,022	0	476,423	0	0	2,439	5,295,449
City Of Cuyahoga Falls	Summit	131,474	4,307,700	9,515,483	0	4,042,762	0	2,269,186	214,316	37,179,431
City Of Dayton	Montgomery	722,158	14,867,408	22,088,953	2,455,714	17,173,728	0	29,896,524	12,529,243	190,963,754
City Of Deer Park	Hamilton	0	548,700	936,200	0	0	0	0	2,400	3,712,951
City Of Defiance	Defiance	0	1,291,044	797,853	0	669,326	0	1,357,672	73,108	9,819,034
City Of Delaware	Delaware	104,665	5,121,488	1,639,033	517,308	2,418,415	0	543,209	465,788	35,814,196
City Of Delphos	Allen	24,978	854,197	377,365	0	0	0	0	0	2,673,092
City Of Dover	Tuscarawas	80,619	3,273,310	892,904	0	0	0	81,935	0	11,624,350
City Of Dublin	Franklin	562,752	11,393,784	3,709,260	9,349,974	1,623,660	800,000	0	1,174,308	201,691,041
City Of East Cleveland	Cuyahoga	9,241	3,437,220	4,360,717	0	0	0	0	0	15,433,520
City Of East Liverpool	Columbiana	84,235	727,899	1,830,422	0	0	0	61,891	7,145	5,267,933
City Of Eastlake	Lake	87,363	2,187,622	2,487,743	0	0	0	0	11,006	9,503,364
City Of Eaton	Preble	0	0	1,310,757	0	0	0	0	60,295	7,935,890
City Of Elyria	Lorain	0	7,125,251	2,894,157	489,619	2,249,874	0	4,414,690	395,547	31,020,590
City Of Englewood	Montgomery	51,790	1,571,287	1,352,991	147,721	562,510	0	0	366,245	20,008,190
City Of Euclid	Cuyahoga	99,787	10,008,718	5,031,109	263,293	0	982,123	0	5,486,704	33,960,453
City Of Fairborn	Greene	0	4,459,431	5,324,478	381,260	0	0	0	4,407,838	35,889,187
City Of Fairfield	Butler	0	0	10,060,955	0	0	0	0	0	46,309,274
City Of Fairlawn	Summit	78,503	2,129,010	806,687	0	899,264	0	0	402,206	22,333,957
City Of Fairview Park	Cuyahoga	85,767	3,726,604	3,795,280	0	0	0	0	577,135	17,974,873
City Of Findlay	Hancock	60,559	6,702,243	2,271,097	183,485	1,332,280	0	826,734	221,168	39,857,589
City Of Forest Park	Hamilton	24,880	0	6,296,622	0	0	0	0	0	21,273,627
City Of Fostoria	Seneca	0	1,036,371	774,465	15,622	998,782	0	1,484,426	176,881	7,359,581
City Of Franklin	Warren	0	2,205,826	1,967,076	195,109	0	0	0	1,156,546	17,839,142
City Of Fremont	Sandusky	0	2,715,557	850,480	0	639,980	0	312,906	0	15,464,014
City Of Gahanna	Franklin	102,553	4,503,736	2,009,060	786,205	0	0	0	27,661	41,946,668
City Of Galion	Crawford	6,722	53,090	64,200	0	212,870	94,223	0	14,620	3,079,535

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>		<b>Liabilities</b>					
<b>City</b>	<b>County</b>	<b>Total Deferred Outflows Of Resources</b>	<b>Total Assets And Deferred Outflows Of Resources</b>	<b>Accounts Payable</b>	<b>Accrued Wages And Benefits</b>	<b>Contracts Payable</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Governments</b>	<b>Matured Interest Payable</b>
City Of Centerville	Montgomery	0	31,036,436	432,334	583,876	0	0	0	0
City Of Chardon	Geauga	0	8,711,273	105,765	142,572	0	0	54,722	0
City Of Cheviot	Hamilton	0	4,522,103	319,125	136,554	23,244	114,379	0	0
City Of Chillicothe	Ross	0	8,897,726	495,153	387,184	217,366	557,702	0	0
City Of Circleville	Pickaway	0	9,435,786	125,155	104,881	28,246	244,905	0	14,831
City Of Cleveland	Cuyahoga	0	755,694,000	13,413,000	32,720,000	0	0	101,156,000	0
City Of Cleveland Heights	Cuyahoga	0	48,930,770	1,096,843	670,170	78,384	1,215,713	0	0
City Of Clyde	Sandusky	0	4,725,065	32,483	102,793	0	0	34,021	0
City Of Columbus	Franklin	0	988,153,000	38,478,000	32,931,000	0	0	0	241,000
City Of Conneaut	Ashtabula	0	7,675,045	81,757	156,055	67,514	180,358	0	0
City Of Cortland	Trumbull	\$0	\$4,205,962	\$7,481	\$62,919	\$0	\$102,755	\$0	\$0
City Of Coshocton	Coshocton	0	5,295,449	94,640	49,525	60,849	0	196,545	0
City Of Cuyahoga Falls	Summit	0	37,179,431	783,538	974,554	0	0	159,882	35,240
City Of Dayton	Montgomery	0	190,963,754	3,005,009	4,612,460	3,465,553	0	3,501,174	0
City Of Deer Park	Hamilton	0	3,712,951	25,561	87,160	0	0	0	0
City Of Defiance	Defiance	0	9,819,034	162,859	469,144	115,482	0	303,303	0
City Of Delaware	Delaware	0	35,814,196	209,250	1,248,840	94,638	0	0	0
City Of Delphos	Allen	0	2,673,092	38,104	40,264	0	104,461	0	0
City Of Dover	Tuscarawas	0	11,624,350	50,314	137,925	280,771	248,900	0	1,735
City Of Dublin	Franklin	0	201,691,041	9,068,934	1,843,021	0	0	182,767	0
City Of East Cleveland	Cuyahoga	0	15,433,520	1,523,180	364,054	18,500	537,148	0	0
City Of East Liverpool	Columbiana	0	5,267,933	55,630	79,453	0	223,627	0	0
City Of Eastlake	Lake	0	9,503,364	110,677	282,196	0	219,121	0	0
City Of Eaton	Preble	0	7,935,890	138,034	129,304	0	53,859	0	0
City Of Elyria	Lorain	0	31,020,590	250,277	2,464,767	185,233	0	0	0
City Of Englewood	Montgomery	0	20,008,190	69,260	117,879	0	0	206,992	0
City Of Euclid	Cuyahoga	0	33,960,453	684,569	901,576	0	667,766	0	0
City Of Fairborn	Greene	0	35,889,187	394,230	586,481	48,301	564,050	0	0
City Of Fairfield	Butler	0	46,309,274	1,247,085	1,337,184	0	0	0	5,521
City Of Fairlawn	Summit	0	22,333,957	202,807	188,032	40,819	0	430,351	0
City Of Fairview Park	Cuyahoga	0	17,974,873	182,685	361,791	0	341,605	0	0
City Of Findlay	Hancock	0	39,857,589	880,566	335,491	0	0	33,898	0
City Of Forest Park	Hamilton	0	21,273,627	140,353	957,701	257,688	0	0	15,430
City Of Fostoria	Seneca	0	7,359,581	346,015	130,214	0	0	112,386	0
City Of Franklin	Warren	0	17,839,142	193,314	244,370	0	319,291	0	0
City Of Fremont	Sandusky	0	15,464,014	314,503	386,411	0	0	2,677	0
City Of Gahanna	Franklin	0	41,946,668	183,910	261,297	306,454	224,311	0	0
City Of Galion	Crawford	0	3,079,535	31,214	1,819	78,283	0	93,097	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds

As of December 31, 2013

All Cities Reporting Under GAAP

Liabilities (Continued)

City	County	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City Of Centerville	Montgomery	0	0	0	0	0	177,664	0	0	1,193,874	13,254,989
City Of Chardon	Geauga	0	0	0	0	0	0	0	118,102	421,161	2,310,114
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0	593,302	2,385,829
City Of Chillicothe	Ross	0	0	7,335	0	0	0	0	0	1,664,740	2,766,862
City Of Circleville	Pickaway	20,000	77,782	0	0	0	0	2,160,000	4,139	2,779,939	2,980,898
City Of Cleveland	Cuyahoga	0	0	0	16,070,000	0	18,705,000	0	0	182,064,000	139,703,000
City Of Cleveland Heights	Cuyahoga	0	0	183,474	0	0	0	2,193,000	62,364	5,499,948	29,845,398
City Of Clyde	Sandusky	0	0	0	0	0	0	0	35,571	204,868	733,731
City Of Columbus	Franklin	774,000	0	0	4,433,000	0	0	300,000	13,493,000	90,650,000	167,650,000
City Of Conneaut	Ashtabula	0	0	50,013	0	0	0	338,500	8,195	882,392	3,990,654
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$173,155	\$2,640,857
City Of Coshocton	Coshocton	0	0	0	30,445	0	0	0	28,327	460,331	1,521,271
City Of Cuyahoga Falls	Summit	0	0	0	208,182	0	0	9,350,000	214,316	11,725,712	14,366,289
City Of Dayton	Montgomery	0	792,935	578,759	204,455	39,856	0	0	36,839	16,237,040	45,692,095
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	77,079	189,800	1,552,346
City Of Defiance	Defiance	1,309	0	0	0	0	0	0	50,886	1,102,983	1,755,413
City Of Delaware	Delaware	0	190,044	464,873	61,681	0	0	12,735,000	1,031,887	16,036,213	5,904,448
City Of Delphos	Allen	0	0	0	0	0	0	0	26,501	209,330	1,115,243
City Of Dover	Tuscarawas	0	2,643	0	0	0	0	0	0	722,288	4,640,277
City Of Dublin	Franklin	0	578,782	46,642,782	0	0	0	0	6,988	58,323,274	22,751,619
City Of East Cleveland	Cuyahoga	0	0	2,997,425	0	0	0	47,485	26,037	5,513,829	10,498,985
City Of East Liverpool	Columbiana	0	0	0	0	0	0	96,797	936	456,443	2,966,703
City Of Eastlake	Lake	0	0	0	0	0	0	0	80,831	692,825	4,592,758
City Of Eaton	Preble	0	0	10,250	17,036	0	0	0	0	348,483	1,201,161
City Of Elyria	Lorain	0	0	0	530,769	0	0	3,900,000	0	7,331,046	8,564,305
City Of Englewood	Montgomery	0	0	68,500	0	0	0	0	7,794	470,425	3,661,546
City Of Euclid	Cuyahoga	0	83,844	773,313	0	409,143	0	5,278,176	51,770	8,850,157	17,486,814
City Of Fairborn	Greene	0	10,789	469,000	0	0	0	97,500	30,044	2,200,395	11,836,819
City Of Fairfield	Butler	0	0	309,720	0	0	0	1,250,000	64,264	4,213,774	11,468,862
City Of Fairlawn	Summit	0	0	0	35,000	0	0	0	39,629	936,638	2,730,993
City Of Fairview Park	Cuyahoga	0	0	0	0	0	600,000	0	36,000	1,522,081	7,642,629
City Of Findlay	Hancock	20,065	15,345	0	0	798,398	0	0	26,804	2,110,567	8,863,594
City Of Forest Park	Hamilton	0	0	78,593	0	0	0	5,015,000	144,617	6,609,382	11,118,761
City Of Fostoria	Seneca	0	0	0	0	0	0	0	89,163	677,778	2,236,718
City Of Franklin	Warren	0	0	14,030	0	0	0	0	0	771,005	5,295,762
City Of Fremont	Sandusky	0	0	550,000	1,271	12,646	0	0	110,085	1,377,593	2,870,539
City Of Gahanna	Franklin	0	0	0	7,730	0	0	0	56,102	1,039,804	8,423,407
City Of Galion	Crawford	0	0	71,806	0	0	0	0	0	276,219	273,536

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Fund Balances</b>								
<b>City</b>	<b>County</b>	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total Fund Balances</b>	<b>Total Liabilities Deferred Inflows Of Resources And Fund Balances</b>
City Of Centerville	Montgomery	166,813	3,170,946	0	2,316,897	10,932,917	16,587,573	31,036,436
City Of Chardon	Geauga	235,707	1,933,547	530,750	797,491	2,482,503	5,979,998	8,711,273
City Of Cheviot	Hamilton	60,729	465,568	0	275,763	740,912	1,542,972	4,522,103
City Of Chillicothe	Ross	348,997	2,409,387	114,900	5,765	1,587,075	4,466,124	8,897,726
City Of Circleville	Pickaway	158,087	1,838,018	1,500,111	937,220	(758,487)	3,674,949	9,435,786
City Of Cleveland	Cuyahoga	1,003,000	245,015,000	98,806,000	13,212,000	75,891,000	433,927,000	755,694,000
City Of Cleveland Heights	Cuyahoga	469,461	7,621,741	950,834	8,187,467	(3,644,079)	13,585,424	48,930,770
City Of Clyde	Sandusky	32,537	625,965	1,167,344	839,734	1,120,886	3,786,466	4,725,065
City Of Columbus	Franklin	0	384,071,000	230,744,000	13,122,000	101,916,000	729,853,000	988,153,000
City Of Conneaut	Ashtabula	94,862	1,236,060	38,707	383,150	1,049,220	2,801,999	7,675,045
City Of Cortland	Trumbull	\$30,700	\$919,172	\$209,365	\$7,556	\$225,157	\$1,391,950	\$4,205,962
City Of Coshocton	Coshocton	275,685	2,645,619	139,303	656	252,584	3,313,847	5,295,449
City Of Cuyahoga Falls	Summit	812,538	5,078,452	532,564	1,559,926	3,103,950	11,087,430	37,179,431
City Of Dayton	Montgomery	10,665,736	49,172,237	11,875,801	31,033,537	26,287,308	129,034,619	190,963,754
City Of Deer Park	Hamilton	0	342,680	0	119,228	1,508,897	1,970,805	3,712,951
City Of Defiance	Defiance	33,708	4,372,647	1,212,727	200,750	1,140,806	6,960,638	9,819,034
City Of Delaware	Delaware	425,638	13,948,364	3,360,727	132,700	(3,993,894)	13,873,535	35,814,196
City Of Delphos	Allen	42,409	249,174	605,374	292,639	158,923	1,348,519	2,673,092
City Of Dover	Tuscarawas	246,247	1,577,664	2,278,908	1,085,489	1,073,477	6,261,785	11,624,350
City Of Dublin	Franklin	2,184,580	17,133,455	67,398,421	2,190,023	31,709,669	120,616,148	201,691,041
City Of East Cleveland	Cuyahoga	9,241	3,373,961	582,513	1,316,458	(5,861,467)	(579,294)	15,433,520
City Of East Liverpool	Columbiana	113,571	996,736	19,948	116,775	597,757	1,844,787	5,267,933
City Of Eastlake	Lake	286,033	2,122,744	0	757,059	1,051,945	4,217,781	9,503,364
City Of Eaton	Preble	10,000	4,656,520	0	455,140	1,264,586	6,386,246	7,935,890
City Of Elyria	Lorain	499,938	6,137,108	6,790,586	4,218,648	(2,521,041)	15,125,239	31,020,590
City Of Englewood	Montgomery	156,175	2,480,373	2,882,288	5,523,791	4,833,592	15,876,219	20,008,190
City Of Euclid	Cuyahoga	1,430,740	3,546,337	75,601	506,881	2,063,923	7,623,482	33,960,453
City Of Fairborn	Greene	3,396,884	7,949,935	254,549	1,195,036	9,055,569	21,851,973	35,889,187
City Of Fairfield	Butler	0	14,738,792	0	270,976	15,616,870	30,626,638	46,309,274
City Of Fairlawn	Summit	611,448	5,082,770	5,000	436,824	12,530,284	18,666,326	22,333,957
City Of Fairview Park	Cuyahoga	116,689	1,997,895	2,440,840	1,930,351	2,324,388	8,810,163	17,974,873
City Of Findlay	Hancock	1,870,924	4,529,266	12,345,286	100,584	10,037,368	28,883,428	39,857,589
City Of Forest Park	Hamilton	24,880	4,548,652	17,271	937,779	(1,983,098)	3,545,484	21,273,627
City Of Fostoria	Seneca	134,122	3,440,288	59,210	956,376	(144,911)	4,445,085	7,359,581
City Of Franklin	Warren	1,535,319	3,425,236	79,913	309,866	6,422,041	11,772,375	17,839,142
City Of Fremont	Sandusky	88,260	3,546,298	5,824,549	508,317	1,248,458	11,215,882	15,464,014
City Of Gahanna	Franklin	353,309	11,784,236	1,827,538	3,314,684	15,203,690	32,483,457	41,946,668
City Of Galion	Crawford	65,382	2,619,850	0	0	(155,452)	2,529,780	3,079,535

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets</b>								
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Interfund Receivable</b>	<b>Due From Other Funds</b>	<b>Intergovernmental Receivable</b>
City Of Garfield Heights	Cuyahoga	5,669,893	0	0	75,257	0	1,195,582	0	0	2,263,819
City Of Geneva	Ashtabula	1,665,493	0	0	2,175	0	182,817	23,917	16,250	540,935
City Of Girard	Trumbull	1,948,048	0	0	0	146	1,772	5,914	0	878,796
City Of Grandview Heights	Franklin	10,212,666	0	0	10,485	27,561	230,260	2,500	150,500	1,376,178
City of Green	Summit	46,391,831	0	0	430,513	2,437	477,107	2,410,000	0	10,987,930
City Of Greenville	Darke	7,067,090	0	0	32,683	664	26,695	0	0	0
City of Grove City	Franklin	47,877,815	0	0	34,112	150,962	22,795	0	0	0
City of Groveport	Franklin	6,653,816	0	0	0	8,084	0	0	0	473,400
City of Hamilton	Butler	25,315,891	0	0	91,252	12,321	965,009	173,736	983	1,563,812
City Of Harrison	Hamilton	1,389,719	0	0	10,057	0	187,134	0	150,411	1,007,855
City Of Heath	Licking	2,292,036	3,787,144	0	106,824	0	6,764	13,677	0	425,339
City Of Highland Heights	Cuyahoga	11,669,869	0	0	77,305	1,333	60,264	0	0	427,807
City Of Hillsboro	Highland	2,486,454	0	0	0	11	170,671	0	0	0
City Of Hubbard	Trumbull	1,527,321	0	0	24,709	0	24,392	0	0	0
City Of Huber Heights	Montgomery	28,896,158	0	3,451,728	270,039	81,447	883,986	4,474,505	0	0
City Of Hudson	Summit	26,250,062	25,460	0	265,563	263,845	291,931	999,740	0	1,357,634
City Of Huron	Erie	3,033,761	0	161,140	5,067	3,843	237,787	0	0	388,510
City Of Independence	Cuyahoga	18,738,246	0	0	0	0	30,385	11,267,000	0	426,189
City Of Indian Hill	Hamilton	20,950,643	0	0	154,405	0	43,359	0	0	324,207
City Of Ironton	Lawrence	2,242,699	0	0	0	0	161,706	0	0	708,045
City Of Jackson	Jackson	5,182,412	0	0	66,625	1,842	104,396	0	0	0
City Of Kent	Portage	20,634,338	0	0	219,922	35,179	325,727	5,139,026	0	2,052,942
City Of Kettering	Montgomery	0	106,837,420	0	201,163	911,437	505,535	0	0	0
City Of Kirtland	Lake	1,112,944	0	0	74,080	0	75,556	244,047	0	531,192
City Of Lakewood	Cuyahoga	16,473,894	0	0	511,860	2,189	875,210	343,000	0	10,311,189
City Of Lancaster	Fairfield	6,841,816	7,211,755	0	474,293	60,132	174,051	877,100	0	2,553,917
City Of Lebanon	Warren	22,049,020	0	0	136,962	50,437	0	0	609,455	849,402
City Of Lima	Allen	14,492,654	0	0	9,362	15,547	580,936	46,775	230,160	1,582,739
City Of Logan	Hocking	1,018,779	65,034	0	0	2,544	11,154	6,907	0	753,049
City Of London	Madison	4,913,966	0	0	44,564	4,725	26,355	65,000	0	345,853
City Of Lorain	Lorain	18,283,230	0	1,976,520	190,714	0	2,121,139	432,187	0	11,174,221
City Of Louisville	Stark	3,189,261	0	0	57,972	0	167,677	130,360	0	0
City Of Loveland	Hamilton	3,466,148	0	0	31,158	1,323	50,472	1,717,077	0	591,171
City Of Lyndhurst	Cuyahoga	13,497,189	2,841,465	0	134,407	0	425,971	0	0	880,763
City Of Macedonia	Summit	7,459,262	0	0	39,205	14,102	125,727	24,978	0	0
City Of Madeira	Hamilton	2,682,931	0	0	19,863	0	35,757	0	0	419,158
City Of Mansfield	Richland	15,284,638	0	0	295,355	61,985	332,029	229,077	0	9,756,719
City Of Maple Heights	Cuyahoga	24,747	0	0	61,428	0	2,715,264	1,004,754	0	1,102,008

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Prepaid Items</b>	<b>Income Taxes Receivable</b>	<b>Property Taxes Receivable</b>	<b>Revenue In Lieu Of Taxes Receivable</b>	<b>Due From Other Governments</b>	<b>Notes Receivable</b>	<b>Loans Receivable</b>	<b>Other Assets</b>	<b>Total Assets</b>
City Of Garfield Heights	Cuyahoga	41,263	4,281,894	11,677,067	149,344	0	0	0	338,120	25,692,239
City Of Geneva	Ashtabula	62,274	573,458	420,131	0	260,880	0	23,164	624,208	4,395,702
City Of Girard	Trumbull	18,118	1,387,410	1,415,177	0	0	0	74,355	10,786	5,740,522
City Of Grandview Heights	Franklin	53,129	2,748,733	2,206,843	1,470,832	0	0	0	0	18,489,687
City of Green	Summit	107,051	4,018,849	1,505,473	1,110,226	0	0	0	0	67,441,417
City Of Greenville	Darke	50,416	1,589,968	1,049,380	238,676	673,288	0	0	87,489	10,816,349
City of Grove City	Franklin	207,936	6,560,785	2,945,786	3,460,441	1,693,728	0	234,957	2,606,588	65,795,905
City of Groveport	Franklin	64,278	1,222,783	325,147	0	0	0	0	82,523	8,830,031
City Of Hamilton	Butler	119,574	0	12,533,684	0	0	0	386,384	7,000,000	48,162,646
City Of Harrison	Hamilton	24,935	980,090	2,359,089	710,617	0	0	0	0	6,819,907
City Of Heath	Licking	78,771	0	2,022,959	0	0	0	0	35,052	8,768,566
City Of Highland Heights	Cuyahoga	72,297	3,371,178	1,407,371	0	0	0	200,000	3,788,740	21,076,164
City Of Hillsboro	Highland	0	0	1,198,554	0	600,337	0	73,089	0	4,529,116
City Of Hubbard	Trumbull	3,075	478,378	360,591	0	263,206	0	0	1,455	2,683,127
City Of Huber Heights	Montgomery	53,357	3,279,982	2,607,875	1,269,365	1,709,228	0	0	11,579,829	58,557,499
City Of Hudson	Summit	0	0	10,115,195	0	0	0	0	1,036,745	40,606,175
City Of Huron	Erie	30,010	528,544	854,151	0	0	0	0	20,209	5,263,022
City Of Independence	Cuyahoga	56,313	6,792,394	1,836,545	1,946,820	0	0	0	660,347	41,754,239
City Of Indian Hill	Hamilton	4,277	0	10,032,796	0	0	0	0	0	31,509,687
City Of Ironton	Lawrence	33,812	0	1,003,825	0	0	0	441,756	0	4,591,843
City Of Jackson	Jackson	0	0	740,630	0	991,342	0	4,354	0	7,091,601
City Of Kent	Portage	4,030,792	2,496,243	3,068,610	0	0	240,000	724,743	1,905,247	40,872,769
City Of Kettering	Montgomery	22,466	7,392,400	8,088,306	0	2,145,514	0	1,063,850	750,000	127,918,091
City Of Kirtland	Lake	0	937,821	1,533,283	0	0	0	0	0	4,508,923
City Of Lakewood	Cuyahoga	280,144	13,198,919	11,728,299	559,808	0	0	1,543,683	870,758	56,698,953
City Of Lancaster	Fairfield	60,299	0	8,544,089	0	0	0	1,701,090	307,726	28,806,268
City of Lebanon	Warren	60,565	2,461,996	3,007,317	1,476,518	0	0	0	107,691	30,809,363
City Of Lima	Allen	71,993	0	4,323,105	0	0	489,779	0	8,839,309	30,682,359
City Of Logan	Hocking	0	668,419	428,084	0	0	0	391,434	2,425	3,347,829
City Of London	Madison	43,873	1,358,124	790,975	335,385	0	12,327	0	49,459	7,990,606
City Of Lorain	Lorain	110,887	3,152,108	3,311,917	448,672	0	0	11,089,494	3,177,590	55,468,679
City Of Louisville	Stark	13,481	837,023	364,844	0	342,180	0	0	0	5,102,798
City Of Loveland	Hamilton	0	0	3,600,912	0	0	0	0	2,529,187	11,987,448
City Of Lyndhurst	Cuyahoga	135,253	0	7,280,288	0	0	0	0	1,286,972	26,482,308
City Of Macedonia	Summit	28,088	4,071,775	2,171,996	30,024	663,303	0	0	607,962	15,236,422
City Of Madeira	Hamilton	0	0	2,946,434	0	0	0	0	0	6,104,143
City Of Mansfield	Richland	0	4,190,686	2,043,151	0	0	0	1,215,654	337,141	33,746,435
City Of Maple Heights	Cuyahoga	0	3,658,642	4,773,408	0	0	0	0	0	13,340,251



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>		<b>Liabilities</b>					
<b>City</b>	<b>County</b>	<b>Total Deferred Outflows Of Resources</b>	<b>Total Assets And Deferred Outflows Of Resources</b>	<b>Accounts Payable</b>	<b>Accrued Wages And Benefits</b>	<b>Contracts Payable</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Governments</b>	<b>Matured Interest Payable</b>
City Of Garfield Heights	Cuyahoga	0	25,692,239	200,346	222,340	361,290	727,050	0	0
City Of Geneva	Ashtabula	0	4,395,702	253,313	118,476	0	53,405	0	0
City Of Girard	Trumbull	0	5,740,522	62,481	90,234	245	178,373	0	0
City Of Grandview Heights	Franklin	0	18,489,687	1,476,365	94,764	0	88,923	201,268	0
City of Green	Summit	0	67,441,417	745,575	206,498	1,439,480	214,825	0	0
City Of Greenville	Darke	0	10,816,349	323,778	367,786	54,477	0	161,062	0
City of Grove City	Franklin	0	65,795,905	785,351	357,791	1,516,519	0	311,252	0
City of Groveport	Franklin	0	8,830,031	414,126	164,853	109,322	0	1,547,175	6,395
City Of Hamilton	Butler	0	48,162,646	1,595,646	1,195,123	0	412,397	0	0
City Of Harrison	Hamilton	0	6,819,907	83,900	139,310	0	173,369	0	0
City Of Heath	Licking	0	8,768,566	70,046	226,964	0	2,574	0	0
City Of Highland Heights	Cuyahoga	0	21,076,164	309,932	453,347	0	307,975	0	0
City Of Hillsboro	Highland	0	4,529,116	69,278	116,001	0	0	67,340	0
City Of Hubbard	Trumbull	0	2,683,127	18,837	38,006	0	0	59,616	0
City Of Huber Heights	Montgomery	0	58,557,499	413,039	516,077	888,587	0	535,071	0
City Of Hudson	Summit	0	40,606,175	1,050,238	213,560	0	235,504	0	0
City Of Huron	Erie	0	5,263,022	176,571	70,509	13,904	0	42,863	0
City Of Independence	Cuyahoga	0	41,754,239	302,685	337,938	752,331	1,116,682	0	0
City Of Indian Hill	Hamilton	0	31,509,687	35,052	53,205	0	178,901	0	0
City Of Ironton	Lawrence	0	4,591,843	177,710	203,485	0	825	0	0
City Of Jackson	Jackson	0	7,091,601	28,696	126,366	0	0	84,960	0
City Of Kent	Portage	0	40,872,769	631,003	948,663	554,194	0	0	0
City Of Kettering	Montgomery	0	127,918,091	1,775,341	2,260,852	0	0	0	0
City Of Kirtland	Lake	0	4,508,923	38,463	221,927	0	127,830	0	0
City Of Lakewood	Cuyahoga	0	56,698,953	938,990	1,089,473	0	532,586	0	0
City Of Lancaster	Fairfield	0	28,806,268	470,687	1,722,928	0	141,404	0	0
City of Lebanon	Warren	0	30,809,363	148,143	404,881	1,836	428,496	0	0
City Of Lima	Allen	0	30,682,359	713,531	547,212	287,755	458,091	0	0
City Of Logan	Hocking	0	3,347,829	63,817	77,252	0	110,640	0	0
City Of London	Madison	0	7,990,606	64,227	135,522	0	156,088	0	0
City Of Lorain	Lorain	0	55,468,679	823,201	625,713	378,875	690,798	0	0
City Of Louisville	Stark	0	5,102,798	71,171	92,787	0	0	95,688	0
City Of Loveland	Hamilton	0	11,987,448	167,973	118,375	0	62	0	17,066
City Of Lyndhurst	Cuyahoga	0	26,482,308	728,994	660,160	0	0	0	0
City Of Macedonia	Summit	0	15,236,422	229,350	173,605	49,886	0	282,248	0
City Of Madeira	Hamilton	0	6,104,143	153,063	94,049	0	0	0	0
City Of Mansfield	Richland	0	33,746,435	176,972	536,838	113,929	944,852	0	0
City Of Maple Heights	Cuyahoga	0	13,340,251	705,860	271,903	0	394,012	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)									Total Deferred Inflows Of Resources
City	County	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	
City Of Garfield Heights	Cuyahoga	0	0	0	0	367,106	1,070,000	403,313	3,500	3,354,945	17,758,947
City Of Geneva	Ashtabula	0	0	8,424	16,250	0	0	0	0	449,868	2,259,257
City Of Girard	Trumbull	0	0	67,986	0	0	0	312,278	84	711,681	2,903,366
City Of Grandview Heights	Franklin	0	312,428	2,500	150,500	0	0	0	0	2,326,748	6,072,646
City of Green	Summit	0	0	2,410,000	0	0	0	3,000,000	12,493	8,028,871	7,047,855
City Of Greenville	Darke	0	0	0	0	0	0	0	0	907,103	2,371,864
City of Grove City	Franklin	0	92,208	0	0	0	0	3,600,000	30,180	6,693,301	15,155,111
City of Groveport	Franklin	0	4,207	0	0	0	0	1,500,000	0	3,746,078	1,301,602
City Of Hamilton	Butler	0	0	1,209,336	983	0	11,832	0	713,028	5,138,345	11,833,936
City Of Harrison	Hamilton	0	39,701	0	35,411	0	0	1,830,000	33,048	2,334,739	4,250,000
City Of Heath	Licking	0	0	13,677	0	0	0	0	0	313,261	1,760,457
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	1,071,254	6,833,859
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0	252,619	1,388,972
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	32,405	148,864	688,179
City Of Huber Heights	Montgomery	0	18,349	5,080,356	0	0	0	15,242,200	799,385	23,493,064	19,675,435
City Of Hudson	Summit	0	89,844	363,520	0	0	0	1,400,000	511	3,353,177	8,354,720
City Of Huron	Erie	0	0	0	0	0	0	161,140	37,328	502,315	1,364,517
City Of Independence	Cuyahoga	0	124,750	11,417,000	0	0	0	0	0	14,051,386	9,852,565
City Of Indian Hill	Hamilton	0	0	0	295	273,090	0	0	28,900	569,443	9,874,479
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0	382,020	1,537,566
City Of Jackson	Jackson	0	0	0	0	0	0	0	0	240,022	1,556,715
City Of Kent	Portage	0	387,276	2,370,480	0	0	0	4,635,015	23,416	9,550,047	6,762,333
City Of Kettering	Montgomery	0	0	0	0	0	2,247,070	0	0	6,283,263	14,583,752
City Of Kirtland	Lake	0	0	244,047	0	0	0	1,180,000	4,917	1,817,184	2,623,801
City Of Lakewood	Cuyahoga	0	34,431	502,649	0	0	0	228,000	0	3,326,129	26,758,552
City Of Lancaster	Fairfield	0	0	877,100	0	0	0	1,693,749	71,076	4,976,944	8,904,687
City Of Lebanon	Warren	0	0	25,744	609,455	0	0	1,600,000	(10,667)	3,207,888	7,237,134
City Of Lima	Allen	0	0	46,775	230,160	0	0	0	24,555	2,308,079	13,154,851
City Of Logan	Hocking	0	0	6,907	0	0	0	0	5,947	264,563	1,445,201
City Of London	Madison	0	84,961	25,000	0	0	0	0	0	465,798	1,923,699
City Of Lorain	Lorain	0	158,748	226,037	0	256,404	0	0	110,292	3,270,068	17,227,034
City Of Louisville	Stark	0	0	130,360	0	1,932	0	0	44,917	436,855	1,030,337
City Of Loveland	Hamilton	0	0	1,261,488	0	0	0	655,000	0	2,219,964	3,362,162
City Of Lyndhurst	Cuyahoga	0	34,055	0	0	0	0	0	0	1,423,209	8,212,597
City Of Macedonia	Summit	0	0	24,978	0	0	0	0	0	760,067	5,861,916
City Of Madeira	Hamilton	0	0	0	0	0	3,300	840,000	0	1,090,412	2,796,424
City Of Mansfield	Richland	0	47,827	229,077	0	0	0	0	10,592	2,060,087	13,556,385
City Of Maple Heights	Cuyahoga	0	0	1,004,754	201,900	182,000	0	0	0	2,760,429	11,658,890

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Fund Balances</b>								
<b>City</b>	<b>County</b>	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total Fund Balances</b>	<b>Total Liabilities Deferred Inflows Of Resources And Fund Balances</b>
City Of Garfield Heights	Cuyahoga	233,839	2,217,961	13,188	1,307,369	805,990	4,578,347	25,692,239
City Of Geneva	Ashtabula	104,616	556,870	18,551	92,407	914,133	1,686,577	4,395,702
City Of Girard	Trumbull	47,619	1,224,551	0	138,545	714,760	2,125,475	5,740,522
City Of Grandview Heights	Franklin	215,180	2,889,402	1,308,533	144,167	5,533,011	10,090,293	18,489,687
City of Green	Summit	541,069	20,793,197	628,809	7,436,742	22,964,874	52,364,691	67,441,417
City Of Greenville	Darke	83,099	1,790,348	124,392	2,454,381	3,085,162	7,537,382	10,816,349
City of Grove City	Franklin	477,005	11,691,472	10,333,890	2,548,647	18,896,479	43,947,493	65,795,905
City of Groveport	Franklin	64,278	291,823	1,273,965	652,285	1,500,000	3,782,351	8,830,031
City Of Hamilton	Butler	285,826	14,833,337	4,031,504	4,240,689	7,799,009	31,190,365	48,162,646
City Of Harrison	Hamilton	70,403	608,767	0	826,589	(1,270,591)	235,168	6,819,907
City Of Heath	Licking	185,595	1,121,720	2,483,467	15,953	2,888,113	6,694,848	8,768,566
City Of Highland Heights	Cuyahoga	149,602	2,778,004	661,401	1,027,049	8,554,995	13,171,051	21,076,164
City Of Hillsboro	Highland	97,915	1,346,084	0	201,745	1,241,781	2,887,525	4,529,116
City Of Hubbard	Trumbull	32,251	242,800	45,739	662,718	862,576	1,846,084	2,683,127
City Of Huber Heights	Montgomery	2,123,396	16,026,497	0	2,704,890	(5,465,783)	15,389,000	58,557,499
City Of Hudson	Summit	372,036	908,323	13,046,928	757,989	13,813,002	28,898,278	40,606,175
City Of Huron	Erie	35,077	2,022,283	226,290	13,033	1,099,507	3,396,190	5,263,022
City Of Independence	Cuyahoga	9,602,000	7,651,600	307,434	1,585,192	(1,295,938)	17,850,288	41,754,239
City Of Indian Hill	Hamilton	1,747,516	187,260	5,527,854	15,116	13,588,019	21,065,765	31,509,687
City Of Ironton	Lawrence	33,812	1,510,971	285,215	85,473	756,786	2,672,257	4,591,843
City Of Jackson	Jackson	202,720	2,604,931	812,134	1,137,491	537,588	5,294,864	7,091,601
City Of Kent	Portage	6,226,153	6,371,314	8,938,498	305,274	2,719,150	24,560,389	40,872,769
City Of Kettering	Montgomery	223,629	15,109,978	47,082,091	0	44,635,378	107,051,076	127,918,091
City Of Kirtland	Lake	74,080	279,730	0	102,320	(388,192)	67,938	4,508,923
City Of Lakewood	Cuyahoga	1,292,004	7,521,893	968,587	3,128,964	13,702,824	26,614,272	56,698,953
City Of Lancaster	Fairfield	3,237,422	6,525,938	1,323,924	1,242,718	2,594,635	14,924,637	28,806,268
City of Lebanon	Warren	806,982	4,764,186	9,531,497	194,031	5,067,645	20,364,341	30,809,363
City Of Lima	Allen	345,455	4,415,377	907,283	1,129,960	8,421,354	15,219,429	30,682,359
City Of Logan	Hocking	437,884	333,815	59,103	561,587	245,676	1,638,065	3,347,829
City Of London	Madison	88,437	2,253,105	187,027	1,343,760	1,728,780	5,601,109	7,990,606
City Of Lorain	Lorain	355,040	29,598,415	1,643,785	527,963	2,846,374	34,971,577	55,468,679
City Of Louisville	Stark	71,453	562,349	324,169	1,030,771	1,646,864	3,635,606	5,102,798
City Of Loveland	Hamilton	31,158	2,289,299	0	1,693,969	2,390,896	6,405,322	11,987,448
City Of Lyndhurst	Cuyahoga	269,660	4,355,265	6,770,711	2,783,786	2,667,080	16,846,502	26,482,308
City Of Macedonia	Summit	75,059	1,466,267	2,253,012	122,187	4,697,914	8,614,439	15,236,422
City Of Madeira	Hamilton	19,863	23,486	571,055	0	1,602,903	2,217,307	6,104,143
City Of Mansfield	Richland	462,964	8,266,357	2,317,626	2,114,505	4,968,511	18,129,963	33,746,435
City Of Maple Heights	Cuyahoga	61,428	962,204	0	1,474,582	(3,577,282)	(1,079,068)	13,340,251

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets</b>								
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Interfund Receivable</b>	<b>Due From Other Funds</b>	<b>Intergovernmental Receivable</b>
City Of Marietta	Washington	6,515,542	315,434	0	63,764	3,631	128,662	130,014	0	1,812,617
City Of Marion	Marion	5,679,422	0	0	165,278	13,028	1,012,506	1,679,272	0	0
City Of Martins Ferry	Belmont	1,317,780	697,623	0	5,171	0	404,476	94,250	0	328,084
City Of Marysville	Union	11,430,344	84,851	0	0	670	337,893	237,010	0	999,925
City Of Mason	Warren	55,318,590	0	0	249,237	72,386	564,283	5,650,000	0	3,385,697
City Of Massillon	Stark	4,340,765	0	0	81,262	1,241,700	903,422	428,355	0	1,282,005
City Of Maumee	Lucas	6,533,834	21,721,575	0	61,392	0	281,619	0	0	3,043,303
City Of Mayfield Heights	Cuyahoga	5,439,132	11,737,025	0	55,465	22,173	312,260	0	0	854,288
City Of Medina	Medina	44,020,220	0	0	0	54,172	417,730	596,288	0	2,313,259
City Of Mentor	Lake	60,356	31,049,349	0	435,774	0	29,096,781	0	8,799,292	0
City Of Mentor-on-the-Lake	Lake	938,299	0	0	13,121	0	16,374	0	0	388,832
City Of Miamisburg	Montgomery	12,593,498	5,290,835	0	208,088	21,396	83,107	12,000	1,209,476	1,498,101
City Of Middleburg Heights	Cuyahoga	12,869,107	0	0	299,736	9,263	210,690	140,000	0	614,670
City Of Middletown	Butler	15,776,287	0	0	474,028	131,112	619,486	0	2,885,906	0
City Of Milford	Clermont	5,200,562	0	0	0	2,589	30,289	0	0	0
City Of Monroe	Butler	11,155,951	0	0	0	0	134,412	0	505,000	0
City Of Montgomery	Hamilton	13,539,034	25,994,445	0	0	30,017	125,893	1,007,190	0	666,497
City Of Moraine	Montgomery	9,380,519	0	0	49,520	0	424,113	0	845,000	633,128
City Of Mount Vernon	Knox	2,127,977	5,526,051	0	8,188	6,444	155,949	0	0	1,858,161
City Of Mt. Healthy	Hamilton	767,672	0	0	0	0	167,340	0	0	209,676
City Of Munroe Falls	Summit	3,296,698	0	0	56,670	5,823	136,682	0	0	281,082
City Of Napoleon	Henry	4,950,118	0	0	179,810	5,140	568,251	0	0	771,007
City Of Nelsonville	Athens	2,537,964	0	0	0	0	0	0	0	100,185
City Of New Albany	Franklin	35,835,156	0	0	167,610	43,427	60,751	0	0	0
City Of New Carlisle	Clark	1,049,242	72,318	0	0	0	179,114	0	124,599	256,265
City Of New Franklin	Summit	2,709,855	0	0	17,201	0	164,632	10,160	0	907,116
City Of New Philadelphia	Tuscarawas	4,601,937	0	0	186,215	0	444,183	0	0	1,028,884
City Of Newark	Licking	10,066,439	246,466	0	261,231	1,014	500,194	15,743	0	2,939,598
City Of Niles	Trumbull	2,260,826	0	0	0	10	65,412	1,530,000	1,950,013	0
City Of North Canton	Stark	11,851,849	0	0	13,910	8,353	181,037	130,000	0	798,646
City Of North Olmsted	Cuyahoga	15,020,249	0	0	300,644	0	369,464	2,919,569	0	1,654,013
City Of North Ridgeville	Lorain	10,925,887	0	0	0	0	361,100	175,000	0	0
City Of North Royalton	Cuyahoga	11,953,645	0	0	327,724	0	339,965	0	1,509,977	1,314,477
City Of Northwood	Wood	5,231,383	3,810,747	0	47,080	3,516	406,897	0	0	372,407
City Of Norton	Summit	8,969,607	0	0	319,778	72	325,517	770,000	0	738,167
City Of Norwalk	Huron	10,060,422	0	0	82,676	13,045	91,864	82,546	0	636,139
City Of Norwood	Hamilton	3,287,790	0	0	0	0	0	81,103	0	0
City Of Oakwood	Montgomery	2,719,337	5,518,559	0	48,015	3,926	173,837	0	0	517,650

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Prepaid Items</b>	<b>Income Taxes Receivable</b>	<b>Property Taxes Receivable</b>	<b>Revenue In Lieu Of Taxes Receivable</b>	<b>Due From Other Governments</b>	<b>Notes Receivable</b>	<b>Loans Receivable</b>	<b>Other Assets</b>	<b>Total Assets</b>
City Of Marietta	Washington	89,561	888,212	543,459	56,225	0	0	18,341	28,354	10,593,816
City Of Marion	Marion	60,135	3,174,892	1,504,195	361,930	1,637,714	954,288	0	0	16,242,660
City Of Martins Ferry	Belmont	0	0	921,128	0	0	0	18,630	0	3,787,142
City Of Marysville	Union	100,703	3,469,502	1,459,531	878,875	0	0	0	130,677	19,129,981
City Of Mason	Warren	0	0	12,374,720	0	0	0	0	6,452	77,621,365
City Of Massillon	Stark	0	3,644,242	1,660,773	342,010	0	0	3,296,595	0	17,221,129
City Of Maumee	Lucas	117,515	0	6,120,380	0	3,493,954	0	13,068	410,205	41,796,845
City Of Mayfield Heights	Cuyahoga	85,727	4,451,982	4,872,139	0	0	0	0	21,122	27,851,313
City Of Medina	Medina	177,435	5,686,646	0	0	0	0	0	4,476,491	57,742,241
City Of Mentor	Lake	132,075	0	0	0	3,193,525	0	0	323,700	73,090,852
City Of Mentor-on-the-Lake	Lake	14,317	232,105	1,520,799	0	0	0	0	0	3,123,847
City Of Miamisburg	Montgomery	0	0	5,579,321	563,000	0	0	17,531	2,471,587	29,547,940
City Of Middleburg Heights	Cuyahoga	123,548	4,760,403	2,146,578	0	0	0	0	742,791	21,916,786
City Of Middletown	Butler	0	4,913,000	4,780,959	1,164,541	10,935,766	0	2,354,317	3,332,106	47,367,508
City Of Milford	Clermont	0	412,994	1,850,105	434,179	358,201	0	0	0	8,288,919
City Of Monroe	Butler	0	1,896,000	2,526,505	3,304,344	879,380	0	0	16,047,012	36,448,604
City Of Montgomery	Hamilton	43,739	0	6,050,412	0	0	0	0	3,985,609	51,442,836
City Of Moraine	Montgomery	84,447	2,190,153	552,217	568,000	0	0	138,400	595,997	15,461,494
City Of Mount Vernon	Knox	165,182	0	4,674,893	0	0	0	0	410,931	14,933,776
City Of Mt. Healthy	Hamilton	0	533,000	805,300	0	0	0	0	0	2,482,988
City Of Munroe Falls	Summit	23,276	277,287	709,605	0	0	0	0	0	4,787,123
City Of Napoleon	Henry	0	900,482	452,099	0	0	0	0	139,117	7,966,024
City Of Nelsonville	Athens	26,920	283,991	465,547	0	0	0	0	0	3,414,607
City Of New Albany	Franklin	80,890	6,270,560	955,074	2,970,673	1,190,081	1,300,000	0	431,613	49,305,835
City Of New Carlisle	Clark	52,183	641,484	934,841	0	0	0	0	1,249,909	4,559,955
City Of New Franklin	Summit	0	0	3,408,889	0	0	0	0	0	7,217,853
City Of New Philadelphia	Tuscarawas	0	0	2,980,393	0	0	0	0	0	9,241,612
City Of Newark	Licking	49,148	0	6,225,431	0	0	0	4,627,537	1,367,264	26,300,065
City Of Niles	Trumbull	0	2,056,623	998,190	0	597,981	0	959,775	224,633	10,643,463
City Of North Canton	Stark	7,717	1,281,128	2,332,080	0	0	0	0	695,610	17,300,330
City Of North Olmsted	Cuyahoga	91,126	4,291,541	9,476,991	0	0	0	0	706,809	34,830,406
City Of North Ridgeville	Lorain	58,200	3,891,800	6,488,100	0	1,507,211	0	0	31,700	23,438,998
City Of North Royalton	Cuyahoga	87,348	10,634,040	455,533	0	0	0	0	0	26,622,709
City Of Northwood	Wood	50,129	0	1,016,196	0	0	0	0	101,463	11,039,818
City Of Norton	Summit	155,685	1,243,160	2,265,442	0	0	0	0	2,408,577	17,196,005
City Of Norwalk	Huron	0	0	2,211,911	0	0	1,114,604	0	48,353	14,341,560
City Of Norwood	Hamilton	0	0	0	0	0	0	0	944,601	4,313,494
City Of Oakwood	Montgomery	31,250	2,200,736	2,170,259	0	154,951	0	0	0	13,538,520

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>		<b>Liabilities</b>					
<b>City</b>	<b>County</b>	<b>Total Deferred Outflows Of Resources</b>	<b>Total Assets And Deferred Outflows Of Resources</b>	<b>Accounts Payable</b>	<b>Accrued Wages And Benefits</b>	<b>Contracts Payable</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Governments</b>	<b>Matured Interest Payable</b>
City Of Marietta	Washington	0	10,593,816	267,065	276,907	420,214	431,184	0	0
City Of Marion	Marion	0	16,242,660	1,334,791	531,814	80,574	0	776,606	0
City Of Martins Ferry	Belmont	0	3,787,142	15,356	92,706	0	143,356	0	0
City Of Marysville	Union	0	19,129,981	483,143	482,446	518,863	119,521	0	101,481
City Of Mason	Warren	0	77,621,365	495,844	1,141,822	213,439	0	0	64,515
City Of Massillon	Stark	0	17,221,129	94,077	534,905	517,456	539,945	0	0
City Of Maumee	Lucas	0	41,796,845	745,650	955,328	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	27,851,313	311,609	283,721	15,915	486,525	0	0
City Of Medina	Medina	0	57,742,241	506,310	410,540	0	415,885	0	11,962
City Of Mentor	Lake	0	73,090,852	2,056,599	2,544,630	0	0	49,367	0
City Of Mentor-on-the-Lake	Lake	0	3,123,847	74,887	72,675	0	47,503	24,128	0
City Of Miamisburg	Montgomery	0	29,547,940	280,343	172,292	0	290,585	0	0
City Of Middleburg Heights	Cuyahoga	0	21,916,786	257,342	458,964	0	372,283	0	0
City Of Middletown	Butler	0	47,367,508	766,401	1,045,705	0	0	125,288	0
City Of Milford	Clermont	0	8,288,919	108,243	55,590	0	0	131,356	0
City Of Monroe	Butler	0	36,448,604	128,049	398,827	0	0	15,699,091	0
City Of Montgomery	Hamilton	0	51,442,836	173,685	383,549	0	10,410	0	0
City Of Moraine	Montgomery	0	15,461,494	216,757	662,302	0	0	0	0
City Of Mount Vernon	Knox	0	14,933,776	517,898	217,692	896,772	0	0	0
City Of Mt. Healthy	Hamilton	0	2,482,988	51,620	102,588	0	0	0	0
City Of Munroe Falls	Summit	0	4,787,123	24,515	54,330	0	70,412	0	0
City Of Napoleon	Henry	0	7,966,024	261,035	267,393	0	0	0	0
City Of Nelsonville	Athens	0	3,414,607	8,271	27,296	0	48,776	0	0
City Of New Albany	Franklin	0	49,305,835	792,392	114,799	1,890,619	0	2,323,096	0
City Of New Carlisle	Clark	0	4,559,955	32,481	43,481	0	0	38,831	0
City Of New Franklin	Summit	0	7,217,853	45,708	84,814	230,759	130,159	0	0
City Of New Philadelphia	Tuscarawas	0	9,241,612	83,933	149,705	59,059	289,115	0	0
City Of Newark	Licking	0	26,300,065	199,836	1,710,473	0	162,074	0	16,702
City Of Niles	Trumbull	0	10,643,463	26,323	45,543	52,200	0	297,990	0
City Of North Canton	Stark	0	17,300,330	341,614	204,036	428,786	202,414	0	0
City Of North Olmsted	Cuyahoga	0	34,830,406	498,479	430,980	0	258,372	0	0
City Of North Ridgeville	Lorain	0	23,438,998	636,619	443,283	0	0	496,681	0
City Of North Royalton	Cuyahoga	0	26,622,709	466,635	503,670	0	223,980	0	0
City Of Northwood	Wood	0	11,039,818	4,524	260,871	0	58,145	0	0
City Of Norton	Summit	0	17,196,005	25,827	107,009	112,387	205,537	0	0
City Of Norwalk	Huron	0	14,341,560	337,933	39,060	0	143,019	0	0
City Of Norwood	Hamilton	0	4,313,494	0	0	395,287	0	0	0
City Of Oakwood	Montgomery	0	13,538,520	19,545	255,025	48,540	355,918	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds

As of December 31, 2013

All Cities Reporting Under GAAP

Liabilities (Continued)											
City	County	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City Of Marietta	Washington	0	8,938	130,014	0	0	0	180,000	1,431	1,715,753	2,122,496
City Of Marion	Marion	0	8,687	1,755,178	0	0	0	500,000	15,295	5,002,945	5,649,410
City Of Martins Ferry	Belmont	0	0	58,870	0	0	0	0	0	310,288	1,232,568
City Of Marysville	Union	0	610,356	237,010	0	0	0	16,170,000	6,991	18,729,811	4,902,939
City Of Mason	Warren	0	102,732	400,000	0	360,464	0	11,055,000	0	13,833,816	12,225,150
City Of Massillon	Stark	0	0	398,580	0	0	245,955	0	0	2,330,918	6,221,963
City Of Maumee	Lucas	0	0	0	3,507,494	0	0	0	191,223	5,399,695	5,967,615
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	58,965	1,156,735	7,921,422
City Of Medina	Medina	0	0	596,288	0	0	346,668	0	3,582,381	5,870,034	5,526,144
City Of Mentor	Lake	0	0	0	8,799,292	0	0	0	292,461	13,742,349	23,951,214
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	132,746	825,000	6,510	1,183,449	2,035,670
City Of Miamisburg	Montgomery	0	0	12,000	171,544	0	0	2,825,000	114,898	3,866,662	6,242,690
City Of Middleburg Heights	Cuyahoga	0	75,122	140,000	0	0	221,331	0	0	1,525,042	4,899,128
City Of Middletown	Butler	0	0	0	996,777	0	0	2,056,916	870,091	5,861,178	22,744,992
City Of Milford	Clermont	0	0	0	0	107,660	1,722,727	0	0	2,125,576	1,032,829
City Of Monroe	Butler	0	0	0	35,000	0	0	0	0	16,260,967	8,018,258
City Of Montgomery	Hamilton	0	474,398	1,007,190	0	0	0	0	32,153	2,081,385	8,195,541
City Of Moraine	Montgomery	0	0	0	845,000	0	0	0	322,074	2,046,133	3,211,214
City Of Mount Vernon	Knox	0	102,596	0	0	0	0	0	0	1,734,958	4,144,233
City Of Mt. Healthy	Hamilton	0	0	0	0	75,264	0	0	0	229,472	1,601,431
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0	149,257	1,062,380
City Of Napoleon	Henry	0	0	0	0	0	0	0	0	528,428	1,553,045
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0	84,343	639,093
City Of New Albany	Franklin	0	527,481	0	0	0	0	11,750,000	214,859	17,613,246	6,752,453
City Of New Carlisle	Clark	0	0	0	97,363	0	0	0	0	212,156	2,883,681
City Of New Franklin	Summit	0	0	10,160	0	0	0	0	0	501,600	3,935,579
City Of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	57,462	639,274	2,501,802
City Of Newark	Licking	0	0	15,743	0	0	0	3,450,000	0	5,554,828	7,119,582
City Of Niles	Trumbull	0	0	30,000	12,560	0	0	0	0	464,616	3,263,216
City Of North Canton	Stark	0	0	130,000	0	0	0	0	19,210	1,326,060	3,752,650
City Of North Olmsted	Cuyahoga	0	18,575	58,618	0	0	0	0	0	1,265,024	13,114,666
City Of North Ridgeville	Lorain	0	0	175,000	0	0	0	0	0	1,751,583	10,630,165
City Of North Royalton	Cuyahoga	0	0	1,509,977	0	0	0	0	0	2,704,262	9,896,651
City Of Northwood	Wood	0	0	0	0	448	0	0	0	323,988	1,115,340
City Of Norton	Summit	0	0	770,000	0	0	0	0	11,005	1,231,765	6,124,455
City Of Norwalk	Huron	0	0	82,546	0	0	0	0	2,923	605,481	1,530,031
City Of Norwood	Hamilton	0	0	0	0	0	0	0	1,016,873	1,412,160	0
City Of Oakwood	Montgomery	0	0	0	0	0	259,924	0	0	938,952	4,198,264

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Fund Balances</b>								
<b>City</b>	<b>County</b>	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total Fund Balances</b>	<b>Total Liabilities Deferred Inflows Of Resources And Fund Balances</b>
City Of Marietta	Washington	622,947	4,197,111	14,009	528,284	1,393,216	6,755,567	10,593,816
City Of Marion	Marion	1,792,036	4,205,729	6,526	211,336	(625,322)	5,590,305	16,242,660
City Of Martins Ferry	Belmont	218,116	471,732	1,160,293	394,145	0	2,244,286	3,787,142
City Of Marysville	Union	100,703	2,570,975	301,358	1,379,742	(8,855,547)	(4,502,769)	19,129,981
City Of Mason	Warren	309,237	13,722,197	686	35,924,090	1,606,189	51,562,399	77,621,365
City Of Massillon	Stark	174,241	6,272,919	1,583,227	559,362	78,499	8,668,248	17,221,129
City Of Maumee	Lucas	213,161	20,238,376	208,186	288,700	9,481,112	30,429,535	41,796,845
City Of Mayfield Heights	Cuyahoga	141,192	1,438,987	5,415,958	1,056,947	10,720,072	18,773,156	27,851,313
City Of Medina	Medina	486,096	26,838,542	7,780,615	4,489,271	6,751,539	46,346,063	57,742,241
City Of Mentor	Lake	567,849	7,044,072	2,841,402	9,099,970	15,843,996	35,397,289	73,090,852
City Of Mentor-on-the-Lake	Lake	27,438	209,050	29,073	249,490	(610,323)	(95,272)	3,123,847
City Of Miamisburg	Montgomery	208,088	9,096,874	2,128,840	3,973,114	4,031,672	19,438,588	29,547,940
City Of Middleburg Heights	Cuyahoga	423,284	1,914,948	5,425,408	336,772	7,392,204	15,492,616	21,916,786
City Of Middletown	Butler	3,239,044	8,533,457	3,094,944	386,135	3,507,758	18,761,338	47,367,508
City Of Milford	Clermont	0	1,475,583	302,124	23,344	3,329,463	5,130,514	8,288,919
City Of Monroe	Butler	505,000	3,432,985	129,812	261,361	7,840,221	12,169,379	36,448,604
City Of Montgomery	Hamilton	419,976	21,633,254	241,177	4,952,470	13,919,033	41,165,910	51,442,836
City Of Moraine	Montgomery	658,967	2,854,220	4,088,566	866,071	1,736,323	10,204,147	15,461,494
City Of Mount Vernon	Knox	590,141	4,661,821	151,475	2,680,908	970,240	9,054,585	14,933,776
City Of Mt. Healthy	Hamilton	0	237,946	2,113	2,262	409,764	652,085	2,482,988
City Of Munroe Falls	Summit	79,946	1,157,806	149,203	62,930	2,125,601	3,575,486	4,787,123
City Of Napoleon	Henry	185,293	2,391,541	1,407,806	898,939	1,000,972	5,884,551	7,966,024
City Of Nelsonville	Athens	47,351	1,558,108	0	488,274	597,438	2,691,171	3,414,607
City Of New Albany	Franklin	250,268	7,441,850	5,551,172	4,158,833	7,538,013	24,940,136	49,305,835
City Of New Carlisle	Clark	52,183	1,180,381	0	90,136	141,418	1,464,118	4,559,955
City Of New Franklin	Summit	17,201	2,201,055	214,763	441,886	(94,231)	2,780,674	7,217,853
City Of New Philadelphia	Tuscarawas	207,920	3,225,276	363,345	1,123,022	1,180,973	6,100,536	9,241,612
City Of Newark	Licking	310,379	10,966,671	0	2,298,246	50,359	13,625,655	26,300,065
City Of Niles	Trumbull	1,117,996	1,841,262	0	49,097	3,907,276	6,915,631	10,643,463
City Of North Canton	Stark	21,627	2,779,437	7,372,318	1,521,722	526,516	12,221,620	17,300,330
City Of North Olmsted	Cuyahoga	1,098,579	9,667,331	3,390,672	4,860,515	1,433,619	20,450,716	34,830,406
City Of North Ridgeville	Lorain	58,200	5,479,499	450,425	1,763,702	3,305,424	11,057,250	23,438,998
City Of North Royalton	Cuyahoga	415,072	8,074,366	4,416,109	1,171,900	(55,651)	14,021,796	26,622,709
City Of Northwood	Wood	97,209	1,588,320	5,342,796	195,512	2,376,653	9,600,490	11,039,818
City Of Norton	Summit	482,496	3,987,822	1,761,331	1,131,511	2,476,625	9,839,785	17,196,005
City Of Norwalk	Huron	1,197,280	2,154,415	5,517,767	59,175	3,277,411	12,206,048	14,341,560
City Of Norwood	Hamilton	0	2,586,131	5,000	310,829	(626)	2,901,334	4,313,494
City Of Oakwood	Montgomery	142,880	1,767,355	3,946,307	33,744	2,511,018	8,401,304	13,538,520



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets</b>								
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Interfund Receivable</b>	<b>Due From Other Funds</b>	<b>Intergovernmental Receivable</b>
City Of Oberlin	Lorain	1,578,165	11,931,738	0	65,144	63,286	88,573	79,421	0	466,357
City Of Olmsted Falls	Cuyahoga	5,064,138	0	0	17,167	0	236,419	224,471	0	352,001
City Of Ontario	Richland	6,373,932	0	0	125,419	5,179	20,888	0	36,911	216,455
City Of Oregon	Lucas	5,114,140	51,813,768	0	279,081	358,306	137,645	0	0	1,475,323
City Of Orrville	Wayne	6,693,486	0	0	78,973	3,522	615,328	0	0	812,299
City Of Oxford	Butler	13,717,194	0	0	219,182	0	54,700	0	1,430,000	1,491,676
City Of Painesville	Lake	11,489,945	0	0	152,444	58,898	130,539	260,000	0	767,664
City Of Parma	Cuyahoga	12,305,427	0	0	472,114	858	0	3,419,738	0	0
City Of Parma Heights	Cuyahoga	2,625,018	0	0	111,501	0	182,601	0	0	0
City Of Pataskala	Licking	8,633,782	0	0	11,876	10,705	40,082	0	0	0
City Of Pepper Pike	Cuyahoga	12,201,779	0	0	48,875	0	190,685	701,836	0	794,299
City Of Perrysburg	Wood	4,377,746	8,570,482	0	52,429	52,026	129,257	0	0	1,290,049
City Of Pickerington	Fairfield	6,409,593	0	0	120,891	6,129	98,033	149,235	0	886,713
City Of Piqua	Miami	14,585,388	2,630,835	0	0	5,604	476,254	94,219	0	313,648
City Of Port Clinton	Ottawa	1,930,126	0	0	24,634	3,067	61,587	10,306	0	0
City Of Portsmouth	Scioto	4,125,027	0	0	35,758	0	420,036	53,333	674,924	1,312,996
City Of Powell	Delaware	14,093,893	0	0	18,549	37,130	52,165	0	0	0
City Of Ravenna	Portage	5,600,532	0	0	67,004	402	934,776	259,679	0	792,297
City Of Reading	Hamilton	2,361,959	0	0	0	0	183,545	113,960	0	427,859
City Of Reynoldsburg	Franklin	7,221,984	8,724,581	0	185,510	29,466	88,289	0	0	1,441,825
City Of Richmond Heights	Cuyahoga	3,767,948	0	0	44,468	0	166,245	1,910,736	0	909,747
City Of Rittman	Wayne	1,779,611	0	0	9,867	1,985	38,255	72,937	0	394,721
City Of Riverside	Montgomery	11,969,857	0	0	38,114	9,097	503,740	262,660	16,000	985,996
City Of Rocky River	Cuyahoga	15,026,378	0	0	114,740	3,881	406,687	450,000	0	1,844,525
City Of Rossford	Wood	11,206,061	0	0	31,627	0	1,708	0	0	494,164
City Of Saint Marys	Auglaize	10,425,755	0	0	51,083	11,478	55,675	0	70,830	0
City Of Salem	Columbiana	3,924,803	0	0	139,975	32,113	23,547	24,327	0	782,400
City Of Sandusky	Erie	11,181,038	0	0	365,045	23,303	979,423	10,800	0	0
City Of Seven Hills	Cuyahoga	6,958,477	0	0	0	60,956	1,391,976	0	51,300	0
City Of Shaker Heights	Cuyahoga	35,196,269	0	0	79,771	9,424	1,496,712	189,766	0	2,773,365
City Of Sharonville	Hamilton	10,818,294	0	0	95,397	0	453,115	4,860,007	0	1,654,449
City Of Sheffield Lake	Lorain	986,773	0	0	16,114	0	116,624	0	0	0
City Of Shelby	Richland	4,891,365	0	0	85,119	530	27,730	0	0	402,692
City Of Sidney	Shelby	9,055,591	2,812,684	0	129,919	11,306	0	138,000	512,556	1,053,991
City Of Solon	Cuyahoga	42,844,623	0	0	603,177	0	126,913	0	0	1,160,218
City Of South Euclid	Cuyahoga	7,781,146	0	0	120,006	4,234	52,022	860,897	0	1,102,320
City Of Springboro	Warren	6,202,845	6,593,363	0	128,193	0	0	0	0	635,591
City Of Springdale	Hamilton	5,844,836	0	0	287,485	0	270,221	6,925	0	520,307

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

Assets (Continued)										
City	County	Prepaid Items	Income Taxes Receivable	Property Taxes Receivable	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	Total Assets
City Of Oberlin	Lorain	26,607	0	2,098,008	0	0	0	387,304	0	16,784,603
City Of Olmsted Falls	Cuyahoga	89,925	1,798,518	1,791,701	0	0	0	329,859	2,269,383	12,173,582
City Of Ontario	Richland	9,377	1,456,750	399,607	193,396	0	0	0	23,039	8,860,953
City Of Oregon	Lucas	136,344	0	3,576,064	0	0	0	144,064	3,147,525	66,182,260
City Of Orrville	Wayne	17,839	2,454,839	489,366	0	0	0	0	25,603	11,191,255
City Of Oxford	Butler	56,570	0	2,504,150	0	0	0	417,699	65,991	19,957,162
City Of Painesville	Lake	86,689	0	4,113,672	0	0	0	0	2,151,998	19,211,849
City Of Parma	Cuyahoga	0	5,601,454	8,288,546	0	3,872,848	0	12,605	1,537,678	35,511,268
City Of Parma Heights	Cuyahoga	46,457	0	8,092,608	0	979,223	0	0	2,663,731	14,701,139
City Of Pataskala	Licking	15,590	1,710,493	972,785	155,278	449,637	0	0	219,121	12,219,349
City Of Pepper Pike	Cuyahoga	46,581	2,083,220	3,415,203	0	0	0	0	6,139,131	25,621,609
City Of Perrysburg	Wood	142,249	0	4,945,677	0	0	0	182,222	987,124	20,729,261
City Of Pickerington	Fairfield	63,905	680,026	2,502,358	112,133	0	0	0	124,917	11,153,933
City Of Piqua	Miami	6,919	1,512,400	1,712,354	888,400	0	9,800,346	0	0	32,026,367
City Of Port Clinton	Ottawa	0	732,458	758,413	40,322	404,629	879,094	0	174,457	5,019,093
City Of Portsmouth	Scioto	36,850	0	3,610,740	0	0	0	15,114	158,948	10,443,726
City Of Powell	Delaware	70,891	1,660,437	2,049,454	0	626,159	0	0	0	18,608,678
City Of Ravenna	Portage	54,902	1,211,878	585,681	0	0	0	6,520,454	70,095	16,097,700
City Of Reading	Hamilton	0	0	2,068,307	0	0	0	0	1,011,983	6,167,613
City Of Reynoldsburg	Franklin	47,555	0	4,345,770	0	0	0	0	716,344	22,801,324
City Of Richmond Heights	Cuyahoga	59,181	1,721,613	3,831,568	0	0	0	0	5,953,262	18,364,768
City Of Rittman	Wayne	17,580	412,337	693,909	0	0	0	0	156,501	3,577,703
City Of Riverside	Montgomery	0	1,585,844	2,123,720	180,075	0	0	0	99,147	17,774,250
City Of Rocky River	Cuyahoga	2,187	1,350	2,764,974	0	0	0	0	6,744,211	27,358,933
City Of Rossford	Wood	67,562	1,386,307	937,433	967,890	0	0	0	492,337	15,585,089
City Of Saint Marys	Auglaize	58,925	721,467	369,889	0	320,247	131,108	1,368,408	246,750	13,831,615
City Of Salem	Columbiana	17,726	791,444	1,004,187	125,000	0	0	0	0	6,865,522
City Of Sandusky	Erie	0	2,671,862	2,522,225	560,519	1,529,079	2,234,047	0	4,671,059	26,748,400
City Of Seven Hills	Cuyahoga	22,485	0	5,389,733	0	657,307	0	0	2,084,257	16,616,491
City Of Shaker Heights	Cuyahoga	0	15,224,005	6,501,942	0	0	0	628,807	1,969,254	64,069,315
City Of Sharonville	Hamilton	66,366	0	3,804,805	0	0	0	0	1,802,569	23,555,002
City Of Sheffield Lake	Lorain	22,500	1,583,200	1,414,500	0	442,331	0	0	3,948,147	8,530,189
City Of Shelby	Richland	48,375	0	1,512,426	0	0	0	0	14,309	6,982,546
City Of Sidney	Shelby	48,079	3,411,775	1,088,079	48,697	0	0	572,292	410,785	19,293,754
City Of Solon	Cuyahoga	189,497	6,845,185	3,675,247	0	0	0	0	3,872,545	59,317,405
City Of South Euclid	Cuyahoga	104,160	5,526,634	5,526,734	0	0	0	0	5,334,101	26,412,254
City Of Springboro	Warren	171,488	2,293,881	800,552	0	0	0	0	4,785,113	21,611,026
City Of Springdale	Hamilton	0	0	5,160,667	644,000	0	0	0	763,607	13,498,048

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>		<b>Liabilities</b>					
<b>City</b>	<b>County</b>	<b>Total Deferred Outflows Of Resources</b>	<b>Total Assets And Deferred Outflows Of Resources</b>	<b>Accounts Payable</b>	<b>Accrued Wages And Benefits</b>	<b>Contracts Payable</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Governments</b>	<b>Matured Interest Payable</b>
City Of Oberlin	Lorain	0	16,784,603	187,001	268,852	0	27,421	0	0
City Of Olmsted Falls	Cuyahoga	0	12,173,582	72,656	53,179	0	64,918	0	0
City Of Ontario	Richland	0	8,860,953	38,652	141,511	182,421	203,039	0	0
City Of Oregon	Lucas	0	66,182,260	605,611	837,027	0	3,053	0	0
City Of Orrville	Wayne	0	11,191,255	242,677	124,728	0	140,606	0	0
City Of Oxford	Butler	0	19,957,162	125,020	230,563	0	265,501	0	0
City Of Painesville	Lake	0	19,211,849	124,728	427,429	0	0	0	1,973
City Of Parma	Cuyahoga	0	35,511,268	824,904	464,839	263,222	0	859,554	0
City Of Parma Heights	Cuyahoga	0	14,701,139	393,768	100,151	0	0	615,429	0
City Of Pataskala	Licking	0	12,219,349	256,553	56,765	0	0	54,610	0
City Of Pepper Pike	Cuyahoga	0	25,621,609	84,779	56,783	160,852	225,190	0	0
City Of Perrysburg	Wood	0	20,729,261	765,145	680,573	0	0	0	0
City Of Pickerington	Fairfield	0	11,153,933	242,123	107,845	23,936	129,486	0	0
City Of Piqua	Miami	0	32,026,367	563,641	244,054	0	0	0	0
City Of Port Clinton	Ottawa	0	5,019,093	50,723	86,162	173,326	0	93,002	0
City Of Portsmouth	Scioto	0	10,443,726	151,996	14,799	0	409,151	0	0
City Of Powell	Delaware	0	18,608,678	85,167	144,659	0	0	90,332	0
City Of Ravenna	Portage	0	16,097,700	46,117	131,759	0	189,612	0	0
City Of Reading	Hamilton	0	6,167,613	173,391	577,039	0	0	0	3,600
City Of Reynoldsburg	Franklin	0	22,801,324	161,453	783,682	0	922,491	0	0
City Of Richmond Heights	Cuyahoga	0	18,364,768	128,487	128,531	0	177,229	0	0
City Of Rittman	Wayne	0	3,577,703	28,342	66,799	0	84,366	0	841
City Of Riverside	Montgomery	0	17,774,250	315,611	171,109	1,824,584	463,106	0	0
City Of Rocky River	Cuyahoga	0	27,358,933	1,129,612	158,780	112,597	730,793	0	0
City Of Rossford	Wood	0	15,585,089	188,622	235,018	0	0	0	0
City Of Saint Marys	Auglaize	0	13,831,615	88,811	84,111	0	0	119,394	0
City Of Salem	Columbiana	0	6,865,522	61,215	156,329	0	133,800	0	0
City Of Sandusky	Erie	0	26,748,400	310,577	322,789	368,321	0	493,348	0
City Of Seven Hills	Cuyahoga	0	16,616,491	145,458	217,223	0	0	179,660	0
City Of Shaker Heights	Cuyahoga	0	64,069,315	1,263,089	1,367,053	0	0	0	0
City Of Sharonville	Hamilton	0	23,555,002	784,891	395,323	0	506,951	0	0
City Of Sheffield Lake	Lorain	0	8,530,189	90,798	51,033	0	0	144,417	0
City Of Shelby	Richland	0	6,982,546	399,179	253,191	0	0	0	0
City Of Sidney	Shelby	0	19,293,754	1,011,069	1,031,504	0	0	0	0
City Of Solon	Cuyahoga	0	59,317,405	1,588,209	546,149	382,015	446,796	0	0
City Of South Euclid	Cuyahoga	0	26,412,254	147,128	244,997	196,501	401,549	0	0
City Of Springboro	Warren	0	21,611,026	684,838	192,798	0	149,567	0	0
City Of Springdale	Hamilton	0	13,498,048	229,760	593,396	27,091	51,372	0	0

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Liabilities (Continued)</b>											
<b>City</b>	<b>County</b>	<b>Matured Bonds Payable</b>	<b>Retainage Payable</b>	<b>Interfund Payable</b>	<b>Due To Other Funds</b>	<b>Claims Payable</b>	<b>Unearned Revenue</b>	<b>Notes Payable</b>	<b>Other Liabilities</b>	<b>Total Liabilities</b>	<b>Total Deferred Inflows Of Resources</b>
City Of Oberlin	Lorain	0	0	79,421	0	0	0	0	131,988	694,683	1,631,916
City Of Olmsted Falls	Cuyahoga	0	0	224,471	0	0	0	1,773,156	28,304	2,216,684	5,898,228
City Of Ontario	Richland	0	0	0	36,911	2,141	0	0	0	604,675	1,821,942
City Of Oregon	Lucas	0	0	0	0	0	0	0	0	1,445,691	5,815,026
City Of Orrville	Wayne	0	0	690,000	0	0	0	0	14,462	1,212,473	1,788,569
City Of Oxford	Butler	0	0	1,430,000	0	0	29,250	0	0	2,080,334	3,743,201
City Of Painesville	Lake	0	20,164	260,000	0	0	0	480,000	52,398	1,366,692	3,160,611
City Of Parma	Cuyahoga	0	0	2,955,929	325,815	0	0	545,000	363,766	6,603,029	15,303,129
City Of Parma Heights	Cuyahoga	0	0	0	0	108,485	0	2,800,000	20,615	4,038,448	10,708,728
City Of Pataskala	Licking	0	98,854	0	0	0	1,133	5,960,000	78,574	6,506,489	2,709,760
City Of Pepper Pike	Cuyahoga	0	0	701,836	0	0	0	0	504	1,229,944	11,837,116
City Of Perrysburg	Wood	0	0	0	0	0	0	500,000	51,437	1,997,155	4,400,008
City Of Pickerington	Fairfield	0	50,509	149,235	0	0	0	0	0	703,134	3,620,212
City Of Piqua	Miami	0	0	94,219	0	0	0	0	25,300	927,214	3,301,740
City Of Port Clinton	Ottawa	0	17,680	10,306	0	0	0	0	0	431,199	1,734,183
City Of Portsmouth	Scioto	0	0	53,333	559,233	0	0	0	0	1,188,512	3,612,356
City Of Powell	Delaware	0	0	0	0	0	0	0	17,634	337,792	3,999,754
City Of Ravenna	Portage	0	0	259,679	0	0	0	0	0	627,167	2,444,992
City Of Reading	Hamilton	0	0	183,715	0	0	0	300,000	0	1,237,745	1,824,827
City Of Reynoldsburg	Franklin	0	76,756	0	0	43,904	0	0	0	1,988,286	3,737,427
City Of Richmond Heights	Cuyahoga	0	6,480	1,910,736	0	0	0	0	12,829	2,364,292	11,241,855
City Of Rittman	Wayne	2,000	0	62,937	0	0	1,800	0	19,073	266,158	1,315,528
City Of Riverside	Montgomery	0	274,943	262,660	16,000	0	0	0	0	3,328,013	4,787,795
City Of Rocky River	Cuyahoga	0	55,979	209,813	0	0	0	0	450,000	2,847,574	9,333,043
City Of Rossford	Wood	0	0	0	0	0	0	0	0	423,640	3,547,593
City Of Saint Marys	Auglaize	0	0	148,350	0	0	0	0	3,000	443,666	1,288,673
City Of Salem	Columbiana	0	0	24,327	0	0	676,027	0	0	1,051,698	1,847,314
City Of Sandusky	Erie	0	41,724	10,800	0	0	0	3,035,000	8,747	4,591,306	11,840,620
City Of Seven Hills	Cuyahoga	0	0	0	51,300	0	0	750,000	0	1,343,641	8,665,995
City Of Shaker Heights	Cuyahoga	0	0	158,766	0	0	628,807	0	29,326	3,447,041	21,920,951
City Of Sharonville	Hamilton	0	0	4,290,007	0	0	0	0	0	5,977,172	4,500,094
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	3,125,000	99,365	3,510,613	3,164,208
City Of Shelby	Richland	0	198,715	0	0	0	0	0	0	851,085	1,383,959
City Of Sidney	Shelby	0	0	53,000	512,286	0	0	0	0	2,607,859	5,213,174
City Of Solon	Cuyahoga	0	620,213	0	0	241,949	0	0	40,803	3,866,134	11,879,560
City Of South Euclid	Cuyahoga	0	107,154	860,897	0	0	0	3,912,757	9,202	5,880,185	14,919,674
City Of Springboro	Warren	0	0	0	0	0	0	1,500,000	13,921	2,541,124	4,494,312
City Of Springdale	Hamilton	0	0	0	6,925	51,555	1,581,500	0	753,643	3,295,242	2,180,239

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Fund Balances</b>								
<b>City</b>	<b>County</b>	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total Fund Balances</b>	<b>Total Liabilities Deferred Inflows Of Resources And Fund Balances</b>
City Of Oberlin	Lorain	119,010	2,031,577	1,949,809	1,469,342	8,888,266	14,458,004	16,784,603
City Of Olmsted Falls	Cuyahoga	436,951	2,713,186	57,873	1,020,163	(169,503)	4,058,670	12,173,582
City Of Ontario	Richland	134,796	1,081,587	630,749	1,683,511	2,903,693	6,434,336	8,860,953
City Of Oregon	Lucas	497,155	11,814,316	1,363,958	2,705,797	42,540,317	58,921,543	66,182,260
City Of Orrville	Wayne	96,812	1,183,988	1,830,120	1,891,064	3,188,229	8,190,213	11,191,255
City Of Oxford	Butler	275,752	1,558,971	0	2,957,921	9,340,983	14,133,627	19,957,162
City Of Painesville	Lake	2,138,778	4,827,946	1,140,484	756,351	5,820,987	14,684,546	19,211,849
City Of Parma	Cuyahoga	112,080	5,289,019	6,534,480	0	1,669,531	13,605,110	35,511,268
City Of Parma Heights	Cuyahoga	157,958	1,302,479	129,745	616,578	(2,252,797)	(46,037)	14,701,139
City Of Pataskala	Licking	27,466	6,593,931	32,294	313,403	(3,963,994)	3,003,100	12,219,349
City Of Pepper Pike	Cuyahoga	95,456	4,313,474	0	18,420	8,127,199	12,554,549	25,621,609
City Of Perrysburg	Wood	194,678	3,231,037	1,065,881	1,537,876	8,302,626	14,332,098	20,729,261
City Of Pickerington	Fairfield	285,606	1,482,237	1,492,423	124,946	3,445,375	6,830,587	11,153,933
City Of Piqua	Miami	9,807,265	6,934,358	0	4,101,987	6,953,803	27,797,413	32,026,367
City Of Port Clinton	Ottawa	49,591	1,956,767	0	24,808	822,545	2,853,711	5,019,093
City Of Portsmouth	Scioto	99,451	4,396,083	104,261	0	1,043,063	5,642,858	10,443,726
City Of Powell	Delaware	89,440	6,388,327	346,265	1,930,024	5,517,076	14,271,132	18,608,678
City Of Ravenna	Portage	124,720	8,876,126	1,958,261	807,040	1,259,394	13,025,541	16,097,700
City Of Reading	Hamilton	1,011,983	1,928,689	0	0	164,369	3,105,041	6,167,613
City Of Reynoldsburg	Franklin	233,065	6,013,065	2,811,418	3,383,018	4,635,045	17,075,611	22,801,324
City Of Richmond Heights	Cuyahoga	103,649	983,259	1,039,271	71,523	2,560,919	4,758,621	18,364,768
City Of Rittman	Wayne	27,447	1,234,036	555	292,241	441,738	1,996,017	3,577,703
City Of Riverside	Montgomery	54,114	2,589,759	855	161,940	6,851,774	9,658,442	17,774,250
City Of Rocky River	Cuyahoga	117,634	10,493,655	0	1,332,986	3,234,041	15,178,316	27,358,933
City Of Rossford	Wood	99,288	5,628,394	0	1,587,477	4,298,697	11,613,856	15,585,089
City Of Saint Marys	Auglaize	112,660	6,591,828	2,780,559	1,949,093	665,136	12,099,276	13,831,615
City Of Salem	Columbiana	159,131	1,547,899	383,495	620,543	1,255,442	3,966,510	6,865,522
City Of Sandusky	Erie	475,933	5,634,163	55,783	365,022	3,785,573	10,316,474	26,748,400
City Of Seven Hills	Cuyahoga	83,441	2,661,361	380,329	584,415	2,897,309	6,606,855	16,616,491
City Of Shaker Heights	Cuyahoga	79,771	4,236,402	14,599,201	8,162,882	11,623,067	38,701,323	64,069,315
City Of Sharonville	Hamilton	161,763	5,618,202	1,283,384	491,033	5,523,354	13,077,736	23,555,002
City Of Sheffield Lake	Lorain	38,614	1,169,518	0	316,232	331,004	1,855,368	8,530,189
City Of Shelby	Richland	153,494	4,283,490	0	248,097	62,421	4,747,502	6,982,546
City Of Sidney	Shelby	177,998	2,633,111	494,986	2,226,748	5,939,878	11,472,721	19,293,754
City Of Solon	Cuyahoga	892,677	17,097,234	1,469,754	1,971,534	22,140,512	43,571,711	59,317,405
City Of South Euclid	Cuyahoga	224,166	2,468,995	0	504,699	2,414,535	5,612,395	26,412,254
City Of Springboro	Warren	299,681	7,797,447	0	1,007,606	5,470,856	14,575,590	21,611,026
City Of Springdale	Hamilton	796,770	967,356	616,623	0	5,641,818	8,022,567	13,498,048

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets</b>								
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Interfund Receivable</b>	<b>Due From Other Funds</b>	<b>Intergovernmental Receivable</b>
City Of Springfield	Clark	16,445,872	0	0	413,270	64,489	3,802,941	0	4,809,846	0
City Of St. Clairsville	Belmont	1,881,378	0	0	114,554	0	28,445	196,716	0	493,349
City Of Steubenville	Jefferson	7,657,703	0	0	252,707	0	72,000	0	0	0
City of Stow	Summit	13,604,721	0	0	583,956	19,318	293,437	0	0	1,814,993
City Of Streetsboro	Portage	5,405,006	0	0	39,714	0	324,552	0	0	523,750
City Of Strongsville	Cuyahoga	26,270,109	0	0	390,042	13,506	591,063	2,760,000	0	3,196,634
City Of Sylvania	Lucas	3,830,313	13,287,844	0	474,264	9,647	259,217	0	0	909,755
City of Tallmadge	Summit	8,637,863	0	0	168,786	21,771	135,051	0	0	882,521
City Of Tiffin	Seneca	5,585,545	0	0	133,528	1,821	192,974	0	0	709,317
City of Tipp City	Miami	6,339,216	629,602	0	155,861	4,244	254,637	150,000	78,172	498,847
City Of Toledo	Lucas	8,475	52,318	0	5,014	0	114,145	0	43,305	0
City Of Toronto	Jefferson	1,832,559	0	0	6,897	0	0	0	0	1,195,922
City Of Trenton	Butler	3,655,897	0	0	0	5,434	30,860	13,960	0	0
City Of Trotwood	Montgomery	2,647,704	0	0	0	0	33,791	326,525	0	1,851,658
City Of Troy	Miami	55,789,393	0	0	0	119,460	1,015,772	1,540,000	0	2,128,105
City Of Twinsburg	Summit	33,184,976	0	0	395,562	789	138,523	0	0	727,930
City Of Uhrichsville	Tuscarawas	849,360	0	0	13,349	0	18,347	40,000	0	225,790
City Of Union	Montgomery	1,435,684	0	0	33,014	0	210,596	0	0	312,407
City Of University Heights	Cuyahoga	6,353,683	0	0	88,974	3,499	293,755	0	0	552,045
City Of Upper Arlington	Franklin	54,838,227	0	0	97,599	116,218	476,739	1,958,770	0	3,253,251
City Of Upper Sandusky	Wyandot	2,080,990	0	0	34,789	0	102,571	0	0	0
City Of Urbana	Champaign	5,323,109	0	0	102,412	0	428,680	0	160,464	0
City Of Vandalia	Montgomery	18,217,288	0	2,653,945	102,609	22,028	602,036	0	0	0
City Of Vermilion	Erie	8,788,717	0	0	20,592	11,781	235,673	0	0	876,543
City Of Wadsworth	Medina	12,447,156	0	0	448,157	1,372	486,160	8,181,120	6,293	0
City Of Wapakoneta	Auglaize	3,659,591	0	0	40,835	4,883	340,523	180,428	0	0
City Of Warren	Trumbull	12,519,577	1,200,000	0	4,426	13,252	761,247	0	0	1,882,088
City Of Warrensville Heights	Cuyahoga	5,422,770	0	0	43,957	0	508,989	122,149	0	446,695
City Of Washington Court House	Fayette	3,214,891	0	0	18,645	0	6,155	0	0	621,118
City of Waterville	Lucas	2,570,156	0	0	46,727	17,908	86,327	0	0	0
City of Wauseon	Fulton	2,656,746	1,156,318	0	48,910	1,507	79,667	0	0	284,930
City of Wellston	Jackson	1,753,880	2,608,835	0	0	0	0	247,508	0	284,230
City Of West Carrollton	Montgomery	3,168,875	0	0	0	4,178	327,183	0	60,918	778,872
City Of Westerville	Franklin	70,015,354	0	0	746,748	148,865	421,260	12,638,922	0	3,030,020
City Of Westlake	Cuyahoga	69,798,044	0	0	296,690	140,411	935,993	1,184,200	5,373,000	1,742,352
City Of Whitehall	Franklin	15,460,929	0	0	154,028	11,666	352,682	27,558	0	0
City Of Wickliffe	Lake	7,886,506	0	0	40,867	101	50,594	900,000	0	1,034,376
City of Willard	Huron	6,103,678	0	0	27,009	37,262	140,466	46,000	0	0

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

**Assets (Continued)**

City	County	Revenue In								
		Prepaid Items	Income Taxes Receivable	Property Taxes Receivable	Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	Total Assets
City Of Springfield	Clark	0	7,699,308	3,031,568	0	5,903,416	15,002,176	0	629,013	57,801,899
City Of St. Clairsville	Belmont	0	462,148	1,038,836	0	0	0	642,967	32,955	4,891,348
City Of Steubenville	Jefferson	10,454	2,944,122	1,747,145	0	4,154,561	0	0	44,501	16,883,193
City of Stow	Summit	0	2,081,061	6,965,132	0	0	0	150,000	0	25,512,618
City Of Streetsboro	Portage	6,251	3,730,505	1,154,432	100,000	0	0	708,885	48,267	12,041,362
City Of Strongsville	Cuyahoga	222,028	8,277,898	9,990,580	0	0	0	0	777,270	52,489,130
City Of Sylvania	Lucas	71,051	0	3,541,350	0	0	0	0	1,049,988	23,433,429
City of Tallmadge	Summit	0	2,336,578	2,134,762	0	0	0	0	570,656	14,887,988
City Of Tiffin	Seneca	67,231	1,805,926	1,009,761	65,493	0	0	94,506	295,564	9,961,666
City of Tipp City	Miami	21,679	0	1,497,882	0	0	0	0	949,843	10,579,983
City Of Toledo	Lucas	0	0	0	0	16,301	0	0	0	239,558
City Of Toronto	Jefferson	25,018	0	1,005,833	0	0	0	0	0	4,066,229
City Of Trenton	Butler	0	177,928	1,269,551	163,124	533,346	0	0	0	5,850,100
City Of Trotwood	Montgomery	0	0	9,386,390	0	0	0	0	298,001	14,544,069
City Of Troy	Miami	0	0	2,581,120	0	0	2,050,226	0	210,347	65,434,423
City Of Twinsburg	Summit	0	7,041,394	1,168,786	0	0	0	0	1,746	42,659,706
City Of Uhrichsville	Tuscarawas	31,590	673,379	615,085	0	0	0	53,240	168,390	2,688,530
City Of Union	Montgomery	9,965	0	1,679,671	0	0	0	0	404,771	4,086,108
City Of University Heights	Cuyahoga	60,371	4,733,235	3,144,669	0	0	0	270,000	2,260,762	17,760,993
City Of Upper Arlington	Franklin	0	7,504,569	10,687,203	1,209,490	0	0	0	0	80,142,066
City Of Upper Sandusky	Wyandot	0	0	995,174	0	291,602	407,545	0	0	3,912,671
City Of Urbana	Champaign	31,656	1,373,779	644,183	0	451,848	857,369	0	0	9,373,500
City Of Vandalia	Montgomery	0	2,677,248	1,266,977	55,859	896,234	0	0	59,201	26,553,425
City Of Vermilion	Erie	1,613	791,599	2,773,709	0	0	0	0	1,084,611	14,584,838
City Of Wadsworth	Medina	56,024	2,385,218	2,162,698	613,346	814,429	0	0	118,601	27,720,574
City of Wapakoneta	Auglaize	36,621	987,757	465,499	0	817,132	71,454	0	135,984	6,740,707
City Of Warren	Trumbull	0	4,354,514	1,882,605	0	0	0	6,354,174	3,062,490	32,034,373
City Of Warrensville Heights	Cuyahoga	58,179	3,201,695	1,801,518	0	0	0	0	556,129	12,162,081
City Of Washington Court House	Fayette	23,261	1,841,408	1,105,500	1,069,000	0	0	38,738	3,425	7,942,141
City of Waterville	Lucas	25,790	739,729	361,956	0	286,312	0	0	39,765	4,174,670
City of Wauseon	Fulton	27,399	0	639,062	0	0	0	292,308	434,369	5,621,216
City of Wellston	Jackson	0	304,649	569,534	0	0	0	152,168	5,168	5,925,972
City Of West Carrollton	Montgomery	3,758	667,158	1,606,232	0	0	0	33,413	225,496	6,876,083
City Of Westerville	Franklin	410,089	4,415,529	14,005,814	1,768,563	0	99,035	313,280	0	108,013,479
City Of Westlake	Cuyahoga	236,671	7,230,565	11,966,425	0	0	0	0	3,705,896	102,610,247
City Of Whitehall	Franklin	130,327	2,467,490	381,067	580,058	770,123	0	0	1,499,882	21,835,810
City Of Wickliffe	Lake	12,765	0	2,878,112	0	0	0	0	24,206	12,827,527
City of Willard	Huron	37,176	710,758	339,078	70,000	195,215	0	0	24,667	7,731,309

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>		<b>Liabilities</b>					
<b>City</b>	<b>County</b>	<b>Total Deferred Outflows Of Resources</b>	<b>Total Assets And Deferred Outflows Of Resources</b>	<b>Accounts Payable</b>	<b>Accrued Wages And Benefits</b>	<b>Contracts Payable</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Governments</b>	<b>Matured Interest Payable</b>
City Of Springfield	Clark	0	57,801,899	4,755,635	869,578	0	0	24,108	0
City Of St. Clairsville	Belmont	0	4,891,348	268,798	45,571	384,206	37,552	0	0
City Of Steubenville	Jefferson	0	16,883,193	155,101	129,500	1,869,598	0	410,677	0
City of Stow	Summit	0	25,512,618	762,701	487,578	15,655	1,052,527	0	9,654
City Of Streetsboro	Portage	0	12,041,362	199,784	201,993	3,101	264,509	0	0
City Of Strongsville	Cuyahoga	0	52,489,130	779,235	1,056,516	560,908	203,752	0	0
City Of Sylvania	Lucas	0	23,433,429	116,661	451,292	0	0	0	0
City of Tallmadge	Summit	0	14,887,988	296,810	216,737	0	374,006	0	0
City Of Tiffin	Seneca	0	9,961,666	122,480	142,798	134,288	0	216,233	0
City of Tipp City	Miami	0	10,579,983	122,092	276,901	0	7,345	0	21,517
City Of Toledo	Lucas	0	239,558	5,667	10,965	0	0	5,595	0
City Of Toronto	Jefferson	0	4,066,229	18,237	0	25,384	50,845	0	0
City Of Trenton	Butler	0	5,850,100	59,999	161,419	0	0	15,601	0
City Of Trotwood	Montgomery	0	14,544,069	194,425	759,691	0	0	0	15,220
City Of Troy	Miami	0	65,434,423	246,236	537,756	0	0	0	0
City Of Twinsburg	Summit	0	42,659,706	388,854	511,413	0	725,253	0	0
City Of Uhrichsville	Tuscarawas	0	2,688,530	37,101	24,915	669	50,320	0	0
City Of Union	Montgomery	5,898,085	9,984,193	63,652	45,138	0	5,939,018	0	0
City Of University Heights	Cuyahoga	0	17,760,993	671,590	180,443	0	365,466	0	0
City Of Upper Arlington	Franklin	0	80,142,066	751,178	843,316	0	181,656	12,228	0
City Of Upper Sandusky	Wyandot	0	3,912,671	75,522	58,671	4,497	0	81,316	0
City Of Urbana	Champaign	0	9,373,500	51,400	220,353	0	0	292,600	0
City Of Vandalia	Montgomery	0	26,553,425	337,347	418,097	561,989	0	281,146	0
City Of Vermilion	Erie	0	14,584,838	283,940	86,423	0	142,031	0	365
City Of Wadsworth	Medina	0	27,720,574	215,506	219,973	91,221	0	154,052	128
City Of Wapakoneta	Auglaize	0	6,740,707	77,010	63,033	94,817	0	111,311	0
City Of Warren	Trumbull	0	32,034,373	287,412	451,085	817,840	0	217,549	0
City Of Warrensville Heights	Cuyahoga	0	12,162,081	243,520	41,196	0	455,708	0	22,676
City Of Washington Court House	Fayette	0	7,942,141	59,648	119,722	0	297,117	0	0
City of Waterville	Lucas	0	4,174,670	34,237	36,581	76,951	0	82,116	0
City of Wauseon	Fulton	0	5,621,216	15,903	176,051	0	0	0	0
City of Wellston	Jackson	0	5,925,972	47,488	10,916	0	78,245	0	0
City Of West Carrollton	Montgomery	0	6,876,083	138,781	573,540	0	0	0	0
City Of Westerville	Franklin	0	108,013,479	1,105,950	731,514	1,115,758	165,353	0	7,758
City Of Westlake	Cuyahoga	0	102,610,247	687,910	451,425	453,825	494,170	0	0
City Of Whitehall	Franklin	0	21,835,810	504,550	520,936	24,908	0	453,889	0
City Of Wickliffe	Lake	0	12,827,527	379,983	622,888	0	0	0	0
City of Willard	Huron	0	7,731,309	159,929	84,456	0	0	122,729	0



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Liabilities (Continued)</b>											
<b>City</b>	<b>County</b>	<b>Matured Bonds Payable</b>	<b>Retainage Payable</b>	<b>Interfund Payable</b>	<b>Due To Other Funds</b>	<b>Claims Payable</b>	<b>Unearned Revenue</b>	<b>Notes Payable</b>	<b>Other Liabilities</b>	<b>Total Liabilities</b>	<b>Total Deferred Inflows Of Resources</b>
City Of Springfield	Clark	0	0	0	6,371,117	0	0	0	0	12,020,438	12,346,416
City Of St. Clairsville	Belmont	0	0	446,716	0	0	0	0	0	1,182,843	1,787,361
City Of Steubenville	Jefferson	0	116,975	0	0	0	0	0	0	2,681,851	8,045,035
City of Stow	Summit	0	0	0	0	0	0	1,450,000	46,976	3,825,091	8,744,808
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0	669,387	3,776,645
City Of Strongsville	Cuyahoga	0	87,582	2,760,000	0	0	0	5,128,534	45,729	10,622,256	16,814,282
City Of Sylvania	Lucas	0	0	0	0	0	0	0	33,597	601,550	4,249,227
City of Tallmadge	Summit	0	0	0	0	0	0	0	18,308	905,861	4,183,109
City Of Tiffin	Seneca	0	0	0	0	0	0	0	28,382	644,181	3,198,987
City of Tipp City	Miami	0	0	150,000	9,572	0	0	4,456,500	0	5,043,927	2,323,880
City Of Toledo	Lucas	0	687	0	60,440	0	0	40,107	6,633	130,094	92,796
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0	94,466	1,945,226
City Of Trenton	Butler	0	0	0	0	0	1,230,072	204,000	2,918	1,674,009	816,373
City Of Trotwood	Montgomery	0	0	326,525	0	0	0	1,870,000	27,356	3,193,217	11,071,877
City Of Troy	Miami	0	0	1,540,000	0	0	0	0	0	2,323,992	3,133,695
City Of Twinsburg	Summit	0	0	0	0	102,720	0	0	0	1,728,240	7,519,313
City Of Uhrichsville	Tuscarawas	0	0	40,000	0	0	0	0	0	153,005	1,177,385
City Of Union	Montgomery	0	0	0	0	0	0	9,200	0	6,057,008	2,514,255
City Of University Heights	Cuyahoga	0	42,940	0	0	0	80,686	0	33,950	1,375,075	9,543,558
City Of Upper Arlington	Franklin	0	0	1,958,770	303,139	0	0	4,800,000	0	8,850,287	19,089,931
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0	220,006	1,244,845
City Of Urbana	Champaign	0	9,072	0	160,464	0	860,000	0	17,276	1,611,165	1,830,029
City Of Vandalia	Montgomery	0	0	0	0	0	15,354	2,381,600	1,121,363	5,116,896	3,973,467
City Of Vermilion	Erie	0	0	0	82,500	0	0	2,826,000	129,339	3,550,598	4,398,197
City Of Wadsworth	Medina	0	55,020	3,487,845	6,293	0	0	0	70,812	4,300,850	4,871,917
City Of Wapakoneta	Auglaize	0	15,103	129,194	0	0	0	0	0	490,468	2,307,599
City Of Warren	Trumbull	0	0	0	0	0	0	1,200,000	135,616	3,109,502	7,356,799
City Of Warrensville Heights	Cuyahoga	0	0	122,149	0	0	0	3,755,000	62,894	4,703,143	3,840,793
City Of Washington Court House	Fayette	0	0	0	0	0	0	120,000	0	596,487	3,532,730
City of Waterville	Lucas	0	0	0	0	0	0	0	0	229,885	1,155,684
City of Wauseon	Fulton	0	0	0	0	0	0	0	1,976	193,930	524,420
City of Wellston	Jackson	0	0	247,508	0	0	0	0	0	384,157	725,682
City Of West Carrollton	Montgomery	0	0	0	60,918	0	0	1,380,000	225,496	2,378,735	2,290,626
City Of Westerville	Franklin	0	458,392	10,031,010	48,717	0	0	9,975,000	5,582	23,645,034	20,348,554
City Of Westlake	Cuyahoga	0	528,181	1,184,200	4,818,000	0	0	0	175,415	8,793,126	21,022,709
City Of Whitehall	Franklin	0	0	27,558	0	150,532	0	0	0	1,682,373	3,018,055
City Of Wickliffe	Lake	966	0	900,000	0	0	0	0	0	1,903,837	2,655,565
City of Willard	Huron	0	0	46,000	0	0	0	491,000	863	904,977	773,286

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Fund Balances</b>								
<b>City</b>	<b>County</b>	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total Fund Balances</b>	<b>Total Liabilities Deferred Inflows Of Resources And Fund Balances</b>
City Of Springfield	Clark	800,223	26,477,360	2,801,222	271,144	3,085,096	33,435,045	57,801,899
City Of St. Clairsville	Belmont	117,978	1,057,501	0	0	745,665	1,921,144	4,891,348
City Of Steubenville	Jefferson	276,500	1,871,259	1,316,579	1,770,542	921,427	6,156,307	16,883,193
City of Stow	Summit	733,956	4,921,578	2,270,720	3,933,706	1,082,759	12,942,719	25,512,618
City Of Streetsboro	Portage	45,965	1,954,828	1,907,577	263,468	3,423,492	7,595,330	12,041,362
City Of Strongsville	Cuyahoga	612,070	7,906,906	4,409,459	0	12,124,157	25,052,592	52,489,130
City Of Sylvania	Lucas	546,378	1,850,379	10,832,919	329,036	5,023,940	18,582,652	23,433,429
City of Tallmadge	Summit	168,786	1,462,666	0	464,376	7,703,190	9,799,018	14,887,988
City Of Tiffin	Seneca	200,759	1,872,370	1,159,153	217,966	2,668,250	6,118,498	9,961,666
City of Tipp City	Miami	177,540	1,160,624	8,934	166,514	1,698,564	3,212,176	10,579,983
City Of Toledo	Lucas	5,014	28,340	326	0	(17,012)	16,668	239,558
City Of Toronto	Jefferson	32,316	608,679	62,425	626,608	696,509	2,026,537	4,066,229
City Of Trenton	Butler	4,648	1,717,761	579,410	53,854	1,004,045	3,359,718	5,850,100
City Of Trotwood	Montgomery	0	2,027,869	0	269,342	(2,018,236)	278,975	14,544,069
City Of Troy	Miami	0	9,548,971	0	918,044	49,509,721	59,976,736	65,434,423
City Of Twinsburg	Summit	396,947	2,667,286	2,536,994	421,460	27,389,466	33,412,153	42,659,706
City Of Uhrichsville	Tuscarawas	44,939	795,015	46,446	61,721	410,019	1,358,140	2,688,530
City Of Union	Montgomery	42,979	1,111,177	101,445	8,000	149,329	1,412,930	9,984,193
City Of University Heights	Cuyahoga	149,345	3,024,975	436	2,609,730	1,057,874	6,842,360	17,760,993
City Of Upper Arlington	Franklin	108,849	10,268,462	25,377,029	0	16,447,508	52,201,848	80,142,066
City Of Upper Sandusky	Wyandot	34,789	1,307,615	0	1,063,076	42,340	2,447,820	3,912,671
City Of Urbana	Champaign	153,595	1,469,945	335,160	2,576,155	1,397,451	5,932,306	9,373,500
City Of Vandalia	Montgomery	134,610	2,822,178	2,554,998	1,549,018	10,402,258	17,463,062	26,553,425
City Of Vermilion	Erie	163,007	5,084,875	563,195	290,434	534,532	6,636,043	14,584,838
City Of Wadsworth	Medina	5,551,655	11,805,616	339,984	1,849,862	(999,310)	18,547,807	27,720,574
City Of Wapakoneta	Auglaize	117,106	1,931,027	0	349,076	1,545,431	3,942,640	6,740,707
City Of Warren	Trumbull	4,426	18,120,300	0	212,483	3,230,863	21,568,072	32,034,373
City Of Warrensville Heights	Cuyahoga	224,285	1,253,835	159,588	144,018	1,836,419	3,618,145	12,162,081
City Of Washington Court House	Fayette	41,906	2,943,269	48,364	14,781	764,604	3,812,924	7,942,141
City of Waterville	Lucas	72,517	1,594,532	204,508	0	917,544	2,789,101	4,174,670
City of Wauseon	Fulton	368,617	1,081,783	2,735,988	524,181	192,297	4,902,866	5,621,216
City of Wellston	Jackson	251,268	4,206,180	0	14,318	344,367	4,816,133	5,925,972
City Of West Carrollton	Montgomery	3,758	1,234,406	0	37,985	930,573	2,206,722	6,876,083
City Of Westerville	Franklin	11,201,173	14,714,973	10,528,484	7,184,053	20,391,208	64,019,891	108,013,479
City Of Westlake	Cuyahoga	2,817,909	29,610,321	2,258,435	19,683,850	18,423,897	72,794,412	102,610,247
City Of Whitehall	Franklin	284,955	3,897,852	4,692,278	488,999	7,771,298	17,135,382	21,835,810
City Of Wickliffe	Lake	53,632	379,648	563,553	967,953	6,303,339	8,268,125	12,827,527
City of Willard	Huron	1,659,805	1,292,128	1,069,641	886,845	1,144,627	6,053,046	7,731,309

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets</b>								
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Interfund Receivable</b>	<b>Due From Other Funds</b>	<b>Intergovernmental Receivable</b>
City Of Willoughby	Lake	16,625,906	0	0	181,556	32,444	189,183	0	5,285,540	0
City Of Willoughby Hills	Lake	3,219,022	0	0	38,257	0	249,121	21,855	0	969,359
City Of Willowick	Lake	5,608,760	0	0	13,523	432	200,331	225,000	0	1,477,596
City Of Wilmington	Clinton	4,929,314	0	0	0	0	134,382	0	712,457	0
City Of Wooster	Wayne	16,268,701	0	0	226,973	1,958	253,468	0	29,787	0
City Of Worthington	Franklin	17,740,902	0	0	0	8,204	206,003	153,738	0	864,097
City Of Wyoming	Hamilton	5,496,497	0	0	9,682	3,085	301,491	638,281	0	449,169
City Of Xenia	Greene	2,378,715	6,443,304	0	103,637	11,701	1,104,263	0	59,915	1,514,939
City Of Youngstown	Mahoning	9,586,214	0	0	224,921	0	1,348,783	159,770	1,000,000	0
City Of Zanesville	Muskingum	8,207,640	50,000	0	51,705	8,302	106,071	461,347	0	1,425,593

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Assets (Continued)</b>										
<b>City</b>	<b>County</b>	<b>Prepaid Items</b>	<b>Income Taxes Receivable</b>	<b>Property Taxes Receivable</b>	<b>Revenue In Lieu Of Taxes Receivable</b>	<b>Due From Other Governments</b>	<b>Notes Receivable</b>	<b>Loans Receivable</b>	<b>Other Assets</b>	<b>Total Assets</b>
City Of Willoughby	Lake	1,369	5,430,761	4,105,923	0	2,035,037	0	0	0	33,887,719
City Of Willoughby Hills	Lake	55,144	1,814,721	1,628,779	120,000	0	0	0	8,386,330	16,502,588
City Of Willowick	Lake	0	0	5,189,606	0	0	0	0	7,332	12,722,580
City Of Wilmington	Clinton	0	0	3,212,312	0	419,470	0	347,378	0	9,755,313
City Of Wooster	Wayne	0	0	4,308,422	0	4,079,954	2,349,845	62,717	0	27,581,825
City Of Worthington	Franklin	87,770	0	6,027,441	0	0	0	140,000	370,084	25,598,239
City Of Wyoming	Hamilton	0	0	3,975,975	0	0	0	198,000	0	11,072,180
City Of Xenia	Greene	169,748	0	4,964,102	0	1,731,117	0	0	132,060	18,613,501
City Of Youngstown	Mahoning	0	11,564,120	2,470,309	0	5,831,069	146,474	0	30,091	32,361,751
City Of Zanesville	Muskingum	65,223	2,653,706	1,317,896	0	0	0	90,322	2,236,821	16,674,626

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>		<b>Liabilities</b>					
<b>City</b>	<b>County</b>	<b>Total Deferred Outflows Of Resources</b>	<b>Total Assets And Deferred Outflows Of Resources</b>	<b>Accounts Payable</b>	<b>Accrued Wages And Benefits</b>	<b>Contracts Payable</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Governments</b>	<b>Matured Interest Payable</b>
City Of Willoughby	Lake	0	33,887,719	454,291	1,555,167	0	0	26,105	0
City Of Willoughby Hills	Lake	0	16,502,588	75,053	127,850	8,808	225,882	0	0
City Of Willowick	Lake	0	12,722,580	316,271	307,204	0	206,987	0	0
City Of Wilmington	Clinton	0	9,755,313	229,133	361,772	0	0	0	0
City Of Wooster	Wayne	0	27,581,825	1,024,429	713,918	0	0	0	0
City Of Worthington	Franklin	0	25,598,239	448,273	324,280	282,028	789,282	0	0
City Of Wyoming	Hamilton	0	11,072,180	66,955	279,395	0	0	0	0
City Of Xenia	Greene	0	18,613,501	2,612,187	1,714,777	0	0	0	0
City of Youngstown	Mahoning	0	32,361,751	859,491	1,536,917	702,431	0	1,698,518	541
City Of Zanesville	Muskingum	0	16,674,626	662,836	625,622	76,409	580,173	0	0

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Liabilities (Continued)</b>											
<b>City</b>	<b>County</b>	<b>Matured Bonds Payable</b>	<b>Retainage Payable</b>	<b>Interfund Payable</b>	<b>Due To Other Funds</b>	<b>Claims Payable</b>	<b>Unearned Revenue</b>	<b>Notes Payable</b>	<b>Other Liabilities</b>	<b>Total Liabilities</b>	<b>Total Deferred Inflows Of Resources</b>
City Of Willoughby	Lake	2,940	0	0	0	0	0	5,625,000	0	7,663,503	8,136,475
City Of Willoughby Hills	Lake	0	0	21,855	0	0	0	450,000	4,125	913,573	12,593,208
City Of Willowick	Lake	0	0	25,000	0	0	0	0	0	855,462	6,451,965
City Of Wilmington	Clinton	0	0	0	421,056	262,000	0	0	0	1,273,961	2,600,344
City Of Wooster	Wayne	0	0	0	29,787	0	0	0	0	1,768,134	9,914,085
City Of Worthington	Franklin	166	83,593	153,738	0	0	0	0	0	2,081,360	4,311,873
City Of Wyoming	Hamilton	0	0	290,781	0	32,975	0	0	6,878	676,984	4,217,266
City Of Xenia	Greene	0	0	0	0	0	0	0	0	4,326,964	4,938,731
City of Youngstown	Mahoning	0	0	159,770	1,000,000	0	1,365,000	350,000	259,114	7,931,782	12,526,018
City Of Zanesville	Muskingum	0	8,418	648,409	0	0	0	0	0	2,601,867	5,074,826

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Fund Balances</b>								
<b>City</b>	<b>County</b>	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total Fund Balances</b>	<b>Total Liabilities Deferred Inflows Of Resources And Fund Balances</b>
City Of Willoughby	Lake	1,843,727	7,366,081	458,231	1,994,144	6,425,558	18,087,741	33,887,719
City Of Willoughby Hills	Lake	124,453	1,773,425	296,599	78,830	722,500	2,995,807	16,502,588
City Of Willowick	Lake	13,523	3,778,600	168,461	990,852	463,717	5,415,153	12,722,580
City Of Wilmington	Clinton	35,000	1,289,085	830,573	326,915	3,399,435	5,881,008	9,755,313
City Of Wooster	Wayne	226,973	3,756,869	300,447	2,994,757	8,620,560	15,899,606	27,581,825
City Of Worthington	Franklin	227,770	2,303,163	6,985,456	825,172	8,863,445	19,205,006	25,598,239
City Of Wyoming	Hamilton	9,682	478,046	2,565,822	1,608,915	1,515,465	6,177,930	11,072,180
City Of Xenia	Greene	273,385	4,226,481	219,170	1,251,696	3,377,074	9,347,806	18,613,501
City of Youngstown	Mahoning	246,873	9,362,663	92,613	354,247	1,847,555	11,903,951	32,361,751
City Of Zanesville	Muskingum	885,424	3,243,376	227,216	93,621	4,548,296	8,997,933	16,674,626

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**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Revenues</b>										
<b>City</b>	<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Special Assessments</b>	<b>Intergovernmental</b>	<b>Interest</b>	<b>Licenses And Permits</b>	<b>Fines And Forfeitures</b>	<b>Rentals</b>	<b>Charges For Services</b>
City Of Akron	Summit	14,028,786	86,286,460	174,985	22,738,064	100,739	6,793,554	0	0	16,113,845
City Of Alliance	Stark	782,359	9,207,994	0	899,218	4,166	152,348	381,990	99,211	428,359
City Of Amherst	Lorain	776,830	3,558,428	0	572,132	46,894	165,353	67,764	0	136,801
City of Ashland	Ashland	556,118	7,310,117	0	807,256	7,443	23,778	713,617	10,200	595,662
City Of Ashtabula	Ashtabula	895,264	5,946,563	0	958,528	41	14,403	501,626	164,069	698,902
City Of Athens	Athens	967,729	6,967,826	866	789,000	28,346	623,497	1,302,752	0	926,881
City Of Aurora	Portage	1,219,162	11,791,858	0	351,205	62,314	250,235	17,587	7,200	185,491
City Of Avon	Lorain	1,454,841	6,698,115	0	1,133,187	(21,983)	937,663	177,758	8,063	102,817
City Of Avon Lake	Lorain	3,711,492	7,516,129	0	1,485,361	0	310,188	287,920	0	945,949
City Of Barberton	Summit	866,655	11,098,132	0	1,644,483	17,374	482,369	85,690	0	1,635,895
City Of Bay Village	Cuyahoga	2,895,569	5,794,974	12,958	1,163,823	55,584	499,961	0	25,012	566,787
City Of Beachwood	Cuyahoga	2,373,899	29,578,663	0	408,862	173,186	0	2,323,769	0	2,218,880
City Of Beavercreek	Greene	1,190,122	0	141,291	1,740,585	21,669	728,946	0	0	242,614
City Of Bedford	Cuyahoga	1,829,321	9,194,643	32,286	1,400,254	16,077	243,780	1,644,499	98,701	792,476
City Of Bedford Heights	Cuyahoga	1,094,414	8,470,102	0	366,696	234	362,889	300,007	0	1,806,545
City Of Bellbrook	Greene	583,688	0	3,227	257,494	5,367	163,027	0	0	33,589
City Of Bellefontaine	Logan	458,107	6,004,594	0	593,087	23,786	152,514	638,321	0	163,921
City Of Bellevue	Huron	207,031	4,191,285	0	996,916	7,237	70,585	162,700	0	6,749
City Of Belpre	Washington	117,371	1,578,488	0	343,182	22,905	105,525	131,167	2,300	1,086,957
City Of Berea	Cuyahoga	1,570,362	11,114,942	8,408	859,159	15,527	350,281	1,447,728	148,552	212,080
City Of Bexley	Franklin	670,433	10,436,237	0	1,540,267	84,456	273,453	89,312	57,664	984,805
City Of Blue Ash	Hamilton	1,916,073	32,483,012	0	1,587,707	10,862	492,635	105,393	0	1,111,803
City Of Bowling Green	Wood	1,476,641	6,560,591	0	1,276,644	82,229	25,146	553,418	0	1,826,944
City Of Brecksville	Cuyahoga	1,768,197	12,853,849	0	1,402,480	49,182	230,792	272,297	22,369	175,734
City Of Broadview Heights	Cuyahoga	1,475,857	8,001,031	26,406	1,069,486	7,949	319,110	315,037	154,339	904,017
City Of Brook Park	Cuyahoga	1,511,923	15,013,928	0	679,015	1,574	739,328	243,856	3,850	1,785,589
City Of Brooklyn	Cuyahoga	626,437	14,789,310	0	499,405	11,881	800,270	0	62,961	1,224,834
City Of Brookville	Montgomery	121,968	3,116,943	0	184,395	9,818	117,341	0	31,561	671,909
City Of Brunswick	Medina	1,412,935	2,829,631	0	806,642	32,115	1,244,881	0	0	161,821
City Of Bryan	Williams	7,123,852	0	0	468,768	8,229	8,496	469,011	0	112,923
City Of Bucyrus	Crawford	428,376	2,953,522	0	422,493	6,751	45,182	21,161	0	299,584
City Of Cambridge	Guernsey	304,991	5,735,934	0	670,822	19,631	146,275	551,918	23,848	222,576
City Of Campbell	Mahoning	291,515	1,514,580	0	283,000	3,045	412,747	0	0	57,125
City Of Canal Fulton	Stark	185,420	2,090,189	0	122,641	1,164	6,918	0	0	7,008
City of Canal Winchester	Franklin	365,801	5,134,558	188,768	329,332	(20,946)	432,599	0	6,445	118,891
City Of Canfield	Mahoning	0	2,703,910	0	317,652	1,616	121,202	32,501	0	280,269
City Of Canton	Stark	2,574,747	34,719,885	0	5,726,580	51,196	1,300,868	160,169	9,161	9,515,236
City Of Celina	Mercer	278,406	5,021,004	0	643,147	27,017	104,955	357,131	0	245,392
City Of Centerville	Montgomery	1,313,064	12,631,351	28,463	1,442,012	25,707	266,602	0	0	0
City Of Chardon	Geauga	274,602	5,439,461	0	387,301	28,991	178,024	785,995	0	89,123

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Revenues (Continued)			Expenditures				
					Current Expenditures				
City	County	Contributions And Donations	Other Revenues	Total Revenues	Security of Persons and Property			Public Services	Public Health
					Police	Fire	Other		
City Of Akron	Summit	44,975	7,108,235	153,389,643	88,635,011	0	0	24,983,503	3,764,520
City Of Alliance	Stark	700	313,950	12,270,295	7,270,009	0	0	0	642,338
City Of Amherst	Lorain	7,900	27,113	5,359,215	3,454,575	0	0	0	59,014
City of Ashland	Ashland	437	226,146	10,250,774	5,886,283	0	0	0	294,058
City Of Ashtabula	Ashtabula	0	308,635	9,488,031	3,335,413	2,088,157	0	224,391	0
City Of Athens	Athens	50,870	255,333	11,913,100	3,686,066	2,631,829	0	0	0
City Of Aurora	Portage	0	1,087,299	14,972,351	6,600,810	0	0	0	0
City Of Avon	Lorain	40	211,582	10,702,083	0	0	0	0	0
City Of Avon Lake	Lorain	3,527	224,278	14,484,844	6,164,983	0	0	0	71,333
City Of Barberton	Summit	0	640,105	16,470,703	10,284,753	0	0	0	0
City Of Bay Village	Cuyahoga	10,347	162,247	11,187,262	4,314,270	0	0	0	251,875
City Of Beachwood	Cuyahoga	0	5,249,395	42,326,654	8,304,664	6,620,419	0	8,415,536	507,654
City Of Beavercreek	Greene	0	120,591	4,185,818	0	0	0	0	120,343
City Of Bedford	Cuyahoga	0	42,690	15,294,727	1,828,629	146,258	0	0	168,961
City Of Bedford Heights	Cuyahoga	0	235,531	12,636,418	2,447,038	0	0	0	337,051
City Of Bellbrook	Greene	0	8,996	1,055,388	0	0	10,684	0	0
City Of Bellefontaine	Logan	0	104,852	8,139,182	2,000,566	1,858,000	0	0	101,372
City Of Bellevue	Huron	0	51,536	5,694,039	2,040,738	0	0	0	0
City Of Belpre	Washington	8,712	38,552	3,435,159	1,167,676	169,279	0	0	717,500
City Of Berea	Cuyahoga	0	340,818	16,067,857	4,763,904	0	0	0	0
City Of Bexley	Franklin	23,822	111,452	14,271,901	5,674,175	0	0	0	83,308
City Of Blue Ash	Hamilton	0	1,107,263	38,814,748	10,251,504	0	0	0	0
City Of Bowling Green	Wood	0	2,335,562	14,137,175	4,092,198	2,473,140	133,743	0	65,460
City Of Brecksville	Cuyahoga	2,680	413,638	17,191,218	4,494,822	15,686	0	0	886,624
City Of Broadview Heights	Cuyahoga	11,784	24,411	12,309,427	4,450,570	0	0	0	454,821
City Of Brook Park	Cuyahoga	77,692	791,461	20,848,216	5,833,662	3,837,276	0	0	199,322
City Of Brooklyn	Cuyahoga	0	325,994	18,341,092	6,894,157	0	0	0	0
City Of Brookville	Montgomery	2,384	0	4,256,319	2,064,130	0	0	0	0
City Of Brunswick	Medina	0	30,960	6,518,985	92,902	0	0	0	10,105
City Of Bryan	Williams	0	416,365	8,607,644	1,847,038	0	0	0	39,850
City Of Bucyrus	Crawford	0	247,355	4,424,424	1,764,220	916,832	150,166	0	109,457
City Of Cambridge	Guernsey	40,813	495,604	8,212,412	2,360,276	0	0	0	0
City Of Campbell	Mahoning	0	89,234	2,651,246	1,184,509	358,305	0	0	0
City Of Canal Fulton	Stark	1,460	20,375	2,435,175	0	0	0	0	0
City of Canal Winchester	Franklin	0	315,180	6,870,628	1,116,277	0	0	0	102,622
City Of Canfield	Mahoning	0	50,792	3,507,942	2,427,195	0	0	0	55,478
City Of Canton	Stark	0	599,975	54,657,817	0	0	33,240,286	0	2,558,908
City Of Celina	Mercer	0	747,941	7,424,993	3,083,414	0	0	0	91,010
City Of Centerville	Montgomery	351,819	171,769	16,230,787	6,119,990	0	0	0	0
City Of Chardon	Geauga	0	392,011	7,575,508	1,694,436	0	0	0	12,600

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Expenditures (Continued)</b>							
		<b>Current Expenditures (Continued)</b>							
<b>City</b>	<b>County</b>	<b>Leisure Time Activities</b>	<b>Community &amp; Economic Development</b>	<b>Basic Utility Service</b>	<b>Public Works</b>	<b>Transportation</b>	<b>General Government</b>	<b>Intergovernmental</b>	<b>Capital Outlay</b>
City Of Akron	Summit	3,876,112	891,139	0	0	0	17,439,201	0	0
City Of Alliance	Stark	624,023	149,397	68,584	0	0	2,793,554	0	4,357
City Of Amherst	Lorain	0	197,759	0	0	0	945,065	0	61,849
City of Ashland	Ashland	0	159,147	0	0	0	3,698,683	0	0
City Of Ashtabula	Ashtabula	0	1,853	0	0	189,504	3,499,715	0	0
City Of Athens	Athens	0	635,722	0	0	481,900	4,325,522	0	0
City Of Aurora	Portage	0	873,364	0	0	2,103,683	2,365,727	0	0
City Of Avon	Lorain	19,439	1,387,706	0	0	0	3,202,450	0	0
City Of Avon Lake	Lorain	832,578	415,195	0	0	2,684,049	2,846,768	0	0
City Of Barberton	Summit	829,822	648,889	0	0	108,162	3,990,508	0	509,594
City Of Bay Village	Cuyahoga	0	521,414	1,814,269	0	163,228	2,774,933	0	0
City Of Beachwood	Cuyahoga	2,414,088	1,063,829	0	0	0	4,492,937	0	0
City Of Beavercreek	Greene	1,069,989	551,182	69,465	0	0	968,207	0	0
City Of Bedford	Cuyahoga	1,192,561	698,384	703,464	0	1,641,194	4,612,774	0	0
City Of Bedford Heights	Cuyahoga	1,142,530	448,128	665,631	0	2,154	3,624,790	0	0
City Of Bellbrook	Greene	11,865	82,689	0	0	0	400,665	0	0
City Of Bellefontaine	Logan	0	613,021	0	81,344	280,436	1,924,635	0	233,117
City Of Bellevue	Huron	0	59,332	0	0	0	2,284,266	0	0
City Of Belpre	Washington	69,622	0	0	0	79,279	590,446	0	312,488
City Of Berea	Cuyahoga	481,573	404,860	0	1,148,881	0	5,733,006	0	0
City Of Bexley	Franklin	1,406,242	61	0	0	0	2,920,726	0	2,032,731
City Of Blue Ash	Hamilton	0	964,866	0	0	0	7,040,762	0	0
City Of Bowling Green	Wood	503,756	562,275	655,970	0	2,129,428	3,933,704	0	0
City Of Brecksville	Cuyahoga	0	749,691	1,754,741	0	1,977,189	5,790,344	0	0
City Of Broadview Heights	Cuyahoga	236,392	379,212	886,473	0	609,726	4,792,629	0	648,365
City Of Brook Park	Cuyahoga	1,767,955	884,396	0	2,393,673	509,619	5,101,105	0	0
City Of Brooklyn	Cuyahoga	1,546,124	1,254,680	1,822,348	0	0	2,091,535	0	0
City Of Brookville	Montgomery	120,648	0	0	0	0	1,146,322	0	77,088
City Of Brunswick	Medina	166,940	965,133	0	0	0	2,565,901	0	0
City Of Bryan	Williams	850,575	0	0	0	0	2,844,785	0	0
City Of Bucyrus	Crawford	26,155	0	0	0	35,707	1,065,099	0	0
City Of Cambridge	Guernsey	856,460	243,695	0	0	125,000	2,922,935	0	41,792
City Of Campbell	Mahoning	0	0	0	0	0	1,112,953	0	0
City Of Canal Fulton	Stark	56,000	0	0	0	14,917	686,620	0	0
City of Canal Winchester	Franklin	416,791	533,318	0	0	511,986	2,022,798	0	202,588
City Of Canfield	Mahoning	0	92,401	0	0	0	891,868	0	66,916
City Of Canton	Stark	2,550,305	282,099	0	0	1,250,431	14,877,348	0	0
City Of Celina	Mercer	68,979	2,000	224,633	0	192,217	2,399,844	0	0
City Of Centerville	Montgomery	271,869	282,126	0	0	0	4,585,022	0	240,659
City Of Chardon	Geauga	0	155,794	0	0	1,163,959	2,561,337	0	3,208

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Expenditures (Continued)						Excess Of Revenues Over Under Expenditures
		Debt Service				Other Expenditures	Total Expenditures	
City	County	Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other			
City Of Akron	Summit	405,599	178,898	0	0	0	140,173,983	13,215,660
City Of Alliance	Stark	0	0	0	0	0	11,552,262	718,033
City Of Amherst	Lorain	2,518	339	0	0	0	4,721,119	638,096
City of Ashland	Ashland	0	0	0	0	0	10,038,171	212,603
City Of Ashtabula	Ashtabula	20,306	4,878	0	0	0	9,364,217	123,814
City Of Athens	Athens	0	280	0	0	0	11,761,319	151,781
City Of Aurora	Portage	0	0	0	0	0	11,943,584	3,028,767
City Of Avon	Lorain	0	1,873	0	0	0	4,611,468	6,090,615
City Of Avon Lake	Lorain	0	2,630	0	0	0	13,017,536	1,467,308
City Of Barberton	Summit	12,359	2,080	0	0	0	16,386,167	84,536
City Of Bay Village	Cuyahoga	0	0	0	0	0	9,839,989	1,347,273
City Of Beachwood	Cuyahoga	0	0	0	0	0	31,819,127	10,507,527
City Of Beavercreek	Greene	0	0	0	0	0	2,779,186	1,406,632
City Of Bedford	Cuyahoga	18,144	7,463	0	0	0	11,017,832	4,276,895
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	8,667,322	3,969,096
City Of Bellbrook	Greene	0	0	0	0	0	505,903	549,485
City Of Bellefontaine	Logan	30,963	16,242	0	0	0	7,139,696	999,486
City Of Bellevue	Huron	0	0	0	0	0	4,384,336	1,309,703
City Of Belpre	Washington	162,509	30,140	0	0	0	3,298,939	136,220
City Of Berea	Cuyahoga	0	0	0	0	0	12,532,224	3,535,633
City Of Bexley	Franklin	13,008	667	0	0	0	12,130,918	2,140,983
City Of Blue Ash	Hamilton	0	0	0	0	0	18,257,132	20,557,616
City Of Bowling Green	Wood	60,000	7,956	0	0	0	14,617,630	(480,455)
City Of Brecksville	Cuyahoga	0	0	0	0	0	15,669,097	1,522,121
City Of Broadview Heights	Cuyahoga	375,073	77,158	0	0	0	12,910,419	(600,992)
City Of Brook Park	Cuyahoga	0	0	0	0	0	20,527,008	321,208
City Of Brooklyn	Cuyahoga	1,430	331	0	0	0	13,610,605	4,730,487
City Of Brookville	Montgomery	0	0	0	0	0	3,408,188	848,131
City Of Brunswick	Medina	0	0	0	0	0	3,800,981	2,718,004
City Of Bryan	Williams	0	0	0	0	0	5,582,248	3,025,396
City Of Bucyrus	Crawford	7,477	11,547	0	0	0	4,086,660	337,764
City Of Cambridge	Guernsey	45,572	5,455	0	0	0	6,601,185	1,611,227
City Of Campbell	Mahoning	0	0	0	0	0	2,655,767	(4,521)
City Of Canal Fulton	Stark	0	0	0	0	0	757,537	1,677,638
City of Canal Winchester	Franklin	10,831	5,137	0	0	0	4,922,348	1,948,280
City Of Canfield	Mahoning	0	0	0	0	0	3,533,858	(25,916)
City Of Canton	Stark	420,000	116,856	0	0	0	55,296,233	(638,416)
City Of Celina	Mercer	0	0	0	0	0	6,062,097	1,362,896
City Of Centerville	Montgomery	0	0	0	0	0	11,499,666	4,731,121
City Of Chardon	Geauga	5,311	0	0	0	0	5,596,645	1,978,863

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Other Financing Sources (Uses)							
City	County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out
City Of Akron	Summit	0	0	0	0	0	0	0	(8,588,451)
City Of Alliance	Stark	0	0	0	0	0	0	0	(945,570)
City Of Amherst	Lorain	0	0	0	0	0	0	0	(577,800)
City of Ashland	Ashland	0	0	0	0	0	0	0	(266,978)
City Of Ashtabula	Ashtabula	0	175,160	0	0	0	0	22,750	(258,350)
City Of Athens	Athens	0	0	0	0	0	0	90,505	(50,000)
City Of Aurora	Portage	0	0	0	0	0	0	114,200	(3,674,290)
City Of Avon	Lorain	3,608	0	0	0	0	0	421,317	(9,407,247)
City Of Avon Lake	Lorain	20,138	0	0	0	0	0	551,448	(2,098,724)
City Of Barberton	Summit	0	63,612	0	0	0	0	0	(869,000)
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	88,830	(1,378,113)
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	(7,805,204)
City Of Beavercreek	Greene	336	0	0	0	0	0	0	(1,537,219)
City Of Bedford	Cuyahoga	4,423	0	0	0	0	0	143,193	(3,977,525)
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	(4,185,654)
City Of Bellbrook	Greene	0	0	0	0	0	0	0	(500,000)
City Of Bellefontaine	Logan	1,307	0	0	0	0	0	0	(694,614)
City Of Bellevue	Huron	0	0	0	0	0	0	0	(702,928)
City Of Belpre	Washington	50	0	0	0	0	0	0	(272,000)
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	(3,446,525)
City Of Bexley	Franklin	0	0	1,150,000	0	0	0	25,423	(1,683,880)
City Of Blue Ash	Hamilton	0	0	0	0	0	0	1,334,921	(16,279,002)
City Of Bowling Green	Wood	0	0	0	0	0	0	62,906	(98,347)
City Of Brecksville	Cuyahoga	18,236	0	0	0	0	0	0	(1,204,171)
City Of Broadview Heights	Cuyahoga	0	37,600	0	0	0	0	86,000	(7,000)
City Of Brook Park	Cuyahoga	5,262	0	0	0	0	0	500,000	(1,729,000)
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	(1,309,270)
City Of Brookville	Montgomery	6,578	0	0	0	0	0	0	(731,256)
City Of Brunswick	Medina	0	0	0	0	0	0	0	(1,551,837)
City Of Bryan	Williams	12,008	0	0	0	0	0	119,509	(2,712,188)
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	(294,394)
City Of Cambridge	Guernsey	0	0	0	0	9,518	0	0	(831,964)
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	(1,523,000)
City of Canal Winchester	Franklin	0	0	0	0	0	0	0	(1,236,230)
City Of Canfield	Mahoning	0	0	0	0	0	0	0	(57,524)
City Of Canton	Stark	0	0	0	0	0	0	0	(40,000)
City Of Celina	Mercer	360	0	0	0	0	0	0	(2,359,321)
City Of Centerville	Montgomery	0	0	0	0	0	0	0	(6,313,000)
City Of Chardon	Geauga	0	0	0	0	0	0	0	(1,600,789)

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<u>Other Financing Sources (Uses) (Continued)</u>			<u>Special and Extraordinary Items</u>		
City	County	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses	Special Item	Extraordinary Item	Total Special And Extraordinary Items
City Of Akron	Summit	1,075,626	(1,075,626)	(8,588,451)	0	0	0
City Of Alliance	Stark	0	0	(945,570)	0	0	0
City Of Amherst	Lorain	0	0	(577,800)	0	0	0
City of Ashland	Ashland	0	0	(266,978)	0	0	0
City Of Ashtabula	Ashtabula	0	0	(60,440)	0	0	0
City Of Athens	Athens	0	0	40,505	0	0	0
City Of Aurora	Portage	0	0	(3,560,090)	0	0	0
City Of Avon	Lorain	0	0	(8,982,322)	0	0	0
City Of Avon Lake	Lorain	0	0	(1,527,138)	0	0	0
City Of Barberton	Summit	0	0	(805,388)	0	0	0
City Of Bay Village	Cuyahoga	0	0	(1,289,283)	0	0	0
City Of Beachwood	Cuyahoga	0	0	(7,805,204)	0	0	0
City Of Beavercreek	Greene	0	0	(1,536,883)	0	0	0
City Of Bedford	Cuyahoga	0	0	(3,829,909)	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	(4,185,654)	0	0	0
City Of Bellbrook	Greene	0	0	(500,000)	0	0	0
City Of Bellefontaine	Logan	0	0	(693,307)	0	0	0
City Of Bellevue	Huron	0	0	(702,928)	0	0	0
City Of Belpre	Washington	0	0	(271,950)	0	0	0
City Of Berea	Cuyahoga	0	0	(3,446,525)	0	0	0
City Of Bexley	Franklin	0	0	(508,457)	0	0	0
City Of Blue Ash	Hamilton	0	0	(14,944,081)	0	0	0
City Of Bowling Green	Wood	0	0	(35,441)	0	0	0
City Of Brecksville	Cuyahoga	0	0	(1,185,935)	0	0	0
City Of Broadview Heights	Cuyahoga	5,290	0	121,890	0	0	0
City Of Brook Park	Cuyahoga	0	0	(1,223,738)	0	0	0
City Of Brooklyn	Cuyahoga	0	0	(1,309,270)	0	0	0
City Of Brookville	Montgomery	0	0	(724,678)	0	0	0
City Of Brunswick	Medina	0	0	(1,551,837)	0	0	0
City Of Bryan	Williams	0	0	(2,580,671)	0	0	0
City Of Bucyrus	Crawford	0	0	(294,394)	0	0	0
City Of Cambridge	Guernsey	0	0	(822,446)	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	(1,523,000)	0	0	0
City of Canal Winchester	Franklin	0	0	(1,236,230)	0	0	0
City Of Canfield	Mahoning	0	0	(57,524)	0	0	0
City Of Canton	Stark	0	0	(40,000)	0	0	0
City Of Celina	Mercer	0	0	(2,358,961)	0	0	0
City Of Centerville	Montgomery	(377)	0	(6,313,377)	0	0	0
City Of Chardon	Geauga	0	0	(1,600,789)	0	0	0

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
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City	County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase (Decrease) In Inventory Or Prepaid Assets	Fund Balances End Of Year
City Of Akron	Summit	4,627,209	6,605,787	0	11,232,996
City Of Alliance	Stark	(227,537)	3,032,792	0	2,805,255
City Of Amherst	Lorain	60,296	2,466,022	0	2,526,318
City of Ashland	Ashland	(54,375)	1,435,670	0	1,381,295
City Of Ashtabula	Ashtabula	63,374	644,790	0	708,164
City Of Athens	Athens	192,286	1,841,320	0	2,033,606
City Of Aurora	Portage	(531,323)	8,875,450	0	8,344,127
City Of Avon	Lorain	(2,891,707)	8,971,114	0	6,079,407
City Of Avon Lake	Lorain	(59,830)	3,128,150	0	3,068,320
City Of Barberton	Summit	(720,852)	4,241,032	0	3,520,180
City Of Bay Village	Cuyahoga	57,990	2,291,458	0	2,349,448
City Of Beachwood	Cuyahoga	2,702,323	28,861,166	0	31,563,489
City Of Beavercreek	Greene	(130,251)	2,449,182	(4,838)	2,314,093
City Of Bedford	Cuyahoga	446,986	10,472,285	0	10,919,271
City Of Bedford Heights	Cuyahoga	(216,558)	3,641,923	0	3,425,365
City Of Bellbrook	Greene	49,485	1,142,218	0	1,191,703
City Of Bellefontaine	Logan	306,179	2,781,737	0	3,087,916
City Of Bellevue	Huron	606,775	1,724,721	0	2,331,496
City Of Belpre	Washington	(135,730)	2,024,827	0	1,889,097
City Of Berea	Cuyahoga	89,108	4,538,305	0	4,627,413
City Of Bexley	Franklin	1,632,526	3,484,704	0	5,117,230
City Of Blue Ash	Hamilton	5,613,535	33,056,403	(1,800)	38,668,138
City Of Bowling Green	Wood	(515,896)	4,157,361	0	3,641,465
City Of Brecksville	Cuyahoga	336,186	9,349,999	0	9,686,185
City Of Broadview Heights	Cuyahoga	(479,102)	3,556,712	0	3,077,610
City Of Brook Park	Cuyahoga	(902,530)	6,375,660	0	5,473,130
City Of Brooklyn	Cuyahoga	3,421,217	13,881,937	0	17,303,154
City Of Brookville	Montgomery	123,453	1,616,106	0	1,739,559
City Of Brunswick	Medina	1,166,167	9,285,808	0	10,451,975
City Of Bryan	Williams	444,725	6,674,524	0	7,119,249
City Of Bucyrus	Crawford	43,370	992,088	0	1,035,458
City Of Cambridge	Guernsey	788,781	1,817,374	0	2,606,155
City Of Campbell	Mahoning	(4,521)	1,212,952	0	1,208,431
City Of Canal Fulton	Stark	154,638	1,212,228	0	1,366,866
City of Canal Winchester	Franklin	712,050	2,747,986	0	3,460,036
City Of Canfield	Mahoning	(83,440)	1,420,325	0	1,336,885
City Of Canton	Stark	(678,416)	9,063,230	0	8,384,814
City Of Celina	Mercer	(996,065)	3,225,872	0	2,229,807
City Of Centerville	Montgomery	(1,582,256)	12,865,313	0	11,283,057
City Of Chardon	Geauga	378,074	3,054,000	0	3,432,074

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Revenues</b>										
<b>City</b>	<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Special Assessments</b>	<b>Intergovernmental</b>	<b>Interest</b>	<b>Licenses And Permits</b>	<b>Fines And Forfeitures</b>	<b>Rentals</b>	<b>Charges For Services</b>
City Of Cheviot	Hamilton	1,543,439	1,823,134	0	330,012	0	15,395	74,916	81,752	163,960
City Of Chillicothe	Ross	1,131,251	9,081,806	13,150	1,242,325	16,753	0	1,480,930	0	3,333,358
City Of Circleville	Pickaway	732,153	1,862,908	0	900,152	25,147	128,835	580,587	0	367,667
City Of Cleveland	Cuyahoga	32,705,000	295,758,000	0	88,116,000	515,000	13,614,000	20,543,000	0	33,447,000
City Of Cleveland Heights	Cuyahoga	6,342,031	21,676,288	0	3,215,818	43,570	2,004,267	2,421,972	2,200	3,306,108
City Of Clyde	Sandusky	521,139	2,981,308	14,201	395,461	19,834	43,257	10,962	24,686	172,672
City Of Columbus	Franklin	44,621,000	560,653,000	0	37,362,000	2,659,000	10,909,000	19,494,000	0	59,549,000
City Of Conneaut	Ashtabula	358,020	2,284,369	0	452,937	4,918	514,576	201,974	30,436	28,528
City Of Cortland	Trumbull	\$464,263	\$0	\$0	\$210,609	\$7,732	\$76,256	\$9,061	\$0	\$74,348
City Of Coshocton	Coshocton	397,995	2,188,001	5,637	668,933	8,041	139,712	2,116	0	277,970
City Of Cuyahoga Falls	Summit	8,895,740	13,292,903	0	4,894,529	0	135,773	333,907	0	3,763,926
City Of Dayton	Montgomery	15,559,965	101,359,488	155,473	4,250,814	1,204,698	1,265,804	3,629,224	0	25,884,749
City Of Deer Park	Hamilton	2,057,323	0	0	262,694	2,059	71,794	0	0	77,672
City Of Defiance	Defiance	555,129	5,486,327	0	507,587	27,040	122,671	484,496	0	752,713
City Of Delaware	Delaware	1,199,900	11,189,087	0	1,234,138	77,348	788,996	76,316	0	676,427
City Of Delphos	Allen	364,115	1,665,109	0	328,578	2,427	83,162	0	18,000	462,499
City Of Dover	Tuscarawas	878,474	4,346,801	0	1,416,458	11,348	35,304	0	0	993,441
City Of Dublin	Franklin	0	58,880,389	0	1,376,227	50,992	3,236,629	0	0	1,225,695
City Of East Cleveland	Cuyahoga	997,271	6,978,363	623	2,172,529	207	381,341	1,751,346	20,516	797,524
City Of East Liverpool	Columbiana	158,744	2,968,646	0	198,573	1,415	343,181	131,895	0	7,944
City Of Eastlake	Lake	1,147,924	7,045,961	0	1,260,326	5,774	377,404	149,670	0	810,046
City Of Eaton	Preble	486,156	1,144,176	0	337,437	3,241	103,517	551,449	0	85,443
City Of Elyria	Lorain	1,033,863	20,005,665	17,751	2,263,948	15,059	327,502	484,958	0	1,583,316
City Of Englewood	Montgomery	824,809	6,445,294	39,990	590,605	(26,077)	122,314	0	10,450	155,474
City Of Euclid	Cuyahoga	1,519,249	24,043,014	1,119,805	1,994,607	63,640	556,302	1,825,427	60,905	4,982,574
City Of Fairborn	Greene	859,712	7,794,927	0	1,348,399	(157,523)	0	1,046,345	0	3,185,004
City Of Fairfield	Butler	1,493,671	20,246,470	44,002	1,879,583	34,314	1,205,909	0	0	1,459,632
City Of Fairlawn	Summit	860,277	6,805,293	0	1,181,205	34,897	214,065	132,528	70,196	489,027
City Of Fairview Park	Cuyahoga	2,598,075	4,872,071	0	3,498,919	5,514	392,631	0	0	920,786
City Of Findlay	Hancock	2,337,745	0	0	2,440,871	47,066	347,094	1,058,608	71,892	2,346,046
City Of Forest Park	Hamilton	8,045,098	0	0	521,533	25,026	326,070	0	0	70,887
City Of Fostoria	Seneca	568,013	4,413,562	0	638,038	9,901	25,167	7,784	0	598,057
City Of Franklin	Warren	396,010	8,106,000	0	373,652	45,317	0	460,862	0	43,603
City Of Fremont	Sandusky	753,712	7,922,163	0	642,620	68,232	20,083	272,508	0	23,638
City Of Gahanna	Franklin	1,421,628	16,540,915	0	1,746,805	111,342	1,785,446	484,655	39,949	1,604,154
City Of Galion	Crawford	304,156	2,255,476	0	377,067	3,503	150,789	19,718	0	987,624
City Of Garfield Heights	Cuyahoga	6,117,420	9,026,804	0	2,618,489	8,174	413,588	591,070	0	4,437,355
City Of Geneva	Ashtabula	313,595	2,531,699	0	289,073	0	174,377	0	0	315,893
City Of Girard	Trumbull	223,170	3,723,806	11,783	453,181	217	230,128	717,317	20,504	0
City Of Grandview Heights	Franklin	2,313,378	6,993,478	0	714,442	36,078	205,216	82,440	0	975,868



**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Revenues (Continued)			Expenditures				
					Current Expenditures				
City	County	Contributions And Donations	Other Revenues	Total Revenues	Security of Persons and Property			Public Services	Public Health
					Police	Fire	Other		
City Of Cheviot	Hamilton	0	74,816	4,107,424	1,938,259	0	0	0	6,769
City Of Chillicothe	Ross	0	467,298	16,766,871	4,394,382	4,379,895	0	0	0
City Of Circleville	Pickaway	50,602	189,648	4,837,699	2,120,198	0	0	0	182,914
City Of Cleveland	Cuyahoga	0	14,741,000	499,439,000	295,028,000	0	0	0	4,419,000
City Of Cleveland Heights	Cuyahoga	0	1,494,722	40,506,976	16,032,242	0	0	352,817	2,350,856
City Of Clyde	Sandusky	12,712	70,014	4,266,246	1,934,003	0	0	0	463,410
City Of Columbus	Franklin	0	10,777,000	746,024,000	0	0	514,069,000	48,380,000	20,246,000
City Of Conneaut	Ashtabula	23,085	219,905	4,118,748	2,304,124	0	0	172,451	0
City Of Cortland	Trumbull	\$0	\$13,569	\$855,838	\$53,360	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	78,104	3,766,509	1,980,731	0	0	0	400,521
City Of Cuyahoga Falls	Summit	0	298,625	31,615,403	16,651,400	0	0	0	0
City Of Dayton	Montgomery	0	3,948,147	157,258,362	91,339,659	0	0	94,956	0
City Of Deer Park	Hamilton	0	0	2,471,542	1,141,064	0	0	0	0
City Of Defiance	Defiance	1,300	152,846	8,090,109	4,427,462	0	0	0	224,443
City Of Delaware	Delaware	25,000	506,553	15,773,765	6,605,069	0	286,614	0	0
City Of Delphos	Allen	19,990	30,428	2,974,308	2,013,667	0	0	0	44,655
City Of Dover	Tuscarawas	14,700	268,259	7,964,785	3,731,447	0	0	0	8,908
City Of Dublin	Franklin	0	753,768	65,523,700	209,889	0	0	0	283,201
City Of East Cleveland	Cuyahoga	0	251,445	13,351,165	8,410,235	0	0	0	0
City Of East Liverpool	Columbiana	0	27,345	3,837,743	0	0	0	0	149,971
City Of Eastlake	Lake	21,409	419,165	11,237,679	4,793,241	0	0	158,882	0
City Of Eaton	Preble	0	149,063	2,860,482	0	0	0	0	21,073
City Of Elyria	Lorain	96,710	31,176	25,859,948	14,213,201	0	0	0	1,440,890
City Of Englewood	Montgomery	2,977	92,355	8,258,191	0	0	0	0	18,650
City Of Euclid	Cuyahoga	3,039	1,651,847	37,820,409	20,435,659	0	0	0	277,146
City Of Fairborn	Greene	0	930,365	15,007,229	0	0	106,091	0	0
City Of Fairfield	Butler	0	492,326	26,855,907	10,043,845	0	0	0	21,476
City Of Fairlawn	Summit	32,431	3,321,011	13,140,930	5,853,773	0	0	0	118,475
City Of Fairview Park	Cuyahoga	0	224,134	12,512,130	4,953,311	0	0	1,225	0
City Of Findlay	Hancock	5,765	984,814	9,639,901	13,806,469	0	0	0	2,050,901
City Of Forest Park	Hamilton	0	120,119	9,108,733	5,163,733	0	0	0	20,764
City Of Fostoria	Seneca	3,600	323,594	6,587,716	4,320,446	0	0	0	172,875
City Of Franklin	Warren	2,088	307,863	9,735,395	3,075,344	0	188,221	0	0
City Of Fremont	Sandusky	0	383,711	10,086,667	5,492,843	0	0	0	4,436
City Of Gahanna	Franklin	10	638,497	24,373,401	7,823,560	0	0	0	216,427
City Of Galion	Crawford	0	1,074,447	5,172,780	787,758	643,993	0	0	452,996
City Of Garfield Heights	Cuyahoga	0	1,088,951	24,301,851	10,900,063	0	0	0	522,842
City Of Geneva	Ashtabula	0	146,294	3,770,931	1,823,334	0	0	0	0
City Of Girard	Trumbull	0	178,923	5,559,029	2,777,403	0	0	0	125,843
City Of Grandview Heights	Franklin	75,752	204,504	11,601,156	4,538,415	0	0	0	0

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
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		<b>Expenditures (Continued)</b>							
		<b>Current Expenditures (Continued)</b>							
<b>City</b>	<b>County</b>	<b>Leisure Time Activities</b>	<b>Community &amp; Economic Development</b>	<b>Basic Utility Service</b>	<b>Public Works</b>	<b>Transportation</b>	<b>General Government</b>	<b>Intergovernmental</b>	<b>Capital Outlay</b>
City Of Cheviot	Hamilton	89,929	0	0	334,876	84,692	1,285,135	0	0
City Of Chillicothe	Ross	87,312	55,810	756,499	0	327,096	5,449,967	0	80,138
City Of Circleville	Pickaway	121,637	8,728	0	0	283,405	2,037,349	0	0
City Of Cleveland	Cuyahoga	0	1,640,000	0	62,444,000	0	75,834,000	0	13,000
City Of Cleveland Heights	Cuyahoga	1,664,748	2,175,136	0	0	3,488,469	14,119,274	0	0
City Of Clyde	Sandusky	0	190,389	0	0	0	997,719	0	0
City Of Columbus	Franklin	33,702,000	30,793,000	0	0	0	100,477,000	0	4,636,000
City Of Conneaut	Ashtabula	51,159	48,084	0	0	0	1,124,387	0	0
City Of Cortland	Trumbull	\$24,962	\$65,668	\$10,809	\$0	\$0	\$588,576	\$0	\$82,497
City Of Coshocton	Coshocton	133,223	13,755	0	0	0	1,430,547	0	0
City Of Cuyahoga Falls	Summit	2,182,952	1,232,517	0	0	0	7,447,229	0	0
City Of Dayton	Montgomery	0	23,309,948	0	0	0	36,195,684	0	0
City Of Deer Park	Hamilton	43,144	0	0	0	19,333	931,499	0	1,987
City Of Defiance	Defiance	552,903	504,546	0	0	0	2,254,194	0	0
City Of Delaware	Delaware	949,973	111,976	0	30,000	0	4,772,568	0	0
City Of Delphos	Allen	397,028	0	0	0	116,555	189,216	0	0
City Of Dover	Tuscarawas	831,149	259,771	672,945	0	0	2,124,429	0	0
City Of Dublin	Franklin	6,710,517	6,213,466	3,351,327	0	0	21,911,024	0	85,393
City Of East Cleveland	Cuyahoga	216,605	255,926	786,911	0	928,632	4,140,159	0	0
City Of East Liverpool	Columbiana	105,951	91,696	0	0	0	1,355,755	0	0
City Of Eastlake	Lake	658,674	252,899	87,730	0	172,758	3,952,423	0	0
City Of Eaton	Preble	96,376	203,389	0	0	93,716	1,130,154	0	0
City Of Elyria	Lorain	1,580,728	882,865	0	0	0	7,042,766	0	93,420
City Of Englewood	Montgomery	318,031	0	0	0	199,993	1,094,855	0	0
City Of Euclid	Cuyahoga	695,206	1,409,162	0	0	0	12,208,466	0	0
City Of Fairborn	Greene	210,935	784,272	0	0	0	6,176,432	0	50,199
City Of Fairfield	Butler	1,372,778	2,360,878	451,823	0	0	6,786,541	0	53,019
City Of Fairlawn	Summit	373,588	668,797	198,879	0	1,902,790	2,544,713	0	0
City Of Fairview Park	Cuyahoga	876,328	318,596	1,105,803	0	399,275	1,970,921	0	0
City Of Findlay	Hancock	955,716	0	0	0	0	6,265,184	0	705,470
City Of Forest Park	Hamilton	267,494	614,720	0	0	1,059,788	2,120,966	0	0
City Of Fostoria	Seneca	0	127,389	0	0	324,268	1,081,751	0	0
City Of Franklin	Warren	30,000	0	0	0	0	2,280,146	0	86,083
City Of Fremont	Sandusky	661,422	190,171	0	0	0	2,065,357	0	5,090
City Of Gahanna	Franklin	3,193,947	3,039,052	548,339	0	980,092	3,736,596	0	1,372,324
City Of Galion	Crawford	0	0	0	0	0	1,254,259	0	0
City Of Garfield Heights	Cuyahoga	698,832	194,795	1,658,670	0	0	5,662,698	0	0
City Of Geneva	Ashtabula	199,544	153,560	0	0	0	871,920	0	2,266
City Of Girard	Trumbull	66,824	0	24,633	0	26,954	2,102,514	0	0
City Of Grandview Heights	Franklin	885,181	543,895	612,587	0	460,195	2,507,873	0	16,671

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
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		Expenditures (Continued)						
City	County	Debt Service				Other Expenditures	Total Expenditures	Excess Of Revenues Over Under Expenditures
		Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other			
City Of Cheviot	Hamilton	0	14,034	0	0	0	3,753,694	353,730
City Of Chillicothe	Ross	67,462	46,938	65,000	0	0	15,710,499	1,056,372
City Of Circleville	Pickaway	4,587	743	0	0	0	4,759,561	78,138
City Of Cleveland	Cuyahoga	250,000	0	0	0	20,751,000	460,379,000	39,060,000
City Of Cleveland Heights	Cuyahoga	89,779	5,611	0	0	0	40,278,932	228,044
City Of Clyde	Sandusky	127,479	6,305	0	0	0	3,719,305	546,941
City Of Columbus	Franklin	0	0	0	0	0	752,303,000	(6,279,000)
City Of Conneaut	Ashtabula	64,109	25,003	0	0	0	3,789,317	329,431
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$825,872	\$29,966
City Of Coshocton	Coshocton	1,192	240	0	0	0	3,960,209	(193,700)
City Of Cuyahoga Falls	Summit	48,855	5,714	0	0	0	27,568,667	4,046,736
City Of Dayton	Montgomery	0	37,599	0	0	0	150,977,846	6,280,516
City Of Deer Park	Hamilton	7,162	0	0	0	0	2,144,189	327,353
City Of Defiance	Defiance	0	0	0	0	0	7,963,548	126,561
City Of Delaware	Delaware	0	0	0	0	0	12,756,200	3,017,565
City Of Delphos	Allen	8,899	1,100	0	0	0	2,771,120	203,188
City Of Dover	Tuscarawas	0	0	0	0	0	7,628,649	336,136
City Of Dublin	Franklin	0	0	0	0	0	38,764,817	26,758,883
City Of East Cleveland	Cuyahoga	203,692	75,744	0	0	0	15,017,904	(1,666,739)
City Of East Liverpool	Columbiana	5,828	1,468	0	0	0	1,710,669	2,127,074
City Of Eastlake	Lake	13,504	512	0	0	0	10,090,623	1,147,056
City Of Eaton	Preble	0	0	0	0	0	1,544,708	1,315,774
City Of Elyria	Lorain	0	0	0	0	0	25,253,870	606,078
City Of Englewood	Montgomery	0	0	0	509,967	0	2,141,496	6,116,695
City Of Euclid	Cuyahoga	285,317	37,794	0	0	2,303,563	37,652,313	168,096
City Of Fairborn	Greene	11,446	2,322	0	0	0	7,341,697	7,665,532
City Of Fairfield	Butler	86,207	4,077	0	0	0	21,180,644	5,675,263
City Of Fairlawn	Summit	0	0	0	0	0	11,661,015	1,479,915
City Of Fairview Park	Cuyahoga	0	0	0	0	0	9,625,459	2,886,671
City Of Findlay	Hancock	0	0	0	0	0	23,783,740	(14,143,839)
City Of Forest Park	Hamilton	0	0	0	0	0	9,247,465	(138,732)
City Of Fostoria	Seneca	0	0	0	0	0	6,026,729	560,987
City Of Franklin	Warren	0	0	0	0	0	5,659,794	4,075,601
City Of Fremont	Sandusky	0	0	0	0	0	8,419,319	1,667,348
City Of Gahanna	Franklin	1,060	0	0	0	0	20,911,397	3,462,004
City Of Galion	Crawford	36,200	9,041	0	0	0	3,184,247	1,988,533
City Of Garfield Heights	Cuyahoga	0	54,496	0	0	0	19,692,396	4,609,455
City Of Geneva	Ashtabula	46,244	3,501	0	0	0	3,100,369	670,562
City Of Girard	Trumbull	0	0	0	0	0	5,124,171	434,858
City Of Grandview Heights	Franklin	0	0	0	0	0	9,564,817	2,036,339

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Other Financing Sources (Uses)							
City	County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	(20,900)
City Of Chillicothe	Ross	0	25,041	0	1,925,000	0	0	0	(795,854)
City Of Circleville	Pickaway	0	10,306	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	1,000	0	0	0	0	0	2,444,000	(23,507,000)
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	230,105	(2,879,660)
City Of Clyde	Sandusky	15	0	0	0	0	0	0	(105,000)
City Of Columbus	Franklin	0	0	0	0	0	0	26,640,000	(1,214,000)
City Of Conneaut	Ashtabula	0	88,485	0	0	0	0	0	(177,100)
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$110,000)
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	0	0	0	0	0	475,752	(2,882,589)
City Of Dayton	Montgomery	0	0	0	0	0	0	0	(6,750,939)
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	(196,125)
City Of Defiance	Defiance	0	0	0	0	0	0	0	(380,000)
City Of Delaware	Delaware	18,195	0	0	0	0	0	0	(2,585,000)
City Of Delphos	Allen	0	0	0	0	0	0	0	(151,000)
City Of Dover	Tuscarawas	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0	0	(14,710,000)
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	191,029	(46,968)
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	(2,851,612)
City Of Eastlake	Lake	0	0	0	0	0	0	0	(712,400)
City Of Eaton	Preble	0	0	0	0	0	0	0	(975,000)
City Of Elyria	Lorain	0	0	0	0	0	0	200,000	(410,000)
City Of Englewood	Montgomery	117,466	0	0	0	0	0	0	(5,853,000)
City Of Euclid	Cuyahoga	991	0	0	0	0	0	117,000	(419,425)
City Of Fairborn	Greene	0	0	0	0	4,440	0	0	(5,865,422)
City Of Fairfield	Butler	19,304	0	0	0	0	0	0	(2,440,000)
City Of Fairlawn	Summit	13,900	0	0	0	0	0	0	(1,921,900)
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	(956,874)
City Of Findlay	Hancock	119	0	0	0	0	0	17,853,394	(2,510,082)
City Of Forest Park	Hamilton	0	0	0	0	0	0	100,462	(620,000)
City Of Fostoria	Seneca	18,699	0	0	0	0	0	0	(540,000)
City Of Franklin	Warren	0	0	0	0	0	0	0	(2,607,957)
City Of Fremont	Sandusky	0	0	0	0	0	0	0	(776,000)
City Of Gahanna	Franklin	27,686	9,287	0	0	0	0	110,891	(1,653,200)
City Of Galion	Crawford	0	0	0	0	0	0	0	(785,926)
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	183,310	(1,748,480)
City Of Geneva	Ashtabula	41,747	0	0	0	0	0	0	(877,143)
City Of Girard	Trumbull	3,270	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	19,184	0	0	0	0	0	0	(307,500)

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
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		<u>Other Financing Sources (Uses) (Continued)</u>			<u>Special and Extraordinary Items</u>		
City	County	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses	Special Item	Extraordinary Item	Total Special And Extraordinary Items
City Of Cheviot	Hamilton	0	0	(20,900)	0	0	0
City Of Chillicothe	Ross	0	0	1,154,187	0	0	0
City Of Circleville	Pickaway	0	0	10,306	0	0	0
City Of Cleveland	Cuyahoga	0	0	(21,062,000)	0	0	0
City Of Cleveland Heights	Cuyahoga	0	0	(2,649,555)	0	0	0
City Of Clyde	Sandusky	0	0	(104,985)	0	0	0
City Of Columbus	Franklin	0	0	25,426,000	0	0	0
City Of Conneaut	Ashtabula	0	0	(88,615)	0	0	0
City Of Cortland	Trumbull	\$0	\$0	(\$110,000)	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	0	(2,406,837)	0	0	0
City Of Dayton	Montgomery	0	0	(6,750,939)	0	0	0
City Of Deer Park	Hamilton	0	0	(196,125)	0	0	0
City Of Defiance	Defiance	0	0	(380,000)	0	0	0
City Of Delaware	Delaware	0	0	(2,566,805)	0	0	0
City Of Delphos	Allen	0	0	(151,000)	0	0	0
City Of Dover	Tuscarawas	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	(14,710,000)	0	0	0
City Of East Cleveland	Cuyahoga	0	0	144,061	0	0	0
City Of East Liverpool	Columbiana	0	0	(2,851,612)	0	0	0
City Of Eastlake	Lake	0	0	(712,400)	0	0	0
City Of Eaton	Preble	0	0	(975,000)	0	0	0
City Of Elyria	Lorain	0	0	(210,000)	0	0	0
City Of Englewood	Montgomery	0	0	(5,735,534)	0	0	0
City Of Euclid	Cuyahoga	2,159	0	(299,275)	0	0	0
City Of Fairborn	Greene	0	0	(5,860,982)	0	0	0
City Of Fairfield	Butler	0	0	(2,420,696)	0	0	0
City Of Fairlawn	Summit	0	0	(1,908,000)	0	0	0
City Of Fairview Park	Cuyahoga	0	0	(956,874)	0	0	0
City Of Findlay	Hancock	0	0	15,343,431	0	0	0
City Of Forest Park	Hamilton	0	0	(519,538)	0	0	0
City Of Fostoria	Seneca	0	0	(521,301)	0	0	0
City Of Franklin	Warren	0	0	(2,607,957)	0	0	0
City Of Fremont	Sandusky	0	0	(776,000)	0	0	0
City Of Gahanna	Franklin	49,090	0	(1,456,246)	0	0	0
City Of Galion	Crawford	0	0	(785,926)	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	(1,565,170)	0	0	0
City Of Geneva	Ashtabula	0	0	(835,396)	0	0	0
City Of Girard	Trumbull	0	0	3,270	0	0	0
City Of Grandview Heights	Franklin	1,638	0	(286,678)	0	0	0

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
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City	County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase (Decrease) In Inventory Or Prepaid Assets	Fund Balances End Of Year
City Of Cheviot	Hamilton	332,830	715,310	206	1,048,346
City Of Chillicothe	Ross	2,210,559	(134,004)	0	2,076,555
City Of Circleville	Pickaway	88,444	996,812	0	1,085,256
City Of Cleveland	Cuyahoga	17,998,000	71,750,000	0	89,748,000
City Of Cleveland Heights	Cuyahoga	(2,421,511)	6,498,819	0	4,077,308
City Of Clyde	Sandusky	441,956	1,556,608	0	1,998,564
City Of Columbus	Franklin	19,147,000	120,481,000	0	139,628,000
City Of Conneaut	Ashtabula	240,816	1,350,010	0	1,590,826
City Of Cortland	Trumbull	(\$80,034)	\$322,717	\$0	\$242,683
City Of Coshocton	Coshocton	(193,700)	454,872	0	261,172
City Of Cuyahoga Falls	Summit	1,639,899	9,215,374	34,905	10,890,178
City Of Dayton	Montgomery	(470,423)	61,339,399	0	60,868,976
City Of Deer Park	Hamilton	131,228	1,499,770	0	1,630,998
City Of Defiance	Defiance	(253,439)	1,595,088	0	1,341,649
City Of Delaware	Delaware	450,760	6,583,937	0	7,034,697
City Of Delphos	Allen	52,188	427,894	0	480,082
City Of Dover	Tuscarawas	336,136	1,937,985	0	2,274,121
City Of Dublin	Franklin	12,048,883	52,818,476	0	64,867,359
City Of East Cleveland	Cuyahoga	(1,522,678)	(1,722,922)	0	(3,245,600)
City Of East Liverpool	Columbiana	(724,538)	1,614,060	0	889,522
City Of Eastlake	Lake	434,656	1,612,079	0	2,046,735
City Of Eaton	Preble	340,774	1,413,215	0	1,753,989
City Of Elyria	Lorain	396,078	4,930,868	0	5,326,946
City Of Englewood	Montgomery	381,161	6,666,002	0	7,047,163
City Of Euclid	Cuyahoga	(131,179)	7,894,866	0	7,763,687
City Of Fairborn	Greene	1,804,550	8,211,950	0	10,016,500
City Of Fairfield	Butler	3,254,567	12,444,831	0	15,699,398
City Of Fairlawn	Summit	(428,085)	13,914,129	97,512	13,583,556
City Of Fairview Park	Cuyahoga	1,929,797	2,417,511	0	4,347,308
City Of Findlay	Hancock	1,199,592	12,470,465	(1,112)	13,668,945
City Of Forest Park	Hamilton	(658,270)	3,555,412	0	2,897,142
City Of Fostoria	Seneca	39,686	953,726	0	993,412
City Of Franklin	Warren	1,467,644	5,181,184	0	6,648,828
City Of Fremont	Sandusky	891,348	5,246,339	0	6,137,687
City Of Gahanna	Franklin	2,005,758	18,054,207	0	20,059,965
City Of Galion	Crawford	1,202,607	5,690,919	0	6,893,526
City Of Garfield Heights	Cuyahoga	3,044,285	(608,360)	0	2,435,925
City Of Geneva	Ashtabula	(164,834)	1,416,583	0	1,251,749
City Of Girard	Trumbull	438,128	658,474	0	1,096,602
City Of Grandview Heights	Franklin	1,749,661	4,457,424	0	6,207,085

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**

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<b>Revenues</b>										
<b>City</b>	<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Special Assessments</b>	<b>Intergovernmental</b>	<b>Interest</b>	<b>Licenses And Permits</b>	<b>Fines And Forfeitures</b>	<b>Rentals</b>	<b>Charges For Services</b>
City of Green	Summit	1,323,573	18,625,065	4,566	965,096	(106,045)	392,991	30,302	31,832	232,002
City Of Greenville	Darke	931,097	6,228,545	12,032	782,995	2,847	111,585	73,567	0	37,307
City of Grove City	Franklin	851,484	20,271,084	78,760	3,557,704	8,516	1,126,513	351,616	43,390	3,188,770
City of Groveport	Franklin	266,507	9,979,476	9,854	164,571	(818)	391,831	0	0	2,068,216
City Of Hamilton	Butler	5,303,389	16,850,857	0	2,878,610	2,780	570,927	551,661	0	4,918,031
City Of Harrison	Hamilton	1,082,336	3,078,874	0	443,520	21,841	308,476	114,948	0	0
City Of Heath	Licking	5,994,091	0	0	615,193	15,884	15,867	12,829	0	441,634
City Of Highland Heights	Cuyahoga	739,876	10,875,879	14,566	875,042	5,355	392,676	0	0	409,894
City Of Hillsboro	Highland	3,660,505	0	0	237,762	13,393	16,246	199,488	8,000	190,754
City Of Hubbard	Trumbull	230,845	2,062,669	0	238,700	61,124	143,304	19,929	0	509
City Of Huber Heights	Montgomery	891,640	5,505,190	0	1,707,927	149,629	606,072	0	39,535	1,406,524
City Of Hudson	Summit	2,298,629	14,318,485	51,773	3,428,693	151,529	0	67,239	0	387,257
City Of Huron	Erie	236,754	2,020,058	0	435,339	7,547	136,699	367,633	0	660,463
City Of Independence	Cuyahoga	838,668	23,422,606	0	775,325	54,081	328,316	254,046	227,699	570,493
City Of Indian Hill	Hamilton	701,772	12,270,038	0	2,922,233	22,349	600	29,351	0	346,921
City Of Ironton	Lawrence	2,518,168	0	1,989	441,908	16,082	104,609	303,062	0	1,558,093
City Of Jackson	Jackson	1,044,599	0	0	475,460	141,882	98,904	44,157	1,575	1,880,228
City Of Kent	Portage	1,332,589	2,431,573	0	1,902,617	68,882	191,853	189,060	0	1,707,333
City Of Kettering	Montgomery	6,363,278	39,386,072	413,977	1,075,344	43,336	516,042	1,219,818	0	179,629
City Of Kirtland	Lake	552,460	3,344,069	0	443,779	127	25,486	25,363	229,465	159,927
City Of Lakewood	Cuyahoga	6,529,200	20,119,636	0	9,234,479	12,682	1,962,750	1,473,655	0	1,351,497
City Of Lancaster	Fairfield	11,720,028	0	0	1,659,844	111,823	20,760	779,170	0	2,893,851
City of Lebanon	Warren	1,004,141	3,697,594	0	981,365	(35,603)	0	552,779	0	2,114,574
City Of Lima	Allen	1,121,030	15,876,556	0	2,101,588	(67,048)	818,639	1,337,569	0	6,219,051
City Of Logan	Hocking	201,989	2,509,070	0	370,149	5,197	49,048	0	0	194,155
City Of London	Madison	4,137,859	0	9,816	160,886	4,794	259,548	0	0	196,562
City Of Lorain	Lorain	1,856,269	18,905,019	0	3,706,845	24,751	918,593	1,131,860	0	1,088,851
City Of Louisville	Stark	338,507	3,031,133	0	364,968	380	136,040	36,105	0	106,273
City Of Loveland	Hamilton	779,895	3,722,897	8,010	548,031	0	308,081	114,969	0	18,118
City Of Lyndhurst	Cuyahoga	2,860,528	6,834,231	0	2,051,142	0	49,050	1,375,218	0	657,932
City Of Macedonia	Summit	1,744,934	7,764,408	1,895	864,620	196	231,928	374,528	21,103	625,246
City Of Madeira	Hamilton	4,413,487	0	0	940,227	2,671	135,034	65,664	0	139,720
City Of Mansfield	Richland	1,510,233	13,717,905	19,738	3,610,153	173,416	891,411	1,461,440	0	2,378,706
City Of Maple Heights	Cuyahoga	2,255,439	6,352,097	0	1,135,223	523	1,712,221	36,167	0	303,811
City Of Marietta	Washington	496,427	6,468,727	0	741,189	37,407	593,065	0	23,112	1,271,305
City Of Marion	Marion	1,041,505	12,768,937	0	1,302,975	103,606	361,659	744,429	0	1,059,493
City Of Martins Ferry	Belmont	169,394	1,102,881	0	422,172	9,874	70,019	103,526	750	132,506
City Of Marysville	Union	1,314,981	14,416,848	0	459,719	9,612	170,686	630,154	0	1,564,644
City Of Mason	Warren	1,464,745	25,698,786	0	1,859,842	66,741	1,565,236	0	0	1,526,475
City Of Massillon	Stark	1,162,607	13,206,703	0	1,822,935	8,263	403,038	1,310,005	0	1,179,631

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		Revenues (Continued)			Expenditures				
					Current Expenditures				
City	County	Contributions And Donations	Other Revenues	Total Revenues	Security of Persons and Property			Public Services	Public Health
					Police	Fire	Other		
City of Green	Summit	25,735	677,856	22,202,973	7,153,350	0	0	0	247,320
City Of Greenville	Darke	17,985	78,922	8,276,882	3,792,997	0	0	0	413
City of Grove City	Franklin	12,415	1,055,929	30,546,181	0	0	8,535,411	0	278,257
City of Groveport	Franklin	0	223,032	13,102,669	2,861,720	0	0	0	32,111
City Of Hamilton	Butler	0	160,669	31,236,924	21,845,389	0	0	0	936,629
City Of Harrison	Hamilton	1,625	20,182	5,071,802	2,389,333	0	0	0	13,259
City Of Heath	Licking	0	137,474	7,232,972	3,924,460	0	0	0	55,970
City Of Highland Heights	Cuyahoga	9,160	299,885	13,622,333	5,737,641	0	0	0	40,179
City Of Hillsboro	Highland	0	14,734	4,340,882	2,219,967	0	0	0	19,241
City Of Hubbard	Trumbull	0	33,020	2,790,100	1,406,061	0	0	0	13,368
City Of Huber Heights	Montgomery	0	367,014	10,673,531	1,121,627	0	56,734	0	0
City Of Hudson	Summit	0	141,407	20,845,012	3,851,343	0	0	0	854,671
City Of Huron	Erie	0	127,015	3,991,508	1,244,960	0	0	0	0
City Of Independence	Cuyahoga	0	1,472,623	27,943,857	0	0	6,534,979	0	0
City Of Indian Hill	Hamilton	0	175,390	16,468,654	4,479,313	0	0	78,450	0
City Of Ironton	Lawrence	0	439,131	5,383,042	2,708,473	0	0	0	266,850
City Of Jackson	Jackson	0	146,685	3,833,490	2,181,153	0	0	0	0
City Of Kent	Portage	0	467,391	8,291,298	3,916,474	0	0	0	482,814
City Of Kettering	Montgomery	0	2,225,520	51,423,016	13,225,172	10,847,877	0	0	0
City Of Kirtland	Lake	0	68,893	4,849,569	1,583,949	0	0	0	68,785
City Of Lakewood	Cuyahoga	499,900	152,770	41,336,569	10,391,452	6,079,206	0	0	455,673
City Of Lancaster	Fairfield	0	190,121	17,375,597	8,651,936	0	0	0	285,710
City of Lebanon	Warren	19,195	1,541,439	9,875,484	4,102,387	0	0	0	0
City Of Lima	Allen	0	188,573	27,595,958	15,333,140	0	0	0	0
City Of Logan	Hocking	0	7,112	3,336,720	1,764,352	565,498	0	0	325,105
City Of London	Madison	0	126,461	4,895,926	2,505,837	0	0	0	0
City Of Lorain	Lorain	133,691	3,672,272	31,438,151	18,973,503	0	0	0	240,069
City Of Louisville	Stark	3,525	100,825	4,117,756	1,729,757	0	0	0	79,746
City Of Loveland	Hamilton	0	214,302	5,714,303	2,586,647	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	405,042	14,233,143	6,826,103	0	0	0	53,764
City Of Macedonia	Summit	0	28,991	11,657,849	4,795,878	0	0	0	202,662
City Of Madeira	Hamilton	0	293,610	5,990,413	3,231,025	0	0	0	0
City Of Mansfield	Richland	0	141,498	23,904,500	56,470	0	0	0	0
City Of Maple Heights	Cuyahoga	0	379,342	12,174,823	6,185,207	0	0	0	88,850
City Of Marietta	Washington	7,800	810,582	10,449,614	3,388,059	2,167,719	0	0	419,923
City Of Marion	Marion	0	232,395	17,614,999	5,082,580	4,477,293	270,226	0	391,149
City Of Martins Ferry	Belmont	0	44,869	2,055,991	1,507,239	0	0	0	18,267
City Of Marysville	Union	0	486,784	19,053,428	4,042,278	4,383,369	818,834	0	318,303
City Of Mason	Warren	0	1,349,553	33,531,378	6,608,229	0	0	0	0
City Of Massillon	Stark	0	421,014	19,514,196	7,756,890	0	0	0	330,662



**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
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		<b>Expenditures (Continued)</b>							
		<b>Current Expenditures (Continued)</b>							
<b>City</b>	<b>County</b>	<b>Leisure Time Activities</b>	<b>Community &amp; Economic Development</b>	<b>Basic Utility Service</b>	<b>Public Works</b>	<b>Transportation</b>	<b>General Government</b>	<b>Intergovernmental</b>	<b>Capital Outlay</b>
City of Green	Summit	721,989	877,043	0	0	0	8,460,016	0	0
City Of Greenville	Darke	190,378	351	123,507	0	62,683	1,787,845	0	123,692
City of Grove City	Franklin	924,313	1,051,662	0	0	6,424	9,378,024	0	2,494,942
City of Groveport	Franklin	5,091,274	452,428	0	0	0	3,428,708	0	113,099
City Of Hamilton	Butler	1,112,755	557,590	241,379	0	0	6,221,651	0	0
City Of Harrison	Hamilton	50,168	33,680	0	0	0	481,748	0	2,101
City Of Heath	Licking	558,425	272,127	0	0	0	1,307,183	0	0
City Of Highland Heights	Cuyahoga	37,582	120,414	1,877,895	0	0	2,537,506	0	0
City Of Hillsboro	Highland	0	0	0	0	0	1,250,720	0	52,339
City Of Hubbard	Trumbull	6,495	760	0	0	0	360,499	0	0
City Of Huber Heights	Montgomery	621,356	644,321	0	0	0	2,213,037	0	87,392
City Of Hudson	Summit	0	1,128,000	0	0	0	4,897,776	0	142,624
City Of Huron	Erie	0	0	709,985	0	0	992,350	0	10,788
City Of Independence	Cuyahoga	2,788,594	2,687,884	499,164	0	924,490	6,098,091	0	0
City Of Indian Hill	Hamilton	722,730	1,566,206	0	0	0	1,852,969	0	0
City Of Ironton	Lawrence	0	5,940	0	0	0	1,853,410	0	140,541
City Of Jackson	Jackson	0	17,135	0	0	174,228	1,196,364	0	0
City Of Kent	Portage	0	1,420,990	0	0	0	2,159,993	0	0
City Of Kettering	Montgomery	0	0	0	2,704,063	0	11,399,887	0	0
City Of Kirtland	Lake	102,587	70,091	0	0	987,783	1,885,267	0	0
City Of Lakewood	Cuyahoga	1,752,496	1,658,376	2,930,645	0	0	7,778,005	0	483,248
City Of Lancaster	Fairfield	0	149,438	0	0	0	5,904,463	0	0
City of Lebanon	Warren	1,182,904	979,593	0	0	0	3,829,901	0	0
City Of Lima	Allen	1,002,386	937,746	0	0	845,913	7,577,647	0	1,103,970
City Of Logan	Hocking	0	11,678	2,182	0	255,960	621,008	0	0
City Of London	Madison	153,641	127,574	0	0	0	1,123,189	0	0
City Of Lorain	Lorain	623,400	547,660	0	0	0	9,055,579	0	0
City Of Louisville	Stark	136,631	196,848	0	0	0	974,031	0	594,465
City Of Loveland	Hamilton	344,336	184,730	0	0	0	1,367,027	0	0
City Of Lyndhurst	Cuyahoga	897,315	486,349	1,152,941	0	0	3,569,381	0	0
City Of Macedonia	Summit	1,825	533,294	106,104	0	0	2,039,045	0	321,350
City Of Madeira	Hamilton	95,932	111,480	0	438,167	608,756	962,013	0	0
City Of Mansfield	Richland	154,812	420,063	0	0	0	10,125,287	0	0
City Of Maple Heights	Cuyahoga	627,601	616,074	1,647,368	0	0	4,658,620	0	0
City Of Marietta	Washington	0	0	0	0	0	4,383,992	0	0
City Of Marion	Marion	733,519	355,241	0	0	261,123	3,185,301	0	0
City Of Martins Ferry	Belmont	0	0	0	0	0	665,560	0	0
City Of Marysville	Union	1,722	660,014	0	0	0	3,451,706	0	0
City Of Mason	Warren	1,710,742	2,207,989	281,729	0	3,285,469	5,813,758	0	2,996,286
City Of Massillon	Stark	0	10,271	0	0	1,207,040	5,877,033	0	0

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		Expenditures (Continued)						Excess Of Revenues Over Under Expenditures
		Debt Service			Other	Other Expenditures	Total Expenditures	
City	County	Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs				
City of Green	Summit	498,537	501,463	0	0	0	18,459,718	3,743,255
City Of Greenville	Darke	127,172	15,511	0	0	0	6,224,549	2,052,333
City of Grove City	Franklin	0	0	0	0	0	22,669,033	7,877,148
City of Groveport	Franklin	645,384	18,074	0	0	0	12,642,798	459,871
City Of Hamilton	Butler	0	0	0	0	0	30,915,393	321,531
City Of Harrison	Hamilton	66,070	3,391	0	0	0	3,039,750	2,032,052
City Of Heath	Licking	0	0	0	0	0	6,118,165	1,114,807
City Of Highland Heights	Cuyahoga	0	0	0	0	0	10,351,217	3,271,116
City Of Hillsboro	Highland	18,669	2,393	0	0	576	3,563,905	776,977
City Of Hubbard	Trumbull	0	0	0	0	0	1,787,183	1,002,917
City Of Huber Heights	Montgomery	0	0	0	0	0	4,744,467	5,929,064
City Of Hudson	Summit	0	0	0	0	0	10,874,414	9,970,598
City Of Huron	Erie	0	0	0	0	0	2,958,083	1,033,425
City Of Independence	Cuyahoga	0	0	0	0	0	19,533,202	8,410,655
City Of Indian Hill	Hamilton	0	0	0	0	0	8,699,668	7,768,986
City Of Ironton	Lawrence	184,055	73,443	0	0	0	5,232,712	150,330
City Of Jackson	Jackson	902	1,393	0	0	0	3,571,175	262,315
City Of Kent	Portage	0	0	0	0	0	7,980,271	311,027
City Of Kettering	Montgomery	0	0	0	0	0	38,176,999	13,246,017
City Of Kirtland	Lake	290,000	5,651	0	0	0	4,994,113	(144,544)
City Of Lakewood	Cuyahoga	1,067,687	205,221	0	0	0	32,802,009	8,534,560
City Of Lancaster	Fairfield	91,026	70,854	0	0	0	15,153,427	2,222,170
City of Lebanon	Warren	497	(9,899)	0	0	0	10,085,383	(209,899)
City Of Lima	Allen	440,500	97,078	0	0	0	27,338,380	257,578
City Of Logan	Hocking	22,530	8,302	0	0	0	3,576,615	(239,895)
City Of London	Madison	0	0	0	0	0	3,910,241	985,685
City Of Lorain	Lorain	283,453	27,036	0	0	0	29,750,700	1,687,451
City Of Louisville	Stark	33,989	4,286	0	0	0	3,749,753	368,003
City Of Loveland	Hamilton	0	0	0	0	0	4,482,740	1,231,563
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	12,985,853	1,247,290
City Of Macedonia	Summit	538,995	186,790	0	0	0	8,725,943	2,931,906
City Of Madeira	Hamilton	0	0	0	0	0	5,447,373	543,040
City Of Mansfield	Richland	0	0	0	0	0	10,756,632	13,147,868
City Of Maple Heights	Cuyahoga	27,950	3,441	0	0	0	13,855,111	(1,680,288)
City Of Marietta	Washington	57,000	8,119	0	0	0	10,424,812	24,802
City Of Marion	Marion	0	0	0	0	0	14,756,432	2,858,567
City Of Martins Ferry	Belmont	0	0	0	0	0	2,191,066	(135,075)
City Of Marysville	Union	0	0	0	0	0	13,676,226	5,377,202
City Of Mason	Warren	0	55,308	0	0	0	22,959,510	10,571,868
City Of Massillon	Stark	0	0	0	0	0	15,181,896	4,332,300

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		Other Financing Sources (Uses)							
City	County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out
City of Green	Summit	0	0	0	0	0	0	0	(5,655,000)
City Of Greenville	Darke	0	0	0	0	0	0	0	(1,960,500)
City of Grove City	Franklin	66,587	0	0	0	0	0	12,947	(10,529,986)
City of Groveport	Franklin	17,000	558,108	0	0	0	0	0	(829,287)
City Of Hamilton	Butler	53,161	0	0	0	0	0	2,438,143	(2,358,783)
City Of Harrison	Hamilton	0	0	0	0	0	0	0	(2,226,915)
City Of Heath	Licking	0	0	0	0	0	0	0	(766,495)
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	(2,732,840)
City Of Hillsboro	Highland	5,365	42,900	0	0	0	0	0	(439,956)
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	(757,391)
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	(7,029,885)
City Of Hudson	Summit	3,725	0	0	0	0	0	0	(8,792,196)
City Of Huron	Erie	0	0	0	0	0	0	0	(1,115,043)
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	(9,631,100)
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	(2,936,493)
City Of Ironton	Lawrence	760	0	397,000	0	0	0	38,204	0
City Of Jackson	Jackson	950	0	0	0	0	0	0	(617,617)
City Of Kent	Portage	5,979	0	0	0	0	0	0	0
City Of Kettering	Montgomery	22,897	0	0	0	0	0	0	(10,434,938)
City Of Kirtland	Lake	3,225	0	0	0	0	0	0	(251,460)
City Of Lakewood	Cuyahoga	0	824,901	0	0	0	0	1,422,908	(2,445,501)
City Of Lancaster	Fairfield	0	20,751	0	0	0	0	0	(942,551)
City of Lebanon	Warren	3,211	0	0	0	0	0	0	(60,000)
City Of Lima	Allen	10,448	0	0	0	0	0	0	(42,477)
City Of Logan	Hocking	500	0	0	0	0	0	0	(20,500)
City Of London	Madison	1,339	0	0	0	0	0	0	(542,888)
City Of Lorain	Lorain	0	772,702	0	0	0	0	125,285	(2,337,175)
City Of Louisville	Stark	0	0	0	0	0	0	0	(316,620)
City Of Loveland	Hamilton	8,088	0	0	0	0	0	18,675	(187,873)
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	(1,864,506)
City Of Macedonia	Summit	0	195,748	0	0	0	0	0	(2,478,028)
City Of Madeira	Hamilton	0	0	0	0	0	0	0	(447,447)
City Of Mansfield	Richland	33,222	0	0	0	0	0	662,607	(10,955,026)
City Of Maple Heights	Cuyahoga	0	59,103	0	0	0	0	152,708	(1,563,853)
City Of Marietta	Washington	0	0	0	0	0	0	0	(188,155)
City Of Marion	Marion	3,850	0	0	0	0	0	37,149	(960,541)
City Of Martins Ferry	Belmont	0	0	0	0	0	0	68,143	(200,000)
City Of Marysville	Union	14,354	0	0	0	0	0	0	(4,088,445)
City Of Mason	Warren	0	0	0	0	0	0	0	(5,014,000)
City Of Massillon	Stark	0	0	0	0	0	0	259,322	(2,490,822)

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		<u>Other Financing Sources (Uses) (Continued)</u>			<u>Special and Extraordinary Items</u>		
City	County	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses	Special Item	Extraordinary Item	Total Special And Extraordinary Items
City of Green	Summit	0	0	(5,655,000)	0	0	0
City Of Greenville	Darke	0	0	(1,960,500)	0	0	0
City of Grove City	Franklin	0	0	(10,450,452)	0	0	0
City of Groveport	Franklin	0	0	(254,179)	0	0	0
City Of Hamilton	Butler	0	0	132,521	0	0	0
City Of Harrison	Hamilton	0	0	(2,226,915)	0	0	0
City Of Heath	Licking	0	0	(766,495)	0	0	0
City Of Highland Heights	Cuyahoga	0	0	(2,732,840)	0	0	0
City Of Hillsboro	Highland	0	0	(391,691)	0	0	0
City Of Hubbard	Trumbull	0	0	(757,391)	0	0	0
City Of Huber Heights	Montgomery	0	0	(7,029,885)	0	0	0
City Of Hudson	Summit	0	0	(8,788,471)	0	0	0
City Of Huron	Erie	0	0	(1,115,043)	0	0	0
City Of Independence	Cuyahoga	0	0	(9,631,100)	0	0	0
City Of Indian Hill	Hamilton	0	0	(2,936,493)	0	0	0
City Of Ironton	Lawrence	0	0	435,964	0	0	0
City Of Jackson	Jackson	0	0	(616,667)	0	0	0
City Of Kent	Portage	0	0	5,979	0	0	0
City Of Kettering	Montgomery	0	0	(10,412,041)	0	0	0
City Of Kirtland	Lake	0	0	(248,235)	0	0	0
City Of Lakewood	Cuyahoga	0	0	(197,692)	0	0	0
City Of Lancaster	Fairfield	0	0	(921,800)	0	0	0
City of Lebanon	Warren	0	0	(56,789)	0	0	0
City Of Lima	Allen	0	0	(32,029)	0	0	0
City Of Logan	Hocking	0	0	(20,000)	0	0	0
City Of London	Madison	0	0	(541,549)	0	0	0
City Of Lorain	Lorain	0	0	(1,439,188)	0	0	0
City Of Louisville	Stark	0	0	(316,620)	0	0	0
City Of Loveland	Hamilton	0	0	(161,110)	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	(1,864,506)	0	0	0
City Of Macedonia	Summit	0	0	(2,282,280)	0	0	0
City Of Madeira	Hamilton	0	0	(447,447)	0	0	0
City Of Mansfield	Richland	0	0	(10,259,197)	0	0	0
City Of Maple Heights	Cuyahoga	0	0	(1,352,042)	0	0	0
City Of Marietta	Washington	0	0	(188,155)	0	0	0
City Of Marion	Marion	0	0	(919,542)	0	0	0
City Of Martins Ferry	Belmont	0	0	(131,857)	0	0	0
City Of Marysville	Union	0	0	(4,074,091)	0	0	0
City Of Mason	Warren	0	0	(5,014,000)	0	0	0
City Of Massillon	Stark	0	0	(2,231,500)	0	0	0

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
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City	County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase (Decrease) In Inventory Or Prepaid Assets	Fund Balances End Of Year
City of Green	Summit	(1,911,745)	32,429,859	0	30,518,114
City Of Greenville	Darke	91,833	3,582,828	0	3,674,661
City of Grove City	Franklin	(2,573,304)	24,479,602	0	21,906,298
City of Groveport	Franklin	205,692	1,924,835	0	2,130,527
City Of Hamilton	Butler	454,052	9,962,171	14,549	10,430,772
City Of Harrison	Hamilton	(194,863)	680,082	0	485,219
City Of Heath	Licking	348,312	3,293,095	23,513	3,664,920
City Of Highland Heights	Cuyahoga	538,276	9,158,241	(3,981)	9,692,536
City Of Hillsboro	Highland	385,286	1,083,066	0	1,468,352
City Of Hubbard	Trumbull	245,526	696,592	0	942,118
City Of Huber Heights	Montgomery	(1,100,821)	8,198,266	0	7,097,445
City Of Hudson	Summit	1,182,127	14,341,099	0	15,523,226
City Of Huron	Erie	(81,618)	1,209,556	0	1,127,938
City Of Independence	Cuyahoga	(1,220,445)	19,342,568	0	18,122,123
City Of Indian Hill	Hamilton	4,832,493	9,067,205	(99,357)	13,800,341
City Of Ironton	Lawrence	586,294	747,202	0	1,333,496
City Of Jackson	Jackson	(354,352)	2,102,895	0	1,748,543
City Of Kent	Portage	317,006	5,660,005	0	5,977,011
City Of Kettering	Montgomery	2,833,976	44,240,762	0	47,074,738
City Of Kirtland	Lake	(392,779)	569,179	0	176,400
City Of Lakewood	Cuyahoga	8,336,868	9,691,286	0	18,028,154
City Of Lancaster	Fairfield	1,300,370	5,433,903	(22,072)	6,712,201
City of Lebanon	Warren	(266,688)	6,210,532	0	5,943,844
City Of Lima	Allen	225,549	9,469,190	0	9,694,739
City Of Logan	Hocking	(259,895)	1,067,158	0	807,263
City Of London	Madison	444,136	1,725,088	0	2,169,224
City Of Lorain	Lorain	248,263	4,912,298	0	5,160,561
City Of Louisville	Stark	51,383	2,634,062	0	2,685,445
City Of Loveland	Hamilton	1,070,453	3,301,217	0	4,371,670
City Of Lyndhurst	Cuyahoga	(617,216)	6,235,153	6,607	5,624,544
City Of Macedonia	Summit	649,626	4,735,959	0	5,385,585
City Of Madeira	Hamilton	95,593	2,289,765	0	2,385,358
City Of Mansfield	Richland	2,888,671	5,488,386	0	8,377,057
City Of Maple Heights	Cuyahoga	(3,032,330)	1,727,817	0	(1,304,513)
City Of Marietta	Washington	(163,353)	2,198,092	0	2,034,739
City Of Marion	Marion	1,939,025	(562,167)	0	1,376,858
City Of Martins Ferry	Belmont	(266,932)	684,035	0	417,103
City Of Marysville	Union	1,303,111	7,234,504	0	8,537,615
City Of Mason	Warren	5,557,868	30,405,443	(9,571)	35,953,740
City Of Massillon	Stark	2,100,800	(1,126,004)	0	974,796

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Revenues										
City	County	Property Taxes	Income Taxes	Special Assessments	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services
City of Maumee	Lucas	1,206,684	10,495,114	16,676	2,273,602	25,884	348,666	771,787	0	1,235,054
City Of Mayfield Heights	Cuyahoga	3,677,167	13,960,606	1,395	1,199,527	(88,110)	613,497	0	0	971,511
City Of Medina	Medina	1,393,172	2,156,758	0	1,108,239	27,625	511,459	902,853	16,890	439,145
City Of Mentor	Lake	717,791	38,062,383	0	2,942,295	0	1,600,585	1,173,086	0	5,879,398
City of Mentor-on-the-Lake	Lake	294,462	893,274	0	340,544	413	64,878	17,503	0	628,221
City Of Miamisburg	Montgomery	1,240,370	11,717,154	55,333	1,318,760	41,849	0	1,075,959	0	1,947,687
City Of Middleburg Heights	Cuyahoga	1,492,390	14,116,969	0	904,256	(24,850)	1,603,093	0	0	402,868
City Of Middletown	Butler	2,545,171	14,518,265	0	2,444,888	0	316,920	183,112	0	4,477,198
City Of Milford	Clermont	644,569	2,949,445	0	297,783	17,547	72,010	175,138	0	127,481
City Of Monroe	Butler	715,521	6,918,373	0	885,652	120,847	539,783	248,000	0	58,524
City Of Montgomery	Hamilton	9,324,844	0	0	415,022	18,019	463,084	162,036	0	244,137
City Of Moraine	Montgomery	407,964	12,141,049	0	393,893	97,206	128,579	220,718	0	618,918
City Of Mount Vernon	Knox	8,313,612	0	0	606,177	26,250	7,377	575,189	0	1,442,747
City of Mt. Healthy	Hamilton	316,572	1,327,030	0	184,829	950	71,231	221,537	0	630,484
City Of Munroe Falls	Summit	224,177	1,075,220	0	337,287	(18,449)	195,091	0	0	19,203
City of Napoleon	Henry	253,367	3,565,922	0	358,077	39,898	73,435	213,251	0	316,681
City Of Nelsonville	Athens	151,987	1,199,108	0	250,102	8,684	33,582	0	0	9,857
City of New Albany	Franklin	970,464	12,284,619	0	849,509	60,525	492,522	78,022	40,242	372,185
City Of New Carlisle	Clark	121,659	930,918	11,151	134,801	0	27,339	19,518	0	0
City Of New Franklin	Summit	144,418	1,086,866	0	2,150,785	242	101,882	0	43,466	246,695
City of New Philadelphia	Tuscarawas	947,129	2,931,019	8,820	757,354	2,219	19,681	436,186	73,917	215,444
City of Newark	Licking	22,133,243	0	0	2,462,115	37,919	75,781	1,356,391	0	1,974,832
City Of Niles	Trumbull	485,818	3,833,612	19,243	629,195	8,171	470,178	399,368	34,269	1,337,345
City Of North Canton	Stark	712,966	5,430,507	0	945,421	10,027	304,774	132,220	195,880	233,485
City Of North Olmsted	Cuyahoga	4,636,297	9,404,793	0	1,812,182	48,861	0	1,339,516	0	1,532,039
City Of North Ridgeville	Lorain	1,025,763	8,756,652	0	907,908	12,558	1,085,898	0	0	0
City Of North Royalton	Cuyahoga	1,012,175	10,535,927	0	474,104	1,713	455,211	411,480	0	168,673
City Of Northwood	Wood	217,001	3,581,292	82,280	299,466	13,927	130,822	122,824	0	151,082
City Of Norton	Summit	350,733	4,391,775	0	526,870	6,561	44,994	67,817	0	192,594
City Of Norwalk	Huron	565,639	4,383,862	9,568	838,240	34,573	227,977	607,975	0	108,008
City Of Norwood	Hamilton	2,595,485	12,131,985	0	510,155	0	0	1,131,087	13,892	542,767
City Of Oakwood	Montgomery	1,320,334	6,179,728	14,805	2,523,846	7,211	0	131,880	0	1,844,530
City Of Oberlin	Lorain	465,384	3,811,942	0	983,860	147,294	235,398	751,594	0	230,396
City Of Olmsted Falls	Cuyahoga	592,790	2,542,273	0	611,072	2,018	240,879	100,480	0	276,646
City Of Ontario	Richland	300,465	3,334,889	0	219,859	68,721	243,575	0	0	52,745
City Of Oregon	Lucas	645,935	22,671,452	8,819	910,054	41,991	199,893	311,154	0	1,774,131
City Of Orrville	Wayne	431,521	4,286,136	0	356,673	3,979	0	34,411	31,418	302,285
City Of Oxford	Butler	1,301,573	7,207,716	0	543,627	5,736	381,774	200,030	0	542,770
City Of Painesville	Lake	350,475	7,721,126	0	855,703	48,551	337,067	1,016,160	0	44,866
City Of Parma	Cuyahoga	1,670,670	31,022,790	0	3,742,519	48,565	2,459,650	4,043,385	100,675	1,046,257

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

		Revenues (Continued)			Expenditures				
					Current Expenditures				
City	County	Contributions And Donations	Other Revenues	Total Revenues	Security of Persons and Property			Public Services	Public Health
					Police	Fire	Other		
City of Maumee	Lucas	0	559,153	16,932,620	8,846,586	0	0	0	164,360
City Of Mayfield Heights	Cuyahoga	9,000	346,846	20,691,439	11,406,689	0	0	0	344,072
City Of Medina	Medina	6,000	17,401	6,579,542	157,689	0	0	0	209,484
City Of Mentor	Lake	0	306,205	50,681,743	12,257,408	10,241,949	0	0	0
City of Mentor-on-the-Lake	Lake	0	23,705	2,263,000	790,008	0	0	0	52,814
City Of Miamisburg	Montgomery	34,330	998,856	18,430,298	7,208,470	0	0	0	5,754
City Of Middleburg Heights	Cuyahoga	0	1,075,596	19,570,322	4,683,773	3,399,529	62,457	0	140,584
City Of Middletown	Butler	0	1,552,598	26,038,152	0	0	0	18,972,696	0
City Of Milford	Clermont	0	67,762	4,351,735	2,268,604	0	0	0	277,328
City Of Monroe	Butler	0	331,978	9,818,678	346,849	0	0	0	0
City Of Montgomery	Hamilton	0	218,802	10,845,944	3,097,016	0	0	0	0
City Of Moraine	Montgomery	0	327,215	14,335,542	7,227,700	0	0	0	28,095
City Of Mount Vernon	Knox	0	284,751	11,256,103	4,229,675	0	0	0	388,417
City of Mt. Healthy	Hamilton	0	58,648	2,811,281	1,220,943	0	0	0	0
City Of Munroe Falls	Summit	3,824	84,032	1,920,385	997,817	0	0	0	39,818
City of Napoleon	Henry	0	822,907	5,643,538	2,707,826	0	0	0	105,132
City Of Nelsonville	Athens	0	25,343	1,678,663	843,405	415,928	0	0	0
City of New Albany	Franklin	5,865	364,159	15,518,112	2,763,902	0	0	0	0
City Of New Carlisle	Clark	0	153,437	1,398,823	396,895	0	0	0	0
City Of New Franklin	Summit	1,971	15,528	3,791,853	470,931	0	0	0	112,125
City of New Philadelphia	Tuscarawas	6,906	83,009	5,481,684	2,092,984	0	0	0	243,230
City of Newark	Licking	0	463,341	28,503,622	15,692,172	0	0	0	0
City Of Niles	Trumbull	0	977,972	8,195,171	332,084	0	0	0	545,062
City Of North Canton	Stark	0	129,570	8,094,850	3,136,132	42,292	0	0	104,980
City Of North Olmsted	Cuyahoga	0	55,319	18,829,007	11,361,721	0	0	0	454,324
City Of North Ridgeville	Lorain	0	1,139,155	12,927,934	6,147,102	0	0	0	415,233
City Of North Royalton	Cuyahoga	0	483,697	13,542,980	0	0	5,086,575	0	164,768
City Of Northwood	Wood	5,480	73,905	4,678,079	2,501,646	0	0	0	6,432
City Of Norton	Summit	0	122,998	5,704,342	2,108,066	0	0	0	996
City Of Norwalk	Huron	12,931	264,899	7,053,672	3,908,266	0	0	0	101,883
City Of Norwood	Hamilton	1,131	1,797,955	18,724,457	4,643,936	5,824,367	0	10,938	873,725
City Of Oakwood	Montgomery	2,820	122,147	12,147,301	4,929,932	0	0	0	0
City Of Oberlin	Lorain	0	910,164	7,536,032	2,888,934	0	0	0	103,889
City Of Olmsted Falls	Cuyahoga	0	39,011	4,405,169	1,928,637	0	0	0	40,335
City Of Ontario	Richland	0	63,148	4,283,402	1,897,316	0	0	0	0
City Of Oregon	Lucas	0	120,290	26,683,719	7,948,224	0	0	0	401,235
City Of Orrville	Wayne	65,291	990,562	6,502,276	2,029,155	467,667	0	0	182,521
City Of Oxford	Butler	12,297	185,456	10,380,979	4,249,217	0	0	0	133,080
City Of Painesville	Lake	0	437,113	10,811,061	5,833,012	0	0	0	122,841
City Of Parma	Cuyahoga	4,198	5,768	44,144,477	22,809,545	0	0	0	313,348

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Expenditures (Continued)</b>							
		<b>Current Expenditures (Continued)</b>							
<b>City</b>	<b>County</b>	<b>Community &amp;</b>		<b>Basic Utility</b>	<b>Public Works</b>	<b>Transportation</b>	<b>General</b>		<b>Capital</b>
		<b>Leisure Time</b>	<b>Economic</b>				<b>Government</b>	<b>Intergovernmental</b>	
		<b>Activities</b>	<b>Development</b>	<b>Service</b>					<b>Outlay</b>
City of Maumee	Lucas	1,763,206	740,427	1,092,341	0	1,095,342	3,675,634	0	0
City Of Mayfield Heights	Cuyahoga	1,366,198	910,640	725,493	0	1,131,651	2,515,045	0	0
City Of Medina	Medina	0	586,507	0	0	60,490	5,962,463	0	0
City Of Mentor	Lake	6,873,647	2,172,854	0	9,772,141	0	6,502,233	0	771,998
City of Mentor-on-the-Lake	Lake	39,583	0	421,555	0	261,901	662,444	0	131,768
City Of Miamisburg	Montgomery	2,125,819	0	1,364,114	0	139,732	5,105,664	0	0
City Of Middleburg Heights	Cuyahoga	0	987,649	0	1,080,775	0	6,820,593	0	0
City Of Middletown	Butler	904,631	1,725,653	0	0	0	3,388,378	0	0
City Of Milford	Clermont	64,478	0	0	0	356,340	1,482,301	25,851	0
City Of Monroe	Butler	163,234	0	0	0	209,279	1,624,631	0	0
City Of Montgomery	Hamilton	916,634	558,761	0	568,352	0	2,949,234	0	0
City Of Moraine	Montgomery	905,757	178,028	326,057	0	346,927	2,974,047	0	0
City Of Mount Vernon	Knox	741,400	30,568	0	0	50,241	5,689,061	0	0
City of Mt. Healthy	Hamilton	168,628	95,937	0	462,409	0	645,917	0	45,712
City Of Munroe Falls	Summit	41,200	0	0	0	81,487	632,545	0	0
City of Napoleon	Henry	0	165,081	0	0	0	852,917	0	0
City Of Nelsonville	Athens	0	0	0	0	83,647	463,735	0	44,817
City of New Albany	Franklin	0	1,609,931	0	0	2,186,885	3,646,516	0	146,220
City Of New Carlisle	Clark	58,697	56,999	0	0	0	710,285	0	18,782
City Of New Franklin	Summit	62,394	129,727	0	0	320,387	959,110	0	1,589,409
City of New Philadelphia	Tuscarawas	760,927	0	0	0	48,597	2,442,128	0	48,840
City of Newark	Licking	687,552	192,283	0	0	0	9,525,564	0	0
City Of Niles	Trumbull	12,511	301,358	0	0	612,177	1,807,023	0	0
City Of North Canton	Stark	674,044	404,055	19,071	0	0	1,615,429	0	0
City Of North Olmsted	Cuyahoga	0	428,306	0	0	2,696,461	3,760,789	0	0
City Of North Ridgeville	Lorain	272,373	1,213,350	0	0	0	3,952,189	0	0
City Of North Royalton	Cuyahoga	326,823	742,990	0	1,125,953	95,792	2,882,717	0	23,539
City Of Northwood	Wood	50,829	113,296	0	0	109,240	1,260,086	0	0
City Of Norton	Summit	68,996	176,232	0	0	357,974	1,868,231	0	0
City Of Norwalk	Huron	0	13,328	0	0	6,887	1,969,765	0	0
City Of Norwood	Hamilton	122,253	0	0	0	0	2,995,445	0	0
City Of Oakwood	Montgomery	897,950	1,597,869	0	0	0	1,983,588	0	0
City Of Oberlin	Lorain	440,174	338,034	0	0	185,496	3,130,765	0	0
City Of Olmsted Falls	Cuyahoga	24,716	341,558	16,461	0	421,641	1,012,776	0	70,839
City Of Ontario	Richland	74,388	29,334	0	0	35,075	1,455,769	0	0
City Of Oregon	Lucas	7,100	557,847	0	0	2,473,214	3,716,149	0	0
City Of Orrville	Wayne	291,618	0	0	0	397,852	1,157,195	0	0
City Of Oxford	Butler	1,304,355	761,965	0	0	0	1,655,564	0	0
City Of Painesville	Lake	538,577	162,166	0	0	643,493	3,130,220	0	0
City Of Parma	Cuyahoga	2,501,247	746,232	0	0	0	15,104,113	0	10,800



**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Expenditures (Continued)</b>						
City	County	<b>Debt Service</b>				Other Expenditures	Total Expenditures	Excess Of Revenues Over Under Expenditures
		<b>Principal Retirement</b>	<b>Interest And Fiscal Charges</b>	<b>Bond Issuance Costs</b>	<b>Other</b>			
City of Maumee	Lucas	0	0	0	0	0	17,377,896	(445,276)
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	18,399,788	2,291,651
City Of Medina	Medina	0	0	0	0	0	6,976,633	(397,091)
City Of Mentor	Lake	25,427	0	0	0	0	48,617,657	2,064,086
City of Mentor-on-the-Lake	Lake	2,326	2,353	0	0	0	2,364,752	(101,752)
City Of Miamisburg	Montgomery	107,434	57,000	0	0	1,240,573	17,354,560	1,075,738
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	17,175,360	2,394,962
City Of Middletown	Butler	0	0	0	1,346,741	0	26,338,099	(299,947)
City Of Milford	Clermont	268	52	0	0	0	4,475,222	(123,487)
City Of Monroe	Butler	2,855	500	0	0	0	2,347,348	7,471,330
City Of Montgomery	Hamilton	0	0	0	0	0	8,089,997	2,755,947
City Of Moraine	Montgomery	0	0	0	0	0	11,986,611	2,348,931
City Of Mount Vernon	Knox	10,956	16,919	0	0	0	11,157,237	98,866
City of Mt. Healthy	Hamilton	11,338	1,407	0	0	0	2,652,291	158,990
City Of Munroe Falls	Summit	0	0	0	0	0	1,792,867	127,518
City of Napoleon	Henry	0	0	0	0	0	3,830,956	1,812,582
City Of Nelsonville	Athens	13,432	1,712	0	0	0	1,866,676	(188,013)
City of New Albany	Franklin	23,331	2,307	0	0	0	10,379,092	5,139,020
City Of New Carlisle	Clark	4,457	1,202	0	0	0	1,247,317	151,506
City Of New Franklin	Summit	0	0	0	0	0	3,644,083	147,770
City of New Philadelphia	Tuscarawas	0	0	0	0	0	5,636,706	(155,022)
City of Newark	Licking	0	0	0	0	0	26,097,571	2,406,051
City Of Niles	Trumbull	131,107	103,033	0	167,744	0	4,012,099	4,183,072
City Of North Canton	Stark	60,000	27,550	0	0	0	6,083,553	2,011,297
City Of North Olmsted	Cuyahoga	14,240	4,667	0	0	0	18,720,508	108,499
City Of North Ridgeville	Lorain	53,892	3,164	0	0	0	12,057,303	870,631
City Of North Royalton	Cuyahoga	0	0	0	0	0	10,449,157	3,093,823
City Of Northwood	Wood	0	0	0	0	0	4,041,529	636,550
City Of Norton	Summit	510,000	7,650	0	0	0	5,098,145	606,197
City Of Norwalk	Huron	0	5,845	0	0	0	6,005,974	1,047,698
City Of Norwood	Hamilton	0	0	0	0	0	14,470,664	4,253,793
City Of Oakwood	Montgomery	0	0	0	0	0	9,409,339	2,737,962
City Of Oberlin	Lorain	0	0	0	0	0	7,087,292	448,740
City Of Olmsted Falls	Cuyahoga	19,404	0	0	0	0	3,876,367	528,802
City Of Ontario	Richland	14,016	656	0	0	0	3,506,554	776,848
City Of Oregon	Lucas	28,636	6,940	0	0	0	15,139,345	11,544,374
City Of Orrville	Wayne	0	0	0	0	0	4,526,008	1,976,268
City Of Oxford	Butler	0	0	0	0	0	8,104,181	2,276,798
City Of Painesville	Lake	224,137	10,999	0	0	0	10,665,445	145,616
City Of Parma	Cuyahoga	0	0	0	0	0	41,485,285	2,659,192

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Other Financing Sources (Uses)							
City	County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out
City of Maumee	Lucas	6,348	0	0	0	0	0	0	(569,600)
City Of Mayfield Heights	Cuyahoga	1,514	0	0	0	0	0	0	(1,805,000)
City Of Medina	Medina	1,920	0	0	0	0	0	0	(387,000)
City Of Mentor	Lake	0	0	0	0	0	0	0	(855,678)
City of Mentor-on-the-Lake	Lake	7,500	0	0	0	0	0	1,650	(45,000)
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	(476,946)
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	105,528	(700,000)
City Of Middletown	Butler	0	0	0	0	0	0	0	(919,000)
City Of Milford	Clermont	6,060	0	0	0	0	0	0	(203,150)
City Of Monroe	Butler	0	0	0	0	0	0	0	(7,325,800)
City Of Montgomery	Hamilton	50,577	0	0	0	0	0	2,880	(2,645,100)
City Of Moraine	Montgomery	33,248	0	0	0	0	0	0	(2,235,000)
City Of Mount Vernon	Knox	31,689	0	0	0	0	0	0	(1,410,926)
City of Mt. Healthy	Hamilton	0	0	0	0	47,461	0	0	(265,700)
City Of Munroe Falls	Summit	297,294	0	0	0	0	0	1,818	0
City of Napoleon	Henry	38,700	0	0	0	0	0	43,649	(1,823,869)
City Of Nelsonville	Athens	0	44,817	0	0	0	0	0	0
City of New Albany	Franklin	0	36,719	0	0	0	0	11,613	(2,205,443)
City Of New Carlisle	Clark	0	0	0	0	0	0	0	(95,000)
City Of New Franklin	Summit	0	0	0	0	0	0	0	(600,000)
City of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	(8,530)
City of Newark	Licking	8,372	0	0	0	0	0	46,820	(2,868,072)
City Of Niles	Trumbull	0	0	0	0	0	0	0	(6,789,365)
City Of North Canton	Stark	30,502	0	0	0	0	0	132,000	(1,683,000)
City Of North Olmsted	Cuyahoga	55,130	0	0	0	0	0	164,373	(81,464)
City Of North Ridgeville	Lorain	0	106,091	0	0	0	0	0	(1,445,000)
City Of North Royalton	Cuyahoga	47,413	0	0	0	0	0	0	(3,113,300)
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	480,000	0	0	0	0	(883,433)
City Of Norwalk	Huron	13,575	0	0	0	0	0	398	(828,972)
City Of Norwood	Hamilton	0	0	0	0	0	0	476,668	(2,513,172)
City Of Oakwood	Montgomery	0	0	0	0	0	0	2,875,000	(3,988,487)
City Of Oberlin	Lorain	392	0	0	0	0	0	500	(282,414)
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	8,773	0	0	0	0	0	0	(211,062)
City Of Oregon	Lucas	420	0	0	0	0	0	3,000	(4,563,582)
City Of Orrville	Wayne	0	0	0	0	0	0	0	(1,405,331)
City Of Oxford	Butler	0	0	0	0	0	0	0	(3,839,288)
City Of Painesville	Lake	322	0	0	0	71,000	0	920,935	(863,000)
City Of Parma	Cuyahoga	0	0	0	0	0	0	51,821	(3,157,542)

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
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		<u>Other Financing Sources (Uses) (Continued)</u>			<u>Special and Extraordinary Items</u>		
City	County	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses	Special Item	Extraordinary Item	Total Special And Extraordinary Items
City of Maumee	Lucas	0	0	(563,252)	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	(1,803,486)	0	0	0
City Of Medina	Medina	0	0	(385,080)	0	0	0
City Of Mentor	Lake	0	0	(855,678)	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	(35,850)	0	0	0
City Of Miamisburg	Montgomery	0	0	(476,946)	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	(594,472)	0	0	0
City Of Middletown	Butler	0	0	(919,000)	0	0	0
City Of Milford	Clermont	0	0	(197,090)	0	0	0
City Of Monroe	Butler	0	0	(7,325,800)	0	0	0
City Of Montgomery	Hamilton	0	0	(2,591,643)	0	0	0
City Of Moraine	Montgomery	0	0	(2,201,752)	0	0	0
City Of Mount Vernon	Knox	0	0	(1,379,237)	0	0	0
City of Mt. Healthy	Hamilton	0	0	(218,239)	0	0	0
City Of Munroe Falls	Summit	0	0	299,112	0	0	0
City of Napoleon	Henry	0	0	(1,741,520)	0	0	0
City Of Nelsonville	Athens	7,020	0	51,837	0	0	0
City of New Albany	Franklin	0	0	(2,157,111)	0	0	0
City Of New Carlisle	Clark	0	0	(95,000)	0	0	0
City Of New Franklin	Summit	0	0	(600,000)	0	0	0
City of New Philadelphia	Tuscarawas	0	0	(8,530)	0	0	0
City of Newark	Licking	0	0	(2,812,880)	0	0	0
City Of Niles	Trumbull	0	0	(6,789,365)	0	0	0
City Of North Canton	Stark	0	0	(1,520,498)	0	0	0
City Of North Olmsted	Cuyahoga	0	0	138,039	0	0	0
City Of North Ridgeville	Lorain	0	0	(1,338,909)	0	0	0
City Of North Royalton	Cuyahoga	0	0	(3,065,887)	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0
City Of Norton	Summit	0	0	(403,433)	0	0	0
City Of Norwalk	Huron	0	0	(814,999)	0	0	0
City Of Norwood	Hamilton	(100,000)	0	(2,136,504)	0	0	0
City Of Oakwood	Montgomery	0	0	(1,113,487)	0	0	0
City Of Oberlin	Lorain	0	0	(281,522)	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0
City Of Ontario	Richland	0	0	(202,289)	0	0	0
City Of Oregon	Lucas	0	0	(4,560,162)	0	0	0
City Of Orrville	Wayne	0	0	(1,405,331)	0	0	0
City Of Oxford	Butler	0	0	(3,839,288)	0	0	0
City Of Painesville	Lake	0	0	129,257	0	0	0
City Of Parma	Cuyahoga	0	0	(3,105,721)	0	0	0

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
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City	County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase (Decrease) In Inventory Or Prepaid Assets	Fund Balances End Of Year
City of Maumee	Lucas	(1,008,528)	12,759,520	(16,916)	11,734,076
City Of Mayfield Heights	Cuyahoga	488,165	11,635,325	(13,333)	12,110,157
City Of Medina	Medina	(782,171)	11,331,205	0	10,549,034
City Of Mentor	Lake	1,208,408	28,883,321	(197,757)	29,893,972
City of Mentor-on-the-Lake	Lake	(137,602)	460,464	0	322,862
City Of Miamisburg	Montgomery	598,792	9,429,799	0	10,028,591
City Of Middleburg Heights	Cuyahoga	1,800,490	6,160,248	0	7,960,738
City Of Middletown	Butler	(1,218,947)	11,024,403	0	9,805,456
City Of Milford	Clermont	(320,577)	3,684,578	0	3,364,001
City Of Monroe	Butler	145,530	8,697,314	0	8,842,844
City Of Montgomery	Hamilton	164,304	14,984,811	0	15,149,115
City Of Moraine	Montgomery	147,179	2,785,807	0	2,932,986
City Of Mount Vernon	Knox	(1,280,371)	5,091,848	86	3,811,563
City of Mt. Healthy	Hamilton	(59,249)	485,986	0	426,737
City Of Munroe Falls	Summit	426,630	1,913,892	0	2,340,522
City of Napoleon	Henry	71,062	1,857,562	398	1,929,022
City Of Nelsonville	Athens	(136,176)	1,263,359	0	1,127,183
City of New Albany	Franklin	2,981,909	10,440,599	0	13,422,508
City Of New Carlisle	Clark	56,506	298,759	0	355,265
City Of New Franklin	Summit	(452,230)	915,040	0	462,810
City of New Philadelphia	Tuscarawas	(163,552)	2,565,983	0	2,402,431
City of Newark	Licking	(406,829)	3,920,445	2,707	3,516,323
City Of Niles	Trumbull	(2,606,293)	7,713,521	0	5,107,228
City Of North Canton	Stark	490,799	4,657,753	0	5,148,552
City Of North Olmsted	Cuyahoga	246,538	7,125,458	0	7,371,996
City Of North Ridgeville	Lorain	(468,278)	6,191,830	0	5,723,552
City Of North Royalton	Cuyahoga	27,936	3,159,371	0	3,187,307
City Of Northwood	Wood	636,550	1,986,111	2,732	2,625,393
City Of Norton	Summit	202,764	3,743,789	0	3,946,553
City Of Norwalk	Huron	232,699	3,107,467	0	3,340,166
City Of Norwood	Hamilton	2,117,289	(1,806,460)	0	310,829
City Of Oakwood	Montgomery	1,624,475	4,084,719	0	5,709,194
City Of Oberlin	Lorain	167,218	10,275,925	6,199	10,449,342
City Of Olmsted Falls	Cuyahoga	528,802	2,474,522	0	3,003,324
City Of Ontario	Richland	574,559	4,042,042	0	4,616,601
City Of Oregon	Lucas	6,984,212	39,631,280	(193,392)	46,422,100
City Of Orrville	Wayne	570,937	4,575,065	0	5,146,002
City Of Oxford	Butler	(1,562,490)	8,634,475	0	7,071,985
City Of Painesville	Lake	274,873	7,446,058	(1,412)	7,719,519
City Of Parma	Cuyahoga	(446,529)	5,647,499	0	5,200,970

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Revenues</b>										
<b>City</b>	<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Special Assessments</b>	<b>Intergovernmental</b>	<b>Interest</b>	<b>Licenses And Permits</b>	<b>Fines And Forfeitures</b>	<b>Rentals</b>	<b>Charges For Services</b>
City Of Parma Heights	Cuyahoga	2,451,742	8,422,812	0	727,740	4,490	0	973,310	0	2,217,431
City Of Pataskala	Licking	803,422	0	9,527	227,957	11,515	256,957	168,834	118,225	0
City Of Pepper Pike	Cuyahoga	1,517,299	5,523,037	0	253,462	11,061	321,533	36,190	87,734	3,164
City Of Perrysburg	Wood	952,135	15,403,587	172,244	1,344,768	32,716	155,928	765,006	0	915,410
City Of Pickerington	Fairfield	894,284	5,160,857	0	377,249	17,455	578,142	157,234	0	263,819
City Of Piqua	Miami	1,160,855	6,035,111	0	727,498	50,438	1,331,695	93,949	0	0
City Of Port Clinton	Ottawa	497,274	2,312,645	0	458,566	4,878	56,655	1,436	0	231,033
City Of Portsmouth	Scioto	10,422,295	0	0	1,284,742	0	184,007	753,176	0	232,984
City Of Powell	Delaware	520,641	4,831,415	0	396,949	26,318	685,374	4,042	0	45,565
City Of Ravenna	Portage	550,755	4,176,471	0	615,126	137,305	495,213	42,404	8,053	12,277
City Of Reading	Hamilton	363,104	6,588,551	0	306,912	0	204,616	0	0	678,324
City Of Reynoldsburg	Franklin	10,989,032	0	0	1,077,496	65,921	253,639	548,495	0	210,733
City Of Richmond Heights	Cuyahoga	1,062,907	5,232,489	421,824	762,717	0	576,297	0	48,187	5,309
City Of Rittman	Wayne	369,191	802,153	0	387,555	13,829	46,224	0	0	554,458
City Of Riverside	Montgomery	321,569	2,937,113	0	699,760	774	21,374	0	698,296	17,505
City Of Rocky River	Cuyahoga	3,721,991	9,621,455	0	2,108,282	7,491	3,323,416	0	68,989	42,566
City Of Rossford	Wood	994,211	3,533,536	0	554,235	13,177	0	40,377	0	0
City Of Saint Marys	Auglaize	1,130,426	2,246,278	0	312,672	53,059	94,318	16,702	36,541	484,287
City Of Salem	Columbiana	520,492	3,905,114	777	353,246	75,966	169,636	30,421	0	69,395
City Of Sandusky	Erie	1,499,170	7,109,401	0	1,083,633	(3,102)	712,158	1,009,961	0	768,267
City Of Seven Hills	Cuyahoga	6,091,096	0	0	1,361,419	2,167	457,925	0	0	1,007,305
City Of Shaker Heights	Cuyahoga	5,967,264	28,058,616	129,333	3,969,664	33,307	1,023,505	565,579	0	5,587,635
City Of Sharonville	Hamilton	14,973,767	0	0	901,321	78,561	474,164	339,465	0	368,499
City Of Sheffield Lake	Lorain	306,538	1,668,285	0	258,722	2,944	205,893	0	0	963,931
City Of Shelby	Richland	583,142	1,928,217	0	415,487	17,120	234,037	0	0	731,800
City Of Sidney	Shelby	1,008,453	11,506,996	244,691	793,013	83,660	120,649	0	0	1,365,720
City Of Solon	Cuyahoga	2,040,427	29,776,266	0	1,389,352	(57,531)	510,126	329,948	0	1,077,229
City Of South Euclid	Cuyahoga	3,331,014	8,702,831	49,291	1,508,625	15,793	715,724	707,781	49,659	635,752
City Of Springboro	Warren	666,408	7,697,557	21,420	415,093	68,085	442,090	0	0	0
City Of Springdale	Hamilton	1,196,487	13,064,120	3,956	1,132,633	7,630	390,908	244,460	0	493,352
City Of Springfield	Clark	0	26,611,982	5,734	2,882,854	(21,765)	780,049	1,645,272	0	1,208,808
City Of St. Clairsville	Belmont	491,197	604,028	0	188,801	22,511	154,773	13,217	0	0
City Of Steubenville	Jefferson	1,228,052	8,313,358	0	1,296,753	3,335	726,547	383,021	123,937	49,604
City Of Stow	Summit	4,675,759	9,842,578	6,373	3,057,893	56,408	997,249	2,364,981	156,831	364,557
City Of Streetsboro	Portage	1,183,791	8,563,105	0	496,020	3,454	182,276	90,416	0	185,625
City Of Strongsville	Cuyahoga	452,985	27,989,947	0	1,351,252	38,291	840,094	576,160	0	312,403
City Of Sylvania	Lucas	824,945	7,884,556	0	1,394,238	0	356,955	864,788	0	468,753
City Of Tallmadge	Summit	708,871	9,256,758	35,776	1,777,806	33,308	366,109	0	0	1,750,972
City Of Tiffin	Seneca	834,631	7,684,214	0	789,668	12,098	56,622	283,098	0	516,012
City Of Tipp City	Miami	3,256,592	0	458	978,435	47,076	19,080	14,754	0	1,439,174

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		Revenues (Continued)			Expenditures				
					Current Expenditures				
City	County	Contributions And Donations	Other Revenues	Total Revenues	Security of Persons and Property			Public Services	Public Health
					Police	Fire	Other		
City Of Parma Heights	Cuyahoga	0	349,517	15,147,042	9,132,581	0	0	0	366,767
City Of Pataskala	Licking	0	31,683	1,628,120	0	0	0	0	112,101
City Of Pepper Pike	Cuyahoga	0	1,560,834	9,314,314	2,106,912	0	0	0	28,595
City Of Perrysburg	Wood	0	262,901	20,004,695	7,568,567	0	0	0	28,431
City Of Pickerington	Fairfield	45,034	521,757	8,015,831	97,884	0	0	0	121,588
City Of Piqua	Miami	57,746	1,778,036	11,235,328	3,785,748	3,785,748	0	0	405,119
City Of Port Clinton	Ottawa	0	219,685	3,782,172	1,736,392	0	0	0	214,471
City Of Portsmouth	Scioto	0	273,548	13,150,752	7,496,560	0	0	0	545,104
City Of Powell	Delaware	0	71,014	6,581,318	2,353,470	0	0	697,367	0
City Of Ravenna	Portage	2,455	40,759	6,080,818	3,082,906	1,276,658	0	0	224,690
City Of Reading	Hamilton	0	102,801	8,244,308	4,907,830	0	0	0	0
City Of Reynoldsburg	Franklin	0	553,371	13,698,687	8,262,198	0	0	0	212,964
City Of Richmond Heights	Cuyahoga	9,988	161,505	8,281,223	2,391,925	0	0	0	0
City Of Rittman	Wayne	10,000	14,576	2,197,986	975,777	0	0	0	107,448
City Of Riverside	Montgomery	1,230	301,367	4,998,988	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	144,703	19,038,893	0	0	7,670,918	0	0
City Of Rossford	Wood	145,636	161,059	5,442,231	1,821,008	0	0	0	0
City Of Saint Marys	Auglaize	2,960	63,054	4,440,297	2,713,571	0	0	0	57,279
City Of Salem	Columbiana	0	116,647	5,241,694	2,864,766	0	0	0	0
City Of Sandusky	Erie	0	4,719,748	16,899,236	4,327,271	4,149,188	252,367	0	216,728
City Of Seven Hills	Cuyahoga	0	80,499	9,000,411	2,976,988	0	0	0	45,327
City Of Shaker Heights	Cuyahoga	0	261,499	45,596,402	9,071,425	6,816,959	102,735	0	401,993
City Of Sharonville	Hamilton	0	304,583	17,440,360	5,806,108	0	0	0	387,357
City Of Sheffield Lake	Lorain	0	485,677	3,891,990	1,803,758	0	0	0	37,144
City Of Shelby	Richland	0	109,714	4,019,517	2,785,305	0	0	0	0
City Of Sidney	Shelby	0	592,037	15,715,219	5,346,466	4,515,742	1,286,011	0	0
City Of Solon	Cuyahoga	0	380,290	35,446,107	6,750,155	5,746,791	251,157	0	96,589
City Of South Euclid	Cuyahoga	9,072	168,472	15,894,014	5,211,542	3,884,466	0	0	134,290
City Of Springboro	Warren	0	156,937	9,467,590	2,822,437	0	0	0	14,651
City Of Springdale	Hamilton	0	500,105	17,033,651	8,582,119	0	0	0	340,843
City Of Springfield	Clark	0	1,764,378	34,877,312	21,432,758	0	0	0	60,850
City Of St. Clairsville	Belmont	1,782	11,724	1,488,033	0	0	0	0	29,784
City Of Steubenville	Jefferson	9,645	160,351	12,294,603	6,883,346	0	0	0	547,900
City Of Stow	Summit	30	385,384	21,908,043	10,007,858	0	0	0	382,737
City Of Streetsboro	Portage	0	559,844	11,264,531	5,188,397	0	0	0	0
City Of Strongsville	Cuyahoga	3,625	444,469	32,009,226	11,129,774	0	0	0	277,235
City Of Sylvania	Lucas	0	350,442	12,144,677	4,452,424	0	0	0	115,952
City Of Tallmadge	Summit	0	218,955	14,148,555	3,239,121	0	30,364	0	0
City Of Tiffin	Seneca	5,821	347,134	10,529,298	5,573,777	0	0	0	0
City Of Tipp City	Miami	0	269,456	6,025,025	3,213,509	0	0	0	0

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
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		<b>Expenditures (Continued)</b>							
		<b>Current Expenditures (Continued)</b>							
<b>City</b>	<b>County</b>	<b>Leisure Time Activities</b>	<b>Community &amp; Economic Development</b>	<b>Basic Utility Service</b>	<b>Public Works</b>	<b>Transportation</b>	<b>General Government</b>	<b>Intergovernmental</b>	<b>Capital Outlay</b>
City Of Parma Heights	Cuyahoga	155,613	3,279,037	186,294	0	(70,129)	2,037,628	0	0
City Of Pataskala	Licking	115,403	351,645	0	0	0	856,362	0	24,508
City Of Pepper Pike	Cuyahoga	0	275,843	1,071,275	0	997,322	1,062,149	0	0
City Of Perrysburg	Wood	1,345,935	355,925	0	0	1,489,609	4,723,337	0	0
City Of Pickerington	Fairfield	38,190	676,204	0	0	0	2,514,860	0	0
City Of Piqua	Miami	472,183	60,241	0	768	0	1,300,112	0	636,081
City Of Port Clinton	Ottawa	126,111	12,662	0	0	0	1,320,245	0	0
City Of Portsmouth	Scioto	0	177,999	0	0	156,401	2,860,038	0	0
City Of Powell	Delaware	414,819	894,342	0	0	0	1,561,644	0	0
City Of Ravenna	Portage	0	71,907	0	0	0	1,578,259	0	0
City Of Reading	Hamilton	321,496	140,959	342,531	0	0	1,932,141	0	0
City Of Reynoldsburg	Franklin	955,065	1,259,899	0	0	0	2,699,374	0	0
City Of Richmond Heights	Cuyahoga	93,667	274,919	0	0	1,100,133	1,460,025	0	37,091
City Of Rittman	Wayne	423,789	0	501	0	116,906	626,379	0	0
City Of Riverside	Montgomery	41,167	204,718	0	0	0	1,590,577	0	2,484,251
City Of Rocky River	Cuyahoga	176,743	737,752	0	0	648,509	4,083,516	0	38,194
City Of Rossford	Wood	14,342	0	6,853	0	586,634	1,485,848	0	0
City Of Saint Marys	Auglaize	160,182	23,646	0	0	0	980,927	0	0
City Of Salem	Columbiana	0	113,208	0	0	18,137	1,248,747	0	0
City Of Sandusky	Erie	478,966	1,282,337	0	0	3,410	3,254,442	0	0
City Of Seven Hills	Cuyahoga	1,047,720	446,349	0	0	701,387	1,588,954	0	10,860
City Of Shaker Heights	Cuyahoga	3,396,598	5,468,936	0	6,223,276	0	6,297,510	0	0
City Of Sharonville	Hamilton	2,624,265	467,141	518,709	0	0	3,701,397	0	0
City Of Sheffield Lake	Lorain	81,585	91,588	691,968	0	0	912,110	0	62,000
City Of Shelby	Richland	0	71,614	0	0	32,790	1,164,809	0	0
City Of Sidney	Shelby	1,187,370	138,534	0	496,984	0	928,871	0	13,553
City Of Solon	Cuyahoga	539,804	2,313,356	1,768,861	0	3,696,931	9,087,335	0	0
City Of South Euclid	Cuyahoga	260,045	263,078	1,122,030	0	927,236	2,838,577	0	0
City Of Springboro	Warren	581,460	631,873	0	0	0	3,055,264	0	0
City Of Springdale	Hamilton	1,417,538	550,565	0	0	1,135,490	3,486,561	0	311,707
City Of Springfield	Clark	2,494,393	573,698	0	0	152,000	9,498,055	0	15,095
City Of St. Clairsville	Belmont	11,370	88,486	0	0	0	273,935	0	0
City Of Steubenville	Jefferson	309,462	58,860	0	0	904,308	2,459,579	0	0
City Of Stow	Summit	1,128,678	1,015,890	0	0	953,730	7,343,229	0	0
City Of Streetsboro	Portage	373,940	562,038	714,753	0	0	3,889,794	0	0
City Of Strongsville	Cuyahoga	268,817	1,301,124	2,052,374	0	77,188	4,156,847	0	73,508
City Of Sylvania	Lucas	976,386	353,552	734,137	0	152,019	4,205,791	0	0
City Of Tallmadge	Summit	1,528,868	163,581	0	0	215,178	3,384,974	0	0
City Of Tiffin	Seneca	0	167,536	0	0	0	2,168,676	0	0
City Of Tipp City	Miami	421,188	315,751	226,353	0	0	1,313,890	0	21,566

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
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		Expenditures (Continued)						
City	County	Debt Service				Other Expenditures	Total Expenditures	Excess Of Revenues Over Under Expenditures
		Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other			
City Of Parma Heights	Cuyahoga	0	19,533	0	278,240	0	15,385,564	(238,522)
City Of Pataskala	Licking	4,864	960	0	0	0	1,465,843	162,277
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	5,542,096	3,772,218
City Of Perrysburg	Wood	0	0	0	0	0	15,511,804	4,492,891
City Of Pickerington	Fairfield	9,287	2,423	0	0	0	3,460,436	4,555,395
City Of Piqua	Miami	0	0	0	0	0	10,446,000	789,328
City Of Port Clinton	Ottawa	4,423	549	0	0	0	3,414,853	367,319
City Of Portsmouth	Scioto	0	0	0	0	0	11,236,102	1,914,650
City Of Powell	Delaware	0	0	0	0	0	5,921,642	659,676
City Of Ravenna	Portage	49,297	111,854	0	0	0	6,395,571	(314,753)
City Of Reading	Hamilton	50,000	13,600	0	0	0	7,708,557	535,751
City Of Reynoldsburg	Franklin	0	0	0	0	0	13,389,500	309,187
City Of Richmond Heights	Cuyahoga	2,866	1,093	0	0	0	5,361,719	2,919,504
City Of Rittman	Wayne	7,000	0	0	0	0	2,257,800	(59,814)
City Of Riverside	Montgomery	0	18,475	0	0	0	4,339,188	659,800
City Of Rocky River	Cuyahoga	0	0	0	0	0	13,355,632	5,683,261
City Of Rossford	Wood	0	0	0	0	0	3,914,685	1,527,546
City Of Saint Marys	Auglaize	0	0	0	0	0	3,935,605	504,692
City Of Salem	Columbiana	0	0	0	0	0	4,244,858	996,836
City Of Sandusky	Erie	73,183	16,172	0	0	0	14,054,064	2,845,172
City Of Seven Hills	Cuyahoga	0	0	0	0	0	6,817,585	2,182,826
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	37,779,432	7,816,970
City Of Sharonville	Hamilton	0	0	0	0	0	13,504,977	3,935,383
City Of Sheffield Lake	Lorain	74,756	86,742	0	0	0	3,841,651	50,339
City Of Shelby	Richland	0	0	0	0	0	4,054,518	(35,001)
City Of Sidney	Shelby	30,000	6,794	0	0	0	13,950,325	1,764,894
City Of Solon	Cuyahoga	0	0	0	0	0	30,250,979	5,195,128
City Of South Euclid	Cuyahoga	7,685	11,865	0	0	949,860	15,610,674	283,340
City Of Springboro	Warren	0	0	0	0	0	7,105,685	2,361,905
City Of Springdale	Hamilton	8,437	442	0	0	0	15,833,702	1,199,949
City Of Springfield	Clark	0	0	0	0	0	34,226,849	650,463
City Of St. Clairsville	Belmont	0	0	0	0	0	403,575	1,084,458
City Of Steubenville	Jefferson	55,035	79,645	0	0	0	11,298,135	996,468
City Of Stow	Summit	0	0	0	0	0	20,832,122	1,075,921
City Of Streetsboro	Portage	0	0	0	0	0	10,728,922	535,609
City Of Strongsville	Cuyahoga	0	0	0	0	0	19,336,867	12,672,359
City Of Sylvania	Lucas	0	0	0	0	0	10,990,261	1,154,416
City Of Tallmadge	Summit	15,015	4,372	0	0	0	8,581,473	5,567,082
City Of Tiffin	Seneca	0	0	0	0	0	7,909,989	2,619,309
City Of Tipp City	Miami	0	0	0	0	0	5,512,257	512,768



**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
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		Other Financing Sources (Uses)							
City	County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out
City Of Parma Heights	Cuyahoga	0	209,969	0	0	0	0	0	(872,000)
City Of Pataskala	Licking	0	24,508	0	0	0	0	0	(608,961)
City Of Pepper Pike	Cuyahoga	32,330	0	0	0	0	0	0	(1,465,000)
City Of Perrysburg	Wood	0	0	0	0	0	0	182,021	(2,656,689)
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	(4,187,855)
City Of Piqua	Miami	7,152	0	0	0	0	0	0	(589,379)
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	(590,000)
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	(18,000)
City Of Powell	Delaware	24,744	0	0	0	0	0	2,645	(202,500)
City Of Ravenna	Portage	0	0	0	0	0	0	0	(180,996)
City Of Reading	Hamilton	3,650	0	0	0	0	0	25,000	(176,683)
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	(250,000)
City Of Richmond Heights	Cuyahoga	0	37,091	0	0	0	0	0	(1,383,600)
City Of Rittman	Wayne	1,368	0	0	0	42,000	0	0	(35,000)
City Of Riverside	Montgomery	0	0	0	0	4,600,000	0	9,200	(6,511,564)
City Of Rocky River	Cuyahoga	2,059	0	0	0	0	0	0	(5,108,000)
City Of Rossford	Wood	0	0	0	0	0	0	0	(919,742)
City Of Saint Marys	Auglaize	0	0	0	0	0	0	319	(1,215,225)
City Of Salem	Columbiana	1,008	0	0	0	0	0	18,597	(738,323)
City Of Sandusky	Erie	18,185	0	0	0	0	0	0	(2,625,569)
City Of Seven Hills	Cuyahoga	5,751	0	0	0	0	0	2,953	(730,907)
City Of Shaker Heights	Cuyahoga	31,409	248,639	0	0	0	0	0	(7,720,432)
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	(2,999,426)
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	(72,900)
City Of Shelby	Richland	0	0	0	0	0	0	0	(290,200)
City Of Sidney	Shelby	0	0	0	0	0	0	0	(369,671)
City Of Solon	Cuyahoga	36,743	0	0	0	0	0	0	(3,002,761)
City Of South Euclid	Cuyahoga	5,457	0	0	0	0	0	400,000	(308,950)
City Of Springboro	Warren	0	0	0	0	0	0	0	(2,424,212)
City Of Springdale	Hamilton	0	0	0	0	0	0	0	(1,441,289)
City Of Springfield	Clark	0	0	0	0	0	0	0	(1,985,000)
City Of St. Clairsville	Belmont	0	0	0	0	0	0	0	(859,303)
City Of Steubenville	Jefferson	3,100	0	0	0	0	0	0	(27,956)
City Of Stow	Summit	0	0	0	0	0	0	450,000	(652,373)
City Of Streetsboro	Portage	0	0	0	0	0	0	48,300	(300,000)
City Of Strongsville	Cuyahoga	59,759	0	0	0	0	0	0	(11,804,600)
City Of Sylvania	Lucas	0	0	0	0	0	0	3,411,732	(4,901,530)
City Of Tallmadge	Summit	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	(1,242,413)
City Of Tipp City	Miami	0	0	0	0	0	0	0	(75,000)

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
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		<u>Other Financing Sources (Uses) (Continued)</u>			<u>Special and Extraordinary Items</u>		
City	County	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses	Special Item	Extraordinary Item	Total Special And Extraordinary Items
City Of Parma Heights	Cuyahoga	0	0	(662,031)	0	0	0
City Of Pataskala	Licking	0	0	(584,453)	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	(1,432,670)	0	0	0
City Of Perrysburg	Wood	0	0	(2,474,668)	0	0	0
City Of Pickerington	Fairfield	0	0	(4,187,855)	0	0	0
City Of Piqua	Miami	0	0	(582,227)	0	0	0
City Of Port Clinton	Ottawa	0	0	(590,000)	0	0	0
City Of Portsmouth	Scioto	0	0	(18,000)	0	0	0
City Of Powell	Delaware	3,191	0	(171,920)	0	0	0
City Of Ravenna	Portage	0	0	(180,996)	0	0	0
City Of Reading	Hamilton	0	0	(148,033)	0	0	0
City Of Reynoldsburg	Franklin	0	0	(250,000)	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	(1,346,509)	0	0	0
City Of Rittman	Wayne	0	0	8,368	0	0	0
City Of Riverside	Montgomery	22,724	0	(1,879,640)	0	0	0
City Of Rocky River	Cuyahoga	0	0	(5,105,941)	0	0	0
City Of Rossford	Wood	0	0	(919,742)	0	0	0
City Of Saint Marys	Auglaize	0	0	(1,214,906)	0	0	0
City Of Salem	Columbiana	0	0	(718,718)	0	0	0
City Of Sandusky	Erie	0	0	(2,607,384)	0	0	0
City Of Seven Hills	Cuyahoga	0	0	(722,203)	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	(7,440,384)	0	0	0
City Of Sharonville	Hamilton	0	0	(2,999,426)	0	0	0
City Of Sheffield Lake	Lorain	0	0	(72,900)	0	0	0
City Of Shelby	Richland	0	0	(290,200)	0	0	0
City Of Sidney	Shelby	0	0	(369,671)	0	0	0
City Of Solon	Cuyahoga	0	0	(2,966,018)	0	0	0
City Of South Euclid	Cuyahoga	0	0	96,507	0	0	0
City Of Springboro	Warren	0	0	(2,424,212)	0	0	0
City Of Springdale	Hamilton	0	0	(1,441,289)	0	0	0
City Of Springfield	Clark	0	0	(1,985,000)	0	0	0
City Of St. Clairsville	Belmont	0	0	(859,303)	0	0	0
City Of Steubenville	Jefferson	0	0	(24,856)	0	0	0
City Of Stow	Summit	0	0	(202,373)	0	0	0
City Of Streetsboro	Portage	0	0	(251,700)	0	0	0
City Of Strongsville	Cuyahoga	0	0	(11,744,841)	0	0	0
City Of Sylvania	Lucas	0	0	(1,489,798)	0	0	0
City Of Tallmadge	Summit	0	(3,654,275)	(3,654,275)	0	0	0
City Of Tiffin	Seneca	0	0	(1,242,413)	0	0	0
City Of Tipp City	Miami	0	0	(75,000)	0	0	0

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
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City	County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase (Decrease) In Inventory Or Prepaid Assets	Fund Balances End Of Year
City Of Parma Heights	Cuyahoga	(900,553)	2,363,646	0	1,463,093
City Of Pataskala	Licking	(422,176)	1,114,484	0	692,308
City Of Pepper Pike	Cuyahoga	2,339,548	6,358,570	0	8,698,118
City Of Perrysburg	Wood	2,018,223	8,328,228	0	10,346,451
City Of Pickerington	Fairfield	367,540	3,419,685	0	3,787,225
City Of Piqua	Miami	207,101	20,658,881	0	20,865,982
City Of Port Clinton	Ottawa	(222,681)	1,104,515	0	881,834
City Of Portsmouth	Scioto	1,896,650	(762,231)	(12,298)	1,122,121
City Of Powell	Delaware	487,756	7,170,331	0	7,658,087
City Of Ravenna	Portage	(495,749)	2,663,897	0	2,168,148
City Of Reading	Hamilton	387,718	92,852	0	480,570
City Of Reynoldsburg	Franklin	59,187	4,982,140	(1,240)	5,040,087
City Of Richmond Heights	Cuyahoga	1,572,995	3,027,114	0	4,600,109
City Of Rittman	Wayne	(51,446)	803,243	0	751,797
City Of Riverside	Montgomery	(1,219,840)	8,169,422	0	6,949,582
City Of Rocky River	Cuyahoga	577,320	4,395,191	0	4,972,511
City Of Rossford	Wood	607,804	5,340,247	0	5,948,051
City Of Saint Marys	Auglaize	(710,214)	3,532,206	8,264	2,830,256
City Of Salem	Columbiana	278,118	2,073,803	0	2,351,921
City Of Sandusky	Erie	237,788	4,291,383	0	4,529,171
City Of Seven Hills	Cuyahoga	1,460,623	2,787,237	0	4,247,860
City Of Shaker Heights	Cuyahoga	376,586	19,776,693	0	20,153,279
City Of Sharonville	Hamilton	935,957	7,391,114	0	8,327,071
City Of Sheffield Lake	Lorain	(22,561)	697,628	0	675,067
City Of Shelby	Richland	(325,201)	696,833	(9,530)	362,102
City Of Sidney	Shelby	1,395,223	5,149,190	0	6,544,413
City Of Solon	Cuyahoga	2,229,110	24,613,800	0	26,842,910
City Of South Euclid	Cuyahoga	379,847	5,112,988	0	5,492,835
City Of Springboro	Warren	(62,307)	7,994,364	15,752	7,947,809
City Of Springdale	Hamilton	(241,340)	7,783,978	0	7,542,638
City Of Springfield	Clark	(1,334,537)	6,632,015	0	5,297,478
City Of St. Clairsville	Belmont	225,155	591,490	0	816,645
City Of Steubenville	Jefferson	971,612	2,114,470	0	3,086,082
City Of Stow	Summit	873,548	4,998,952	0	5,872,500
City Of Streetsboro	Portage	283,909	3,450,074	0	3,733,983
City Of Strongsville	Cuyahoga	927,518	15,748,623	0	16,676,141
City Of Sylvania	Lucas	(335,382)	5,870,752	(11,587)	5,523,783
City Of Tallmadge	Summit	1,912,807	6,294,862	0	8,207,669
City Of Tiffin	Seneca	1,376,896	1,740,521	2,664	3,120,081
City Of Tipp City	Miami	437,768	4,953,337	(9,764)	5,381,341

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<b>Revenues</b>										
<b>City</b>	<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Special Assessments</b>	<b>Intergovernmental</b>	<b>Interest</b>	<b>Licenses And Permits</b>	<b>Fines And Forfeitures</b>	<b>Rentals</b>	<b>Charges For Services</b>
City Of Toledo	Lucas	9,598	158,775	0	21,044	135	2,408	7,118	0	26,296
City Of Toronto	Jefferson	106,644	2,798,329	0	169,777	1,012	50,710	53,860	0	0
City Of Trenton	Butler	479,438	1,524,172	76,237	269,251	8,538	89,407	139,432	0	182,658
City Of Trotwood	Montgomery	1,385,889	4,735,269	117,284	926,016	677	303,630	0	0	325,885
City Of Troy	Miami	1,707,980	15,973,203	2,547	1,075,157	(134,262)	56,370	0	0	3,692,793
City Of Twinsburg	Summit	336	23,367,208	0	679,613	0	480,643	113,742	0	1,419,960
City Of Uhrichsville	Tuscarawas	253,446	1,293,401	0	222,503	1,975	59,014	18,190	2,359	20,378
City Of Union	Montgomery	151,410	526,186	0	269,459	130	34,805	0	0	98,347
City Of University Heights	Cuyahoga	2,329,744	8,994,150	51,713	1,109,875	(3,103)	657,494	0	0	517,381
City Of Upper Arlington	Franklin	8,295,996	16,967,925	0	4,806,992	(94,790)	1,066,175	313,292	0	1,763,039
City Of Upper Sandusky	Wyandot	231,478	2,894,505	0	566,555	834	115,057	706,348	0	50,084
City Of Urbana	Champaign	446,376	3,204,778	0	460,974	45,501	596,701	0	0	839,529
City Of Vandalia	Montgomery	1,232,843	12,667,627	0	1,541,904	20,362	373,277	1,186,243	0	3,018,944
City Of Vermilion	Erie	1,757,664	1,934,576	3,001	575,678	18,865	325,365	378,379	0	103,801
City Of Wadsworth	Medina	990,270	3,728,379	3,982	1,758,356	174,447	403,105	463,567	29,832	2,186,404
City Of Wapakoneta	Auglaize	359,916	2,415,109	0	387,039	9,303	103,076	16,563	0	692,575
City Of Warren	Trumbull	0	16,624,224	0	3,459,216	59,044	2,043,647	1,004,271	30,606	2,146,723
City Of Warrensville Heights	Cuyahoga	471,335	14,233,365	0	461,014	7,878	351,843	216,822	0	410,991
City Of Washington Court House	Fayette	314,957	3,599,932	0	1,034,318	(8,776)	409,933	0	0	904,836
City Of Waterville	Lucas	329,683	2,416,954	0	306,524	(66,315)	20,154	21,871	0	389,236
City Of Wauseon	Fulton	2,829,507	0	0	295,719	10,424	9,572	20,833	0	487,901
City Of Wellston	Jackson	170,432	1,137,156	0	132,550	65,527	11,785	44,572	25,296	315
City Of West Carrollton	Montgomery	1,501,771	4,119,491	46,764	369,314	18,228	48,619	337,077	0	301,644
City Of Westerville	Franklin	3,445,669	28,320,028	0	4,570,873	629,240	596,786	493,631	0	261,746
City Of Westlake	Cuyahoga	9,433,417	15,024,001	0	3,164,207	246,702	710,380	246,823	138,930	385,466
City Of Whitehall	Franklin	301,800	21,641,273	159,459	1,098,359	12,425	370,228	223,762	151,726	340,114
City Of Wickliffe	Lake	1,168,985	7,901,039	0	1,656,513	8,510	574,369	141,637	0	384,593
City Of Willard	Huron	222,912	1,943,769	0	353,568	27,000	47,168	16,823	0	533,812
City Of Willoughby	Lake	1,767,864	17,014,038	0	2,037,980	96,587	252,721	2,162,324	0	1,384,294
City Of Willoughby Hills	Lake	464,334	3,740,325	0	524,296	171	187,601	976,063	148,245	77,460
City Of Willowick	Lake	2,260,348	2,508,892	0	1,397,496	0	291,160	67,078	0	430,755
City Of Wilmington	Clinton	438,303	4,042,242	81,871	657,057	25,907	121,266	679,477	0	1,454,734
City Of Wooster	Wayne	12,778,836	0	0	984,024	29,076	690,121	0	0	1,422,616
City Of Worthington	Franklin	2,305,420	18,789,728	5,142	1,294,095	39,868	472,788	272,959	0	2,396,683
City Of Wyoming	Hamilton	2,405,878	4,966,670	0	1,067,654	8,407	102,686	0	0	997,497
City Of Xenia	Greene	1,193,200	5,166,782	0	0	0	0	972,845	0	20,422
City Of Youngstown	Mahoning	0	23,003,286	0	4,406,120	8,847	445,128	654,251	254,360	7,086,813
City Of Zanesville	Muskingum	889,320	8,616,056	0	2,919,565	51,943	388,692	0	115,117	736,408

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		Revenues (Continued)			Expenditures				
					Current Expenditures				
City	County	Contributions And Donations	Other Revenues	Total Revenues	Security of Persons and Property			Public Services	Public Health
					Police	Fire	Other		
City Of Toledo	Lucas	0	620	225,994	159,264	0	0	1,674	4,767
City Of Toronto	Jefferson	0	8,906	3,189,238	1,389,112	0	0	0	25,257
City Of Trenton	Butler	0	48,367	2,817,500	1,970,583	0	0	0	93,953
City Of Trotwood	Montgomery	0	1,190,568	8,985,218	4,028,928	0	0	0	0
City Of Troy	Miami	0	667,364	23,041,152	10,525,019	0	0	0	0
City Of Twinsburg	Summit	0	1,135,452	27,196,954	7,060,867	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	15,873	1,887,139	1,008,643	0	0	0	2,574
City Of Union	Montgomery	0	129,463	1,209,800	0	0	0	0	0
City Of University Heights	Cuyahoga	0	50,557	13,707,811	6,743,570	0	0	0	51,990
City Of Upper Arlington	Franklin	0	1,669,818	34,788,447	15,712,203	0	0	1,677,665	0
City Of Upper Sandusky	Wyandot	0	9,167	4,574,028	1,859,719	0	0	0	32,475
City Of Urbana	Champaign	0	140,727	5,734,586	3,294,705	0	0	0	41,925
City Of Vandalia	Montgomery	0	412,253	20,453,453	4,496,077	1,817,982	0	0	0
City Of Vermilion	Erie	2,000	113,105	5,212,434	2,262,352	0	0	0	0
City Of Wadsworth	Medina	251	144,103	9,882,696	4,789,786	0	0	0	121,604
City Of Wapakoneta	Auglaize	2,639	756,268	4,742,488	1,507,378	1,457,673	4,685	0	159,821
City Of Warren	Trumbull	0	525,095	25,892,826	16,516,777	0	0	0	682,462
City Of Warrensville Heights	Cuyahoga	0	501,399	16,654,647	4,317,963	3,446,413	0	0	52,001
City Of Washington Court House	Fayette	0	211,782	6,466,982	3,314,084	0	0	0	34,750
City Of Waterville	Lucas	0	126,463	3,544,570	1,106,512	425,988	109,831	0	0
City Of Wauseon	Fulton	0	127,028	3,780,984	2,160,286	0	0	0	0
City Of Wellston	Jackson	0	38,542	1,626,175	779,616	0	0	0	0
City Of West Carrollton	Montgomery	0	283,039	7,025,947	2,806,413	1,720,059	0	0	0
City Of Westerville	Franklin	0	(960,070)	37,357,903	13,652,858	0	0	0	27,490
City Of Westlake	Cuyahoga	0	2,783,292	32,133,218	10,868,586	0	0	898,987	0
City Of Whitehall	Franklin	1,000	771,916	25,072,062	11,439,695	0	0	0	107,131
City Of Wickliffe	Lake	0	366,143	12,201,789	6,108,978	0	0	0	12,746
City Of Willard	Huron	1,525	5,864	3,152,441	2,126,164	0	0	0	35,237
City Of Willoughby	Lake	0	0	24,715,808	11,975,328	0	0	0	392,920
City Of Willoughby Hills	Lake	7,686	174,001	6,300,182	0	40,431	0	0	0
City Of Willowick	Lake	0	145,318	7,101,047	3,478,137	0	0	0	101,426
City Of Wilmington	Clinton	0	489,867	7,990,724	999	0	0	0	0
City Of Wooster	Wayne	0	1,656,269	17,560,942	9,693,955	0	0	0	132,418
City Of Worthington	Franklin	0	671,982	26,248,665	9,771,719	0	0	0	43,301
City Of Wyoming	Hamilton	0	266,483	9,815,275	2,495,617	0	0	0	66,913
City Of Xenia	Greene	0	1,981,425	9,334,674	102,991	0	0	0	0
City Of Youngstown	Mahoning	0	1,173,787	37,032,592	0	0	2,528,836	0	1,335,964
City Of Zanesville	Muskingum	0	360,523	14,077,624	0	0	116,277	0	41,330

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Expenditures (Continued)</b>							
		<b>Current Expenditures (Continued)</b>							
<b>City</b>	<b>County</b>	<b>Leisure Time Activities</b>	<b>Community &amp; Economic Development</b>	<b>Basic Utility Service</b>	<b>Public Works</b>	<b>Transportation</b>	<b>General Government</b>	<b>Intergovernmental</b>	<b>Capital Outlay</b>
City Of Toledo	Lucas	2,947	4,671	0	1	0	27,112	0	1
City Of Toronto	Jefferson	7,700	0	0	0	65,101	473,490	0	77,486
City Of Trenton	Butler	80,406	144,520	0	0	0	463,366	0	151,211
City Of Trotwood	Montgomery	338,705	1,009,834	0	0	214,091	2,670,220	0	233,194
City Of Troy	Miami	1,307,669	803,958	1,097,822	0	0	4,283,181	0	0
City Of Twinsburg	Summit	1,456,228	1,258,411	99,342	0	3,892,273	5,604,523	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	525,294	0	57,613
City Of Union	Montgomery	103,973	0	0	0	0	761,923	0	475,301
City Of University Heights	Cuyahoga	272,538	530,622	1,037,719	0	398,838	1,287,678	0	0
City Of Upper Arlington	Franklin	2,712,863	993,809	0	0	0	6,147,956	0	1,048,799
City Of Upper Sandusky	Wyandot	411,732	63,753	0	0	0	1,539,492	0	0
City Of Urbana	Champaign	315,345	0	0	0	0	1,791,426	0	0
City Of Vandalia	Montgomery	3,225,022	0	0	2,405,330	0	5,066,561	0	10,428
City Of Vermilion	Erie	161,406	153,556	83,936	0	0	1,786,980	0	0
City Of Wadsworth	Medina	1,189,455	254,106	0	0	0	5,557,328	0	6,990
City Of Wapakoneta	Auglaize	266,905	77,699	0	0	0	498,250	0	0
City Of Warren	Trumbull	550,457	1,738,663	0	0	0	7,301,472	0	0
City Of Warrensville Heights	Cuyahoga	437,018	492,314	1,274,543	0	1,569,588	3,631,326	0	318,538
City Of Washington Court House	Fayette	15,536	786,224	0	0	0	2,161,211	0	0
City Of Waterville	Lucas	16,884	52,368	275,598	0	0	969,067	0	0
City Of Wauseon	Fulton	430,984	189,307	23,300	0	254,904	578,930	0	0
City Of Wellston	Jackson	0	0	0	0	0	613,583	0	0
City Of West Carrollton	Montgomery	624,569	519,191	0	0	0	871,785	0	0
City Of Westerville	Franklin	0	2,826,372	745,143	0	0	11,203,172	0	0
City Of Westlake	Cuyahoga	1,121,527	1,542,052	746,382	0	5,907,225	6,916,569	0	0
City Of Whitehall	Franklin	756,252	18,286	980,664	0	533,745	7,453,385	0	24,867
City Of Wickliffe	Lake	279,750	245,226	850,071	0	1,247,897	4,551,306	0	0
City Of Willard	Huron	0	291,462	0	0	220,035	576,076	0	0
City Of Willoughby	Lake	824,802	827,049	124,258	0	0	6,431,115	0	0
City Of Willoughby Hills	Lake	199,850	120,935	0	0	150,339	1,308,570	0	0
City Of Willowick	Lake	828,110	312,243	57,004	0	264,404	1,612,512	0	0
City Of Wilmington	Clinton	0	0	0	0	0	3,663,209	0	0
City Of Wooster	Wayne	1,249,335	881,227	0	0	604,867	3,067,906	0	0
City Of Worthington	Franklin	3,285,821	504,678	1,748,594	0	1,694,434	5,872,122	0	0
City Of Wyoming	Hamilton	1,148,381	295,137	488,926	0	733,018	2,203,807	0	0
City Of Xenia	Greene	170,166	260,368	0	0	235,175	2,882,946	0	0
City Of Youngstown	Mahoning	112,560	203,788	2,817,926	0	0	15,223,358	0	0
City Of Zanesville	Muskingum	361,107	484,901	0	0	508,523	4,382,848	0	189,735

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
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		Expenditures (Continued)						
City	County	Debt Service				Other Expenditures	Total Expenditures	Excess Of Revenues Over Under Expenditures
		Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other			
City Of Toledo	Lucas	526	200	0	0	0	201,163	24,831
City Of Toronto	Jefferson	47,356	7,330	0	0	0	2,092,832	1,096,406
City Of Trenton	Butler	0	953	0	0	0	2,904,992	(87,492)
City Of Trotwood	Montgomery	272,348	226,053	0	0	0	8,993,373	(8,155)
City Of Troy	Miami	0	0	0	0	0	18,017,649	5,023,503
City Of Twinsburg	Summit	0	0	0	0	0	19,371,644	7,825,310
City Of Uhrichsville	Tuscarawas	22,390	12,463	0	0	0	1,628,977	258,162
City Of Union	Montgomery	20,100	854	0	0	0	1,362,151	(152,351)
City Of University Heights	Cuyahoga	56,723	4,826	0	0	0	10,384,504	3,323,307
City Of Upper Arlington	Franklin	190,086	0	0	0	0	28,483,381	6,305,066
City Of Upper Sandusky	Wyandot	20,499	1,076	0	0	0	3,928,746	645,282
City Of Urbana	Champaign	0	0	0	0	0	5,443,401	291,185
City Of Vandalia	Montgomery	0	0	0	0	0	17,021,400	3,432,053
City Of Vermilion	Erie	23,271	1,917	0	0	0	4,473,418	739,016
City Of Wadsworth	Medina	2,455	4,224	0	0	0	11,925,948	(2,043,252)
City Of Wapakoneta	Auglaize	37,033	9,312	0	0	0	4,018,756	723,732
City Of Warren	Trumbull	61,139	2,735	0	0	0	26,853,705	(960,879)
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	15,539,704	1,114,943
City Of Washington Court House	Fayette	0	0	0	0	0	6,311,805	155,177
City Of Waterville	Lucas	3,807	81	0	0	0	2,960,136	584,434
City Of Wauseon	Fulton	0	0	0	0	0	3,637,711	143,273
City Of Wellston	Jackson	0	0	0	0	0	1,393,199	232,976
City Of West Carrollton	Montgomery	0	0	0	0	0	6,542,017	483,930
City Of Westerville	Franklin	723	769	0	0	0	28,456,527	8,901,376
City Of Westlake	Cuyahoga	0	0	0	0	0	28,001,328	4,131,890
City Of Whitehall	Franklin	100,000	0	0	0	0	21,414,025	3,658,037
City Of Wickliffe	Lake	0	0	0	0	0	13,295,974	(1,094,185)
City Of Willard	Huron	0	0	0	0	0	3,248,974	(96,533)
City Of Willoughby	Lake	0	0	0	0	0	20,575,472	4,140,336
City Of Willoughby Hills	Lake	0	0	0	0	0	1,820,125	4,480,057
City Of Willowick	Lake	5,840	964	0	0	0	6,660,640	440,407
City Of Wilmington	Clinton	71,776	57,111	0	0	0	3,793,095	4,197,629
City Of Wooster	Wayne	133,621	17,713	0	0	0	15,781,042	1,779,900
City Of Worthington	Franklin	0	0	0	0	0	22,920,669	3,327,996
City Of Wyoming	Hamilton	4,416	6,818	0	0	0	7,443,033	2,372,242
City Of Xenia	Greene	0	0	0	0	0	3,651,646	5,683,028
City Of Youngstown	Mahoning	18,162	551	0	0	0	22,241,145	14,791,447
City Of Zanesville	Muskingum	0	0	0	0	0	6,084,721	7,992,903

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
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		Other Financing Sources (Uses)							
		Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out
City	County								
City Of Toledo	Lucas	25	0	0	0	0	0	12,477	(34,657)
City Of Toronto	Jefferson	0	0	0	0	0	0	0	(914,798)
City Of Trenton	Butler	0	0	0	0	0	0	0	(166,160)
City Of Trotwood	Montgomery	11,600	0	0	0	0	0	27,520	(187,000)
City Of Troy	Miami	98,713	0	0	0	0	0	26,641	(4,641,982)
City Of Twinsburg	Summit	0	0	0	0	28,970	0	0	(4,395,175)
City Of Uhrichsville	Tuscarawas	0	35,966	0	0	0	0	0	(28,000)
City Of Union	Montgomery	0	0	0	0	0	0	108,000	(231,450)
City Of University Heights	Cuyahoga	0	0	0	0	0	0	46,500	(3,149,358)
City Of Upper Arlington	Franklin	49,940	918,049	0	0	0	0	0	(9,681,103)
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	100,000	(294,100)
City Of Urbana	Champaign	0	0	0	0	0	0	0	(220,000)
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	(4,047,930)
City Of Vermilion	Erie	0	0	0	0	0	0	0	(413,001)
City Of Wadsworth	Medina	10,710	0	0	0	0	0	0	(191,876)
City Of Wapakoneta	Auglaize	26,760	0	0	0	0	0	0	(855,000)
City Of Warren	Trumbull	0	0	0	0	0	0	126,000	(317,557)
City Of Warrensville Heights	Cuyahoga	0	318,538	0	0	0	0	0	(1,385,857)
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0
City Of Waterville	Lucas	0	0	0	0	0	0	0	(506,000)
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0
City Of Wellston	Jackson	0	0	0	0	0	0	0	(108,370)
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	(554,802)
City Of Westerville	Franklin	1,331	0	0	0	0	0	4,104	(7,784,758)
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	(860,800)
City Of Whitehall	Franklin	0	0	0	0	0	0	0	(2,235,307)
City Of Wickliffe	Lake	0	0	0	0	0	0	0	(130,155)
City Of Willard	Huron	0	0	0	0	0	0	0	(12,000)
City Of Willoughby	Lake	0	0	0	0	0	0	0	(3,600,000)
City Of Willoughby Hills	Lake	54,507	0	0	0	0	0	0	(4,633,700)
City Of Willowick	Lake	7,327	0	0	0	0	0	0	(420,000)
City Of Wilmington	Clinton	0	0	0	0	0	0	0	(3,918,784)
City Of Wooster	Wayne	0	0	0	0	0	0	0	(2,118,500)
City Of Worthington	Franklin	0	0	0	0	0	0	200,000	(530,000)
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	(1,207,708)
City Of Xenia	Greene	0	0	0	0	0	0	0	(4,825,000)
City Of Youngstown	Mahoning	1,149	0	0	0	0	0	225,684	(17,454,429)
City Of Zanesville	Muskingum	3,900	0	0	0	0	0	0	(6,310,741)



**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
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		<u>Other Financing Sources (Uses) (Continued)</u>			<u>Special and Extraordinary Items</u>		
City	County	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses	Special Item	Extraordinary Item	Total Special And Extraordinary Items
City Of Toledo	Lucas	0	0	(22,155)	0	0	0
City Of Toronto	Jefferson	0	0	(914,798)	0	0	0
City Of Trenton	Butler	0	0	(166,160)	0	0	0
City Of Trotwood	Montgomery	0	0	(147,880)	0	0	0
City Of Troy	Miami	0	0	(4,516,628)	0	0	0
City Of Twinsburg	Summit	0	0	(4,366,205)	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	7,966	0	0	0
City Of Union	Montgomery	0	0	(123,450)	0	0	0
City Of University Heights	Cuyahoga	0	0	(3,102,858)	0	0	0
City Of Upper Arlington	Franklin	0	0	(8,713,114)	0	0	0
City Of Upper Sandusky	Wyandot	0	0	(194,100)	0	0	0
City Of Urbana	Champaign	0	0	(220,000)	0	0	0
City Of Vandalia	Montgomery	0	0	(4,047,930)	0	0	0
City Of Vermilion	Erie	0	0	(413,001)	0	0	0
City Of Wadsworth	Medina	0	0	(181,166)	0	0	0
City Of Wapakoneta	Auglaize	0	0	(828,240)	0	0	0
City Of Warren	Trumbull	0	0	(191,557)	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	(1,067,319)	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0
City Of Waterville	Lucas	0	0	(506,000)	0	0	0
City Of Wauseon	Fulton	119,017	(56,823)	62,194	0	0	0
City Of Wellston	Jackson	0	0	(108,370)	0	0	0
City Of West Carrollton	Montgomery	0	0	(554,802)	0	0	0
City Of Westerville	Franklin	0	0	(7,779,323)	0	0	0
City Of Westlake	Cuyahoga	0	0	(860,800)	0	0	0
City Of Whitehall	Franklin	0	0	(2,235,307)	0	0	0
City Of Wickliffe	Lake	0	0	(130,155)	0	0	0
City Of Willard	Huron	0	0	(12,000)	0	0	0
City Of Willoughby	Lake	0	0	(3,600,000)	0	0	0
City Of Willoughby Hills	Lake	0	0	(4,579,193)	0	0	0
City Of Willowick	Lake	0	0	(412,673)	0	0	0
City Of Wilmington	Clinton	0	0	(3,918,784)	0	0	0
City Of Wooster	Wayne	0	0	(2,118,500)	0	0	0
City Of Worthington	Franklin	0	(37,483)	(367,483)	0	0	0
City Of Wyoming	Hamilton	0	0	(1,207,708)	0	0	0
City Of Xenia	Greene	0	0	(4,825,000)	0	0	0
City Of Youngstown	Mahoning	0	0	(17,227,596)	0	0	0
City Of Zanesville	Muskingum	0	0	(6,306,841)	0	0	0

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - General**  
**As of December 31, 2013**  
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City	County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase (Decrease) In Inventory Or Prepaid Assets	Fund Balances End Of Year
City Of Toledo	Lucas	2,676	5,008	293	7,977
City Of Toronto	Jefferson	181,608	1,029,813	0	1,211,421
City Of Trenton	Butler	(253,652)	1,821,911	0	1,568,259
City Of Trotwood	Montgomery	(156,035)	861,841	0	705,806
City Of Troy	Miami	506,875	51,761,559	0	52,268,434
City Of Twinsburg	Summit	3,459,105	25,119,781	0	28,578,886
City Of Uhrichsville	Tuscarawas	266,128	284,177	0	550,305
City Of Union	Montgomery	(275,801)	443,275	0	167,474
City Of University Heights	Cuyahoga	220,449	3,558,154	0	3,778,603
City Of Upper Arlington	Franklin	(2,408,048)	34,329,204	0	31,921,156
City Of Upper Sandusky	Wyandot	451,182	658,882	1,253	1,111,317
City Of Urbana	Champaign	71,185	1,495,821	0	1,567,006
City Of Vandalia	Montgomery	(615,877)	13,149,056	0	12,533,179
City Of Vermilion	Erie	326,015	742,629	0	1,068,644
City Of Wadsworth	Medina	(2,224,418)	9,819,318	0	7,594,900
City Of Wapakoneta	Auglaize	(104,508)	1,945,490	0	1,840,982
City Of Warren	Trumbull	(1,152,436)	5,223,130	0	4,070,694
City Of Warrensville Heights	Cuyahoga	47,624	5,246,833	0	5,294,457
City Of Washington Court House	Fayette	155,177	770,878	0	926,055
City Of Waterville	Lucas	78,434	887,449	0	965,883
City Of Wauseon	Fulton	205,467	770,362	12,491	988,320
City Of Wellston	Jackson	124,606	483,522	0	608,128
City Of West Carrollton	Montgomery	(70,872)	1,043,188	0	972,316
City Of Westerville	Franklin	1,122,053	39,123,783	0	40,245,836
City Of Westlake	Cuyahoga	3,271,090	39,535,402	0	42,806,492
City Of Whitehall	Franklin	1,422,730	7,545,722	0	8,968,452
City Of Wickliffe	Lake	(1,224,340)	8,687,614	(59,028)	7,404,246
City Of Willard	Huron	(108,533)	3,922,633	0	3,814,100
City Of Willoughby	Lake	540,336	10,926,131	(7,299)	11,459,168
City Of Willoughby Hills	Lake	(99,136)	1,085,117	0	985,981
City Of Willowick	Lake	27,734	1,345,353	0	1,373,087
City Of Wilmington	Clinton	278,845	3,990,803	0	4,269,648
City Of Wooster	Wayne	(338,600)	11,369,613	0	11,031,013
City Of Worthington	Franklin	2,960,513	7,470,338	0	10,430,851
City Of Wyoming	Hamilton	1,164,534	1,958,436	0	3,122,970
City Of Xenia	Greene	858,028	2,812,741	(1,495)	3,669,274
City Of Youngstown	Mahoning	(2,436,149)	5,396,669	0	2,960,520
City Of Zanesville	Muskingum	1,686,062	3,389,600	0	5,075,662

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

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Revenues										
City	County	Property Taxes	Income Taxes	Special Assessments	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services
City Of Akron	Summit	20,471,016	139,960,898	28,524,445	94,579,755	584,383	8,627,454	0	0	24,247,409
City Of Alliance	Stark	916,991	10,065,525	69,216	3,390,528	44,886	226,663	977,143	99,211	428,359
City Of Amherst	Lorain	1,246,626	4,710,526	0	1,506,580	47,471	274,271	69,557	0	313,445
City Of Ashland	Ashland	1,109,885	8,692,865	0	3,032,039	14,752	23,778	1,302,343	82,961	1,098,153
City Of Ashtabula	Ashtabula	1,788,847	6,603,322	10,901	3,993,017	60	291,403	642,937	164,069	750,560
City Of Athens	Athens	1,628,632	11,249,390	866	4,835,125	94,713	739,342	1,535,042	0	1,854,986
City Of Aurora	Portage	3,004,626	12,391,858	0	6,641,154	68,482	250,235	23,219	7,200	543,819
City Of Avon	Lorain	4,043,296	13,227,628	2,026,513	2,612,270	(17,879)	1,110,765	188,494	411,833	2,563,870
City Of Avon Lake	Lorain	5,823,203	9,528,994	376,113	2,768,724	58,145	314,258	363,806	0	1,094,002
City Of Barberton	Summit	1,270,012	11,098,132	94,334	8,606,417	18,825	482,369	846,510	0	1,795,854
City Of Bay Village	Cuyahoga	6,368,143	5,924,236	56,585	2,844,828	91,712	503,034	0	75,731	793,513
City Of Beachwood	Cuyahoga	2,569,556	29,578,663	467,562	1,057,115	177,324	0	2,367,813	0	2,218,880
City Of Beavercreek	Greene	12,861,846	0	865,818	9,549,886	21,853	1,007,861	0	0	771,268
City Of Bedford	Cuyahoga	4,723,597	9,905,568	392,386	3,007,667	26,012	243,858	1,909,110	98,701	795,226
City Of Bedford Heights	Cuyahoga	4,427,607	8,470,102	9,322	2,266,838	281	547,596	303,552	0	2,107,766
City Of Bellbrook	Greene	2,683,401	0	3,227	1,011,331	5,367	163,027	0	0	149,016
City Of Bellefontaine	Logan	577,258	6,004,594	244	4,558,366	31,198	274,978	792,073	0	199,947
City Of Bellevue	Huron	583,342	4,191,285	0	1,662,387	14,672	70,585	182,494	0	268,629
City Of Belpre	Washington	117,371	1,578,488	0	714,368	25,450	105,525	141,371	2,300	1,129,286
City Of Berea	Cuyahoga	3,711,827	11,114,942	695,079	2,926,659	29,048	393,275	2,428,863	169,220	983,567
City Of Bexley	Franklin	1,786,068	10,436,237	0	3,603,200	86,816	278,015	93,110	57,664	984,805
City Of Blue Ash	Hamilton	3,515,545	32,483,012	0	3,817,993	11,909	492,735	165,367	0	2,128,525
City Of Bowling Green	Wood	2,297,347	17,494,911	45,374	2,931,804	120,774	28,102	889,071	0	2,892,635
City Of Brecksville	Cuyahoga	4,135,781	15,253,849	949,306	4,035,155	75,100	309,326	299,141	67,596	1,278,936
City Of Broadview Heights	Cuyahoga	4,061,093	10,365,639	463,003	2,758,203	15,023	399,337	353,261	186,634	2,661,591
City Of Brook Park	Cuyahoga	1,827,212	17,577,172	85,512	1,861,096	2,045	739,328	268,370	3,850	1,785,589
City Of Brooklyn	Cuyahoga	1,528,439	16,934,610	0	1,856,460	11,994	0	908,909	62,961	1,225,959
City Of Brookville	Montgomery	121,968	3,116,943	3,800	774,445	9,929	117,341	0	31,561	889,557
City Of Brunswick	Medina	1,599,759	14,659,596	205,990	3,919,499	32,142	1,285,481	551,190	0	2,046,098
City Of Bryan	Williams	8,320,370	0	66,073	1,370,931	12,246	8,496	691,014	0	342,871
City Of Bucyrus	Crawford	506,068	4,390,245	11,162	1,849,785	10,790	187,638	21,286	0	299,584
City Of Cambridge	Guernsey	1,546,063	7,474,663	8,728	4,110,467	21,893	146,275	1,029,299	24,048	596,232
City Of Campbell	Mahoning	643,459	1,683,114	0	1,963,448	3,108	618,391	0	9,665	57,125
City Of Canal Fulton	Stark	281,651	2,240,289	0	1,228,594	1,232	11,531	0	0	176,795
City Of Canal Winchester	Franklin	421,201	5,134,558	188,768	1,787,460	(20,769)	437,745	0	6,445	118,891
City Of Canfield	Mahoning	507,329	2,703,910	31,342	1,424,346	2,128	133,569	69,608	0	311,744
City Of Canton	Stark	2,574,747	45,921,847	0	20,107,805	58,749	1,510,822	1,110,272	51,364	10,974,528
City Of Celina	Mercer	359,970	5,021,004	4,493	1,826,347	31,525	104,955	423,337	0	372,942
City Of Centerville	Montgomery	1,313,064	12,631,351	639,612	2,805,959	68,590	268,131	0	0	354,466
City Of Chardon	Geauga	1,192,240	5,608,503	165,500	1,201,606	47,151	178,024	1,149,037	91,800	366,860

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
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Revenues (Continued)					Expenditures				
					Current Expenditures				
City	County	Contributions And Donations	Other Revenues	Total Revenues	Security of Persons and Property			Public Services	Public Health
					Police	Fire	Other		
City Of Akron	Summit	34,746,020	28,319,021	380,060,401	109,458,512	0	0	78,804,139	3,900,892
City Of Alliance	Stark	42,346	657,936	16,918,804	8,548,046	0	0	0	949,521
City Of Amherst	Lorain	14,645	85,653	8,268,774	3,558,898	0	0	0	163,029
City of Ashland	Ashland	10,189	272,473	15,639,438	6,674,863	0	0	0	296,042
City Of Ashtabula	Ashtabula	0	386,101	14,631,217	3,729,018	2,446,715	0	332,026	0
City Of Athens	Athens	373,529	653,028	22,964,653	3,710,909	2,631,829	0	0	0
City Of Aurora	Portage	16,000	1,157,208	24,103,801	7,612,474	0	0	0	0
City Of Avon	Lorain	1,803	2,631,471	28,800,064	9,457,216	0	0	0	0
City Of Avon Lake	Lorain	13,619	513,815	20,854,679	8,043,110	0	0	0	176,361
City Of Barberton	Summit	548,013	1,200,321	25,960,787	10,511,629	0	0	0	0
City Of Bay Village	Cuyahoga	35,030	236,213	16,929,025	6,159,320	0	0	0	255,875
City Of Beachwood	Cuyahoga	0	5,287,658	43,724,571	8,558,697	6,620,419	0	8,700,525	507,654
City Of Beavercreek	Greene	0	481,340	25,559,872	8,095,070	0	0	0	120,343
City Of Bedford	Cuyahoga	60,297	236,534	21,398,956	5,452,264	3,807,815	0	0	177,384
City Of Bedford Heights	Cuyahoga	0	794,563	18,927,627	9,530,029	0	0	0	337,051
City Of Bellbrook	Greene	0	101,709	4,117,078	1,656,883	1,052,370	62,014	0	0
City Of Bellefontaine	Logan	11,050	213,581	12,663,289	2,100,566	2,023,796	0	0	163,407
City Of Bellevue	Huron	308,571	73,464	7,355,429	2,472,316	0	0	0	121,102
City Of Belpre	Washington	12,409	68,546	3,895,114	1,173,805	169,279	0	0	717,500
City Of Berea	Cuyahoga	52,163	354,041	22,858,684	6,505,370	0	0	0	134,122
City Of Bexley	Franklin	32,622	332,063	17,690,600	6,249,892	0	0	0	83,308
City Of Blue Ash	Hamilton	0	1,479,339	44,094,425	10,583,889	0	0	0	0
City Of Bowling Green	Wood	0	3,277,747	29,977,765	5,265,972	5,410,127	133,743	0	76,315
City Of Brecksville	Cuyahoga	6,759	958,110	27,369,059	4,638,749	2,195,067	0	0	886,624
City Of Broadview Heights	Cuyahoga	14,531	33,287	21,311,602	7,374,649	0	0	0	454,821
City Of Brook Park	Cuyahoga	91,648	1,060,236	25,302,058	6,502,313	4,515,370	0	0	307,431
City Of Brooklyn	Cuyahoga	0	405,453	22,934,785	7,953,414	0	0	0	0
City Of Brookville	Montgomery	4,030	6,738	5,076,312	2,087,185	0	0	0	0
City Of Brunswick	Medina	32,283	69,579	24,401,617	10,173,490	0	0	0	10,105
City Of Bryan	Williams	0	845,948	11,657,949	2,711,364	0	0	0	39,850
City Of Bucyrus	Crawford	0	346,789	7,623,347	1,939,726	1,404,955	150,166	0	175,652
City Of Cambridge	Guernsey	49,813	595,989	15,603,470	4,567,442	0	0	0	327,885
City Of Campbell	Mahoning	45	275,228	5,253,583	1,530,352	486,057	0	0	0
City Of Canal Fulton	Stark	6,624	41,633	3,988,349	1,015,678	482,154	0	0	0
City of Canal Winchester	Franklin	0	364,231	8,438,530	1,116,277	0	0	0	102,622
City Of Canfield	Mahoning	0	165,076	5,349,052	2,600,148	0	0	0	72,947
City Of Canton	Stark	50,525	937,954	83,298,613	0	0	35,303,024	0	5,756,640
City Of Celina	Mercer	0	1,554,738	9,699,311	3,481,214	0	0	0	91,010
City Of Centerville	Montgomery	0	245,445	18,326,618	6,122,936	0	0	0	0
City Of Chardon	Geauga	50,000	515,906	10,566,627	3,048,461	0	0	0	75,237

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Expenditures (Continued)</b>							
		<b>Current Expenditures (Continued)</b>							
<b>City</b>	<b>County</b>	<b>Community &amp; Leisure Time</b>			<b>Basic Utility</b>			<b>General</b>	
		<b>Activities</b>	<b>Economic Development</b>	<b>Service</b>	<b>Public Works</b>	<b>Transportation</b>	<b>Government</b>	<b>Intergovernmental</b>	<b>Capital Outlay</b>
City Of Akron	Summit	7,792,669	103,125,618	0	0	0	33,176,262	0	0
City Of Alliance	Stark	627,704	1,412,050	68,584	0	867,372	3,085,737	0	1,833,204
City Of Amherst	Lorain	167,203	209,047	0	0	1,073,319	995,678	0	3,622,695
City Of Ashland	Ashland	802,092	437,033	0	0	2,209,772	4,396,524	0	563,219
City Of Ashtabula	Ashtabula	35,057	910,001	0	0	1,040,537	3,511,370	0	2,069,647
City Of Athens	Athens	1,652,412	1,217,015	0	0	3,480,048	5,102,805	0	4,357,362
City Of Aurora	Portage	1,389,813	902,468	0	0	2,888,922	2,402,409	0	6,425,858
City Of Avon	Lorain	1,614,582	1,510,405	0	0	2,382,597	4,795,581	0	5,836,420
City Of Avon Lake	Lorain	899,472	472,910	0	0	3,896,164	2,921,343	0	2,130,676
City Of Barberton	Summit	1,281,488	3,120,414	0	0	1,529,068	4,381,217	0	4,057,346
City Of Bay Village	Cuyahoga	962,191	529,328	1,928,804	0	1,259,304	2,810,608	0	2,828,588
City Of Beachwood	Cuyahoga	2,414,088	1,063,829	0	0	0	4,492,937	0	1,291,946
City Of Beavercreek	Greene	1,362,258	551,182	69,465	0	5,803,179	1,387,785	0	5,462,238
City Of Bedford	Cuyahoga	1,206,358	880,795	1,036,719	0	2,325,768	4,651,606	0	1,401,483
City Of Bedford Heights	Cuyahoga	1,175,931	598,128	665,631	0	1,405,020	3,743,813	0	329,057
City Of Bellbrook	Greene	11,865	82,689	0	0	452,192	401,201	0	411,823
City Of Bellefontaine	Logan	0	3,644,441	0	81,344	831,127	2,051,043	0	1,600,778
City Of Bellevue	Huron	567,430	83,706	0	0	546,527	2,299,650	0	89,079
City Of Belpre	Washington	227,513	0	0	0	544,586	590,446	0	317,764
City Of Berea	Cuyahoga	1,852,113	404,860	0	1,148,881	776,220	6,431,561	0	4,371,739
City Of Bexley	Franklin	1,412,024	5,258	0	0	742,850	4,198,035	0	3,861,194
City Of Blue Ash	Hamilton	4,503,851	964,866	0	0	3,862,519	7,775,410	0	10,704,764
City Of Bowling Green	Wood	5,435,855	840,327	655,970	0	4,041,302	4,615,260	0	1,326,274
City Of Brecksville	Cuyahoga	1,848,435	795,612	1,759,741	0	3,670,149	5,797,889	0	3,124,437
City Of Broadview Heights	Cuyahoga	1,018,096	384,226	886,473	0	1,714,921	5,135,246	0	4,607,378
City Of Brook Park	Cuyahoga	1,878,129	895,478	0	2,456,099	2,427,129	6,957,185	0	1,270,804
City Of Brooklyn	Cuyahoga	1,624,876	1,422,809	2,004,298	0	415,278	2,148,769	0	3,531,163
City Of Brookville	Montgomery	120,648	0	0	0	582,315	1,146,322	0	577,117
City Of Brunswick	Medina	1,533,403	1,013,283	0	0	2,465,950	2,597,694	0	1,595,743
City Of Bryan	Williams	850,575	397,376	0	0	811,079	3,010,436	0	1,381,429
City Of Bucyrus	Crawford	102,746	279,022	6,980	0	2,522,446	1,291,413	0	0
City Of Cambridge	Guernsey	919,440	862,882	0	0	2,411,138	3,198,791	0	2,151,994
City Of Campbell	Mahoning	198,312	1,303,842	0	0	673,352	1,236,165	0	294,735
City Of Canal Fulton	Stark	99,009	0	0	0	341,090	697,133	0	1,116,792
City Of Canal Winchester	Franklin	471,291	533,318	0	0	793,749	2,026,695	0	2,246,403
City Of Canfield	Mahoning	75,697	92,401	0	0	470,039	930,790	0	1,029,083
City Of Canton	Stark	2,629,571	5,998,243	0	0	3,726,545	15,873,077	0	11,532,622
City Of Celina	Mercer	549,055	70,440	402,804	0	1,308,759	2,477,596	0	66,373
City Of Centerville	Montgomery	271,869	282,126	0	0	2,318,042	4,620,352	0	3,008,960
City Of Chardon	Geauga	200,987	221,447	0	0	1,451,620	3,129,026	0	5,253,015

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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		Expenditures (Continued)						Excess Of Revenues Over Under Expenditures
		Debt Service				Other Expenditures	Total Expenditures	
City	County	Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other			
City Of Akron	Summit	43,956,837	30,353,162	679,072	0	0	411,247,163	(31,186,762)
City Of Alliance	Stark	324,507	48,033	0	0	0	17,764,758	(845,954)
City Of Amherst	Lorain	342,826	88,180	0	0	0	10,220,875	(1,952,101)
City Of Ashland	Ashland	418,282	77,852	33,073	0	0	15,908,752	(269,314)
City Of Ashtabula	Ashtabula	299,785	9,421	0	0	0	14,383,577	247,640
City Of Athens	Athens	700,000	44,227	0	0	0	22,896,607	68,046
City Of Aurora	Portage	875,698	261,969	0	1,652	0	22,761,263	1,342,538
City Of Avon	Lorain	2,443,614	2,740,512	176,031	0	0	30,956,958	(2,156,894)
City Of Avon Lake	Lorain	1,260,302	414,542	10,650	0	0	20,225,530	629,149
City Of Barberton	Summit	1,390,388	148,048	0	0	0	26,419,598	(458,811)
City Of Bay Village	Cuyahoga	1,060,000	306,430	10,938	0	0	18,111,386	(1,182,361)
City Of Beachwood	Cuyahoga	1,750,000	555,393	0	0	0	35,955,488	7,769,083
City Of Beavercreek	Greene	922,140	505,677	0	0	0	24,279,337	1,280,535
City Of Bedford	Cuyahoga	845,150	383,517	67,270	0	0	22,236,129	(837,173)
City Of Bedford Heights	Cuyahoga	926,560	99,140	0	0	0	18,810,360	117,267
City Of Bellbrook	Greene	0	0	0	0	0	4,131,037	(13,959)
City Of Bellefontaine	Logan	125,963	28,842	0	0	0	12,651,307	11,982
City Of Bellevue	Huron	162,827	19,866	0	0	0	6,362,503	992,926
City Of Belpre	Washington	162,509	30,140	0	0	0	3,933,542	(38,428)
City Of Berea	Cuyahoga	7,142,238	469,125	138,238	0	0	29,374,467	(6,515,783)
City Of Bexley	Franklin	1,154,890	690,673	0	0	0	18,398,124	(707,524)
City Of Blue Ash	Hamilton	3,712,733	1,891,231	0	0	0	43,999,263	95,162
City Of Bowling Green	Wood	9,168,654	932,291	0	0	0	37,902,090	(7,924,325)
City Of Brecksville	Cuyahoga	963,884	394,976	0	0	0	26,075,563	1,293,496
City Of Broadview Heights	Cuyahoga	1,333,401	342,819	0	0	0	23,252,030	(1,940,428)
City Of Brook Park	Cuyahoga	398,374	84,467	115,166	0	0	27,807,945	(2,505,887)
City Of Brooklyn	Cuyahoga	540,539	253,893	3,055	0	0	19,898,094	3,036,691
City Of Brookville	Montgomery	319,433	38,213	792	0	0	4,872,025	204,287
City Of Brunswick	Medina	247,281	122,320	0	0	0	19,759,269	4,642,348
City Of Bryan	Williams	695,000	170,629	0	0	0	10,067,738	1,590,211
City Of Bucyrus	Crawford	26,477	15,939	0	0	0	7,915,522	(292,175)
City Of Cambridge	Guernsey	245,116	177,884	0	0	0	14,862,572	740,898
City Of Campbell	Mahoning	13,945	21,531	0	0	0	5,758,291	(504,708)
City Of Canal Fulton	Stark	77,576	55,756	0	0	0	3,885,188	103,161
City of Canal Winchester	Franklin	2,280,619	240,289	40,256	0	0	9,851,519	(1,412,989)
City Of Canfield	Mahoning	157,433	32,543	0	0	0	5,461,081	(112,029)
City Of Canton	Stark	2,681,335	500,053	0	0	0	84,001,110	(702,497)
City Of Celina	Mercer	692,675	127,466	0	0	0	9,267,392	431,919
City Of Centerville	Montgomery	784,356	197,068	108,390	0	0	17,714,099	612,519
City Of Chardon	Geauga	279,466	162,682	0	0	0	13,821,941	(3,255,314)

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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		Other Financing Sources (Uses)								
City	County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out	Other Financing Sources
City Of Akron	Summit	0	0	4,849,484	14,910,000	179,540	0	8,100,091	(8,588,451)	4,722,829
City Of Alliance	Stark	0	0	0	0	95,040	0	1,343,765	(1,343,765)	0
City Of Amherst	Lorain	0	0	0	0	300,000	0	577,800	(577,800)	0
City Of Ashland	Ashland	0	0	0	1,790,000	0	(1,769,254)	123,185	(266,978)	15,829
City Of Ashtabula	Ashtabula	0	699,524	0	0	0	0	587,421	(626,676)	0
City Of Athens	Athens	0	0	0	0	0	0	467,185	(496,301)	145,000
City Of Aurora	Portage	223,530	253,877	0	0	51,987	0	3,628,490	(3,788,490)	0
City Of Avon	Lorain	25,141	0	8,735,028	0	3,117,395	0	11,872,993	(11,848,019)	556,031
City Of Avon Lake	Lorain	21,138	0	0	0	1,754,642	0	3,677,999	(3,714,762)	0
City Of Barberton	Summit	565,053	67,240	0	0	0	0	1,037,100	(1,037,100)	0
City Of Bay Village	Cuyahoga	12,408	0	0	0	1,073,069	0	1,971,943	(2,826,162)	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	7,805,204	(7,805,204)	0
City Of Beavercreek	Greene	32,237	0	0	0	0	0	154,808	(1,647,764)	0
City Of Bedford	Cuyahoga	5,645	0	2,314,300	0	66,577	(1,346,967)	4,677,313	(4,677,313)	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	60,176	0	4,185,654	(4,185,654)	0
City Of Bellbrook	Greene	0	0	0	0	0	0	500,000	(500,000)	0
City Of Bellefontaine	Logan	1,307	0	0	0	0	0	455,614	(694,614)	256,168
City Of Bellevue	Huron	0	0	0	0	0	0	702,928	(702,928)	0
City Of Belpre	Washington	1,972	0	0	0	0	0	272,000	(272,000)	0
City Of Berea	Cuyahoga	20,700	158,952	4,005,000	0	4,748,783	0	3,132,525	(4,983,975)	0
City Of Bexley	Franklin	0	0	2,550,000	0	313,721	0	2,138,071	(2,132,580)	0
City Of Blue Ash	Hamilton	0	0	0	0	805,374	0	17,393,733	(17,633,923)	0
City Of Bowling Green	Wood	9,915	0	7,095,000	0	48,128	0	2,262,309	(2,262,309)	0
City Of Brecksville	Cuyahoga	18,236	0	0	0	226,721	0	3,189,271	(3,189,271)	0
City Of Broadview Heights	Cuyahoga	58,590	1,147,947	0	0	1,353	0	566,044	(566,044)	12,361
City Of Brook Park	Cuyahoga	14,216	0	5,520,000	0	253,973	0	2,817,504	(2,817,504)	0
City Of Brooklyn	Cuyahoga	0	0	0	0	1,375,000	0	1,641,275	(1,641,275)	5,125
City Of Brookville	Montgomery	18,517	0	0	0	0	0	937,748	(937,748)	792
City Of Brunswick	Medina	0	0	0	0	4,931	0	1,663,345	(1,663,345)	0
City Of Bryan	Williams	12,008	0	0	0	0	0	3,044,509	(3,237,188)	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	305,414	(305,414)	0
City Of Cambridge	Guernsey	0	0	0	0	9,518	0	1,088,982	(1,088,982)	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	(7,590)	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	1,463,000	(1,523,000)	0
City Of Canal Winchester	Franklin	0	0	0	1,385,000	2,055,096	(1,354,059)	1,236,230	(1,236,230)	9,315
City Of Canfield	Mahoning	0	0	0	0	0	0	427,719	(427,719)	0
City Of Canton	Stark	37,973	0	0	0	0	0	40,000	(40,000)	0
City Of Celina	Mercer	360	0	0	0	800,000	0	2,297,853	(2,377,471)	0
City Of Centerville	Montgomery	0	0	0	5,750,000	86,044	(5,727,654)	3,814,000	(6,313,000)	(23,939)
City Of Chardon	Geauga	4,200	0	0	0	34,137	0	774,100	(1,600,789)	0

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<u>Other Financing Sources (Uses) (Continued)</u>				<u>Special and Extraordinary Items</u>		
City	County	Other Financing Uses	Total Other Financing Sources (Uses)	Special Item	Extraordinary Item	Total Special And Extraordinary Items
City Of Akron	Summit	(1,357,829)	22,815,664	0	0	0
City Of Alliance	Stark	0	95,040	0	0	0
City Of Amherst	Lorain	0	300,000	0	0	0
City of Ashland	Ashland	0	(107,218)	0	0	0
City Of Ashtabula	Ashtabula	0	660,269	0	0	0
City Of Athens	Athens	0	115,884	0	0	0
City Of Aurora	Portage	0	369,394	0	0	0
City Of Avon	Lorain	0	12,458,569	(1,773,320)	0	(1,773,320)
City Of Avon Lake	Lorain	0	1,739,017	0	0	0
City Of Barberton	Summit	0	632,293	0	0	0
City Of Bay Village	Cuyahoga	8,088	239,346	0	166,596	166,596
City Of Beachwood	Cuyahoga	0	0	0	0	0
City Of Beavercreek	Greene	0	(1,460,719)	0	0	0
City Of Bedford	Cuyahoga	0	1,039,555	0	0	0
City Of Bedford Heights	Cuyahoga	0	60,176	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0
City Of Bellefontaine	Logan	0	18,475	0	0	0
City Of Bellevue	Huron	0	0	0	0	0
City Of Belpre	Washington	0	1,972	0	0	0
City Of Berea	Cuyahoga	0	7,081,985	0	0	0
City Of Bexley	Franklin	0	2,869,212	0	0	0
City Of Blue Ash	Hamilton	0	565,184	0	0	0
City Of Bowling Green	Wood	0	7,153,043	0	0	0
City Of Brecksville	Cuyahoga	0	244,957	0	0	0
City Of Broadview Heights	Cuyahoga	0	1,220,251	0	0	0
City Of Brook Park	Cuyahoga	0	5,788,189	0	0	0
City Of Brooklyn	Cuyahoga	0	1,380,125	0	0	0
City Of Brookville	Montgomery	0	19,309	0	0	0
City Of Brunswick	Medina	0	4,931	31,500	0	31,500
City Of Bryan	Williams	0	(180,671)	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0
City Of Cambridge	Guernsey	0	9,518	0	0	0
City Of Campbell	Mahoning	0	(7,590)	0	0	0
City Of Canal Fulton	Stark	0	(60,000)	0	0	0
City of Canal Winchester	Franklin	0	2,095,352	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0
City Of Canton	Stark	0	37,973	0	0	0
City Of Celina	Mercer	(800,000)	(79,258)	0	0	0
City Of Centerville	Montgomery	0	(2,414,549)	0	0	0
City Of Chardon	Geauga	0	(788,352)	0	0	0



**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
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City	County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	Fund Balances End Of Year
City Of Akron	Summit	(8,371,098)	113,910,807	0	105,539,709
City Of Alliance	Stark	(750,914)	10,066,214	0	9,315,300
City Of Amherst	Lorain	(1,652,101)	10,489,621	0	8,837,520
City Of Ashland	Ashland	(376,532)	5,491,639	0	5,115,107
City Of Ashtabula	Ashtabula	907,909	2,352,071	0	3,259,980
City Of Athens	Athens	183,930	7,644,142	0	7,828,072
City Of Aurora	Portage	1,711,932	16,912,466	0	18,624,398
City Of Avon	Lorain	8,528,355	(2,257,839)	0	6,270,516
City Of Avon Lake	Lorain	2,368,166	12,352,899	0	14,721,065
City Of Barberton	Summit	173,482	7,287,953	0	7,461,435
City Of Bay Village	Cuyahoga	(776,419)	10,219,244	0	9,442,825
City Of Beachwood	Cuyahoga	7,769,083	31,192,820	0	38,961,903
City Of Beavercreek	Greene	(180,184)	10,615,734	(42,676)	10,392,874
City Of Bedford	Cuyahoga	202,382	14,466,048	0	14,668,430
City Of Bedford Heights	Cuyahoga	177,443	5,702,771	0	5,880,214
City Of Bellbrook	Greene	(13,959)	3,133,545	0	3,119,586
City Of Bellefontaine	Logan	30,457	6,741,718	0	6,772,175
City Of Bellevue	Huron	992,926	4,969,663	(2,146)	5,960,443
City Of Belpre	Washington	(36,456)	2,314,057	0	2,277,601
City Of Berea	Cuyahoga	566,202	11,630,746	0	12,196,948
City Of Bexley	Franklin	2,161,688	6,439,457	0	8,601,145
City Of Blue Ash	Hamilton	660,346	39,244,124	33,586	39,938,056
City Of Bowling Green	Wood	(771,282)	15,635,154	0	14,863,872
City Of Brecksville	Cuyahoga	1,538,453	14,502,819	0	16,041,272
City Of Broadview Heights	Cuyahoga	(720,177)	6,824,735	0	6,104,558
City Of Brook Park	Cuyahoga	3,282,302	14,005,956	0	17,288,258
City Of Brooklyn	Cuyahoga	4,416,816	18,134,350	0	22,551,166
City Of Brookville	Montgomery	223,596	2,681,263	0	2,904,859
City Of Brunswick	Medina	4,678,779	20,009,327	0	24,688,106
City Of Bryan	Williams	1,409,540	14,243,533	(9,416)	15,643,657
City Of Bucyrus	Crawford	(292,175)	4,373,005	0	4,080,830
City Of Cambridge	Guernsey	750,416	5,263,186	0	6,013,602
City Of Campbell	Mahoning	(512,298)	2,500,770	0	1,988,472
City Of Canal Fulton	Stark	43,161	2,255,777	0	2,298,938
City Of Canal Winchester	Franklin	682,363	3,815,699	0	4,498,062
City Of Canfield	Mahoning	(112,029)	3,561,912	0	3,449,883
City Of Canton	Stark	(664,524)	24,324,450	0	23,659,926
City Of Celina	Mercer	352,661	4,568,090	0	4,920,751
City Of Centerville	Montgomery	(1,802,030)	18,389,603	0	16,587,573
City Of Chardon	Geauga	(4,043,666)	10,023,664	0	5,979,998

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
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Revenues										
City	County	Property Taxes	Income Taxes	Special Assessments	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services
City Of Cheviot	Hamilton	1,673,847	1,823,134	0	1,187,224	0	15,395	79,713	81,752	192,469
City Of Chillicothe	Ross	1,358,542	11,177,609	13,150	5,827,097	16,768	0	1,525,476	0	4,501,048
City Of Circleville	Pickaway	847,979	4,813,001	0	2,330,418	27,347	223,210	1,026,683	0	855,317
City Of Cleveland	Cuyahoga	49,740,000	333,359,000	0	241,961,000	865,000	16,034,000	27,020,000	0	39,297,000
City Of Cleveland Heights	Cuyahoga	9,476,596	21,676,288	1,944,755	7,900,584	43,610	2,042,386	3,215,569	27,932	5,541,130
City Of Clyde	Sandusky	548,904	4,158,809	32,665	1,104,979	20,571	43,257	12,019	30,104	238,814
City Of Columbus	Franklin	44,621,000	747,545,000	0	215,771,000	2,943,000	34,170,000	26,612,000	0	89,206,000
City Of Conneaut	Ashtabula	1,155,333	2,931,872	142,659	1,534,596	5,101	755,687	321,006	58,661	63,278
City Of Cortland	Trumbull	2,102,795	0	0	1,035,167	8,607	76,256	9,900	0	468,230
City Of Coshocton	Coshocton	520,518	4,183,170	5,637	2,580,517	22,622	169,216	80,164	0	1,063,611
City Of Cuyahoga Falls	Summit	9,421,294	19,341,180	165,842	9,501,265	133,941	727,918	352,468	0	5,250,240
City Of Dayton	Montgomery	30,229,707	101,359,488	344,211	38,037,763	1,256,907	1,282,320	4,217,985	0	26,855,263
City Of Deer Park	Hamilton	2,081,343	0	0	724,064	2,100	77,047	0	0	80,182
City Of Defiance	Defiance	967,412	6,859,653	36,196	2,846,068	85,328	369,843	790,492	0	752,837
City Of Delaware	Delaware	1,561,152	20,364,965	0	4,992,428	188,031	829,268	2,842,024	0	2,594,039
City Of Delphos	Allen	427,339	2,529,725	0	656,694	2,427	84,062	6,919	18,000	462,499
City Of Dover	Tuscarawas	1,009,800	7,626,454	0	2,776,288	18,961	35,640	0	0	1,419,987
City Of Dublin	Franklin	3,424,964	79,358,598	245,706	5,593,660	108,615	3,492,130	0	0	7,659,346
City Of East Cleveland	Cuyahoga	1,251,132	6,978,363	623	6,383,926	268	440,815	1,930,384	32,340	1,331,226
City Of East Liverpool	Columbiana	915,206	3,209,121	7,888	1,519,078	1,468	377,293	334,086	0	63,360
City Of Eastlake	Lake	2,500,980	7,045,961	0	2,557,284	9,901	633,925	160,725	268,709	810,046
City Of Eaton	Preble	695,685	4,276,470	19,235	1,390,920	3,321	104,592	796,694	0	733,535
City Of Elyria	Lorain	3,124,411	24,211,252	155,102	10,859,601	21,616	375,520	1,716,789	0	1,699,228
City Of Englewood	Montgomery	1,560,930	6,445,294	157,546	1,605,165	(17,753)	122,314	14,762	14,826	1,208,237
City Of Euclid	Cuyahoga	4,111,716	24,043,014	1,236,275	6,638,542	90,253	556,302	2,294,990	142,242	5,376,589
City Of Fairborn	Greene	5,404,927	11,691,107	321,577	4,942,122	(48,747)	0	1,679,445	0	5,342,261
City Of Fairfield	Butler	5,091,234	25,331,902	276,143	6,556,547	135,821	1,886,788	0	0	2,619,848
City Of Fairlawn	Summit	1,028,317	8,996,649	149,842	1,579,098	35,865	214,065	134,148	70,196	625,635
City Of Fairview Park	Cuyahoga	3,628,771	7,752,690	229,521	4,563,112	5,627	514,246	0	0	2,629,470
City Of Findlay	Hancock	2,765,164	24,149,733	32,578	5,990,277	71,632	347,094	1,229,609	84,701	2,768,092
City Of Forest Park	Hamilton	10,917,002	0	12,429	2,564,750	87,229	361,810	0	0	635,297
City Of Fostoria	Seneca	663,175	4,413,562	62,962	2,518,106	54,946	25,167	20,968	3,300	641,153
City Of Franklin	Warren	1,780,029	8,106,000	423,490	1,842,515	202,133	0	645,207	0	389,831
City Of Fremont	Sandusky	896,562	7,922,163	35,753	2,930,807	75,839	20,083	453,062	0	438,580
City Of Gahanna	Franklin	1,898,016	16,540,915	0	5,216,865	112,468	1,876,445	553,782	49,863	1,604,154
City Of Galion	Crawford	55,401	248,101	0	775,794	11,887	0	15,055	0	130,294
City Of Garfield Heights	Cuyahoga	8,000,658	11,139,363	268,400	5,481,305	9,002	414,031	1,331,134	0	4,437,355
City Of Geneva	Ashtabula	486,421	2,531,699	332,257	1,221,231	0	227,755	0	0	322,775
City Of Girard	Trumbull	1,148,189	4,373,613	11,783	2,840,078	1,443	230,128	1,183,418	20,504	68,755
City Of Grandview Heights	Franklin	4,098,166	7,572,082	0	3,233,113	55,149	205,216	86,787	0	1,322,568

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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Revenues (Continued)					Expenditures				
					Current Expenditures				
City	County	Contributions And Donations	Other Revenues	Total Revenues	Security of Persons and Property			Public Services	Public Health
					Police	Fire	Other		
City Of Cheviot	Hamilton	0	179,916	5,233,450	1,941,216	0	0	0	18,443
City Of Chillicothe	Ross	0	702,684	25,122,374	4,983,010	5,096,719	0	0	0
City Of Circleville	Pickaway	65,101	910,736	11,099,792	4,323,308	0	0	0	182,914
City Of Cleveland	Cuyahoga	15,948,000	27,770,000	751,994,000	303,234,000	0	0	0	14,983,000
City Of Cleveland Heights	Cuyahoga	12,336	1,897,228	53,778,414	21,106,946	0	0	362,178	2,350,856
City Of Clyde	Sandusky	56,989	86,529	6,333,640	1,963,738	0	0	0	513,698
City Of Columbus	Franklin	0	82,324,000	1,243,192,000	0	0	521,961,000	102,930,000	44,220,000
City Of Conneaut	Ashtabula	23,885	290,675	7,282,753	3,111,589	0	0	172,451	0
City Of Cortland	Trumbull	1,480	48,243	3,750,678	2,327,790	0	0	0	66
City Of Coshocton	Coshocton	0	273,337	8,898,792	3,011,102	0	0	0	1,275,265
City Of Cuyahoga Falls	Summit	0	486,470	45,380,618	18,889,684	0	0	0	0
City Of Dayton	Montgomery	0	11,026,059	214,609,703	95,650,844	0	0	2,902,251	0
City Of Deer Park	Hamilton	31	26,816	2,991,583	1,151,485	0	0	0	0
City Of Defiance	Defiance	7,553	313,023	13,028,405	5,179,234	0	0	0	224,443
City Of Delaware	Delaware	49,806	1,955,921	35,377,634	6,920,490	9,672,186	2,853,862	0	0
City Of Delphos	Allen	19,990	30,453	4,238,108	2,228,668	0	0	0	44,655
City Of Dover	Tuscarawas	14,700	352,689	13,254,519	4,272,192	0	0	0	735,189
City Of Dublin	Franklin	0	10,442,227	110,325,246	11,041,317	0	0	0	414,651
City Of East Cleveland	Cuyahoga	0	267,015	18,616,092	9,605,367	0	0	0	0
City Of East Liverpool	Columbiana	3,174	59,928	6,490,602	3,033,394	0	0	0	190,819
City Of Eastlake	Lake	21,409	571,988	14,580,928	5,476,114	0	0	158,882	0
City Of Eaton	Preble	0	201,424	8,221,876	3,301,444	0	0	0	158,940
City Of Elyria	Lorain	187,858	832,385	43,183,762	20,516,360	0	0	0	2,015,196
City Of Englewood	Montgomery	2,977	583,531	11,697,829	5,494,461	0	0	0	18,650
City Of Euclid	Cuyahoga	18,780	2,212,810	46,721,513	20,885,109	0	0	0	277,146
City Of Fairborn	Greene	1,427	1,604,342	30,938,461	0	0	13,351,123	0	102,948
City Of Fairfield	Butler	0	671,902	42,570,185	15,397,598	0	0	0	21,476
City Of Fairlawn	Summit	32,431	3,335,548	16,201,794	6,434,585	0	0	0	118,475
City Of Fairview Park	Cuyahoga	0	611,377	19,934,814	6,817,934	0	0	1,225	0
City Of Findlay	Hancock	20,765	1,092,221	38,551,866	13,819,356	0	0	0	2,051,992
City Of Forest Park	Hamilton	0	2,892,072	17,470,589	9,227,480	0	0	0	20,764
City Of Fostoria	Seneca	114,836	535,664	9,053,839	4,875,651	0	0	0	352,019
City Of Franklin	Warren	3,302	576,985	13,969,492	3,555,985	2,302,370	318,280	0	11,250
City Of Fremont	Sandusky	0	648,796	13,421,645	5,755,709	0	0	0	4,436
City Of Gahanna	Franklin	10	2,354,060	30,206,578	8,755,192	0	0	0	216,427
City Of Galion	Crawford	0	632,100	1,868,632	263,182	355,047	0	0	0
City Of Garfield Heights	Cuyahoga	210,900	1,581,428	32,873,576	12,571,340	0	0	0	522,842
City Of Geneva	Ashtabula	0	185,593	5,307,731	2,346,689	0	0	0	0
City Of Girard	Trumbull	2,081	179,778	10,059,770	3,243,649	0	0	0	181,112
City Of Grandview Heights	Franklin	712,545	226,240	17,511,866	4,701,675	0	0	0	6,209

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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Expenditures (Continued)									
Current Expenditures (Continued)									
City	County	Community & Leisure Time			Public Works	Transportation	General Government	Intergovernmental	Capital Outlay
		Activities	Economic Development	Basic Utility Service					
City Of Cheviot	Hamilton	90,395	13,351	0	334,876	584,976	1,857,602	0	823,547
City Of Chillicothe	Ross	492,124	525,336	756,499	0	5,575,178	5,449,967	0	445,986
City Of Circleville	Pickaway	128,002	433,412	0	0	1,049,334	2,922,792	0	2,178,511
City Of Cleveland	Cuyahoga	0	60,707,000	0	86,576,000	0	85,638,000	0	112,384,000
City Of Cleveland Heights	Cuyahoga	2,449,565	5,065,860	0	0	5,870,761	15,328,083	0	1,778,253
City Of Clyde	Sandusky	172,512	285,987	0	0	249,915	997,719	0	906,947
City Of Columbus	Franklin	119,867,000	97,751,000	0	0	0	125,719,000	0	245,521,000
City Of Conneaut	Ashtabula	100,758	453,549	155,068	0	1,114,909	1,132,241	0	340,170
City Of Cortland	Trumbull	24,962	250,268	10,809	0	220,440	588,576	0	391,160
City Of Coshocton	Coshocton	171,773	13,755	0	0	937,998	1,778,895	0	1,408,495
City Of Cuyahoga Falls	Summit	2,347,615	1,623,736	0	0	3,457,639	7,450,906	0	21,999,635
City Of Dayton	Montgomery	0	46,688,514	0	0	0	47,192,880	0	14,798,332
City Of Deer Park	Hamilton	62,226	4,114	0	0	224,415	931,499	0	160,176
City Of Defiance	Defiance	552,903	1,108,074	0	0	846,918	2,740,480	0	3,099,808
City Of Delaware	Delaware	1,696,745	1,373,576	0	4,572,490	1,272,294	5,044,760	0	276,558
City Of Delphos	Allen	397,028	0	0	0	431,796	334,373	0	0
City Of Dover	Tuscarawas	831,149	259,771	672,945	0	1,158,730	2,124,429	0	1,989,870
City Of Dublin	Franklin	17,822,933	6,213,466	3,351,327	0	3,270,657	22,301,224	0	34,979,564
City Of East Cleveland	Cuyahoga	217,104	2,993,052	786,911	0	1,300,347	4,189,472	0	300,624
City Of East Liverpool	Columbiana	105,951	332,630	0	0	817,263	1,385,919	0	840,477
City Of Eastlake	Lake	781,967	252,899	125,410	0	1,054,197	3,955,049	0	1,772,166
City Of Eaton	Preble	234,180	203,389	0	0	974,189	1,853,303	0	601,272
City Of Elyria	Lorain	1,665,176	2,653,410	0	0	2,018,494	7,915,668	0	4,221,093
City Of Englewood	Montgomery	318,031	0	0	0	2,047,449	1,331,174	0	1,475,206
City Of Euclid	Cuyahoga	1,651,776	2,830,876	0	0	1,905,970	12,871,946	0	2,514,506
City Of Fairborn	Greene	281,564	1,133,762	0	0	2,607,811	7,359,127	215,666	2,896,232
City Of Fairfield	Butler	1,372,778	2,360,878	451,823	0	3,057,783	7,243,653	0	5,277,220
City Of Fairlawn	Summit	373,588	668,797	290,833	0	2,497,834	2,545,713	0	2,002,649
City Of Fairview Park	Cuyahoga	3,119,732	318,596	1,105,803	0	1,215,153	1,976,341	0	1,122,449
City Of Findlay	Hancock	955,716	0	0	0	2,317,126	7,028,408	0	4,239,024
City Of Forest Park	Hamilton	267,494	615,218	0	0	2,148,274	4,179,260	0	3,727,802
City Of Fostoria	Seneca	88,082	561,152	0	0	1,010,714	1,164,528	0	1,699,383
City Of Franklin	Warren	290,506	51,449	0	0	1,251,935	2,369,068	0	612,447
City Of Fremont	Sandusky	1,463,988	611,977	0	0	914,549	2,449,270	0	2,128,530
City Of Gahanna	Franklin	3,244,203	3,829,133	562,939	0	3,128,758	3,825,471	0	2,766,860
City Of Galion	Crawford	205,762	352,954	0	0	1,451,339	1,922	0	0
City Of Garfield Heights	Cuyahoga	698,832	496,756	2,113,757	0	1,852,495	6,305,661	0	1,357,216
City Of Geneva	Ashtabula	199,544	805,834	0	0	606,587	879,879	0	362,833
City Of Girard	Trumbull	274,690	497,186	518,327	0	957,422	2,113,462	0	1,108,455
City Of Grandview Heights	Franklin	892,193	2,170,884	747,709	0	669,235	2,575,361	0	4,428,942

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
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		Expenditures (Continued)						Excess Of Revenues Over Under
		Debt Service				Other Expenditures	Total Expenditures	
City	County	Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other			
City Of Cheviot	Hamilton	5,100	14,805	0	0	0	5,684,311	(450,861)
City Of Chillicothe	Ross	438,596	112,800	156,699	0	0	24,032,914	1,089,460
City Of Circleville	Pickaway	476,009	133,102	12,490	0	0	11,839,874	(740,082)
City Of Cleveland	Cuyahoga	46,252,000	30,380,000	615,000	1,176,000	29,321,000	771,266,000	(19,272,000)
City Of Cleveland Heights	Cuyahoga	1,964,862	693,272	0	0	0	56,970,636	(3,192,222)
City Of Clyde	Sandusky	385,403	145,274	0	0	0	5,621,193	712,447
City Of Columbus	Franklin	229,582,000	49,631,000	0	0	0	1,537,182,000	(293,990,000)
City Of Conneaut	Ashtabula	501,215	90,358	0	0	0	7,172,308	110,445
City Of Cortland	Trumbull	0	0	0	0	0	3,814,071	(63,393)
City Of Coshocton	Coshocton	25,624	240	0	0	384,003	9,007,150	(108,358)
City Of Cuyahoga Falls	Summit	1,114,980	261,071	0	0	0	57,145,266	(11,764,648)
City Of Dayton	Montgomery	8,446,175	3,164,241	0	0	0	218,843,237	(4,233,534)
City Of Deer Park	Hamilton	59,064	144,223	0	0	0	2,737,202	254,381
City Of Defiance	Defiance	184,686	124,250	0	0	0	14,060,796	(1,032,391)
City Of Delaware	Delaware	1,704,365	1,346,303	49,665	0	27,452	36,810,746	(1,433,112)
City Of Delphos	Allen	21,109	2,179	0	0	0	3,459,808	778,300
City Of Dover	Tuscarawas	221,588	104,829	0	0	0	12,370,692	883,827
City Of Dublin	Franklin	4,885,078	1,632,581	0	0	0	105,912,798	4,412,448
City Of East Cleveland	Cuyahoga	293,554	116,295	0	0	0	19,802,726	(1,186,634)
City Of East Liverpool	Columbiana	897,692	82,990	0	0	0	7,687,135	(1,196,533)
City Of Eastlake	Lake	1,046,686	407,194	140,113	0	0	15,170,677	(589,749)
City Of Eaton	Preble	269,573	31,208	0	0	0	7,627,498	594,378
City Of Elyria	Lorain	2,127,039	917,997	0	0	0	44,050,433	(866,671)
City Of Englewood	Montgomery	0	0	0	509,967	0	11,194,938	502,891
City Of Euclid	Cuyahoga	3,177,581	964,494	0	0	2,303,563	49,382,967	(2,661,454)
City Of Fairborn	Greene	3,328,691	320,056	0	0	0	31,596,980	(658,519)
City Of Fairfield	Butler	1,686,207	876,493	0	0	0	37,745,909	4,824,276
City Of Fairlawn	Summit	406,796	116,286	0	0	0	15,455,556	746,238
City Of Fairview Park	Cuyahoga	1,593,238	823,842	0	0	0	18,094,313	1,840,501
City Of Findlay	Hancock	609,401	398,390	0	0	0	31,419,413	7,132,453
City Of Forest Park	Hamilton	324,132	148,699	0	0	0	20,659,123	(3,188,534)
City Of Fostoria	Seneca	72,818	14,897	0	0	0	9,839,244	(785,405)
City Of Franklin	Warren	650,295	287,906	0	0	0	11,701,491	2,268,001
City Of Fremont	Sandusky	335,000	85,952	0	0	0	13,749,411	(327,766)
City Of Gahanna	Franklin	2,495,422	838,760	0	0	0	29,663,165	543,413
City Of Galion	Crawford	1,136,252	57,950	0	0	0	3,824,408	(1,955,776)
City Of Garfield Heights	Cuyahoga	2,291,760	1,044,903	0	0	0	29,255,562	3,618,014
City Of Geneva	Ashtabula	546,882	123,118	0	0	0	5,871,366	(563,635)
City Of Girard	Trumbull	3,200,243	123,420	0	0	0	12,217,966	(2,158,196)
City Of Grandview Heights	Franklin	161,910	90,290	0	0	0	16,444,408	1,067,458

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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		Other Financing Sources (Uses)								
City	County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out	Other Financing Sources
City Of Cheviot	Hamilton	0	0	120,000	0	0	0	15,900	(20,900)	0
City Of Chillicothe	Ross	41,696	42,068	0	4,850,000	31,481	0	1,581,240	(1,602,069)	0
City Of Circleville	Pickaway	0	215,706	0	0	0	0	67,920	(67,920)	13,414
City Of Cleveland	Cuyahoga	4,425,000	1,489,000	0	25,360,000	35,840,000	(25,360,000)	56,516,000	(58,466,000)	4,415,000
City Of Cleveland Heights	Cuyahoga	0	0	0	1,590,000	482,601	(1,513,662)	3,998,494	(3,975,069)	9,185
City Of Clyde	Sandusky	15	0	0	0	127,007	0	326,247	(326,247)	0
City Of Columbus	Franklin	0	0	221,352,000	102,405,000	43,495,000	0	65,396,000	(67,496,000)	0
City Of Conneaut	Ashtabula	0	88,485	0	0	42,000	0	176,308	(177,100)	0
City Of Cortland	Trumbull	999	0	0	0	0	0	110,000	(110,000)	0
City Of Coshocton	Coshocton	0	0	0	0	202,000	0	0	0	0
City Of Cuyahoga Falls	Summit	0	0	0	0	0	0	3,175,752	(4,597,428)	1,971,809
City Of Dayton	Montgomery	0	0	0	0	556,971	0	6,838,592	(6,750,939)	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	260,183	(260,183)	0
City Of Defiance	Defiance	0	0	0	0	1,108,126	0	380,000	(388,085)	0
City Of Delaware	Delaware	59,407	0	8,260,000	0	0	0	9,292,264	(9,292,264)	280,261
City Of Delphos	Allen	0	0	0	0	0	0	151,000	(503,000)	0
City Of Dover	Tuscarawas	0	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	9,855,000	0	0	0	20,671,821	(20,671,821)	137,433
City Of East Cleveland	Cuyahoga	0	81,793	0	0	0	0	191,029	(237,997)	0
City Of East Liverpool	Columbiana	0	533,327	0	0	66,268	0	2,969,612	(2,974,612)	0
City Of Eastlake	Lake	0	0	0	4,025,000	(24,268)	(3,855,922)	1,246,756	(1,246,134)	0
City Of Eaton	Preble	15,284	0	0	0	0	0	975,000	(975,000)	0
City Of Elyria	Lorain	75,359	0	6,312,000	0	163,223	(6,504,027)	825,209	(825,209)	630,087
City Of Englewood	Montgomery	136,336	0	0	0	0	0	6,053,513	(6,053,513)	0
City Of Euclid	Cuyahoga	36,125	292,000	0	0	0	0	2,334,550	(2,409,550)	2,159
City Of Fairborn	Greene	25,921	0	1,630,000	0	1,570,000	0	5,878,722	(5,878,722)	55,693
City Of Fairfield	Butler	54,377	0	0	0	0	0	5,515,626	(6,200,626)	0
City Of Fairlawn	Summit	16,505	0	0	0	0	0	1,921,900	(1,921,900)	0
City Of Fairview Park	Cuyahoga	0	133,444	0	0	550,000	0	900,000	(970,876)	0
City Of Findlay	Hancock	119	0	0	0	0	0	23,454,086	(24,115,429)	0
City Of Forest Park	Hamilton	0	98,967	0	0	0	0	1,135,364	(1,101,364)	0
City Of Fostoria	Seneca	18,699	0	0	0	252,036	0	604,930	(616,716)	0
City Of Franklin	Warren	0	0	0	0	0	0	2,806,611	(2,676,611)	0
City Of Fremont	Sandusky	0	0	0	0	0	0	776,000	(776,000)	0
City Of Gahanna	Franklin	37,293	9,287	0	8,795,300	206,769	(9,438,378)	3,321,151	(3,327,522)	821,919
City Of Galion	Crawford	0	0	0	0	770,000	0	893,653	(71,805)	0
City Of Garfield Heights	Cuyahoga	0	199,289	0	0	0	0	3,016,290	(3,016,290)	0
City Of Geneva	Ashtabula	45,656	0	0	0	274,075	0	821,207	(894,663)	0
City Of Girard	Trumbull	3,270	0	0	0	2,810,502	0	0	0	0
City Of Grandview Heights	Franklin	19,589	0	0	0	0	0	307,500	(307,500)	1,638

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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<u>Other Financing Sources (Uses) (Continued)</u>				<u>Special and Extraordinary Items</u>		
City	County	Other Financing Uses	Total Other Financing Sources (Uses)	Special Item	Extraordinary Item	Total Special And Extraordinary Items
City Of Cheviot	Hamilton	0	115,000	0	0	0
City Of Chillicothe	Ross	0	4,944,416	0	0	0
City Of Circleville	Pickaway	0	229,120	0	0	0
City Of Cleveland	Cuyahoga	0	44,219,000	0	0	0
City Of Cleveland Heights	Cuyahoga	0	591,549	0	0	0
City Of Clyde	Sandusky	0	127,022	0	0	0
City Of Columbus	Franklin	0	365,152,000	0	0	0
City Of Conneaut	Ashtabula	0	129,693	0	0	0
City Of Cortland	Trumbull	0	999	0	0	0
City Of Coshocton	Coshocton	0	202,000	0	0	0
City Of Cuyahoga Falls	Summit	0	550,133	0	0	0
City Of Dayton	Montgomery	0	644,624	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0
City Of Defiance	Defiance	0	1,100,041	0	0	0
City Of Delaware	Delaware	0	8,599,668	17,008	0	17,008
City Of Delphos	Allen	0	(352,000)	0	0	0
City Of Dover	Tuscarawas	0	0	0	0	0
City Of Dublin	Franklin	0	9,992,433	0	0	0
City Of East Cleveland	Cuyahoga	0	34,825	0	0	0
City Of East Liverpool	Columbiana	0	594,595	0	0	0
City Of Eastlake	Lake	0	145,432	0	0	0
City Of Eaton	Preble	0	15,284	0	0	0
City Of Elyria	Lorain	(37,872)	638,770	3,410,806	0	3,410,806
City Of Englewood	Montgomery	0	136,336	0	0	0
City Of Euclid	Cuyahoga	0	255,284	0	0	0
City Of Fairborn	Greene	0	3,281,614	0	0	0
City Of Fairfield	Butler	0	(630,623)	0	0	0
City Of Fairlawn	Summit	0	16,505	0	0	0
City Of Fairview Park	Cuyahoga	0	612,568	0	0	0
City Of Findlay	Hancock	0	(661,224)	0	0	0
City Of Forest Park	Hamilton	0	132,967	0	0	0
City Of Fostoria	Seneca	0	258,949	0	0	0
City Of Franklin	Warren	0	130,000	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0
City Of Gahanna	Franklin	0	425,819	0	0	0
City Of Galion	Crawford	0	1,591,848	0	0	0
City Of Garfield Heights	Cuyahoga	0	199,289	0	0	0
City Of Geneva	Ashtabula	0	246,275	0	0	0
City Of Girard	Trumbull	0	2,813,772	0	0	0
City Of Grandview Heights	Franklin	0	21,227	0	0	0

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City	County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	Fund Balances End Of Year
City Of Cheviot	Hamilton	(335,861)	1,893,377	(14,544)	1,542,972
City Of Chillicothe	Ross	6,033,876	(1,567,752)	0	4,466,124
City Of Circleville	Pickaway	(510,962)	4,185,911	0	3,674,949
City Of Cleveland	Cuyahoga	24,947,000	408,980,000	0	433,927,000
City Of Cleveland Heights	Cuyahoga	(2,600,673)	16,186,097	0	13,585,424
City Of Clyde	Sandusky	839,469	2,946,997	0	3,786,466
City Of Columbus	Franklin	71,162,000	658,691,000	0	729,853,000
City Of Conneaut	Ashtabula	240,138	2,561,861	0	2,801,999
City Of Cortland	Trumbull	(62,394)	1,454,344	0	1,391,950
City Of Coshocton	Coshocton	93,642	3,220,205	0	3,313,847
City Of Cuyahoga Falls	Summit	(11,214,515)	22,341,784	(39,839)	11,087,430
City Of Dayton	Montgomery	(3,588,910)	132,623,529	0	129,034,619
City Of Deer Park	Hamilton	254,381	1,716,424	0	1,970,805
City Of Defiance	Defiance	67,650	6,892,988	0	6,960,638
City Of Delaware	Delaware	7,183,564	6,689,971	0	13,873,535
City Of Delphos	Allen	426,300	922,219	0	1,348,519
City Of Dover	Tuscarawas	883,827	5,377,958	0	6,261,785
City Of Dublin	Franklin	14,404,881	106,211,267	0	120,616,148
City Of East Cleveland	Cuyahoga	(1,151,809)	572,515	0	(579,294)
City Of East Liverpool	Columbiana	(601,938)	2,446,725	0	1,844,787
City Of Eastlake	Lake	(444,317)	4,662,098	0	4,217,781
City Of Eaton	Preble	609,662	5,776,584	0	6,386,246
City Of Elyria	Lorain	3,182,905	11,942,334	0	15,125,239
City Of Englewood	Montgomery	639,227	15,211,427	25,565	15,876,219
City Of Euclid	Cuyahoga	(2,406,170)	10,029,652	0	7,623,482
City Of Fairborn	Greene	2,623,095	19,228,878	0	21,851,973
City Of Fairfield	Butler	4,193,653	26,432,985	0	30,626,638
City Of Fairlawn	Summit	762,743	17,806,071	97,512	18,666,326
City Of Fairview Park	Cuyahoga	2,453,069	6,357,094	0	8,810,163
City Of Findlay	Hancock	6,471,229	22,327,906	84,293	28,883,428
City Of Forest Park	Hamilton	(3,055,567)	6,601,051	0	3,545,484
City Of Fostoria	Seneca	(526,456)	4,971,541	0	4,445,085
City Of Franklin	Warren	2,398,001	9,374,374	0	11,772,375
City Of Fremont	Sandusky	(327,766)	11,543,648	0	11,215,882
City Of Gahanna	Franklin	969,232	31,514,225	0	32,483,457
City Of Galion	Crawford	(363,928)	2,893,708	0	2,529,780
City Of Garfield Heights	Cuyahoga	3,817,303	761,044	0	4,578,347
City Of Geneva	Ashtabula	(317,360)	2,003,937	0	1,686,577
City Of Girard	Trumbull	655,576	1,469,899	0	2,125,475
City Of Grandview Heights	Franklin	1,088,685	9,001,608	0	10,090,293



**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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<b>Revenues</b>										
<b>City</b>	<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Special Assessments</b>	<b>Intergovernmental</b>	<b>Interest</b>	<b>Licenses And Permits</b>	<b>Fines And Forfeitures</b>	<b>Rentals</b>	<b>Charges For Services</b>
City of Green	Summit	1,437,364	19,973,897	95,613	5,478,102	(43,457)	508,759	30,302	31,832	834,978
City Of Greenville	Darke	1,051,930	6,228,545	13,032	2,194,767	3,561	111,585	84,693	0	168,091
City of Grove City	Franklin	7,714,789	20,271,084	162,092	6,917,777	32,345	1,434,718	398,458	107,585	4,447,464
City of Groveport	Franklin	266,507	12,490,313	9,854	1,693,619	574	402,736	0	0	2,136,851
City Of Hamilton	Butler	8,278,613	22,113,731	668,686	13,552,982	(59,847)	935,844	821,866	0	12,367,803
City Of Harrison	Hamilton	2,369,711	3,078,874	0	2,713,598	21,841	308,476	131,101	0	864,669
City Of Heath	Licking	7,108,267	0	0	2,635,926	16,848	15,867	47,797	0	837,316
City Of Highland Heights	Cuyahoga	1,544,650	11,757,707	974,721	1,432,968	13,548	396,526	711	0	661,054
City Of Hillsboro	Highland	3,886,008	0	0	774,872	13,845	66,071	310,607	29,643	190,754
City Of Hubbard	Trumbull	258,047	2,062,669	0	681,053	62,190	143,304	23,102	0	1,934
City Of Huber Heights	Montgomery	2,714,667	13,625,659	745,376	5,330,203	152,689	709,313	0	178,759	1,409,003
City Of Hudson	Summit	4,411,716	18,221,256	321,657	6,717,750	199,253	0	68,627	0	1,258,639
City Of Huron	Erie	805,102	2,460,087	3,813	3,349,370	10,677	137,282	455,545	0	1,697,411
City Of Independence	Cuyahoga	969,003	23,422,606	71,267	1,338,264	65,759	674,645	287,559	227,699	590,273
City Of Indian Hill	Hamilton	701,772	12,270,038	0	3,308,741	1,008,346	600	32,875	0	485,436
City Of Ironton	Lawrence	2,747,846	0	1,989	1,348,517	29,125	104,609	486,498	0	1,572,515
City Of Jackson	Jackson	1,434,022	0	0	1,380,594	162,766	98,904	46,339	1,575	2,007,394
City Of Kent	Portage	2,728,065	12,545,597	170,144	6,978,903	128,104	414,466	201,463	0	2,384,258
City Of Kettering	Montgomery	8,043,981	39,386,072	961,250	50,075,115	305,673	538,267	1,640,474	0	8,937,684
City Of Kirtland	Lake	1,525,372	3,344,069	0	1,418,651	137	25,486	25,953	229,465	390,142
City Of Lakewood	Cuyahoga	11,650,884	20,119,636	31,511	15,904,055	13,857	1,962,750	1,695,082	0	3,831,150
City Of Lancaster	Fairfield	20,522,054	0	99,710	9,925,610	117,176	21,320	2,111,093	0	5,018,577
City of Lebanon	Warren	2,936,952	6,334,779	8,460	5,404,430	167,756	0	754,072	0	2,601,728
City Of Lima	Allen	1,121,030	15,876,556	79,979	8,300,702	(35,583)	818,639	1,936,930	0	6,770,194
City Of Logan	Hocking	478,868	2,787,856	0	1,164,534	5,456	50,039	0	0	335,323
City Of London	Madison	5,407,750	0	60,482	1,627,691	9,224	260,623	0	0	347,399
City Of Lorain	Lorain	2,986,912	23,424,066	80,691	13,515,786	36,297	1,219,834	2,052,479	0	2,861,711
City Of Louisville	Stark	338,507	3,031,133	0	1,368,270	392	136,040	48,923	0	575,309
City Of Loveland	Hamilton	2,887,385	3,722,897	92,902	1,583,098	37,912	337,581	121,463	0	78,118
City Of Lyndhurst	Cuyahoga	4,445,414	6,834,231	1,189,149	2,944,411	11,957	49,050	1,610,653	0	657,932
City Of Macedonia	Summit	2,222,903	8,867,712	276,120	3,571,934	625	238,953	388,472	48,743	1,677,236
City Of Madeira	Hamilton	4,413,487	0	0	1,412,216	2,722	135,034	73,312	0	151,632
City Of Mansfield	Richland	1,830,474	24,006,334	23,855	12,575,583	232,284	1,053,984	2,621,115	0	4,336,863
City Of Maple Heights	Cuyahoga	4,423,990	6,352,097	0	3,229,349	523	1,747,845	36,167	0	1,379,995
City Of Marietta	Washington	512,243	9,017,860	0	6,814,143	69,736	1,182,453	0	23,112	2,099,539
City Of Marion	Marion	1,232,257	14,324,676	0	5,594,429	136,337	382,259	1,129,885	0	1,178,391
City Of Martins Ferry	Belmont	403,228	1,102,881	0	932,296	12,994	78,583	104,296	7,750	1,360,359
City Of Marysville	Union	1,526,523	14,416,848	21,290	1,572,142	12,981	228,054	800,480	0	1,732,913
City Of Mason	Warren	7,004,283	25,698,786	13,426	5,885,803	91,916	2,328,919	0	0	2,174,388
City Of Massillon	Stark	1,422,655	16,036,791	7,455	5,175,384	8,767	520,677	1,971,845	0	3,061,339

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
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Revenues (Continued)					Expenditures				
					Current Expenditures				
City	County	Contributions And Donations	Other Revenues	Total Revenues	Security of Persons and Property			Public Services	Public Health
					Police	Fire	Other		
City of Green	Summit	28,735	1,974,058	30,350,183	8,099,496	0	0	0	275,844
City Of Greenville	Darke	17,985	464,622	10,338,811	4,340,178	0	0	0	413
City of Grove City	Franklin	51,445	1,374,737	42,912,494	0	0	9,965,303	0	296,632
City of Groveport	Franklin	0	310,754	17,311,208	2,863,058	0	0	0	56,381
City Of Hamilton	Butler	0	751,688	59,431,366	27,840,266	0	0	0	1,042,523
City Of Harrison	Hamilton	33,608	486,867	10,008,745	5,872,990	0	0	0	238,774
City Of Heath	Licking	0	335,403	10,997,424	4,984,224	0	0	0	55,970
City Of Highland Heights	Cuyahoga	9,160	353,657	17,144,702	6,653,498	0	0	0	40,179
City Of Hillsboro	Highland	0	121,893	5,393,693	2,490,321	0	0	0	19,241
City Of Hubbard	Trumbull	0	64,515	3,296,814	1,420,798	0	0	0	18,805
City Of Huber Heights	Montgomery	0	2,634,540	27,500,209	8,002,052	6,221,151	360,238	0	0
City Of Hudson	Summit	0	425,208	31,624,106	6,464,225	0	0	0	1,052,735
City Of Huron	Erie	0	224,702	9,143,989	1,494,682	1,583,717	115,485	0	0
City Of Independence	Cuyahoga	0	2,963,466	30,610,541	0	0	7,164,583	0	101,608
City Of Indian Hill	Hamilton	0	188,551	17,996,359	4,479,313	0	0	78,450	0
City Of Ironton	Lawrence	0	707,310	6,998,409	2,974,402	0	0	0	266,850
City Of Jackson	Jackson	42,862	163,150	5,337,606	2,332,801	0	0	0	373,397
City Of Kent	Portage	0	1,041,831	26,592,831	10,553,514	0	0	0	723,475
City Of Kettering	Montgomery	0	3,622,627	113,511,143	14,957,275	10,935,461	0	0	0
City Of Kirtland	Lake	0	68,893	7,028,168	2,706,449	0	0	0	68,785
City Of Lakewood	Cuyahoga	575,690	809,695	56,594,310	11,955,911	9,355,592	0	0	1,755,943
City Of Lancaster	Fairfield	0	849,946	38,665,486	16,396,860	0	0	0	897,647
City of Lebanon	Warren	19,195	3,304,168	21,531,540	4,145,205	2,867,920	0	0	166,325
City Of Lima	Allen	0	482,406	35,350,853	15,878,467	0	0	0	0
City Of Logan	Hocking	8,804	51,054	4,881,934	1,811,378	828,413	0	0	330,181
City Of London	Madison	0	201,068	7,914,237	3,087,510	0	0	0	0
City Of Lorain	Lorain	383,691	5,520,051	52,081,518	22,091,525	0	0	0	1,753,833
City Of Louisville	Stark	5,025	108,625	5,612,224	2,004,392	0	0	0	79,746
City Of Loveland	Hamilton	0	435,555	9,296,911	4,578,183	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	569,782	18,312,579	8,181,081	0	0	0	53,764
City Of Macedonia	Summit	100	494,504	17,787,302	5,535,655	0	0	0	202,662
City Of Madeira	Hamilton	0	434,876	6,623,279	3,239,259	0	0	0	0
City Of Mansfield	Richland	0	326,680	47,007,172	19,553,411	0	0	0	0
City Of Maple Heights	Cuyahoga	34,025	514,357	17,718,348	9,164,355	0	0	0	88,850
City Of Marietta	Washington	21,308	1,238,004	20,978,398	3,461,676	3,433,773	0	0	869,761
City Of Marion	Marion	0	946,730	24,924,964	6,426,618	5,920,835	270,226	0	391,149
City Of Martins Ferry	Belmont	150	200,575	4,203,112	2,916,364	0	0	0	70,732
City Of Marysville	Union	0	2,868,706	23,179,937	4,171,507	4,510,237	930,921	0	318,303
City Of Mason	Warren	0	2,518,816	45,716,337	12,381,894	0	0	0	0
City Of Massillon	Stark	101,865	1,576,129	29,882,907	10,147,939	0	0	0	617,138

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
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		<b>Expenditures (Continued)</b>							
		<b>Current Expenditures (Continued)</b>							
<b>City</b>	<b>County</b>	<b>Community &amp; Leisure Time</b>			<b>Basic Utility Service</b>	<b>Public Works</b>	<b>Transportation</b>	<b>General Government</b>	<b>Capital Outlay</b>
		<b>Activities</b>	<b>Economic Development</b>	<b>Development</b>				<b>Intergovernmental</b>	
City of Green	Summit	721,989	923,396	0	0	10,101,510	8,852,915	0	2,754,507
City Of Greenville	Darke	190,378	351	123,507	0	1,477,425	1,899,783	0	1,547,119
City of Grove City	Franklin	2,228,133	1,421,746	0	0	1,437,795	9,575,873	317,549	16,369,010
City of Groveport	Franklin	5,198,660	452,428	0	0	2,659,133	3,581,725	0	1,193,063
City Of Hamilton	Butler	2,731,042	4,639,097	5,621,039	0	3,496,658	6,456,639	0	6,069,186
City Of Harrison	Hamilton	188,375	33,680	0	0	608,994	717,760	0	1,434,327
City Of Heath	Licking	1,080,375	272,127	0	0	2,632,997	1,307,183	0	0
City Of Highland Heights	Cuyahoga	673,026	137,626	1,884,880	0	2,204,787	2,644,888	0	0
City Of Hillsboro	Highland	19,570	0	0	0	366,070	1,401,249	0	79,613
City Of Hubbard	Trumbull	40,972	760	0	0	577,328	360,499	0	212,159
City Of Huber Heights	Montgomery	621,356	691,227	0	0	2,323,936	2,545,859	0	10,363,543
City Of Hudson	Summit	1,172,512	1,418,159	0	0	3,025,339	5,079,015	0	6,445,538
City Of Huron	Erie	613,624	26,832	709,985	0	557,519	1,085,300	0	3,032,732
City Of Independence	Cuyahoga	3,310,319	2,687,884	499,164	0	2,599,750	6,165,368	0	4,963,406
City Of Indian Hill	Hamilton	953,749	1,566,206	0	0	1,442,667	1,919,079	0	905,371
City Of Ironton	Lawrence	100,156	629,595	0	0	534,824	1,924,877	0	181,295
City Of Jackson	Jackson	231,433	468,983	0	0	899,920	1,196,364	0	0
City Of Kent	Portage	1,529,772	3,526,550	0	0	2,219,883	2,668,437	0	4,250,559
City Of Kettering	Montgomery	13,361,686	0	0	8,314,119	0	12,815,451	0	9,546,221
City Of Kirtland	Lake	352,388	70,091	0	0	1,407,783	1,905,267	0	159,334
City Of Lakewood	Cuyahoga	1,768,169	4,829,707	2,966,538	0	1,880,557	8,029,518	0	2,446,578
City Of Lancaster	Fairfield	1,840,118	687,389	0	0	4,443,455	7,490,162	0	4,721,837
City of Lebanon	Warren	1,184,816	1,225,319	0	0	1,226,412	3,845,070	900,216	7,728,631
City Of Lima	Allen	1,036,616	3,512,022	0	0	3,012,073	8,210,973	0	4,301,719
City Of Logan	Hocking	110,312	301,444	2,182	0	680,531	621,008	0	1,096,698
City Of London	Madison	153,641	167,674	0	0	699,357	1,218,852	0	370,247
City Of Lorain	Lorain	623,400	2,931,166	0	0	3,901,721	9,486,613	0	17,927,940
City Of Louisville	Stark	136,631	196,848	0	0	768,679	1,013,492	0	941,200
City Of Loveland	Hamilton	344,436	184,730	0	0	712,908	1,730,094	0	347,122
City Of Lyndhurst	Cuyahoga	929,823	702,418	2,395,645	0	2,182,258	4,135,695	0	0
City Of Macedonia	Summit	1,585,424	894,478	183,032	0	1,658,611	2,059,045	0	2,989,243
City Of Madeira	Hamilton	174,910	119,750	0	438,167	736,988	962,013	0	574,405
City Of Mansfield	Richland	154,812	3,354,864	0	0	2,790,282	13,797,768	0	3,343,461
City Of Maple Heights	Cuyahoga	665,375	935,321	1,778,287	0	858,351	5,247,873	0	642,453
City Of Marietta	Washington	1,162,539	658,837	0	3,888,789	0	4,813,057	1,861,814	1,308,503
City Of Marion	Marion	805,801	623,338	0	0	3,620,664	3,991,130	0	0
City Of Martins Ferry	Belmont	47,274	139,498	0	0	543,916	665,597	0	744,968
City Of Marysville	Union	152,254	2,148,292	0	0	1,487,017	3,583,321	0	11,686,978
City Of Mason	Warren	1,710,742	2,498,610	281,729	0	3,467,723	6,287,335	0	7,156,134
City Of Massillon	Stark	3,097,426	775,366	2,645	0	2,412,020	6,495,950	0	955,461

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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<b>Expenditures (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Debt Service</b>				<b>Other Expenditures</b>	<b>Total Expenditures</b>	<b>Excess Of Revenues Over Under Expenditures</b>
		<b>Principal Retirement</b>	<b>Interest And Fiscal Charges</b>	<b>Bond Issuance Costs</b>	<b>Other</b>			
City of Green	Summit	6,210,000	2,021,698	138,048	0	0	40,099,403	(9,749,220)
City Of Greenville	Darke	442,172	91,827	0	0	0	10,113,153	225,658
City of Grove City	Franklin	1,459,499	1,495,054	0	0	0	44,566,594	(1,654,100)
City of Groveport	Franklin	2,882,152	498,175	111,820	0	0	19,496,595	(2,185,387)
City Of Hamilton	Butler	2,365,000	1,187,163	0	0	0	61,448,613	(2,017,247)
City Of Harrison	Hamilton	733,287	255,585	0	0	0	10,083,772	(75,027)
City Of Heath	Licking	265,049	190,548	0	0	0	10,788,473	208,951
City Of Highland Heights	Cuyahoga	1,168,143	339,946	0	0	0	15,746,973	1,397,729
City Of Hillsboro	Highland	172,769	139,272	0	0	292,581	4,980,686	413,007
City Of Hubbard	Trumbull	330,000	48,585	0	0	0	3,009,906	286,908
City Of Huber Heights	Montgomery	1,665,465	1,243,619	178,671	0	0	34,217,117	(6,716,908)
City Of Hudson	Summit	3,311,186	960,771	0	0	0	28,929,480	2,694,626
City Of Huron	Erie	347,724	57,002	0	0	0	9,624,602	(480,613)
City Of Independence	Cuyahoga	5,628,198	838,787	33,979	0	0	33,993,046	(3,382,505)
City Of Indian Hill	Hamilton	654,760	64,013	0	0	0	12,063,608	5,932,751
City Of Ironton	Lawrence	2,150,473	115,356	0	0	0	8,877,828	(1,879,419)
City Of Jackson	Jackson	11,181	7,559	0	0	0	5,521,638	(184,032)
City Of Kent	Portage	60,947	130,467	140,230	0	0	25,803,834	788,997
City Of Kettering	Montgomery	848,799	559,885	0	0	0	71,338,897	42,172,246
City Of Kirtland	Lake	1,310,882	107,833	0	0	0	8,088,812	(1,060,644)
City Of Lakewood	Cuyahoga	7,457,812	1,487,391	18,201	0	0	53,951,917	2,642,393
City Of Lancaster	Fairfield	969,263	352,094	0	0	0	37,798,825	866,661
City of Lebanon	Warren	605,496	269,783	0	0	0	24,165,193	(2,633,653)
City Of Lima	Allen	440,500	130,654	0	0	0	36,523,024	(1,172,171)
City Of Logan	Hocking	88,369	15,731	0	0	0	5,886,247	(1,004,313)
City Of London	Madison	323,372	131,919	0	0	0	6,152,572	1,761,665
City Of Lorain	Lorain	5,165,031	1,992,957	247,626	0	0	66,121,812	(14,040,294)
City Of Louisville	Stark	114,352	11,539	0	0	0	5,266,879	345,345
City Of Loveland	Hamilton	573,500	202,174	0	0	0	8,673,147	623,764
City Of Lyndhurst	Cuyahoga	2,105,000	58,061	0	0	0	20,743,745	(2,431,166)
City Of Macedonia	Summit	1,307,401	350,843	0	0	0	16,766,394	1,020,908
City Of Madeira	Hamilton	0	5,603	0	0	0	6,251,095	372,184
City Of Mansfield	Richland	484,901	234,862	102,278	2,275,000	0	46,091,639	915,533
City Of Maple Heights	Cuyahoga	905,019	575,502	0	0	0	20,861,386	(3,143,038)
City Of Marietta	Washington	86,259	75,231	20,521	215,784	0	21,856,544	(878,146)
City Of Marion	Marion	407,701	161,905	0	0	0	22,619,367	2,305,597
City Of Martins Ferry	Belmont	147,066	21,658	0	0	0	5,297,073	(1,093,961)
City Of Marysville	Union	1,125,000	1,092,760	0	0	0	31,206,590	(8,026,653)
City Of Mason	Warren	2,681,250	1,657,718	0	0	0	38,123,135	7,593,202
City Of Massillon	Stark	1,196,477	1,003,770	0	0	376,919	27,081,111	2,801,796

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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		Other Financing Sources (Uses)								
City	County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out	Other Financing Sources
City of Green	Summit	592,116	0	5,480,000	0	3,910,000	(5,427,914)	5,155,000	(5,655,000)	72,437
City Of Greenville	Darke	0	955,209	0	0	0	0	2,074,605	(2,088,605)	0
City of Grove City	Franklin	72,197	0	0	0	2,675,421	0	11,064,254	(11,064,711)	0
City of Groveport	Franklin	17,000	673,870	2,088,913	0	17,673	0	809,287	(829,287)	0
City Of Hamilton	Butler	115,852	0	0	0	9,500,000	0	7,500,414	(7,500,414)	0
City Of Harrison	Hamilton	0	0	0	0	0	0	2,476,008	(2,447,539)	0
City Of Heath	Licking	0	0	0	0	0	0	748,025	(748,025)	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	2,832,840	(2,832,840)	0
City Of Hillsboro	Highland	5,365	42,900	0	0	0	0	439,956	(439,956)	0
City Of Hubbard	Trumbull	0	0	0	0	0	0	757,391	(757,391)	0
City Of Huber Heights	Montgomery	30,822	0	8,235,000	0	0	0	10,870,998	(10,316,874)	0
City Of Hudson	Summit	8,517	0	0	0	5,011,223	0	6,195,150	(9,095,150)	0
City Of Huron	Erie	0	57,522	0	0	525,000	0	1,204,043	(1,204,043)	1,428
City Of Independence	Cuyahoga	0	0	0	0	5,491,965	0	9,631,100	(9,631,100)	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	2,980,584	(2,980,584)	0
City Of Ironton	Lawrence	760	0	401,622	2,005,000	0	0	38,204	(38,204)	0
City Of Jackson	Jackson	5,729	0	0	0	0	0	642,441	(919,991)	0
City Of Kent	Portage	15,726	0	5,490,000	0	231,226	0	266,947	(426,947)	0
City Of Kettering	Montgomery	329,264	0	0	0	0	0	10,434,938	(10,434,938)	0
City Of Kirtland	Lake	3,225	0	0	0	0	0	401,460	(401,460)	0
City Of Lakewood	Cuyahoga	11,656	1,044,967	0	0	6,243,474	0	4,573,048	(4,613,841)	0
City Of Lancaster	Fairfield	0	20,751	0	0	470,575	0	2,035,399	(2,214,087)	0
City of Lebanon	Warren	32,077	0	2,655,000	2,311,603	1,500,000	(2,401,675)	702,500	(1,202,500)	239,158
City Of Lima	Allen	14,418	0	0	0	0	0	87,897	(87,897)	19,897
City Of Logan	Hocking	500	576,497	0	0	0	0	20,500	(20,500)	0
City Of London	Madison	1,339	0	0	0	0	0	542,933	(542,933)	0
City Of Lorain	Lorain	0	2,423,078	11,990,000	0	0	0	3,742,811	(3,698,385)	2,694,131
City Of Louisville	Stark	24,854	0	0	0	0	0	316,620	(316,620)	0
City Of Loveland	Hamilton	8,088	0	215,000	0	20,616	0	745,216	(699,063)	0
City Of Lyndhurst	Cuyahoga	40,047	0	0	0	1,200,000	0	1,864,506	(1,864,506)	0
City Of Macedonia	Summit	19,557	195,748	0	0	0	0	2,478,028	(2,478,028)	0
City Of Madeira	Hamilton	0	0	0	0	0	0	427,447	(447,447)	0
City Of Mansfield	Richland	33,222	0	2,355,000	0	55,118	0	11,767,859	(12,003,385)	0
City Of Maple Heights	Cuyahoga	0	138,701	0	0	145,550	0	1,847,608	(1,847,608)	0
City Of Marietta	Washington	20,026	0	0	0	4,890,000	0	222,642	(222,642)	3,300
City Of Marion	Marion	3,850	0	0	0	0	0	1,353,929	(1,362,540)	0
City Of Martins Ferry	Belmont	0	0	0	0	41,000	0	273,771	(205,628)	0
City Of Marysville	Union	14,354	0	0	0	0	0	4,088,445	(4,088,445)	0
City Of Mason	Warren	25,000	0	0	0	0	0	4,293,511	(5,347,511)	0
City Of Massillon	Stark	0	177,296	0	0	0	0	2,855,144	(2,595,822)	0

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<u>Other Financing Sources (Uses) (Continued)</u>				<u>Special and Extraordinary Items</u>		
City	County	Other Financing Uses	Total Other Financing Sources (Uses)	Special Item	Extraordinary Item	Total Special And Extraordinary Items
City of Green	Summit	0	4,126,639	0	0	0
City Of Greenville	Darke	0	941,209	0	0	0
City of Grove City	Franklin	0	2,747,161	0	0	0
City of Groveport	Franklin	0	2,777,456	0	0	0
City Of Hamilton	Butler	0	9,615,852	0	0	0
City Of Harrison	Hamilton	0	28,469	0	0	0
City Of Heath	Licking	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0
City Of Hillsboro	Highland	0	48,265	0	0	0
City Of Hubbard	Trumbull	0	0	0	0	0
City Of Huber Heights	Montgomery	0	8,819,946	0	0	0
City Of Hudson	Summit	0	2,119,740	0	0	0
City Of Huron	Erie	0	583,950	0	0	0
City Of Independence	Cuyahoga	0	5,491,965	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0
City Of Ironton	Lawrence	0	2,407,382	0	0	0
City Of Jackson	Jackson	0	(271,821)	0	0	0
City Of Kent	Portage	0	5,576,952	0	0	0
City Of Kettering	Montgomery	0	329,264	0	0	0
City Of Kirtland	Lake	0	3,225	0	0	0
City Of Lakewood	Cuyahoga	0	7,259,304	0	0	0
City Of Lancaster	Fairfield	0	312,638	0	0	0
City of Lebanon	Warren	0	3,836,163	0	0	0
City Of Lima	Allen	0	34,315	0	0	0
City Of Logan	Hocking	0	576,997	0	0	0
City Of London	Madison	0	1,339	0	0	0
City Of Lorain	Lorain	0	17,151,635	0	0	0
City Of Louisville	Stark	0	24,854	0	0	0
City Of Loveland	Hamilton	0	289,857	0	0	0
City Of Lyndhurst	Cuyahoga	0	1,240,047	0	0	0
City Of Macedonia	Summit	0	215,305	0	0	0
City Of Madeira	Hamilton	0	(20,000)	0	0	0
City Of Mansfield	Richland	0	2,207,814	0	0	0
City Of Maple Heights	Cuyahoga	0	284,251	0	0	0
City Of Marietta	Washington	(3,024,216)	1,889,110	0	0	0
City Of Marion	Marion	0	(4,761)	0	0	0
City Of Martins Ferry	Belmont	0	109,143	0	0	0
City Of Marysville	Union	0	14,354	0	0	0
City Of Mason	Warren	0	(1,029,000)	0	0	0
City Of Massillon	Stark	0	436,618	0	0	0

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

City	County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	Fund Balances End Of Year
City of Green	Summit	(5,622,581)	57,987,272	0	52,364,691
City Of Greenville	Darke	1,166,867	6,370,515	0	7,537,382
City of Grove City	Franklin	1,093,061	42,854,432	0	43,947,493
City of Groveport	Franklin	592,069	3,190,282	0	3,782,351
City Of Hamilton	Butler	7,598,605	23,570,168	21,592	31,190,365
City Of Harrison	Hamilton	(46,558)	281,726	0	235,168
City Of Heath	Licking	208,951	6,489,024	(3,127)	6,694,848
City Of Highland Heights	Cuyahoga	1,397,729	11,850,532	(77,210)	13,171,051
City Of Hillsboro	Highland	461,272	2,426,253	0	2,887,525
City Of Hubbard	Trumbull	286,908	1,559,176	0	1,846,084
City Of Huber Heights	Montgomery	2,103,038	13,285,962	0	15,389,000
City Of Hudson	Summit	4,814,366	24,083,912	0	28,898,278
City Of Huron	Erie	103,337	3,292,853	0	3,396,190
City Of Independence	Cuyahoga	2,109,460	15,740,828	0	17,850,288
City Of Indian Hill	Hamilton	5,932,751	15,233,089	(100,075)	21,065,765
City Of Ironton	Lawrence	527,963	2,144,294	0	2,672,257
City Of Jackson	Jackson	(455,853)	5,750,717	0	5,294,864
City Of Kent	Portage	6,365,949	18,194,440	0	24,560,389
City Of Kettering	Montgomery	42,501,510	64,549,566	0	107,051,076
City Of Kirtland	Lake	(1,057,419)	1,125,357	0	67,938
City Of Lakewood	Cuyahoga	9,901,697	16,712,575	0	26,614,272
City Of Lancaster	Fairfield	1,179,299	13,762,738	(17,400)	14,924,637
City of Lebanon	Warren	1,202,510	19,161,831	0	20,364,341
City Of Lima	Allen	(1,137,856)	16,357,285	0	15,219,429
City Of Logan	Hocking	(427,316)	2,065,381	0	1,638,065
City Of London	Madison	1,763,004	3,838,105	0	5,601,109
City Of Lorain	Lorain	3,111,341	31,860,236	0	34,971,577
City Of Louisville	Stark	370,199	3,265,407	0	3,635,606
City Of Loveland	Hamilton	913,621	5,552,194	(60,493)	6,405,322
City Of Lyndhurst	Cuyahoga	(1,191,119)	18,040,566	(2,945)	16,846,502
City Of Macedonia	Summit	1,236,213	7,378,226	0	8,614,439
City Of Madeira	Hamilton	352,184	1,865,123	0	2,217,307
City Of Mansfield	Richland	3,123,347	15,006,616	0	18,129,963
City Of Maple Heights	Cuyahoga	(2,858,787)	1,779,719	0	(1,079,068)
City Of Marietta	Washington	1,010,964	5,744,603	0	6,755,567
City Of Marion	Marion	2,300,836	3,289,469	0	5,590,305
City Of Martins Ferry	Belmont	(984,818)	3,229,104	0	2,244,286
City Of Marysville	Union	(8,012,299)	3,509,530	0	(4,502,769)
City Of Mason	Warren	6,564,202	45,012,494	(14,297)	51,562,399
City Of Massillon	Stark	3,238,414	5,429,834	0	8,668,248

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Revenues</b>										
<b>City</b>	<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Special Assessments</b>	<b>Intergovernmental</b>	<b>Interest</b>	<b>Licenses And Permits</b>	<b>Fines And Forfeitures</b>	<b>Rentals</b>	<b>Charges For Services</b>
City of Maumee	Lucas	3,342,306	15,726,286	386,445	3,342,083	31,706	348,666	975,282	0	1,248,031
City Of Mayfield Heights	Cuyahoga	4,596,459	13,960,606	3,617	2,455,787	(99,725)	613,497	0	0	1,295,927
City Of Medina	Medina	2,597,194	12,333,806	160,277	4,319,949	36,471	514,825	1,550,951	36,778	1,201,078
City Of Mentor	Lake	4,747,029	38,062,383	2,204,230	7,446,129	0	1,621,125	1,543,065	0	5,934,695
City of Mentor-on-the-Lake	Lake	1,448,373	893,274	0	1,243,128	1,964	64,878	18,692	0	651,134
City Of Miamisburg	Montgomery	2,665,908	14,099,249	147,542	2,659,355	(19,080)	0	1,613,708	0	2,249,696
City Of Middleburg Heights	Cuyahoga	2,140,815	18,214,580	186,528	1,949,745	(12,318)	1,647,011	0	0	1,979,092
City Of Middletown	Butler	4,281,127	19,616,825	552,180	16,871,566	0	316,920	1,907,260	0	4,657,114
City Of Milford	Clermont	2,041,070	3,125,640	0	807,767	20,685	72,010	198,715	0	228,050
City Of Monroe	Butler	2,315,935	6,918,373	869,640	1,931,013	131,034	582,054	276,936	0	900,660
City Of Montgomery	Hamilton	14,323,258	0	239,150	1,356,908	68,543	463,084	197,398	0	672,219
City Of Moraine	Montgomery	532,706	12,141,049	0	1,474,566	133,358	128,579	227,176	0	627,185
City Of Mount Vernon	Knox	12,820,372	0	0	2,243,029	29,448	10,252	696,006	0	1,538,771
City of Mt. Healthy	Hamilton	766,118	1,340,938	0	1,039,340	950	71,231	224,463	0	632,072
City Of Munroe Falls	Summit	703,354	1,204,736	22,061	784,544	(16,299)	197,373	0	0	169,018
City of Napoleon	Henry	368,495	3,565,922	0	1,719,738	54,013	73,435	369,351	0	960,552
City Of Nelsonville	Athens	407,585	1,748,690	0	924,675	9,194	37,911	0	0	80,515
City of New Albany	Franklin	970,464	22,328,026	0	2,033,992	190,518	563,322	83,416	40,242	870,635
City Of New Carlisle	Clark	545,606	930,918	119,646	533,070	0	27,657	19,518	0	597,726
City Of New Franklin	Summit	2,889,961	1,142,908	0	3,625,012	2,419	101,882	2,669	43,466	410,879
City of New Philadelphia	Tuscarawas	1,113,831	6,881,108	8,820	2,298,929	5,979	402,062	1,135,695	73,917	756,389
City of Newark	Licking	23,209,071	0	6,843	9,742,262	124,176	75,781	1,829,655	0	1,989,940
City Of Niles	Trumbull	732,920	5,744,247	19,243	2,018,434	8,289	637,521	493,132	34,269	1,516,580
City Of North Canton	Stark	2,254,918	6,633,626	0	3,846,689	10,033	304,774	331,760	195,880	760,933
City Of North Olmsted	Cuyahoga	9,503,797	13,435,417	0	4,889,076	61,556	0	1,654,123	0	2,751,882
City Of North Ridgeville	Lorain	5,800,626	8,756,652	73,379	4,165,196	32,118	1,168,167	0	0	3,989,115
City Of North Royalton	Cuyahoga	4,426,082	14,156,482	156,286	3,877,285	1,775	843,638	434,820	0	947,761
City Of Northwood	Wood	345,662	5,116,148	87,052	1,229,605	15,867	135,789	205,353	0	357,881
City Of Norton	Summit	2,082,476	5,086,439	220,208	1,693,928	6,920	45,683	87,202	0	845,918
City Of Norwalk	Huron	1,067,893	5,479,863	115,185	2,577,463	41,168	240,688	666,824	0	1,068,868
City Of Norwood	Hamilton	2,595,485	12,131,985	380,944	4,012,404	129	0	1,407,013	13,892	581,338
City Of Oakwood	Montgomery	1,467,552	6,179,728	137,838	2,946,134	12,801	0	178,909	0	1,912,666
City Of Oberlin	Lorain	746,936	5,712,920	0	1,530,792	149,831	235,398	915,757	0	232,811
City Of Olmsted Falls	Cuyahoga	1,885,879	2,875,594	437,651	1,291,728	2,018	240,879	106,904	0	522,006
City Of Ontario	Richland	348,020	4,547,575	5,307	720,891	68,751	259,571	303,528	0	78,717
City Of Oregon	Lucas	1,354,057	27,281,720	875,541	4,084,348	42,810	199,893	481,899	0	2,117,059
City Of Orrville	Wayne	431,521	5,944,657	11,556	1,748,085	4,341	0	39,316	31,418	1,332,827
City Of Oxford	Butler	1,301,573	8,249,273	38,915	1,437,662	17,608	381,774	337,777	0	1,541,299
City Of Painesville	Lake	1,056,874	7,721,126	76,294	2,694,920	49,611	337,067	1,416,206	0	672,887
City Of Parma	Cuyahoga	6,138,835	38,967,556	1,439,872	16,637,679	48,902	2,581,346	4,516,681	479,068	4,002,183



**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Revenues (Continued)					Expenditures				
City	County	Contributions And Donations	Other Revenues	Total Revenues	Current Expenditures				
					Security of Persons and Property			Public Services	Public Health
					Police	Fire	Other		
City of Maumee	Lucas	0	820,423	26,221,228	9,813,684	0	0	0	164,360
City Of Mayfield Heights	Cuyahoga	9,000	488,905	23,324,073	11,680,962	0	0	0	344,072
City Of Medina	Medina	13,403	104,934	22,869,666	7,708,995	0	0	0	210,553
City Of Mentor	Lake	0	1,298,039	62,856,695	12,719,594	11,284,756	0	0	0
City of Mentor-on-the-Lake	Lake	0	35,516	4,356,959	2,156,435	0	0	0	52,814
City Of Miamisburg	Montgomery	34,330	1,968,007	25,418,715	8,748,441	0	0	0	5,754
City Of Middleburg Heights	Cuyahoga	0	1,444,068	27,549,521	4,844,036	3,636,589	62,457	0	311,680
City Of Middletown	Butler	0	3,657,588	51,860,580	0	0	0	24,241,340	346,734
City Of Milford	Clermont	0	512,686	7,006,623	4,037,050	0	0	0	430,045
City Of Monroe	Butler	0	4,364,091	18,289,736	7,054,230	0	0	0	0
City Of Montgomery	Hamilton	0	408,662	17,729,222	5,195,970	0	0	0	0
City Of Moraine	Montgomery	0	435,037	15,699,656	8,144,237	0	0	0	28,095
City Of Mount Vernon	Knox	0	1,004,302	18,342,180	6,201,515	0	0	0	696,102
City of Mt. Healthy	Hamilton	0	74,889	4,150,001	1,729,449	0	0	0	0
City Of Munroe Falls	Summit	8,071	88,614	3,161,472	1,000,488	478,786	0	0	39,818
City of Napoleon	Henry	0	939,476	8,050,982	3,293,773	0	0	0	105,132
City Of Nelsonville	Athens	18,064	56,999	3,283,633	875,344	415,928	0	0	0
City of New Albany	Franklin	1,683,087	3,743,106	32,506,808	2,783,484	0	0	0	0
City Of New Carlisle	Clark	0	156,893	2,931,034	612,226	0	0	0	744,746
City Of New Franklin	Summit	11,045	59,806	8,290,047	3,906,816	0	0	0	126,441
City of New Philadelphia	Tuscarawas	12,781	202,876	12,892,387	5,213,138	0	0	0	723,827
City of Newark	Licking	0	715,301	37,693,029	17,586,636	0	0	0	119,440
City Of Niles	Trumbull	0	1,058,207	12,262,842	7,623,944	0	0	0	579,296
City Of North Canton	Stark	168,186	189,133	14,695,932	3,167,527	581,231	0	0	1,421,456
City Of North Olmsted	Cuyahoga	0	615,578	32,911,429	13,176,566	0	0	0	640,545
City Of North Ridgeville	Lorain	0	1,298,809	25,284,062	11,229,544	0	0	0	436,974
City Of North Royalton	Cuyahoga	0	565,555	25,409,684	0	0	11,930,978	430,788	0
City Of Northwood	Wood	5,480	102,055	7,600,892	2,506,113	0	0	0	6,432
City Of Norton	Summit	0	172,320	10,241,094	3,818,902	0	0	0	91,729
City Of Norwalk	Huron	54,151	498,563	11,810,666	4,648,425	0	0	0	130,028
City Of Norwood	Hamilton	106,932	3,415,073	24,645,195	4,805,975	5,385,459	0	10,938	1,049,460
City Of Oakwood	Montgomery	13,455	129,888	12,978,971	5,161,774	0	0	0	115,888
City Of Oberlin	Lorain	0	1,430,753	10,955,198	3,234,414	0	0	0	108,462
City Of Olmsted Falls	Cuyahoga	0	44,164	7,406,823	2,752,118	0	0	0	86,605
City Of Ontario	Richland	0	259,799	6,592,159	2,128,230	0	0	0	1,088
City Of Oregon	Lucas	0	516,386	36,953,713	9,818,060	0	0	0	436,794
City Of Orrville	Wayne	72,188	1,045,988	10,661,897	2,033,291	467,667	0	0	182,521
City Of Oxford	Butler	25,666	321,861	13,653,408	4,336,855	1,219,028	0	0	133,080
City Of Painesville	Lake	0	462,724	14,487,709	6,660,415	0	0	0	494,241
City Of Parma	Cuyahoga	148,135	27,451	74,987,708	30,237,970	0	0	0	313,348

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Expenditures (Continued)</b>									
<b>Current Expenditures (Continued)</b>									
<b>City</b>	<b>County</b>	<b>Leisure Time Activities</b>	<b>Community &amp; Economic Development</b>	<b>Basic Utility Service</b>	<b>Public Works</b>	<b>Transportation</b>	<b>General Government</b>	<b>Intergovernmental</b>	<b>Capital Outlay</b>
City of Maumee	Lucas	1,763,206	1,912,551	1,092,341	0	2,172,937	5,835,155	0	8,633,635
City Of Mayfield Heights	Cuyahoga	1,592,602	910,640	732,003	0	3,890,866	2,704,069	0	0
City Of Medina	Medina	1,067,698	1,340,879	99,689	0	5,469,864	6,945,754	0	714,853
City Of Mentor	Lake	7,996,907	2,387,632	0	14,712,621	0	6,698,212	0	2,571,347
City of Mentor-on-the-Lake	Lake	39,683	0	421,555	0	559,335	670,244	0	1,161,003
City Of Miamisburg	Montgomery	2,365,825	0	1,364,114	0	1,263,309	5,524,780	0	2,479,283
City Of Middleburg Heights	Cuyahoga	2,729,357	987,649	0	1,080,775	1,607,261	6,829,343	0	3,404,849
City Of Middletown	Butler	917,243	16,582,954	0	0	5,400,262	3,511,473	0	0
City Of Milford	Clermont	64,478	0	0	0	1,049,826	1,487,879	25,851	203,246
City Of Monroe	Butler	163,234	32,498	0	0	1,571,217	1,636,046	3,615,329	864,042
City Of Montgomery	Hamilton	1,140,568	558,761	0	1,551,869	0	4,454,948	0	8,132,369
City Of Moraine	Montgomery	905,757	301,613	326,057	0	2,121,131	2,977,451	0	1,542,226
City Of Mount Vernon	Knox	762,156	648,532	0	0	2,868,350	7,660,676	0	0
City of Mt. Healthy	Hamilton	168,628	144,168	0	462,409	894,353	658,917	0	53,196
City Of Munroe Falls	Summit	41,200	0	0	0	351,182	661,205	0	206,721
City of Napoleon	Henry	722,535	885,933	0	0	503,534	897,863	0	471,986
City Of Nelsonville	Athens	237,165	151,276	0	0	880,341	463,735	0	344,947
City of New Albany	Franklin	0	10,486,893	0	0	2,252,785	4,545,278	0	10,880,569
City Of New Carlisle	Clark	58,697	56,999	0	0	340,936	711,827	0	153,428
City Of New Franklin	Summit	78,249	129,727	0	0	1,359,033	1,178,640	0	2,068,530
City of New Philadelphia	Tuscarawas	760,927	294,217	0	0	1,941,282	3,313,355	0	1,020,710
City of Newark	Licking	687,552	2,140,823	0	0	3,433,453	9,959,941	0	4,701,957
City Of Niles	Trumbull	457,015	563,446	0	0	1,659,177	2,373,700	0	521,956
City Of North Canton	Stark	678,926	404,055	384,518	0	1,426,291	1,810,499	0	2,390,709
City Of North Olmsted	Cuyahoga	2,881,644	435,643	1,700,564	0	5,105,094	4,108,722	0	132,499
City Of North Ridgeville	Lorain	495,055	1,213,350	0	0	3,407,797	7,095,314	0	1,658,934
City Of North Royalton	Cuyahoga	557,212	745,490	0	1,837,948	2,679,969	2,895,424	0	2,164,050
City Of Northwood	Wood	50,829	120,352	123,671	0	437,074	1,267,953	0	996,573
City Of Norton	Summit	78,496	176,232	0	0	1,389,802	1,963,390	0	712,306
City Of Norwalk	Huron	1,550,832	635,349	0	856,253	0	1,987,564	0	1,798,100
City Of Norwood	Hamilton	2,384,053	95,425	0	0	852,090	3,014,981	455,138	464,073
City Of Oakwood	Montgomery	978,488	1,597,869	0	0	812,950	1,991,640	0	1,169,249
City Of Oberlin	Lorain	440,183	538,981	262,109	0	746,257	3,254,633	0	1,687,472
City Of Olmsted Falls	Cuyahoga	120,957	415,958	318,249	0	931,391	1,058,596	0	536,748
City Of Ontario	Richland	114,951	29,334	0	0	1,952,836	1,838,046	0	1,611,729
City Of Oregon	Lucas	1,114,325	1,031,639	723,393	0	3,240,029	5,733,772	0	5,278,211
City Of Orrville	Wayne	298,747	0	432,964	0	1,251,556	1,157,442	0	2,557,675
City Of Oxford	Butler	1,304,355	901,112	0	0	1,249,306	1,705,564	0	2,907,554
City Of Painesville	Lake	538,577	309,105	0	0	5,882,834	3,558,335	0	820,402
City Of Parma	Cuyahoga	3,095,181	8,450,288	1,661,239	0	5,390,854	21,980,483	0	3,072,045

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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<b>Expenditures (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Debt Service</b>				<b>Other Expenditures</b>	<b>Total Expenditures</b>	<b>Excess Of Revenues Over Under Expenditures</b>
		<b>Principal Retirement</b>	<b>Interest And Fiscal Charges</b>	<b>Bond Issuance Costs</b>	<b>Other</b>			
City of Maumee	Lucas	1,535,000	1,072,239	0	0	0	33,995,108	(7,773,880)
City Of Mayfield Heights	Cuyahoga	1,001,681	18,750	0	0	0	22,875,645	448,428
City Of Medina	Medina	749,240	621,753	111,911	0	0	25,041,189	(2,171,523)
City Of Mentor	Lake	2,758,389	1,258,116	0	0	0	62,387,574	469,121
City of Mentor-on-the-Lake	Lake	88,853	44,803	0	0	7,994	5,202,719	(845,760)
City Of Miamisburg	Montgomery	1,199,544	239,419	18,480	0	1,240,573	24,449,522	969,193
City Of Middleburg Heights	Cuyahoga	1,302,122	367,352	118,745	0	0	27,282,215	267,306
City Of Middletown	Butler	5,175,543	1,302,327	0	0	2,291,681	59,769,557	(7,908,977)
City Of Milford	Clermont	305,268	112,077	0	0	0	7,715,720	(709,097)
City Of Monroe	Butler	4,791,677	571,245	0	0	0	20,299,518	(2,009,782)
City Of Montgomery	Hamilton	486,883	374,970	0	0	0	21,896,338	(4,167,116)
City Of Moraine	Montgomery	269,376	255,388	0	0	0	16,871,331	(1,171,675)
City Of Mount Vernon	Knox	500,756	279,021	0	0	0	19,617,108	(1,274,928)
City of Mt. Healthy	Hamilton	63,154	77,107	0	0	0	4,251,381	(101,380)
City Of Munroe Falls	Summit	368,127	16,129	0	0	0	3,163,656	(2,184)
City of Napoleon	Henry	129,951	70,247	0	0	0	7,080,954	970,028
City Of Nelsonville	Athens	53,418	10,599	0	0	0	3,432,753	(149,120)
City of New Albany	Franklin	2,485,421	1,110,014	89,982	0	0	34,634,426	(2,127,618)
City Of New Carlisle	Clark	127,426	120,809	0	0	0	2,927,094	3,940
City Of New Franklin	Summit	29,758	1,356	0	0	0	8,878,550	(588,503)
City of New Philadelphia	Tuscarawas	140,000	49,477	55,440	0	0	13,512,373	(619,986)
City of Newark	Licking	1,018,701	725,068	0	0	0	40,373,571	(2,680,542)
City Of Niles	Trumbull	141,341	118,834	0	167,744	0	14,206,453	(1,943,611)
City Of North Canton	Stark	185,283	95,922	0	0	0	12,546,417	2,149,515
City Of North Olmsted	Cuyahoga	5,877,646	1,119,953	133,477	0	0	35,312,353	(2,400,924)
City Of North Ridgeville	Lorain	3,115,466	206,928	0	0	0	28,859,362	(3,575,300)
City Of North Royalton	Cuyahoga	10,562,103	703,943	0	0	0	34,507,905	(9,098,221)
City Of Northwood	Wood	124,390	84,764	0	0	0	5,718,151	1,882,741
City Of Norton	Summit	1,720,000	274,652	0	0	0	10,225,509	15,585
City Of Norwalk	Huron	201,778	42,274	0	0	0	11,850,603	(39,937)
City Of Norwood	Hamilton	2,227,265	1,410,212	0	0	0	22,155,069	2,490,126
City Of Oakwood	Montgomery	14,128	21,814	0	0	0	11,863,800	1,115,171
City Of Oberlin	Lorain	515,541	309,171	0	0	0	11,097,223	(142,025)
City Of Olmsted Falls	Cuyahoga	2,381,343	172,203	0	0	0	8,774,168	(1,367,345)
City Of Ontario	Richland	89,016	67,240	0	0	0	7,832,470	(1,240,311)
City Of Oregon	Lucas	488,481	368,478	0	0	0	28,233,182	8,720,531
City Of Orrville	Wayne	8,460	40,688	0	0	0	8,431,011	2,230,886
City Of Oxford	Butler	250,000	63,050	0	0	0	14,069,904	(416,496)
City Of Painesville	Lake	1,336,673	268,510	0	0	0	19,869,092	(5,381,383)
City Of Parma	Cuyahoga	4,092,416	744,772	0	0	0	79,038,596	(4,050,888)

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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		Other Financing Sources (Uses)								
City	County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out	Other Financing Sources
City of Maumee	Lucas	6,348	0	8,359,980	0	0	(4,282,901)	3,788,416	(3,662,798)	468,582
City Of Mayfield Heights	Cuyahoga	1,514	0	0	0	950,000	0	1,850,000	(1,850,000)	0
City Of Medina	Medina	6,478	0	0	12,665,000	240,350	(12,770,000)	387,000	(387,000)	0
City Of Mentor	Lake	0	0	0	0	0	0	977,660	(977,659)	0
City of Mentor-on-the-Lake	Lake	7,500	0	0	0	586,670	0	339,932	(339,932)	0
City Of Miamisburg	Montgomery	0	0	0	0	341,999	0	1,043,164	(1,410,178)	22,686
City Of Middleburg Heights	Cuyahoga	10,650	0	5,860,000	0	263,033	0	805,528	(805,528)	0
City Of Middletown	Butler	0	0	0	0	0	0	1,084,434	(919,000)	7,043,973
City Of Milford	Clermont	9,960	0	0	0	0	0	203,150	(203,150)	0
City Of Monroe	Butler	0	0	0	0	3,813,992	0	7,325,800	(7,325,800)	0
City Of Montgomery	Hamilton	66,903	0	13,265,000	0	21,088	0	2,647,980	(2,647,980)	0
City Of Moraine	Montgomery	308,098	0	0	0	215,626	0	2,235,000	(2,235,000)	0
City Of Mount Vernon	Knox	31,689	0	0	0	0	0	1,656,139	(1,656,139)	0
City of Mt. Healthy	Hamilton	0	0	0	0	94,711	0	265,700	(265,700)	0
City Of Munroe Falls	Summit	297,294	0	0	0	0	0	18,060	(17,710)	0
City of Napoleon	Henry	38,700	0	0	0	0	0	1,878,718	(2,056,218)	0
City Of Nelsonville	Athens	0	44,817	0	0	0	0	0	0	7,020
City of New Albany	Franklin	0	36,719	4,885,000	0	859,082	(4,941,328)	5,690,189	(5,690,189)	0
City Of New Carlisle	Clark	4,025	0	0	0	0	0	95,000	(95,000)	0
City Of New Franklin	Summit	21,170	0	0	0	0	0	620,415	(620,415)	0
City of New Philadelphia	Tuscarawas	0	0	0	1,545,000	0	0	41,705	(41,705)	12,361
City of Newark	Licking	8,372	73,900	0	0	652,516	0	3,031,308	(3,065,058)	0
City Of Niles	Trumbull	0	0	0	0	0	0	6,789,365	(6,789,365)	0
City Of North Canton	Stark	86,682	0	0	0	0	0	1,815,000	(1,728,000)	0
City Of North Olmsted	Cuyahoga	55,130	0	4,890,394	0	0	0	1,756,925	(1,727,092)	0
City Of North Ridgeville	Lorain	0	139,361	0	0	3,045,429	0	1,445,000	(1,445,000)	0
City Of North Royalton	Cuyahoga	98,028	0	0	0	10,437,266	0	3,959,398	(3,959,398)	0
City Of Northwood	Wood	0	0	0	0	0	0	100,000	(100,000)	0
City Of Norton	Summit	0	64,172	1,000,000	0	0	0	1,061,733	(1,061,733)	0
City Of Norwalk	Huron	13,575	0	0	0	21,203	0	829,370	(829,370)	0
City Of Norwood	Hamilton	0	0	0	0	0	0	2,613,172	(2,513,172)	(100,000)
City Of Oakwood	Montgomery	0	0	0	0	0	0	3,988,487	(3,988,487)	0
City Of Oberlin	Lorain	392	0	0	0	198,144	0	1,742,937	(1,433,315)	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	35,991	0	0	0	0
City Of Ontario	Richland	8,773	0	0	0	0	0	211,062	(211,062)	0
City Of Oregon	Lucas	420	0	0	0	267,825	0	5,315,058	(7,605,300)	0
City Of Orrville	Wayne	0	0	0	0	0	0	490,200	(1,405,331)	0
City Of Oxford	Butler	0	0	0	0	0	0	4,090,546	(4,130,546)	0
City Of Painesville	Lake	30,322	0	1,917,000	0	1,871,906	0	1,628,935	(883,000)	3,482
City Of Parma	Cuyahoga	0	2,168,400	0	0	0	0	8,796,082	(9,131,843)	771

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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<u>Other Financing Sources (Uses) (Continued)</u>				<u>Special and Extraordinary Items</u>		
City	County	Other Financing Uses	Total Other Financing Sources (Uses)	Special Item	Extraordinary Item	Total Special And Extraordinary Items
City of Maumee	Lucas	0	4,677,627	0	0	0
City Of Mayfield Heights	Cuyahoga	(950,000)	1,514	0	0	0
City Of Medina	Medina	0	141,828	0	0	0
City Of Mentor	Lake	0	1	0	0	0
City of Mentor-on-the-Lake	Lake	0	594,170	0	0	0
City Of Miamisburg	Montgomery	0	(2,329)	0	0	0
City Of Middleburg Heights	Cuyahoga	0	6,133,683	0	0	0
City Of Middletown	Butler	(3,300,000)	3,909,407	0	0	0
City Of Milford	Clermont	0	9,960	0	0	0
City Of Monroe	Butler	0	3,813,992	0	0	0
City Of Montgomery	Hamilton	0	13,352,991	0	0	0
City Of Moraine	Montgomery	0	523,724	0	0	0
City Of Mount Vernon	Knox	0	31,689	0	0	0
City of Mt. Healthy	Hamilton	0	94,711	0	0	0
City Of Munroe Falls	Summit	0	297,644	0	0	0
City of Napoleon	Henry	0	(138,800)	0	0	0
City Of Nelsonville	Athens	0	51,837	0	0	0
City of New Albany	Franklin	0	839,473	0	0	0
City Of New Carlisle	Clark	0	4,025	0	0	0
City Of New Franklin	Summit	0	21,170	0	0	0
City of New Philadelphia	Tuscarawas	(1,501,921)	55,440	0	0	0
City of Newark	Licking	0	701,038	0	0	0
City Of Niles	Trumbull	0	0	0	0	0
City Of North Canton	Stark	0	173,682	0	0	0
City Of North Olmsted	Cuyahoga	0	4,975,357	0	0	0
City Of North Ridgeville	Lorain	0	3,184,790	0	0	0
City Of North Royalton	Cuyahoga	0	10,535,294	0	0	0
City Of Northwood	Wood	0	0	0	0	0
City Of Norton	Summit	0	1,064,172	0	0	0
City Of Norwalk	Huron	0	34,778	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0
City Of Oberlin	Lorain	0	508,158	0	0	0
City Of Olmsted Falls	Cuyahoga	0	35,991	0	0	0
City Of Ontario	Richland	0	8,773	0	0	0
City Of Oregon	Lucas	0	(2,021,997)	0	0	0
City Of Orrville	Wayne	0	(915,131)	0	0	0
City Of Oxford	Butler	0	(40,000)	0	0	0
City Of Painesville	Lake	0	4,568,645	0	0	0
City Of Parma	Cuyahoga	0	1,833,410	0	0	0

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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City	County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	Fund Balances End Of Year
City of Maumee	Lucas	(3,096,253)	33,562,392	(36,604)	30,429,535
City Of Mayfield Heights	Cuyahoga	449,942	18,334,261	(11,047)	18,773,156
City Of Medina	Medina	(2,029,695)	48,375,758	0	46,346,063
City Of Mentor	Lake	469,122	35,125,924	(197,757)	35,397,289
City of Mentor-on-the-Lake	Lake	(251,590)	156,318	0	(95,272)
City Of Miamisburg	Montgomery	966,864	18,471,724	0	19,438,588
City Of Middleburg Heights	Cuyahoga	6,400,989	9,091,627	0	15,492,616
City Of Middletown	Butler	(3,999,570)	22,760,908	0	18,761,338
City Of Milford	Clermont	(699,137)	5,829,651	0	5,130,514
City Of Monroe	Butler	1,804,210	10,365,169	0	12,169,379
City Of Montgomery	Hamilton	9,185,875	31,980,035	0	41,165,910
City Of Moraine	Montgomery	(647,951)	10,852,098	0	10,204,147
City Of Mount Vernon	Knox	(1,243,239)	10,304,753	(6,929)	9,054,585
City of Mt. Healthy	Hamilton	(6,669)	658,754	0	652,085
City Of Munroe Falls	Summit	295,460	3,280,026	0	3,575,486
City of Napoleon	Henry	831,228	5,070,973	(17,650)	5,884,551
City Of Nelsonville	Athens	(97,283)	2,788,454	0	2,691,171
City of New Albany	Franklin	(1,288,145)	26,228,281	0	24,940,136
City Of New Carlisle	Clark	7,965	1,456,153	0	1,464,118
City Of New Franklin	Summit	(567,333)	3,348,007	0	2,780,674
City of New Philadelphia	Tuscarawas	(564,546)	6,665,082	0	6,100,536
City of Newark	Licking	(1,979,504)	15,646,328	(41,169)	13,625,655
City Of Niles	Trumbull	(1,943,611)	8,859,242	0	6,915,631
City Of North Canton	Stark	2,323,197	9,898,423	0	12,221,620
City Of North Olmsted	Cuyahoga	2,574,433	17,876,283	0	20,450,716
City Of North Ridgeville	Lorain	(390,510)	11,447,760	0	11,057,250
City Of North Royalton	Cuyahoga	1,437,073	12,584,723	0	14,021,796
City Of Northwood	Wood	1,882,741	7,740,305	(22,556)	9,600,490
City Of Norton	Summit	1,079,757	8,760,028	0	9,839,785
City Of Norwalk	Huron	(5,159)	12,211,207	0	12,206,048
City Of Norwood	Hamilton	2,490,126	411,208	0	2,901,334
City Of Oakwood	Montgomery	1,115,171	7,286,133	0	8,401,304
City Of Oberlin	Lorain	366,133	14,088,096	3,775	14,458,004
City Of Olmsted Falls	Cuyahoga	(1,331,354)	5,390,024	0	4,058,670
City Of Ontario	Richland	(1,231,538)	7,665,874	0	6,434,336
City Of Oregon	Lucas	6,698,534	52,416,401	(193,392)	58,921,543
City Of Orrville	Wayne	1,315,755	6,874,458	0	8,190,213
City Of Oxford	Butler	(456,496)	14,590,123	0	14,133,627
City Of Painesville	Lake	(812,738)	15,498,495	(1,211)	14,684,546
City Of Parma	Cuyahoga	(2,217,478)	15,822,588	0	13,605,110

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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<b>Revenues</b>										
<b>City</b>	<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Special Assessments</b>	<b>Intergovernmental</b>	<b>Interest</b>	<b>Licenses And Permits</b>	<b>Fines And Forfeitures</b>	<b>Rentals</b>	<b>Charges For Services</b>
City Of Parma Heights	Cuyahoga	3,288,655	8,422,812	327,968	2,124,781	22,325	0	978,243	0	2,408,102
City Of Pataskala	Licking	803,422	3,846,461	9,527	1,953,278	17,521	256,957	192,348	118,225	22,690
City Of Pepper Pike	Cuyahoga	3,332,235	5,523,037	630,673	2,452,353	11,349	321,533	51,061	87,734	162,629
City Of Perrysburg	Wood	2,707,609	15,403,587	274,154	3,202,160	41,438	157,523	930,143	0	1,015,352
City Of Pickerington	Fairfield	2,428,550	5,160,857	0	1,622,373	19,330	635,913	168,184	0	578,885
City Of Piqua	Miami	1,211,844	8,657,319	0	1,866,329	72,661	1,334,105	297,672	0	0
City Of Port Clinton	Ottawa	722,155	2,312,645	22,022	1,224,588	11,835	56,655	4,837	0	377,359
City Of Portsmouth	Scioto	12,497,593	0	0	4,881,429	1,641	273,901	1,581,009	0	393,396
City Of Powell	Delaware	2,058,081	4,831,415	0	1,174,447	23,871	685,374	21,405	0	193,828
City Of Ravenna	Portage	550,755	6,432,920	48,798	3,092,345	192,666	495,213	52,386	48,769	1,027,463
City Of Reading	Hamilton	644,769	6,588,551	0	1,580,678	0	237,965	0	0	945,776
City Of Reynoldsburg	Franklin	15,698,348	0	41,037	2,740,861	35,291	262,037	778,974	0	270,523
City Of Richmond Heights	Cuyahoga	3,714,640	5,232,489	1,001,284	1,781,296	0	576,297	0	164,821	385,463
City Of Rittman	Wayne	653,543	1,203,229	122,559	820,210	14,317	47,531	0	0	752,722
City Of Riverside	Montgomery	2,023,293	4,301,371	180,551	3,361,721	2,949	21,374	19,285	698,296	1,638,854
City Of Rocky River	Cuyahoga	6,443,601	9,621,455	68,198	4,480,105	8,083	3,766,444	0	91,044	4,009,653
City Of Rossford	Wood	1,348,104	3,533,536	380,431	940,185	13,284	51,159	0	0	298,451
City Of Saint Marys	Auglaize	1,227,700	4,306,982	74,617	796,690	101,031	94,318	18,847	36,541	560,173
City Of Salem	Columbiana	940,430	4,586,213	777	1,695,733	75,975	200,530	31,097	7,798	120,861
City Of Sandusky	Erie	2,156,325	7,961,439	225,647	4,853,612	(1,431)	1,050,523	1,072,425	0	1,873,124
City Of Seven Hills	Cuyahoga	7,882,338	0	199,648	4,607,303	5,422	480,132	0	0	1,289,489
City Of Shaker Heights	Cuyahoga	6,350,984	28,058,616	1,489,288	10,295,949	40,290	1,023,505	1,018,393	0	6,659,388
City Of Sharonville	Hamilton	22,095,559	0	296,203	4,043,194	85,082	474,164	385,746	0	830,509
City Of Sheffield Lake	Lorain	1,192,586	2,081,732	0	1,059,873	3,115	207,194	0	0	963,931
City Of Shelby	Richland	998,109	2,736,527	32,810	1,229,710	18,625	331,786	0	0	887,529
City Of Sidney	Shelby	1,395,841	14,349,960	295,537	4,735,720	123,001	187,880	0	0	1,684,689
City Of Solon	Cuyahoga	3,990,357	39,837,052	601,538	3,267,683	(55,709)	712,763	364,383	31,187	3,928,190
City Of South Euclid	Cuyahoga	4,270,696	8,702,831	2,873,052	4,682,140	20,375	720,679	757,748	58,346	751,389
City Of Springboro	Warren	903,357	11,576,805	370,615	1,944,528	67,201	540,991	0	0	0
City Of Springdale	Hamilton	1,196,487	13,064,120	190,167	2,019,176	7,939	399,341	247,980	0	493,352
City Of Springfield	Clark	2,548,840	29,568,899	167,311	15,319,831	(28,195)	817,869	2,089,217	0	4,733,029
City Of St. Clairsville	Belmont	1,016,230	1,208,056	0	538,576	28,399	154,773	16,602	0	132,958
City Of Steubenville	Jefferson	1,516,056	9,425,430	31,943	4,708,251	3,357	1,003,244	434,304	138,587	58,640
City Of Stow	Summit	6,971,158	14,027,261	70,040	7,664,557	66,515	997,249	3,354,995	232,750	1,152,015
City Of Streetsboro	Portage	1,614,878	10,937,197	21,403	1,786,792	4,158	323,007	141,396	955	484,736
City Of Strongsville	Cuyahoga	9,370,727	31,293,787	201,198	5,801,751	107,997	897,119	594,025	0	4,128,191
City Of Sylvania	Lucas	1,685,556	9,461,505	906,473	2,601,753	82,082	356,955	1,066,175	0	468,753
City Of Tallmadge	Summit	2,109,423	9,256,758	134,432	2,957,933	33,485	370,469	0	0	2,227,877
City Of Tiffin	Seneca	972,045	7,684,214	90,820	1,866,871	13,509	56,622	504,477	0	529,844
City Of Tipp City	Miami	5,741,284	0	118,397	2,548,997	47,076	19,080	14,979	0	1,728,149

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Revenues (Continued)					Expenditures				
					Current Expenditures				
City	County	Contributions And Donations	Other Revenues	Total Revenues	Security of Persons and Property			Public Services	Public Health
					Police	Fire	Other		
City Of Parma Heights	Cuyahoga	0	851,611	18,424,497	9,410,464	0	0	0	366,767
City Of Pataskala	Licking	0	282,984	7,503,413	2,638,716	0	0	0	112,101
City Of Pepper Pike	Cuyahoga	40,000	1,573,990	14,186,594	2,384,088	1,576,351	0	0	28,595
City Of Perrysburg	Wood	0	424,163	24,156,129	8,493,098	0	0	0	28,431
City Of Pickerington	Fairfield	49,084	1,514,106	12,177,282	4,563,421	0	0	0	121,588
City Of Piqua	Miami	57,746	4,078,759	17,576,435	3,785,748	3,785,748	0	0	492,373
City of Port Clinton	Ottawa	0	344,471	5,076,567	1,763,681	660,630	0	0	214,471
City Of Portsmouth	Scioto	0	512,542	20,141,511	8,535,691	0	0	0	2,849,873
City Of Powell	Delaware	0	1,766,989	10,755,410	2,379,247	0	0	1,275,444	0
City Of Ravenna	Portage	5,888	171,074	12,118,277	3,093,117	2,036,904	0	0	224,690
City Of Reading	Hamilton	0	104,121	10,101,860	4,934,349	0	0	0	0
City Of Reynoldsburg	Franklin	0	583,905	20,410,976	8,506,178	0	0	0	212,964
City Of Richmond Heights	Cuyahoga	11,288	260,218	13,127,796	5,045,238	0	0	0	0
City Of Rittman	Wayne	18,600	16,798	3,649,509	1,921,740	0	0	0	120,849
City Of Riverside	Montgomery	1,230	1,835,452	14,084,376	0	0	6,103,858	0	5,253
City of Rocky River	Cuyahoga	0	712,949	29,201,532	0	0	9,245,442	0	1,239,240
City Of Rossford	Wood	0	1,178,626	7,743,776	2,110,972	0	0	0	0
City Of Saint Marys	Auglaize	6,550	117,085	7,340,534	3,083,225	0	0	0	57,279
City Of Salem	Columbiana	0	772,176	8,431,590	3,398,592	0	0	0	89,890
City Of Sandusky	Erie	0	6,108,132	25,299,796	4,918,939	5,478,660	252,367	0	291,026
City Of Seven Hills	Cuyahoga	0	87,195	14,551,527	3,769,411	0	0	0	860,198
City Of Shaker Heights	Cuyahoga	0	304,141	55,240,554	14,365,832	7,977,893	805,216	0	401,993
City Of Sharonville	Hamilton	0	935,537	29,145,994	12,030,985	0	0	0	387,357
City Of Sheffield Lake	Lorain	0	510,515	6,018,946	2,719,547	0	0	0	37,144
City Of Shelby	Richland	0	178,931	6,414,027	3,308,991	0	0	0	257,160
City Of Sidney	Shelby	0	728,849	23,501,477	5,448,768	4,524,242	1,539,963	0	176,073
City Of Solon	Cuyahoga	137,481	574,959	53,389,884	7,563,495	6,960,704	251,157	0	96,589
City Of South Euclid	Cuyahoga	9,072	244,154	23,090,482	5,467,956	4,018,442	0	0	134,290
City Of Springboro	Warren	1,020	696,907	16,101,424	2,888,617	0	0	0	14,651
City Of Springdale	Hamilton	0	1,362,914	18,981,476	8,768,672	0	0	0	355,768
City Of Springfield	Clark	0	5,351,855	60,568,656	28,762,742	0	0	0	204,540
City Of St. Clairsville	Belmont	11,766	19,220	3,126,580	972,838	0	0	0	29,784
City Of Steubenville	Jefferson	52,925	209,726	17,582,463	6,885,553	0	0	0	635,540
City of Stow	Summit	43,329	698,672	35,278,541	13,633,665	0	0	0	467,530
City Of Streetsboro	Portage	10,000	729,864	16,054,386	5,405,873	0	0	0	44,470
City Of Strongsville	Cuyahoga	43,645	3,108,727	55,547,167	20,847,287	0	0	0	609,538
City Of Sylvania	Lucas	0	506,373	17,135,625	5,373,937	0	0	0	115,952
City of Tallmadge	Summit	0	361,207	17,451,584	3,566,511	2,551,371	30,364	0	69,642
City Of Tiffin	Seneca	50,670	487,776	12,256,848	5,751,110	0	0	0	0
City of Tipp City	Miami	0	582,051	10,800,013	3,214,265	0	0	0	0



**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>Expenditures (Continued)</b>									
<b>Current Expenditures (Continued)</b>									
<b>City</b>	<b>County</b>	<b>Community &amp; Leisure Time Activities</b>	<b>Economic Development</b>	<b>Basic Utility Service</b>	<b>Public Works</b>	<b>Transportation</b>	<b>General Government</b>	<b>Intergovernmental</b>	<b>Capital Outlay</b>
City Of Parma Heights	Cuyahoga	597,490	3,605,037	186,294	0	711,829	2,037,628	0	1,125,308
City Of Pataskala	Licking	137,621	545,189	0	0	1,942,020	861,834	0	2,815,454
City Of Pepper Pike	Cuyahoga	0	282,568	1,071,275	0	1,208,529	1,070,769	0	2,147,690
City Of Perrysburg	Wood	1,345,935	704,537	2,557,314	0	2,907,290	5,066,677	0	909,481
City Of Pickerington	Fairfield	678,486	676,204	0	0	1,448,963	2,521,939	0	485,257
City Of Piqua	Miami	472,183	671,117	0	2,270,611	0	1,300,112	0	3,370,293
City Of Port Clinton	Ottawa	126,111	158,299	0	0	537,613	1,320,245	0	620,675
City Of Portsmouth	Scioto	70,920	537,194	0	0	1,090,668	3,370,480	0	1,696,298
City Of Powell	Delaware	574,677	894,342	0	0	0	1,696,339	0	268,433
City Of Ravenna	Portage	717,997	1,062,487	0	0	1,385,765	1,580,450	0	1,163,229
City Of Reading	Hamilton	321,496	141,764	342,531	435,332	0	1,944,641	0	1,706,813
City Of Reynoldsburg	Franklin	955,065	1,300,919	0	0	1,475,617	4,547,022	0	575,386
City Of Richmond Heights	Cuyahoga	123,603	503,582	0	0	1,484,709	1,504,255	0	222,305
City Of Rittman	Wayne	461,288	0	501	0	379,618	660,648	0	24,740
City Of Riverside	Montgomery	41,167	1,665,493	0	0	1,727,154	2,639,321	0	6,667,303
City Of Rocky River	Cuyahoga	3,172,881	737,752	1,613,539	0	1,736,448	4,461,355	0	3,641,823
City Of Rossford	Wood	348,347	0	6,853	0	809,590	1,663,394	0	814,130
City Of Saint Marys	Auglaize	236,095	23,753	0	0	913,571	980,927	0	1,903,938
City Of Salem	Columbiana	464,176	445,942	0	0	681,382	1,336,951	0	486,633
City Of Sandusky	Erie	490,240	2,288,489	0	0	3,277,176	3,670,993	0	547,247
City Of Seven Hills	Cuyahoga	1,047,720	462,261	7,060	0	1,121,455	1,592,796	0	2,670,994
City Of Shaker Heights	Cuyahoga	3,853,301	7,030,086	0	10,511,165	0	7,197,757	0	0
City Of Sharonville	Hamilton	2,625,215	467,141	518,709	0	1,786,230	4,021,247	0	4,996,877
City Of Sheffield Lake	Lorain	82,085	311,580	691,968	0	723,166	916,524	0	62,000
City Of Shelby	Richland	63,250	539,392	0	0	579,884	1,164,809	0	4,819,526
City Of Sidney	Shelby	1,187,370	379,275	0	510,050	1,395,150	928,871	0	4,301,811
City Of Solon	Cuyahoga	5,009,856	2,313,356	2,064,763	0	4,875,931	9,116,673	0	7,134,614
City Of South Euclid	Cuyahoga	260,045	263,078	2,107,719	0	1,834,012	3,089,115	0	5,220,829
City Of Springboro	Warren	581,460	631,873	0	0	975,291	3,429,879	0	4,222,106
City Of Springdale	Hamilton	1,425,049	593,810	0	0	1,433,309	4,236,227	0	1,794,379
City Of Springfield	Clark	3,057,451	5,589,558	0	220,322	4,191,983	11,024,548	0	6,834,260
City Of St. Clairsville	Belmont	301,317	743,381	0	0	505,526	274,200	0	862,122
City Of Steubenville	Jefferson	367,899	891,184	0	0	1,636,827	2,577,494	0	4,170,803
City Of Stow	Summit	1,221,752	1,118,340	0	0	2,673,702	7,740,624	0	4,513,273
City Of Streetsboro	Portage	499,333	605,616	714,753	0	881,166	4,337,989	0	2,104,518
City Of Strongsville	Cuyahoga	4,910,785	1,573,280	2,310,738	0	10,187,888	4,264,294	0	4,218,030
City Of Sylvania	Lucas	976,386	561,353	1,094,136	0	1,747,111	4,327,976	0	1,974,008
City Of Tallmadge	Summit	1,802,674	163,581	0	0	1,254,060	3,414,974	0	1,967,917
City Of Tiffin	Seneca	325,831	390,935	0	0	885,844	2,329,701	0	1,104,226
City Of Tipp City	Miami	795,797	315,751	226,353	0	568,730	1,319,464	0	5,875,445

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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<b>Expenditures (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Debt Service</b>				<b>Other Expenditures</b>	<b>Total Expenditures</b>	<b>Excess Of Revenues Over Under Expenditures</b>
		<b>Principal Retirement</b>	<b>Interest And Fiscal Charges</b>	<b>Bond Issuance Costs</b>	<b>Other</b>			
City Of Parma Heights	Cuyahoga	1,287,477	238,571	0	278,240	0	19,845,105	(1,420,608)
City Of Pataskala	Licking	967,222	81,026	0	0	0	10,101,183	(2,597,770)
City Of Pepper Pike	Cuyahoga	453,408	320,620	0	0	0	10,543,893	3,642,701
City Of Perrysburg	Wood	0	20,270	0	0	0	22,033,033	2,123,096
City Of Pickerington	Fairfield	704,276	329,249	59,840	0	4,875,204	16,464,427	(4,287,145)
City Of Piqua	Miami	239,313	61,293	0	46,393	0	16,495,184	1,081,251
City Of Port Clinton	Ottawa	67,643	12,334	0	0	0	5,481,702	(405,135)
City Of Portsmouth	Scioto	248,051	112,998	0	0	0	18,512,173	1,629,338
City Of Powell	Delaware	2,065,000	1,028,594	69,139	0	0	10,251,215	504,195
City Of Ravenna	Portage	533,877	499,220	154,403	0	0	12,452,139	(333,862)
City Of Reading	Hamilton	247,237	69,917	0	0	0	10,144,080	(42,220)
City Of Reynoldsburg	Franklin	2,040,325	638,536	0	0	0	20,252,012	158,964
City Of Richmond Heights	Cuyahoga	2,990,377	529,597	0	0	0	12,403,666	724,130
City Of Rittman	Wayne	107,133	36,697	0	0	0	3,713,214	(63,705)
City Of Riverside	Montgomery	282,465	83,740	0	0	0	19,215,754	(5,131,378)
City Of Rocky River	Cuyahoga	1,338,841	635,504	0	0	0	27,822,825	1,378,707
City Of Rossford	Wood	370,000	74,473	0	0	0	6,197,759	1,546,017
City Of Saint Marys	Auglaize	30,000	5,527	0	0	0	7,234,315	106,219
City Of Salem	Columbiana	262,324	129,847	0	0	0	7,295,737	1,135,853
City Of Sandusky	Erie	1,959,320	930,235	0	0	0	24,104,692	1,195,104
City Of Seven Hills	Cuyahoga	632,732	646,751	0	0	0	12,811,378	1,740,149
City Of Shaker Heights	Cuyahoga	3,209,712	641,869	0	0	0	55,994,824	(754,270)
City Of Sharonville	Hamilton	1,411,529	368,322	0	0	0	28,613,612	532,382
City Of Sheffield Lake	Lorain	529,033	152,183	0	0	0	6,225,230	(206,284)
City Of Shelby	Richland	191,892	260,279	0	0	0	11,185,183	(4,771,156)
City Of Sidney	Shelby	5,405,000	305,447	86,666	0	0	26,188,686	(2,687,209)
City Of Solon	Cuyahoga	884,521	230,001	0	0	0	46,501,660	6,888,224
City Of South Euclid	Cuyahoga	1,163,968	1,032,239	22,103	0	949,860	25,563,656	(2,473,174)
City Of Springboro	Warren	1,150,000	567,797	0	0	0	14,461,674	1,639,750
City Of Springdale	Hamilton	600,485	187,264	0	0	0	19,394,963	(413,487)
City Of Springfield	Clark	2,145,521	319,505	0	0	0	62,350,430	(1,781,774)
City Of St. Clairsville	Belmont	87,902	37,502	0	0	0	3,814,572	(687,992)
City Of Steubenville	Jefferson	265,135	251,182	0	0	0	17,681,617	(99,154)
City Of Stow	Summit	973,067	783,668	0	0	0	33,125,621	2,152,920
City Of Streetsboro	Portage	8,430,821	89,585	135,564	0	0	23,249,688	(7,195,302)
City Of Strongsville	Cuyahoga	2,190,000	2,007,702	39,212	0	0	53,158,754	2,388,413
City Of Sylvania	Lucas	1,266,786	691,874	0	0	0	18,129,519	(993,894)
City Of Tallmadge	Summit	731,542	425,421	0	0	0	15,978,057	1,473,527
City Of Tiffin	Seneca	135,000	120,417	0	0	41,603	11,084,667	1,172,181
City Of Tipp City	Miami	655,000	128,400	0	0	0	13,099,205	(2,299,192)

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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		Other Financing Sources (Uses)								
City	County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out	Other Financing Sources
City Of Parma Heights	Cuyahoga	0	209,969	0	0	800,000	0	1,216,900	(1,216,900)	0
City Of Pataskala	Licking	0	148,029	0	0	15,407	0	3,306,934	(3,317,891)	0
City Of Pepper Pike	Cuyahoga	32,330	0	0	0	819,090	0	1,465,000	(1,465,000)	0
City Of Perrysburg	Wood	0	0	0	0	0	0	2,625,021	(2,838,710)	0
City Of Pickerington	Fairfield	33,075	0	0	4,740,000	0	0	4,447,291	(4,447,291)	226,032
City Of Piqua	Miami	9,932	0	0	0	0	0	279,730	(763,133)	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0	590,000	(590,000)	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	18,000	(18,000)	0
City Of Powell	Delaware	24,744	0	4,100,000	0	0	0	207,150	(207,150)	282,822
City Of Ravenna	Portage	0	117,925	0	4,060,000	0	(4,439,875)	358,356	(358,365)	109,784
City Of Reading	Hamilton	3,650	0	702,574	0	0	0	260,202	(260,202)	0
City Of Reynoldsburg	Franklin	0	0	0	0	81,809	0	276,329	(276,329)	0
City Of Richmond Heights	Cuyahoga	0	37,091	1,190,000	0	0	0	1,478,600	(1,478,600)	0
City Of Rittman	Wayne	1,368	0	0	0	227,000	0	163,532	(163,532)	0
City Of Riverside	Montgomery	0	0	0	0	4,600,000	0	8,104,908	(8,104,908)	22,724
City Of Rocky River	Cuyahoga	2,059	0	0	0	1,538,502	0	5,108,000	(5,108,000)	0
City Of Rossford	Wood	0	0	0	0	0	0	915,047	(919,742)	0
City Of Saint Marys	Auglaize	0	0	0	0	37,000	0	374,102	(1,227,372)	0
City Of Salem	Columbiana	5,408	0	383,000	0	0	0	756,920	(749,720)	0
City Of Sandusky	Erie	35,493	0	0	2,680,000	0	0	3,414,520	(3,291,051)	0
City Of Seven Hills	Cuyahoga	5,751	0	0	0	196,352	0	1,004,288	(1,004,288)	0
City Of Shaker Heights	Cuyahoga	34,825	488,389	385,000	0	1,570,000	0	8,156,438	(8,156,438)	0
City Of Sharonville	Hamilton	17,293	0	0	0	0	0	4,274,825	(4,274,825)	0
City Of Sheffield Lake	Lorain	0	0	0	0	150,000	0	72,900	(72,900)	0
City Of Shelby	Richland	0	0	0	0	0	0	290,200	(290,200)	0
City Of Sidney	Shelby	7,868	0	0	4,947,432	0	0	196,000	(369,671)	0
City Of Solon	Cuyahoga	36,743	0	0	0	0	0	3,002,761	(3,002,761)	0
City Of South Euclid	Cuyahoga	193,529	0	0	0	40,336	0	799,020	(799,020)	0
City Of Springboro	Warren	0	0	0	0	0	0	6,659,391	(7,767,518)	0
City Of Springdale	Hamilton	0	0	0	0	0	0	1,441,289	(1,441,289)	0
City Of Springfield	Clark	0	0	0	0	0	0	3,343,439	(3,979,870)	0
City Of St. Clairsville	Belmont	0	0	0	0	0	0	974,406	(974,406)	0
City Of Steubenville	Jefferson	3,100	0	0	0	0	0	27,956	(27,956)	0
City Of Stow	Summit	0	0	0	0	4,125,000	(5,575,000)	2,150,397	(2,150,397)	38,133
City Of Streetsboro	Portage	0	0	3,670,000	0	4,103,188	0	348,300	(369,995)	0
City Of Strongsville	Cuyahoga	85,341	0	0	0	1,206,635	0	12,107,592	(12,107,592)	0
City Of Sylvania	Lucas	0	0	0	0	0	0	9,513,262	(9,513,262)	0
City Of Tallmadge	Summit	0	0	0	0	0	0	3,654,275	(3,654,275)	0
City Of Tiffin	Seneca	122,938	0	0	0	0	0	1,476,115	(1,476,115)	0
City Of Tipp City	Miami	0	0	0	0	894,586	0	1,114,647	(1,114,647)	0

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<u>Other Financing Sources (Uses) (Continued)</u>				<u>Special and Extraordinary Items</u>		
City	County	Other Financing Uses	Total Other Financing Sources (Uses)	Special Item	Extraordinary Item	Total Special And Extraordinary Items
City Of Parma Heights	Cuyahoga	0	1,009,969	0	0	0
City Of Pataskala	Licking	0	152,479	0	0	0
City Of Pepper Pike	Cuyahoga	0	851,420	0	0	0
City Of Perrysburg	Wood	0	(213,689)	0	0	0
City Of Pickerington	Fairfield	0	4,999,107	0	0	0
City Of Piqua	Miami	0	(473,471)	0	0	0
City of Port Clinton	Ottawa	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0
City Of Powell	Delaware	0	4,407,566	0	0	0
City Of Ravenna	Portage	(29,000)	(181,175)	0	0	0
City Of Reading	Hamilton	0	706,224	0	0	0
City Of Reynoldsburg	Franklin	0	81,809	0	0	0
City Of Richmond Heights	Cuyahoga	0	1,227,091	0	0	0
City Of Rittman	Wayne	0	228,368	0	0	0
City Of Riverside	Montgomery	0	4,622,724	0	0	0
City of Rocky River	Cuyahoga	0	1,540,561	0	0	0
City Of Rossford	Wood	0	(4,695)	0	0	0
City Of Saint Marys	Auglaize	0	(816,270)	0	0	0
City Of Salem	Columbiana	0	395,608	0	0	0
City Of Sandusky	Erie	0	2,838,962	0	0	0
City Of Seven Hills	Cuyahoga	0	202,103	0	0	0
City Of Shaker Heights	Cuyahoga	0	2,478,214	0	0	0
City Of Sharonville	Hamilton	0	17,293	0	0	0
City Of Sheffield Lake	Lorain	0	150,000	0	0	0
City Of Shelby	Richland	0	0	0	0	0
City Of Sidney	Shelby	0	4,781,629	0	0	0
City Of Solon	Cuyahoga	0	36,743	0	0	0
City Of South Euclid	Cuyahoga	0	233,865	0	0	0
City Of Springboro	Warren	0	(1,108,127)	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0
City Of Springfield	Clark	0	(636,431)	0	0	0
City Of St. Clairsville	Belmont	0	0	0	0	0
City Of Steubenville	Jefferson	0	3,100	0	0	0
City of Stow	Summit	0	(1,411,867)	0	0	0
City Of Streetsboro	Portage	0	7,751,493	0	0	0
City Of Strongsville	Cuyahoga	0	1,291,976	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0
City of Tallmadge	Summit	0	0	0	0	0
City Of Tiffin	Seneca	0	122,938	0	0	0
City of Tipp City	Miami	0	894,586	0	0	0

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<b>City</b>	<b>County</b>	<b>Net Change In Fund Balances</b>	<b>Fund Balances Beginning Of Year</b>	<b>Increase Decrease In Inventory Or Prepaid Assets</b>	<b>Fund Balances End Of Year</b>
City Of Parma Heights	Cuyahoga	(410,639)	364,602	0	(46,037)
City Of Pataskala	Licking	(2,445,291)	5,448,391	0	3,003,100
City Of Pepper Pike	Cuyahoga	4,494,121	8,060,428	0	12,554,549
City Of Perrysburg	Wood	1,909,407	12,559,390	(136,699)	14,332,098
City Of Pickerington	Fairfield	711,962	6,118,625	0	6,830,587
City Of Piqua	Miami	607,780	27,189,633	0	27,797,413
City Of Port Clinton	Ottawa	(405,135)	3,258,846	0	2,853,711
City Of Portsmouth	Scioto	1,629,338	4,022,514	(8,994)	5,642,858
City Of Powell	Delaware	4,911,761	9,359,371	0	14,271,132
City Of Ravenna	Portage	(515,037)	13,540,578	0	13,025,541
City Of Reading	Hamilton	664,004	2,441,037	0	3,105,041
City Of Reynoldsburg	Franklin	240,773	16,857,898	(23,060)	17,075,611
City Of Richmond Heights	Cuyahoga	1,951,221	2,807,400	0	4,758,621
City Of Rittman	Wayne	164,663	1,831,354	0	1,996,017
City Of Riverside	Montgomery	(508,654)	10,167,096	0	9,658,442
City Of Rocky River	Cuyahoga	2,919,268	12,259,048	0	15,178,316
City Of Rossford	Wood	1,541,322	10,072,534	0	11,613,856
City Of Saint Marys	Auglaize	(710,051)	12,803,959	5,368	12,099,276
City Of Salem	Columbiana	1,531,461	2,435,049	0	3,966,510
City Of Sandusky	Erie	4,034,066	6,282,408	0	10,316,474
City Of Seven Hills	Cuyahoga	1,942,252	4,664,603	0	6,606,855
City Of Shaker Heights	Cuyahoga	1,723,944	36,977,379	0	38,701,323
City Of Sharonville	Hamilton	549,675	12,544,630	(16,569)	13,077,736
City Of Sheffield Lake	Lorain	(56,284)	1,911,652	0	1,855,368
City Of Shelby	Richland	(4,771,156)	9,582,907	(64,249)	4,747,502
City Of Sidney	Shelby	2,094,420	9,378,301	0	11,472,721
City Of Solon	Cuyahoga	6,924,967	36,646,744	0	43,571,711
City Of South Euclid	Cuyahoga	(2,239,309)	7,851,704	0	5,612,395
City Of Springboro	Warren	531,623	14,044,135	(168)	14,575,590
City Of Springdale	Hamilton	(413,487)	8,436,054	0	8,022,567
City Of Springfield	Clark	(2,418,205)	35,853,250	0	33,435,045
City Of St. Clairsville	Belmont	(687,992)	2,609,136	0	1,921,144
City Of Steubenville	Jefferson	(96,054)	6,252,361	0	6,156,307
City Of Stow	Summit	741,053	12,201,666	0	12,942,719
City Of Streetsboro	Portage	556,191	7,039,139	0	7,595,330
City Of Strongsville	Cuyahoga	3,680,389	21,372,203	0	25,052,592
City Of Sylvania	Lucas	(993,894)	19,610,313	(33,767)	18,582,652
City Of Tallmadge	Summit	1,473,527	8,325,491	0	9,799,018
City Of Tiffin	Seneca	1,295,119	4,814,157	9,222	6,118,498
City Of Tipp City	Miami	(1,404,606)	4,608,640	8,142	3,212,176

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under GAAP**

<b>Revenues</b>										
<b>City</b>	<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Special Assessments</b>	<b>Intergovernmental</b>	<b>Interest</b>	<b>Licenses And Permits</b>	<b>Fines And Forfeitures</b>	<b>Rentals</b>	<b>Charges For Services</b>
City Of Toledo	Lucas	9,598	158,775	25,450	38,020	508	2,414	8,590	0	28,130
City Of Toronto	Jefferson	191,113	2,798,329	0	771,327	1,063	50,710	58,962	0	67,024
City Of Trenton	Butler	1,158,000	1,524,172	76,237	1,015,478	10,192	89,407	143,158	0	410,877
City Of Trotwood	Montgomery	3,926,116	4,735,269	117,304	3,618,810	1,341	655,933	0	0	1,351,569
City Of Troy	Miami	1,712,730	15,973,203	51,702	2,939,465	(84,471)	74,149	0	0	3,991,137
City Of Twinsburg	Summit	1,086,258	23,367,208	0	2,703,729	0	482,486	113,742	0	1,603,039
City Of Uhrichsville	Tuscarawas	553,580	1,566,268	136,810	846,575	4,081	59,014	20,975	2,359	35,889
City Of Union	Montgomery	1,432,365	526,186	376,701	923,234	870	34,805	0	0	802,217
City Of University Heights	Cuyahoga	2,885,134	8,994,150	1,359,085	2,829,327	(3,094)	727,905	0	0	517,381
City Of Upper Arlington	Franklin	10,188,542	16,967,925	0	6,804,928	(134,358)	1,066,175	345,431	0	1,994,327
City Of Upper Sandusky	Wyandot	231,478	2,914,420	0	1,119,105	11,379	115,057	1,033,925	0	50,084
City Of Urbana	Champaign	590,593	5,982,252	0	2,220,775	46,456	801,630	0	0	1,192,643
City Of Vandalia	Montgomery	1,232,843	12,667,627	7,757	2,712,119	20,362	373,277	1,455,512	0	3,463,040
City Of Vermilion	Erie	2,479,410	2,154,275	69,193	2,339,305	19,977	325,365	551,799	0	1,524,630
City Of Wadsworth	Medina	2,581,162	8,262,502	117,860	3,186,386	174,773	415,605	641,820	72,295	3,905,128
City Of Wapakoneta	Auglaize	453,266	2,415,109	0	3,247,382	36,097	103,076	18,785	0	711,028
City Of Warren	Trumbull	1,315,316	16,624,224	23,663	11,242,468	163,524	2,129,625	1,465,518	30,606	2,146,723
City Of Warrensville Heights	Cuyahoga	1,580,132	14,233,365	107,969	1,442,154	7,879	351,843	221,822	0	458,069
City Of Washington Court House	Fayette	1,272,976	5,219,895	0	2,275,587	(8,355)	784,190	0	0	1,004,817
City Of Waterville	Lucas	360,589	3,222,605	19,076	1,011,546	(63,941)	94,092	24,192	0	389,236
City Of Wauseon	Fulton	3,698,247	0	0	837,679	12,401	9,572	61,668	0	487,901
City Of Wellston	Jackson	419,442	1,137,156	0	1,022,850	71,598	11,785	46,341	25,296	39,639
City Of West Carrollton	Montgomery	1,632,171	5,663,637	420,965	1,226,145	22,927	48,619	372,889	0	312,854
City Of Westerville	Franklin	12,856,429	40,323,594	0	10,444,270	665,066	613,468	590,925	0	5,515,408
City Of Westlake	Cuyahoga	11,197,764	22,704,304	466,384	6,461,542	290,643	856,484	293,605	225,295	4,050,691
City Of Whitehall	Franklin	439,937	21,641,273	159,459	3,070,624	13,550	550,187	246,508	151,726	667,743
City Of Wickliffe	Lake	2,121,796	9,881,185	339,165	2,968,253	8,510	574,369	141,637	0	631,700
City Of Willard	Huron	284,595	2,650,893	0	861,192	30,900	47,168	17,454	34,920	692,993
City Of Willoughby	Lake	4,139,550	17,014,038	654,416	3,763,916	166,562	252,721	2,612,863	0	1,687,575
City Of Willoughby Hills	Lake	1,521,131	4,623,292	696,218	1,935,061	818	192,646	1,060,014	182,462	433,327
City Of Willowick	Lake	3,886,963	2,508,892	0	3,025,020	0	291,160	68,990	0	671,425
City Of Wilmington	Clinton	1,785,725	4,042,242	300,336	2,747,445	26,364	121,266	928,747	0	1,775,926
City Of Wooster	Wayne	13,170,363	0	393,269	3,249,729	39,371	702,640	0	0	1,422,704
City Of Worthington	Franklin	2,547,500	21,968,120	16,715	2,440,227	40,171	472,788	297,008	0	3,340,517
City Of Wyoming	Hamilton	2,405,878	4,966,670	0	1,550,205	8,407	112,136	0	0	1,017,176
City Of Xenia	Greene	1,472,542	11,582,587	0	3,920,886	0	0	1,358,049	0	1,918,720
City Of Youngstown	Mahoning	1,992,494	42,840,441	0	19,153,316	8,847	445,628	1,029,487	1,754,444	7,263,450
City Of Zanesville	Muskingum	1,084,925	15,372,987	0	4,997,250	102,211	534,415	0	165,172	1,050,045

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Revenues (Continued)					Expenditures				
					Current Expenditures				
City	County	Contributions And Donations	Other Revenues	Total Revenues	Security of Persons and Property			Public Services	Public Health
					Police	Fire	Other		
City Of Toledo	Lucas	0	36,005	307,490	163,565	0	0	35,062	7,940
City Of Toronto	Jefferson	0	18,261	3,956,789	1,584,890	0	0	0	25,257
City Of Trenton	Butler	0	268,689	4,696,210	2,556,571	0	0	0	93,953
City Of Trotwood	Montgomery	0	2,451,077	16,857,419	7,952,880	0	0	0	0
City Of Troy	Miami	0	935,528	25,593,443	10,530,314	0	0	0	332,317
City Of Twinsburg	Summit	0	1,217,346	30,573,808	8,198,027	0	0	0	0
City Of Uhrichsville	Tuscarawas	2,474	28,290	3,256,315	1,129,096	0	0	0	193,828
City Of Union	Montgomery	0	172,447	4,268,825	1,765,632	0	0	0	13,287
City Of University Heights	Cuyahoga	0	1,637,110	18,946,998	7,750,790	0	0	0	51,990
City Of Upper Arlington	Franklin	0	1,682,683	38,915,653	15,929,582	0	0	4,081,207	0
City Of Upper Sandusky	Wyandot	0	32,510	5,507,958	1,859,835	0	0	0	32,475
City Of Urbana	Champaign	0	434,310	11,268,659	4,794,914	0	0	0	189,999
City Of Vandalia	Montgomery	0	629,156	22,561,693	4,706,257	2,116,398	0	0	0
City Of Vermilion	Erie	30,110	192,813	9,686,877	2,517,774	387,721	0	0	100,162
City Of Wadsworth	Medina	233,251	1,322,689	20,913,471	6,419,692	0	0	0	125,208
City Of Wapakoneta	Auglaize	10,508	904,796	7,900,047	1,507,378	1,927,319	4,685	0	159,821
City Of Warren	Trumbull	0	983,926	36,125,593	16,951,166	0	0	0	682,462
City Of Warrensville Heights	Cuyahoga	0	878,067	19,281,300	4,652,817	4,000,675	0	0	52,001
City Of Washington Court House	Fayette	0	1,105,735	11,654,845	3,703,736	0	0	0	306,327
City Of Waterville	Lucas	0	232,380	5,289,775	1,147,258	543,019	146,048	0	0
City Of Wauseon	Fulton	0	137,432	5,244,900	2,186,268	0	0	0	0
City Of Wellston	Jackson	3,750	158,287	2,936,144	1,216,260	0	0	0	9,717
City Of West Carrollton	Montgomery	0	306,973	10,007,180	3,421,364	1,720,059	0	0	0
City Of Westerville	Franklin	0	3,539,440	74,548,600	26,857,350	0	0	0	27,490
City Of Westlake	Cuyahoga	23,293	3,309,373	49,879,378	14,844,600	0	0	901,312	0
City Of Whitehall	Franklin	1,000	1,286,648	28,228,655	11,860,236	0	0	0	130,646
City Of Wickliffe	Lake	0	456,735	17,123,350	6,296,908	0	0	0	75,766
City Of Willard	Huron	32,426	120,848	4,773,389	2,348,177	0	0	0	35,237
City Of Willoughby	Lake	0	2,669	30,294,310	14,189,824	0	0	0	392,920
City Of Willoughby Hills	Lake	16,365	327,684	10,989,018	3,264,622	1,980,558	0	0	0
City Of Willowick	Lake	0	166,726	10,619,176	4,993,609	0	0	0	101,426
City Of Wilmington	Clinton	0	831,167	12,559,218	4,296,887	0	0	0	485,901
City Of Wooster	Wayne	0	1,753,158	20,731,234	10,138,886	0	0	0	132,418
City Of Worthington	Franklin	0	690,629	31,813,675	10,367,348	0	0	0	43,301
City Of Wyoming	Hamilton	0	289,649	10,350,121	2,543,340	0	0	0	66,913
City Of Xenia	Greene	0	3,987,098	24,239,882	12,873,359	0	0	0	0
City Of Youngstown	Mahoning	250	3,481,312	77,969,669	17,686,429	13,776,544	2,644,493	0	2,024,520
City Of Zanesville	Muskingum	700	1,170,129	24,477,834	8,225,870	5,772,230	116,277	0	388,056

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
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Expenditures (Continued)									
Current Expenditures (Continued)									
City	County	Community &			Public Works	Transportation	General		Capital
		Leisure Time	Economic	Basic Utility			Government	Intergovernmental	
		Activities	Development	Service					
City Of Toledo	Lucas	3,487	19,273	0	1	0	28,565	0	50,432
City Of Toronto	Jefferson	163,563	237,716	0	0	499,411	473,490	0	254,685
City Of Trenton	Butler	80,406	144,520	0	0	458,628	463,636	0	454,749
City Of Trotwood	Montgomery	705,149	1,296,813	0	0	1,370,506	2,670,889	0	1,295,827
City Of Troy	Miami	1,307,669	1,083,725	1,158,762	0	1,513,367	4,358,675	0	2,331,832
City Of Twinsburg	Summit	1,578,272	1,258,411	111,567	0	5,116,565	7,477,236	0	2,698,756
City Of Uhrichsville	Tuscarawas	30,151	226,442	0	0	228,648	525,929	0	688,889
City Of Union	Montgomery	103,973	507,738	0	0	457,209	761,923	0	979,678
City Of University Heights	Cuyahoga	272,538	2,606,035	2,741,309	0	816,855	1,304,559	0	1,110,834
City Of Upper Arlington	Franklin	2,866,064	993,809	0	0	0	6,504,899	0	5,271,886
City Of Upper Sandusky	Wyandot	453,559	65,535	3,575	0	766,541	1,714,101	0	0
City Of Urbana	Champaign	315,345	359,279	0	0	1,257,036	2,021,386	0	1,278,455
City Of Vandalia	Montgomery	3,389,173	0	0	3,844,621	0	5,276,604	0	2,135,887
City Of Vermilion	Erie	468,444	876,051	83,936	1,159,137	1,330,105	1,875,320	0	0
City Of Wadsworth	Medina	1,668,959	1,053,406	0	0	2,406,833	5,785,220	0	4,255,788
City Of Wapakoneta	Auglaize	389,085	93,366	0	0	3,916,917	498,250	0	0
City Of Warren	Trumbull	550,457	4,156,407	0	0	1,311,023	7,375,113	0	7,601,061
City Of Warrensville Heights	Cuyahoga	437,558	506,859	1,274,543	0	2,704,422	3,809,139	0	318,538
City Of Washington Court House	Fayette	15,536	1,598,176	0	0	1,037,035	2,709,942	0	669,028
City Of Waterville	Lucas	75,246	119,022	275,598	0	685,731	1,084,158	0	0
City Of Wauseon	Fulton	430,984	247,897	23,300	0	617,076	578,930	0	430,255
City Of Wellston	Jackson	0	653,946	0	0	318,231	695,530	0	0
City Of West Carrollton	Montgomery	738,529	2,153,311	0	0	548,502	871,785	0	0
City Of Westerville	Franklin	9,619,124	2,826,372	745,143	0	2,403,421	14,811,815	0	15,858,163
City Of Westlake	Cuyahoga	3,445,084	1,559,316	917,727	0	7,481,174	6,928,683	0	8,677,507
City Of Whitehall	Franklin	756,252	18,286	1,277,327	0	1,757,154	7,467,281	0	2,307,568
City Of Wickliffe	Lake	793,874	245,226	1,175,592	0	1,979,759	4,592,066	0	3,424,851
City Of Willard	Huron	211,325	302,938	0	0	580,512	576,076	0	491,242
City Of Willoughby	Lake	1,764,362	879,567	137,709	0	1,432,221	6,782,463	0	2,324,908
City Of Willoughby Hills	Lake	264,628	122,998	0	0	2,105,245	1,506,154	0	184,888
City Of Willowick	Lake	843,352	434,309	444,474	0	1,453,102	1,823,922	0	3,968
City Of Wilmington	Clinton	441,817	0	0	0	2,338,787	3,663,209	0	273,631
City Of Wooster	Wayne	1,249,335	1,211,121	0	0	1,412,541	3,067,906	0	2,845,370
City Of Worthington	Franklin	3,971,780	504,927	1,868,434	0	2,514,291	6,283,984	0	3,269,024
City Of Wyoming	Hamilton	1,148,381	295,137	488,926	0	1,042,043	2,203,807	0	175,513
City Of Xenia	Greene	170,166	284,822	0	0	1,406,670	3,626,881	0	8,029,355
City Of Youngstown	Mahoning	3,116,832	3,197,868	2,817,926	0	7,183,191	15,358,897	0	12,960,136
City Of Zanesville	Muskingum	702,586	953,597	0	0	2,724,721	4,498,839	0	298,040



**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
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<b>Expenditures (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Debt Service</b>				<b>Other Expenditures</b>	<b>Total Expenditures</b>	<b>Excess Of Revenues Over Under Expenditures</b>
		<b>Principal Retirement</b>	<b>Interest And Fiscal Charges</b>	<b>Bond Issuance Costs</b>	<b>Other</b>			
City Of Toledo	Lucas	23,136	7,292	0	0	0	338,753	(31,263)
City Of Toronto	Jefferson	99,457	10,789	0	0	0	3,349,258	607,531
City Of Trenton	Butler	79,134	6,369	0	0	151,211	4,489,177	207,033
City Of Trotwood	Montgomery	1,129,131	678,083	0	0	0	17,099,278	(241,859)
City Of Troy	Miami	587,388	265,211	0	0	0	23,469,260	2,124,183
City Of Twinsburg	Summit	3,469,746	525,990	0	0	0	30,434,570	139,238
City Of Uhrichsville	Tuscarawas	325,405	69,894	0	0	0	3,418,282	(161,967)
City Of Union	Montgomery	137,298	56,679	0	0	0	4,783,417	(514,592)
City Of University Heights	Cuyahoga	2,822,653	117,779	32,000	0	0	19,627,342	(680,344)
City Of Upper Arlington	Franklin	2,850,086	1,734,839	154,165	0	0	40,386,537	(1,470,884)
City Of Upper Sandusky	Wyandot	578,306	209,440	0	0	0	5,683,367	(175,409)
City Of Urbana	Champaign	426,025	108,391	0	0	0	10,750,830	517,829
City Of Vandalia	Montgomery	1,021,931	543,026	0	0	0	23,033,897	(472,204)
City Of Vermilion	Erie	260,908	185,831	0	0	0	9,245,389	441,488
City Of Wadsworth	Medina	642,455	756,578	0	0	0	23,114,139	(2,200,668)
City of Wapakoneta	Auglaize	273,007	19,251	0	0	0	8,789,079	(889,032)
City Of Warren	Trumbull	1,153,216	164,201	226,597	0	0	40,171,703	(4,046,110)
City Of Warrensville Heights	Cuyahoga	28,977,060	1,161,616	584,403	0	0	48,479,631	(29,198,331)
City Of Washington Court House	Fayette	707,171	596,435	0	0	0	11,343,386	311,459
City of Waterville	Lucas	1,217,195	85,921	0	0	0	5,379,196	(89,421)
City Of Wauseon	Fulton	125,000	94,376	0	0	0	4,734,086	510,814
City of Wellston	Jackson	31,649	6,458	0	0	0	2,931,791	4,353
City Of West Carrollton	Montgomery	375,000	63,804	0	0	0	9,892,354	114,826
City Of Westerville	Franklin	3,055,341	1,224,041	161,612	0	0	77,589,872	(3,041,272)
City Of Westlake	Cuyahoga	2,103,842	671,181	0	0	0	47,530,426	2,348,952
City Of Whitehall	Franklin	357,690	45,585	0	0	150,314	26,128,339	2,100,316
City Of Wickliffe	Lake	140,000	84,776	0	0	0	18,808,818	(1,685,468)
City of Willard	Huron	203,602	28,579	0	0	0	4,777,688	(4,299)
City Of Willoughby	Lake	1,041,234	453,434	0	0	0	29,398,642	895,668
City Of Willoughby Hills	Lake	2,541,306	363,718	0	0	0	12,334,117	(1,345,099)
City Of Willowick	Lake	2,285,840	22,461	0	0	0	12,406,463	(1,787,287)
City Of Wilmington	Clinton	4,234,164	423,235	0	0	0	16,157,631	(3,598,413)
City Of Wooster	Wayne	386,467	126,053	0	0	0	20,570,097	161,137
City Of Worthington	Franklin	2,482,810	264,977	0	0	0	31,570,876	242,799
City Of Wyoming	Hamilton	688,689	430,551	0	0	0	9,083,300	1,266,821
City Of Xenia	Greene	402,837	56,112	0	0	0	26,850,202	(2,610,320)
City of Youngstown	Mahoning	13,688,364	932,262	0	0	0	95,387,462	(17,417,793)
City Of Zanesville	Muskingum	417,523	185,932	0	0	0	24,283,671	194,163

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Other Financing Sources (Uses)								
City	County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out	Other Financing Sources
City Of Toledo	Lucas	87	3,386	14,046	0	0	0	70,140	(69,902)	908
City Of Toronto	Jefferson	0	0	0	0	0	0	689,798	(914,798)	0
City Of Trenton	Butler	29,531	0	0	0	0	0	166,160	(166,160)	0
City Of Trotwood	Montgomery	15,092	0	0	0	0	0	214,520	(187,000)	0
City Of Troy	Miami	179,210	0	0	0	0	0	3,688,623	(4,685,019)	0
City Of Twinsburg	Summit	0	333,704	0	0	2,381,781	0	4,082,384	(4,395,175)	0
City Of Uhrichsville	Tuscarawas	0	35,966	0	0	516,618	0	28,000	(231,158)	0
City Of Union	Montgomery	0	0	0	0	294,000	0	276,450	(276,450)	0
City Of University Heights	Cuyahoga	0	0	2,280,000	0	0	0	3,195,858	(3,195,858)	0
City Of Upper Arlington	Franklin	138,124	918,049	0	8,640,000	803,221	(9,273,030)	9,851,057	(9,861,173)	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	1,047,221	(394,100)	0
City Of Urbana	Champaign	0	0	0	0	0	0	220,000	(220,000)	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	4,047,930	(4,047,930)	0
City Of Vermilion	Erie	0	0	0	0	0	0	413,001	(413,001)	0
City Of Wadsworth	Medina	14,025	0	0	0	0	0	215,252	(277,848)	0
City Of Wapakoneta	Auglaize	26,760	0	0	0	0	0	747,893	(885,500)	0
City Of Warren	Trumbull	0	0	8,585,000	0	241,824	0	429,120	(658,493)	0
City Of Warrensville Heights	Cuyahoga	0	318,538	10,780,000	0	13,700,000	0	1,385,857	(1,385,857)	486,662
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0	0
City Of Waterville	Lucas	8,863	0	0	0	933,983	0	500,000	(506,000)	0
City Of Wauseon	Fulton	0	0	0	0	0	0	219,376	(219,376)	138,158
City Of Wellston	Jackson	0	0	0	0	63,288	0	108,370	(108,370)	0
City Of West Carrollton	Montgomery	0	0	0	0	0	0	2,499,126	(2,539,143)	0
City Of Westerville	Franklin	2,327	0	7,700,000	0	0	0	13,146,107	(13,213,462)	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	967,265	(967,265)	0
City Of Whitehall	Franklin	0	0	0	0	0	0	2,242,307	(2,242,307)	0
City Of Wickliffe	Lake	10,393	0	0	0	70,293	0	130,155	(130,155)	0
City Of Willard	Huron	0	0	0	0	12,000	0	262,200	(262,200)	0
City Of Willoughby	Lake	59,020	0	0	0	0	0	3,750,000	(3,750,000)	0
City Of Willoughby Hills	Lake	82,970	0	0	0	1,010,780	0	5,572,296	(4,987,150)	0
City Of Willowick	Lake	7,327	0	0	0	2,100,000	0	420,000	(420,000)	0
City Of Wilmington	Clinton	0	0	0	3,635,000	0	0	3,918,784	(3,918,784)	168,711
City Of Wooster	Wayne	0	0	0	0	0	0	2,118,500	(2,118,500)	0
City Of Worthington	Franklin	0	0	0	0	1,860,000	0	1,885,832	(1,885,832)	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	1,207,708	(1,207,708)	0
City Of Xenia	Greene	0	1,371,415	0	0	100,000	0	4,825,000	(4,825,000)	0
City Of Youngstown	Mahoning	20,066	0	0	0	11,460,000	0	24,401,352	(24,401,352)	0
City Of Zanesville	Muskingum	17,750	0	0	0	77,318	0	6,176,879	(6,310,741)	0

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

<u>Other Financing Sources (Uses) (Continued)</u>				<u>Special and Extraordinary Items</u>			
City	County	Other Financing Uses	Total Other Financing Sources (Uses)	Special Item	Extraordinary Item	Total Special And Extraordinary Items	
City Of Toledo	Lucas	0	18,665	0	0	0	
City Of Toronto	Jefferson	0	(225,000)	0	0	0	
City Of Trenton	Butler	0	29,531	0	0	0	
City Of Trotwood	Montgomery	0	42,612	0	0	0	
City Of Troy	Miami	0	(817,186)	0	0	0	
City Of Twinsburg	Summit	0	2,402,694	0	0	0	
City Of Uhrichsville	Tuscarawas	0	349,426	0	0	0	
City Of Union	Montgomery	0	294,000	0	0	0	
City Of University Heights	Cuyahoga	0	2,280,000	0	0	0	
City Of Upper Arlington	Franklin	0	1,216,248	0	0	0	
City Of Upper Sandusky	Wyandot	0	653,121	0	0	0	
City Of Urbana	Champaign	0	0	0	0	0	
City Of Vandalia	Montgomery	0	0	0	0	0	
City Of Vermilion	Erie	0	0	0	0	0	
City Of Wadsworth	Medina	0	(48,571)	0	0	0	
City of Wapakoneta	Auglaize	0	(110,847)	0	0	0	
City Of Warren	Trumbull	0	8,597,451	0	0	0	
City Of Warrensville Heights	Cuyahoga	0	25,285,200	0	0	0	
City Of Washington Court House	Fayette	0	0	0	0	0	
City of Waterville	Lucas	0	936,846	0	0	0	
City of Wauseon	Fulton	(56,823)	81,335	0	0	0	
City of Wellston	Jackson	0	63,288	0	0	0	
City Of West Carrollton	Montgomery	0	(40,017)	0	0	0	
City Of Westerville	Franklin	483,886	8,118,858	0	0	0	
City Of Westlake	Cuyahoga	0	0	0	0	0	
City Of Whitehall	Franklin	0	0	0	0	0	
City Of Wickliffe	Lake	0	80,686	0	0	0	
City of Willard	Huron	0	12,000	0	0	0	
City Of Willoughby	Lake	0	59,020	0	0	0	
City Of Willoughby Hills	Lake	0	1,678,896	0	0	0	
City Of Willowick	Lake	0	2,107,327	0	0	0	
City Of Wilmington	Clinton	0	3,803,711	0	0	0	
City Of Wooster	Wayne	0	0	0	0	0	
City Of Worthington	Franklin	(37,483)	1,822,517	0	0	0	
City Of Wyoming	Hamilton	0	0	0	0	0	
City Of Xenia	Greene	0	1,471,415	0	0	0	
City of Youngstown	Mahoning	0	11,480,066	0	0	0	
City Of Zanesville	Muskingum	0	(38,794)	0	0	0	

**Summary of Unaudited Data from the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

City	County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	Fund Balances End Of Year
City Of Toledo	Lucas	(12,598)	29,884	(617)	16,669
City Of Toronto	Jefferson	382,531	1,644,006	0	2,026,537
City Of Trenton	Butler	236,564	3,123,154	0	3,359,718
City Of Trotwood	Montgomery	(199,247)	478,222	0	278,975
City Of Troy	Miami	1,306,997	58,669,739	0	59,976,736
City Of Twinsburg	Summit	2,541,932	30,870,221	0	33,412,153
City Of Uhrichsville	Tuscarawas	187,459	1,170,681	0	1,358,140
City Of Union	Montgomery	(220,592)	1,633,522	0	1,412,930
City Of University Heights	Cuyahoga	1,599,656	5,242,704	0	6,842,360
City Of Upper Arlington	Franklin	(254,636)	52,456,484	0	52,201,848
City Of Upper Sandusky	Wyandot	477,712	1,978,689	(8,581)	2,447,820
City Of Urbana	Champaign	517,829	5,414,477	0	5,932,306
City Of Vandalia	Montgomery	(472,204)	17,935,266	0	17,463,062
City Of Vermilion	Erie	441,488	6,194,555	0	6,636,043
City Of Wadsworth	Medina	(2,249,239)	20,797,046	0	18,547,807
City Of Wapakoneta	Auglaize	(999,879)	4,942,519	0	3,942,640
City Of Warren	Trumbull	4,551,341	17,016,731	0	21,568,072
City Of Warrensville Heights	Cuyahoga	(3,913,131)	7,531,276	0	3,618,145
City Of Washington Court House	Fayette	311,459	3,501,465	0	3,812,924
City Of Waterville	Lucas	847,425	1,941,676	0	2,789,101
City Of Wauseon	Fulton	592,149	4,296,117	14,600	4,902,866
City Of Wellston	Jackson	67,641	4,748,492	0	4,816,133
City Of West Carrollton	Montgomery	74,809	2,131,913	0	2,206,722
City Of Westerville	Franklin	5,077,586	58,942,305	0	64,019,891
City Of Westlake	Cuyahoga	2,348,952	70,445,460	0	72,794,412
City Of Whitehall	Franklin	2,100,316	15,035,066	0	17,135,382
City Of Wickliffe	Lake	(1,604,782)	9,931,935	(59,028)	8,268,125
City Of Willard	Huron	7,701	6,045,345	0	6,053,046
City Of Willoughby	Lake	954,688	17,268,898	(135,845)	18,087,741
City Of Willoughby Hills	Lake	333,797	2,662,010	0	2,995,807
City Of Willowick	Lake	320,040	5,095,113	0	5,415,153
City Of Wilmington	Clinton	205,298	5,675,710	0	5,881,008
City Of Wooster	Wayne	161,137	15,738,469	0	15,899,606
City Of Worthington	Franklin	2,065,316	17,139,690	0	19,205,006
City Of Wyoming	Hamilton	1,266,821	4,963,419	(52,310)	6,177,930
City Of Xenia	Greene	(1,138,905)	10,476,596	10,115	9,347,806
City Of Youngstown	Mahoning	(5,937,727)	17,841,678	0	11,903,951
City Of Zanesville	Muskingum	155,369	8,842,564	0	8,997,933

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets</b>							
		<b>Current Assets</b>							
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Accounts Receivables</b>	<b>Intergovernmental Receivables</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Prepaid Items</b>	<b>Interfund Receivable</b>
City Of Akron	Summit	11,183,402	0	5,212,403	0	0	1,879,932	0	138,865
City Of Alliance	Stark	1,844,554	0	865,314	0	0	471,069	12,570	0
City Of Amherst	Lorain	795,237	0	721,946	0	0	27,349	4,844	0
City Of Ashland	Ashland	1,018,914	0	463,358	0	0	41,623	23,712	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	1,149,967	0	252,951	0	0	278,641	18,577	0
City Of Aurora	Portage	2,043,015	0	699,539	126,882	0	0	24,140	0
City Of Avon	Lorain	2,597,742	0	293,009	0	0	578,995	3,250	0
City Of Avon Lake	Lorain	7,065,427	0	787,948	1,221,943	0	149,907	26,998	705,000
City Of Barberton	Summit	3,771,710	1,810,203	559,830	0	0	269,213	37,951	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	5,064,444	0	849,437	0	0	153,780	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	1,526,692	0	310,091	0	0	41,473	5,690	0
City Of Bellefontaine	Logan	647,322	0	389,339	0	0	81,044	9,236	0
City Of Bellevue	Huron	1,337,141	0	305,273	0	0	389,027	0	0
City Of Belpre	Washington	176,650	0	83,631	0	0	2,987	5,261	0
City Of Berea	Cuyahoga	1,309,229	0	1,098,102	31,742	0	49,834	9,842	0
City Of Bexley	Franklin	1,025,511	0	557,395	0	0	1,138	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	5,306,023	0	533,534	24	0	119,523	23,082	10,226
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	99,475	0	306,514	0	0	11,941	8,454	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	1,076,183	0	225,845	0	0	181,236	14,513	0
City Of Bucyrus	Crawford	1,266,634	0	261,070	35,984	0	242,292	11,081	0
City Of Cambridge	Guernsey	2,481,077	0	671,966	0	0	27,168	7,767	0
City Of Campbell	Mahoning	853,953	0	44,963	0	0	0	0	0
City Of Canal Fulton	Stark	597,944	0	78,835	0	0	841	0	0
City Of Canal Winchester	Franklin	2,630,402	0	221,057	0	0	18,270	24,404	0
City Of Canfield	Mahoning	713,172	0	294,771	0	0	0	12,285	0
City Of Canton	Stark	11,009,209	0	3,605,011	0	0	1,401,650	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Assets (Continued)				Assets (Continued)					
Current Assets (Continued)				Noncurrent Assets					
				Restricted Assets			Capital Assets		
				Cash And			Nondepreciable		Less
				Cash	Customer		Capital	Depreciable	Accumulated
City	County	Other Assets	Total Current Assets	Equivalents	Deposits	Investments	Assets	Capital Assets	Depreciation
City Of Akron	Summit	0	18,414,602	0	0	0	0	0	143,529,806
City Of Alliance	Stark	1,230,319	4,423,826	1,152,065	0	0	2,820,711	10,845,355	0
City Of Amherst	Lorain	0	1,549,376	0	64,419	0	45,000	7,427,845	(3,358,724)
City Of Ashland	Ashland	0	1,547,607	0	0	0	2,744,609	24,112,823	(12,616,746)
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	27,551	1,727,687	0	0	0	151,818	17,148,440	(10,231,650)
City Of Aurora	Portage	0	2,893,576	0	0	0	518,318	17,161,234	(4,719,965)
City Of Avon	Lorain	337,180	3,810,176	0	0	0	0	12,269,673	0
City Of Avon Lake	Lorain	15,611	9,972,834	1,304,490	0	0	1,209,621	57,229,837	(23,878,474)
City Of Barberton	Summit	2,416	6,451,323	0	0	0	15,686,128	8,350,307	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	3,754	6,071,415	0	0	0	1,395,923	5,318,214	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	2,853	1,886,799	0	0	0	604,370	19,864,446	(7,696,922)
City Of Bellefontaine	Logan	0	1,126,941	0	0	0	0	8,449,662	2,289,923
City Of Bellevue	Huron	0	2,031,441	0	0	0	1,781,297	19,852,561	(8,022,085)
City Of Belpre	Washington	7	268,536	85,426	0	50,000	171,979	8,777,363	(2,536,360)
City Of Berea	Cuyahoga	479,090	2,977,839	0	0	0	993,773	28,992,802	(4,913,897)
City Of Bexley	Franklin	0	1,584,044	0	0	0	0	6,527,619	(2,228,699)
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	5,992,412	0	0	0	1,965,553	41,896,903	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	426,384	0	0	0	0	1,109,865	(824,477)
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	98	1,497,875	0	0	0	464,324	9,864,614	(4,733,775)
City Of Bucyrus	Crawford	0	1,817,061	156,166	0	0	1,365,197	6,477,049	0
City Of Cambridge	Guernsey	0	3,187,978	0	194,329	0	470,588	14,665,202	(7,714,264)
City Of Campbell	Mahoning	0	898,916	0	0	0	34,280	15,873,156	(10,847,535)
City Of Canal Fulton	Stark	0	677,620	0	0	0	70,867	3,833,607	0
City Of Canal Winchester	Franklin	0	2,894,133	0	0	0	905,000	32,651,638	(8,501,839)
City Of Canfield	Mahoning	0	1,020,228	0	0	0	229,925	5,528,754	(202,869)
City Of Canton	Stark	0	16,015,870	0	0	0	3,712,941	126,305,835	(69,394,642)

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under GAAP

Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Akron	Summit	0	143,529,806	161,944,408	267,970	1,390,241	287,320	48,599	628,650
City Of Alliance	Stark	573,116	15,391,247	19,815,073	823,748	38,614	33,719	52,657	0
City Of Amherst	Lorain	0	4,178,540	5,727,916	0	247,137	9,971	12,593	0
City Of Ashland	Ashland	0	14,240,686	15,788,293	85,309	9,418	50,003	35,536	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	7,068,608	8,796,295	0	182,332	52,410	19,334	0
City Of Aurora	Portage	0	12,959,587	15,853,163	0	6,281	12,446	120,755	0
City Of Avon	Lorain	0	12,269,673	16,079,849	0	69,146	11,366	258,855	169,000
City Of Avon Lake	Lorain	2,386,035	38,251,509	48,224,343	7,845	145,953	90,785	152,051	0
City Of Barberton	Summit	0	24,036,435	30,487,758	0	111,650	17,279	40,462	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	6,714,137	12,785,552	10,019	197,857	21,499	13,022	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	12,771,894	14,658,693	0	7,468	38,121	14,750	0
City Of Bellefontaine	Logan	0	10,739,585	11,866,526	0	15,153	23,109	20,760	0
City Of Bellevue	Huron	0	13,611,773	15,643,214	0	65,145	31,838	20,154	0
City Of Belpre	Washington	0	6,548,408	6,816,944	0	10,606	3,035	3,961	0
City Of Berea	Cuyahoga	0	25,072,678	28,050,517	0	26,503	33,146	29,946	0
City Of Bexley	Franklin	0	4,298,920	5,882,964	0	3,020	4,058	373,033	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	43,862,456	49,854,868	29,401	112,608	39,771	35,923	6,191
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	285,388	711,772	0	187,642	1,695	2,002	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	5,595,163	7,093,038	0	12,622	22,291	4,113	0
City Of Bucyrus	Crawford	0	7,998,412	9,815,473	0	23,342	34,829	28,102	0
City Of Cambridge	Guernsey	10,891	7,626,746	10,814,724	0	50,486	38,224	29,325	0
City Of Campbell	Mahoning	0	5,059,901	5,958,817	0	17,376	20,191	19,443	2,094
City Of Canal Fulton	Stark	0	3,904,474	4,582,094	0	6,541	2,005	5,531	50,000
City Of Canal Winchester	Franklin	0	25,054,799	27,948,932	0	23,520	11,320	15,415	0
City Of Canfield	Mahoning	0	5,555,810	6,576,038	0	27	6,905	5,106	0
City Of Canton	Stark	0	60,624,134	76,640,004	0	172,341	209,133	45,582	15,881

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Akron	Summit	746,753	0	683,582	0	0	65,520	0	2,250,714	5,417,797
City Of Alliance	Stark	169,536	0	0	0	55,010	0	0	4,779	354,315
City Of Amherst	Lorain	1,432	0	0	0	110,000	0	0	66,149	447,282
City Of Ashland	Ashland	5,177	0	0	0	435,000	0	0	0	535,134
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0	0
City Of Athens	Athens	130,699	0	0	0	0	0	0	39,975	424,750
City Of Aurora	Portage	228	0	0	14,440	0	0	0	99,045	253,195
City Of Avon	Lorain	8,959	0	0	0	9,900	0	0	31,900	559,126
City Of Avon Lake	Lorain	89,113	0	0	0	637,312	4,435	0	1,359,071	2,478,720
City Of Barberton	Summit	63,312	0	29,124	0	40,518	2,067	0	686,750	962,038
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	31,713	0	0	0	178,900	0	0	146,334	589,325
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	46,295	81,172	2,077	0	65,000	0	0	0	252,806
City Of Bellefontaine	Logan	0	287,677	3,586	0	0	0	0	35,200	381,899
City Of Bellevue	Huron	25,806	0	0	0	0	0	13,526	0	156,469
City Of Belpre	Washington	12,383	0	0	0	0	341,604	0	365,683	737,272
City Of Berea	Cuyahoga	13,565	0	0	0	0	29,579	0	1,693,267	1,826,006
City Of Bexley	Franklin	18,844	0	0	0	110,650	0	0	4,848	514,453
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	98,285	0	0	0	60,000	0	0	64,905	417,683
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	6,909	0	0	0	0	0	0	444	198,692
City Of Brunswick	Medina	0	0	0	0	0	0	0	0	0
City Of Bryan	Williams	30,168	0	0	0	0	0	0	0	69,194
City Of Bucyrus	Crawford	33,327	0	0	0	0	0	0	487,890	607,490
City Of Cambridge	Guernsey	5,125	0	0	0	0	0	0	565,137	688,297
City Of Campbell	Mahoning	3,653	0	0	0	0	0	0	198,063	260,820
City Of Canal Fulton	Stark	1,925	0	0	0	35,000	0	0	68,892	169,894
City Of Canal Winchester	Franklin	31,657	0	0	0	0	0	0	296,980	378,892
City Of Canfield	Mahoning	7,496	0	0	0	0	0	0	73,981	93,515
City Of Canton	Stark	0	0	0	0	841,107	0	0	1,215,501	2,499,545



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Liabilities (Continued)						
		Current Payable From Restricted Assets			Long Term Liabilities			
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion
City Of Akron	Summit	3,475,000	0	3,475,000	0	0	38,048,211	193,951
City Of Alliance	Stark	1,168,295	92,215	1,260,510	222,719	1,080,171	7,923,733	0
City Of Amherst	Lorain	0	0	0	11,887	850,000	0	0
City Of Ashland	Ashland	0	10,510	10,510	58,005	4,147,931	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	45,230	0	0	0
City Of Aurora	Portage	0	0	0	21,129	0	0	0
City Of Avon	Lorain	0	4,921	4,921	62,409	1,273,610	0	0
City Of Avon Lake	Lorain	0	0	0	191,903	1,946	6,210,000	0
City Of Barberton	Summit	0	0	0	265,862	831,507	6,485,394	4,790
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	17,410	3,581,780	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	485,000	0	0
City Of Bellefontaine	Logan	0	0	0	123,505	0	1,231,212	0
City Of Bellevue	Huron	0	0	0	71,990	0	0	0
City Of Belpre	Washington	0	981	981	5,208	0	0	1,015,494
City Of Berea	Cuyahoga	0	0	0	53,691	0	0	63,111
City Of Bexley	Franklin	0	0	0	29,502	1,392,850	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	0	0	158,064	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	2,991	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	96,154	0	0	0
City Of Bucyrus	Crawford	0	0	0	106,849	0	0	0
City Of Cambridge	Guernsey	244,000	1,566	245,566	74,882	0	263,000	0
City Of Campbell	Mahoning	0	0	0	43,890	0	0	0
City Of Canal Fulton	Stark	0	6,394	6,394	10,281	472,809	0	0
City Of Canal Winchester	Franklin	0	53,808	53,808	0	13,502	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	1,469,557	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Liabilities (Continued)					Net Position			
		Long Term Liabilities (Continued)								
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Akron	Summit	0	5,011,564	43,253,726	52,146,523	1,261,673	100,671,479	3,127,357	4,321,764	108,120,600
City Of Alliance	Stark	0	966,838	10,193,461	11,808,286	0	3,655,621	1,725,181	3,449,733	8,830,535
City Of Amherst	Lorain	0	0	861,887	1,309,169	0	3,154,121	0	1,264,626	4,418,747
City Of Ashland	Ashland	0	0	4,205,936	4,751,580	0	9,743,064	0	1,378,958	11,122,022
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	1,161,271	1,206,501	1,631,251	0	5,883,337	0	1,281,707	7,165,044
City Of Aurora	Portage	0	307,073	328,202	581,397	0	12,619,919	0	2,651,847	15,271,766
City Of Avon	Lorain	0	680,976	2,016,995	2,581,042	0	10,149,654	0	3,349,153	13,498,807
City Of Avon Lake	Lorain	0	4,995,891	11,399,740	13,878,460	0	21,444,454	1,304,490	11,604,784	34,353,728
City Of Barberton	Summit	0	2,971,118	10,558,671	11,520,709	0	13,021,148	0	5,916,777	18,937,925
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	687,250	4,286,440	4,875,765	0	2,241,964	0	5,677,842	7,919,806
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	1,061,114	1,546,114	1,798,920	0	11,079,608	0	1,778,088	12,857,696
City Of Bellefontaine	Logan	0	7,477	1,362,194	1,744,093	0	9,297,249	0	821,598	10,118,847
City Of Bellevue	Huron	0	0	71,990	228,459	0	13,611,773	0	1,802,982	15,414,755
City Of Belpre	Washington	0	71,086	1,091,788	1,830,041	0	4,754,541	135,426	96,936	4,986,903
City Of Berea	Cuyahoga	0	8,055,953	8,172,755	9,998,761	442,043	15,326,759	0	2,282,954	17,609,713
City Of Bexley	Franklin	0	0	1,422,352	1,936,805	0	2,795,420	0	1,150,739	3,946,159
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	650,000	808,064	1,225,747	0	43,177,469	0	5,481,053	48,658,522
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	2,991	201,683	0	285,388	0	224,701	510,089
City Of Brunswick	Medina	0	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	96,154	165,348	0	5,595,163	0	1,332,527	6,927,690
City Of Bucyrus	Crawford	0	899,504	1,006,353	1,613,843	0	7,569,148	0	632,482	8,201,630
City Of Cambridge	Guernsey	0	2,090,767	2,428,649	3,362,512	0	4,495,126	0	2,957,086	7,452,212
City Of Campbell	Mahoning	0	1,614,158	1,658,048	1,918,868	0	3,285,916	0	754,033	4,039,949
City Of Canal Fulton	Stark	0	478,828	961,918	1,138,206	0	2,848,945	0	594,943	3,443,888
City Of Canal Winchester	Franklin	0	3,152,400	3,165,902	3,598,602	0	21,605,419	0	2,744,911	24,350,330
City Of Canfield	Mahoning	0	0	0	93,515	0	5,555,810	0	926,713	6,482,523
City Of Canton	Stark	0	22,092,968	23,562,525	26,062,070	0	35,012,703	0	15,565,231	50,577,934

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets</b>							
		<b>Current Assets</b>							
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Accounts Receivables</b>	<b>Intergovernmental Receivables</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Prepaid Items</b>	<b>Interfund Receivable</b>
City Of Celina	Mercer	3,898,620	0	540,027	1,142	0	651,067	7,053	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	679,544	0	175,935	0	0	247,738	585	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	1,376,044	0	594,815	0	0	40,855	40,073	0
City Of Circleville	Pickaway	3,420,042	0	247,758	0	0	14,836	15,416	0
City Of Cleveland	Cuyahoga	223,806,000	10,021,000	45,787,000	0	0	4,669,000	1,198,000	15,599,000
City Of Cleveland Heights	Cuyahoga	9,862	0	3,911,104	0	0	11,934	0	9,269
City Of Clyde	Sandusky	2,326,400	0	243,219	0	0	42,172	5,555	0
City Of Columbus	Franklin	85,679,000	0	31,385,000	0	0	6,687,000	0	32,000
City Of Conneaut	Ashtabula	719,486	0	291,560	0	0	139,914	0	0
City Of Cortland	Trumbull	\$528,760	\$0	\$74,032	\$0	\$0	\$0	\$4,283	\$0
City Of Coshocton	Coshocton	2,195,408	0	357,737	0	0	72,167	0	0
City Of Cuyahoga Falls	Summit	4,099,748	0	754,777	106,078	0	477,188	20,345	0
City Of Dayton	Montgomery	65,601,236	0	6,982,971	263,340	0	1,443,061	135,982	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	3,690,526	0	243,084	0	0	52,681	0	0
City Of Delaware	Delaware	0	0	773,424	0	0	40,251	32,845	0
City Of Delphos	Allen	514,394	0	517,988	0	0	31,445	7,181	0
City Of Dover	Tuscarawas	1,323,478	0	407,198	0	0	149,425	23,387	0
City Of Dublin	Franklin	12,781,836	0	0	32,608	0	70,910	0	2,314,750
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	5,551,133	0	376,730	0	0	22,277	15,764	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Eaton	Preble	1,259,158	0	234,648	1,040	0	0	0	0
City Of Elyria	Lorain	4,786,025	201,095	836,943	0	0	246,851	20,520	0
City Of Englewood	Montgomery	2,500,543	0	188,427	61,589	0	82,723	10,708	0
City Of Euclid	Cuyahoga	2,020,629	0	430,692	0	0	0	0	0
City Of Fairborn	Greene	6,381,351	0	211,084	0	0	167,449	0	0
City Of Fairfield	Butler	6,112,260	0	525,616	0	0	185,497	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	8,385,939	0	1,533,727	0	0	596,391	32,782	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	841,907	0	442,873	0	0	29,857	0	0
City Of Franklin	Warren	1,390,854	0	272,587	0	0	49,398	0	0
City Of Fremont	Sandusky	4,825,498	0	1,048,633	0	0	420,769	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Assets (Continued)				Assets (Continued)					
Current Assets (Continued)				Noncurrent Assets					
				Restricted Assets			Capital Assets		
				Cash And			Nondepreciable		Less
				Cash	Customer		Capital	Depreciable	Accumulated
City	County	Other Assets	Total Current Assets	Equivalents	Deposits	Investments	Assets	Capital Assets	Depreciation
City Of Celina	Mercer	0	5,097,909	0	0	0	457,253	13,372,007	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	1,103,802	0	0	0	263,580	14,542,677	(2,922,202)
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	522	2,052,309	2,551,634	0	0	1,412,520	34,797,647	(13,956,300)
City Of Circleville	Pickaway	0	3,698,052	47,663	0	0	406,032	13,151,094	(5,574,183)
City Of Cleveland	Cuyahoga	31,172,000	332,252,000	169,569,000	0	0	217,889,000	0	(919,137,000)
City Of Cleveland Heights	Cuyahoga	0	3,942,169	0	0	0	221,396	22,133,400	(7,442,387)
City Of Clyde	Sandusky	0	2,617,346	761,027	0	0	573,682	19,273,875	(9,270,172)
City Of Columbus	Franklin	0	123,783,000	265,333,000	0	0	171,930,000	1,038,897,000	(433,208,000)
City Of Conneaut	Ashtabula	4,815	1,155,775	0	0	0	1,608,668	11,812,459	(4,437,287)
City Of Cortland	Trumbull	\$0	\$607,075	\$0	\$0	\$0	\$44,400	\$8,583,573	(\$2,793,418)
City Of Coshocton	Coshocton	385	2,625,697	0	0	0	591,950	21,737,043	(12,091,553)
City Of Cuyahoga Falls	Summit	34,874	5,493,010	0	0	0	1,478,976	31,858,649	(14,102,998)
City Of Dayton	Montgomery	6,041,102	80,467,692	121,961	0	0	19,207,058	241,688,818	(143,179,739)
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	39,009	4,025,300	0	0	0	538,639	33,426,554	(11,447,933)
City Of Delaware	Delaware	0	846,520	0	184,886	0	25,208,462	28,811,877	0
City Of Delphos	Allen	0	1,071,008	0	0	0	12,658	27,347,063	(6,329,499)
City Of Dover	Tuscarawas	0	1,903,488	901,489	0	0	161,179	8,049,054	0
City Of Dublin	Franklin	7,161	15,207,265	0	0	0	575,114	56,234,559	(20,485,635)
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	2,418,287	(230,589)
City Of East Liverpool	Columbiana	0	5,965,904	0	0	0	228,241	13,910,524	(7,056,535)
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	1,494,846	0	0	0	895,377	8,193,510	(2,849,632)
City Of Elyria	Lorain	21,932	6,113,366	0	0	0	55,169	54,777,865	(28,609,391)
City Of Englewood	Montgomery	6,230	2,850,220	0	0	0	111,301	18,761,738	(8,809,655)
City Of Euclid	Cuyahoga	0	2,451,321	0	0	0	208,378	33,461,302	(7,406,615)
City Of Fairborn	Greene	0	6,759,884	0	0	0	179,139	21,936,760	(14,348,697)
City Of Fairfield	Butler	2,574	6,825,947	0	0	0	997,225	29,562,727	(13,378,446)
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	1,917	10,550,756	732,019	0	0	1,931,100	77,478,001	(26,782,695)
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	1,314,637	0	0	0	8,121,300	10,089,221	0
City Of Franklin	Warren	0	1,712,839	619,972	0	0	1,020,364	12,444,099	(3,697,942)
City Of Fremont	Sandusky	0	6,294,900	77,525	0	0	800,604	91,728,238	(19,226,591)

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Celina	Mercer	0	13,829,260	18,927,169	12,180	35,838	34,696	24,703	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	11,884,055	12,987,857	0	26,827	21,627	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	24,805,501	26,857,810	0	20,874	36,008	45,777	0
City Of Circleville	Pickaway	0	8,030,606	11,728,658	0	60,907	13,846	24,749	0
City Of Cleveland	Cuyahoga	48,000	(531,631,000)	(199,379,000)	40,544,000	9,975,000	8,281,000	0	3,374,000
City Of Cleveland Heights	Cuyahoga	0	14,912,409	18,854,578	0	236,305	52,838	1,715,006	384,357
City Of Clyde	Sandusky	0	11,338,412	13,955,758	0	10,705	31,808	10,565	0
City Of Columbus	Franklin	0	1,042,952,000	1,166,735,000	6,008,000	22,034,000	1,240,000	0	771,000
City Of Conneaut	Ashtabula	19,203	9,003,043	10,158,818	0	87,917	38,269	33,969	0
City Of Cortland	Trumbull	\$0	\$5,834,555	\$6,441,630	\$0	\$0	\$6,180	\$10,071	\$0
City Of Coshocton	Coshocton	0	10,237,440	12,863,137	0	75,871	10,151	44,173	0
City Of Cuyahoga Falls	Summit	0	19,234,627	24,727,637	0	205,378	51,869	8,003	239,058
City Of Dayton	Montgomery	0	117,838,098	198,305,790	0	2,925,995	701,516	125,145	68,265
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	22,517,260	26,542,560	266,708	47,994	100,557	44,798	0
City Of Delaware	Delaware	1,217,357	55,422,582	56,269,102	0	18,429	46,831	0	0
City Of Delphos	Allen	0	21,030,222	22,101,230	0	22,768	6,010	14,362	0
City Of Dover	Tuscarawas	0	9,111,722	11,015,210	49,405	5,204	16,294	25,434	0
City Of Dublin	Franklin	0	36,324,038	51,531,303	0	28,398	11,373	32,173	0
City Of East Cleveland	Cuyahoga	0	2,187,698	2,187,698	0	0	0	0	67,355
City Of East Liverpool	Columbiana	0	7,082,230	13,048,134	0	45,191	24,718	59,681	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	6,239,255	7,734,101	0	12,452	12,000	0	0
City Of Elyria	Lorain	0	26,223,643	32,337,009	234,750	213,651	287,891	0	0
City Of Englewood	Montgomery	0	10,063,384	12,913,604	0	14,893	8,530	13,951	0
City Of Euclid	Cuyahoga	0	26,263,065	28,714,386	122,131	0	0	0	0
City Of Fairborn	Greene	0	7,767,202	14,527,086	73,379	57,140	39,558	32,046	0
City Of Fairfield	Butler	0	17,181,506	24,007,453	0	152,910	99,939	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	53,358,425	63,909,181	103,174	538,777	47,450	0	403,862
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	18,210,521	19,525,158	0	26,848	51,739	25,243	0
City Of Franklin	Warren	0	10,386,493	12,099,332	18,854	49,589	37,429	28,716	0
City Of Fremont	Sandusky	0	73,379,776	79,674,676	0	92,139	80,580	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)									
		Current Liabilities (Continued)									
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities	
City Of Celina	Mercer	24,339	0	0	0	160,000	22,633	0	720,579	1,022,788	
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0	0	
City Of Chardon	Geauga	17,524	0	0	0	0	0	0	296,684	362,662	
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0	0	
City Of Chillicothe	Ross	136,621	0	0	0	0	3,073	0	2,480,745	2,723,098	
City Of Circleville	Pickaway	18,829	0	0	0	50,000	27,164	0	131,643	327,138	
City Of Cleveland	Cuyahoga	0	0	0	0	0	0	0	11,282,000	32,912,000	
City Of Cleveland Heights	Cuyahoga	105,577	0	0	0	0	0	0	262,081	2,756,164	
City Of Clyde	Sandusky	21,395	0	0	0	105,000	0	0	134,926	314,399	
City Of Columbus	Franklin	2,231,000	0	0	0	50,238,000	0	0	0	76,514,000	
City Of Conneaut	Ashtabula	42,391	0	0	0	67,474	0	0	311,905	581,925	
City Of Cortland	Trumbull	\$6,108	\$0	\$0	\$0	\$0	\$0	\$0	\$184,826	\$207,185	
City Of Coshocton	Coshocton	3,673	0	0	0	0	0	0	442,487	576,355	
City Of Cuyahoga Falls	Summit	82,151	0	11,460	0	1,445,000	337,291	0	2,840	2,371,590	
City Of Dayton	Montgomery	1,011,069	0	0	0	890,000	0	0	398,093	6,120,083	
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0	0	
City Of Defiance	Defiance	55,946	0	0	0	655,000	0	0	377,353	1,281,648	
City Of Delaware	Delaware	75,205	0	66,327	0	109,000	0	0	3,095,928	3,345,393	
City Of Delphos	Allen	33,046	0	0	0	202,928	0	0	792,200	1,071,314	
City Of Dover	Tuscarawas	52,886	0	2,277	0	0	0	0	48,803	148,621	
City Of Dublin	Franklin	7,899	0	0	0	515,000	0	0	11,213	606,056	
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	37,126	104,481	
City Of East Liverpool	Columbiana	6,561	0	0	0	0	26,082	0	406,049	568,282	
City Of Eastlake	Lake	0	0	0	0	0	0	0	0	0	
City Of Eaton	Preble	23,685	0	46,659	0	0	0	0	193,366	241,503	
City Of Elyria	Lorain	0	0	0	0	403,000	0	0	283,268	1,187,810	
City Of Englewood	Montgomery	20,380	0	0	0	0	0	0	0	57,754	
City Of Euclid	Cuyahoga	0	0	0	0	659,000	0	0	263,950	922,950	
City Of Fairborn	Greene	41,000	0	0	0	221,300	563	0	1,340,967	1,732,574	
City Of Fairfield	Butler	13,694	0	3,028	0	280,000	0	0	247,006	793,549	
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0	0	
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Findlay	Hancock	228,547	0	0	0	655,000	0	115,423	1,002,575	2,991,634	
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0	0	
City Of Fostoria	Seneca	147,322	0	0	0	0	0	0	172,903	424,055	
City Of Franklin	Warren	18,302	0	0	0	0	0	0	288,726	422,762	
City Of Fremont	Sandusky	19,774	0	0	0	600,000	0	93,087	0	885,580	

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Liabilities (Continued)						
		Current Payable From Restricted Assets			Long Term Liabilities			
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion
City Of Celina	Mercer	0	0	0	49,266	398,517	0	46,853
City Of Centerville	Montgomery	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	57,770	0	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0
City Of Chillicothe	Ross	1,215,000	0	1,215,000	201,205	0	0	11,938
City Of Circleville	Pickaway	0	0	0	51,580	995,000	0	105,560
City Of Cleveland	Cuyahoga	46,922,000	14,742,000	61,664,000	1,395,000	0	747,088,000	0
City Of Cleveland Heights	Cuyahoga	0	0	0	131,610	0	0	0
City Of Clyde	Sandusky	0	0	0	51,755	4,420,000	0	0
City Of Columbus	Franklin	0	11,330,000	11,330,000	0	696,942,000	0	0
City Of Conneaut	Ashtabula	0	0	0	103,874	306,951	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$39,915	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	171,893	0	0	0
City Of Cuyahoga Falls	Summit	0	0	0	263,435	4,121,728	0	1,909,091
City Of Dayton	Montgomery	0	0	0	580,803	13,630,000	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	39,140	6,520,337	0	0
City Of Delaware	Delaware	0	0	0	280,984	2,767,169	0	0
City Of Delphos	Allen	0	28,927	28,927	81,032	1,271,721	0	0
City of Dover	Tuscarawas	345,000	14,259	359,259	124,946	0	3,299,202	0
City Of Dublin	Franklin	0	0	0	11,508	3,785,000	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	51,860	51,860	38,901	0	0	48,095
City Of Eastlake	Lake	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	60,277	0	0	0
City Of Elyria	Lorain	0	208,062	208,062	557,845	6,519,000	0	0
City of Englewood	Montgomery	0	0	0	45,444	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	8,040,000	0	0
City Of Fairborn	Greene	0	0	0	20,504	4,260,597	0	2,138
City Of Fairfield	Butler	0	0	0	190,622	894,245	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	57,641	2,530,241	0	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	73,575	0	0	0
City Of Franklin	Warren	445,000	0	445,000	55,022	0	3,065,640	0
City Of Fremont	Sandusky	0	0	0	124,659	6,095,753	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Liabilities (Continued)					Net Position			
		Long Term Liabilities (Continued)								
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Celina	Mercer	0	5,254,167	5,748,803	6,771,591	0	7,657,000	0	4,510,758	12,167,758
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	4,231,708	4,289,478	4,652,140	0	7,395,647	0	940,070	8,335,717
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	213,143	4,151,241	0	18,597,867	2,551,634	1,557,068	22,706,569
City Of Circleville	Pickaway	0	230,556	1,382,696	1,709,834	0	6,511,986	0	3,506,838	10,018,824
City Of Cleveland	Cuyahoga	0	105,547,000	854,030,000	948,606,000	17,206,000	916,392,000	96,855,000	274,517,000	1,287,764,000
City Of Cleveland Heights	Cuyahoga	0	713,582	845,192	3,601,356	0	13,937,521	0	1,315,701	15,253,222
City Of Clyde	Sandusky	0	630,307	5,102,062	5,416,461	0	5,350,113	761,027	2,428,157	8,539,297
City Of Columbus	Franklin	0	0	696,942,000	784,786,000	0	281,251,000	1,030,000	105,676,000	387,957,000
City Of Conneaut	Ashtabula	0	1,791,244	2,202,069	2,783,994	0	6,512,289	0	862,535	7,374,824
City Of Cortland	Trumbull	\$0	\$3,059,135	\$3,099,050	\$3,306,235	\$0	\$2,590,594	\$0	\$544,801	\$3,135,395
City Of Coshocton	Coshocton	0	6,421,540	6,593,433	7,169,788	0	3,373,413	0	2,319,936	5,693,349
City Of Cuyahoga Falls	Summit	0	0	6,294,254	8,665,844	0	10,378,831	0	5,671,502	16,050,333
City Of Dayton	Montgomery	0	0	14,210,803	20,330,886	0	101,215,620	0	76,759,284	177,974,904
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	6,568,289	13,127,766	14,409,414	0	8,695,925	0	3,703,929	12,399,854
City Of Delaware	Delaware	0	12,571,191	15,619,344	18,964,737	0	38,167,605	0	(929,567)	37,238,038
City Of Delphos	Allen	0	12,600,296	13,953,049	15,053,290	0	6,163,077	0	884,863	7,047,940
City Of Dover	Tuscarawas	0	0	3,424,148	3,932,028	0	5,410,798	1,589,453	130,059	7,130,310
City Of Dublin	Franklin	0	47,310	3,843,818	4,449,874	0	32,691,998	715,270	13,674,161	47,081,429
City Of East Cleveland	Cuyahoga	0	143,781	143,781	248,262	0	2,006,791	0	(67,355)	1,939,436
City Of East Liverpool	Columbiana	0	2,827,774	2,914,770	3,534,912	0	3,896,511	0	5,616,711	9,513,222
City Of Eastlake	Lake	0	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	3,200,045	3,260,322	3,501,825	0	2,845,844	0	1,339,773	4,185,617
City Of Elyria	Lorain	0	11,824,020	18,900,865	20,296,737	21,932	7,194,355	0	5,058,735	12,253,090
City Of Englewood	Montgomery	0	0	45,444	103,198	0	10,063,384	0	2,747,022	12,810,406
City Of Euclid	Cuyahoga	0	3,075,110	11,115,110	12,038,060	0	14,372,241	0	2,426,216	16,798,457
City Of Fairborn	Greene	0	285,276	4,568,515	6,301,089	0	3,163,217	0	5,136,159	8,299,376
City Of Fairfield	Butler	0	0	1,084,867	1,878,416	0	17,181,506	1,021,404	3,923,099	22,126,009
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	3,282,590	5,870,472	8,862,106	0	46,013,171	732,019	8,405,059	55,150,249
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	1,477,808	1,551,383	1,975,438	0	16,586,800	0	962,920	17,549,720
City Of Franklin	Warren	0	2,262,882	5,383,544	6,251,306	0	3,836,780	994,741	1,035,359	5,866,880
City Of Fremont	Sandusky	0	27,501,745	33,722,157	34,607,737	0	39,104,753	0	5,962,186	45,066,939



**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets</b>							
		<b>Current Assets</b>							
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Accounts Receivables</b>	<b>Intergovernmental Receivables</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Prepaid Items</b>	<b>Interfund Receivable</b>
City Of Gahanna	Franklin	6,242,696	0	1,719,756	0	0	43,112	17,514	0
City Of Galion	Crawford	2,939,366	0	269,924	0	0	11,567	4,430	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	493,101	0	186,655	27,224	0	28,052	621	0
City Of Girard	Trumbull	271,030	0	691,301	0	0	0	10,500	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0
City Of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	3,376,178	0	548,712	0	0	123,900	13,917	0
City Of Grove City	Franklin	2,505,374	0	38,688	0	0	0	0	0
City Of Groveport	Franklin	390,319	0	57,268	0	0	0	0	0
City Of Hamilton	Butler	9,481,081	0	1,527,992	0	0	185,818	72,893	400,000
City Of Harrison	Hamilton	862,977	0	111,233	0	0	86,037	5,958	0
City Of Heath	Licking	688,720	2,287,689	262,123	0	0	41,709	16,019	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	745,387	0	235,997	0	0	0	0	0
City Of Hubbard	Trumbull	1,370,655	0	144,472	0	0	102,283	7,139	0
City Of Huber Heights	Montgomery	11,662,224	0	495,534	0	0	0	0	0
City Of Hudson	Summit	547,603	0	306,792	0	0	303,530	0	0
City Of Huron	Erie	1,358,852	0	527,912	0	0	138,187	13,481	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	4,152,725	0	1,012,032	0	0	100,789	11,954	295
City Of Ironton	Lawrence	138,615	0	153,908	0	0	0	1,477	0
City Of Jackson	Jackson	2,917,994	0	253,903	0	0	101,807	0	0
City Of Kent	Portage	2,465,464	0	555,573	0	0	9,978	12,676	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	6,242,191	0	1,797,111	0	0	14,327	0	0
City Of Lancaster	Fairfield	531,768	4,466,247	913,303	0	0	1,012,677	15,078	0
City Of Lebanon	Warren	4,706,050	0	402,841	0	0	106,616	0	0
City Of Lima	Allen	4,183,366	0	1,817,507	0	0	78,828	68,999	0
City Of Logan	Hocking	406,455	0	230,401	0	0	0	0	0
City Of London	Madison	1,377,934	0	183,331	0	0	17,538	8,539	0
City Of Lorain	Lorain	1,037,708	0	1,653,631	0	0	609,261	35,922	88
City Of Louisville	Stark	1,196,614	0	184,369	0	0	2,331	1,776	0
City Of Loveland	Hamilton	2,537,766	0	133,171	0	0	23,402	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Assets (Continued)				Assets (Continued)				
Current Assets (Continued)				Noncurrent Assets				
				Restricted Assets			Capital Assets	
				Cash And	Customer		Nondepreciable	Less
City	County	Other Assets	Total Current Assets	Cash Equivalents	Deposits	Investments	Capital Assets	Accumulated Depreciation
City Of Gahanna	Franklin	335	8,023,413	0	0	0	124,285	(750,186)
City Of Galion	Crawford	10,742	3,236,029	77,860	0	0	861,428	(7,031,916)
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	12,798	748,451	0	0	0	16,952	0
City Of Girard	Trumbull	33,084	1,005,915	0	0	0	1,687,169	(973,992)
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0
City Of Green	Summit	0	0	0	0	0	0	0
City Of Greenville	Darke	2,598,765	6,661,472	0	0	0	622,552	(6,704,772)
City Of Grove City	Franklin	0	2,544,062	0	0	0	40,440	(10,615,232)
City Of Groveport	Franklin	0	447,587	0	0	0	190,000	(2,786,904)
City Of Hamilton	Butler	5,412	11,673,196	1,130,774	0	0	10,496,082	(52,811,772)
City Of Harrison	Hamilton	0	1,066,205	0	0	0	480,860	0
City Of Heath	Licking	0	3,296,260	0	0	0	305,427	(7,353,160)
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	981,384	0	0	0	98,542	0
City Of Hubbard	Trumbull	0	1,624,549	0	0	0	85,345	(2,621,992)
City Of Huber Heights	Montgomery	30,280	12,188,038	1,962,214	0	0	3,643,202	(8,906,132)
City Of Hudson	Summit	26,501	1,184,426	0	0	0	269,448	0
City Of Huron	Erie	39,478	2,077,910	0	0	0	62,186	(2,894,314)
City Of Independence	Cuyahoga	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	5,277,795	0	0	0	157,456	(8,015,945)
City Of Ironton	Lawrence	0	294,000	0	0	0	481,030	(4,518,017)
City Of Jackson	Jackson	0	3,273,704	0	68,142	0	1,237,499	(792,653)
City Of Kent	Portage	414,012	3,457,703	0	0	0	1,981,978	(13,984,045)
City Of Kettering	Montgomery	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	737	8,054,366	699,836	0	0	245,678	(15,663,045)
City Of Lancaster	Fairfield	8,433	6,947,506	579,304	0	0	782,274	(28,993,610)
City Of Lebanon	Warren	13,571	5,229,078	674,666	0	0	2,803,799	(10,968,650)
City Of Lima	Allen	0	6,148,700	639,856	554,015	0	4,955,623	(32,048,324)
City Of Logan	Hocking	0	636,856	0	0	0	84,000	(3,814,443)
City Of London	Madison	0	1,587,342	151,669	0	0	109,198	(3,995,616)
City Of Lorain	Lorain	0	3,336,610	0	0	0	15,308,561	0
City Of Louisville	Stark	145,084	1,530,174	0	0	0	213,279	(5,097,377)
City Of Loveland	Hamilton	0	2,694,339	0	0	0	2,767,550	(5,504,140)
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Gahanna	Franklin	0	24,232,886	32,256,299	0	9,800	8,671	1,076,210	248
City Of Galion	Crawford	118,392	7,703,990	10,940,019	0	13,318	2,806	25,175	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	6,501,056	7,249,507	0	15,157	3,811	29,063	0
City Of Girard	Trumbull	0	4,735,520	5,741,435	0	12,986	13,680	197,932	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0
City of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	7,688,695	14,350,167	0	109,771	53,792	12,084	0
City of Grove City	Franklin	0	26,207,237	28,751,299	0	113,197	0	0	0
City of Groveport	Franklin	0	6,148,238	6,595,825	0	5,874	4,135	5,323	0
City Of Hamilton	Butler	0	101,752,394	113,425,590	620,458	695,531	146,362	37,411	0
City Of Harrison	Hamilton	0	14,026,491	15,092,696	0	22,146	7,579	7,400	0
City Of Heath	Licking	0	11,753,159	15,049,419	0	149,142	20,401	960	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	7,210,613	8,191,997	0	10,327	20,820	13,129	0
City Of Hubbard	Trumbull	0	4,679,047	6,303,596	0	33,844	10,602	13,858	0
City Of Huber Heights	Montgomery	304,186	33,104,211	45,292,249	0	159,690	11,241	0	0
City Of Hudson	Summit	0	8,873,816	10,058,242	301,839	36,212	27,076	23,014	1,267
City Of Huron	Erie	0	6,719,833	8,797,743	0	41,965	13,055	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	13,607,858	18,885,653	0	16,569	5,635	573,765	0
City Of Ironton	Lawrence	0	6,115,760	6,409,760	0	8,859	61,704	0	0
City Of Jackson	Jackson	0	6,106,070	9,379,774	33,539	22,454	38,274	19,418	0
City Of Kent	Portage	0	14,650,793	18,108,496	0	27,585	81,893	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	41,938,144	49,992,510	0	578,333	34,364	9,294	12,241
City Of Lancaster	Fairfield	0	32,657,547	39,605,053	533,788	69,877	183,485	0	0
City Of Lebanon	Warren	0	31,026,271	36,255,349	105,960	14,286	11,106	13,293	2,337
City Of Lima	Allen	0	70,842,657	76,991,357	0	348,922	78,962	189,824	0
City Of Logan	Hocking	0	3,488,476	4,125,332	0	19,444	15,338	15,268	0
City Of London	Madison	0	3,273,943	4,861,285	0	3,663	27,857	29,975	0
City Of Lorain	Lorain	0	41,547,592	44,884,202	0	218,568	138,709	104,462	0
City Of Louisville	Stark	0	6,261,902	7,792,076	0	13,072	13,144	0	0
City Of Loveland	Hamilton	0	12,666,796	15,361,135	6,074	31,818	13,115	379	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Gahanna	Franklin	24,523	0	1,079	0	14,612	0	0	75,353	1,209,417
City Of Galion	Crawford	19,532	0	0	0	0	0	0	480,156	540,987
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	241,595	289,626
City Of Girard	Trumbull	6,223	0	0	0	0	0	0	298,535	529,356
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0	0
City Of Green	Summit	0	0	0	0	0	0	0	0	0
City Of Greenville	Darke	44,915	0	0	0	0	0	0	0	220,562
City Of Grove City	Franklin	0	0	0	0	0	0	0	138,851	252,048
City Of Groveport	Franklin	11,652	0	3,400	150,767	0	4,795	0	450,000	632,546
City Of Hamilton	Butler	252,659	0	274,182	0	0	0	0	7,955,821	9,087,784
City Of Harrison	Hamilton	4,936	0	93,852	0	0	27,506	0	383,340	452,907
City Of Heath	Licking	6,243	0	15,100	0	400,000	0	0	1,114,684	1,691,430
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	3,469	0	39,181	0	0	38,580	0	141,000	227,325
City Of Hubbard	Trumbull	19,137	0	0	0	0	0	0	188,174	265,615
City Of Huber Heights	Montgomery	19,579	0	0	0	0	0	0	203,878	394,388
City Of Hudson	Summit	238,733	0	12,161	0	502,981	0	0	0	829,283
City Of Huron	Erie	27,045	0	0	0	118,600	161,593	0	194,837	557,095
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	30,480	0	9,299	0	272,925	0	23,955	0	923,329
City Of Ironton	Lawrence	37,241	0	4,402	0	83,301	0	0	558,688	749,793
City Of Jackson	Jackson	30,090	0	0	0	0	0	0	144,576	254,812
City Of Kent	Portage	78,704	0	0	0	0	0	0	500,903	689,085
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	27,464	0	0	0	0	130,594	0	865,844	1,658,134
City Of Lancaster	Fairfield	55,924	0	0	0	0	4,778	0	1,999,672	2,313,736
City Of Lebanon	Warren	6,866	0	0	0	0	0	0	38,272	86,160
City Of Lima	Allen	3,503	0	0	0	0	2,290	0	3,001,987	3,625,488
City Of Logan	Hocking	40,706	0	281	0	11,783	0	0	0	102,539
City Of London	Madison	20,409	0	0	0	0	0	0	252,970	334,874
City Of Lorain	Lorain	43,718	568,568	4,398	0	0	367,860	3,374	2,144,554	3,589,813
City Of Louisville	Stark	33,813	0	0	0	121,800	0	391	183,472	365,692
City Of Loveland	Hamilton	7,558	0	16,565	0	125,000	0	0	303,703	481,573
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Liabilities (Continued)						
		Current Payable From Restricted Assets			Long Term Liabilities			
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion
City Of Gahanna	Franklin	0	0	0	1,922	263,305	0	0
City Of Galion	Crawford	0	0	0	114,111	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0
City Of Girard	Trumbull	203,025	56,406	259,431	39,994	0	975,925	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0
City Of Green	Summit	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	61,646	0	0	0
City Of Grove City	Franklin	0	0	0	0	0	0	0
City Of Groveport	Franklin	0	0	0	39,413	0	0	9,947
City Of Hamilton	Butler	0	0	0	328,282	0	22,560,911	0
City Of Harrison	Hamilton	0	0	0	59,847	0	0	16,385
City Of Heath	Licking	0	0	0	36,781	2,570,000	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	17,113	0	5,156,000	63,127
City Of Hubbard	Trumbull	0	0	0	30,333	0	0	0
City Of Huber Heights	Montgomery	1,380,000	57,474	1,437,474	19,579	0	23,099,150	0
City Of Hudson	Summit	0	0	0	112,641	4,558,702	0	0
City Of Huron	Erie	0	1,965	1,965	51,486	963,096	0	157,978
City Of Independence	Cuyahoga	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	180,535	2,970,000	0	0
City Of Ironton	Lawrence	0	0	0	59,223	947,321	0	0
City Of Jackson	Jackson	200,000	4,830	204,830	94,926	0	1,245,473	0
City Of Kent	Portage	0	0	0	7,836	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	57,506	0	9,530,828	1,097,209
City Of Lancaster	Fairfield	0	0	0	578,799	0	6,063,429	13,544
City Of Lebanon	Warren	0	0	0	33,096	0	12,994,498	0
City Of Lima	Allen	383,075	16,744	399,819	501,602	0	5,377,984	0
City Of Logan	Hocking	0	0	0	33,611	74,760	0	0
City Of London	Madison	0	0	0	91,165	0	0	0
City Of Lorain	Lorain	0	0	0	560,339	1,184,322	0	1,287,824
City Of Louisville	Stark	0	0	0	18,178	739,508	0	0
City Of Loveland	Hamilton	0	0	0	23,597	4,127,240	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Liabilities (Continued)					Net Position			
		Long Term Liabilities (Continued)								
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Gahanna	Franklin	0	0	265,227	1,474,644	0	23,954,969	0	6,825,607	30,780,576
City Of Galion	Crawford	0	5,850,770	5,964,881	6,505,868	0	1,334,671	0	3,099,480	4,434,151
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	5,014,741	5,014,741	5,304,367	0	1,259,363	0	685,777	1,945,140
City Of Girard	Trumbull	0	413,386	1,429,305	2,218,092	0	2,871,226	0	652,117	3,523,343
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0	0
City Of Green	Summit	0	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	61,646	282,208	0	7,620,531	0	6,447,428	14,067,959
City Of Grove City	Franklin	0	2,666,312	2,666,312	2,918,360	0	23,255,563	0	2,577,376	25,832,939
City Of Groveport	Franklin	0	0	49,360	681,906	0	5,683,496	0	227,023	5,910,519
City Of Hamilton	Butler	0	0	22,889,193	31,976,977	0	71,615,962	1,130,774	9,048,153	81,794,889
City Of Harrison	Hamilton	0	4,534,275	4,610,507	5,063,414	0	9,064,985	0	870,445	9,935,430
City Of Heath	Licking	0	279,006	2,885,787	4,577,217	0	8,137,474	0	2,319,628	10,457,102
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	5,236,240	5,463,565	0	1,811,906	0	877,345	2,689,251
City Of Hubbard	Trumbull	0	1,319,289	1,349,622	1,615,237	0	3,171,584	0	1,516,775	4,688,359
City Of Huber Heights	Montgomery	0	0	23,118,729	24,950,591	0	10,113,479	0	10,228,179	20,341,658
City Of Hudson	Summit	0	0	4,671,343	5,500,626	0	4,113,972	0	733,322	4,847,294
City Of Huron	Erie	0	608,347	1,780,907	2,339,967	0	4,525,826	0	1,931,950	6,457,776
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	3,150,535	4,073,864	0	10,364,933	0	4,437,557	14,802,490
City Of Ironton	Lawrence	0	2,342,379	3,348,923	4,098,716	0	2,438,502	0	(131,860)	2,306,642
City Of Jackson	Jackson	0	1,189,231	2,529,630	2,989,272	0	3,360,329	0	3,063,712	6,424,041
City Of Kent	Portage	0	486,604	494,440	1,183,525	0	14,127,293	0	2,797,678	16,924,971
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	2,162,758	12,848,301	14,506,435	0	27,900,596	699,836	6,885,643	35,486,075
City Of Lancaster	Fairfield	0	13,714,329	20,370,101	22,683,837	0	10,620,743	560,475	6,273,786	17,455,004
City Of Lebanon	Warren	0	47,175	13,074,769	13,160,929	0	17,463,077	1,012,491	4,724,812	23,200,380
City Of Lima	Allen	0	51,871,115	57,750,701	61,776,008	0	10,778,896	0	4,436,453	15,215,349
City Of Logan	Hocking	0	0	108,371	210,910	0	3,401,933	0	512,208	3,914,141
City Of London	Madison	0	673,310	764,475	1,099,349	0	2,347,663	0	1,414,273	3,761,936
City Of Lorain	Lorain	0	22,566,218	25,598,703	29,188,516	0	14,894,653	1,037,708	(241,073)	15,691,288
City Of Louisville	Stark	0	275,170	1,032,856	1,398,548	0	5,074,490	0	1,319,038	6,393,528
City Of Loveland	Hamilton	0	3,187,456	7,338,293	7,819,866	0	6,620,661	0	910,117	7,530,778
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets</b>							
		<b>Current Assets</b>							
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Accounts Receivables</b>	<b>Intergovernmental Receivables</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Prepaid Items</b>	<b>Interfund Receivable</b>
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	10,811,250	0	655,642	0	0	95,974	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	2,447,716	0	598,054	3,797	0	90,091	42,502	0
City Of Marion	Marion	0	0	0	0	0	0	0	0
City Of Martins Ferry	Belmont	361,743	0	288,841	0	0	74,393	0	0
City Of Marysville	Union	12,746,341	0	727,662	51,530	0	0	74,547	0
City Of Mason	Warren	0	0	0	0	0	0	0	0
City Of Massillon	Stark	0	0	0	0	0	0	0	0
City Of Maumee	Lucas	22,238	610,712	666,588	0	0	135,061	12,177	6,770
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	2,097,583	0	1,076,816	0	0	0	20,417	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	2,412,619	0	665,873	0	0	121,598	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	5,638,443	0	550,900	0	0	341,274	0	0
City Of Milford	Clermont	1,166,221	0	102,653	0	0	0	0	0
City Of Monroe	Butler	2,896,650	0	247,000	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	545,064	785,966	750,762	0	0	28,743	7,660	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	2,325,183	0	167,316	0	0	3,253	10,047	0
City Of Napoleon	Henry	3,377,241	0	432,297	29,860	0	146,840	0	0
City Of Nelsonville	Athens	701,704	0	176,459	0	0	0	17,230	0
City Of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	34,450	0	123,410	0	0	0	10,791	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	1,687,072	0	336,854	0	0	381,459	0	0
City Of Newark	Licking	2,688,383	0	854,201	0	0	447,760	12,204	0
City Of Niles	Trumbull	0	0	721,679	0	0	0	0	0
City Of North Canton	Stark	4,369,645	0	874,155	0	0	178,124	1,689	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	4,718,851	0	413,700	0	0	160,900	4,900	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under GAAP

Assets (Continued)				Assets (Continued)					
Current Assets (Continued)				Noncurrent Assets					
				Restricted Assets			Capital Assets		
				Cash And			Nondepreciable		Less
				Cash	Customer		Capital	Depreciable	Accumulated
City	County	Other Assets	Total Current Assets	Equivalents	Deposits	Investments	Assets	Capital Assets	Depreciation
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	11,562,866	0	0	0	340,234	13,701,788	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	3,182,160	0	57,579	51,000	431,850	30,787,473	(26,780,020)
City Of Marion	Marion	0	0	0	0	0	0	0	0
City Of Martins Ferry	Belmont	0	724,977	5,380	0	0	166,440	23,530,871	(10,570,300)
City Of Marysville	Union	8,339	13,608,419	0	0	0	4,624,246	49,531,355	(14,976,315)
City Of Mason	Warren	0	0	0	0	0	0	0	0
City Of Massillon	Stark	0	0	0	0	0	0	0	0
City Of Maumee	Lucas	0	1,453,546	0	0	0	2,745,259	9,363,234	(6,450,913)
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	2,358	3,197,174	0	0	0	167,384	24,236,158	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	341,711	3,541,801	0	0	0	321,085	22,941,027	(9,844,067)
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	315,098	6,845,715	0	0	0	3,208,802	47,414,143	(28,371,785)
City Of Milford	Clermont	44,204	1,313,078	0	0	0	101,488	9,141,680	(4,460,511)
City Of Monroe	Butler	0	3,143,650	520,675	0	0	1,511,582	4,997,643	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	2,118,195	441,281	0	0	978,094	29,248,423	(15,084,650)
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	2,505,799	0	0	0	31,689	2,684,981	0
City Of Napoleon	Henry	32,678	4,018,916	0	0	0	969,744	14,185,590	(5,335,002)
City Of Nelsonville	Athens	0	895,393	0	0	0	3,813,591	5,402,351	(2,838,707)
City Of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	168,651	0	0	0	7,073	7,786,960	(6,187,023)
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	0	2,405,385	0	0	0	6,845	22,838,724	(13,538,448)
City Of Newark	Licking	0	4,002,548	287	0	0	161,800	34,722,705	(15,544,581)
City Of Niles	Trumbull	0	721,679	184,764	0	0	1,929,189	3,604,922	(2,879,245)
City Of North Canton	Stark	2,857	5,426,470	0	0	0	1,549,952	54,955,693	(23,073,475)
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	5,298,351	0	0	0	732,793	30,491,824	(9,660,705)
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0



**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	14,042,022	25,604,888	0	113,410	66,080	81,844	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	4,547,882	7,730,042	0	41,746	41,151	46,900	0
City Of Marion	Marion	0	0	0	0	0	0	0	0
City Of Martins Ferry	Belmont	0	13,132,391	13,857,368	0	11,522	41,755	50,412	0
City Of Marysville	Union	0	39,179,286	52,787,705	0	130,803	64,492	12,300	0
City Of Mason	Warren	0	0	0	0	0	0	0	0
City Of Massillon	Stark	0	0	0	0	0	0	0	0
City Of Maumee	Lucas	0	5,657,580	7,111,126	0	140,240	48,169	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	8,498,815	32,902,357	36,099,531	173,102	155,326	37,837	33,602	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	13,418,045	16,959,846	0	31,067	15,378	38,315	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	22,251,160	29,096,875	67,382	161,515	52,525	0	10,190
City Of Milford	Clermont	0	4,782,657	6,095,735	0	72,143	8,709	22,517	0
City Of Monroe	Butler	0	7,029,900	10,173,550	0	103,943	12,957	11,455	450,000
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	15,583,148	17,701,343	0	46,574	24,130	0	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	2,716,670	5,222,469	0	7,083	3,744	7,975	0
City Of Napoleon	Henry	0	9,820,332	13,839,248	0	66,264	33,569	0	0
City Of Nelsonville	Athens	0	6,377,235	7,272,628	0	7,221	10,343	15,262	0
City Of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	1,607,010	1,775,661	0	3,757	8,704	8,428	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	0	9,307,121	11,712,506	0	21,949	19,444	32,534	0
City Of Newark	Licking	0	19,340,211	23,342,759	216,704	92,121	188,749	61	0
City Of Niles	Trumbull	0	2,839,630	3,561,309	0	13,093	5,129	354,198	2,716,320
City Of North Canton	Stark	0	33,432,170	38,858,640	0	120,998	52,198	46,816	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	1,318,566	22,882,478	28,180,829	0	99,400	29,324	25,300	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)									
		Current Liabilities (Continued)									
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities	
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0	0	
City Of Mansfield	Richland	0	0	0	0	0	0	0	9,691	271,025	
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Marietta	Washington	0	0	0	0	330,000	0	0	1,021,672	1,481,469	
City Of Marion	Marion	0	0	0	0	0	0	0	0	0	
City Of Martins Ferry	Belmont	10,857	0	0	0	15,000	6,836	0	689,789	826,171	
City Of Marysville	Union	97,091	0	0	0	0	0	0	85,060	389,746	
City Of Mason	Warren	0	0	0	0	0	0	0	0	0	
City Of Massillon	Stark	0	0	0	0	0	0	0	0	0	
City Of Maumee	Lucas	53,945	0	0	0	114,502	0	0	0	356,856	
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Medina	Medina	33,608	0	22,319	0	725,000	0	0	81,902	1,067,275	
City Of Mentor	Lake	0	0	0	0	0	0	0	0	0	
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0	0	
City Of Miamisburg	Montgomery	36,789	0	0	0	100,000	0	0	982,800	1,204,349	
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Middletown	Butler	63,690	0	0	0	163,296	434,669	0	1,052,255	1,938,140	
City Of Milford	Clermont	11,888	0	0	0	0	0	0	83,222	198,479	
City Of Monroe	Butler	0	0	23,787	0	252,657	0	0	27,725	858,737	
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0	0	
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0	0	
City Of Mount Vernon	Knox	52,467	650	0	0	566,525	0	0	552,198	1,242,544	
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0	0	
City Of Munroe Falls	Summit	0	0	0	0	120,795	0	0	0	139,597	
City Of Napoleon	Henry	38,680	0	0	0	145,000	0	0	48,708	332,221	
City Of Nelsonville	Athens	11,732	0	0	0	0	0	0	83,194	127,752	
City Of New Albany	Franklin	0	0	0	0	0	0	0	0	0	
City Of New Carlisle	Clark	3,186	0	0	0	0	0	0	161,420	185,495	
City Of New Franklin	Summit	0	0	0	0	0	0	0	0	0	
City Of New Philadelphia	Tuscarawas	16,063	0	0	0	0	0	0	67,599	157,589	
City Of Newark	Licking	144,034	0	42,766	0	742,426	49,582	0	73,759	1,290,732	
City Of Niles	Trumbull	17,811	0	0	0	45,000	0	0	348,097	3,499,648	
City Of North Canton	Stark	0	0	0	0	250,000	0	0	1,212,735	1,682,747	
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of North Ridgeville	Lorain	0	0	0	0	405,000	1,219	0	416,109	976,352	
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Northwood	Wood	0	0	0	0	0	0	0	0	0	

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Liabilities (Continued)						
		Current Payable From Restricted Assets			Long Term Liabilities			
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion
City Of Madeira	Hamilton	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	133,893	2,563,212	0	0
City Of Marion	Marion	0	0	0	0	0	0	0
City Of Martins Ferry	Belmont	0	2,367	2,367	70,414	155,000	0	7,886
City Of Marysville	Union	139,271	80,418	219,689	46,324	0	20,662,402	0
City Of Mason	Warren	0	0	0	0	0	0	0
City Of Massillon	Stark	0	0	0	0	0	0	0
City Of Maumee	Lucas	0	6,402	6,402	90,826	986,016	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	32,960	8,471,827	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	4,529	4,529	3,200	1,225,000	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	142,115	898,127	0	998,406
City Of Milford	Clermont	0	0	0	9,925	0	0	0
City Of Monroe	Butler	0	0	0	9,647	0	4,995,000	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	94,199	2,819,775	2,345,000	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	1,706	1,706	0	389,480	0	0
City Of Napoleon	Henry	158,400	29,398	187,798	60,760	1,180,000	3,690,200	0
City Of Nelsonville	Athens	0	1,388	1,388	28,056	0	0	0
City Of New Albany	Franklin	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	10,725	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	0	0	0	105,539	0	0	0
City Of Newark	Licking	0	287	287	188,673	7,685,895	0	132,786
City Of Niles	Trumbull	0	0	0	109,095	985,000	0	0
City Of North Canton	Stark	0	0	0	0	4,335,000	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	236,945	2,545,000	0	4,341
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Liabilities (Continued)					Net Position			
		Long Term Liabilities (Continued)								
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	656,248	656,248	927,273	0	13,376,083	0	11,301,532	24,677,615
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	2,461,371	5,158,476	6,639,945	0	(528,212)	0	1,618,309	1,090,097
City Of Marion	Marion	0	0	0	0	0	0	0	0	0
City Of Martins Ferry	Belmont	0	6,868,646	7,101,946	7,930,484	0	5,578,144	0	348,740	5,926,884
City Of Marysville	Union	0	487,875	21,196,601	21,806,036	0	17,860,170	0	13,121,499	30,981,669
City Of Mason	Warren	0	0	0	0	0	0	0	0	0
City Of Massillon	Stark	0	0	0	0	0	0	0	0	0
City Of Maumee	Lucas	0	0	1,076,842	1,440,100	0	4,557,062	0	1,113,964	5,671,026
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	1,392,234	9,897,021	10,964,296	0	14,426,543	501,989	10,357,486	25,286,018
City Of Mentor	Lake	0	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	1,228,200	2,437,078	0	11,118,045	150,000	3,254,723	14,522,768
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	16,277	2,054,925	3,993,065	0	19,807,767	0	5,363,425	25,171,192
City Of Milford	Clermont	0	1,283,681	1,293,606	1,492,085	0	3,415,754	0	1,187,896	4,603,650
City Of Monroe	Butler	0	325,617	5,330,264	6,189,001	0	3,205,846	0	754,916	3,960,762
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	887,156	6,146,130	7,388,674	0	7,986,482	899,830	1,426,357	10,312,669
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	389,480	530,783	0	2,225,875	0	2,465,811	4,691,686
City Of Napoleon	Henry	0	2,814,769	7,745,729	8,265,748	0	2,251,415	0	3,322,085	5,573,500
City Of Nelsonville	Athens	0	4,177,440	4,205,496	4,334,636	0	2,176,731	0	761,261	2,937,992
City Of New Albany	Franklin	0	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	2,189,737	2,200,462	2,385,957	0	0	0	(610,296)	(610,296)
City Of New Franklin	Summit	0	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	0	55,000	160,539	318,128	0	9,247,121	0	2,147,257	11,394,378
City Of Newark	Licking	0	2,953,385	10,960,739	12,251,758	0	11,572,160	0	(307,221)	11,264,939
City Of Niles	Trumbull	0	807,478	1,901,573	5,401,221	0	1,616,749	0	(3,456,661)	(1,839,912)
City Of North Canton	Stark	0	8,698,376	13,033,376	14,716,123	0	19,598,638	0	4,543,879	24,142,517
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	1,960,243	4,746,529	5,722,881	0	17,563,066	0	4,894,882	22,457,948
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets</b>							
		<b>Current Assets</b>							
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Accounts Receivables</b>	<b>Intergovernmental Receivables</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Prepaid Items</b>	<b>Interfund Receivable</b>
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	1,302,263	0	282,188	0	0	74,702	0	0
City Of Norwood	Hamilton	178,125	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	562,728	1,088,718	72,035	33,602	0	17,907	2,079	0
City Of Oberlin	Lorain	73,802	3,147,734	318,028	0	0	20,304	3,510	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	2,462,674	0	281,105	0	0	70,299	0	0
City Of Oregon	Lucas	395,826	7,449,911	525,943	0	0	649,615	37,794	0
City Of Orrville	Wayne	2,873,205	0	379,141	0	0	219,481	8,461	0
City Of Oxford	Butler	4,762,189	0	213,001	0	0	267,298	23,319	0
City Of Painesville	Lake	2,956,128	0	512,509	0	0	191,110	81,173	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	1,168,448	0	224,536	0	0	45,227	2,060	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	1,508,173	4,292,031	1,035,968	0	0	522,275	12,047	0
City Of Pickerington	Fairfield	3,162,080	0	222,115	0	0	123,245	25,615	0
City Of Piqua	Miami	4,089,874	23,721	591,534	0	0	126,413	56,305	0
City of Port Clinton	Ottawa	430,941	0	259,698	0	0	80,937	0	0
City Of Portsmouth	Scioto	930,282	0	1,272,477	0	0	114,063	6,909	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	4,656,904	0	385,614	498	0	184,012	22,588	0
City Of Reading	Hamilton	93,836	0	105,804	0	0	0	0	69,755
City Of Reynoldsburg	Franklin	160,540	441,465	1,526,074	0	0	75,774	14,880	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	533,225	0	78,523	0	0	33,898	3,599	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	762,802	0	134,165	0	0	183,161	12,092	0
City Of Salem	Columbiana	3,616,261	0	223,945	0	0	408,468	8,943	0
City Of Sandusky	Erie	7,472,176	0	328,102	533,545	0	398,132	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	65,672	0	81,487	0	0	0	2,000	0
City Of Shelby	Richland	752,377	0	241,467	0	0	169,536	26,128	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under GAAP

Assets (Continued)				Assets (Continued)					
Current Assets (Continued)				Noncurrent Assets					
				Restricted Assets			Capital Assets		
				Cash And			Nondepreciable		Less
				Cash	Customer		Capital	Depreciable	Accumulated
City	County	Other Assets	Total Current Assets	Equivalents	Deposits	Investments	Assets	Capital Assets	Depreciation
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	1,483	1,660,636	0	0	0	124,019	21,432,905	(12,135,251)
City Of Norwood	Hamilton	0	178,125	75,779	0	0	0	2,029,726	0
City Of Oakwood	Montgomery	788	1,777,857	0	0	0	283,820	6,017,147	(4,988,618)
City Of Oberlin	Lorain	0	3,563,378	0	0	0	354,459	14,480,793	(3,884,591)
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	2,814,078	0	0	0	298,075	9,456,149	(5,306,577)
City Of Oregon	Lucas	44,748	9,103,837	0	0	0	386,868	39,723,800	(21,869,211)
City Of Orrville	Wayne	1,140	3,481,428	0	0	0	651,188	13,564,145	0
City Of Oxford	Butler	11,820	5,277,627	0	0	0	396,615	22,549,472	(11,333,054)
City Of Painesville	Lake	0	3,740,920	387,111	0	0	3,905,197	35,606,884	(17,212,866)
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	85	1,440,356	0	0	0	475,805	9,763,836	(4,172,431)
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	13,963	7,384,457	0	0	0	2,749,660	22,316,983	(10,092,519)
City Of Pickerington	Fairfield	226	3,533,281	0	22,579	0	1,103,920	27,730,974	(7,457,879)
City Of Piqua	Miami	0	4,887,847	0	0	0	3,324,188	10,023,587	0
City Of Port Clinton	Ottawa	0	771,576	40,076	0	0	470,947	3,188,393	0
City Of Portsmouth	Scioto	39,751	2,363,482	1,290,677	0	0	65,593	31,406,208	(13,852,148)
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	178,975	5,428,591	0	0	0	1,282,800	34,708,084	(18,059,778)
City Of Reading	Hamilton	0	269,395	0	0	0	6,135	1,797,753	(1,161,563)
City Of Reynoldsburg	Franklin	0	2,218,733	0	77,613	0	1,500	33,914,413	(11,012,991)
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	137,445	786,690	0	41,100	0	55,001	8,911,298	(3,670,951)
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	411	1,092,631	0	0	0	270,462	9,861,883	(5,621,687)
City Of Salem	Columbiana	0	4,257,617	0	0	0	531,333	19,554,890	(11,891,005)
City Of Sandusky	Erie	0	8,731,955	0	0	0	6,987,429	22,894,466	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	149,159	0	0	0	0	2,938,497	(2,452,630)
City Of Shelby	Richland	0	1,189,508	0	0	0	184,070	16,021,024	(6,160,442)

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	9,421,673	11,082,309	11,000	156,912	11,298	24,565	0
City Of Norwood	Hamilton	0	2,105,505	2,283,630	0	0	0	0	0
City Of Oakwood	Montgomery	0	1,312,349	3,090,206	0	3,425	17,204	19,790	0
City Of Oberlin	Lorain	0	10,950,661	14,514,039	0	15,094	33,634	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	4,447,647	7,261,725	0	146,066	11,794	8,412	0
City Of Oregon	Lucas	0	18,241,457	27,345,294	0	72,243	107,308	0	0
City Of Orrville	Wayne	0	14,215,333	17,696,761	0	96,146	17,374	29,987	1,880,000
City Of Oxford	Butler	0	11,613,033	16,890,660	31,040	24,454	26,463	33,486	0
City Of Painesville	Lake	0	22,686,326	26,427,246	0	368,664	92,480	800	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	6,067,210	7,507,566	0	44,065	8,666	7,616	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	14,974,124	22,358,581	0	127,946	28,650	0	0
City Of Pickerington	Fairfield	0	21,399,594	24,932,875	15,083	44,047	15,860	7,743	0
City Of Piqua	Miami	0	13,347,775	18,235,622	0	474,751	26,175	0	0
City of Port Clinton	Ottawa	0	3,699,416	4,470,992	0	5,547	12,700	16,228	0
City Of Portsmouth	Scioto	0	18,910,330	21,273,812	0	27,700	2,490	89,196	501,213
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	17,931,106	23,359,697	0	21,384	28,606	35,956	0
City Of Reading	Hamilton	0	642,325	911,720	0	182,588	18,723	0	0
City Of Reynoldsburg	Franklin	0	22,980,535	25,199,268	0	3,944	16,197	1,080,039	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	5,336,448	6,123,138	0	12,248	7,379	9,008	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	4,510,658	5,603,289	0	6,592	15,163	18,003	0
City Of Salem	Columbiana	0	8,195,218	12,452,835	0	26,365	27,348	18,496	0
City Of Sandusky	Erie	0	29,881,895	38,613,850	0	83,109	57,036	73,790	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	485,867	635,026	0	41,202	3,530	9,315	0
City Of Shelby	Richland	0	10,044,652	11,234,160	0	30,688	47,523	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)									
		Current Liabilities (Continued)									
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities	
City Of Norton	Summit	0	0	0	0	0	0	0	0	0	
City Of Norwalk	Huron	66,251	0	0	0	315,000	17,419	0	79,805	671,250	
City Of Norwood	Hamilton	0	0	0	0	0	0	0	36,305	36,305	
City Of Oakwood	Montgomery	18,113	0	0	0	0	0	0	5,248	63,780	
City Of Oberlin	Lorain	22,667	0	0	0	0	0	0	216,269	287,664	
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Ontario	Richland	7,900	0	0	0	0	0	0	1,838	176,010	
City Of Oregon	Lucas	155,932	0	0	0	0	0	0	960,531	1,296,014	
City Of Orrville	Wayne	16,205	0	0	0	100,000	0	0	105,820	2,245,532	
City Of Oxford	Butler	50,574	0	0	0	880,012	0	0	0	1,014,989	
City Of Painesville	Lake	61,079	0	27,129	0	250,000	178,979	0	724,780	1,676,782	
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Pataskala	Licking	12,291	0	37,637	0	140,000	0	0	1,492,093	1,704,731	
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Perrysburg	Wood	19,053	0	0	0	0	0	0	3,870,000	4,045,649	
City Of Pickerington	Fairfield	44,850	0	0	0	220,000	569	0	184,509	517,578	
City Of Piqua	Miami	84,190	0	0	0	0	0	0	140,973	726,089	
City Of Port Clinton	Ottawa	12,702	0	0	0	0	0	0	114,850	162,027	
City Of Portsmouth	Scioto	7,221	0	0	0	0	636,551	0	1,115,742	2,380,113	
City Of Powell	Delaware	0	0	0	0	0	0	0	0	0	
City Of Ravenna	Portage	49,244	0	0	0	69,335	3,068	0	135,546	343,139	
City Of Reading	Hamilton	4,900	0	0	0	0	0	0	0	206,211	
City Of Reynoldsburg	Franklin	16,029	0	0	0	218,212	0	0	68,172	1,402,593	
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Rittman	Wayne	17,667	10,200	3,713	0	70,000	0	0	67,933	194,435	
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0	0	
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Rossford	Wood	0	0	0	0	0	0	0	0	0	
City Of Saint Marys	Auglaize	15,995	0	0	0	0	0	0	0	55,753	
City Of Salem	Columbiana	5,110	0	0	0	0	0	0	54,196	131,515	
City Of Sandusky	Erie	63,889	0	0	0	5,000	0	0	1,346,267	1,629,091	
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0	0	
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0	54,047	
City Of Shelby	Richland	17,480	0	26,651	0	236,072	0	0	0	331,763	



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Liabilities (Continued)						
		Current Payable From Restricted Assets			Long Term Liabilities			
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion
City Of Norton	Summit	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	185,037	330,000	0	55,239
City Of Norwood	Hamilton	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	72,453	0	0	0
City Of Oberlin	Lorain	0	0	0	36,689	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	31,968	0	0	0
City Of Oregon	Lucas	0	0	0	253,220	0	0	0
City Of Orrville	Wayne	0	9,310	9,310	81,058	875,000	0	0
City Of Oxford	Butler	0	1,450	1,450	148,904	0	0	0
City Of Painesville	Lake	0	0	0	311,692	1,000,000	0	2,788,670
City Of Parma	Cuyahoga	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	5,780,000	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	6,450	6,450	31,429	0	0	0
City Of Pickerington	Fairfield	0	0	0	63,772	2,281,315	0	813
City Of Piqua	Miami	0	0	0	199,754	0	0	0
City of Port Clinton	Ottawa	0	0	0	36,568	0	0	0
City Of Portsmouth	Scioto	0	0	0	52,708	0	555,000	2,371,507
City Of Powell	Delaware	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	54,492	1,041,431	0	2,270
City Of Reading	Hamilton	0	0	0	165	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	26,127	935,000	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	15,790	920,000	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	0	0	83,939	0	0	0
City Of Salem	Columbiana	0	0	0	72,424	0	0	0
City Of Sandusky	Erie	0	0	0	170,582	130,000	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	23,767	0	0	0
City Of Shelby	Richland	0	0	0	41,656	1,702,146	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Liabilities (Continued)							Net Position			
Long Term Liabilities (Continued)										
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Norton	Summit	0	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	1,528,252	2,098,528	2,769,778	0	7,095,958	0	1,227,573	8,323,531
City Of Norwood	Hamilton	0	561,512	561,512	597,817	0	1,479,233	0	206,580	1,685,813
City Of Oakwood	Montgomery	0	0	72,453	136,233	0	1,312,349	0	1,641,624	2,953,973
City Of Oberlin	Lorain	0	3,817,962	3,854,651	4,142,315	0	6,916,430	0	3,455,294	10,371,724
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	10,109	42,077	218,087	0	4,435,700	0	2,607,938	7,043,638
City Of Oregon	Lucas	0	10,512,494	10,765,714	12,061,728	0	6,768,432	0	8,515,134	15,283,566
City Of Orrville	Wayne	0	2,000,933	2,956,991	5,211,833	0	11,157,290	0	1,327,638	12,484,928
City Of Oxford	Butler	0	0	148,904	1,165,343	0	10,764,061	907,816	4,084,480	15,756,357
City Of Painesville	Lake	0	1,150,453	5,250,815	6,927,597	0	16,593,444	0	2,879,076	19,472,520
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	79,368	5,859,368	7,564,099	0	(1,318,226)	0	1,224,056	(94,170)
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	31,429	4,083,528	0	11,104,124	0	7,170,929	18,275,053
City Of Pickerington	Fairfield	0	1,182,326	3,528,226	4,045,804	0	17,638,839	0	3,263,315	20,902,154
City Of Piqua	Miami	0	1,777,807	1,977,561	2,703,650	0	11,428,995	0	4,102,977	15,531,972
City of Port Clinton	Ottawa	0	982,316	1,018,884	1,180,911	0	2,602,250	0	687,831	3,290,081
City Of Portsmouth	Scioto	0	4,213,904	7,193,119	9,573,232	0	9,065,057	963,878	1,671,645	11,700,580
City Of Powell	Delaware	0	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	2,024,965	3,123,158	3,466,297	0	14,685,351	0	5,208,049	19,893,400
City Of Reading	Hamilton	0	0	165	206,376	0	642,325	0	63,019	705,344
City Of Reynoldsburg	Franklin	0	761,372	1,722,499	3,125,092	0	21,321,680	0	752,496	22,074,176
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	267,257	1,203,047	1,397,482	0	4,021,100	0	700,843	4,721,943
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	0	83,939	139,692	0	4,510,658	0	952,939	5,463,597
City Of Salem	Columbiana	0	662,133	734,557	866,072	0	7,478,889	0	4,107,874	11,586,763
City Of Sandusky	Erie	0	17,305,627	17,606,209	19,235,300	0	11,767,233	0	7,611,317	19,378,550
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	23,767	77,814	0	485,867	0	71,345	557,212
City Of Shelby	Richland	0	0	1,743,802	2,075,565	0	8,106,434	0	1,025,510	9,131,944

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets</b>							
		<b>Current Assets</b>							
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Accounts Receivables</b>	<b>Intergovernmental Receivables</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Prepaid Items</b>	<b>Interfund Receivable</b>
City Of Sidney	Shelby	2,861,467	920,854	804,555	2,286	0	274,123	15,195	0
City Of Solon	Cuyahoga	7,753,364	0	1,865,716	0	0	150,183	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	1,443,155	3,471,913	548,136	0	0	0	29,568	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	13,132,820	0	1,218,555	0	0	618,672	0	0
City Of St. Clairsville	Belmont	302,330	0	99,380	0	0	61,171	0	0
City Of Steubenville	Jefferson	1,341,614	0	419,603	0	0	0	2,339	0
City of Stow	Summit	6,966,265	0	392,467	0	0	98,871	0	0
City Of Streetsboro	Portage	6,959,131	0	409,536	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	240,644	1,853,229	240,154	0	0	120,935	13,030	0
City of Tallmadge	Summit	2,536,002	0	534,807	0	0	62,497	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City of Tipp City	Miami	3,247,493	479,589	187,598	21,905	0	136,761	2,512	2,844
City Of Toledo	Lucas	18,796	226,791	9,713	0	0	4,416	0	1,749
City Of Toronto	Jefferson	1,145,763	0	322,038	700,000	0	49,825	15,474	0
City Of Trenton	Butler	0	0	164,005	0	0	0	0	0
City Of Trotwood	Montgomery	1,172,343	0	489,991	0	0	0	0	0
City Of Troy	Miami	6,107,660	0	307,535	0	0	609,368	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	503,532	0	39,017	19,500	0	0	636	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	774,587	0	36,704	0	0	0	0	0
City Of Upper Sandusky	Wyandot	1,392,933	0	378,478	0	0	66,905	0	0
City Of Urbana	Champaign	741,342	0	296,196	0	0	107,662	2,771	0
City Of Vandalia	Montgomery	2,276,851	0	171,889	0	0	9,128	0	0
City Of Vermilion	Erie	60,631	0	344,102	0	0	13,250	867	0
City Of Wadsworth	Medina	4,494,594	0	448,529	0	0	170,687	7,047	0
City of Wapakoneta	Auglaize	908,992	0	228,186	0	0	208,063	15,171	1,470
City Of Warren	Trumbull	1,186,192	0	1,619,186	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	904,562	0	320,758	0	0	74,566	32,326	0
City of Waterville	Lucas	549,720	0	104,832	0	0	40,286	2,290	0
City Of Wauseon	Fulton	1,780,717	0	202,983	0	0	169,956	6,602	0
City of Wellston	Jackson	940,801	0	225,726	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
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Assets (Continued)				Assets (Continued)					
Current Assets (Continued)				Noncurrent Assets					
				Restricted Assets			Capital Assets		
				Cash And			Nondepreciable		Less
City	County	Other Assets	Total Current Assets	Cash Equivalents	Customer Deposits	Investments	Capital Assets	Depreciable Capital Assets	Accumulated Depreciation
City Of Sidney	Shelby	255,728	5,134,208	0	0	0	2,565,167	23,827,641	(11,123,193)
City Of Solon	Cuyahoga	0	9,769,263	0	0	0	738,713	97,979,972	(38,328,115)
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	5,492,772	472,084	0	0	714,729	26,917,675	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	209	14,970,256	0	0	0	5,198,790	39,772,125	(29,234,768)
City Of St. Clairsville	Belmont	0	462,881	74,216	0	0	0	1,049,603	0
City Of Steubenville	Jefferson	0	1,763,556	0	0	0	2,150,687	44,935,025	(7,718,848)
City of Stow	Summit	0	7,457,603	0	0	0	1,962,443	24,328,534	(3,678,426)
City Of Streetsboro	Portage	683,711	8,052,378	0	0	0	547,386	11,530,823	(6,381,312)
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	1,305	2,469,297	0	0	0	0	15,987,699	(6,310,021)
City of Tallmadge	Summit	11,790	3,145,096	0	0	0	152,639	6,982,854	(303,637)
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City of Tipp City	Miami	31,108	4,109,810	0	0	0	2,045,377	16,094,013	(6,649,613)
City Of Toledo	Lucas	0	261,465	0	0	0	37,986	298,601	(121,739)
City Of Toronto	Jefferson	0	2,233,100	0	0	0	890,463	15,821,561	(3,625,101)
City Of Trenton	Butler	0	164,005	6,992,676	0	0	2,508,698	9,509,278	(3,039,169)
City Of Trotwood	Montgomery	219,897	1,882,231	0	0	0	0	5,009,103	(3,863,433)
City Of Troy	Miami	5,114	7,029,677	0	0	0	307,936	39,287,629	(19,682,569)
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	562,685	0	0	0	0	8,481,628	(3,507,656)
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	811,291	0	0	0	514	18,151,408	(5,884,921)
City Of Upper Sandusky	Wyandot	0	1,838,316	0	0	0	2,107,826	28,013,082	(3,501,988)
City Of Urbana	Champaign	0	1,147,971	0	0	0	460,028	22,632,241	(13,454,469)
City Of Vandalia	Montgomery	33,717	2,491,585	0	0	0	58,424	13,909,346	(5,779,848)
City Of Vermilion	Erie	31,824	450,674	0	0	0	416,597	8,632,406	(4,787,983)
City Of Wadsworth	Medina	0	5,120,857	0	0	0	1,235,441	29,805,705	(7,603,239)
City of Wapakoneta	Auglaize	0	1,361,882	0	0	0	560,664	19,895,778	(4,581,415)
City Of Warren	Trumbull	159,409	2,964,787	0	0	0	4,667,157	61,974,112	(35,001,952)
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	734	1,332,946	0	0	0	936,721	13,780,278	0
City of Waterville	Lucas	0	697,128	0	0	0	556,369	4,673,379	0
City of Wauseon	Fulton	181,971	2,342,229	0	0	0	54,275	12,428,482	(5,725,651)
City of Wellston	Jackson	0	1,166,527	0	175,941	0	87,929	5,541,679	(1,530,639)

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
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Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Sidney	Shelby	0	15,269,615	20,403,823	0	131,205	80,652	0	0
City Of Solon	Cuyahoga	0	60,390,570	70,159,833	0	29,623	27,658	22,686	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	28,104,488	33,597,260	395,466	9,355	23,936	65,633	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	15,736,147	30,706,403	188,456	132,078	67,140	0	131,153
City Of St. Clairsville	Belmont	0	1,123,819	1,586,700	0	3,698	14,942	9,851	0
City Of Steubenville	Jefferson	0	39,366,864	41,130,420	0	372,951	16,339	47,841	0
City of Stow	Summit	0	22,612,551	30,070,154	0	50,369	26,018	499,151	0
City Of Streetsboro	Portage	0	5,696,897	13,749,275	0	4,487	19,559	130,281	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	9,677,678	12,146,975	0	168,193	34,074	0	0
City of Tallmadge	Summit	0	6,831,856	9,976,952	0	39,232	5,543	243,460	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City of Tipp City	Miami	182,232	11,672,009	15,781,819	0	9,300	35,320	79,211	7,294
City Of Toledo	Lucas	0	214,848	476,313	159	2,448	737	0	0
City Of Toronto	Jefferson	0	13,086,923	15,320,023	0	25,534	0	10,616	0
City Of Trenton	Butler	50,882	16,022,365	16,186,370	0	12,793	23,699	320	0
City Of Trotwood	Montgomery	0	1,145,670	3,027,901	0	427,314	10,283	0	0
City Of Troy	Miami	0	19,912,996	26,942,673	0	40,098	57,199	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	4,973,972	5,536,657	0	1,479	3,003	3,674	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	12,267,001	13,078,292	0	9,722	4,567	820	2,432
City Of Upper Sandusky	Wyandot	0	26,618,920	28,457,236	0	26,471	12,906	0	0
City Of Urbana	Champaign	0	9,637,800	10,785,771	0	2,971	14,282	16,785	0
City Of Vandalia	Montgomery	182,231	8,370,153	10,861,738	0	4,648	8,693	0	0
City Of Vermilion	Erie	0	4,261,020	4,711,694	0	35,350	13,236	18,315	0
City Of Wadsworth	Medina	0	23,437,907	28,558,764	0	67,343	25,857	14,037	3,179,410
City of Wapakoneta	Auglaize	0	15,875,027	17,236,909	0	38,900	8,207	9,292	10,126
City Of Warren	Trumbull	0	31,639,317	34,604,104	114,689	440,284	95,466	14,576	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	14,716,999	16,049,945	176,398	23,057	19,995	32,235	0
City of Waterville	Lucas	0	5,229,748	5,926,876	0	505	3,184	32,100	0
City of Wauseon	Fulton	0	6,757,106	9,099,335	0	3,426	33,850	0	0
City of Wellston	Jackson	0	4,274,910	5,441,437	0	55,544	4,413	45,118	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water

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All Cities Reporting Under GAAP

		Liabilities (Continued)									
		Current Liabilities (Continued)									
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities	
City Of Sidney	Shelby	3,446	0	0	0	60,000	0	0	401,014	676,317	
City Of Solon	Cuyahoga	75,121	0	0	0	0	0	0	1,647,767	1,802,855	
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Springboro	Warren	8,670	0	0	0	658,485	0	0	149,356	915,435	
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0	0	
City Of Springfield	Clark	60,000	0	0	0	525,254	0	0	21,478	937,103	
City Of St. Clairsville	Belmont	971	0	767	0	10,000	0	0	2,524	41,986	
City Of Steubenville	Jefferson	14,473	0	0	0	54,000	0	0	1,917,187	2,422,791	
City of Stow	Summit	24,213	0	1,625	0	16,120	0	0	11,584	627,455	
City Of Streetsboro	Portage	2,737	0	0	0	105,000	0	0	64,327	326,391	
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Sylvania	Lucas	8,987	0	0	0	130,000	0	0	0	341,254	
City of Tallmadge	Summit	1,601	0	0	0	0	6,363	0	80,975	377,174	
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0	0	
City of Tipp City	Miami	21,266	0	0	0	0	0	0	2,846,290	2,998,681	
City Of Toledo	Lucas	102	0	0	0	4,835	0	0	3,703	11,825	
City Of Toronto	Jefferson	8,124	0	0	0	0	0	0	1,243,754	1,288,028	
City Of Trenton	Butler	18,609	0	0	0	0	0	0	2,070,960	2,126,381	
City Of Trotwood	Montgomery	4,087	0	4,151	0	255,000	0	0	21,908	718,592	
City Of Troy	Miami	48,845	0	12,325	0	805,000	0	0	0	951,142	
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0	0	
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0	0	
City Of Union	Montgomery	6,750	0	0	0	10,000	2,068	0	69,861	96,835	
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Upper Arlington	Franklin	2,634	0	0	0	0	0	0	109,446	129,621	
City Of Upper Sandusky	Wyandot	25,252	0	0	0	0	17,110	0	532,626	614,365	
City Of Urbana	Champaign	20,923	0	0	0	120,723	0	0	415,892	591,576	
City Of Vandalia	Montgomery	32,687	0	0	0	0	0	0	140,605	186,633	
City Of Vermilion	Erie	29,539	0	0	0	272,000	0	0	174,648	543,088	
City Of Wadsworth	Medina	51,465	0	1,344	0	437,476	0	0	19,600	3,795,188	
City of Wapakoneta	Auglaize	16,533	0	0	0	0	0	0	30,773	113,831	
City Of Warren	Trumbull	295,802	0	0	0	560,000	0	0	990,894	2,397,022	
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Washington Court House	Fayette	44,086	0	0	0	0	0	0	203,769	323,142	
City of Waterville	Lucas	5,468	0	0	0	0	0	0	940,215	981,472	
City of Wauseon	Fulton	17,674	0	5,597	0	0	0	0	1,565,570	1,620,520	
City of Wellston	Jackson	18,627	0	5,189	0	0	0	0	313,769	437,471	

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
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		Liabilities (Continued)						
		Current Payable From Restricted Assets			Long Term Liabilities			
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion
City Of Sidney	Shelby	0	14,052	14,052	196,552	3,060,675	0	0
City Of Solon	Cuyahoga	0	159,879	159,879	90,752	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0
City Of Springboro	Warren	248,993	31,765	280,758	36,186	7,231,360	1,075,967	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	331,561	6,879,304	0	0
City Of St. Clairsville	Belmont	0	0	0	21,486	226,173	0	0
City Of Steubenville	Jefferson	0	0	0	60,445	713,250	372,116	0
City of Stow	Summit	0	0	0	172,141	467,289	0	0
City Of Streetsboro	Portage	0	0	0	31,505	3,464,806	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	7,756	7,756	109,750	2,680,000	0	0
City of Tallmadge	Summit	0	0	0	10,114	0	0	11,800
City Of Tiffin	Seneca	0	0	0	0	0	0	0
City of Tipp City	Miami	0	20,575	20,575	32,417	0	0	0
City Of Toledo	Lucas	0	1,897	1,897	1,765	303,790	0	0
City Of Toronto	Jefferson	0	0	0	70,568	0	0	0
City Of Trenton	Butler	6,829,550	5,878	6,835,428	27,275	0	6,805,411	0
City Of Trotwood	Montgomery	0	0	0	3,711	0	0	0
City Of Troy	Miami	0	0	0	140,141	2,260,000	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	35,563	25,750	0	4,453
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	746	0	0	0
City Of Upper Sandusky	Wyandot	0	393	393	12,675	0	0	0
City Of Urbana	Champaign	0	0	0	30,840	334,101	0	0
City Of Vandalia	Montgomery	0	0	0	35,512	0	0	0
City Of Vermilion	Erie	0	0	0	56,322	3,596,672	0	0
City Of Wadsworth	Medina	0	34,784	34,784	197,400	9,196,576	0	0
City of Wapakoneta	Auglaize	0	0	0	72,784	0	0	0
City Of Warren	Trumbull	0	0	0	561,969	4,995,059	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	700,000	46,039	746,039	108,869	0	3,779,252	0
City of Waterville	Lucas	0	0	0	2,331	0	0	0
City of Wauseon	Fulton	0	0	0	32,063	0	0	0
City of Wellston	Jackson	0	0	0	24,680	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water**  
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Liabilities (Continued)							Net Position			
Long Term Liabilities (Continued)										
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Sidney	Shelby	0	3,520,371	6,777,598	7,467,967	0	8,965,521	0	3,970,335	12,935,856
City Of Solon	Cuyahoga	0	8,416,870	8,507,622	10,470,356	0	50,365,557	0	9,323,920	59,689,477
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	8,343,513	9,539,706	0	18,813,065	322,728	5,317,227	24,453,020
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	7,210,865	8,147,968	0	10,913,367	11,833,524	0	22,746,891
City Of St. Clairsville	Belmont	0	107,156	354,815	396,801	0	784,139	0	404,993	1,189,132
City Of Steubenville	Jefferson	0	26,463,996	27,609,807	30,032,598	0	9,988,947	0	1,108,875	11,097,822
City Of Stow	Summit	0	277,431	916,861	1,544,316	0	21,990,127	0	6,534,086	28,524,213
City Of Streetsboro	Portage	0	445,690	3,942,001	4,268,392	0	4,638,671	0	4,842,212	9,480,883
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	2,789,750	3,138,760	0	6,867,678	0	2,140,537	9,008,215
City Of Tallmadge	Summit	0	1,164,148	1,186,062	1,563,236	0	5,596,861	0	2,816,855	8,413,716
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0	0
City Of Tipp City	Miami	0	1,134,155	1,166,572	4,185,828	0	7,509,332	0	4,086,659	11,595,991
City Of Toledo	Lucas	0	0	305,555	319,277	0	116,513	40,682	0	157,195
City Of Toronto	Jefferson	0	9,566,922	9,637,490	10,925,518	0	2,276,245	0	2,118,260	4,394,505
City Of Trenton	Butler	0	0	6,832,686	15,794,495	0	108,343	563,938	(280,406)	391,875
City Of Trotwood	Montgomery	0	635,352	639,063	1,357,655	0	233,410	0	1,432,685	1,666,095
City Of Troy	Miami	0	0	2,400,141	3,351,283	0	16,847,996	0	6,731,069	23,579,065
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	1,540,833	1,606,599	1,703,434	0	3,321,448	0	511,775	3,833,223
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	264,891	265,637	395,258	0	11,892,664	0	790,370	12,683,034
City Of Upper Sandusky	Wyandot	0	16,461,429	16,474,104	17,088,862	0	9,621,901	0	1,746,473	11,368,374
City Of Urbana	Champaign	0	5,967,139	6,332,080	6,923,656	0	2,882,839	0	979,276	3,862,115
City Of Vandalia	Montgomery	0	0	35,512	222,145	0	8,187,922	0	2,451,671	10,639,593
City Of Vermilion	Erie	0	544,308	4,197,302	4,740,390	0	335,306	0	(364,002)	(28,696)
City Of Wadsworth	Medina	0	0	9,393,976	13,223,948	0	13,784,255	0	1,549,217	15,333,472
City Of Wapakoneta	Auglaize	0	8,272,050	8,344,834	8,458,665	0	7,572,204	0	1,206,040	8,778,244
City Of Warren	Trumbull	0	12,375,353	17,932,381	20,329,403	0	13,074,116	0	1,315,274	14,389,390
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	1,563,204	5,451,325	6,520,506	0	8,647,172	0	1,058,665	9,705,837
City Of Waterville	Lucas	0	480,122	482,453	1,463,925	0	4,655,552	0	(192,601)	4,462,951
City Of Wauseon	Fulton	0	166,401	198,464	1,818,984	0	5,025,135	0	2,249,619	7,274,754
City Of Wellston	Jackson	0	1,042,593	1,067,273	1,504,744	0	2,989,948	0	941,556	3,931,504



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
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		Assets							
		Current Assets							
City	County	Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable
City Of West Carrollton	Montgomery	939,229	0	278,580	0	0	25,100	0	0
City Of Westerville	Franklin	6,128,503	0	597,984	0	0	127,337	1,842	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City Of Willard	Huron	2,403,813	0	303,704	0	0	20,653	14,650	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	1,460,972	0	230,623	0	0	0	0	2,871
City Of Wooster	Wayne	3,543,156	0	762,439	0	0	93,326	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	1,696,254	0	344,585	0	0	35,028	0	0
City Of Xenia	Greene	1,021,378	2,766,674	454,702	0	0	248,914	28,245	0
City Of Youngstown	Mahoning	8,770,735	0	4,359,301	0	0	297,287	0	0
City Of Zanesville	Muskingum	1,250,844	0	596,350	0	0	504,389	16,852	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
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Assets (Continued)				Assets (Continued)					
Current Assets (Continued)				Noncurrent Assets					
				Restricted Assets			Capital Assets		
				Cash And			Nondepreciable		Less
				Cash	Customer		Capital	Depreciable	Accumulated
City	County	Other Assets	Total Current Assets	Equivalents	Deposits	Investments	Assets	Capital Assets	Depreciation
City Of West Carrollton	Montgomery	1,785	1,244,694	0	0	0	29,500	14,280,574	(9,390,537)
City Of Westerville	Franklin	0	6,855,666	0	0	0	5,402,070	48,163,274	(21,979,587)
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City of Willard	Huron	0	2,742,820	65,357	0	0	562,881	8,354,253	(3,050,199)
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	448,971	2,143,437	0	0	0	659,657	30,520,511	(12,291,082)
City Of Wooster	Wayne	39,321	4,438,242	0	0	0	539,711	43,045,973	(18,774,182)
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	290	2,076,157	0	0	0	366,330	12,699,480	(4,813,494)
City Of Xenia	Greene	7,833	4,527,746	0	0	0	744,894	8,393,924	0
City of Youngstown	Mahoning	0	13,427,323	0	0	0	0	36,712,619	0
City Of Zanesville	Muskingum	0	2,368,435	0	0	0	88,187	24,546,412	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
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All Cities Reporting Under GAAP

Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of West Carrollton	Montgomery	0	4,919,537	6,164,231	0	4,973	35,611	0	0
City Of Westerville	Franklin	0	31,585,757	38,441,423	0	126,584	29,272	4,399	16,880
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City of Willard	Huron	0	5,932,292	8,675,112	0	26,919	22,323	18,173	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	18,889,086	21,032,523	319,086	102,172	38,872	0	0
City Of Wooster	Wayne	0	24,811,502	29,249,744	0	330,619	91,755	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	8,252,316	10,328,473	149,852	13,544	15,273	0	0
City Of Xenia	Greene	0	9,138,818	13,666,564	0	121,531	224,911	0	0
City of Youngstown	Mahoning	0	36,712,619	50,139,942	0	1,929,525	268,980	74,134	0
City Of Zanesville	Muskingum	0	24,634,599	27,003,034	0	44,628	78,975	79,043	14,832

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
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		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of West Carrollton	Montgomery	16,693	0	0	0	0	0	0	0	57,277
City Of Westerville	Franklin	104,751	0	40,791	0	239,780	0	0	381,741	903,407
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0	0
City of Willard	Huron	53,465	0	0	0	0	0	0	253,601	374,481
City Of Willoughby	Lake	0	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	33,123	0	0	0	0	0	0	23,896	198,063
City Of Wooster	Wayne	67,261	0	0	0	347,756	0	0	0	837,391
City Of Worthington	Franklin	0	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	1,734	0	3,718	0	484,334	0	0	347,500	862,385
City Of Xenia	Greene	24,707	0	12,933	0	5,162	55,820	0	0	432,131
City Of Youngstown	Mahoning	158,177	0	258,264	0	0	0	0	798,885	3,229,701
City Of Zanesville	Muskingum	57,467	0	1,172	0	69,000	0	0	904,001	1,247,946

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
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		Liabilities (Continued)						
		Current Payable From Restricted Assets			Long Term Liabilities			
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion
City Of West Carrollton	Montgomery	144,956	0	144,956	16,178	0	3,884,460	0
City Of Westerville	Franklin	0	0	0	111,552	5,094,860	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0
City Of Willard	Huron	0	0	0	82,346	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0
City Of Wilmington	Clinton	420,000	0	420,000	65,758	0	11,735,000	0
City Of Wooster	Wayne	0	55,949	55,949	173,989	6,318,349	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	26,994	4,570,464	0	0
City Of Xenia	Greene	0	0	0	188,660	39,397	0	547,937
City Of Youngstown	Mahoning	0	0	0	718,409	0	0	0
City Of Zanesville	Muskingum	0	0	0	167,437	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under GAAP

Liabilities (Continued)							Net Position			
Long Term Liabilities (Continued)										
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of West Carrollton	Montgomery	0	0	3,900,638	4,102,871	0	890,121	0	1,171,239	2,061,360
City Of Westerville	Franklin	0	1,457,383	6,663,795	7,567,202	0	24,878,547	0	5,954,883	30,833,430
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0	0
City Of Willard	Huron	0	247,982	330,328	704,809	0	5,432,846	0	2,537,457	7,970,303
City Of Willoughby	Lake	0	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	27,318	11,828,076	12,446,139	0	7,039,077	448,971	1,417,422	8,905,470
City Of Wooster	Wayne	0	0	6,492,338	7,385,678	0	18,145,397	0	3,718,669	21,864,066
City Of Worthington	Franklin	0	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	4,597,458	5,459,843	0	3,347,370	0	1,667,394	5,014,764
City Of Xenia	Greene	0	0	775,994	1,208,125	0	8,490,611	0	3,954,895	12,445,506
City Of Youngstown	Mahoning	0	13,646,822	14,365,231	17,594,932	0	22,266,912	0	10,019,834	32,286,746
City Of Zanesville	Muskingum	0	12,326,862	12,494,299	13,742,245	0	11,649,536	0	1,610,081	13,259,617

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets</b>							
		<b>Current Assets</b>							
<b>City</b>	<b>County</b>	<b>Cash And Equivalents</b>	<b>Investments</b>	<b>Accounts Receivables</b>	<b>Intergovernmental Receivables</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Prepaid Items</b>	<b>Interfund Receivable</b>
City Of Akron	Summit	17,005,255	0	0	12,549,602	0	885,480	0	1,920,584
City Of Alliance	Stark	6,240,073	0	574,172	0	0	53,301	12,570	0
City Of Amherst	Lorain	2,589,602	0	621,142	0	0	145,338	10,401	0
City of Ashland	Ashland	3,797,182	0	585,870	0	0	0	24,982	0
City Of Ashtabula	Ashtabula	483,015	0	1,832,310	0	0	981	50,000	0
City Of Athens	Athens	2,201,338	0	288,714	0	0	1,665	22,397	0
City Of Aurora	Portage	2,913,157	0	539,764	0	0	0	15,492	0
City Of Avon	Lorain	1,032,299	0	270,630	0	0	48,006	3,250	0
City Of Avon Lake	Lorain	2,884,553	0	968,679	870,262	0	18,130	20,215	0
City Of Barberton	Summit	1,411,406	0	439,520	173,439	0	33,037	37,176	0
City Of Bay Village	Cuyahoga	1,810,602	0	180,326	0	0	404	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	4,514,107	0	462,986	0	0	70,087	0	0
City Of Bedford Heights	Cuyahoga	1,659,828	0	1,425,491	0	0	59,732	37,500	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	2,150,933	0	579,387	0	0	8,962	462	0
City Of Bellevue	Huron	1,130,857	0	350,883	0	0	31,353	0	0
City Of Belpre	Washington	441,707	0	143,272	0	0	7,472	8,133	0
City Of Berea	Cuyahoga	489,927	0	416,047	0	0	0	0	0
City Of Bexley	Franklin	2,302,120	0	619,251	0	0	1,138	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	2,935,972	0	422,751	587	0	0	23,082	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	43,997	0	389,514	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	161,017	0	160,823	0	0	1,853	5,587	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	668,995	0	147,155	0	0	14,000	21,754	0
City Of Bucyrus	Crawford	319,220	0	247,865	0	0	4,396	4,830	0
City Of Cambridge	Guernsey	4,738,869	0	592,739	0	0	0	5,453	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	602,054	0	68,743	0	0	4,283	0	0
City of Canal Winchester	Franklin	5,197,411	0	224,031	0	0	1,533	4,478	0
City Of Canfield	Mahoning	1,835,321	0	337,431	0	0	0	5,307	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
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				Assets (Continued)					
Current Assets (Continued)				Noncurrent Assets					
				Restricted Assets			Capital Assets		
				Cash And			Nondepreciable	Depreciable	Less
City	County	Other Assets	Total Current Assets	Cash Equivalents	Customer Deposits	Investments	Capital Assets	Capital Assets	Accumulated Depreciation
City Of Akron	Summit	0	32,360,921	0	0	0	0	0	276,679,822
City Of Alliance	Stark	0	6,880,116	0	0	0	149,206	9,835,251	0
City Of Amherst	Lorain	0	3,366,483	0	29,681	0	13,121	21,124,980	(7,887,950)
City of Ashland	Ashland	0	4,408,034	0	0	0	77,708	29,660,262	(11,105,958)
City Of Ashtabula	Ashtabula	0	2,366,306	0	0	0	329,520	25,988,923	(13,111,938)
City Of Athens	Athens	0	2,514,114	0	0	0	2,848,257	20,840,079	(10,766,349)
City Of Aurora	Portage	0	3,468,413	0	0	0	613,259	39,083,553	(13,201,257)
City Of Avon	Lorain	953,196	2,307,381	0	0	0	7,580	18,639,168	0
City Of Avon Lake	Lorain	312,509	5,074,348	49,380	0	0	22,471,544	48,999,014	(16,679,475)
City Of Barberton	Summit	0	2,094,578	321,963	0	0	650,439	23,049,304	0
City Of Bay Village	Cuyahoga	0	1,991,332	0	0	4,415,466	1,215,542	10,476,236	(4,935,973)
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	3,346	5,050,526	0	0	0	925,560	9,223,770	0
City Of Bedford Heights	Cuyahoga	0	3,182,551	0	0	0	99,200	6,921,124	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	2,739,744	0	0	0	1,805,261	12,842,776	0
City Of Bellevue	Huron	0	1,513,093	0	0	0	418,915	19,081,096	(5,985,561)
City Of Belpre	Washington	0	600,584	0	0	0	70,215	10,168,849	(3,540,076)
City Of Berea	Cuyahoga	0	905,974	0	0	0	305,224	13,984,220	(1,691,079)
City Of Bexley	Franklin	0	2,922,509	0	0	0	0	4,983,531	(1,939,917)
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	3,382,392	0	0	0	5,791,357	42,183,328	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	406,579	840,090	0	0	0	0	17,294,091	(14,574,690)
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	329,280	0	0	0	32,388	9,310,196	(7,069,781)
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	38	851,942	1,750	0	0	289,727	23,328,610	(9,440,220)
City Of Bucyrus	Crawford	0	576,311	0	0	0	33,000	4,799,778	0
City Of Cambridge	Guernsey	0	5,337,061	0	0	0	58,512	18,483,476	(8,446,164)
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	675,080	0	0	0	265,848	3,862,186	0
City of Canal Winchester	Franklin	0	5,427,453	0	0	0	8,400	36,002,237	(11,377,459)
City Of Canfield	Mahoning	0	2,178,059	0	0	0	30,843	3,977,808	(139,937)



**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Akron	Summit	0	276,679,822	309,040,743	304,431	2,428,346	195,008	106,962	943,747
City Of Alliance	Stark	0	9,984,457	16,864,573	0	123,251	42,796	60,172	0
City Of Amherst	Lorain	0	13,279,832	16,646,315	0	32,895	19,623	24,557	0
City of Ashland	Ashland	0	18,632,012	23,040,046	45,307	7,270	34,960	29,606	0
City Of Ashtabula	Ashtabula	0	13,206,505	15,572,811	0	0	21,929	68,502	0
City Of Athens	Athens	0	12,921,987	15,436,101	0	74,254	50,837	17,944	0
City Of Aurora	Portage	0	26,495,555	29,963,968	10,714	34,101	25,000	32,345	0
City Of Avon	Lorain	0	18,646,748	20,954,129	0	6,804	10,675	117,562	0
City Of Avon Lake	Lorain	0	54,840,463	59,914,811	188,105	191,032	63,369	76,778	0
City Of Barberton	Summit	0	24,021,706	26,116,284	0	74,893	17,174	37,035	0
City Of Bay Village	Cuyahoga	0	11,171,271	13,162,603	0	5,512	12,058	7,493	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	10,149,330	15,199,856	14,603	47,205	33,449	20,457	0
City Of Bedford Heights	Cuyahoga	0	7,020,324	10,202,875	0	112,220	58,436	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	600,000	15,248,037	17,987,781	0	66,467	26,884	27,427	0
City Of Bellevue	Huron	0	13,514,450	15,027,543	0	40,403	21,401	13,644	0
City Of Belpre	Washington	0	6,698,988	7,299,572	0	16,234	8,373	11,769	0
City Of Berea	Cuyahoga	0	12,598,365	13,504,339	0	1,099	4,853	6,292	0
City Of Bexley	Franklin	0	3,043,614	5,966,123	0	27,952	3,056	407,754	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	47,974,685	51,357,077	103,253	41,589	41,930	39,072	16,122
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	2,719,401	3,559,491	0	57,031	9,466	13,608	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	2,272,803	2,602,083	0	10,501	1,938	2,299	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	14,179,867	15,031,809	0	162,566	14,327	5,347	0
City Of Bucyrus	Crawford	0	4,832,778	5,409,089	0	5,925	16,577	15,465	0
City Of Cambridge	Guernsey	10,891	10,106,715	15,443,776	0	57,042	33,402	27,526	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	4,128,034	4,803,114	0	13,906	2,311	5,595	0
City of Canal Winchester	Franklin	0	24,633,178	30,060,631	147,329	32,420	13,359	11,505	0
City Of Canfield	Mahoning	0	3,868,714	6,046,773	0	0	7,450	5,664	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
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		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Akron	Summit	535,480	0	1,255,585	0	0	0	0	12,754,453	18,219,581
City Of Alliance	Stark	221,309	0	0	0	45,000	0	0	53,436	545,964
City Of Amherst	Lorain	4,473	0	0	0	50,000	0	0	448,685	580,233
City of Ashland	Ashland	3,335	0	0	0	440,000	0	0	0	515,171
City Of Ashtabula	Ashtabula	91,141	0	0	0	0	0	0	909,993	1,091,565
City Of Athens	Athens	103,061	0	0	0	0	0	0	1,059,323	1,305,419
City Of Aurora	Portage	228	0	0	0	57,111	0	0	700,218	849,003
City Of Avon	Lorain	8,959	0	0	0	26,909	0	0	9,665	180,574
City Of Avon Lake	Lorain	87,481	0	0	0	363,632	4,435	0	1,138,946	1,925,673
City Of Barberton	Summit	74,316	0	2,708	0	4,091	50,775	0	311,411	572,403
City Of Bay Village	Cuyahoga	22,282	0	0	0	0	0	0	1,408,629	1,455,974
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	39,655	0	0	0	216,600	0	0	324,589	681,955
City Of Bedford Heights	Cuyahoga	117,416	0	1,529	0	98,800	0	40,442	0	428,843
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	41,610	412,570	5,116	0	0	0	0	36,993	617,067
City Of Bellevue	Huron	17,704	0	0	0	0	0	10,606	419,780	523,538
City Of Belpre	Washington	17,905	0	0	0	0	428,049	0	10,283	492,613
City Of Berea	Cuyahoga	2,985	0	0	0	0	0	0	419,784	435,013
City Of Bexley	Franklin	2,612	0	0	0	39,000	0	0	25,612	505,986
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	104,870	0	0	0	220,000	0	0	7,103	470,686
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	12,147	0	0	0	0	0	0	0	92,252
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	7,890	0	0	0	0	0	0	83,103	105,731
City Of Brunswick	Medina	0	0	0	0	0	0	0	0	0
City Of Bryan	Williams	19,767	0	1,750	0	0	0	0	191,367	395,124
City Of Bucyrus	Crawford	13,140	0	0	0	0	0	0	407,317	458,424
City Of Cambridge	Guernsey	3,334	0	0	0	0	0	0	95,637	216,941
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	2,844	0	0	0	0	0	0	43,544	68,200
City of Canal Winchester	Franklin	39,331	0	0	0	0	0	0	80,325	176,940
City Of Canfield	Mahoning	9,737	0	0	0	0	0	0	41,166	64,017

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		Liabilities (Continued)							
		Current Payable From Restricted Assets			Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City Of Akron	Summit	4,310,000	0	4,310,000	0	0	64,660,211	0	0
City Of Alliance	Stark	0	0	0	199,823	1,017,000	0	0	0
City Of Amherst	Lorain	0	0	0	37,126	230,000	0	0	0
City of Ashland	Ashland	0	21,539	21,539	57,154	6,958,358	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	105,799	0	0	0	0
City Of Athens	Athens	0	0	0	41,831	0	0	0	0
City Of Aurora	Portage	0	0	0	0	475,200	0	0	0
City Of Avon	Lorain	0	86,961	86,961	62,409	2,366,345	0	0	0
City Of Avon Lake	Lorain	0	0	0	185,277	3,222,755	0	0	0
City Of Barberton	Summit	0	0	0	312,075	84,571	0	105,492	0
City Of Bay Village	Cuyahoga	0	0	0	57,337	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	30,471	4,938,887	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	182,136	443,150	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	62,702	0	1,826,156	0	0
City Of Bellevue	Huron	0	0	0	51,509	0	0	0	0
City Of Belpre	Washington	0	1,189	1,189	7,787	0	0	1,272,473	0
City Of Berea	Cuyahoga	0	0	0	19,685	0	0	0	0
City Of Bexley	Franklin	0	0	0	3,966	660,000	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	0	0	218,543	2,290,000	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	33,607	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	3,368	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	73,935	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	48,833	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	72,638	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	24,940	0	0	0	0
City of Canal Winchester	Franklin	265,000	20,303	285,303	11,582	0	3,015,000	1,033,544	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
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Liabilities (Continued)						Net Position			
Long Term Liabilities (Continued)									
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Akron	Summit	3,660,487	68,320,698	90,850,279	409,245	195,020,321	6,662,609	16,402,720	218,085,650
City Of Alliance	Stark	545,255	1,762,078	2,308,042	0	8,334,218	0	6,222,313	14,556,531
City Of Amherst	Lorain	5,007,302	5,274,428	5,854,661	0	7,549,621	0	3,242,033	10,791,654
City Of Ashland	Ashland	0	7,015,512	7,552,222	0	11,278,961	0	4,254,170	15,533,131
City Of Ashtabula	Ashtabula	1,363,384	1,469,183	2,560,748	0	11,385,040	0	1,627,023	13,012,063
City Of Athens	Athens	4,072,299	4,114,130	5,419,549	0	7,908,415	0	2,108,137	10,016,552
City Of Aurora	Portage	2,845,305	3,320,505	4,169,508	0	22,431,134	0	3,374,040	25,805,174
City Of Avon	Lorain	869,149	3,297,903	3,565,438	0	15,379,019	0	2,009,672	17,388,691
City Of Avon Lake	Lorain	34,377,094	37,785,126	39,710,799	0	16,591,638	49,380	3,751,099	20,392,117
City Of Barberton	Summit	2,156,397	2,658,535	3,230,938	0	21,147,063	321,963	1,416,320	22,885,346
City Of Bay Village	Cuyahoga	1,225,953	1,283,290	2,739,264	0	5,478,525	0	4,944,814	10,423,339
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	1,901,241	6,870,599	7,552,554	0	2,935,798	0	4,726,107	7,661,905
City Of Bedford Heights	Cuyahoga	0	625,286	1,054,129	0	6,478,374	0	2,670,372	9,148,746
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	360,240	2,249,098	2,866,165	0	12,788,971	0	2,332,645	15,121,616
City Of Bellevue	Huron	5,200,366	5,251,875	5,775,413	0	7,963,689	0	1,288,441	9,252,130
City Of Belpre	Washington	108,597	1,388,857	1,882,659	0	4,879,586	0	537,327	5,416,913
City Of Berea	Cuyahoga	4,039,999	4,059,684	4,494,697	0	8,299,483	0	710,159	9,009,642
City Of Bexley	Franklin	260,975	924,941	1,430,927	0	2,059,914	0	2,475,282	4,535,196
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	2,508,543	2,979,229	0	45,560,656	0	2,920,445	48,481,101
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	33,607	125,859	0	2,719,401	0	714,231	3,433,632
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	226,652	230,020	335,751	0	1,963,557	0	302,775	2,266,332
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	567,985	641,920	1,037,044	0	13,418,765	0	576,000	13,994,765
City Of Bucyrus	Crawford	2,343,002	2,391,835	2,850,259	0	2,162,448	0	396,382	2,558,830
City Of Cambridge	Guernsey	27,351	99,989	316,930	0	10,015,315	0	5,111,531	15,126,846
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	409,668	434,608	502,808	0	3,674,822	0	625,484	4,300,306
City Of Canal Winchester	Franklin	0	4,060,126	4,522,369	0	20,386,638	0	5,298,953	25,685,591
City Of Canfield	Mahoning	325,465	325,465	389,482	0	3,502,083	0	2,155,208	5,657,291

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
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		<b>Assets</b>							
		<b>Current Assets</b>							
<b>City</b>	<b>County</b>	<b>Cash And Equivalents</b>	<b>Investments</b>	<b>Accounts Receivables</b>	<b>Intergovernmental Receivables</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Prepaid Items</b>	<b>Interfund Receivable</b>
City Of Canton	Stark	18,170,468	0	2,755,127	388,449	0	869,305	0	0
City Of Celina	Mercer	2,599,354	0	370,004	1,142	0	47,221	7,053	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	436,195	0	245,032	0	0	63,791	585	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	3,429,318	0	432,967	0	0	7,998	28,652	0
City Of Circleville	Pickaway	2,613,934	0	347,396	0	0	16,597	6,923	0
City Of Cleveland	Cuyahoga	47,167,000	0	86,656,000	0	0	363,000	0	1,229,000
City Of Cleveland Heights	Cuyahoga	537,243	0	434,567	0	0	2,392	0	0
City Of Clyde	Sandusky	781,354	0	154,509	0	0	31,312	2,165	0
City Of Columbus	Franklin	200,221,000	0	48,573,000	0	0	8,543,000	0	0
City Of Conneaut	Ashtabula	729,843	0	300,954	0	0	47,468	0	23,132
City Of Cortland	Trumbull	\$268,562	\$0	\$109,165	\$0	\$0	\$0	\$4,283	\$0
City Of Coshocton	Coshocton	811,206	0	265,112	0	0	0	0	0
City Of Cuyahoga Falls	Summit	3,179,283	0	746,816	45,652	0	41,287	13,053	31,221
City Of Dayton	Montgomery	50,277,016	0	4,924,719	0	0	0	44,878	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	3,594,642	0	292,916	0	0	20,760	0	0
City Of Delaware	Delaware	7,001,716	0	969,337	0	0	22,214	47,957	0
City Of Delphos	Allen	783,061	0	592,511	0	0	28,100	22,282	0
City Of Dover	Tuscarawas	3,307,244	0	492,305	6,981	0	12,224	49,991	0
City Of Dublin	Franklin	7,092,053	0	0	117,017	0	1,526	0	0
City Of East Cleveland	Cuyahoga	0	0	38,689	0	0	0	0	0
City Of East Liverpool	Columbiana	719,663	0	226,746	0	0	1,478	15,765	0
City Of Eastlake	Lake	2,343,802	0	935,057	0	0	11,376	0	0
City Of Eaton	Preble	1,145,187	0	244,915	0	0	0	0	0
City Of Elyria	Lorain	1,142,585	98,167	741,630	0	0	70,825	47,422	0
City Of Englewood	Montgomery	2,685,873	0	210,670	0	0	12,635	2,890	0
City Of Euclid	Cuyahoga	7,492,125	0	3,606,352	10,121	0	64,051	14,535	0
City Of Fairborn	Greene	7,724,209	0	617,934	0	0	55,260	0	0
City Of Fairfield	Butler	3,457,871	0	733,162	0	0	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	1,582,845	0	0	382,000	0	0	0	0
City Of Findlay	Hancock	5,259,039	0	423,579	0	0	46,702	22,388	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	1,634,031	0	300,834	0	0	14,302	0	0

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				Assets (Continued)					
Current Assets (Continued)				Noncurrent Assets					
				Restricted Assets			Capital Assets		
				Cash And			Nondepreciable	Depreciable	Less
City	County	Other Assets	Total Current Assets	Cash Equivalents	Customer Deposits	Investments	Capital Assets	Capital Assets	Accumulated Depreciation
City Of Canton	Stark	0	22,183,349	0	0	0	2,403,638	160,397,673	(121,197,851)
City Of Celina	Mercer	0	3,024,774	0	0	0	137,605	4,853,334	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	745,603	0	0	0	148,372	29,099,368	(10,083,143)
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	3,898,935	618,467	0	0	476,497	29,962,407	(14,520,619)
City Of Circleville	Pickaway	0	2,984,850	47,663	0	0	596,391	22,318,265	(11,006,483)
City Of Cleveland	Cuyahoga	2,830,000	138,245,000	558,000	0	0	4,998,000	165,792,000	(102,138,000)
City Of Cleveland Heights	Cuyahoga	0	974,202	0	0	0	0	11,068,064	(3,452,002)
City Of Clyde	Sandusky	0	969,340	0	0	0	274,511	12,393,402	(6,025,570)
City Of Columbus	Franklin	0	257,337,000	130,961,000	0	0	291,522,000	0	(779,816,000)
City Of Conneaut	Ashtabula	419	1,101,816	0	0	0	0	16,776,996	(5,585,495)
City Of Cortland	Trumbull	\$0	\$382,010	\$0	\$0	\$0	\$687	\$9,475,104	(\$4,745,915)
City Of Coshocton	Coshocton	0	1,076,318	0	0	0	0	17,900,394	(9,828,991)
City Of Cuyahoga Falls	Summit	6,496	4,063,808	0	0	0	93,459	31,715,947	(12,003,274)
City Of Dayton	Montgomery	526,851	55,773,464	0	0	0	13,112,442	246,633,668	(172,937,849)
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	6,226	3,914,544	0	0	0	12,992,095	48,764,175	(18,145,257)
City Of Delaware	Delaware	0	8,041,224	0	0	0	3,468,758	57,390,874	0
City Of Delphos	Allen	0	1,425,954	0	0	0	876,549	44,788,042	(18,117,837)
City Of Dover	Tuscarawas	0	3,868,745	0	0	0	137,969	20,851,226	0
City Of Dublin	Franklin	39	7,210,635	0	0	0	66,671	61,264,180	(21,653,192)
City Of East Cleveland	Cuyahoga	0	38,689	0	0	0	0	521,125	(91,917)
City Of East Liverpool	Columbiana	0	963,652	0	0	0	138,668	6,308,638	(5,734,991)
City Of Eastlake	Lake	5,126	3,295,361	0	0	0	75,556	13,559,448	(9,054,412)
City Of Eaton	Preble	0	1,390,102	0	0	0	230,453	11,109,285	(7,706,913)
City Of Elyria	Lorain	341,596	2,442,225	0	0	0	644,045	104,088,529	(60,121,032)
City Of Englewood	Montgomery	6,412	2,918,480	0	0	0	9,024	18,298,383	(9,937,647)
City Of Euclid	Cuyahoga	0	11,187,184	0	0	0	3,135,236	56,116,542	(25,559,065)
City Of Fairborn	Greene	100,000	8,497,403	0	0	0	311,396	36,785,789	(19,335,637)
City Of Fairfield	Butler	639	4,191,672	0	0	0	443,784	49,336,925	(25,223,713)
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	1,964,845	0	0	0	481,241	23,969,014	(11,986,337)
City Of Findlay	Hancock	406,056	6,157,764	5,660,611	0	0	708,831	117,157,601	(35,586,741)
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	1,949,167	0	0	0	10,673,108	4,272,912	0

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Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Canton	Stark	0	41,603,460	63,786,809	0	934,335	162,151	25,052	5,869
City Of Celina	Mercer	0	4,990,939	8,015,713	47,775	7,480	22,171	15,778	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	19,164,597	19,910,200	0	28,288	16,717	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	16,536,752	20,435,687	25,000	8,726	48,649	43,458	0
City Of Circleville	Pickaway	0	11,955,836	14,940,686	0	13,233	19,499	42,126	0
City Of Cleveland	Cuyahoga	0	69,210,000	207,455,000	0	1,578,000	1,390,000	90,953,000	12,299,000
City Of Cleveland Heights	Cuyahoga	0	7,616,062	8,590,264	0	33,960	25,510	41,339	0
City Of Clyde	Sandusky	0	6,642,343	7,611,683	0	9,136	33,987	10,411	0
City Of Columbus	Franklin	0	(357,333,000)	(99,996,000)	6,945,000	9,826,000	1,181,000	0	1,123,000
City Of Conneaut	Ashtabula	9,998	11,201,499	12,303,315	0	75,256	30,811	31,883	0
City Of Cortland	Trumbull	\$0	\$4,729,876	\$5,111,886	\$0	\$0	\$6,576	\$10,625	\$0
City Of Coshocton	Coshocton	0	8,071,403	9,147,721	0	20,220	13,655	15,349	0
City Of Cuyahoga Falls	Summit	0	19,806,132	23,869,940	0	2,153	27,058	685,749	175,448
City Of Dayton	Montgomery	0	86,808,261	142,581,725	0	1,341,425	380,428	617	3,282,714
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	43,611,013	47,525,557	0	119,518	59,744	37,035	0
City Of Delaware	Delaware	0	60,859,632	68,900,856	105,349	31,438	46,500	0	0
City Of Delphos	Allen	0	27,546,754	28,972,708	0	73,541	4,567	17,345	0
City Of Dover	Tuscarawas	0	20,989,195	24,857,940	0	47,609	25,362	38,032	0
City Of Dublin	Franklin	0	39,677,659	46,888,294	0	27,645	21,971	19,649	0
City Of East Cleveland	Cuyahoga	0	429,208	467,897	0	0	0	725	322,088
City Of East Liverpool	Columbiana	0	712,315	1,675,967	0	17,453	12,313	37,292	0
City Of Eastlake	Lake	163,204	4,743,796	8,039,157	0	14,323	14,934	16,750	0
City Of Eaton	Preble	0	3,632,825	5,022,927	0	22,215	13,043	0	0
City Of Elyria	Lorain	0	44,611,542	47,053,767	0	78,091	295,824	0	500,000
City Of Englewood	Montgomery	0	8,369,760	11,288,240	0	35,313	7,637	12,576	0
City Of Euclid	Cuyahoga	0	33,692,713	44,879,897	29,371	398,798	149,143	74,038	0
City Of Fairborn	Greene	0	17,761,548	26,258,951	114,771	142,486	40,974	34,306	0
City Of Fairfield	Butler	0	24,556,996	28,748,668	0	169,165	102,861	0	54,043
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	3,640,679	16,104,597	18,069,442	0	2,929	6,287	6,226	0
City Of Findlay	Hancock	0	87,940,302	94,098,066	183,014	134,942	37,232	0	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	14,946,020	16,895,187	0	34,446	20,585	30,579	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
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		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Canton	Stark	0	0	0	0	251,077	0	0	848,578	2,227,062
City Of Celina	Mercer	15,748	0	0	0	115,000	0	0	586,068	762,245
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	24,699	0	0	0	0	0	0	953,885	1,023,589
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	169,200	0	0	0	520,000	0	0	9,848	799,881
City Of Circleville	Pickaway	34,073	0	0	0	60,000	27,164	0	106,643	302,738
City Of Cleveland	Cuyahoga	0	0	0	0	0	0	0	545,000	106,765,000
City Of Cleveland Heights	Cuyahoga	93,952	0	0	0	0	0	0	58,824	253,585
City Of Clyde	Sandusky	16,702	0	0	0	0	0	0	66,046	136,282
City Of Columbus	Franklin	2,803,000	0	0	0	65,816,000	0	0	103,884,000	184,633,000
City Of Conneaut	Ashtabula	25,499	0	0	0	8,103	0	0	373,993	545,545
City Of Cortland	Trumbull	\$6,112	\$0	\$0	\$0	\$0	\$0	\$0	\$25,256	\$48,569
City Of Coshocton	Coshocton	5,477	0	0	0	0	0	0	0	54,701
City Of Cuyahoga Falls	Summit	53,916	0	4,024	0	369,000	506,625	0	0	1,823,973
City Of Dayton	Montgomery	460,790	0	0	0	900,000	0	0	1,104,857	7,470,831
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	41,444	0	0	0	0	0	0	6,097,625	6,355,366
City Of Delaware	Delaware	50,551	0	383,304	0	317,418	0	0	1,471,819	2,301,030
City Of Delphos	Allen	26,200	0	0	0	0	0	0	1,984,910	2,106,563
City Of Dover	Tuscarawas	68,448	0	0	0	0	0	0	76,556	256,007
City Of Dublin	Franklin	49,617	0	0	0	195,000	0	0	1,243,311	1,557,193
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0	322,813
City Of East Liverpool	Columbiana	0	0	0	0	0	4,281	0	46,165	117,504
City Of Eastlake	Lake	15,495	0	0	0	0	59,905	0	7,515	128,922
City Of Eaton	Preble	25,517	0	0	0	0	0	0	0	60,775
City Of Elyria	Lorain	0	0	0	0	160,000	83,840	0	1,088,899	2,206,654
City Of Englewood	Montgomery	15,259	0	0	0	0	0	0	0	70,785
City Of Euclid	Cuyahoga	86,099	0	0	0	225,000	0	0	1,151,314	2,084,392
City Of Fairborn	Greene	80,083	0	0	0	238,700	56,236	0	129,161	721,946
City Of Fairfield	Butler	13,694	1,100,000	4,858	0	0	0	0	863,167	2,307,788
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	13,794	0	0	0	0	0	0	77,946	107,182
City Of Findlay	Hancock	152,174	0	0	0	635,000	0	91,380	2,373,752	3,424,480
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	51,372	0	0	0	0	0	0	455,586	592,568



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
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		Liabilities (Continued)							
		Current Payable From Restricted Assets			Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City Of Canton	Stark	0	0	0	0	438,673	0	0	0
City Of Celina	Mercer	0	0	0	26,885	546,977	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	34,049	0	0	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	0	261,894	1,150,000	0	0	0
City Of Circleville	Pickaway	0	0	0	61,558	1,345,000	0	105,559	0
City Of Cleveland	Cuyahoga	0	0	0	138,000	0	0	0	0
City Of Cleveland Heights	Cuyahoga	0	0	0	65,843	0	0	0	0
City Of Clyde	Sandusky	0	0	0	44,282	0	0	0	0
City Of Columbus	Franklin	0	18,062,000	18,062,000	0	1,553,457,000	0	0	0
City Of Conneaut	Ashtabula	0	0	0	173,437	69,547	0	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$31,029	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	86,960	0	0	0	0
City Of Cuyahoga Falls	Summit	0	0	0	199,611	1,145,275	0	2,879,999	0
City Of Dayton	Montgomery	0	0	0	264,699	13,905,000	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	16,978	0	0	0	0
City Of Delaware	Delaware	0	0	0	256,422	3,135,291	0	0	0
City Of Delphos	Allen	0	0	0	46,879	0	0	0	0
City Of Dover	Tuscarawas	0	0	0	177,668	0	0	0	0
City Of Dublin	Franklin	0	0	0	43,473	4,110,000	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	40	40	4,286	0	0	630	0
City Of Eastlake	Lake	0	0	0	37,321	0	0	61,456	0
City Of Eaton	Preble	0	0	0	64,795	0	0	0	0
City Of Elyria	Lorain	0	286,525	286,525	519,477	2,525,000	0	346,322	0
City Of Englewood	Montgomery	0	0	0	47,496	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	726,560	2,180,000	0	0	50,516
City Of Fairborn	Greene	0	0	0	41,086	10,386,349	0	58,376	0
City Of Fairfield	Butler	0	0	0	191,762	0	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	22,342	0	0	0	0
City Of Findlay	Hancock	0	0	0	224,343	2,156,800	0	0	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	28,655	0	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Liabilities (Continued)						Net Position			
Long Term Liabilities (Continued)									
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Canton	Stark	6,352,874	6,791,547	9,018,609	0	33,714,557	0	21,053,643	54,768,200
City Of Celina	Mercer	2,140,000	2,713,862	3,476,107	0	1,901,737	757,136	1,928,508	4,587,381
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	7,235,688	7,269,737	8,293,326	0	11,173,939	0	442,935	11,616,874
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	24,823	1,436,717	2,236,598	0	14,248,285	618,467	3,357,337	18,224,089
City Of Circleville	Pickaway	0	1,512,117	1,814,855	0	10,330,159	0	2,795,672	13,125,831
City Of Cleveland	Cuyahoga	1,268,000	1,406,000	108,171,000	0	66,839,000	178,000	32,267,000	99,284,000
City Of Cleveland Heights	Cuyahoga	567,215	633,058	886,643	0	6,990,023	0	713,598	7,703,621
City Of Clyde	Sandusky	612,230	656,512	792,794	0	5,975,843	0	843,046	6,818,889
City Of Columbus	Franklin	0	1,553,457,000	1,756,152,000	0	583,057,000	1,534,000	229,676,000	814,267,000
City Of Conneaut	Ashtabula	3,429,511	3,672,495	4,218,040	0	7,367,754	0	717,521	8,085,275
City Of Cortland	Trumbull	\$36,668	\$67,697	\$116,266	\$0	\$4,667,952	\$0	\$327,668	\$4,995,620
City Of Coshocton	Coshocton	7,492,885	7,579,845	7,634,546	0	578,518	0	934,657	1,513,175
City Of Cuyahoga Falls	Summit	0	4,224,885	6,048,858	0	14,941,645	0	2,879,437	17,821,082
City Of Dayton	Montgomery	7,962,986	22,132,685	29,603,516	0	62,625,675	0	50,352,534	112,978,209
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	24,966,205	24,983,183	31,338,549	0	12,596,374	0	3,590,634	16,187,008
City Of Delaware	Delaware	31,971,728	35,363,441	37,664,471	0	24,068,725	0	7,273,009	31,341,734
City Of Delphos	Allen	22,559,337	22,606,216	24,712,779	0	3,002,507	0	1,257,422	4,259,929
City Of Dover	Tuscarawas	10,641,507	10,819,175	11,075,182	0	10,347,688	0	3,435,070	13,782,758
City Of Dublin	Franklin	4,965,892	9,119,365	10,676,558	0	30,052,529	749,549	5,409,658	36,211,736
City Of East Cleveland	Cuyahoga	0	0	322,813	0	429,208	0	(284,124)	145,084
City Of East Liverpool	Columbiana	150,576	155,492	273,036	0	544,633	0	858,298	1,402,931
City Of Eastlake	Lake	129,012	227,789	356,711	0	4,322,704	0	3,359,742	7,682,446
City Of Eaton	Preble	0	64,795	125,570	0	3,632,825	0	1,264,532	4,897,357
City Of Elyria	Lorain	16,560,614	19,951,413	22,444,592	73,510	23,846,867	0	688,798	24,535,665
City Of Englewood	Montgomery	0	47,496	118,281	0	8,369,760	0	2,800,199	11,169,959
City Of Euclid	Cuyahoga	5,408,824	8,365,900	10,450,292	0	24,784,036	0	9,674,940	34,458,976
City Of Fairborn	Greene	266,344	10,752,155	11,474,101	0	7,132,194	0	7,767,427	14,899,621
City Of Fairfield	Butler	2,665,171	2,856,933	5,164,721	0	24,556,996	0	(973,049)	23,583,947
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	9,458	31,800	138,982	0	12,418,327	0	5,512,133	17,930,460
City Of Findlay	Hancock	16,322,383	18,703,526	22,128,006	0	61,412,811	5,660,611	5,079,652	72,153,074
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	3,900,340	3,928,995	4,521,563	0	10,635,453	0	1,738,171	12,373,624

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets</b>							
		<b>Current Assets</b>							
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Accounts Receivables</b>	<b>Intergovernmental Receivables</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Prepaid Items</b>	<b>Interfund Receivable</b>
City Of Franklin	Warren	650,553	0	401,251	0	0	1,887	0	0
City Of Fremont	Sandusky	14,317,490	0	1,017,756	36,445	0	30,176	0	0
City Of Gahanna	Franklin	8,820,821	0	1,384,441	0	0	43,112	2,259	0
City Of Galion	Crawford	3,894,070	0	303,082	0	0	3,500	4,470	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	379,060	0	642,721	28,947	0	19,911	8,858	0
City Of Girard	Trumbull	216,697	0	210,013	0	0	0	17,403	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0
City Of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	4,882,226	0	526,151	0	0	71,109	9,086	0
City Of Grove City	Franklin	1,708,342	0	38,026	0	0	0	0	0
City Of Groveport	Franklin	1,241,805	0	117,483	0	0	0	0	0
City Of Hamilton	Butler	34,205,832	0	1,731,891	0	0	3,058	89,589	0
City Of Harrison	Hamilton	244,292	0	231,762	0	0	1,215	13,333	17,178
City Of Heath	Licking	723,020	2,112,070	263,345	0	0	6,881	10,792	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	2,874,841	0	327,218	0	0	0	0	0
City Of Hubbard	Trumbull	973,529	0	123,862	0	0	8,107	7,450	0
City Of Huber Heights	Montgomery	7,433,356	0	440,495	0	0	0	0	605,851
City Of Hudson	Summit	1,300,764	0	413,187	0	0	7,548	0	0
City Of Huron	Erie	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	1,856,571	0	88,983	0	0	0	375	0
City Of Jackson	Jackson	2,259,225	0	430,537	0	0	19,908	0	0
City Of Kent	Portage	3,304,634	0	513,112	0	0	16,187	3,543	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	404,587	0	0	114,416	0	0	0	0
City Of Lakewood	Cuyahoga	5,200,298	0	1,333,612	143,460	0	214,392	0	0
City Of Lancaster	Fairfield	997,440	11,707,059	1,293,138	0	0	35,469	17,616	0
City Of Lebanon	Warren	3,815,711	0	365,735	34,807	0	245,972	15,505	0
City Of Lima	Allen	5,411,023	0	2,476,906	0	0	40,987	61,647	0
City Of Logan	Hocking	1,126,912	0	309,409	407	0	0	0	0
City Of London	Madison	2,081,814	0	348,558	0	0	1,730	8,417	0
City Of Lorain	Lorain	14,323,382	0	2,531,717	637,092	0	242,751	20,805	1,253
City Of Louisville	Stark	1,168,569	0	193,552	0	0	6,163	1,850	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets (Continued)						
		Current Assets (Continued)		Noncurrent Assets				
				Restricted Assets			Capital Assets	
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets Less Accumulated Depreciation
City Of Franklin	Warren	0	1,053,691	69,165	0	0	37,500	8,289,536 (4,406,347)
City Of Fremont	Sandusky	0	15,401,867	0	0	0	9,632,485	20,834,350 (12,964,754)
City Of Gahanna	Franklin	0	10,250,633	0	0	0	26,968	16,096,862 (491,823)
City Of Galion	Crawford	17,527	4,222,649	73,607	0	0	1,143,202	16,029,226 (7,489,506)
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0 0
City Of Geneva	Ashtabula	79,118	1,158,615	0	0	0	57,657	6,749,703 0
City Of Girard	Trumbull	12,461	456,574	0	0	0	2,500,000	9,961,876 (5,055,075)
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0 0
City Of Green	Summit	0	0	0	0	0	0	0 0
City Of Greenville	Darke	786	5,489,358	0	0	0	480,580	15,174,727 (7,260,424)
City Of Grove City	Franklin	0	1,746,368	0	0	0	10,000	39,818,697 (12,712,157)
City Of Groveport	Franklin	0	1,359,288	0	0	0	0	10,917,749 (3,713,599)
City Of Hamilton	Butler	6,036,309	42,066,679	0	0	0	13,131,710	97,400,670 (61,574,691)
City Of Harrison	Hamilton	0	507,780	1,885,810	0	0	4,560	19,158,152 0
City Of Heath	Licking	0	3,116,108	0	0	0	91,947	24,668,715 (13,786,795)
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0 0
City Of Hillsboro	Highland	0	3,202,059	5,000	0	0	116,126	23,273,975 0
City Of Hubbard	Trumbull	0	1,112,948	0	0	0	95,078	13,193,467 (8,028,747)
City Of Huber Heights	Montgomery	16,700	8,496,402	0	0	0	2,715,200	22,816,474 (6,495,296)
City Of Hudson	Summit	1,054	1,722,553	0	0	0	623,733	8,890,131 0
City Of Huron	Erie	0	0	0	0	0	0	0 0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0 0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0 0
City Of Ironton	Lawrence	0	1,945,929	0	0	0	402,976	10,990,248 (6,132,949)
City Of Jackson	Jackson	0	2,709,670	0	64,653	0	64,950	16,055,246 (1,870,533)
City Of Kent	Portage	253,326	4,090,802	0	0	0	1,216,853	42,179,947 (18,062,004)
City Of Kettering	Montgomery	0	0	0	0	0	0	0 0
City Of Kirtland	Lake	0	519,003	0	0	0	124,417	2,961,293 (585,865)
City Of Lakewood	Cuyahoga	1,523,660	8,415,422	473,179	0	0	1,051,811	53,893,134 (18,685,550)
City Of Lancaster	Fairfield	25,307	14,076,029	2,355,652	0	0	2,862,945	113,816,396 (50,365,459)
City Of Lebanon	Warren	4,635	4,482,365	557,241	0	0	1,447,679	39,254,547 (14,656,544)
City Of Lima	Allen	186,000	8,176,563	2,236,551	0	0	10,402,652	86,259,872 (49,043,542)
City Of Logan	Hocking	0	1,436,728	0	0	0	10,009,130	11,835,742 (4,959,037)
City Of London	Madison	23,573	2,464,092	0	0	0	66,768	40,508,894 (11,783,579)
City Of Lorain	Lorain	37,781	17,794,781	0	0	0	28,498,736	72,810,380 0
City Of Louisville	Stark	133,924	1,504,058	0	0	0	99,708	10,989,261 (5,869,141)

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Franklin	Warren	0	3,989,854	5,043,545	0	13,606	7,634	10,137	0
City Of Fremont	Sandusky	0	17,502,081	32,903,948	0	79,808	99,330	417	0
City Of Gahanna	Franklin	0	15,632,007	25,882,640	0	37,872	8,684	1,438,807	248
City Of Galion	Crawford	193,165	9,949,694	14,172,343	0	13,696	0	2,637	23,867
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	6,807,360	7,965,975	0	11,475	21,760	7,742	0
City Of Girard	Trumbull	0	7,406,801	7,863,375	0	20,733	16,163	28,529	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0
City Of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	8,394,883	13,884,241	12,038	190,538	31,683	7,157	0
City Of Grove City	Franklin	0	27,116,540	28,862,908	0	11,130	9,601	4,830	0
City Of Groveport	Franklin	0	7,204,150	8,563,438	0	3,994	0	107,860	0
City Of Hamilton	Butler	0	48,957,689	91,024,368	426,124	1,760,628	105,208	25,240	0
City Of Harrison	Hamilton	0	21,048,522	21,556,302	839,364	46,413	11,355	12,495	0
City Of Heath	Licking	0	10,973,867	14,089,975	0	36,742	21,682	216	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	23,395,101	26,597,160	0	29,910	20,723	12,848	0
City Of Hubbard	Trumbull	0	5,259,798	6,372,746	0	16,199	8,438	8,365	0
City Of Huber Heights	Montgomery	15,973,114	35,009,492	43,505,894	0	78,619	10,843	0	0
City Of Hudson	Summit	0	9,513,864	11,236,417	198,826	28,494	2,632	625,017	39
City Of Huron	Erie	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	5,260,275	7,206,204	0	57	33,335	0	0
City Of Jackson	Jackson	0	14,314,316	17,023,986	0	51,274	47,717	25,577	0
City Of Kent	Portage	0	25,334,796	29,425,598	0	49,155	92,544	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	2,499,845	3,018,848	0	647	775	1,360	0
City Of Lakewood	Cuyahoga	0	36,732,574	45,147,996	60,793	182,220	85,084	22,474	32,016
City Of Lancaster	Fairfield	0	68,669,534	82,745,563	319,614	223,284	112,727	0	0
City Of Lebanon	Warren	0	26,602,923	31,085,288	204,088	7,196	28,322	20,068	961
City Of Lima	Allen	0	49,855,533	58,032,096	319,395	160,078	66,965	56,294	0
City Of Logan	Hocking	0	16,885,835	18,322,563	0	19,434	8,876	13,870	0
City Of London	Madison	0	28,792,083	31,256,175	0	254	12,647	14,023	0
City Of Lorain	Lorain	222,997	101,532,113	119,326,894	0	301,461	145,643	113,781	0
City Of Louisville	Stark	0	5,219,828	6,723,886	0	10,975	13,081	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Liabilities (Continued)</b>								
		<b>Current Liabilities (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Compensated Absences Payable</b>	<b>Matured Bonds Payable</b>	<b>Matured Interest Payable</b>	<b>Unearned Revenue</b>	<b>General Obligation Bonds Payable</b>	<b>Capital Leases Payable</b>	<b>Claims Payable</b>	<b>Other Current Liabilities</b>	<b>Total Current Liabilities</b>
City Of Franklin	Warren	12,928	0	0	0	0	0	0	152,260	196,565
City Of Fremont	Sandusky	31,146	0	0	0	0	0	0	893,606	1,104,307
City Of Gahanna	Franklin	24,556	0	2,199	0	14,612	0	0	2,569	1,529,547
City Of Galion	Crawford	24,293	0	0	0	0	0	0	533,358	597,851
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	21,393	0	0	40,500	0	5,642	0	449,382	557,894
City Of Girard	Trumbull	8,806	0	0	0	0	0	0	63,154	137,385
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0	0
City Of Green	Summit	0	0	0	0	0	0	0	0	0
City Of Greenville	Darke	23,438	0	0	0	170,000	0	0	1,269	424,085
City Of Grove City	Franklin	22,836	0	0	0	0	0	0	72,594	120,991
City Of Groveport	Franklin	0	0	0	408	0	0	0	0	112,262
City Of Hamilton	Butler	199,633	0	689,832	0	0	0	0	2,304,457	5,084,998
City Of Harrison	Hamilton	8,262	0	0	0	175,000	0	0	92,308	345,833
City Of Heath	Licking	4,477	0	0	0	0	0	0	305,934	369,051
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	3,469	0	0	0	0	38,580	0	121,215	226,745
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	25,049	58,051
City Of Huber Heights	Montgomery	18,225	0	0	0	0	0	0	1,102,347	1,210,034
City Of Hudson	Summit	8,812	0	59,776	0	188,000	0	0	501,569	1,414,339
City Of Huron	Erie	0	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	28,638	0	20,303	0	167,738	0	0	78,300	328,371
City Of Jackson	Jackson	83,230	0	0	0	0	0	0	497,062	704,860
City Of Kent	Portage	110,891	0	0	0	0	0	0	1,191,904	1,444,494
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	4,200	0	0	21,811	28,793
City Of Lakewood	Cuyahoga	102,447	0	0	0	508,111	148,192	0	553,756	1,634,300
City Of Lancaster	Fairfield	30,480	0	0	0	0	0	0	4,416,200	4,782,691
City Of Lebanon	Warren	19,200	0	0	0	0	0	0	22,173	97,920
City Of Lima	Allen	13,073	0	0	0	321,621	2,290	0	866,993	1,487,314
City Of Logan	Hocking	25,035	0	0	0	0	0	0	282,436	349,651
City Of London	Madison	10,130	0	0	0	0	0	0	1,579,435	1,616,489
City Of Lorain	Lorain	42,200	26,344	0	0	0	342,885	2,213	4,150,041	5,124,568
City Of Louisville	Stark	36,823	0	0	0	19,200	47,878	501	21,175	149,633

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Liabilities (Continued)							
		Current Payable From Restricted Assets			Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City Of Franklin	Warren	0	0	0	50,179	0	0	0	0
City Of Fremont	Sandusky	0	0	0	178,259	0	0	0	0
City Of Gahanna	Franklin	0	0	0	1,924	263,304	0	0	0
City Of Galion	Crawford	0	0	0	104,689	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	24,008	0	0	24,848	0
City Of Girard	Trumbull	75,091	16,784	91,875	95,425	0	360,959	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0
City of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	47,966	552,471	0	0	0
City of Grove City	Franklin	0	0	0	28,873	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	0	0	273,304	0	54,149,683	0	0
City Of Harrison	Hamilton	805,000	103,616	908,616	101,799	5,322,976	14,791,891	0	0
City Of Heath	Licking	0	0	0	42,897	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	45,910	0	0	63,127	0
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	17,952	0	0	0	0
City Of Hudson	Summit	0	0	0	53,813	2,222,311	0	0	0
City Of Huron	Erie	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	47,872	5,238,190	0	0	0
City Of Jackson	Jackson	0	0	0	174,294	0	0	0	0
City Of Kent	Portage	0	0	0	9,220	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	294,200	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	165,529	5,330,297	11,047,818	926,973	0
City Of Lancaster	Fairfield	0	0	0	423,512	0	21,664,672	0	0
City of Lebanon	Warren	0	0	0	54,344	0	8,190,713	0	0
City Of Lima	Allen	949,001	128,817	1,077,818	387,766	4,654,309	18,413,249	0	0
City Of Logan	Hocking	0	0	0	55,295	0	0	0	0
City Of London	Madison	0	0	0	33,027	0	0	0	0
City Of Lorain	Lorain	0	0	0	788,578	0	27,559	1,171,189	0
City Of Louisville	Stark	0	0	0	21,930	152,374	0	151,012	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Liabilities (Continued)						Net Position			
Long Term Liabilities (Continued)									
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Franklin	Warren	69,165	119,344	315,909	0	3,920,689	0	806,947	4,727,636
City Of Fremont	Sandusky	6,510,092	6,688,351	7,792,658	0	10,108,774	0	15,002,516	25,111,290
City Of Gahanna	Franklin	0	265,228	1,794,775	0	15,354,091	0	8,733,774	24,087,865
City Of Galion	Crawford	5,184,979	5,289,668	5,887,519	0	4,282,214	0	4,002,610	8,284,824
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	2,228,151	2,277,007	2,834,901	0	4,100,506	0	1,030,568	5,131,074
City Of Girard	Trumbull	103,687	560,071	789,331	0	6,829,468	0	244,576	7,074,044
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0
City Of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	600,437	1,024,522	0	7,543,410	0	5,328,347	12,871,757
City Of Grove City	Franklin	350,126	378,999	499,990	0	26,693,820	0	1,669,098	28,362,918
City Of Groveport	Franklin	0	0	112,262	0	7,204,150	0	1,247,026	8,451,176
City Of Hamilton	Butler	366,201	54,789,188	59,874,186	0	16,781,027	6,019,038	8,776,241	31,576,306
City Of Harrison	Hamilton	1,200,010	21,416,676	22,671,125	0	(3,224,473)	1,885,810	1,063,204	(275,459)
City Of Heath	Licking	5,431,366	5,474,263	5,843,314	0	5,236,567	0	3,010,094	8,246,661
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	8,276,482	8,385,519	8,612,264	0	14,890,697	0	3,094,199	17,984,896
City Of Hubbard	Trumbull	285,671	285,671	343,722	0	4,949,078	0	1,079,946	6,029,024
City Of Huber Heights	Montgomery	713,676	731,628	1,941,662	0	17,841,849	0	23,722,383	41,564,232
City Of Hudson	Summit	2,319,480	4,595,604	6,009,943	0	4,581,330	0	843,970	5,425,300
City Of Huron	Erie	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	71,078	5,357,140	5,685,511	0	0	0	1,520,693	1,520,693
City Of Jackson	Jackson	5,779,589	5,953,883	6,658,743	0	8,037,665	0	2,327,578	10,365,243
City Of Kent	Portage	2,705,319	2,714,539	4,159,033	0	21,808,180	0	3,458,385	25,266,565
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	170,349	464,549	493,342	0	2,016,900	0	508,606	2,525,506
City Of Lakewood	Cuyahoga	232,851	17,703,468	19,337,768	1,434,727	17,845,002	473,179	6,118,113	24,436,294
City Of Lancaster	Fairfield	32,827,510	54,915,694	59,698,385	0	8,115,634	1,908,725	13,342,433	23,366,792
City Of Lebanon	Warren	1,000,000	9,245,057	9,342,977	0	17,059,057	1,117,841	3,769,501	21,946,399
City Of Lima	Allen	5,454,588	28,909,912	31,475,044	0	17,753,802	0	9,122,645	26,876,447
City Of Logan	Hocking	9,052,903	9,108,198	9,457,849	0	7,550,496	0	1,314,218	8,864,714
City Of London	Madison	23,528,811	23,561,838	25,178,327	0	3,723,837	2,354,011	0	6,077,848
City Of Lorain	Lorain	50,890,270	52,877,596	58,002,164	0	47,262,128	1,952,721	12,109,881	61,324,730
City Of Louisville	Stark	0	325,316	474,949	0	4,849,364	0	1,399,573	6,248,937



**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets</b>							
		<b>Current Assets</b>							
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Accounts Receivables</b>	<b>Intergovernmental Receivables</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Prepaid Items</b>	<b>Interfund Receivable</b>
City Of Loveland	Hamilton	859,370	0	360,788	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	11,098,794	0	615,931	924,112	0	16,193	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	4,755,640	0	572,615	3,820	0	14,910	37,972	0
City Of Marion	Marion	5,832,768	0	2,536,656	19,834	0	108,005	14,219	553
City Of Martins Ferry	Belmont	36,248	0	16,140	0	0	2,180	0	0
City Of Marysville	Union	3,785,793	1,819,681	1,020,390	19,513	0	0	71,578	0
City Of Mason	Warren	8,941,787	0	1,042,492	67,982	0	73,209	0	0
City Of Massillon	Stark	6,745,311	0	2,736,425	12,186,239	0	1,223	0	0
City Of Maumee	Lucas	74,018	2,032,725	495,570	0	0	2,705	3,852	6,770
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	2,779,449	0	692,732	0	0	82,566	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	6,472,838	0	639,670	0	0	188,173	0	0
City Of Milford	Clermont	2,909,786	0	142,320	0	0	0	0	0
City Of Monroe	Butler	146,980	0	117,700	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	740,972	1,687,983	635,081	0	0	25,884	7,316	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City Of Napoleon	Henry	4,709,966	0	564,192	689,892	0	66,536	0	0
City Of Nelsonville	Athens	862,583	0	152,251	0	0	0	4,787	0
City Of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	248,669	0	136,774	0	0	0	5,933	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	1,318,624	0	353,588	37,600	0	8,746	0	0
City Of Newark	Licking	3,327,684	0	854,201	0	0	202,140	10,368	0
City Of Niles	Trumbull	0	0	346,221	0	0	0	0	0
City Of North Canton	Stark	2,753,655	0	239,170	0	0	96,230	539	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets (Continued)							
		Current Assets (Continued)		Noncurrent Assets					
				Restricted Assets			Capital Assets		
				Cash And			Nondepreciable	Depreciable	Less
City	County	Other Assets	Total Current Assets	Cash Equivalents	Customer Deposits	Investments	Capital Assets	Capital Assets	Accumulated Depreciation
City Of Loveland	Hamilton	0	1,220,158	0	0	0	59,490	3,767,414	(2,636,954)
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	12,655,030	0	0	0	539,999	29,087,211	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	5,384,957	0	55,321	49,000	10,930,467	28,808,624	(23,915,481)
City Of Marion	Marion	0	8,512,035	0	0	0	1,089,218	21,480,845	0
City Of Martins Ferry	Belmont	0	54,568	760	0	0	0	263,160	(140,028)
City Of Marysville	Union	1,240,361	7,957,316	7,300,290	0	0	2,628,398	173,789,828	(27,423,663)
City Of Mason	Warren	12,821	10,138,291	0	0	0	5,126,552	83,466,625	(22,153,408)
City Of Massillon	Stark	0	21,669,198	0	0	0	208,635	41,074,603	0
City Of Maumee	Lucas	0	2,615,640	0	0	0	49,654	11,264,977	(8,064,684)
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	754,904	4,309,651	0	0	0	463,400	22,197,262	(8,969,684)
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	89,456	7,390,137	0	0	0	1,333,386	67,372,372	(37,480,962)
City Of Milford	Clermont	1,036	3,053,142	0	0	0	227,426	15,735,586	(6,601,219)
City Of Monroe	Butler	0	264,680	0	0	0	0	238,254	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	3,097,236	0	0	0	9,918,296	26,336,357	(13,859,917)
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City Of Napoleon	Henry	245,412	6,275,998	0	0	0	611,342	28,072,776	(9,486,593)
City Of Nelsonville	Athens	0	1,019,621	0	0	0	119,458	7,036,844	(4,030,697)
City Of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	391,376	0	0	0	209,195	12,846,576	(12,103,122)
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	0	1,718,558	0	0	0	158,956	20,398,780	(9,365,010)
City Of Newark	Licking	79,587	4,473,980	13,705	0	0	8,077,528	66,325,698	(32,723,979)
City Of Niles	Trumbull	0	346,221	374,783	0	0	441,733	13,253,752	(7,393,591)
City Of North Canton	Stark	74,806	3,164,400	0	0	0	165,475	14,485,227	(8,019,858)

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
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Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Loveland	Hamilton	0	1,189,950	2,410,108	0	8,254	445	0	455,589
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	29,627,210	42,282,240	0	84,560	65,990	82,664	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	15,927,931	21,312,888	0	35,151	39,760	48,580	0
City Of Marion	Marion	0	22,570,063	31,082,098	0	43,806	62,338	55,513	576
City Of Martins Ferry	Belmont	0	123,892	178,460	0	1,385	5,841	7,606	0
City Of Marysville	Union	0	156,294,853	164,252,169	0	233,644	55,678	11,121	0
City Of Mason	Warren	0	66,439,769	76,578,060	2,646,158	108,021	71,944	0	0
City Of Massillon	Stark	0	41,283,238	62,952,436	0	16,454	67,106	61,458	0
City Of Maumee	Lucas	0	3,249,947	5,865,587	0	155,858	37,595	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	13,690,978	18,000,629	0	152,939	18,957	40,454	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	31,224,796	38,614,933	0	132,918	58,495	0	5,310
City Of Milford	Clermont	0	9,361,793	12,414,935	0	8,372	7,098	11,827	0
City Of Monroe	Butler	0	238,254	502,934	0	0	0	85,134	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	22,394,736	25,491,972	134,415	70,185	24,480	0	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City Of Napoleon	Henry	0	19,197,525	25,473,523	0	12,557	24,623	0	0
City Of Nelsonville	Athens	0	3,125,605	4,145,226	0	748	7,410	17,480	0
City Of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	952,649	1,344,025	0	5,675	11,574	11,172	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	0	11,192,726	12,911,284	0	18,830	16,114	25,814	0
City Of Newark	Licking	0	41,692,952	46,166,932	0	703,821	110,240	0	0
City Of Niles	Trumbull	0	6,676,677	7,022,898	0	32,177	4,224	28,882	419,604
City Of North Canton	Stark	0	6,630,844	9,795,244	0	66,279	15,664	148,576	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
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		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Loveland	Hamilton	0	0	7	0	3,200	0	0	0	467,495
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	40,000	0	0	4,119	277,333
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	571,939	695,430
City Of Marion	Marion	72,765	0	0	0	335,478	0	0	4,579,090	5,149,566
City Of Martins Ferry	Belmont	2,991	0	0	0	0	6,836	0	0	24,659
City Of Marysville	Union	83,404	0	0	0	0	0	0	373,417	757,264
City Of Mason	Warren	85,254	0	67,383	0	1,107,000	0	0	58,331	1,497,933
City Of Massillon	Stark	7,267	0	0	0	0	40,063	0	2,384,436	2,576,784
City Of Maumee	Lucas	28,734	0	0	0	0	0	0	0	222,187
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	53,231	0	0	0	420,563	0	0	0	686,144
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Middletown	Butler	74,776	0	0	0	335,000	434,669	0	46,544	1,087,712
City Of Milford	Clermont	6,809	0	0	0	0	0	0	215,508	249,614
City Of Monroe	Butler	0	0	0	0	0	0	0	0	85,134
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	55,191	0	0	0	412,075	0	0	399,562	961,493
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0	0
City Of Napoleon	Henry	32,540	0	0	0	0	0	0	459,068	528,788
City Of Nelsonville	Athens	6,258	0	0	0	0	0	0	145,602	177,498
City Of New Albany	Franklin	0	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	5,861	0	0	0	0	0	0	220,358	254,640
City Of New Franklin	Summit	0	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	18,818	0	0	0	0	0	0	692,787	772,363
City Of Newark	Licking	117,743	0	45,194	0	51,250	0	0	473,666	1,501,914
City Of Niles	Trumbull	9,677	0	0	0	125,000	0	0	384,263	1,003,827
City Of North Canton	Stark	0	0	0	0	0	0	0	24,516	255,035

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
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		Liabilities (Continued)							
		Current Payable From Restricted Assets			Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	895,000	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	19,214	0	0	0	0
City Of Marion	Marion	0	0	0	310,797	8,330,887	0	0	0
City Of Martins Ferry	Belmont	0	0	0	10,732	0	0	7,887	0
City Of Marysville	Union	1,439,489	690,597	2,130,086	40,515	0	113,648,753	0	0
City Of Mason	Warren	0	0	0	83,100	22,501,875	0	0	0
City Of Massillon	Stark	0	1,101	1,101	200,647	0	0	170,564	0
City Of Maumee	Lucas	0	0	0	31,150	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	13,588	13,588	5,222	0	3,422,280	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	127,635	5,755,000	0	998,406	0
City Of Milford	Clermont	0	0	0	8,188	0	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	123,865	5,784,225	0	0	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City Of Napoleon	Henry	326,600	26,449	353,049	62,816	0	5,894,800	0	0
City Of Nelsonville	Athens	0	7,878	7,878	12,467	0	0	0	0
City Of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	13,335	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	0	16,750	16,750	74,041	0	0	0	0
City Of Newark	Licking	0	13,705	13,705	154,234	1,101,250	0	0	0
City Of Niles	Trumbull	0	0	0	44,769	2,775,000	0	0	0
City Of North Canton	Stark	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Liabilities (Continued)						Net Position			
Long Term Liabilities (Continued)									
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Loveland	Hamilton	0	0	467,495	0	1,186,750	0	755,863	1,942,613
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	1,132,967	2,027,967	2,305,300	0	27,559,243	5,218,162	7,199,535	39,976,940
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	10,222,775	10,241,989	10,937,419	0	5,445,932	0	4,929,537	10,375,469
City Of Marion	Marion	12,525,119	21,166,803	26,316,369	0	2,930,993	0	1,834,736	4,765,729
City Of Martins Ferry	Belmont	760	19,379	44,038	0	122,647	0	11,775	134,422
City Of Marysville	Union	25,977,004	139,666,272	142,553,622	0	7,581,390	7,300,290	6,816,867	21,698,547
City Of Mason	Warren	0	22,584,975	24,082,908	0	45,477,052	0	9,664,258	55,141,310
City Of Massillon	Stark	21,988,200	22,359,411	24,937,296	0	16,898,335	0	21,116,805	38,015,140
City Of Maumee	Lucas	0	31,150	253,337	0	3,249,947	0	2,362,303	5,612,250
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	3,427,502	4,127,234	0	9,848,135	554,134	3,471,126	13,873,395
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	123,809	7,004,850	8,092,562	0	23,577,912	0	6,944,459	30,522,371
City Of Milford	Clermont	3,020,846	3,029,034	3,278,648	0	6,125,439	0	3,010,848	9,136,287
City Of Monroe	Butler	0	0	85,134	0	238,254	0	179,546	417,800
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	7,095,647	13,003,737	13,965,230	0	8,773,362	746,418	2,141,377	11,661,157
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City Of Napoleon	Henry	7,789,069	13,746,685	14,628,522	0	6,944,678	0	3,900,323	10,845,001
City Of Nelsonville	Athens	913,628	926,095	1,111,471	0	2,106,461	0	927,294	3,033,755
City Of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	1,177,382	1,190,717	1,445,357	0	0	0	(101,332)	(101,332)
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	5,753,038	5,827,079	6,616,192	0	5,684,865	0	610,227	6,295,092
City Of Newark	Licking	30,305,046	31,560,530	33,076,149	0	9,822,494	0	3,268,289	13,090,783
City Of Niles	Trumbull	21,589	2,841,358	3,845,185	0	3,379,029	0	(201,316)	3,177,713
City Of North Canton	Stark	413,757	413,757	668,792	0	6,195,166	0	2,931,286	9,126,452

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets</b>							
		<b>Current Assets</b>							
<b>City</b>	<b>County</b>	<b>Cash And Equivalents</b>	<b>Investments</b>	<b>Accounts Receivables</b>	<b>Intergovernmental Receivables</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Prepaid Items</b>	<b>Interfund Receivable</b>
City Of North Olmsted	Cuyahoga	4,410,532	0	0	2,197,275	0	109,981	53,307	0
City Of North Ridgeville	Lorain	11,185,134	0	588,400	700,968	0	44,400	18,900	0
City Of North Royalton	Cuyahoga	532,860	0	2,180,644	0	0	1,446	25,622	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	1,357,461	0	301,874	0	0	17,370	0	0
City Of Norwood	Hamilton	75,006	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	414,241	800,397	181,797	35,982	0	555	1,547	0
City Of Oberlin	Lorain	76,017	3,242,186	130,077	0	0	3,654	4,873	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	1,060,399	0	353,661	0	0	57,934	0	0
City Of Oregon	Lucas	389,361	7,328,227	540,160	65,138	0	7,650	30,601	0
City Of Orrville	Wayne	2,295,497	0	258,175	0	0	207,838	8,461	1,630,000
City Of Oxford	Butler	5,020,395	0	260,863	0	0	72,676	6,228	0
City Of Painesville	Lake	2,546,565	0	367,016	0	0	55,168	61,010	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	2,210,968	0	246,328	0	0	7,865	1,488	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	7,064,249	0	1,246,782	0	0	36,370	11,230	0
City Of Pickerington	Fairfield	3,095,585	0	338,556	0	0	66,261	41,075	0
City Of Piqua	Miami	2,524,785	576,309	426,415	0	0	0	4,780	0
City Of Port Clinton	Ottawa	708,368	0	473,790	0	0	18,779	0	0
City Of Portsmouth	Scioto	186,067	0	701,422	0	0	0	3,781	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	2,088,187	0	357,415	4,583,639	0	13,398	10,207	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	800,463	1,212,654	1,390,979	0	0	0	2,097	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	883,629	0	193,939	0	0	32,038	3,509	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	25,541	0	615,203	0	0	9,260	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	1,803,162	0	208,791	0	0	59,549	11,564	0
City Of Salem	Columbiana	14,607,100	0	269,399	0	0	39,428	7,843	0
City Of Sandusky	Erie	6,159,608	0	801,481	161,826	0	281,337	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
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				Assets (Continued)					
Current Assets (Continued)				Noncurrent Assets					
				Restricted Assets			Capital Assets		
				Cash And			Nondepreciable	Depreciable	Less
City	County	Other Assets	Total Current Assets	Cash Equivalents	Customer Deposits	Investments	Capital Assets	Capital Assets	Accumulated Depreciation
City Of North Olmsted	Cuyahoga	0	6,771,095	0	0	0	34,993,164	77,215,599	(48,062,456)
City Of North Ridgeville	Lorain	0	12,537,802	0	0	0	802,360	79,031,970	(27,881,627)
City Of North Royalton	Cuyahoga	0	2,740,572	0	0	0	1,352,426	26,251,837	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	1,315	1,678,020	0	0	0	260,269	34,104,586	(17,377,179)
City Of Norwood	Hamilton	0	75,006	0	0	0	0	0	0
City Of Oakwood	Montgomery	521	1,435,040	0	0	0	0	2,650,873	(1,647,211)
City Of Oberlin	Lorain	0	3,456,807	0	0	0	1,005,239	12,661,850	(5,556,994)
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	1,471,994	0	0	0	1,615,958	11,731,121	(3,942,796)
City Of Oregon	Lucas	221,390	8,582,527	0	0	0	885,226	61,445,700	(42,062,676)
City Of Orrville	Wayne	33,147	4,433,118	0	0	0	153,672	4,727,351	0
City Of Oxford	Butler	12,461	5,372,623	0	0	0	3,304,389	32,016,972	(17,964,094)
City Of Painesville	Lake	0	3,029,759	0	0	0	956,714	25,160,045	(16,138,204)
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	324,046	2,790,695	0	0	0	411,484	10,390,772	(3,140,117)
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	193,388	8,552,019	0	0	0	16,720,305	52,637,398	(20,636,795)
City Of Pickerington	Fairfield	0	3,541,477	0	22,579	0	650,606	34,527,482	(7,306,495)
City Of Piqua	Miami	0	3,532,289	0	0	0	463,790	10,774,218	0
City Of Port Clinton	Ottawa	0	1,200,937	0	0	0	556,565	25,697,559	0
City Of Portsmouth	Scioto	462,176	1,353,446	0	0	0	1,118,471	17,912,679	(9,730,051)
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	40,950	7,093,796	0	0	0	282,460	20,273,003	(7,375,924)
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	106,552	3,512,745	0	0	0	1,500	48,999,769	(16,990,689)
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	1,113,115	0	0	0	61,519	11,849,795	(5,097,037)
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	650,004	0	0	0	289,516	16,923,796	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	974	2,084,040	0	0	0	171,940	23,325,957	(7,719,750)
City Of Salem	Columbiana	238,845	15,162,615	0	0	0	951,771	19,207,321	(12,012,456)
City Of Sandusky	Erie	0	7,404,252	0	0	0	928,176	57,281,046	0



**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>				<b>Liabilities</b>			
		<b>Noncurrent Assets (Continued)</b>				<b>Current Liabilities</b>			
<b>City</b>	<b>County</b>	<b>Other Noncurrent Assets</b>	<b>Total Noncurrent Assets</b>	<b>Total Assets</b>	<b>Total Deferred Outflows Of Resources</b>	<b>Accounts Payable</b>	<b>Accrued Wages</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Funds</b>
City Of North Olmsted	Cuyahoga	0	64,146,307	70,917,402	62,474	178,747	65,767	29,536	94,192
City Of North Ridgeville	Lorain	2,352,300	54,305,003	66,842,805	0	400,816	69,372	61,402	0
City Of North Royalton	Cuyahoga	0	27,604,263	30,344,835	0	266,529	60,021	23,459	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	16,987,676	18,665,696	0	52,830	10,061	22,310	0
City Of Norwood	Hamilton	0	0	75,006	0	0	0	0	0
City Of Oakwood	Montgomery	0	1,003,662	2,438,702	0	92,361	10,861	278,128	0
City Of Oberlin	Lorain	0	8,110,095	11,566,902	0	92,459	28,714	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	9,404,283	10,876,277	0	174,112	9,755	5,108	0
City Of Oregon	Lucas	0	20,268,250	28,850,777	35,725	103,689	84,718	0	0
City Of Orrville	Wayne	0	4,881,023	9,314,141	0	55,870	19,029	31,514	0
City Of Oxford	Butler	0	17,357,267	22,729,890	0	107,501	30,237	39,257	0
City Of Painesville	Lake	0	9,978,555	13,008,314	0	11,705	88,465	18,346	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	7,662,139	10,452,834	2,094	73,511	4,143	10,052	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	48,720,908	57,272,927	0	75,180	62,892	0	0
City Of Pickerington	Fairfield	0	27,894,172	31,435,649	71,170	46,968	17,463	59,133	0
City Of Piqua	Miami	0	11,238,008	14,770,297	0	117,903	25,374	0	0
City Of Port Clinton	Ottawa	0	26,254,124	27,455,061	0	42,437	22,953	28,673	0
City Of Portsmouth	Scioto	0	9,301,099	10,654,545	0	46,103	5,724	48,197	65,513
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	13,179,539	20,273,335	0	9,798	24,292	29,451	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	32,010,580	35,523,325	0	1,610	16,588	1,003,443	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	6,814,277	7,927,392	0	27,465	8,313	11,860	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	5,252,791	22,466,103	23,116,107	0	346,624	5,525	17,779	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	15,778,147	17,862,187	0	5,983	11,505	33,801	0
City Of Salem	Columbiana	0	8,146,636	23,309,251	0	131,010	32,031	22,442	0
City Of Sandusky	Erie	0	58,209,222	65,613,474	0	54,109	62,685	321,889	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Liabilities (Continued)</b>								
		<b>Current Liabilities (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Compensated Absences Payable</b>	<b>Matured Bonds Payable</b>	<b>Matured Interest Payable</b>	<b>Unearned Revenue</b>	<b>General Obligation Bonds Payable</b>	<b>Capital Leases Payable</b>	<b>Claims Payable</b>	<b>Other Current Liabilities</b>	<b>Total Current Liabilities</b>
City Of North Olmsted	Cuyahoga	169,736	0	21,282	0	1,317,000	903	0	2,137,063	4,014,226
City Of North Ridgeville	Lorain	0	0	0	0	835,000	5,408	0	922,951	2,294,949
City Of North Royalton	Cuyahoga	120,122	0	2,665	0	0	42,181	0	1,359,194	1,874,171
City Of Northwood	Wood	0	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	72,617	0	0	0	0	17,419	0	615,036	790,273
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	11,072	0	0	0	25,859	0	0	551	418,832
City Of Oberlin	Lorain	26,367	0	0	0	0	0	0	145,981	293,521
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Ontario	Richland	3,393	0	0	0	0	0	0	30,040	222,408
City Of Oregon	Lucas	95,388	0	0	0	238,574	0	0	670,859	1,193,228
City Of Orrville	Wayne	16,589	0	0	0	0	0	0	29,418	152,420
City Of Oxford	Butler	52,003	465,151	0	0	0	0	0	0	694,149
City Of Painesville	Lake	126,581	0	2,902	0	0	34,267	0	80,418	362,684
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	11,600	0	9,796	0	60,000	0	0	1,373,505	1,542,607
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	39,286	0	0	0	555,000	0	0	967,053	1,699,411
City Of Pickerington	Fairfield	32,654	0	0	0	335,000	569	0	656,276	1,148,063
City Of Piqua	Miami	131,304	0	0	0	0	0	0	665,046	939,627
City Of Port Clinton	Ottawa	11,353	0	0	0	160,000	61,916	0	445,980	773,312
City Of Portsmouth	Scioto	5,165	0	0	0	0	167,218	0	202,288	540,208
City Of Powell	Delaware	0	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	24,814	0	0	0	63,210	2,343	0	904,051	1,057,959
City Of Reading	Hamilton	0	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	11,453	0	0	0	169,512	0	0	54,234	1,256,840
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	24,706	0	0	0	12,000	0	0	37,647	121,991
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	12,396	0	3,721	0	0	0	0	19,884	405,929
City Of Rossford	Wood	0	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	13,936	0	0	0	0	0	0	481,052	546,277
City Of Salem	Columbiana	6,814	0	0	0	0	0	0	0	192,297
City Of Sandusky	Erie	91,611	0	0	0	55,000	0	0	1,858,479	2,443,773

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
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		Liabilities (Continued)							
		Current Payable From Restricted Assets			Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City Of North Olmsted	Cuyahoga	0	0	0	208,140	3,126,960	0	77	0
City Of North Ridgeville	Lorain	0	0	0	427,832	11,555,000	0	19,259	0
City Of North Royalton	Cuyahoga	0	0	0	264,238	0	0	130,821	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	223,880	0	0	55,239	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	44,289	38,788	0	0	0
City Of Oberlin	Lorain	0	0	0	49,532	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	21,365	0	0	0	0
City Of Oregon	Lucas	0	2,600	2,600	244,469	875,722	0	0	0
City Of Orrville	Wayne	0	0	0	72,231	0	0	0	0
City Of Oxford	Butler	0	0	0	154,994	0	1,985,078	0	0
City Of Painesville	Lake	0	0	0	244,543	0	0	279,091	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	320,000	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	36,723	36,723	42,744	10,990,000	0	0	0
City Of Pickerington	Fairfield	0	0	0	55,983	1,628,681	0	814	0
City Of Piqua	Miami	0	0	0	150,024	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	31,963	2,955,000	0	119,734	0
City Of Portsmouth	Scioto	0	0	0	16,703	0	0	611,541	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	42,671	1,434,164	0	2,258	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	3,714	582,700	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	24,157	25,500	831,400	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	67,021	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	0	0	67,300	0	0	0	0
City Of Salem	Columbiana	0	0	0	79,708	0	0	0	0
City Of Sandusky	Erie	0	0	0	280,789	1,398,285	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
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Liabilities (Continued)						Net Position			
Long Term Liabilities (Continued)									
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of North Olmsted	Cuyahoga	45,445,684	48,780,861	52,795,087	0	14,276,979	0	3,907,810	18,184,789
City Of North Ridgeville	Lorain	1,791,478	13,793,569	16,088,518	0	36,882,107	0	13,872,180	50,754,287
City Of North Royalton	Cuyahoga	3,402,705	3,797,764	5,671,935	0	22,669,362	0	2,003,538	24,672,900
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	7,157,740	7,436,859	8,227,132	0	9,142,242	0	1,296,322	10,438,564
City Of Norwood	Hamilton	0	0	0	0	0	0	75,006	75,006
City Of Oakwood	Montgomery	0	83,077	501,909	0	939,015	0	997,778	1,936,793
City Of Oberlin	Lorain	221,019	270,551	564,072	0	7,743,095	0	3,259,735	11,002,830
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	741,005	762,370	984,778	0	8,633,238	0	1,258,261	9,891,499
City Of Oregon	Lucas	7,534,782	8,654,973	9,850,801	0	10,948,313	0	8,087,388	19,035,701
City Of Orrville	Wayne	0	72,231	224,651	0	4,881,023	0	4,208,467	9,089,490
City Of Oxford	Butler	0	2,140,072	2,834,221	0	14,907,038	656,658	4,331,973	19,895,669
City Of Painesville	Lake	3,437,194	3,960,828	4,323,512	0	6,147,585	0	2,537,217	8,684,802
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	4,104,815	4,424,815	5,967,422	0	2,049,518	0	2,437,988	4,487,506
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	1,486,046	12,518,790	14,254,924	0	34,779,768	0	8,238,235	43,018,003
City Of Pickerington	Fairfield	9,709,975	11,395,453	12,543,516	0	15,809,188	0	3,154,115	18,963,303
City Of Piqua	Miami	3,512,293	3,662,317	4,601,944	0	7,060,669	50,000	3,057,684	10,168,353
City Of Port Clinton	Ottawa	8,957,387	12,064,084	12,837,396	0	13,738,978	0	878,687	14,617,665
City Of Portsmouth	Scioto	3,524,241	4,152,485	4,692,693	0	5,475,571	0	486,281	5,961,852
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	9,198,785	10,677,878	11,735,837	0	1,602,860	0	6,934,638	8,537,498
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	376,452	962,866	2,219,706	0	30,830,198	0	2,473,421	33,303,619
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	881,057	1,003,048	0	5,917,377	0	1,006,967	6,924,344
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	140,507	207,528	613,457	0	17,052,921	0	5,449,729	22,502,650
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	9,483,653	9,550,953	10,097,230	0	5,813,442	0	1,951,515	7,764,957
City Of Salem	Columbiana	0	79,708	272,005	0	8,146,636	0	14,890,610	23,037,246
City Of Sandusky	Erie	27,340,155	29,019,229	31,463,002	0	28,299,552	0	5,850,920	34,150,472

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		Assets							
		Current Assets							
City	County	Cash And Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable
City Of Seven Hills	Cuyahoga	285,142	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	750,588	0	138,782	0	0	0	2,800	0
City Of Shelby	Richland	1,190,926	0	112,685	0	0	65,463	13,825	0
City Of Sidney	Shelby	4,386,121	1,411,636	849,210	8,113	0	63,874	18,815	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	1,665,142	3,630,259	567,036	0	0	0	17,236	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	13,986,469	0	2,308,825	406,214	0	230,707	0	0
City Of St. Clairsville	Belmont	294,692	0	85,123	0	0	10,488	0	0
City Of Steubenville	Jefferson	5,386,615	0	411,524	0	0	0	3,953	0
City of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	4,769,087	0	2,121,284	25,789	0	0	75,817	0
City Of Sylvania	Lucas	101,870	784,513	115,123	0	0	56,732	10,131	0
City of Tallmadge	Summit	2,526,948	0	986,517	0	0	62,497	0	0
City Of Tiffin	Seneca	6,889,137	0	1,303,025	0	0	37,758	22,561	0
City of Tipp City	Miami	2,040,192	0	148,157	0	16,185	0	161	2,134
City Of Toledo	Lucas	3,830	2,767	16,701	0	0	585	0	38,851
City Of Toronto	Jefferson	901,261	0	163,834	0	0	3,934	9,156	0
City Of Trenton	Butler	2,073,695	0	197,595	0	0	0	0	0
City Of Trotwood	Montgomery	660,088	0	350,411	0	0	0	0	0
City Of Troy	Miami	5,241,771	0	288,198	0	0	0	0	0
City Of Twinsburg	Summit	2,106,938	0	497,352	119,990	0	125,116	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	354,276	0	37,256	26,148	0	4,695	746	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	614,273	0	59,312	0	0	0	0	0
City Of Upper Sandusky	Wyandot	759,244	0	193,804	0	0	15,180	0	0
City Of Urbana	Champaign	1,341,524	0	392,358	0	0	32,084	6,716	0
City Of Vandalia	Montgomery	1,369,248	0	136,905	0	0	0	0	0
City Of Vermilion	Erie	1,443,621	0	521,999	0	0	6,927	867	0
City Of Wadsworth	Medina	2,753,694	0	555,961	0	0	63,877	14,726	0
City of Wapakoneta	Auglaize	1,048,486	0	353,354	0	0	34,190	16,490	903

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

				Assets (Continued)					
Current Assets (Continued)				Noncurrent Assets					
				Restricted Assets			Capital Assets		
				Cash And			Nondepreciable	Depreciable	Less
City	County	Other Assets	Total Current Assets	Cash Equivalents	Customer Deposits	Investments	Capital Assets	Capital Assets	Accumulated Depreciation
City Of Seven Hills	Cuyahoga	85,457	370,599	0	0	0	0	1,524,981	(389,814)
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	892,170	0	0	0	153,910	9,705,458	(3,979,769)
City Of Shelby	Richland	0	1,382,899	0	0	0	0	15,442,262	(8,482,287)
City Of Sidney	Shelby	197,940	6,935,709	0	0	0	1,461,944	36,421,999	(17,860,175)
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	5,879,673	2,049,062	0	0	222,650	32,305,543	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	16,932,215	0	0	0	37,516,413	92,642,554	(58,723,659)
City Of St. Clairsville	Belmont	0	390,303	57,498	0	0	0	1,310,838	0
City Of Steubenville	Jefferson	0	5,802,092	0	0	0	4,850,201	20,848,359	(6,426,566)
City Of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	1,153,091	8,145,068	0	0	0	1,533,635	123,667,662	(79,406,447)
City Of Sylvania	Lucas	552	1,068,921	0	0	0	0	25,585,956	(15,355,572)
City Of Tallmadge	Summit	111,772	3,687,734	0	0	0	94,403	4,685,136	(218,143)
City Of Tiffin	Seneca	0	8,252,481	0	0	0	897,422	38,192,244	(16,096,739)
City Of Tipp City	Miami	551,693	2,758,522	0	0	0	766,865	10,294,968	(4,950,698)
City Of Toledo	Lucas	0	62,734	0	0	0	146,196	724,398	(321,245)
City Of Toronto	Jefferson	0	1,078,185	0	0	0	20,000	2,986,850	(1,131,489)
City Of Trenton	Butler	25,358	2,296,648	0	0	0	0	2,465,281	(1,646,899)
City Of Trotwood	Montgomery	118,564	1,129,063	0	0	0	12,026	5,790,344	(4,873,678)
City Of Troy	Miami	4,389	5,534,358	0	0	0	968,892	36,636,585	(18,389,595)
City Of Twinsburg	Summit	14,039	2,863,435	0	0	0	448,444	32,212,452	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	423,121	0	0	0	0	8,721,013	(3,746,702)
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	673,585	0	0	0	17,352	11,433,686	(6,427,488)
City Of Upper Sandusky	Wyandot	0	968,228	0	0	0	472,569	12,669,298	(3,932,964)
City Of Urbana	Champaign	0	1,772,682	0	0	0	4,870,425	26,407,631	(21,374,757)
City Of Vandalia	Montgomery	16,607	1,522,760	0	0	0	500	16,788,956	(7,055,310)
City Of Vermilion	Erie	2,089,307	4,062,721	0	0	0	115,550	9,532,552	(4,096,153)
City Of Wadsworth	Medina	0	3,388,258	0	0	0	752,821	34,067,712	(6,597,197)
City Of Wapakoneta	Auglaize	0	1,453,423	1,363,878	0	0	4,708,081	23,428,046	(10,049,210)

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>				<b>Liabilities</b>			
		<b>Noncurrent Assets (Continued)</b>				<b>Current Liabilities</b>			
<b>City</b>	<b>County</b>	<b>Other Noncurrent Assets</b>	<b>Total Noncurrent Assets</b>	<b>Total Assets</b>	<b>Total Deferred Outflows Of Resources</b>	<b>Accounts Payable</b>	<b>Accrued Wages</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Funds</b>
City Of Seven Hills	Cuyahoga	0	1,135,167	1,505,766	0	2,200	4,952	8,194	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	105,175	5,984,774	6,876,944	0	8,633	6,569	10,914	0
City Of Shelby	Richland	0	6,959,975	8,342,874	0	18,989	38,180	0	0
City Of Sidney	Shelby	0	20,023,768	26,959,477	0	282,676	83,162	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	34,577,255	40,456,928	878,513	13,883	14,698	9,393	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	71,435,308	88,367,523	503,117	5,051,527	54,535	0	179,269
City Of St. Clairsville	Belmont	0	1,368,336	1,758,639	0	0	16,100	11,339	0
City Of Steubenville	Jefferson	0	19,271,994	25,074,086	0	328,570	19,083	49,178	0
City of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	45,794,850	53,939,918	0	376,137	40,404	6,158	0
City Of Sylvania	Lucas	0	10,230,384	11,299,305	0	7,515	24,242	0	0
City of Tallmadge	Summit	0	4,561,396	8,249,130	0	81,008	5,804	1,033,555	0
City Of Tiffin	Seneca	0	22,992,927	31,245,408	0	73,546	25,292	32,514	0
City of Tipp City	Miami	6,388,630	12,499,765	15,258,287	0	1,052	16,955	48,222	2,972
City Of Toledo	Lucas	0	549,349	612,083	20	2,040	961	0	0
City Of Toronto	Jefferson	0	1,875,361	2,953,546	0	2,381	0	1,504	0
City Of Trenton	Butler	0	818,382	3,115,030	0	3,033	15,600	61,310	0
City Of Trotwood	Montgomery	0	928,692	2,057,755	0	302,317	10,326	0	0
City Of Troy	Miami	0	19,215,882	24,750,240	170,130	112,061	59,082	0	0
City Of Twinsburg	Summit	0	32,660,896	35,524,331	0	118,458	110,101	44,801	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	4,974,311	5,397,432	0	1,232	4,477	627	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	5,023,550	5,697,135	0	13,363	9,063	1,625	4,596
City Of Upper Sandusky	Wyandot	0	9,208,903	10,177,131	0	31,714	5,683	0	0
City Of Urbana	Champaign	0	9,903,299	11,675,981	0	706,297	17,234	22,292	0
City Of Vandalia	Montgomery	8,426,833	18,160,979	19,683,739	0	4,162	8,607	0	0
City Of Vermilion	Erie	0	5,551,949	9,614,670	0	70,710	10,007	15,707	0
City Of Wadsworth	Medina	0	28,223,336	31,611,594	0	224,095	16,178	10,183	702,377
City of Wapakoneta	Auglaize	0	19,450,795	20,904,218	0	27,508	12,453	22,016	14,438

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
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		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Seven Hills	Cuyahoga	12,632	0	0	0	0	0	0	0	27,978
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	170,000	0	0	24,638	220,754
City Of Shelby	Richland	7,132	0	1,425	0	189,516	0	0	0	255,242
City Of Sidney	Shelby	1,638	0	0	292,303	615,000	0	0	0	1,274,779
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Springboro	Warren	7,303	0	0	0	0	0	0	0	45,277
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0	0
City Of Springfield	Clark	40,000	0	0	0	1,159,792	0	0	501,055	6,986,178
City Of St. Clairsville	Belmont	1,164	0	1,345	0	25,000	0	0	23,903	78,851
City Of Steubenville	Jefferson	7,334	0	0	0	66,000	0	0	446,305	916,470
City of Stow	Summit	0	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	58,478	0	0	0	210,000	0	0	235,581	926,758
City Of Sylvania	Lucas	5,989	0	0	0	0	0	0	0	37,746
City of Tallmadge	Summit	1,601	0	0	0	0	6,363	0	35,525	1,163,856
City Of Tiffin	Seneca	92,165	0	0	0	470,000	0	0	558,714	1,252,231
City of Tipp City	Miami	8,487	0	0	0	25,000	0	0	1,968,000	2,070,688
City Of Toledo	Lucas	157	0	0	0	0	0	0	3,213	6,371
City Of Toronto	Jefferson	0	0	0	0	0	0	0	12,455	16,340
City Of Trenton	Butler	14,459	0	0	0	0	0	0	105,603	200,005
City Of Trotwood	Montgomery	4,087	0	0	0	0	0	0	12,000	328,730
City Of Troy	Miami	81,537	0	8,701	0	725,505	0	0	26,527	1,013,413
City Of Twinsburg	Summit	0	0	0	0	0	0	21,495	67,967	362,822
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0	0
City Of Union	Montgomery	7,725	0	0	0	0	4,466	0	102,323	120,850
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	15,590	0	0	0	0	0	0	148,961	193,198
City Of Upper Sandusky	Wyandot	14,042	0	0	0	0	34,222	0	93,780	179,441
City Of Urbana	Champaign	21,409	0	0	0	21,034	0	0	587,636	1,375,902
City Of Vandalia	Montgomery	31,567	0	0	0	0	0	0	104,624	148,960
City Of Vermilion	Erie	24,559	0	0	0	171,890	0	0	457,778	750,651
City Of Wadsworth	Medina	27,178	0	0	0	0	0	0	1,041,206	2,021,217
City of Wapakoneta	Auglaize	21,352	0	0	0	0	0	0	669,017	766,784



**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
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		Liabilities (Continued)							
		Current Payable From Restricted Assets			Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City Of Seven Hills	Cuyahoga	0	0	0	2,671	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	37,087	894,127	0	0	0
City Of Shelby	Richland	0	0	0	27,102	95,468	0	0	0
City Of Sidney	Shelby	0	22,705	22,705	162,608	8,757,988	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	1,002,817	50,399	1,053,216	27,247	0	15,502,789	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	276,567	15,590,930	0	0	0
City Of St. Clairsville	Belmont	0	0	0	25,755	215,668	0	0	0
City Of Steubenville	Jefferson	0	0	0	59,224	871,750	0	0	0
City of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	87,627	0	0	0	0
City Of Sylvania	Lucas	0	0	0	89,597	0	0	0	0
City of Tallmadge	Summit	0	0	0	10,114	0	0	11,800	0
City Of Tiffin	Seneca	0	0	0	199,276	8,380,000	0	0	0
City of Tipp City	Miami	0	14,175	14,175	13,429	50,000	0	0	0
City Of Toledo	Lucas	0	3,989	3,989	2,523	328,812	0	0	0
City Of Toronto	Jefferson	0	0	0	2,118	0	0	0	0
City Of Trenton	Butler	0	0	0	21,192	0	0	0	0
City Of Trotwood	Montgomery	0	0	0	3,710	0	0	0	0
City Of Troy	Miami	0	0	0	257,418	3,606,909	0	0	0
City Of Twinsburg	Summit	0	0	0	168,244	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	40,571	0	0	9,618	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	4,416	0	0	0	0
City Of Upper Sandusky	Wyandot	0	788	788	4,092	0	0	0	0
City Of Urbana	Champaign	0	0	0	65,881	433,989	0	0	0
City Of Vandalia	Montgomery	0	0	0	35,512	0	0	0	0
City Of Vermilion	Erie	0	0	0	35,872	2,165,467	0	0	0
City Of Wadsworth	Medina	0	0	0	104,243	0	0	0	0
City of Wapakoneta	Auglaize	0	0	0	92,150	0	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
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Liabilities (Continued)						Net Position			
Long Term Liabilities (Continued)									
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Seven Hills	Cuyahoga	0	2,671	30,649	0	1,135,167	0	339,950	1,475,117
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	178,304	1,109,518	1,330,272	0	4,604,057	0	942,615	5,546,672
City Of Shelby	Richland	0	122,570	377,812	0	6,674,991	0	1,290,071	7,965,062
City Of Sidney	Shelby	0	8,920,596	10,218,080	0	14,678,029	0	2,063,368	16,741,397
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	15,530,036	16,628,529	0	16,901,100	2,049,062	5,756,750	24,706,912
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	20,393,676	36,261,173	43,247,351	0	35,802,979	0	9,820,310	45,623,289
City Of St. Clairsville	Belmont	399,804	641,227	720,078	0	709,629	0	328,932	1,038,561
City Of Steubenville	Jefferson	13,504,013	14,434,987	15,351,457	0	4,210,770	0	5,511,859	9,722,629
City of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	2,707,382	2,795,009	3,721,767	0	42,665,297	0	7,552,854	50,218,151
City Of Sylvania	Lucas	0	89,597	127,343	0	10,230,384	0	941,578	11,171,962
City of Tallmadge	Summit	70,000	91,914	1,255,770	0	4,438,233	0	2,555,127	6,993,360
City Of Tiffin	Seneca	1,418,492	9,997,768	11,249,999	0	12,195,903	0	7,799,506	19,995,409
City of Tipp City	Miami	579,190	642,619	2,727,482	0	3,670,455	0	8,860,350	12,530,805
City Of Toledo	Lucas	0	331,335	341,695	0	225,107	0	45,301	270,408
City Of Toronto	Jefferson	209,806	211,924	228,264	0	1,653,101	0	1,072,181	2,725,282
City Of Trenton	Butler	639,750	660,942	860,947	0	93,332	0	2,160,751	2,254,083
City Of Trotwood	Montgomery	242,821	246,531	575,261	0	673,871	0	808,623	1,482,494
City Of Troy	Miami	0	3,864,327	4,877,740	0	15,053,598	0	4,989,032	20,042,630
City Of Twinsburg	Summit	298,339	466,583	829,405	0	32,356,062	0	2,338,864	34,694,926
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	1,024,509	1,074,698	1,195,548	0	3,833,395	0	368,489	4,201,884
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	67,306	71,722	264,920	0	4,807,283	0	624,932	5,432,215
City Of Upper Sandusky	Wyandot	262,836	266,928	447,157	0	8,825,723	0	904,251	9,729,974
City Of Urbana	Champaign	5,270,001	5,769,871	7,145,773	0	3,684,261	0	845,947	4,530,208
City Of Vandalia	Montgomery	0	35,512	184,472	0	9,734,146	0	9,765,121	19,499,267
City Of Vermilion	Erie	6,015,098	8,216,437	8,967,088	0	(2,407,152)	0	3,054,734	647,582
City Of Wadsworth	Medina	16,549,202	16,653,445	18,674,662	0	10,435,645	0	2,501,287	12,936,932
City of Wapakoneta	Auglaize	11,771,754	11,863,904	12,630,688	0	6,273,828	1,258,937	740,765	8,273,530

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
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		Assets							
		Current Assets							
City	County	Cash And Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable
City Of Warren	Trumbull	2,576,869	0	1,138,714	0	0	42,407	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	363,799	0	280,775	0	0	0	46,789	0
City of Waterville	Lucas	1,032,620	0	89,772	0	0	3,673	3,016	0
City of Wauseon	Fulton	1,951,076	1,213,675	191,817	0	0	9,492	32,315	0
City of Wellston	Jackson	477,354	0	217,645	0	0	0	0	0
City Of West Carrollton	Montgomery	1,502,188	0	212,590	0	0	10,660	0	0
City Of Westerville	Franklin	6,274,550	0	1,497,537	0	0	8,321	1,107	0
City Of Westlake	Cuyahoga	4,837,100	0	618,728	0	0	0	35	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	614,266	0	790,144	0	0	0	0	0
City of Willard	Huron	1,670,031	0	411,587	0	0	159,817	6,356	0
City Of Willoughby	Lake	1,983,616	0	186,666	335,460	0	41,769	0	158,737
City Of Willoughby Hills	Lake	616,904	0	0	16,897	0	0	13,786	0
City Of Willowick	Lake	1,207,357	0	996,419	0	0	0	0	0
City Of Wilmington	Clinton	2,709,431	0	220,905	0	0	0	0	3,076
City Of Wooster	Wayne	2,489,926	0	792,528	0	0	7,131	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City Of Xenia	Greene	992,610	2,688,735	790,020	0	0	22,657	16,135	0
City of Youngstown	Mahoning	8,367,314	0	4,878,962	163,098	0	658,590	0	0
City Of Zanesville	Muskingum	2,167,320	0	907,157	0	0	286,071	17,180	67,372

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
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				Assets (Continued)					
Current Assets (Continued)				Noncurrent Assets					
				Restricted Assets			Capital Assets		
				Cash And			Nondepreciable	Depreciable	Less
City	County	Other Assets	Total Current Assets	Cash Equivalents	Customer Deposits	Investments	Capital Assets	Capital Assets	Accumulated Depreciation
City Of Warren	Trumbull	1,158	3,759,148	0	0	0	15,261	63,739,891	(48,901,725)
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	734	692,097	0	0	0	262,214	18,879,902	0
City of Waterville	Lucas	1,098	1,130,179	0	0	0	443,924	6,418,134	0
City of Wauseon	Fulton	0	3,398,375	0	0	0	4,115,102	10,929,375	(7,045,560)
City of Wellston	Jackson	0	694,999	0	0	0	0	11,328,540	(5,279,095)
City Of West Carrollton	Montgomery	2,468	1,727,906	0	0	0	24,000	10,666,642	(10,106,385)
City Of Westerville	Franklin	0	7,781,515	0	0	0	408,736	27,697,039	(13,918,827)
City Of Westlake	Cuyahoga	7,048	5,462,911	0	0	0	0	53,819,299	(27,919,616)
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	1,404,410	0	0	0	0	11,570,120	(8,221,945)
City of Willard	Huron	0	2,247,791	0	0	0	505,410	16,359,126	(11,772,054)
City Of Willoughby	Lake	4,855	2,711,103	688,807	0	0	425,132	60,966,870	(30,365,267)
City Of Willoughby Hills	Lake	0	647,587	0	0	0	268,613	22,317,021	(3,365,137)
City Of Willowick	Lake	0	2,203,776	0	0	0	0	5,431,487	0
City Of Wilmington	Clinton	1,378	2,934,790	0	0	0	1,057,709	21,190,979	(11,127,168)
City Of Wooster	Wayne	33,781	3,323,366	0	0	0	400,959	53,225,884	(26,347,869)
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City Of Xenia	Greene	33,884	4,544,041	0	0	0	571,533	13,110,906	0
City of Youngstown	Mahoning	0	14,067,964	0	0	0	0	51,887,611	0
City Of Zanesville	Muskingum	16,267	3,461,367	0	0	0	1,845,513	39,974,324	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
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**All Cities Reporting Under GAAP**

		<b>Assets (Continued)</b>				<b>Liabilities</b>			
		<b>Noncurrent Assets (Continued)</b>				<b>Current Liabilities</b>			
<b>City</b>	<b>County</b>	<b>Other Noncurrent Assets</b>	<b>Total Noncurrent Assets</b>	<b>Total Assets</b>	<b>Total Deferred Outflows Of Resources</b>	<b>Accounts Payable</b>	<b>Accrued Wages</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Funds</b>
City Of Warren	Trumbull	0	14,853,427	18,612,575	0	96,151	49,841	133,979	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	19,142,116	19,834,213	0	44,748	20,169	33,553	0
City of Waterville	Lucas	3,072	6,865,130	7,995,309	0	392	3,287	3,200	0
City of Wauseon	Fulton	0	7,998,917	11,397,292	0	13,409	24,753	0	0
City of Wellston	Jackson	0	6,049,445	6,744,444	0	13,075	2,424	17,311	0
City Of West Carrollton	Montgomery	0	584,257	2,312,163	0	12,947	35,970	0	0
City Of Westerville	Franklin	0	14,186,948	21,968,463	0	18,675	8,942	1,440,639	181
City Of Westlake	Cuyahoga	8,737,703	34,637,386	40,100,297	0	10,136	7,559	1,151	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	3,348,175	4,752,585	0	0	0	0	0
City of Willard	Huron	0	5,092,482	7,340,273	0	49,463	35,267	28,506	0
City Of Willoughby	Lake	0	31,715,542	34,426,645	0	81,666	308,985	26,841	0
City Of Willoughby Hills	Lake	0	19,220,497	19,868,084	0	169,472	1,582	1,240	0
City Of Willowick	Lake	0	5,431,487	7,635,263	0	11,015	16,673	137,357	200,000
City Of Wilmington	Clinton	0	11,121,520	14,056,310	0	112,350	40,621	0	0
City Of Wooster	Wayne	167,541	27,446,515	30,769,881	0	155,300	57,644	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	13,682,439	18,226,480	0	56,136	223,764	0	0
City of Youngstown	Mahoning	0	51,887,611	65,955,575	0	1,028,811	243,888	141,932	0
City Of Zanesville	Muskingum	0	41,819,837	45,281,204	0	47,453	82,847	47,975	10,278

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
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		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Warren	Trumbull	141,134	0	0	0	0	0	0	1,057,541	1,478,646
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	29,714	0	0	0	0	0	0	778,515	906,699
City of Waterville	Lucas	3,818	0	0	0	0	0	0	1,026,775	1,037,472
City of Wauseon	Fulton	7,885	0	0	0	0	0	0	0	46,047
City of Wellston	Jackson	24,070	0	39,154	0	19,000	47,000	0	142,846	304,880
City Of West Carrollton	Montgomery	2,482	0	0	0	0	0	0	0	51,399
City Of Westerville	Franklin	27,894	85,220	21,249	0	0	0	0	43,945	1,646,745
City Of Westlake	Cuyahoga	0	0	0	209,480	0	0	0	22,245	250,571
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0	0
City of Willard	Huron	77,724	0	0	0	0	0	0	1,058,061	1,249,021
City Of Willoughby	Lake	0	0	0	0	0	0	0	0	417,492
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	285,686	457,980
City Of Willowick	Lake	31,450	0	0	0	0	0	0	38,275	434,770
City Of Wilmington	Clinton	41,617	0	0	0	0	0	0	70,375	264,963
City Of Wooster	Wayne	71,262	0	0	0	954,257	0	0	0	1,238,463
City Of Worthington	Franklin	0	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0	0
City Of Xenia	Greene	26,336	0	12,933	0	5,162	55,820	0	556,362	936,513
City of Youngstown	Mahoning	130,896	0	186,858	0	0	0	0	683,246	2,415,631
City Of Zanesville	Muskingum	52,308	0	0	0	0	27,241	0	2,280,417	2,548,519

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
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		Liabilities (Continued)							
		Current Payable From Restricted Assets			Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City Of Warren	Trumbull	0	0	0	288,824	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	59,454	0	0	0	0
City of Waterville	Lucas	0	0	0	1,310	0	0	0	0
City of Wauseon	Fulton	0	0	0	21,685	0	0	0	0
City of Wellston	Jackson	0	0	0	16,244	548,000	1,376,000	0	0
City Of West Carrollton	Montgomery	10,752	0	10,752	8,455	0	177,401	0	0
City Of Westerville	Franklin	0	0	0	27,135	1,726,203	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City of Willard	Huron	0	0	0	118,364	0	0	0	0
City Of Willoughby	Lake	636,890	108,440	745,330	476,719	0	7,691,056	0	0
City Of Willoughby Hills	Lake	0	58,321	58,321	0	0	0	0	0
City Of Willowick	Lake	0	0	0	35,096	0	0	0	0
City Of Wilmington	Clinton	0	0	0	82,621	0	0	0	0
City Of Wooster	Wayne	0	191,091	191,091	102,178	14,504,980	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	0	0	213,900	39,398	0	547,937	0
City of Youngstown	Mahoning	0	0	0	594,503	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	122,687	0	0	87,130	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer**  
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Liabilities (Continued)						Net Position			
Long Term Liabilities (Continued)									
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Warren	Trumbull	5,735,356	6,024,180	7,502,826	0	8,170,131	0	2,939,618	11,109,749
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	2,928,600	2,988,054	3,894,753	0	15,491,394	0	448,066	15,939,460
City of Waterville	Lucas	1,943,863	1,945,173	2,982,645	0	6,125,895	0	(1,113,231)	5,012,664
City of Wauseon	Fulton	2,720,389	2,742,074	2,788,121	0	5,278,528	0	3,330,643	8,609,171
City of Wellston	Jackson	282,952	2,223,196	2,528,076	0	3,633,647	0	582,721	4,216,368
City Of West Carrollton	Montgomery	0	185,856	248,007	0	396,104	0	1,668,052	2,064,156
City Of Westerville	Franklin	0	1,753,338	3,400,083	0	12,411,469	0	6,156,911	18,568,380
City Of Westlake	Cuyahoga	0	0	250,571	0	25,899,683	0	13,950,043	39,849,726
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	3,348,175	0	1,404,410	4,752,585
City of Willard	Huron	810,014	928,378	2,177,399	0	4,182,669	0	980,205	5,162,874
City Of Willoughby	Lake	0	8,167,775	9,330,597	0	22,698,789	344,404	2,052,855	25,096,048
City Of Willoughby Hills	Lake	3,676,089	3,676,089	4,192,390	0	15,258,722	0	416,972	15,675,694
City Of Willowick	Lake	769,881	804,977	1,239,747	0	4,627,949	0	1,767,567	6,395,516
City Of Wilmington	Clinton	1,077,553	1,160,174	1,425,137	0	9,997,308	1,378	2,632,487	12,631,173
City Of Wooster	Wayne	0	14,607,158	16,036,712	0	11,819,738	0	2,913,431	14,733,169
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City Of Xenia	Greene	5,449,918	6,251,153	7,187,666	0	7,027,951	0	4,010,863	11,038,814
City of Youngstown	Mahoning	10,891,958	11,486,461	13,902,092	0	40,312,407	0	11,741,076	52,053,483
City Of Zanesville	Muskingum	12,999,470	13,209,287	15,757,806	0	26,425,578	0	3,097,820	29,523,398



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
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		Assets							
		Current Assets							
City	County	Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	20,520,176	0	3,860,964	0	0	3,755,655	25,399	940,000
City Of North Canton	Stark	0	0	0	0	0	0	0	0
City Of Lebanon	Warren	16,906,068	0	4,066,175	0	0	2,137,713	21,901	0
City Of Delphos	Allen	0	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	5,996,926	0	1,776,586	0	0	194,147	66,987	148,350
City Of Wapakoneta	Auglaize	6,327,548	0	1,967,672	0	0	1,645,611	44,061	27,051
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	1,635,529	0	526,346	0	0	141,382	0	250,000
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0
City Of Salem	Columbiana	0	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0
City Of Galion	Crawford	11,142,626	0	1,784,092	0	0	0	8,302	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	49,277,000	0	6,962,000	0	0	7,814,000	167,000	2,655,000

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
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		Assets (Continued)						
		Current Assets (Continued)		Noncurrent Assets				
				Restricted Assets			Capital Assets	
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets Less Accumulated Depreciation
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0
City Of Orrville	Wayne	12,870	29,115,064	0	0	0	440,086	19,517,431
City Of North Canton	Stark	0	0	0	0	0	0	0
City Of Lebanon	Warren	20,583	23,152,440	2,606,468	0	0	2,617,232	34,201,586
City Of Delphos	Allen	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	73,305	8,256,301	0	352,557	0	513,813	23,325,469
City Of Wapakoneta	Auglaize	58,629	10,070,572	223,880	0	0	205,559	21,041,175
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	2,553,257	24,026	0	0	320,596	3,674,613
City Of Monroe	Butler	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0
City Of Salem	Columbiana	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0
City Of Galion	Crawford	33,063	12,968,083	121,389	0	0	3,377,545	9,146,978
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	12,409,000	79,284,000	46,456,000	0	0	53,116,000	616,602,000

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric**  
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Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	19,957,517	49,072,581	0	1,841,889	128,379	202,947	0
City Of North Canton	Stark	0	0	0	0	0	0	0	0
City Of Lebanon	Warren	0	18,747,835	41,900,275	546,222	37,838	71,137	53,561	3,063
City Of Delphos	Allen	0	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	679,739	7,692,866	15,949,167	0	1,487,957	30,550	36,195	70,830
City Of Wapakoneta	Auglaize	0	15,834,233	25,904,805	0	216,451	19,753	28,293	55,135
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	4,019,235	6,572,492	0	613,654	17,794	13,796	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0
City Of Salem	Columbiana	0	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0
City Of Galion	Crawford	1,003,831	9,923,341	22,891,424	0	802,411	3,315	35,348	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	0	387,477,000	466,761,000	12,459,000	12,171,000	3,370,000	0	4,656,000

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	98,284	0	0	0	0	0	0	155,179	2,426,678
City Of North Canton	Stark	0	0	0	0	0	0	0	0	0
City Of Lebanon	Warren	47,043	0	0	0	0	0	0	45,786	258,428
City Of Delphos	Allen	0	0	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	20,230	0	0	0	109,054	0	0	552,557	2,307,373
City Of Wapakoneta	Auglaize	31,651	0	0	0	0	0	0	1,093,363	1,444,646
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	2,168	0	17,083	0	200,000	0	0	0	864,495
City Of Monroe	Butler	0	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0	0
City Of Salem	Columbiana	0	0	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0	0
City Of Galion	Crawford	54,076	0	0	0	796,000	0	0	686,772	2,377,922
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	0	0	0	0	0	0	0	1,415,000	21,612,000

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Liabilities (Continued)							
		Current Liabilities (Continued)			Long Term Liabilities				
		Current Payable From Restricted Assets							
City	County	Revenue Bonds Payable	Accrued Interest Payable	Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	0	0	257,514	0	0	0	0
City Of North Canton	Stark	0	0	0	0	0	0	0	0
City Of Lebanon	Warren	0	0	0	138,460	0	13,321,911	0	0
City Of Delphos	Allen	0	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	0	0	84,177	779,170	0	0	0
City Of Wapakoneta	Auglaize	0	0	0	95,038	0	0	0	0
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	0	0	47,969	5,031,128	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0
City Of Salem	Columbiana	0	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0
City Of Galion	Crawford	0	0	0	69,571	7,518,000	0	0	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	13,195,000	1,205,000	14,400,000	495,000	0	221,127,000	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Current Liabilities (Continued)				Net Position			
		Long Term Liabilities (Continued)							
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	257,514	2,684,192	0	19,957,517	0	26,430,872	46,388,389
City Of North Canton	Stark	0	0	0	0	0	0	0	0
City Of Lebanon	Warren	496,470	13,956,841	14,215,269	0	3,365,678	3,549,998	21,315,552	28,231,228
City Of Delphos	Allen	0	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	1,335,841	2,199,188	4,506,561	0	5,772,346	0	5,670,260	11,442,606
City Of Wapakoneta	Auglaize	223,880	318,918	1,763,564	0	15,610,353	0	8,530,888	24,141,241
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	24,026	5,103,123	5,967,618	0	(1,129,791)	0	1,734,665	604,874
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0
City Of Salem	Columbiana	0	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0
City Of Galion	Crawford	1,441,905	9,029,476	11,407,398	0	3,255,992	0	8,228,034	11,484,026
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	13,184,000	234,806,000	270,818,000	0	162,124,000	4,514,000	41,764,000	208,402,000

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Assets								
		Current Assets								
City	County	Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0	0
City Of Huron	Erie	186,768	0	250	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Assets (Continued)							
		Current Assets (Continued)		Noncurrent Assets					
				Restricted Assets			Capital Assets		
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0
City Of Huron	Erie	0	187,018	0	0	0	0	100,173	(13,937)
City Of Sandusky	Erie	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Assets (Continued)				Liabilities			
		Noncurrent Assets (Continued)				Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0
City Of Huron	Erie	0	86,236	273,254	0	15,973	197	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
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		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0	0
City Of Huron	Erie	0	0	0	0	0	0	0	168	16,338
City Of Sandusky	Erie	0	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
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All Cities Reporting Under GAAP

		Liabilities (Continued)							
		Current Liabilities (Continued)			Long Term Liabilities				
		Current Payable From Restricted Assets							
				Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City	County	Revenue Bonds Payable	Accrued Interest Payable						
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0
City Of Huron	Erie	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		<u>Current Liabilities (Continued)</u>				<u>Net Position</u>			
		<u>Long Term Liabilities (Continued)</u>							
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0
City Of Huron	Erie	0	0	16,338	0	86,236	0	170,680	256,916
City Of Sandusky	Erie	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Assets							
		Current Assets							
City	County	Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable
City Of Columbus	Franklin	16,872,000	0	6,732,000	0	0	946,000	0	708,000
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0
City Of Grove City	Franklin	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	22,237,525	0	9,435,469	0	0	940,352	10,330	622,703
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0
City Of Willard	Huron	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	11,446,050	0	1,980,712	0	0	632,080	0	0
City Of Wellston	Jackson	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Assets (Continued)							
		Current Assets (Continued)		Noncurrent Assets					
				Restricted Assets			Capital Assets		
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation
City Of Columbus	Franklin	0	25,258,000	7,273,000	0	0	2,391,000	155,630,000	(71,663,000)
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0
City Of Grove City	Franklin	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	78,427	33,324,806	0	0	0	4,409,639	87,705,379	(33,084,297)
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0
City Of Willard	Huron	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	0	14,058,842	510,860	276,238	0	1,752,153	8,907,968	(838,358)
City Of Wellston	Jackson	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Columbus	Franklin	0	93,631,000	118,889,000	72,000	5,230,000	283,000	0	295,000
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0
City Of Grove City	Franklin	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	0	59,030,721	92,355,527	93,775	3,468,907	79,281	13,842	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0
City Of Willard	Huron	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	697,718	11,306,579	25,365,421	0	1,395,730	49,469	25,549	0
City Of Wellston	Jackson	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Columbus	Franklin	580,000	0	0	0	3,533,000	0	0	1,025,000	10,946,000
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0	0
City Of Grove City	Franklin	0	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	250,170	0	92,438	57,026	1,458,255	0	0	550,566	5,970,485
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0	0
City Of Willard	Huron	0	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	64,506	0	0	0	0	0	0	776,238	2,311,492
City Of Wellston	Jackson	0	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	0	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0	0



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
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All Cities Reporting Under GAAP

		Current Liabilities (Continued)			Liabilities (Continued)				
		Current Payable From Restricted Assets			Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City Of Columbus	Franklin	0	318,000	318,000	0	17,152,000	0	0	0
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0
City Of Grove City	Franklin	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	0	0	0	265,818	25,473,614	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City of Wauseon	Fulton	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0
City of Willard	Huron	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	340,000	11,463	351,463	229,614	0	2,948,583	0	0
City of Wellston	Jackson	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
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		Current Liabilities (Continued)				Net Position			
		Long Term Liabilities (Continued)							
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Columbus	Franklin	0	17,152,000	28,416,000	0	72,731,000	0	17,814,000	90,545,000
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0
City of Grove City	Franklin	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	0	25,739,432	31,709,917	0	32,192,627	0	28,546,758	60,739,385
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City of Wauseon	Fulton	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0
City of Willard	Huron	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	1,911,742	5,089,939	7,752,894	0	6,533,180	0	11,079,347	17,612,527
City of Wellston	Jackson	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0

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		Assets							
		Current Assets							
City	County	Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Painesville	Lake	20,454,125	0	2,872,024	0	0	713,444	164,993	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0
City of Newark	Licking	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	5,473,043	0	2,481,181	0	0	159,155	11,901	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	175,105	7,468,427	967,539	0	0	398,241	12,453	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0
City of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0
City Of Toledo	Lucas	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0
City of Youngstown	Mahoning	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	6,617,115	0	4,086,280	865,830	0	2,807,285	16,767	5,107,858
City Of Celina	Mercer	7,328,123	0	1,812,275	2,088	0	1,414,021	12,897	1,551,665
City Of Piqua	Miami	4,860,108	2,644,417	3,304,274	0	0	717,990	5,366	0
City Of Troy	Miami	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0

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		Assets (Continued)							
		Current Assets (Continued)		Noncurrent Assets					
				Restricted Assets			Capital Assets		
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Painesville	Lake	0	24,204,586	727,912	0	0	16,748,733	39,503,248	(27,469,362)
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0
City of Newark	Licking	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	0	8,125,280	0	157,144	0	7,000	6,354,316	(3,005,952)
City Of Avon	Lorain	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	9,021,765	0	0	0	659,239	12,471,888	(10,884,442)
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0
City of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0
City Of Toledo	Lucas	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0
City of Youngstown	Mahoning	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	5,098,824	24,599,959	0	0	0	2,236,523	50,353,609	(27,690,677)
City Of Celina	Mercer	0	12,121,069	0	0	0	190,491	14,503,759	0
City Of Piqua	Miami	0	11,532,155	0	0	0	5,161,591	34,697,192	0
City Of Troy	Miami	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0

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Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Painesville	Lake	1,189,543	30,700,074	54,904,660	0	625,279	242,347	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0
City of Newark	Licking	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	1,399,980	4,912,488	13,037,768	0	13,852	18,853	22,825	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	810,340	3,057,025	12,078,790	0	127,776	61,696	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0
City of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0
City Of Toledo	Lucas	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0
City of Youngstown	Mahoning	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	0	24,899,455	49,499,414	0	1,879,648	62,884	57,006	4,686,890
City Of Celina	Mercer	8,020	14,702,270	26,823,339	0	74,333	35,506	57,468	0
City Of Piqua	Miami	0	39,858,783	51,390,938	0	2,491,150	45,890	0	0
City Of Troy	Miami	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0

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		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0	0
City Of Painesville	Lake	377,969	0	665	0	0	23,769	0	980,723	2,250,752
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0	0
City of Newark	Licking	0	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	7,200	0	0	0	85,000	0	0	333,033	480,763
City Of Avon	Lorain	0	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	63,836	0	0	0	0	0	0	0	253,308
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0	0
City of Maumee	Lucas	0	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0	0
City Of Toledo	Lucas	0	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0	0
City of Youngstown	Mahoning	0	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	116,848	0	0	0	35,551	0	0	858,560	7,697,387
City Of Celina	Mercer	32,232	0	0	0	0	0	0	1,647,789	1,847,328
City Of Piqua	Miami	239,514	0	0	0	0	0	0	154,611	2,931,165
City Of Troy	Miami	0	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0	0

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		Current Liabilities (Continued)			Liabilities (Continued)				
		Current Payable From Restricted Assets			Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Painesville	Lake	0	0	0	448,169	0	797,425	189,919	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0
City of Newark	Licking	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	0	0	0	59,764	375,000	0	0	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	0	0	93,356	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0
City of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0
City Of Toledo	Lucas	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0
City of Youngstown	Mahoning	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	0	270	270	434,141	182,755	0	0	0
City Of Celina	Mercer	0	0	0	52,297	0	0	0	0
City Of Piqua	Miami	0	0	0	318,255	0	0	0	0
City Of Troy	Miami	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0

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		Current Liabilities (Continued)				Net Position			
		Long Term Liabilities (Continued)							
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Painesville	Lake	0	1,435,513	3,686,265	0	28,568,931	0	22,649,464	51,218,395
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0
City of Newark	Licking	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	730,307	1,165,071	1,645,834	0	2,540,364	0	8,851,570	11,391,934
City Of Avon	Lorain	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	237,626	330,982	584,290	0	2,246,685	0	9,247,815	11,494,500
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0
City of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0
City Of Toledo	Lucas	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0
City of Youngstown	Mahoning	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	9,708,046	10,324,942	18,022,599	0	24,624,843	0	6,851,972	31,476,815
City Of Celina	Mercer	2,234,567	2,286,864	4,134,192	0	14,694,250	0	7,994,897	22,689,147
City Of Piqua	Miami	2,244,665	2,562,920	5,494,085	0	37,459,507	0	8,437,346	45,896,853
City Of Troy	Miami	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Assets							
		Current Assets							
City	County	Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0
City Of Shelby	Richland	5,148,808	0	1,255,629	0	0	717,334	99,815	0
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	6,391,825	188,000	1,802,903	0	0	297,608	14,515	0
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City Of Sidney	Shelby	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0
City Of Akron	Summit	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Assets (Continued)							
		Current Assets (Continued)		Noncurrent Assets					
				Restricted Assets			Capital Assets		
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0
City Of Shelby	Richland	454	7,222,040	0	0	0	49,370	35,906,450	(26,160,144)
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	69,206	8,764,057	274,203	0	0	28,293	17,425,641	(7,052,569)
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City Of Sidney	Shelby	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0
City Of Akron	Summit	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Assets (Continued)				Liabilities			
		Noncurrent Assets (Continued)				Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0
City Of Shelby	Richland	430,954	10,226,630	17,448,670	0	742,906	80,721	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	0	10,675,568	19,439,625	39,649	1,055,467	30,534	10,189	65,416
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City Of Sidney	Shelby	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0
City Of Akron	Summit	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
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All Cities Reporting Under GAAP

		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0	0
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0	0
City Of Shelby	Richland	39,306	0	1,951	0	450,000	0	0	0	1,314,884
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	12,379	0	0	0	590,799	0	0	7,976	1,772,760
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0	0
City Of Sidney	Shelby	0	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0	0
City Of Akron	Summit	0	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Liabilities (Continued)							
		Current Liabilities (Continued)			Long Term Liabilities				
		Current Payable From Restricted Assets							
				Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City	County	Revenue Bonds Payable	Accrued Interest Payable						
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0
City of Englewood	Montgomery	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0
City of Port Clinton	Ottawa	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0
City Of Shelby	Richland	0	0	0	111,397	900,000	0	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	0	0	0	30,063	734,375	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City Of Sidney	Shelby	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0
City Of Akron	Summit	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
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		Current Liabilities (Continued)				Net Position			
		Long Term Liabilities (Continued)							
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0
City Of Shelby	Richland	0	1,011,397	2,326,281	0	8,445,676	0	6,676,713	15,122,389
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	97,601	862,039	2,634,799	0	9,114,017	274,203	7,456,255	16,844,475
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City Of Sidney	Shelby	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0
City Of Akron	Summit	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Assets							
		Current Assets							
City	County	Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable
City Of Hudson	Summit	13,284,186	0	3,158,401	0	0	1,131,517	0	0
City Of Girard	Trumbull	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	4,161,716	0	546,043	0	0	460,613	2,401	0
City Of Niles	Trumbull	5,362,545	0	3,659,368	0	0	0	0	1,213,713
City Of Warren	Trumbull	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0
City Of Mason	Warren	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0
City Of Wooster	Wayne	0	0	0	0	0	0	0	0
City Of Bryan	Williams	9,963,008	0	2,162,523	0	0	1,430,563	205,480	978,642
City Of Bowling Green	Wood	24,093,329	0	4,912,330	2,668	0	1,022,000	23,067	19,240
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Stow	Summit	0	0	0	0	0	0	0	0
City Of Green	Summit	0	0	0	0	0	0	0	0
City Of Dover	Tuscarawas	2,743,601	0	3,975,405	0	0	1,048,024	182,013	0
City Of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0
City Of Tallmadge	Summit	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	10,345,698	0	6,008,969	52	0	3,503,448	37,690	872,405
City Of Delaware	Delaware	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	0	0	0	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	23,006,717	0	7,127,230	0	0	1,871,318	700,381	635,600
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
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All Cities Reporting Under GAAP

		Assets (Continued)						
		Current Assets (Continued)		Noncurrent Assets				
				Restricted Assets			Capital Assets	
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets Less Accumulated Depreciation
City Of Hudson	Summit	230,747	17,804,851	0	0	556,025	313,526	8,037,552 0
City Of Girard	Trumbull	0	0	0	0	0	0	0 0
City Of Hubbard	Trumbull	3,521	5,174,294	0	0	0	0	8,311,195 (5,082,877)
City Of Niles	Trumbull	0	10,235,626	584,325	0	0	497,898	17,042,710 (14,266,489)
City Of Warren	Trumbull	0	0	0	0	0	0	0 0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0 0
City Of Franklin	Warren	0	0	0	0	0	0	0 0
City Of Mason	Warren	0	0	0	0	0	0	0 0
City Of Belpre	Washington	0	0	0	0	0	0	0 0
City Of Marietta	Washington	0	0	0	0	0	0	0 0
City Of Wooster	Wayne	0	0	0	0	0	0	0 0
City Of Bryan	Williams	787	14,741,003	0	0	0	1,306,016	50,658,924 (35,140,338)
City Of Bowling Green	Wood	136,249	30,208,883	0	0	0	6,017,841	15,088,859 0
City Of Northwood	Wood	0	0	0	0	0	0	0 0
City Of Perrysburg	Wood	0	0	0	0	0	0	0 0
City Of Rossford	Wood	0	0	0	0	0	0	0 0
City of Stow	Summit	0	0	0	0	0	0	0 0
City of Green	Summit	0	0	0	0	0	0	0 0
City of Dover	Tuscarawas	0	7,949,043	2,311,090	0	0	259,676	19,111,158 0
City of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0 0
City of Tallmadge	Summit	0	0	0	0	0	0	0 0
City Of Barberton	Summit	0	0	0	0	0	0	0 0
City Of Bexley	Franklin	0	0	0	0	0	0	0 0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0 0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0 0
City Of Cuyahoga Falls	Summit	5,559,815	26,328,077	0	0	0	1,517,228	49,814,361 (26,494,151)
City Of Delaware	Delaware	0	0	0	0	0	0	0 0
City Of Dublin	Franklin	0	0	0	0	0	0	0 0
City Of Fairfield	Butler	0	0	0	0	0	0	0 0
City Of Fairlawn	Summit	0	0	0	0	0	0	0 0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0 0
City Of Hamilton	Butler	10,266,029	43,607,275	0	0	0	29,724,527	389,093,985 (291,612,905)
City Of Harrison	Hamilton	0	0	0	0	0	0	0 0
City Of Louisville	Stark	0	0	0	0	0	0	0 0
City Of Madeira	Hamilton	0	0	0	0	0	0	0 0
City Of Marysville	Union	0	0	0	0	0	0	0 0



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Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Hudson	Summit	0	8,907,103	26,711,954	155,320	234,307	45,810	57,764	5,731
City Of Girard	Trumbull	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	1,211,974	4,440,292	9,614,586	0	436,684	20,042	27,408	0
City Of Niles	Trumbull	10,376,730	14,235,174	24,470,800	0	33,544	12,665	85,360	1,500,000
City Of Warren	Trumbull	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0
City Of Mason	Warren	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0
City Of Wooster	Wayne	0	0	0	0	0	0	0	0
City Of Bryan	Williams	903,271	17,727,873	32,468,876	0	1,471,974	71,226	67,427	0
City Of Bowling Green	Wood	10,491,881	31,598,581	61,807,464	0	3,664,254	60,775	63,631	137,433
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City of Stow	Summit	0	0	0	0	0	0	0	0
City of Green	Summit	0	0	0	0	0	0	0	0
City of Dover	Tuscarawas	1,189,543	22,871,467	30,820,510	28,612	1,772,503	68,351	112,732	0
City of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0
City of Tallmadge	Summit	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	24,837,438	51,165,515	0	3,009,757	119,011	18,343	8,182
City Of Delaware	Delaware	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	0	0	0	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	127,205,607	170,812,882	3,294,204	4,035,925	388,413	109,629	0
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0

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		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Hudson	Summit	242,777	0	4,083	0	136,000	0	0	424,984	1,151,456
City Of Girard	Trumbull	0	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	44,463	0	0	0	0	0	0	822,014	1,350,611
City Of Niles	Trumbull	46,721	0	0	0	0	0	0	2,889,211	4,567,501
City Of Warren	Trumbull	0	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0	0
City Of Mason	Warren	0	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0	0
City Of Wooster	Wayne	0	0	0	0	0	0	0	0	0
City Of Bryan	Williams	128,809	0	0	0	0	0	0	0	1,739,436
City Of Bowling Green	Wood	157,938	0	0	0	70,000	0	0	3,915,353	8,069,384
City Of Northwood	Wood	0	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0	0
City of Stow	Summit	0	0	0	0	0	0	0	0	0
City of Green	Summit	0	0	0	0	0	0	0	0	0
City of Dover	Tuscarawas	66,303	0	927	0	305,000	0	0	3,945,467	6,271,283
City of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0	0
City of Tallmadge	Summit	0	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0	0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	76,379	0	0	0	0	799,027	0	1,106,808	5,137,507
City Of Delaware	Delaware	0	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	0	0	0	0	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	613,025	0	1,543,982	0	0	0	0	13,482,051	20,173,025
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0	0

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		Liabilities (Continued)							
		Current Liabilities (Continued)			Long Term Liabilities				
		Current Payable From Restricted Assets							
City	County	Revenue Bonds Payable	Accrued Interest Payable	Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City Of Hudson	Summit	0	0	0	488,031	2,042,762	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	0	0	0	55,457	0	0	0	0
City Of Niles	Trumbull	0	0	0	167,856	0	0	0	0
City Of Warren	Trumbull	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0
City Of Mason	Warren	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0
City Of Wooster	Wayne	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	433,864	0	0	0	0
City Of Bowling Green	Wood	0	0	0	323,684	140,000	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City of Stow	Summit	0	0	0	0	0	0	0	0
City of Green	Summit	0	0	0	0	0	0	0	0
City of Dover	Tuscarawas	730,000	37,949	767,949	294,796	6,181,109	4,245,646	0	0
City of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0
City of Tallmadge	Summit	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	0	0	598,806	0	0	4,531,594	0
City Of Delaware	Delaware	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	0	0	0	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	0	0	839,411	0	137,589,261	0	0
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0

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Current Liabilities (Continued)						Net Position			
Long Term Liabilities (Continued)									
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Hudson	Summit	194,236	2,725,029	3,876,485	0	5,939,163	0	17,051,626	22,990,789
City Of Girard	Trumbull	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	1,626,030	1,681,487	3,032,098	0	1,776,318	0	4,806,170	6,582,488
City Of Niles	Trumbull	5,148,465	5,316,321	9,883,822	0	3,274,118	0	11,312,860	14,586,978
City Of Warren	Trumbull	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0
City Of Mason	Warren	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0
City Of Wooster	Wayne	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	433,864	2,173,300	0	16,824,602	0	13,470,974	30,295,576
City Of Bowling Green	Wood	3,747,158	4,210,842	12,280,226	2,412,958	18,256,700	0	28,857,580	47,114,280
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Stow	Summit	0	0	0	0	0	0	0	0
City Of Green	Summit	0	0	0	0	0	0	0	0
City Of Dover	Tuscarawas	0	10,721,551	17,760,783	0	7,981,576	3,152,215	1,954,548	13,088,339
City Of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0
City Of Tallmadge	Summit	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	1,895,186	7,025,586	12,163,093	0	18,681,218	0	20,321,204	39,002,422
City Of Delaware	Delaware	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	0	0	0	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	138,428,672	158,601,697	0	(19,687,093)	10,252,440	24,940,042	15,505,389
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0

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		Assets							
		Current Assets							
City	County	Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable
City Of Massillon	Stark	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oxford	Butler	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City of Napoleon	Henry	8,551,454	0	2,766,943	0	0	992,090	0	0
City of Ashland	Ashland	0	0	0	0	0	0	0	0
City of Tipp City	Miami	6,524,647	991,388	1,563,235	0	0	1,206,775	3,810	16,574
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City of Canal Winchester	Franklin	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0
City of Waterville	Lucas	0	0	0	0	0	0	0	0

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		Assets (Continued)							
		Current Assets (Continued)		Noncurrent Assets					
				Restricted Assets			Capital Assets		
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation
City Of Massillon	Stark	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oxford	Butler	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City of Napoleon	Henry	3,215	12,313,702	0	0	0	203,566	19,577,371	(8,952,121)
City of Ashland	Ashland	0	0	0	0	0	0	0	0
City of Tipp City	Miami	269,133	10,575,562	0	0	0	522,585	15,340,905	(6,466,432)
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City of Canal Winchester	Franklin	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0
City of Waterville	Lucas	0	0	0	0	0	0	0	0

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Assets (Continued)						Liabilities			
Noncurrent Assets (Continued)						Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Massillon	Stark	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oxford	Butler	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City of Napoleon	Henry	1,106,964	11,935,780	24,249,482	0	1,053,454	51,624	0	0
City of Ashland	Ashland	0	0	0	0	0	0	0	0
City of Tipp City	Miami	990,000	10,387,058	20,962,620	0	878,728	59,217	12,284	76,395
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City of Canal Winchester	Franklin	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0
City of Waterville	Lucas	0	0	0	0	0	0	0	0

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		Liabilities (Continued)								
		Current Liabilities (Continued)								
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Massillon	Stark	0	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0	0
City Of Oxford	Butler	0	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0	0
City of Napoleon	Henry	71,341	0	0	0	0	0	820,991	0	1,997,410
City of Ashland	Ashland	0	0	0	0	0	0	0	0	0
City of Tipp City	Miami	33,881	0	0	0	50,000	0	1,115,575	1,749,916	3,975,996
City of New Albany	Franklin	0	0	0	0	0	0	0	0	0
City of Canal Winchester	Franklin	0	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0	0
City of Waterville	Lucas	0	0	0	0	0	0	0	0	0



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Liabilities (Continued)							
		Current Liabilities (Continued)			Long Term Liabilities				
		Current Payable From Restricted Assets							
				Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion
City	County	Revenue Bonds Payable	Accrued Interest Payable						
City Of Massillon	Stark	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oxford	Butler	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City of Napoleon	Henry	0	0	0	91,059	0	0	0	0
City of Ashland	Ashland	0	0	0	0	0	0	0	0
City of Tipp City	Miami	0	14,005	14,005	174,869	95,000	0	0	0
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City of Canal Winchester	Franklin	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0
City of Waterville	Lucas	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		<u>Current Liabilities (Continued)</u>				<u>Net Position</u>			
		<u>Long Term Liabilities (Continued)</u>							
City	County	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Massillon	Stark	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oxford	Butler	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City of Napoleon	Henry	94,974	186,033	2,183,443	0	10,828,816	0	11,237,223	22,066,039
City of Ashland	Ashland	0	0	0	0	0	0	0	0
City of Tipp City	Miami	0	269,869	4,259,870	248,000	9,252,058	0	7,202,692	16,454,750
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City of Canal Winchester	Franklin	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0
City of Waterville	Lucas	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets								
		Current Assets								
		Cash And		Accounts	Intergovernmental	Inventory	Materials	Prepaid	Interfund	
City	County	Cash	Investments	Receivables	Receivables	Held For	And Supplies	Items	Receivable	
		Equivalents				Resale	Inventory			
City Of Akron	Summit	0	0	0	0	0	0	0	0	
City Of Alliance	Stark	0	0	0	0	0	0	0	0	
City Of Amherst	Lorain	0	0	0	0	0	0	0	0	
City of Ashland	Ashland	0	0	0	0	0	0	0	0	
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0	
City Of Athens	Athens	0	0	0	0	0	0	0	0	
City Of Aurora	Portage	0	0	0	0	0	0	0	0	
City Of Avon	Lorain	0	0	0	0	0	0	0	0	
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0	
City Of Barberton	Summit	0	0	0	0	0	0	0	0	
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0	
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0	
City Of Bellevue	Huron	0	0	0	0	0	0	0	0	
City Of Belpre	Washington	442,858	0	0	0	0	0	0	0	
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Bexley	Franklin	0	0	0	0	0	0	0	0	
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0	
City Of Bowling Green	Wood	0	0	0	0	0	0	0	0	
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0	
City Of Brunswick	Medina	0	0	0	0	0	0	0	0	
City Of Bryan	Williams	0	0	0	0	0	0	0	0	
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0	
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0	
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0	
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0	
City Of Canal Winchester	Franklin	0	0	0	0	0	0	0	0	
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0	
City Of Canton	Stark	0	0	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)								
		Current Assets (Continued)		Noncurrent Assets						
				Restricted Assets			Capital Assets			
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	
City Of Akron	Summit	0	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	0	0	0	0	0	0	0	0	0
City Of Ashland	Ashland	0	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	442,858	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	0	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0	0
City Of Canal Winchester	Franklin	0	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)				Liabilities			
		Noncurrent Assets (Continued)				Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Akron	Summit	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	0	0	0	0	0	0	0	0
City Of Ashland	Ashland	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	442,858	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0
City Of Canal Winchester	Franklin	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)									
		Current Liabilities (Continued)									
		Compensated	Matured	Matured		General	Capital	Landfill		Other	Total
City	County	Absences	Bonds	Interest	Unearned	Obligation	Leases	Closure and	Claims	Current	Current
		Payable	Payable	Payable	Revenue	Bonds	Payable	Postclosure	Payable	Liabilities	Liabilities
						Payable		Payable			
City Of Akron	Summit	0	0	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	0	0	0	0	0	0	0	0	0	0
City of Ashland	Ashland	0	0	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0	0	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0	0	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	0	0	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0	0	0
City Of Canal Winchester	Franklin	0	0	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Current Payable From Restricted Assets			Liabilities (Continued)				
					Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Landfill Closure and Postclosure Payable Net of Current Portion
City Of Akron	Summit	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	0	0	0	0	0	0	0	0
City Of Ashland	Ashland	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0
City Of Canal Winchester	Franklin	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Liabilities (Continued)					Net Position			
		Long Term Liabilities (Continued)								
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Akron	Summit	0	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	0	0	0	0	0	0	0	0	0
City Of Ashland	Ashland	0	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	442,858	442,858
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	0	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0	0
City Of Canal Winchester	Franklin	0	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0	0



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets							
		Current Assets							
		Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable
City	County								
City Of Celina	Mercer	0	0	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	0	0	0	0	0	0	0	0
City Of Columbus	Franklin	0	0	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	0	0	0	0	0	0	0
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0
City Of Delaware	Delaware	0	0	0	0	0	0	0	0
City Of Delphos	Allen	0	0	0	0	0	0	0	0
City Of Dover	Tuscarawas	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	219,971	0	284,005	0	0	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	459,067	0	186,071	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)								
		Current Assets (Continued)		Noncurrent Assets						
				Restricted Assets			Capital Assets			
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	
City Of Celina	Mercer	0	0	0	0	0	0	0	0	
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0	
City Of Chardon	Geauga	0	0	0	0	0	0	0	0	
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0	
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0	
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0	
City Of Cleveland	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Clyde	Sandusky	0	0	0	0	0	0	0	0	
City Of Columbus	Franklin	0	0	0	0	0	0	0	0	
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0	
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0	
City Of Cuyahoga Falls	Summit	0	0	0	0	0	0	0	0	
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0	
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0	
City Of Defiance	Defiance	0	0	0	0	0	0	0	0	
City Of Delaware	Delaware	0	0	0	0	0	0	0	0	
City Of Delphos	Allen	0	0	0	0	0	0	0	0	
City Of Dover	Tuscarawas	0	0	0	0	0	0	0	0	
City Of Dublin	Franklin	0	0	0	0	0	0	0	0	
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0	
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0	
City Of Eastlake	Lake	0	0	0	0	0	0	0	0	
City Of Eaton	Preble	0	0	0	0	0	0	0	0	
City Of Elyria	Lorain	0	0	0	0	0	0	0	0	
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0	
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Fairborn	Greene	0	0	0	0	0	0	0	0	
City Of Fairfield	Butler	0	503,976	0	0	0	0	0	0	
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0	
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Findlay	Hancock	0	0	0	0	0	0	0	0	
City Of Forest Park	Hamilton	1,068	646,206	0	0	0	0	59,365	(32,099)	
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0	
City Of Franklin	Warren	0	0	0	0	0	0	0	0	
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)				Liabilities			
		Noncurrent Assets (Continued)				Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Celina	Mercer	0	0	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	0	0	0	0	0	0	0	0
City Of Columbus	Franklin	0	0	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	0	0	0	0	0	0	0
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0
City Of Delaware	Delaware	0	0	0	0	0	0	0	0
City Of Delphos	Allen	0	0	0	0	0	0	0	0
City Of Dover	Tuscarawas	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	503,976	0	179,867	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	27,266	673,472	0	71,404	4,535	0	0
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)										
		Current Liabilities (Continued)										
		Compensated	Matured	Matured		General	Capital	Landfill		Other	Total	
City	County	Absences	Bonds	Interest	Unearned	Obligation	Leases	Closure and	Claims	Current	Current	
		Payable	Payable	Payable	Revenue	Bonds	Payable	Postclosure	Payable	Liabilities	Liabilities	
City Of Celina	Mercer	0	0	0	0	0	0	0	0	0	0	
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0	0	0	
City Of Chardon	Geauga	0	0	0	0	0	0	0	0	0	0	
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0	0	0	
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0	0	0	
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0	0	0	
City Of Cleveland	Cuyahoga	0	0	0	0	0	0	0	0	0	0	
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	
City Of Clyde	Sandusky	0	0	0	0	0	0	0	0	0	0	
City Of Columbus	Franklin	0	0	0	0	0	0	0	0	0	0	
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0	0	0	
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0	0	0	
City Of Cuyahoga Falls	Summit	0	0	0	0	0	0	0	0	0	0	
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0	0	0	
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0	0	0	
City Of Defiance	Defiance	0	0	0	0	0	0	0	0	0	0	
City Of Delaware	Delaware	0	0	0	0	0	0	0	0	0	0	
City Of Delphos	Allen	0	0	0	0	0	0	0	0	0	0	
City Of Dover	Tuscarawas	0	0	0	0	0	0	0	0	0	0	
City Of Dublin	Franklin	0	0	0	0	0	0	0	0	0	0	
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0	0	0	
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0	0	0	
City Of Eastlake	Lake	0	0	0	0	0	0	0	0	0	0	
City Of Eaton	Preble	0	0	0	0	0	0	0	0	0	0	
City Of Elyria	Lorain	0	0	0	0	0	0	0	0	0	0	
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0	0	0	
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0	0	
City Of Fairborn	Greene	0	0	0	0	0	0	0	0	0	0	
City Of Fairfield	Butler	0	0	0	0	0	0	0	0	0	179,867	
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0	0	0	
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0	0	0	
City Of Findlay	Hancock	0	0	0	0	0	0	0	0	0	0	
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0	0	75,939	
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0	0	0	
City Of Franklin	Warren	0	0	0	0	0	0	0	0	0	0	
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Current Payable From Restricted Assets			Liabilities (Continued)				
					Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Landfill Closure and Postclosure Payable Net of Current Portion
City Of Celina	Mercer	0	0	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	0	0	0	0	0	0	0	0
City Of Columbus	Franklin	0	0	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	0	0	0	0	0	0	0
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0
City Of Delaware	Delaware	0	0	0	0	0	0	0	0
City Of Delphos	Allen	0	0	0	0	0	0	0	0
City Of Dover	Tuscarawas	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	0	0	0	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	0	0	30,211	0	0	0	0
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Liabilities (Continued)					Net Position			
		Long Term Liabilities (Continued)								
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Celina	Mercer	0	0	0	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	0	0	0	0	0	0	0	0	0
City Of Columbus	Franklin	0	0	0	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	0	0	0	0	0	0	0	0
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0	0
City Of Delaware	Delaware	0	0	0	0	0	0	0	0	0
City Of Delphos	Allen	0	0	0	0	0	0	0	0	0
City Of Dover	Tuscarawas	0	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	0	179,867	0	0	0	324,109	324,109
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	0	30,211	106,150	0	27,266	0	540,056	567,322
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets								
		Current Assets								
		Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	
City	County									
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0	
City Of Galion	Crawford	0	0	0	0	0	0	0	0	
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0	
City Of Girard	Trumbull	0	0	0	0	0	0	0	0	
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0	
City Of Green	Summit	0	0	0	0	0	0	0	0	
City Of Greenville	Darke	0	0	0	0	0	0	0	0	
City Of Grove City	Franklin	0	0	0	0	0	0	0	0	
City Of Groveport	Franklin	0	0	0	0	0	0	0	0	
City Of Hamilton	Butler	0	0	0	0	0	0	0	0	
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0	
City Of Heath	Licking	0	0	0	0	0	0	0	0	
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0	
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	0	
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0	
City Of Hudson	Summit	0	0	0	0	0	0	0	0	
City Of Huron	Erie	0	0	0	0	0	0	0	0	
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0	
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0	
City Of Jackson	Jackson	0	0	0	0	0	0	0	0	
City Of Kent	Portage	0	0	0	0	0	0	0	0	
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0	
City Of Kirtland	Lake	0	0	0	0	0	0	0	0	
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0	
City Of Lebanon	Warren	0	0	0	0	0	0	0	0	
City Of Lima	Allen	0	0	0	0	0	0	0	0	
City Of Logan	Hocking	0	0	0	0	0	0	0	0	
City Of London	Madison	0	0	0	0	0	0	0	0	
City Of Lorain	Lorain	0	0	0	0	0	0	0	0	
City Of Louisville	Stark	0	0	0	0	0	0	0	0	
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0	
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)								
		Current Assets (Continued)		Noncurrent Assets						
				Restricted Assets			Capital Assets			
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0	0
City Of Galion	Crawford	0	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0	0
City of Green	Summit	0	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0	0
City of Grove City	Franklin	0	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	0	0	0	0	0	0	0	0
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0	0
City Of Hudson	Summit	0	0	0	0	0	0	0	0	0
City Of Huron	Erie	0	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	0	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0	0
City of Lebanon	Warren	0	0	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	0



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)				Liabilities			
		Noncurrent Assets (Continued)				Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0
City Of Galion	Crawford	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0
City of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0
City of Grove City	Franklin	0	0	0	0	0	0	0	0
City Of Groveport	Franklin	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	0	0	0	0	0	0	0
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0
City Of Hudson	Summit	0	0	0	0	0	0	0	0
City Of Huron	Erie	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0
City of Lebanon	Warren	0	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)									
		Current Liabilities (Continued)									
		Compensated	Matured	Matured		General	Capital	Landfill		Other	Total
City	County	Absences	Bonds	Interest	Unearned	Obligation	Leases	Closure and	Claims	Current	Current
		Payable	Payable	Payable	Revenue	Bonds	Payable	Postclosure	Payable	Liabilities	Liabilities
		Payable	Payable	Payable	Revenue	Payable	Payable	Payable	Payable		
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0	0	0
City Of Galion	Crawford	0	0	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0	0	0
City of Green	Summit	0	0	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0	0	0
City of Grove City	Franklin	0	0	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	0	0	0	0	0	0	0	0	0
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0	0	0
City Of Hudson	Summit	0	0	0	0	0	0	0	0	0	0
City Of Huron	Erie	0	0	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	0	0	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0	0	0
City of Lebanon	Warren	0	0	0	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Current Payable From Restricted Assets			Liabilities (Continued)				
					Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Landfill Closure and Postclosure Payable Net of Current Portion
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0
City Of Galion	Crawford	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0
City of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0
City of Grove City	Franklin	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	0	0	0	0	0	0	0
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0
City Of Hudson	Summit	0	0	0	0	0	0	0	0
City Of Huron	Erie	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0
City of Lebanon	Warren	0	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Liabilities (Continued)					Net Position			
		Long Term Liabilities (Continued)								
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0	0
City Of Galion	Crawford	0	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0	0
City Of Green	Summit	0	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0	0
City Of Grove City	Franklin	0	0	0	0	0	0	0	0	0
City Of Groveport	Franklin	0	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	0	0	0	0	0	0	0	0
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0	0
City Of Hudson	Summit	0	0	0	0	0	0	0	0	0
City Of Huron	Erie	0	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	0	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0	0
City Of Lebanon	Warren	0	0	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets							
		Current Assets							
		Cash And		Accounts	Intergovernmental	Inventory	Materials	Prepaid	Interfund
City	County	Cash	Investments	Receivables	Receivables	Held For	And Supplies	Items	Receivable
		Equivalents				Resale	Inventory		
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	0	0	0	0	0	137	0
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0
City Of Mason	Warren	253,702	0	233,961	0	0	0	0	0
City Of Massillon	Stark	29,775	0	0	0	0	0	0	0
City Of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City Of Napoleon	Henry	0	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0
City Of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0
City Of Newark	Licking	0	0	0	0	0	0	0	0
City Of Niles	Trumbull	0	0	0	0	0	0	0	0
City Of North Canton	Stark	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)							
		Current Assets (Continued)		Noncurrent Assets					
				Restricted Assets			Capital Assets		
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	137	491	0	0	162,571	0	0
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0
City Of Mason	Warren	364	488,027	0	0	0	0	0	0
City Of Massillon	Stark	0	29,775	0	0	0	0	0	0
City Of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City Of Napoleon	Henry	0	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0
City Of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0
City Of Newark	Licking	0	0	0	0	0	0	0	0
City Of Niles	Trumbull	0	0	0	0	0	0	0	0
City Of North Canton	Stark	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)				Liabilities			
		Noncurrent Assets (Continued)				Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	163,062	163,199	0	10,017	0	124	0
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0
City Of Mason	Warren	0	0	488,027	0	0	989	0	0
City Of Massillon	Stark	0	0	29,775	0	0	0	0	29,775
City Of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City Of Napoleon	Henry	0	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0
City Of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0
City Of Newark	Licking	0	0	0	0	0	0	0	0
City Of Niles	Trumbull	0	0	0	0	0	0	0	0
City Of North Canton	Stark	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)										
		Current Liabilities (Continued)										
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Landfill Closure and Postclosure Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities	
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0	0	0	
City Of Mansfield	Richland	0	0	0	0	0	0	0	0	0	0	
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	
City Of Marietta	Washington	0	0	0	0	0	0	0	0	0	0	
City Of Marion	Marion	0	0	0	0	0	0	0	0	316,487	326,628	
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0	0	0	
City Of Marysville	Union	0	0	0	0	0	0	0	0	0	0	
City Of Mason	Warren	368	0	0	0	0	0	0	0	6,630	7,987	
City Of Massillon	Stark	0	0	0	0	0	0	0	0	0	29,775	
City Of Maumee	Lucas	0	0	0	0	0	0	0	0	0	0	
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	
City Of Medina	Medina	0	0	0	0	0	0	0	0	0	0	
City Of Mentor	Lake	0	0	0	0	0	0	0	0	0	0	
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0	0	0	
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0	0	0	
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	
City Of Middletown	Butler	0	0	0	0	0	0	0	0	0	0	
City Of Milford	Clermont	0	0	0	0	0	0	0	0	0	0	
City Of Monroe	Butler	0	0	0	0	0	0	0	0	0	0	
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0	0	0	
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0	0	0	
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0	0	0	
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0	0	0	
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0	0	0	
City Of Napoleon	Henry	0	0	0	0	0	0	0	0	0	0	
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0	0	0	
City Of New Albany	Franklin	0	0	0	0	0	0	0	0	0	0	
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0	0	0	
City Of New Franklin	Summit	0	0	0	0	0	0	0	0	0	0	
City Of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0	0	0	
City Of Newark	Licking	0	0	0	0	0	0	0	0	0	0	
City Of Niles	Trumbull	0	0	0	0	0	0	0	0	0	0	
City Of North Canton	Stark	0	0	0	0	0	0	0	0	0	0	
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0	0	0	
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0	0	0	
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0	0	0	
City Of Northwood	Wood	0	0	0	0	0	0	0	0	0	0	



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Current Payable From Restricted Assets			Liabilities (Continued)				
					Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Landfill Closure and Postclosure Payable Net of Current Portion
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	0	0	0	170,000	0	0	0
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0
City Of Mason	Warren	0	0	0	467	0	0	0	0
City Of Massillon	Stark	0	0	0	0	0	0	0	0
City Of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City Of Napoleon	Henry	0	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0
City Of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0
City Of Newark	Licking	0	0	0	0	0	0	0	0
City Of Niles	Trumbull	0	0	0	0	0	0	0	0
City Of North Canton	Stark	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

Liabilities (Continued)							Net Position			
Long Term Liabilities (Continued)										
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	1,928,891	2,098,891	2,425,519	0	162,571	0	(2,424,891)	(2,262,320)
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0	0
City Of Mason	Warren	0	0	467	8,454	0	0	0	479,573	479,573
City Of Massillon	Stark	0	0	0	29,775	0	0	0	0	0
City Of Maumee	Lucas	0	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0	0
City Of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0	0
City Of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0	0
City Of Napoleon	Henry	0	0	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0	0
City Of New Albany	Franklin	0	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0	0
City Of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0	0
City Of Newark	Licking	0	0	0	0	0	0	0	0	0
City Of Niles	Trumbull	0	0	0	0	0	0	0	0	0
City Of North Canton	Stark	0	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets							
		Current Assets							
City	County	Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	0	0	0	0	0	0	0
City Of Oxford	Butler	2,819,681	0	2,548	0	0	0	0	0
City Of Painesville	Lake	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0
City Of Piqua	Miami	0	0	0	0	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	2,285,493	0	77,771	5,011	0	11,324	6,031	0
City Of Salem	Columbiana	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0
City Of Shelby	Richland	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)								
		Current Assets (Continued)		Noncurrent Assets						
				Restricted Assets			Capital Assets			
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	
City Of Norton	Summit	0	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	0	0	0	0	0	0	0	0
City Of Oxford	Butler	6,999	2,829,228	0	0	0	17,000	101,350	(86,172)	0
City Of Painesville	Lake	0	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0	0
City Of Piqua	Miami	0	0	0	0	0	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	2,087	2,387,717	0	0	0	303,695	3,212,713	(2,004,649)	0
City Of Salem	Columbiana	0	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0	0
City Of Shelby	Richland	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)				Liabilities			
		Noncurrent Assets (Continued)				Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	0	0	0	0	0	0	0
City Of Oxford	Butler	0	32,178	2,861,406	0	105,563	3,637	3,874	0
City Of Painesville	Lake	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0
City Of Piqua	Miami	0	0	0	0	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	1,511,759	3,899,476	0	11,987	6,216	9,233	0
City Of Salem	Columbiana	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0
City Of Shelby	Richland	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)									
		Current Liabilities (Continued)									
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Landfill Closure and Postclosure Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Norton	Summit	0	0	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	0	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	0	0	0	0	0	0	0	0	0
City Of Oxford	Butler	8,036	0	0	0	0	0	284,157	0	0	405,267
City Of Painesville	Lake	0	0	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0	0	0
City Of Piqua	Miami	0	0	0	0	0	0	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	7,968	0	0	0	0	0	0	0	0	35,404
City Of Salem	Columbiana	0	0	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0	0	0
City Of Shelby	Richland	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Current Payable From Restricted Assets			Liabilities (Continued)				
					Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Landfill Closure and Postclosure Payable Net of Current Portion
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	0	0	0	0	0	0	0
City Of Oxford	Butler	0	0	0	21,588	0	146,729	0	1,842,385
City Of Painesville	Lake	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0
City Of Piqua	Miami	0	0	0	0	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	0	0	29,405	0	0	0	2,806,067
City Of Salem	Columbiana	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0
City Of Shelby	Richland	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Liabilities (Continued)					Net Position			
		Long Term Liabilities (Continued)								
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Norton	Summit	0	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	0	0	0	0	0	0	0	0
City Of Oxford	Butler	0	0	2,010,702	2,415,969	0	32,178	0	413,259	445,437
City Of Painesville	Lake	0	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0	0
City Of Piqua	Miami	0	0	0	0	0	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	0	2,835,472	2,870,876	0	1,511,759	0	(483,159)	1,028,600
City Of Salem	Columbiana	0	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0	0
City Of Shelby	Richland	0	0	0	0	0	0	0	0	0



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets							
		Current Assets							
City	County	Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable
City Of Sidney	Shelby	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	4,130,742	0	89,199	0	0	0	2,339	0
City Of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0
City Of Tallmadge	Summit	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City Of Tipp City	Miami	0	0	0	0	0	0	0	0
City Of Toledo	Lucas	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	35,513	0	333,405	479,232	0	0	0	0
City Of Troy	Miami	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	0	0	0	0	0	0	0	0
City Of Wapakoneta	Auglaize	0	0	0	0	0	0	0	0
City Of Warren	Trumbull	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0
City Of Waterville	Lucas	0	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0
City Of Wellston	Jackson	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)							
		Current Assets (Continued)		Noncurrent Assets					
				Restricted Assets			Capital Assets		
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation
City Of Sidney	Shelby	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	0	4,222,280	0	0	0	30,000	1,278,459	(769,761)
City Of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0
City Of Tallmadge	Summit	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City Of Tipp City	Miami	0	0	0	0	0	0	0	0
City Of Toledo	Lucas	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	848,150	0	0	0	0	0	0
City Of Troy	Miami	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	0	0	0	0	0	0	0	0
City Of Wapakoneta	Auglaize	0	0	0	0	0	0	0	0
City Of Warren	Trumbull	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0
City Of Waterville	Lucas	0	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0
City Of Wellston	Jackson	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)				Liabilities			
		Noncurrent Assets (Continued)				Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of Sidney	Shelby	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	0	538,698	4,760,978	0	72,339	11,717	29,334	0
City Of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0
City Of Tallmadge	Summit	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City Of Tipp City	Miami	0	0	0	0	0	0	0	0
City Of Toledo	Lucas	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	0	848,150	0	108,987	4,087	0	0
City Of Troy	Miami	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	0	0	0	0	0	0	0	0
City Of Wapakoneta	Auglaize	0	0	0	0	0	0	0	0
City Of Warren	Trumbull	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0
City Of Waterville	Lucas	0	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0
City Of Wellston	Jackson	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)									
		Current Liabilities (Continued)									
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Landfill Closure and Postclosure Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of Sidney	Shelby	0	0	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	0	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	3,737	0	0	0	0	0	250,000	0	112,995	480,122
City Of Stow	Summit	0	0	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0	0	0
City Of Tallmadge	Summit	0	0	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0	0	0
City Of Tipp City	Miami	0	0	0	0	0	0	0	0	0	0
City Of Toledo	Lucas	0	0	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	2,372	0	0	0	0	0	0	0	0	115,446
City Of Troy	Miami	0	0	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	0	0	0	0	0	0	0	0	0	0
City Of Wapakoneta	Auglaize	0	0	0	0	0	0	0	0	0	0
City Of Warren	Trumbull	0	0	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0	0	0
City Of Waterville	Lucas	0	0	0	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0	0	0
City Of Wellston	Jackson	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Current Payable From Restricted Assets			Liabilities (Continued)				
					Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Landfill Closure and Postclosure Payable Net of Current Portion
City Of Sidney	Shelby	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	0	0	0	42,935	0	205,698	0	3,544,973
City Of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0
City Of Tallmadge	Summit	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City Of Tipp City	Miami	0	0	0	0	0	0	0	0
City Of Toledo	Lucas	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	0	0	833	0	0	0	0
City Of Troy	Miami	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	0	0	0	0	0	0	0	0
City Of Wapakoneta	Auglaize	0	0	0	0	0	0	0	0
City Of Warren	Trumbull	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0
City Of Waterville	Lucas	0	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0
City Of Wellston	Jackson	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

Liabilities (Continued)							Net Position			
Long Term Liabilities (Continued)										
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of Sidney	Shelby	0	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	0	0	3,793,606	4,273,728	0	258,561	0	228,689	487,250
City Of Stow	Summit	0	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0	0
City Of Tallmadge	Summit	0	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0	0
City Of Tipp City	Miami	0	0	0	0	0	0	0	0	0
City Of Toledo	Lucas	0	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	0	833	116,279	0	0	0	731,871	731,871
City Of Troy	Miami	0	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	0	0	0	0	0	0	0	0	0
City Of Wapakoneta	Auglaize	0	0	0	0	0	0	0	0	0
City Of Warren	Trumbull	0	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0	0
City Of Waterville	Lucas	0	0	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0	0
City Of Wellston	Jackson	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets							
		Current Assets							
		Cash And		Accounts	Intergovernmental	Inventory	Materials	Prepaid	Interfund
City	County	Cash	Investments	Receivables	Receivables	Held For	And Supplies	Items	Receivable
		Equivalents				Resale	Inventory		
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	0	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City of Willard	Huron	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	598,827	0	230,623	0	0	0	0	2,652
City Of Wooster	Wayne	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City Of Xenia	Greene	668,646	1,811,193	21,096	0	0	0	2,535	0
City of Youngstown	Mahoning	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)							
		Current Assets (Continued)		Noncurrent Assets					
				Restricted Assets			Capital Assets		
City	County	Other Assets	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	0	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City of Willard	Huron	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	832,102	0	0	0	713,641	4,303,380	(3,605,950)
City Of Wooster	Wayne	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City Of Xenia	Greene	4,674	2,508,144	0	0	0	0	498,669	0
City of Youngstown	Mahoning	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Assets (Continued)				Liabilities			
		Noncurrent Assets (Continued)				Current Liabilities			
City	County	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	0	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City of Willard	Huron	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	1,411,071	2,243,173	0	43,543	34,157	0	300,000
City Of Wooster	Wayne	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	498,669	3,006,813	0	209,503	34,341	0	0
City of Youngstown	Mahoning	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Liabilities (Continued)									
		Current Liabilities (Continued)									
City	County	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Landfill Closure and Postclosure Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	0	0	0	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0	0	0
City of Willard	Huron	0	0	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	22,600	0	0	0	0	0	0	0	346	400,646
City Of Wooster	Wayne	0	0	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0	0	0
City Of Xenia	Greene	6,187	0	8	0	528	0	186,624	0	0	437,191
City of Youngstown	Mahoning	0	0	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under GAAP

		Current Payable From Restricted Assets			Liabilities (Continued)				
					Long Term Liabilities				
City	County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Landfill Closure and Postclosure Payable Net of Current Portion
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	0	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City of Willard	Huron	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	0	0	44,865	0	0	0	3,829,077
City Of Wooster	Wayne	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	0	0	36,868	4,034	0	0	683,203
City of Youngstown	Mahoning	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

Liabilities (Continued)							Net Position			
Long Term Liabilities (Continued)										
City	County	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	0	0	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0	0
City of Willard	Huron	0	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	0	3,873,942	4,274,588	0	1,411,071	0	(3,442,486)	(2,031,415)
City Of Wooster	Wayne	0	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	0	724,105	1,161,296	0	494,118	0	1,351,399	1,845,517
City of Youngstown	Mahoning	0	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under GAAP**

Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Akron	Summit	0	34,969,933	662,650	35,632,583	12,207,100	0	0	0
City Of Alliance	Stark	0	5,021,621	58,774	5,080,395	1,311,371	521,857	557,946	972,132
City Of Amherst	Lorain	0	2,833,901	0	2,833,901	594,436	0	1,862,858	103,038
City Of Ashland	Ashland	0	3,640,755	0	3,640,755	1,634,273	0	318,284	712,811
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	3,175,109	156	3,175,265	1,034,956	512,002	747,042	432,290
City Of Aurora	Portage	0	3,418,224	7,315	3,425,539	448,971	0	1,238,337	132,946
City Of Avon	Lorain	0	2,561,315	28,607	2,589,922	589,222	0	493,597	1,392,749
City Of Avon Lake	Lorain	0	10,872,430	197,078	11,069,508	2,291,425	0	2,478,224	2,332,166
City Of Barberton	Summit	0	5,751,556	45,788	5,797,344	2,230,204	0	174,777	925,648
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	4,800,197	16,118	4,816,315	764,847	0	2,647,125	165,801
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	1,606,145	18,001	1,624,146	790,335	0	220,917	186,141
City Of Bellefontaine	Logan	0	1,959,099	55,727	2,014,826	767,792	201,210	0	322,242
City Of Bellevue	Huron	0	2,613,375	14,990	2,628,365	1,030,485	0	1,180,578	126,946
City Of Belpre	Washington	0	988,290	0	988,290	171,206	0	169,573	93,819
City Of Berea	Cuyahoga	2,591,376	0	1,010	2,592,386	1,468,813	0	282,090	540,764
City Of Bexley	Franklin	2,410,831	0	1,887	2,412,718	337,907	0	1,681,604	39,787
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	4,218,453	338,745	4,557,198	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	17,250	969,462	2,370	989,082	140,452	0	833,325	12,028
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	1,886,158	6,861	1,893,019	985,318	0	182,562	237,459
City Of Bucyrus	Crawford	0	1,924,411	21,383	1,945,794	1,008,689	0	177,260	262,167
City Of Cambridge	Guernsey	0	3,761,112	24,596	3,785,708	1,161,254	0	330,271	738,223
City Of Campbell	Mahoning	0	1,606,244	1,456	1,607,700	771,129	0	395,458	160,271
City Of Canal Fulton	Stark	0	834,882	5,992	840,874	277,635	92,339	85,841	43,420
City Of Canal Winchester	Franklin	0	1,462,608	166,388	1,628,996	454,206	0	323,017	241,772
City Of Canfield	Mahoning	0	1,243,900	3,089	1,246,989	189,387	0	1,040,889	16,473
City Of Canton	Stark	0	14,842,993	123,705	14,966,698	6,268,095	0	2,814,235	1,605,955
City Of Celina	Mercer	0	4,130,410	95,034	4,225,444	1,110,173	0	0	1,099,510
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	990,002	28,535	1,018,537	491,906	0	127,392	79,178

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under GAAP

Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City Of Akron	Summit	0	4,604,927	0	13,116,009	29,928,036	5,704,547
City Of Alliance	Stark	0	603,289	0	2,094	3,968,689	1,111,706
City Of Amherst	Lorain	0	169,234	0	0	2,729,566	104,335
City Of Ashland	Ashland	0	521,611	0	264,828	3,451,807	188,948
City Of Ashtabula	Ashtabula	0	0	0	0	0	0
City Of Athens	Athens	0	303,706	0	358,806	3,388,802	(213,537)
City Of Aurora	Portage	0	369,735	0	2,208	2,192,197	1,233,342
City Of Avon	Lorain	0	491,945	0	4,608	2,972,121	(382,199)
City Of Avon Lake	Lorain	0	1,161,486	0	2,479	8,265,780	2,803,728
City Of Barberton	Summit	0	576,296	0	34,393	3,941,318	1,856,026
City Of Bay Village	Cuyahoga	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	129,932	0	2,949	3,710,654	1,105,661
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0
City Of Bellbrook	Greene	0	358,410	0	5,405	1,561,208	62,938
City Of Bellefontaine	Logan	0	256,382	0	43,427	1,591,053	423,773
City Of Bellevue	Huron	0	409,041	0	8	2,747,058	(118,693)
City Of Belpre	Washington	0	163,780	0	20,529	618,907	369,383
City Of Berea	Cuyahoga	0	1,003,962	0	8,647	3,304,276	(711,890)
City Of Bexley	Franklin	0	141,388	0	6,337	2,207,023	205,695
City Of Blue Ash	Hamilton	0	0	0	0	0	0
City Of Bowling Green	Wood	0	1,260,319	0	3,391,946	4,652,265	(95,067)
City Of Brecksville	Cuyahoga	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0
City Of Brookville	Montgomery	0	56,781	0	0	1,042,586	(53,504)
City Of Brunswick	Medina	0	0	0	0	0	0
City Of Bryan	Williams	0	292,131	0	2,729	1,700,199	192,820
City Of Bucyrus	Crawford	0	273,313	0	79,498	1,800,927	144,867
City Of Cambridge	Guernsey	0	435,223	0	0	2,664,971	1,120,737
City Of Campbell	Mahoning	0	201,397	0	14,577	1,542,832	64,868
City Of Canal Fulton	Stark	0	120,195	0	7,272	626,702	214,172
City Of Canal Winchester	Franklin	0	732,738	0	78,350	1,830,083	(201,087)
City Of Canfield	Mahoning	0	202,869	0	57,042	1,506,660	(259,671)
City Of Canton	Stark	0	1,821,531	33,551	51,943	12,595,310	2,371,388
City Of Celina	Mercer	0	428,800	0	45,858	2,684,341	1,541,103
City Of Centerville	Montgomery	0	0	0	0	0	0
City Of Chardon	Geauga	0	242,674	0	81,050	1,022,200	(3,663)

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under GAAP**

		Non Operating Revenues (Expenses)							Total Non
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Operating Revenues (Expenses)
City Of Akron	Summit	(1,408,091)	0	0	217	0	0	0	(1,407,874)
City Of Alliance	Stark	(505,623)	0	(4,800)	2,711	0	394,602	0	(113,110)
City Of Amherst	Lorain	(44,827)	0	0	0	0	0	0	(44,827)
City Of Ashland	Ashland	(202,448)	0	(2,299)	0	0	0	0	(204,747)
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	(15,975)	0	0	12,392	0	30,499	(104)	26,812
City Of Aurora	Portage	(5,763)	0	(8,799)	0	0	0	0	(14,562)
City Of Avon	Lorain	(91,691)	0	0	0	0	0	0	(91,691)
City Of Avon Lake	Lorain	(844,079)	0	0	5,335	0	417,770	0	(420,974)
City Of Barberton	Summit	(443,057)	0	0	35,066	0	0	0	(407,991)
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	(125,547)	0	0	26,882	0	0	(21,086)	(119,751)
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	(12,862)	0	(770)	0	0	0	0	(13,632)
City Of Bellefontaine	Logan	(2,374)	0	0	277	0	0	0	(2,097)
City Of Bellevue	Huron	0	0	0	0	0	2,250	0	2,250
City Of Belpre	Washington	(78,930)	1,811	0	48	0	0	0	(77,071)
City Of Berea	Cuyahoga	(348,499)	0	0	0	0	531,303	0	182,804
City Of Bexley	Franklin	(61,627)	0	0	0	0	0	0	(61,627)
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	(24,198)	0	0	265	0	0	0	(23,933)
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	(1,407)	0	0	0	0	0	0	(1,407)
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	1,047	0	39,710	0	40,757
City Of Bucyrus	Crawford	(30,724)	0	0	0	0	0	0	(30,724)
City Of Cambridge	Guernsey	(123,672)	0	0	0	0	0	0	(123,672)
City Of Campbell	Mahoning	(79,178)	0	0	0	0	0	0	(79,178)
City Of Canal Fulton	Stark	(21,806)	0	0	0	0	0	0	(21,806)
City Of Canal Winchester	Franklin	(106,758)	0	0	0	0	0	0	(106,758)
City Of Canfield	Mahoning	0	0	(8,370)	0	0	0	(2,854)	(11,224)
City Of Canton	Stark	(425,270)	0	(745)	1	0	0	0	(426,014)
City Of Celina	Mercer	(257,841)	37,271	0	2,491	0	0	0	(218,079)
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	(93,741)	0	(27,822)	0	0	0	0	(121,563)

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary Items & Capital				Special Items	Extraordinary Items	Transfers		Change In Net Position	Net Position	
		Transfers	Contributions	Items	Items			In	Out		Beginning Of Year	Net Position End Of Year
City Of Akron	Summit	4,296,673	336,717	0	0	0	0	0	0	4,633,390	103,487,210	108,120,600
City Of Alliance	Stark	998,596	0	0	0	0	0	0	0	998,596	7,831,939	8,830,535
City Of Amherst	Lorain	59,508	0	0	0	0	0	0	0	59,508	4,359,239	4,418,747
City of Ashland	Ashland	(15,799)	290,546	0	0	0	0	0	0	274,747	10,847,275	11,122,022
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0	0	0	0
City Of Athens	Athens	(186,725)	0	0	0	0	19,366	0	0	(167,359)	7,332,403	7,165,044
City Of Aurora	Portage	1,218,780	421,735	0	0	0	0	0	0	1,640,515	13,631,251	15,271,766
City Of Avon	Lorain	(473,890)	318,715	0	0	0	0	(74,252)	0	(229,427)	13,728,234	13,498,807
City Of Avon Lake	Lorain	2,382,754	73,200	0	0	0	0	0	0	2,455,954	31,897,774	34,353,728
City Of Barberton	Summit	1,448,035	1,421,141	0	0	0	0	0	0	2,869,176	16,068,749	18,937,925
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	985,910	0	0	0	0	0	0	0	985,910	6,933,896	7,919,806
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	49,306	119,211	0	0	0	0	0	0	168,517	12,689,179	12,857,696
City Of Bellefontaine	Logan	421,676	0	0	0	0	0	0	0	421,676	9,697,171	10,118,847
City Of Bellevue	Huron	(116,443)	0	0	0	0	0	0	0	(116,443)	15,531,198	15,414,755
City Of Belpre	Washington	292,312	0	0	0	0	0	0	0	292,312	4,694,591	4,986,903
City Of Berea	Cuyahoga	(529,086)	0	0	0	0	862,450	(785,945)	0	(452,581)	18,062,294	17,609,713
City Of Bexley	Franklin	144,068	0	0	0	0	0	(5,491)	0	138,577	3,807,582	3,946,159
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	(119,000)	279,322	0	0	0	0	0	0	160,322	48,498,200	48,658,522
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	(54,911)	0	0	0	0	0	0	0	(54,911)	565,000	510,089
City Of Brunswick	Medina	0	0	0	0	0	0	0	0	0	0	0
City Of Bryan	Williams	233,577	28,345	0	0	0	0	0	0	261,922	6,665,768	6,927,690
City Of Bucyrus	Crawford	114,143	121,957	0	0	0	0	0	0	236,100	7,965,530	8,201,630
City Of Cambridge	Guernsey	997,065	190,000	0	0	0	0	0	0	1,187,065	6,265,147	7,452,212
City Of Campbell	Mahoning	(14,310)	0	0	0	0	7,590	0	0	(6,720)	4,046,669	4,039,949
City Of Canal Fulton	Stark	192,366	0	0	0	0	60,000	0	0	252,366	3,191,522	3,443,888
City of Canal Winchester	Franklin	(307,845)	924,198	0	0	0	0	0	0	616,353	23,733,977	24,350,330
City Of Canfield	Mahoning	(270,895)	41,519	0	0	0	0	0	0	(229,376)	6,711,899	6,482,523
City Of Canton	Stark	1,945,374	13,800	0	0	0	0	0	0	1,959,174	48,618,760	50,577,934
City Of Celina	Mercer	1,323,024	266,352	0	0	0	1,118,150	0	0	2,707,526	9,460,232	12,167,758
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	(125,226)	0	0	0	0	124,215	0	0	(1,011)	8,336,728	8,335,717



**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
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Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	4,467,383	125,661	4,593,044	1,206,700	689,651	147,785	614,024
City Of Circleville	Pickaway	0	1,621,987	0	1,621,987	548,345	150,278	436,846	106,847
City Of Cleveland	Cuyahoga	0	272,674,000	0	272,674,000	98,865,000	0	0	0
City Of Cleveland Heights	Cuyahoga	31,017	12,393,400	13,219	12,437,636	1,252,718	0	11,054,385	0
City Of Clyde	Sandusky	0	2,523,160	3,080	2,526,240	1,086,007	0	342,720	321,091
City Of Columbus	Franklin	0	177,953,000	6,062,000	184,015,000	31,562,000	17,031,000	31,406,000	21,274,000
City Of Conneaut	Ashtabula	252	2,157,358	31,161	2,188,771	1,131,910	0	233,540	173,975
City Of Cortland	Trumbull	\$0	\$650,281	\$25,714	\$675,995	\$287,515	\$0	\$189,858	\$81,785
City Of Coshocton	Coshocton	0	3,499,446	34,714	3,534,160	993,265	0	0	1,372,349
City Of Cuyahoga Falls	Summit	0	5,746,604	251,375	5,997,979	1,135,840	472,630	204,147	358,547
City Of Dayton	Montgomery	0	44,291,334	4,622,745	48,914,079	14,114,923	6,274,767	6,754,371	4,339,131
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	5,866,993	149,108	6,016,101	1,811,738	0	0	763,254
City Of Delaware	Delaware	0	5,028,647	1,679,112	6,707,759	1,328,354	0	755,182	534,117
City Of Delphos	Allen	7,700	1,928,350	32,585	1,968,635	448,375	0	171,443	136,611
City Of Dover	Tuscarawas	0	2,104,759	13,502	2,118,261	634,333	326,158	102,790	66,829
City Of Dublin	Franklin	0	1,095,457	1,870	1,097,327	157,771	0	305,220	917
City Of East Cleveland	Cuyahoga	0	1,778,287	0	1,778,287	0	0	2,588	0
City Of East Liverpool	Columbiana	0	2,452,930	38,135	2,491,065	1,390,571	0	1,078,615	397,021
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	1,326,753	6,476	1,333,229	335,970	148,102	248,456	137,805
City Of Elyria	Lorain	22,207	11,024,120	40,333	11,086,660	2,809,807	1,029,541	0	2,176,655
City Of Englewood	Montgomery	0	1,192,135	23,838	1,215,973	451,845	0	283,123	107,589
City Of Euclid	Cuyahoga	0	1,682,000	0	1,682,000	0	0	259,583	0
City Of Fairborn	Greene	0	4,098,965	90,478	4,189,443	1,148,178	0	1,917,289	226,703
City Of Fairfield	Butler	0	4,616,356	185,944	4,802,300	1,872,313	0	1,174,949	578,028
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	8,158,604	77,980	8,236,584	2,607,321	0	448,652	943,958
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	3,234,553	0	65,996	3,300,549	1,362,115	0	83,437	617,991
City Of Franklin	Warren	0	2,522,652	0	2,522,652	681,666	0	592,030	108,924
City Of Fremont	Sandusky	0	6,000,639	113,649	6,114,288	1,600,606	0	995,949	677,728
City Of Gahanna	Franklin	0	7,189,426	35,450	7,224,876	467,367	0	4,492,431	81,445
City Of Galion	Crawford	0	1,842,956	46,272	1,889,228	443,882	245,560	88,523	322,617
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	1,377,542	9,655	1,387,197	266,403	0	368,830	221,630
City Of Girard	Trumbull	0	3,373,710	0	3,373,710	789,814	0	2,044,378	130,329
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
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Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City Of Cheviot	Hamilton	0	0	0	0	0	0
City Of Chillicothe	Ross	0	796,928	0	318,801	3,773,889	819,155
City Of Circleville	Pickaway	0	226,666	0	1,530	1,470,512	151,475
City Of Cleveland	Cuyahoga	0	74,217,000	0	56,082,000	229,164,000	43,510,000
City Of Cleveland Heights	Cuyahoga	0	427,377	0	0	12,734,480	(296,844)
City Of Clyde	Sandusky	0	443,394	0	4,061	2,197,273	328,967
City Of Columbus	Franklin	0	23,803,000	0	1,291,000	126,367,000	57,648,000
City Of Conneaut	Ashtabula	0	352,026	0	2,075	1,893,526	295,245
City Of Cortland	Trumbull	\$0	\$170,510	\$0	\$0	\$729,668	(\$53,673)
City Of Coshocton	Coshocton	0	657,113	0	265,640	3,288,367	245,793
City Of Cuyahoga Falls	Summit	0	925,799	0	1,251,134	4,348,097	1,649,882
City Of Dayton	Montgomery	0	6,039,413	0	8,183,963	45,706,568	3,207,511
City Of Deer Park	Hamilton	0	0	0	0	0	0
City Of Defiance	Defiance	0	741,782	0	1,137,778	4,454,552	1,561,549
City Of Delaware	Delaware	617,757	778,829	0	0	4,014,239	2,693,520
City Of Delphos	Allen	0	0	564,925	0	1,321,354	647,281
City Of Dover	Tuscarawas	0	490,740	0	0	1,620,850	497,411
City Of Dublin	Franklin	0	1,258,030	0	2,282	1,724,220	(626,893)
City Of East Cleveland	Cuyahoga	0	15,674	0	0	18,262	1,760,025
City Of East Liverpool	Columbiana	0	318,010	0	7,394	3,191,611	(700,546)
City Of Eastlake	Lake	0	0	0	0	0	0
City Of Eaton	Preble	0	306,879	0	1,746	1,178,958	154,271
City Of Elyria	Lorain	0	1,296,407	0	0	7,312,410	3,774,250
City Of Englewood	Montgomery	0	494,256	0	0	1,336,813	(120,840)
City Of Euclid	Cuyahoga	0	669,235	0	0	928,818	753,182
City Of Fairborn	Greene	0	620,275	0	0	3,912,445	276,998
City Of Fairfield	Butler	0	740,078	0	0	4,365,368	436,932
City Of Fairlawn	Summit	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0
City Of Findlay	Hancock	0	1,328,132	0	345,383	5,673,446	2,563,138
City Of Forest Park	Hamilton	0	0	0	0	0	0
City Of Fostoria	Seneca	0	403,095	0	341,374	2,808,012	492,537
City Of Franklin	Warren	0	188,043	0	6,773	1,577,436	945,216
City Of Fremont	Sandusky	0	1,807,286	0	83,761	5,165,330	948,958
City Of Gahanna	Franklin	0	750,186	0	600,964	6,392,393	832,483
City Of Galion	Crawford	0	357,640	0	112,440	1,570,662	318,566
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	163,204	0	0	1,020,067	367,130
City Of Girard	Trumbull	0	74,133	0	53,849	3,092,503	281,207
City Of Grandview Heights	Franklin	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
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		Non Operating Revenues (Expenses)							
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Total Non Operating Revenues (Expenses)
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	(93,535)	0	(28,698)	0	0	0	0	(122,233)
City Of Circleville	Pickaway	(57,772)	0	(88)	0	1,777	15,904	0	(40,179)
City Of Cleveland	Cuyahoga	(28,413,000)	0	(84,000)	1,650,000	0	5,681,000	0	(21,166,000)
City Of Cleveland Heights	Cuyahoga	(9,354)	0	0	0	0	0	0	(9,354)
City Of Clyde	Sandusky	(242,525)	0	0	9	0	0	0	(242,516)
City Of Columbus	Franklin	(18,727,000)	0	0	1,108,000	0	2,131,000	0	(15,488,000)
City Of Conneaut	Ashtabula	(65,899)	0	0	0	411,285	0	0	345,386
City Of Cortland	Trumbull	(\$36,880)	\$0	(\$153,089)	\$0	\$0	\$0	\$0	(\$189,969)
City Of Coshocton	Coshocton	(251,670)	0	0	0	0	0	0	(251,670)
City Of Cuyahoga Falls	Summit	(234,303)	2,950	0	0	617,246	0	0	385,893
City Of Dayton	Montgomery	(664,898)	0	0	67,199	0	0	0	(597,699)
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	(625,618)	0	(10,803)	14,450	0	0	0	(621,971)
City Of Delaware	Delaware	(319,256)	0	0	6,657	0	0	0	(312,599)
City Of Delphos	Allen	(391,538)	0	0	0	0	0	0	(391,538)
City Of Dover	Tuscarawas	(175,344)	0	0	341	0	0	0	(175,003)
City Of Dublin	Franklin	(185,745)	0	0	46,205	0	0	0	(139,540)
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	(115,008)	0	0	2,846	19,589	0	0	(92,573)
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Eaton	Preble	(94,619)	0	0	0	0	0	0	(94,619)
City Of Elyria	Lorain	(508,181)	0	0	980	0	0	0	(507,201)
City Of Englewood	Montgomery	0	0	(401)	9,334	0	0	0	8,933
City Of Euclid	Cuyahoga	(325,156)	0	0	146	0	0	0	(325,010)
City Of Fairborn	Greene	(146,673)	0	0	5,396	0	0	0	(141,277)
City Of Fairfield	Butler	(40,045)	11,123	0	8,231	145,770	0	0	125,079
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	(227,137)	0	0	16,291	62,588	0	0	(148,258)
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	(24,017)	0	(1)	0	0	0	0	(24,018)
City Of Franklin	Warren	(346,712)	0	0	0	0	5,114	0	(341,598)
City Of Fremont	Sandusky	(878,145)	920	0	613	0	0	0	(876,612)
City Of Gahanna	Franklin	(13,086)	0	0	0	0	0	0	(13,086)
City Of Galion	Crawford	(193,614)	0	0	0	0	0	0	(193,614)
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	(242,225)	0	(5,000)	2,362	0	89,900	0	(154,963)
City Of Girard	Trumbull	(105,827)	0	0	0	12,399	15,487	0	(77,941)
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary Items & Transfers				Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
		Capital Contributions	Special Items	Extraordinary Items						
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	696,922	0	0	0	151	(4,599)	692,474	22,014,095	22,706,569
City Of Circleville	Pickaway	111,296	356,000	0	0	0	0	467,296	9,551,528	10,018,824
City Of Cleveland	Cuyahoga	22,344,000	11,099,000	0	0	0	0	33,443,000	1,254,321,000	1,287,764,000
City Of Cleveland Heights	Cuyahoga	(306,198)	0	0	0	500	(15,025)	(320,723)	15,573,945	15,253,222
City Of Clyde	Sandusky	86,451	0	0	0	0	0	86,451	8,452,846	8,539,297
City Of Columbus	Franklin	42,160,000	0	0	0	126,000	(600,000)	41,686,000	346,271,000	387,957,000
City Of Conneaut	Ashtabula	640,631	43,678	0	0	0	0	684,309	6,690,515	7,374,824
City Of Cortland	Trumbull	(\$243,642)	\$0	\$0	\$0	\$0	\$0	(\$243,642)	\$3,379,037	\$3,135,395
City Of Coshocton	Coshocton	(5,877)	44,590	0	0	0	0	38,713	5,654,636	5,693,349
City Of Cuyahoga Falls	Summit	2,035,775	92,325	0	0	0	(18,731)	2,109,369	13,940,964	16,050,333
City Of Dayton	Montgomery	2,609,812	120,381	0	0	0	0	2,730,193	175,244,711	177,974,904
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	939,578	25,270	337,710	0	0	0	1,302,558	11,097,296	12,399,854
City Of Delaware	Delaware	2,380,921	352,660	0	0	0	0	2,733,581	34,504,457	37,238,038
City Of Delphos	Allen	255,743	0	0	0	0	0	255,743	6,792,197	7,047,940
City Of Dover	Tuscarawas	322,408	0	0	0	0	0	322,408	6,807,902	7,130,310
City Of Dublin	Franklin	(766,433)	0	0	0	213,509	0	(552,924)	47,634,353	47,081,429
City Of East Cleveland	Cuyahoga	1,760,025	0	0	0	46,968	0	1,806,993	132,443	1,939,436
City Of East Liverpool	Columbiana	(793,119)	0	(1,597,522)	0	181,917	0	(2,208,724)	11,721,946	9,513,222
City Of Eastlake	Lake	0	0	0	0	0	0	0	0	0
City Of Eaton	Preble	59,652	0	0	0	0	0	59,652	4,125,965	4,185,617
City Of Elyria	Lorain	3,267,049	80,716	0	0	0	0	3,347,765	8,905,325	12,253,090
City Of Englewood	Montgomery	(111,907)	225,034	0	0	0	0	113,127	12,697,279	12,810,406
City Of Euclid	Cuyahoga	428,172	0	0	0	0	(35,288)	392,884	16,405,573	16,798,457
City Of Fairborn	Greene	135,721	301,372	0	0	0	0	437,093	7,862,283	8,299,376
City Of Fairfield	Butler	562,011	0	0	0	0	0	562,011	21,563,998	22,126,009
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	2,414,880	72,033	0	0	0	0	2,486,913	52,663,336	55,150,249
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	468,519	0	0	0	0	0	468,519	17,081,201	17,549,720
City Of Franklin	Warren	603,618	0	0	0	0	(65,000)	538,618	5,328,262	5,866,880
City Of Fremont	Sandusky	72,346	1,284,126	1,500,157	0	0	0	2,856,629	42,210,310	45,066,939
City Of Gahanna	Franklin	819,397	0	0	0	0	(1,998)	817,399	29,963,177	30,780,576
City Of Galion	Crawford	124,952	0	0	0	27,286	(40,936)	111,302	4,322,849	4,434,151
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	212,167	0	0	0	0	0	212,167	1,732,973	1,945,140
City Of Girard	Trumbull	203,266	0	0	0	0	0	203,266	3,320,077	3,523,343
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0	0

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Proprietary Funds - Enterprise Funds - Water  
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Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	2,138,639	26,139	2,164,778	846,268	0	128,637	406,988
City of Grove City	Franklin	0	422,007	206,572	628,579	0	0	288,432	0
City of Groveport	Franklin	0	445,795	3,587	449,382	278,019	0	49,276	73,435
City Of Hamilton	Butler	0	14,499,014	157,524	14,656,538	3,346,842	0	3,880,256	1,233,457
City Of Harrison	Hamilton	0	1,509,511	2,674	1,512,185	428,625	0	282,153	293,882
City Of Heath	Licking	0	1,978,563	21,372	1,999,935	638,862	0	503,135	192,730
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	1,555,344	19,464	1,574,808	480,344	195,262	148,180	100,568
City Of Hubbard	Trumbull	0	1,750,625	20,184	1,770,809	579,851	0	478,809	79,885
City Of Huber Heights	Montgomery	0	4,446,937	119,285	4,566,222	338,879	0	1,923,992	117,659
City Of Hudson	Summit	0	1,839,005	21,253	1,860,258	570,987	0	375,731	120,331
City Of Huron	Erie	0	1,833,609	31,560	1,865,169	562,695	242,450	391,257	190,353
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	4,835,576	101,250	4,936,826	877,381	0	2,673,840	287,960
City Of Ironton	Lawrence	1,901,250	0	0	1,901,250	802,843	0	545,066	21,585
City Of Jackson	Jackson	0	2,373,387	17,759	2,391,146	653,613	336,328	387,288	176,617
City Of Kent	Portage	0	3,281,466	47,702	3,329,168	1,311,726	485,228	718,590	365,970
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	11,170,120	27,957	11,198,077	1,013,968	0	6,524,319	244,369
City Of Lancaster	Fairfield	0	7,869,481	22,258	7,891,739	3,039,286	0	1,186,951	1,227,306
City of Lebanon	Warren	0	3,093,645	17,151	3,110,796	287,246	0	817,018	1,250,693
City Of Lima	Allen	0	11,468,218	1,111,182	12,579,400	2,630,778	1,122,246	0	0
City Of Logan	Hocking	0	1,493,591	34,609	1,528,200	494,461	243,379	209,225	224,010
City Of London	Madison	0	1,413,667	0	1,413,667	743,863	0	453,221	144,216
City Of Lorain	Lorain	0	9,464,177	96,384	9,560,561	4,490,358	0	0	972,341
City Of Louisville	Stark	0	1,035,502	10,250	1,045,752	286,443	109,358	281,305	162,195
City Of Loveland	Hamilton	0	1,523,264	15,656	1,538,920	421,675	0	468,345	44,753
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	6,959,666	40,159	6,999,825	1,390,478	861,277	2,333,873	675,303
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	3,323,844	34,457	3,358,301	920,806	498,045	976,084	265,297
City Of Marion	Marion	0	0	0	0	0	0	0	0
City Of Martins Ferry	Belmont	0	2,942,173	31,500	2,973,673	1,339,810	0	558,932	330,670
City Of Marysville	Union	0	7,959,229	0	7,959,229	1,454,405	0	1,165,642	544,849
City Of Mason	Warren	0	0	0	0	0	0	0	0
City Of Massillon	Stark	0	0	0	0	0	0	0	0

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Proprietary Funds - Enterprise Funds - Water  
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Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City of Green	Summit	0	0	0	0	0	0
City Of Greenville	Darke	0	344,373	0	130,860	1,857,126	307,652
City of Grove City	Franklin	0	741,724	0	1,050	1,031,206	(402,627)
City of Groveport	Franklin	0	187,023	0	0	587,753	(138,371)
City Of Hamilton	Butler	0	2,870,911	0	2,045,111	13,376,577	1,279,961
City Of Harrison	Hamilton	0	422,298	0	333,688	1,760,646	(248,461)
City Of Heath	Licking	0	410,348	0	0	1,745,075	254,860
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0
City Of Hillsboro	Highland	0	210,820	0	147,382	1,282,556	292,252
City Of Hubbard	Trumbull	0	158,018	0	0	1,296,563	474,246
City Of Huber Heights	Montgomery	0	914,125	0	221,498	3,516,153	1,050,069
City Of Hudson	Summit	0	335,678	0	1,410	1,404,137	456,121
City Of Huron	Erie	0	201,105	0	2,880	1,590,740	274,429
City Of Independence	Cuyahoga	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	449,393	0	0	4,288,574	648,252
City Of Ironton	Lawrence	0	0	0	0	1,369,494	531,756
City Of Jackson	Jackson	0	301,919	0	332,982	2,188,747	202,399
City Of Kent	Portage	0	534,722	0	179,134	3,595,370	(266,202)
City Of Kettering	Montgomery	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	575,641	0	192,915	8,551,212	2,646,865
City Of Lancaster	Fairfield	0	1,877,544	0	0	7,331,087	560,652
City of Lebanon	Warren	0	1,019,924	0	1,392	3,376,273	(265,477)
City Of Lima	Allen	0	2,788,371	0	4,534,150	11,075,545	1,503,855
City Of Logan	Hocking	0	133,166	0	951	1,305,192	223,008
City Of London	Madison	0	154,510	0	0	1,495,810	(82,143)
City Of Lorain	Lorain	0	893,039	0	2,303,610	8,659,348	901,213
City Of Louisville	Stark	0	246,318	0	0	1,085,619	(39,867)
City Of Loveland	Hamilton	0	333,437	0	0	1,268,210	270,710
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0
City Of Mansfield	Richland	0	671,861	0	407,599	6,340,391	659,434
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0
City Of Marietta	Washington	0	491,663	0	21,330	3,173,225	185,076
City Of Marion	Marion	0	0	0	0	0	0
City Of Martins Ferry	Belmont	0	687,284	0	0	2,916,696	56,977
City Of Marysville	Union	0	1,320,862	0	0	4,485,758	3,473,471
City Of Mason	Warren	0	0	0	0	0	0
City Of Massillon	Stark	0	0	0	0	0	0

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		Non Operating Revenues (Expenses)							
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Total Non Operating Revenues (Expenses)
City of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	9,277	0	14,338	0	23,615
City of Grove City	Franklin	(93,561)	0	0	0	0	0	0	(93,561)
City of Groveport	Franklin	(7,157)	0	0	0	0	0	0	(7,157)
City Of Hamilton	Butler	(1,226,568)	0	(2,151)	377	0	0	0	(1,228,342)
City Of Harrison	Hamilton	(190,719)	0	(836)	0	0	0	0	(191,555)
City Of Heath	Licking	(17,139)	0	0	0	0	0	0	(17,139)
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	(240,845)	0	(913)	0	0	36,301	0	(205,457)
City Of Hubbard	Trumbull	(82,656)	0	0	0	0	0	0	(82,656)
City Of Huber Heights	Montgomery	(1,110,349)	0	(2,000)	25,082	0	0	(313,565)	(1,400,832)
City Of Hudson	Summit	(225,518)	6,308	0	0	0	0	0	(219,210)
City Of Huron	Erie	(77,093)	0	(8,000)	0	0	43,987	0	(41,106)
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	(117,687)	0	(1,541)	16,561	0	38,010	0	(64,657)
City Of Ironton	Lawrence	(121,025)	0	0	2,891	0	27,086	0	(91,048)
City Of Jackson	Jackson	(65,687)	0	(101)	0	0	0	0	(65,788)
City Of Kent	Portage	(15,173)	0	0	8,668	0	0	0	(6,505)
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	(507,948)	0	0	4,891	0	103,697	0	(399,360)
City Of Lancaster	Fairfield	(859,433)	0	(3,217)	(5,999)	487	0	0	(868,162)
City of Lebanon	Warren	(240,942)	0	(256,752)	11,660	0	0	0	(486,034)
City Of Lima	Allen	(2,358,238)	0	0	(5,138)	0	125,522	0	(2,237,854)
City Of Logan	Hocking	(6,534)	0	0	0	0	0	0	(6,534)
City Of London	Madison	(34,822)	0	(3,919)	0	0	0	0	(38,741)
City Of Lorain	Lorain	(606,638)	8,480	0	29	0	0	0	(598,129)
City Of Louisville	Stark	(18,182)	0	0	0	4,966	505,613	0	492,397
City Of Loveland	Hamilton	(103,046)	0	(6,014)	0	0	0	0	(109,060)
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	(10,932)	0	0	0	25,542	0	0	14,610
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	(373,023)	19,000	0	66,991	0	0	(70,480)	(357,512)
City Of Marion	Marion	0	0	0	0	0	0	0	0
City Of Martins Ferry	Belmont	(177,028)	0	0	0	0	9,867	0	(167,161)
City Of Marysville	Union	(990,166)	4,512	0	47,524	0	0	0	(938,130)
City Of Mason	Warren	0	0	0	0	0	0	0	0
City Of Massillon	Stark	0	0	0	0	0	0	0	0

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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary Items &				Transfers In	Transfers Out	Change In Net Position	Net Position	
		Transfers	Contributions	Special Items	Extraordinary Items				Beginning Of Year	Net Position End Of Year
City of Green	Summit	0	0	0	0	0	0	0	0	0
City Of Greenville	Darke	331,267	0	0	0	0	0	331,267	13,736,692	14,067,959
City of Grove City	Franklin	(496,188)	1,451,941	0	0	0	0	955,753	24,877,186	25,832,939
City of Groveport	Franklin	(145,528)	0	0	0	0	0	(145,528)	6,056,047	5,910,519
City Of Hamilton	Butler	51,619	0	0	0	0	0	51,619	81,743,270	81,794,889
City Of Harrison	Hamilton	(440,016)	0	0	0	0	0	(440,016)	10,375,446	9,935,430
City Of Heath	Licking	237,721	439,066	0	0	0	0	676,787	9,780,315	10,457,102
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	86,795	0	0	0	0	0	86,795	2,602,456	2,689,251
City Of Hubbard	Trumbull	391,590	0	0	0	0	0	391,590	4,296,769	4,688,359
City Of Huber Heights	Montgomery	(350,763)	687,576	0	0	83,000	(194,625)	225,188	20,116,470	20,341,658
City Of Hudson	Summit	236,911	0	0	0	0	0	236,911	4,610,383	4,847,294
City Of Huron	Erie	233,323	0	0	0	0	0	233,323	6,224,453	6,457,776
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	583,595	0	0	0	0	0	583,595	14,218,895	14,802,490
City Of Ironton	Lawrence	440,708	0	0	0	23,702	0	464,410	1,842,232	2,306,642
City Of Jackson	Jackson	136,611	0	0	0	17,237	0	153,848	6,270,193	6,424,041
City Of Kent	Portage	(272,707)	75,817	0	0	0	0	(196,890)	17,121,861	16,924,971
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	2,247,505	84,724	0	0	0	(15,252)	2,316,977	33,169,098	35,486,075
City Of Lancaster	Fairfield	(307,510)	66,403	0	0	0	0	(241,107)	17,696,111	17,455,004
City of Lebanon	Warren	(751,511)	0	0	0	500,000	0	(251,511)	23,451,891	23,200,380
City Of Lima	Allen	(733,999)	0	0	0	0	0	(733,999)	15,949,348	15,215,349
City Of Logan	Hocking	216,474	0	0	0	0	0	216,474	3,697,667	3,914,141
City Of London	Madison	(120,884)	0	0	0	0	0	(120,884)	3,882,820	3,761,936
City Of Lorain	Lorain	303,084	0	0	0	0	(41,744)	261,340	15,429,948	15,691,288
City Of Louisville	Stark	452,530	0	0	0	0	0	452,530	5,940,998	6,393,528
City Of Loveland	Hamilton	161,650	72,945	0	0	0	(11,078)	223,517	7,307,261	7,530,778
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	674,044	0	0	0	0	(64,477)	609,567	24,068,048	24,677,615
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Marietta	Washington	(172,436)	0	0	0	0	0	(172,436)	1,262,533	1,090,097
City Of Marion	Marion	0	0	0	0	0	0	0	0	0
City Of Martins Ferry	Belmont	(110,184)	0	0	0	0	0	(110,184)	6,037,068	5,926,884
City Of Marysville	Union	2,535,341	0	0	0	0	0	2,535,341	28,446,328	30,981,669
City Of Mason	Warren	0	0	0	0	0	0	0	0	0
City Of Massillon	Stark	0	0	0	0	0	0	0	0	0



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Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City of Maumee	Lucas	0	2,980,380	12,573	2,992,953	805,436	0	209,919	759,646
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	4,240,486	10,001	4,250,487	1,043,645	0	1,924,614	860,364
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	2,718,411	73,741	2,792,152	968,253	0	837,683	166,965
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	7,173,556	37,021	7,210,577	2,171,120	0	2,723,608	650,738
City Of Milford	Clermont	0	821,446	18,942	840,388	452,738	0	126,895	476,530
City Of Monroe	Butler	0	2,182,506	15,745	2,198,251	418,415	0	276,158	977,543
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	3,425,255	25,625	3,450,880	1,119,350	0	374,773	359,407
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	766,561	3,494	770,055	231,269	0	451,179	27,034
City of Napoleon	Henry	0	2,838,094	27,854	2,865,948	757,354	0	658,091	440,628
City Of Nelsonville	Athens	0	1,054,947	0	1,054,947	412,999	144,129	157,600	190,599
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	724,172	12,658	736,830	283,460	0	90,340	79,693
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	0	2,392,871	65,381	2,458,252	844,193	467,832	611,122	257,180
City of Newark	Licking	0	6,098,396	472,532	6,570,928	1,835,249	0	1,343,603	1,167,778
City Of Niles	Trumbull	0	5,540,801	4	5,540,805	1,291,215	0	3,933,336	117,086
City Of North Canton	Stark	0	6,120,163	121,195	6,241,358	1,664,422	0	1,705,003	869,624
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	4,029,490	0	105,436	4,134,926	971,729	0	98,050	1,526,623
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	3,026,881	329,085	3,355,966	1,144,339	0	548,482	381,507
City Of Norwood	Hamilton	0	2,927,607	5,120	2,932,727	701,635	0	2,706,806	55,790
City Of Oakwood	Montgomery	0	887,932	35,246	923,178	523,148	0	313,098	105,993
City Of Oberlin	Lorain	0	2,009,257	0	2,009,257	926,399	0	202,601	114,571
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	912,320	1,858	914,178	301,480	0	102,254	150,538
City Of Oregon	Lucas	0	4,741,857	148,597	4,890,454	2,027,461	0	1,407,051	448,210
City Of Orrville	Wayne	0	3,153,951	31,348	3,185,299	1,102,687	0	238,228	589,696
City Of Oxford	Butler	0	2,589,075	15,558	2,604,633	1,142,407	0	466,957	214,022
City Of Painesville	Lake	0	4,481,844	266,143	4,747,987	2,286,170	0	1,421,869	297,607
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0

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Proprietary Funds - Enterprise Funds - Water  
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Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City of Maumee	Lucas	0	216,123	0	0	1,991,124	1,001,829
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	5,144	3,833,767	416,720
City Of Mentor	Lake	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	470,067	0	0	2,442,968	349,184
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0
City Of Middletown	Butler	0	1,310,902	0	445,423	7,301,791	(91,214)
City Of Milford	Clermont	0	199,629	0	4,949	1,260,741	(420,353)
City Of Monroe	Butler	0	450,922	0	0	2,123,038	75,213
City Of Montgomery	Hamilton	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	885,534	0	0	2,739,064	711,816
City of Mt. Healthy	Hamilton	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	123,871	0	0	833,353	(63,298)
City of Napoleon	Henry	0	353,501	0	0	2,209,574	656,374
City Of Nelsonville	Athens	0	140,273	0	0	1,045,600	9,347
City of New Albany	Franklin	0	0	0	0	0	0
City Of New Carlisle	Clark	0	416,052	0	1,999	871,544	(134,714)
City Of New Franklin	Summit	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	0	452,744	0	0	2,633,071	(174,819)
City of Newark	Licking	0	776,699	0	0	5,123,329	1,447,599
City Of Niles	Trumbull	0	125,837	0	136,617	5,604,091	(63,286)
City Of North Canton	Stark	0	1,553,733	0	1,877	5,794,659	446,699
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	832,803	0	83,066	3,512,271	622,655
City Of North Royalton	Cuyahoga	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0
City Of Norwalk	Huron	0	482,957	0	0	2,557,285	798,681
City Of Norwood	Hamilton	0	0	0	35,873	3,500,104	(567,377)
City Of Oakwood	Montgomery	0	60,510	0	285	1,003,034	(79,856)
City Of Oberlin	Lorain	0	578,461	0	0	1,822,032	187,225
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0
City Of Ontario	Richland	0	295,545	0	154,607	1,004,424	(90,246)
City Of Oregon	Lucas	0	966,611	0	0	4,849,333	41,121
City Of Orrville	Wayne	0	864,793	0	10,630	2,806,034	379,265
City Of Oxford	Butler	0	489,836	0	4,090	2,317,312	287,321
City Of Painesville	Lake	0	988,337	0	0	4,993,983	(245,996)
City Of Parma	Cuyahoga	0	0	0	0	0	0

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		Non Operating Revenues (Expenses)							
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Total Non Operating Revenues (Expenses)
City of Maumee	Lucas	(17,518)	0	(43,421)	0	0	0	0	(60,939)
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	(417,242)	0	0	7,395	11,950	0	(10,845)	(408,742)
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	(67,142)	0	0	(989)	0	410,868	0	342,737
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	(120,861)	0	0	17,637	95,416	0	0	(7,808)
City Of Milford	Clermont	(22,113)	3,892	0	4,794	382,168	0	0	368,741
City Of Monroe	Butler	(289,190)	0	0	0	71,096	0	0	(218,094)
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	(310,519)	0	0	568	0	0	0	(309,951)
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	(22,938)	0	0	0	0	40,000	0	17,062
City of Napoleon	Henry	(262,574)	0	(3,148)	23,483	0	0	0	(242,239)
City Of Nelsonville	Athens	(2,843)	0	0	0	0	0	0	(2,843)
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	(68,004)	15,000	0	0	0	0	0	(53,004)
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	0	0	(668)	0	0	0	0	(668)
City of Newark	Licking	(603,370)	0	(103,358)	811	0	0	(16,711)	(722,628)
City Of Niles	Trumbull	(34,997)	0	0	0	0	0	0	(34,997)
City Of North Canton	Stark	(473,002)	0	0	0	0	0	0	(473,002)
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	(250,485)	5,300	0	13,616	0	0	0	(231,569)
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	(71,683)	0	(68,469)	0	0	0	0	(140,152)
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	545	0	0	0	0	0	0	545
City Of Oberlin	Lorain	(85,478)	0	(10,028)	0	0	0	0	(95,506)
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	(427,286)	0	(152,847)	24,671	0	0	0	(555,462)
City Of Orrville	Wayne	(329,401)	0	0	3,612	0	0	(55,000)	(380,789)
City Of Oxford	Butler	(54,102)	0	0	13,702	0	0	0	(40,400)
City Of Painesville	Lake	(213,857)	0	0	0	0	1,559,648	(94,357)	1,251,434
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0

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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary Items & Transfers				Special Items	Extraordinary Items	Transfers		Change In Net Position	Net Position	
		Transfers	Capital Contributions					In	Out		Beginning Of Year	Net Position End Of Year
City of Maumee	Lucas	940,890	0	0	0	0	0	980,303	(130,618)	1,790,575	3,880,451	5,671,026
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Medina	Medina	7,978	0	0	0	0	0	0	0	7,978	25,278,040	25,286,018
City Of Mentor	Lake	0	0	0	0	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	691,921	638,322	0	0	0	0	0	(19,183)	1,311,060	13,211,708	14,522,768
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Middletown	Butler	(99,022)	(32,717)	0	0	0	0	0	0	(131,739)	25,302,931	25,171,192
City Of Milford	Clermont	(51,612)	0	0	0	0	0	0	0	(51,612)	4,655,262	4,603,650
City Of Monroe	Butler	(142,881)	0	0	0	0	0	0	0	(142,881)	4,103,643	3,960,762
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	401,865	0	0	0	0	0	0	0	401,865	9,910,804	10,312,669
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	(46,236)	0	0	0	0	0	0	(350)	(46,586)	4,738,272	4,691,686
City of Napoleon	Henry	414,135	237,384	0	0	0	0	0	0	651,519	4,921,981	5,573,500
City Of Nelsonville	Athens	6,504	1,000	0	0	0	0	0	0	7,504	2,930,488	2,937,992
City of New Albany	Franklin	0	0	0	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	(187,718)	0	0	0	0	0	0	0	(187,718)	(422,578)	(610,296)
City Of New Franklin	Summit	0	0	0	0	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	(175,487)	0	0	0	0	0	0	0	(175,487)	11,569,865	11,394,378
City of Newark	Licking	724,971	0	0	0	0	0	18,883	(266,489)	477,365	10,787,574	11,264,939
City Of Niles	Trumbull	(98,283)	0	0	0	0	0	0	0	(98,283)	(1,741,629)	(1,839,912)
City Of North Canton	Stark	(26,303)	0	0	0	0	0	0	(57,000)	(83,303)	24,225,820	24,142,517
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	391,086	1,286,541	0	0	0	0	0	0	1,677,627	20,780,321	22,457,948
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	658,529	0	0	0	0	0	0	0	658,529	7,665,002	8,323,531
City Of Norwood	Hamilton	(567,377)	0	0	0	0	0	0	0	(567,377)	2,253,190	1,685,813
City Of Oakwood	Montgomery	(79,311)	0	0	0	0	0	0	0	(79,311)	3,033,284	2,953,973
City Of Oberlin	Lorain	91,719	0	0	0	0	0	0	0	91,719	10,280,005	10,371,724
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Ontario	Richland	(90,246)	35,449	0	0	0	0	0	(30,040)	(84,837)	7,128,475	7,043,638
City Of Oregon	Lucas	(514,341)	136,056	0	0	0	0	1,200,000	0	821,715	14,461,851	15,283,566
City Of Orrville	Wayne	(1,524)	12,486,452	0	0	0	0	0	0	12,484,928	0	12,484,928
City Of Oxford	Butler	246,921	180,865	0	0	0	0	0	0	427,786	15,328,571	15,756,357
City Of Painesville	Lake	1,005,438	7,154	0	0	0	0	0	0	1,012,592	18,459,928	19,472,520
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0

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Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	1,411,708	254,693	1,666,401	414,223	0	41,262	413,950
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	4,682,286	0	4,682,286	630,320	0	2,662,353	240,807
City Of Pickerington	Fairfield	0	2,341,402	0	2,341,402	819,373	0	693,355	327,404
City Of Piqua	Miami	4,544,683	0	47,830	4,592,513	779,817	312,112	830,036	579,782
City Of Port Clinton	Ottawa	0	1,633,673	49,695	1,683,368	0	0	0	891,867
City Of Portsmouth	Scioto	0	6,262,018	86,823	6,348,841	2,838,781	0	799,107	738,252
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	2,792,128	105,492	2,897,620	1,542,366	0	1,193,836	362,994
City Of Reading	Hamilton	0	1,431,513	0	1,431,513	243,743	0	111,499	1,136,451
City Of Reynoldsburg	Franklin	0	5,818,946	65,369	5,884,315	378,676	0	4,701,950	114,600
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	537,668	8,228	545,896	305,931	0	135,789	143,964
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	1,246,441	54,683	1,301,124	829,556	0	104,577	157,430
City Of Salem	Columbiana	0	1,601,093	64,773	1,665,866	744,847	0	330,763	387,621
City Of Sandusky	Erie	0	5,259,240	71,635	5,330,875	2,108,094	12,934	587,118	931,113
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	766,062	0	3,190	769,252	199,892	0	521,050	18,083
City Of Shelby	Richland	0	2,046,813	10,842	2,057,655	895,111	0	147,042	305,121
City Of Sidney	Shelby	0	3,928,167	48,001	3,976,168	1,307,148	0	1,701,175	0
City Of Solon	Cuyahoga	0	6,676,379	53,307	6,729,686	1,436,118	0	1,240,243	427,191
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	4,450,036	25,473	4,475,509	767,846	0	1,210,102	103,309
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	7,092,082	55,537	7,147,619	2,546,013	0	1,746,513	1,586,020
City Of St. Clairsville	Belmont	0	923,450	5,141	928,591	510,018	0	199,043	115,303
City Of Steubenville	Jefferson	0	5,161,198	15,930	5,177,128	1,253,725	0	0	0
City Of Stow	Summit	48,295	5,146,407	2,950	5,197,652	1,026,670	0	2,619,483	310,929
City Of Streetsboro	Portage	0	2,813,271	87,194	2,900,465	545,946	208,924	1,569,919	133,653
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	3,614,003	772,746	4,386,749	784,939	0	2,194,024	131,781
City Of Tallmadge	Summit	0	1,998,973	13,062	2,012,035	362,468	0	1,082,536	19,717
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City Of Tipp City	Miami	0	2,247,646	48,592	2,296,238	590,855	0	1,612,228	44,082

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
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Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0
City Of Pataskala	Licking	0	1,085,016	0	0	1,954,451	(288,050)
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0
City Of Perrysburg	Wood	0	532,264	0	0	4,065,744	616,542
City Of Pickerington	Fairfield	0	501,721	0	0	2,341,853	(451)
City Of Piqua	Miami	204,013	400,689	0	0	3,106,449	1,486,064
City Of Port Clinton	Ottawa	0	97,441	0	562,456	1,551,764	131,604
City Of Portsmouth	Scioto	0	0	1,168,208	0	5,544,348	804,493
City Of Powell	Delaware	0	0	0	0	0	0
City Of Ravenna	Portage	0	539,059	0	0	3,638,255	(740,635)
City Of Reading	Hamilton	0	32,602	0	0	1,524,295	(92,782)
City Of Reynoldsburg	Franklin	0	680,337	0	0	5,875,563	8,752
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0
City Of Rittman	Wayne	0	222,860	0	91,981	900,525	(354,629)
City Of Riverside	Montgomery	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	252,531	0	220	1,344,314	(43,190)
City Of Salem	Columbiana	0	393,450	0	3,958	1,860,639	(194,773)
City Of Sandusky	Erie	0	1,040,076	0	1,957	4,681,292	649,583
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	17,355	0	14,576	770,956	(1,704)
City Of Shelby	Richland	0	338,915	0	133,895	1,820,084	237,571
City Of Sidney	Shelby	0	666,705	0	0	3,675,028	301,140
City Of Solon	Cuyahoga	0	1,936,451	0	13,500	5,053,503	1,676,183
City Of South Euclid	Cuyahoga	0	0	0	0	0	0
City Of Springboro	Warren	0	630,146	0	0	2,711,403	1,764,106
City Of Springdale	Hamilton	0	0	0	0	0	0
City Of Springfield	Clark	0	1,013,402	0	0	6,891,948	255,671
City Of St. Clairsville	Belmont	0	259,955	0	0	1,084,319	(155,728)
City Of Steubenville	Jefferson	0	923,606	0	1,241,323	3,418,654	1,758,474
City Of Stow	Summit	0	380,419	0	0	4,337,501	860,151
City Of Streetsboro	Portage	0	369,807	0	6,754	2,835,003	65,462
City Of Strongsville	Cuyahoga	0	0	0	0	0	0
City Of Sylvania	Lucas	0	309,391	0	0	3,420,135	966,614
City Of Tallmadge	Summit	0	303,637	0	76,139	1,844,497	167,538
City Of Tiffin	Seneca	0	0	0	0	0	0
City Of Tipp City	Miami	0	452,378	0	30,902	2,730,445	(434,207)

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under GAAP**

		Non Operating Revenues (Expenses)							
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Total Non Operating Revenues (Expenses)
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	(316,819)	0	0	17,944	0	(84)	0	(298,959)
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	11,509	0	0	0	0	0	0	11,509
City Of Pickerington	Fairfield	(118,915)	0	0	3,005	0	6,905	0	(109,005)
City Of Piqua	Miami	(10,974)	0	0	1,048	0	298,350	0	288,424
City Of Port Clinton	Ottawa	(50,434)	0	0	0	0	0	0	(50,434)
City Of Portsmouth	Scioto	(311,640)	0	0	110	0	0	0	(311,530)
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	(85,261)	0	0	0	0	1,070,788	0	985,527
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	(69,832)	0	0	0	0	0	0	(69,832)
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	(47,949)	0	0	288	0	370,601	0	322,940
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	0	0	1,600	0	0	0	1,600
City Of Salem	Columbiana	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	(879,917)	6,692	0	200	0	0	0	(873,025)
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	(1,315)	0	0	0	0	0	0	(1,315)
City Of Shelby	Richland	(54,892)	0	0	0	219,895	0	0	165,003
City Of Sidney	Shelby	(171,002)	0	0	114,623	0	220,731	0	164,352
City Of Solon	Cuyahoga	(384,407)	0	(1,344)	(3,683)	0	52,843	0	(336,591)
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	(428,872)	0	0	2,987	0	0	0	(425,885)
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	(246,724)	0	0	(42,534)	0	53,499	(979)	(236,738)
City Of St. Clairsville	Belmont	(11,068)	0	0	0	0	0	0	(11,068)
City Of Steubenville	Jefferson	(1,197,295)	0	0	0	0	0	0	(1,197,295)
City Of Stow	Summit	(21,507)	0	0	0	0	35	0	(21,472)
City Of Streetsboro	Portage	(66,480)	0	0	774	0	0	0	(65,706)
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	(95,361)	0	0	5,933	0	0	0	(89,428)
City Of Tallmadge	Summit	(58,886)	0	0	0	0	1,174	0	(57,712)
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City Of Tipp City	Miami	(20,059)	0	0	(804)	0	59,067	0	38,204

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary Items & Transfers				Special Items	Extraordinary Items	Transfers		Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
		Transfers	Capital Contributions					In	Out			
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	(587,009)	0	0	0	0	0	5,479	0	(581,530)	487,360	(94,170)
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	628,051	97,188	0	0	0	0	0	0	725,239	17,549,814	18,275,053
City Of Pickerington	Fairfield	(109,456)	760,559	0	0	0	0	0	0	651,103	20,251,051	20,902,154
City Of Piqua	Miami	1,774,488	0	0	0	0	0	0	0	1,774,488	13,757,484	15,531,972
City of Port Clinton	Ottawa	81,170	255,616	0	0	0	0	0	0	336,786	2,953,295	3,290,081
City Of Portsmouth	Scioto	492,963	0	0	0	0	0	0	0	492,963	11,207,617	11,700,580
City Of Powell	Delaware	0	0	0	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	244,892	0	0	0	0	0	1,000	(481,087)	(235,195)	20,128,595	19,893,400
City Of Reading	Hamilton	(92,782)	0	0	0	0	0	0	0	(92,782)	798,126	705,344
City Of Reynoldsburg	Franklin	(61,080)	94,133	0	0	0	0	0	0	33,053	22,041,123	22,074,176
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	(31,689)	2,613	0	0	0	0	0	0	(29,076)	4,751,019	4,721,943
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	(41,590)	0	0	0	0	0	551	0	(41,039)	5,504,636	5,463,597
City Of Salem	Columbiana	(194,773)	0	0	0	0	0	0	(3,600)	(198,373)	11,785,136	11,586,763
City Of Sandusky	Erie	(223,442)	173,038	0	0	0	0	0	(30,915)	(81,319)	19,459,869	19,378,550
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	(3,019)	0	0	0	0	0	0	0	(3,019)	560,231	557,212
City Of Shelby	Richland	402,574	0	0	0	0	0	0	0	402,574	8,729,370	9,131,944
City Of Sidney	Shelby	465,492	0	0	0	0	0	0	0	465,492	12,470,364	12,935,856
City Of Solon	Cuyahoga	1,339,592	0	0	0	0	0	0	0	1,339,592	58,349,885	59,689,477
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Springboro	Warren	1,338,221	362,152	0	0	0	0	29,009	(90,865)	1,638,517	22,814,503	24,453,020
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Springfield	Clark	18,933	93,716	0	0	0	0	0	0	112,649	22,634,242	22,746,891
City Of St. Clairsville	Belmont	(166,796)	11,441	0	0	0	0	0	(9,962)	(165,317)	1,354,449	1,189,132
City Of Steubenville	Jefferson	561,179	0	0	0	0	0	0	0	561,179	10,536,643	11,097,822
City of Stow	Summit	838,679	147,668	0	0	0	0	0	0	986,347	27,537,866	28,524,213
City Of Streetsboro	Portage	(244)	0	0	0	0	0	21,695	0	21,451	9,459,432	9,480,883
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	877,186	0	0	0	0	0	0	0	877,186	8,131,029	9,008,215
City of Tallmadge	Summit	109,826	0	0	0	0	0	0	0	109,826	8,303,890	8,413,716
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0	0	0	0
City of Tipp City	Miami	(396,003)	162,158	0	0	0	0	0	0	(233,845)	11,829,836	11,595,991



**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
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Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Toledo	Lucas	0	52,413	63	52,476	13,192	0	7,017	7,797
City Of Toronto	Jefferson	0	2,606,513	5,620	2,612,133	495,272	0	691,730	256,581
City Of Trenton	Butler	0	1,628,688	21,381	1,650,069	600,449	0	188,085	233,491
City Of Trotwood	Montgomery	0	2,109,247	1,745	2,110,992	113,295	0	1,793,884	0
City Of Troy	Miami	0	4,999,136	32,892	5,032,028	1,543,811	0	809,649	605,900
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	462,729	39,698	502,427	183,782	0	111,668	31,407
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	453,817	0	453,817	170,848	0	29,998	5,741
City Of Upper Sandusky	Wyandot	0	2,710,846	0	2,710,846	605,298	0	403,031	205,240
City Of Urbana	Champaign	0	2,296,774	0	2,296,774	424,889	0	434,896	34,829
City Of Vandalia	Montgomery	0	2,122,214	65,228	2,187,442	338,858	0	1,290,849	44,532
City Of Vermilion	Erie	0	1,807,114	17,398	1,824,512	668,993	0	299,651	111,634
City Of Wadsworth	Medina	0	3,755,438	203,251	3,958,689	1,171,751	0	829,982	228,118
City Of Wapakoneta	Auglaize	0	1,724,995	9,263	1,734,258	0	0	0	454,993
City Of Warren	Trumbull	0	10,276,785	335,035	10,611,820	5,482,251	0	696,231	1,138,123
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	3,081,616	61,685	3,143,301	1,000,951	0	383,522	182,355
City Of Waterville	Lucas	0	968,569	8,913	977,482	195,811	0	475,004	21,237
City Of Wauseon	Fulton	0	1,632,294	0	1,632,294	593,083	0	145,223	230,815
City Of Wellston	Jackson	0	1,626,356	15,522	1,641,878	426,619	243,264	244,128	266,917
City Of West Carrollton	Montgomery	0	1,702,188	0	1,702,188	466,357	147,271	75,214	259,379
City Of Westerville	Franklin	0	3,402,249	234,896	3,637,145	1,550,609	0	876,693	435,979
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City Of Willard	Huron	0	1,462,841	13,047	1,475,888	716,376	0	61,503	224,635
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	2,647,977	179,631	2,827,608	1,058,823	0	800,829	215,002
City Of Wooster	Wayne	0	5,262,795	164,050	5,426,845	1,522,260	0	0	2,690,388
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	1,748,702	0	1,748,702	477,324	0	331,985	295,750
City Of Xenia	Greene	0	3,469,672	0	3,469,672	2,008,628	0	575,253	149,862
City Of Youngstown	Mahoning	0	32,811,143	44,506	32,855,649	7,634,008	0	5,336,856	15,849,734
City Of Zanesville	Muskingum	0	5,165,509	0	5,165,509	1,395,254	812,958	1,294,399	437,514

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
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Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City Of Toledo	Lucas	0	5,120	0	2,713	35,839	16,637
City Of Toronto	Jefferson	0	408,392	0	0	1,851,975	760,158
City Of Trenton	Butler	0	197,078	0	0	1,219,103	430,966
City Of Trotwood	Montgomery	0	26,983	0	1,293	1,935,455	175,537
City Of Troy	Miami	0	975,843	0	203,119	4,138,322	893,706
City Of Twinsburg	Summit	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0
City Of Union	Montgomery	0	184,702	0	0	511,559	(9,132)
City Of University Heights	Cuyahoga	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	311,655	0	0	518,242	(64,425)
City Of Upper Sandusky	Wyandot	0	511,160	0	4,126	1,728,855	981,991
City Of Urbana	Champaign	0	248,146	0	349,978	1,492,738	804,036
City Of Vandalia	Montgomery	0	241,798	0	4,223	1,920,260	267,182
City Of Vermilion	Erie	0	0	0	99,659	1,179,937	644,575
City Of Wadsworth	Medina	0	557,719	0	41,632	2,829,202	1,129,487
City Of Wapakoneta	Auglaize	0	321,089	0	631,323	1,407,405	326,853
City Of Warren	Trumbull	0	2,125,806	0	1,708,142	11,150,553	(538,733)
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	281,680	0	414,676	2,263,184	880,117
City Of Waterville	Lucas	0	196,361	0	6,187	894,600	82,882
City Of Wauseon	Fulton	0	195,982	0	0	1,165,103	467,191
City Of Wellston	Jackson	0	111,805	0	0	1,292,733	349,145
City Of West Carrollton	Montgomery	0	396,714	0	121,784	1,466,719	235,469
City Of Westerville	Franklin	0	914,415	0	3,408	3,781,104	(143,959)
City Of Westlake	Cuyahoga	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0
City Of Willard	Huron	0	247,456	0	117,844	1,367,814	108,074
City Of Willoughby	Lake	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0
City Of Wilmington	Clinton	0	658,846	0	0	2,733,500	94,108
City Of Wooster	Wayne	0	1,043,115	0	(189,032)	5,066,731	360,114
City Of Worthington	Franklin	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	248,776	0	911	1,354,746	393,956
City Of Xenia	Greene	0	623,319	0	6,082	3,363,144	106,528
City Of Youngstown	Mahoning	0	1,011,306	0	0	29,831,904	3,023,745
City Of Zanesville	Muskingum	0	1,079,374	0	79,852	5,099,351	66,158

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
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		Non Operating Revenues (Expenses)							
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Total Non Operating Revenues (Expenses)
City Of Toledo	Lucas	(11,084)	0	0	873	0	0	0	(10,211)
City Of Toronto	Jefferson	(329,734)	0	0	0	0	903,006	0	573,272
City Of Trenton	Butler	(680,404)	3,520	0	(3,363)	0	0	0	(680,247)
City Of Trotwood	Montgomery	(18,872)	0	0	72	0	0	0	(18,800)
City Of Troy	Miami	(182,792)	0	0	3,590	13,997	0	0	(165,205)
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	(2,872)	0	0	264	0	0	0	(2,608)
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	(8,642)	0	0	0	0	0	0	(8,642)
City Of Upper Sandusky	Wyandot	(538,612)	0	0	0	0	14,750	0	(523,862)
City Of Urbana	Champaign	(189,397)	0	0	0	0	0	0	(189,397)
City Of Vandalia	Montgomery	0	0	(33,600)	0	0	3,414	0	(30,186)
City Of Vermilion	Erie	(173,635)	0	0	0	0	0	0	(173,635)
City Of Wadsworth	Medina	(470,627)	0	(6,967)	0	0	0	0	(477,594)
City Of Wapakoneta	Auglaize	(398,689)	0	(7,951)	0	0	0	0	(406,640)
City Of Warren	Trumbull	(565,840)	0	0	0	0	81,455	0	(484,385)
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	(197,236)	0	0	(3,057)	0	0	0	(200,293)
City Of Waterville	Lucas	(19,504)	0	0	0	0	0	0	(19,504)
City Of Wauseon	Fulton	(17,473)	0	(1,886)	1,676	0	88,351	(61,765)	8,903
City Of Wellston	Jackson	(11,327)	0	0	0	0	250,000	0	238,673
City Of West Carrollton	Montgomery	0	0	0	8,553	0	0	(139,126)	(130,573)
City Of Westerville	Franklin	0	59	0	(476,365)	0	0	0	(476,306)
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City Of Willard	Huron	(5,670)	0	0	6,522	0	0	0	852
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	(573,909)	0	(176,814)	9,120	0	0	0	(741,603)
City Of Wooster	Wayne	(202,963)	0	0	8,366	0	4,993	0	(189,604)
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	(179,388)	0	0	1,334	0	0	0	(178,054)
City Of Xenia	Greene	(28,799)	0	0	4,072	0	59,580	0	34,853
City Of Youngstown	Mahoning	(549,983)	406	0	0	0	0	0	(549,577)
City Of Zanesville	Muskingum	(329,566)	0	0	0	24,190	30,058	0	(275,318)

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under GAAP**

City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary Items &				Transfers In	Transfers Out	Change In Net Position	Net Position	
		Transfers	Capital Contributions	Special Items	Extraordinary Items				Beginning Of Year	Net Position End Of Year
City Of Toledo	Lucas	6,426	0	0	0	199,980	(200,055)	6,351	150,844	157,195
City Of Toronto	Jefferson	1,333,430	0	0	0	0	0	1,333,430	3,061,075	4,394,505
City Of Trenton	Butler	(249,281)	0	0	0	0	0	(249,281)	641,156	391,875
City Of Trotwood	Montgomery	156,737	0	0	0	0	(15,020)	141,717	1,524,378	1,666,095
City Of Troy	Miami	728,501	142,631	0	0	0	0	871,132	22,707,933	23,579,065
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0	0
City Of Union	Montgomery	(11,740)	0	0	0	0	0	(11,740)	3,844,963	3,833,223
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	(73,067)	4,797,556	0	0	0	0	4,724,489	7,958,545	12,683,034
City Of Upper Sandusky	Wyandot	458,129	0	0	0	0	(517,897)	(59,768)	11,428,142	11,368,374
City Of Urbana	Champaign	614,639	0	0	0	0	0	614,639	3,247,476	3,862,115
City Of Vandalia	Montgomery	236,996	785,571	0	0	0	0	1,022,567	9,617,026	10,639,593
City Of Vermilion	Erie	470,940	0	0	0	0	0	470,940	(499,636)	(28,696)
City Of Wadsworth	Medina	651,893	0	0	0	7,949	0	659,842	14,673,630	15,333,472
City Of Wapakoneta	Auglaize	(79,787)	621,468	0	0	0	(33,223)	508,458	8,269,786	8,778,244
City Of Warren	Trumbull	(1,023,118)	0	0	0	0	0	(1,023,118)	15,412,508	14,389,390
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	679,824	0	0	0	0	0	679,824	9,026,013	9,705,837
City Of Waterville	Lucas	63,378	0	0	0	0	0	63,378	4,399,573	4,462,951
City Of Wauseon	Fulton	476,094	0	0	0	0	0	476,094	6,798,660	7,274,754
City Of Wellston	Jackson	587,818	3,763	0	0	0	0	591,581	3,339,923	3,931,504
City Of West Carrollton	Montgomery	104,896	0	0	0	0	0	104,896	1,956,464	2,061,360
City Of Westerville	Franklin	(620,265)	351,205	189,318	0	1,545	0	(78,197)	30,911,627	30,833,430
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0	0
City Of Willard	Huron	108,926	0	0	0	0	0	108,926	7,861,377	7,970,303
City Of Willoughby	Lake	0	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	(647,495)	13,223	0	0	0	0	(634,272)	9,539,742	8,905,470
City Of Wooster	Wayne	170,510	322,730	0	0	0	0	493,240	21,370,826	21,864,066
City Of Worthington	Franklin	0	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	215,902	0	0	0	0	0	215,902	4,798,862	5,014,764
City Of Xenia	Greene	141,381	0	0	0	0	0	141,381	12,304,125	12,445,506
City Of Youngstown	Mahoning	2,474,168	0	0	0	0	(44,968)	2,429,200	29,857,546	32,286,746
City Of Zanesville	Muskingum	(209,160)	0	0	0	0	0	(209,160)	13,468,777	13,259,617

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under GAAP**

		Operating Revenues				Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Akron	Summit	63,097,046	191,160	0	63,288,206	8,245,596	0	0	0
City Of Alliance	Stark	0	4,465,724	50,958	4,516,682	1,562,113	633,627	905,717	410,062
City Of Amherst	Lorain	0	2,517,070	4,855	2,521,925	1,112,358	0	211,332	204,181
City Of Ashland	Ashland	0	3,958,563	0	3,958,563	1,244,953	0	81,435	398,801
City Of Ashtabula	Ashtabula	0	3,084,877	5,000	3,089,877	1,809,110	0	455,892	262,192
City Of Athens	Athens	0	3,682,679	26,881	3,709,560	991,784	467,162	818,756	172,495
City Of Aurora	Portage	0	2,641,379	4,759	2,646,138	807,829	0	369,711	151,847
City Of Avon	Lorain	0	1,788,695	6,272	1,794,967	578,876	0	168,921	475,836
City Of Avon Lake	Lorain	0	4,963,589	33,561	4,997,150	2,081,159	0	745,233	348,580
City Of Barberton	Summit	0	3,991,723	22,249	4,013,972	2,075,208	0	282,003	1,198,465
City Of Bay Village	Cuyahoga	0	1,763,854	0	1,763,854	524,559	214,370	80,152	60,049
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	2,467,029	0	2,467,029	1,139,195	0	101,469	329,113
City Of Bedford Heights	Cuyahoga	0	4,102,238	22,242	4,124,480	1,548,269	0	744,727	216,082
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	2,788,503	0	20,013	2,808,516	1,007,077	117,110	0	61,209
City Of Bellevue	Huron	0	2,646,357	30,529	2,676,886	686,544	0	574,596	163,950
City Of Belpre	Washington	0	1,498,134	150	1,498,284	476,327	0	311,599	104,899
City Of Berea	Cuyahoga	766,431	0	0	766,431	332,436	0	43,769	29,547
City Of Bexley	Franklin	2,373,698	0	0	2,373,698	236,653	0	1,762,545	10,263
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	3,364,124	455,836	3,819,960	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	1,238,073	3,830	1,241,903	491,245	0	748,741	45,644
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	24,648	504,538	3,131	532,317	161,388	0	150,777	25,678
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	1,109,774	91,307	1,201,081	515,549	0	212,122	247,879
City Of Bucyrus	Crawford	0	1,804,520	8,809	1,813,329	559,668	0	231,805	161,462
City Of Cambridge	Guernsey	0	2,820,099	24,111	2,844,210	1,020,820	0	376,189	616,319
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	838,437	7,403	845,840	277,269	108,203	281,985	25,677
City Of Canal Winchester	Franklin	0	1,403,724	419,072	1,822,796	393,227	0	341,287	73,228
City Of Canfield	Mahoning	0	1,363,273	2,357	1,365,630	219,915	0	851,012	5,885
City Of Canton	Stark	0	13,735,804	2,032,073	15,767,877	5,055,708	0	3,331,904	1,160,360
City Of Celina	Mercer	0	2,480,047	88,673	2,568,720	724,443	0	0	485,988
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	1,590,007	64,906	1,654,913	634,238	0	155,138	96,443

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under GAAP

Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City Of Akron	Summit	0	8,409,690	0	36,701,595	53,356,881	9,931,325
City Of Alliance	Stark	0	571,184	0	1,840	4,084,543	432,139
City Of Amherst	Lorain	0	588,903	0	0	2,116,774	405,151
City Of Ashland	Ashland	0	599,317	0	143,061	2,467,567	1,490,996
City Of Ashtabula	Ashtabula	0	472,997	0	0	3,000,191	89,686
City Of Athens	Athens	0	374,682	0	338,722	3,163,601	545,959
City Of Aurora	Portage	0	857,034	0	3,332	2,189,753	456,385
City Of Avon	Lorain	0	710,676	0	302,423	2,236,732	(441,765)
City Of Avon Lake	Lorain	0	1,160,537	0	26,622	4,362,131	635,019
City Of Barberton	Summit	0	1,361,117	0	16,950	4,933,743	(919,771)
City Of Bay Village	Cuyahoga	0	218,907	0	3,382	1,101,419	662,435
City Of Beachwood	Cuyahoga	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	317,484	0	1,809	1,889,070	577,959
City Of Bedford Heights	Cuyahoga	0	414,016	0	10,751	2,933,845	1,190,635
City Of Bellbrook	Greene	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	343,606	0	283,166	1,812,168	996,348
City Of Bellevue	Huron	0	492,385	0	8	1,917,483	759,403
City Of Belpre	Washington	0	195,245	0	324	1,088,394	409,890
City Of Berea	Cuyahoga	0	308,722	0	3,322	717,796	48,635
City Of Bexley	Franklin	0	102,240	0	3,547	2,115,248	258,450
City Of Blue Ash	Hamilton	0	0	0	0	0	0
City Of Bowling Green	Wood	0	1,494,754	0	3,109,340	4,604,094	(784,134)
City Of Brecksville	Cuyahoga	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	428,231	0	60,049	1,773,910	(532,007)
City Of Brook Park	Cuyahoga	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0
City Of Brookville	Montgomery	0	372,308	0	0	710,151	(177,834)
City Of Brunswick	Medina	0	0	0	0	0	0
City Of Bryan	Williams	0	618,364	0	0	1,593,914	(392,833)
City Of Bucyrus	Crawford	0	389,408	0	66,449	1,408,792	404,537
City Of Cambridge	Guernsey	0	390,729	0	0	2,404,057	440,153
City Of Campbell	Mahoning	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	149,809	0	18,631	861,574	(15,734)
City Of Canal Winchester	Franklin	0	985,914	0	5,868	1,799,524	23,272
City Of Canfield	Mahoning	0	139,937	0	65,410	1,282,159	83,471
City Of Canton	Stark	0	2,578,989	52,604	38,425	12,217,990	3,549,887
City Of Celina	Mercer	0	300,828	0	37,575	1,548,834	1,019,886
City Of Centerville	Montgomery	0	0	0	0	0	0
City Of Chardon	Geauga	0	639,388	0	167,003	1,692,210	(37,297)

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under GAAP**

		Non Operating Revenues (Expenses)							Total Non
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Operating Revenues (Expenses)
City Of Akron	Summit	(2,015,507)	0	0	637	0	0	0	(2,014,870)
City Of Alliance	Stark	(49,963)	0	(5,374)	6,454	0	0	0	(48,883)
City Of Amherst	Lorain	(221,550)	0	0	0	0	0	0	(221,550)
City Of Ashland	Ashland	(299,540)	0	(5,572)	0	0	0	0	(305,112)
City Of Ashtabula	Ashtabula	(68,229)	0	0	0	0	455,232	0	387,003
City Of Athens	Athens	(69,049)	0	0	20,851	0	993	(15)	(47,220)
City Of Aurora	Portage	(192,526)	0	0	0	0	27,098	0	(165,428)
City Of Avon	Lorain	(74,379)	0	0	0	0	0	0	(74,379)
City Of Avon Lake	Lorain	(1,434,020)	0	0	1,699	0	517,580	0	(914,741)
City Of Barberton	Summit	(62,588)	0	0	0	0	0	0	(62,588)
City Of Bay Village	Cuyahoga	(73,544)	0	0	0	0	0	(206,795)	(280,339)
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	(228,879)	1,074	0	22,452	0	304,759	(64,520)	34,886
City Of Bedford Heights	Cuyahoga	(20,877)	0	0	81	0	0	0	(20,796)
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	(7,092)	0	0	1,101	0	0	0	(5,991)
City Of Bellevue	Huron	(145,138)	0	(2,120)	0	0	1,910	0	(145,348)
City Of Belpre	Washington	(83,708)	0	0	0	0	0	0	(83,708)
City Of Berea	Cuyahoga	(120,854)	0	0	0	0	0	0	(120,854)
City Of Bexley	Franklin	(24,134)	0	(4,036)	0	0	0	0	(28,170)
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	(80,574)	0	0	417	0	0	0	(80,157)
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	470	0	0	0	470
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	(842)	0	0	0	0	0	0	(842)
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	(21,579)	0	(9,531)	674	0	5,663	0	(24,773)
City Of Bucyrus	Crawford	(112,375)	0	(15,022)	0	0	0	0	(127,397)
City Of Cambridge	Guernsey	(7,108)	0	0	130	0	0	0	(6,978)
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0
City Of Canal Winchester	Franklin	(148,694)	0	0	7	0	0	(56,746)	(205,433)
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0
City Of Canton	Stark	(273,564)	0	(18,910)	0	1,470	0	0	(291,004)
City Of Celina	Mercer	(105,079)	7,271	0	2,600	0	0	0	(95,208)
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	(259,121)	0	(364,652)	2,923	0	0	0	(620,850)

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under GAAP**

City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary				Transfers In	Transfers Out	Change In Net Position	Net Position	
		Items & Transfers	Contributions	Special Items	Extraordinary Items				Beginning Of Year	Net Position End Of Year
City Of Akron	Summit	7,916,455	3,565,378	0	0	0	0	11,481,833	206,603,817	218,085,650
City Of Alliance	Stark	383,256	0	0	0	0	0	383,256	14,173,275	14,556,531
City Of Amherst	Lorain	183,601	0	0	0	0	0	183,601	10,608,053	10,791,654
City Of Ashland	Ashland	1,185,884	0	0	0	0	0	1,185,884	14,347,247	15,533,131
City Of Ashtabula	Ashtabula	476,689	1,500	0	0	0	0	478,189	12,533,874	13,012,063
City Of Athens	Athens	498,739	0	0	0	9,750	0	508,489	9,508,063	10,016,552
City Of Aurora	Portage	290,957	54,484	0	0	160,000	(642,029)	(136,588)	25,941,762	25,805,174
City Of Avon	Lorain	(516,144)	230,520	0	0	88,179	(38,901)	(236,346)	17,625,037	17,388,691
City Of Avon Lake	Lorain	(279,722)	72,150	0	0	36,763	(23,604)	(194,413)	20,586,530	20,392,117
City Of Barberton	Summit	(982,359)	1,705	0	0	0	0	(980,654)	23,866,000	22,885,346
City Of Bay Village	Cuyahoga	382,096	0	0	0	868,535	0	1,250,631	9,172,708	10,423,339
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	612,845	0	0	0	0	0	612,845	7,049,060	7,661,905
City Of Bedford Heights	Cuyahoga	1,169,839	0	0	0	0	0	1,169,839	7,978,907	9,148,746
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	990,357	0	0	0	0	0	990,357	14,131,259	15,121,616
City Of Bellevue	Huron	614,055	0	0	0	0	0	614,055	8,638,075	9,252,130
City Of Belpre	Washington	326,182	0	0	0	0	0	326,182	5,090,731	5,416,913
City Of Berea	Cuyahoga	(72,219)	0	0	0	989,000	(254,595)	662,186	8,347,456	9,009,642
City Of Bexley	Franklin	230,280	0	0	0	0	0	230,280	4,304,916	4,535,196
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	(864,291)	2,497,914	0	0	0	0	1,633,623	46,847,478	48,481,101
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	(531,537)	204,760	0	0	0	0	(326,777)	3,760,409	3,433,632
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	(178,676)	0	0	0	0	0	(178,676)	2,445,008	2,266,332
City Of Brunswick	Medina	0	0	0	0	0	0	0	0	0
City Of Bryan	Williams	(417,606)	140,350	0	0	312,188	(119,509)	(84,577)	14,079,342	13,994,765
City Of Bucyrus	Crawford	277,140	0	0	0	0	0	277,140	2,281,690	2,558,830
City Of Cambridge	Guernsey	433,175	0	0	0	0	0	433,175	14,693,671	15,126,846
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	(15,734)	0	0	0	0	0	(15,734)	4,316,040	4,300,306
City Of Canal Winchester	Franklin	(182,161)	0	0	0	0	0	(182,161)	25,867,752	25,685,591
City Of Canfield	Mahoning	83,471	0	0	0	0	0	83,471	5,573,820	5,657,291
City Of Canton	Stark	3,258,883	76,747	0	0	0	0	3,335,630	51,432,570	54,768,200
City Of Celina	Mercer	924,678	0	0	0	0	0	924,678	3,662,703	4,587,381
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	(658,147)	0	0	0	702,474	0	44,327	11,572,547	11,616,874



**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
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Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	3,189,215	54,910	3,244,125	1,098,545	596,176	364,517	506,871
City Of Circleville	Pickaway	0	2,184,784	0	2,184,784	729,373	305,687	540,601	238,624
City Of Cleveland	Cuyahoga	0	22,549,000	0	22,549,000	9,232,000	0	0	0
City Of Cleveland Heights	Cuyahoga	0	1,663,242	8,653	1,671,895	1,020,681	0	547,145	0
City Of Clyde	Sandusky	0	1,763,299	208	1,763,507	981,873	0	472,496	224,501
City Of Columbus	Franklin	0	230,489,000	1,484,000	231,973,000	24,890,000	16,426,000	45,095,000	16,493,000
City Of Conneaut	Ashtabula	6,842	2,291,622	17,845	2,316,309	877,671	0	466,888	200,764
City Of Cortland	Trumbull	\$0	\$857,185	\$30,741	\$887,926	\$298,516	\$0	\$444,295	\$60,917
City Of Coshocton	Coshocton	0	1,702,147	5,799	1,707,946	541,983	0	0	356,861
City Of Cuyahoga Falls	Summit	0	5,812,558	129,402	5,941,960	583,834	246,918	3,480,909	38,841
City Of Dayton	Montgomery	0	30,245,346	1,489,741	31,735,087	6,970,432	3,041,836	6,927,039	2,312,379
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	6,252,710	2,397	6,255,107	1,769,187	0	0	585,271
City Of Delaware	Delaware	0	6,667,918	1,069,638	7,737,556	1,311,757	0	1,334,627	288,743
City Of Delphos	Allen	250	2,255,100	69,046	2,324,396	543,105	0	929,834	101,475
City Of Dover	Tuscarawas	0	3,139,550	234,810	3,374,360	918,279	573,233	330,005	418,850
City Of Dublin	Franklin	0	1,797,000	291,253	2,088,253	803,205	0	1,038,471	8,224
City Of East Cleveland	Cuyahoga	0	209,122	881	210,003	0	0	725	0
City Of East Liverpool	Columbiana	0	1,310,225	1,913	1,312,138	684,295	0	272,717	73,457
City Of Eastlake	Lake	7,500	2,629,068	0	2,636,568	376,122	0	21,983	1,364,586
City Of Eaton	Preble	0	1,306,166	0	1,306,166	361,545	160,578	301,085	39,161
City Of Elyria	Lorain	30,900	11,056,688	10,413	11,098,001	4,023,039	1,561,735	0	2,231,062
City Of Englewood	Montgomery	0	1,310,072	32,001	1,342,073	399,142	0	237,694	230,836
City Of Euclid	Cuyahoga	0	14,519,627	95,853	14,615,480	4,701,082	0	1,942,069	2,111,824
City Of Fairborn	Greene	0	6,597,128	59,741	6,656,869	1,247,197	0	2,587,619	308,017
City Of Fairfield	Butler	0	5,709,002	153,414	5,862,416	2,216,498	0	1,018,245	359,841
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	2,198,234	417,394	2,615,628	197,859	0	855,502	42,164
City Of Findlay	Hancock	0	9,245,878	9,563	9,255,441	2,074,635	0	1,293,880	380,302
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	2,830,015	0	275,926	3,105,941	996,572	0	265,982	676,252
City Of Franklin	Warren	0	2,396,857	0	2,396,857	349,656	0	1,928,626	50,941
City Of Fremont	Sandusky	0	7,687,444	8,574	7,696,018	2,033,805	0	879,140	368,290
City Of Gahanna	Franklin	0	5,548,467	6,595	5,555,062	467,976	0	5,621,099	26,988
City Of Galion	Crawford	0	2,096,249	49,795	2,146,044	418,275	261,391	177,698	143,344
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	1,284,931	10,698	1,295,629	525,143	0	220,335	82,049
City Of Girard	Trumbull	0	1,790,526	0	1,790,526	1,088,278	0	486,269	244,807
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0

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Proprietary Funds - Enterprise Funds - Sewer  
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Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City Of Cheviot	Hamilton	0	0	0	0	0	0
City Of Chillicothe	Ross	0	615,233	0	210,319	3,391,661	(147,536)
City Of Circleville	Pickaway	0	374,518	0	5,054	2,193,857	(9,073)
City Of Cleveland	Cuyahoga	0	5,221,000	0	8,091,000	22,544,000	5,000
City Of Cleveland Heights	Cuyahoga	0	210,066	0	0	1,777,892	(105,997)
City Of Clyde	Sandusky	0	265,660	0	4,832	1,949,362	(185,855)
City Of Columbus	Franklin	0	55,475,000	0	654,000	159,033,000	72,940,000
City Of Conneaut	Ashtabula	0	393,473	0	3,748	1,942,544	373,765
City Of Cortland	Trumbull	\$0	\$181,578	\$0	\$0	\$985,306	(\$97,380)
City Of Coshocton	Coshocton	0	354,503	0	134,502	1,387,849	320,097
City Of Cuyahoga Falls	Summit	0	812,343	0	738,377	5,901,222	40,738
City Of Dayton	Montgomery	0	7,004,965	0	4,229,713	30,486,364	1,248,723
City Of Deer Park	Hamilton	0	0	0	0	0	0
City Of Defiance	Defiance	0	821,380	0	681,390	3,857,228	2,397,879
City Of Delaware	Delaware	693,823	2,136,758	0	0	5,765,708	1,971,848
City Of Delphos	Allen	0	2,016,981	0	0	3,591,395	(1,266,999)
City Of Dover	Tuscarawas	0	1,105,458	0	0	3,345,825	28,535
City Of Dublin	Franklin	0	1,118,289	0	10,370	2,978,559	(890,306)
City Of East Cleveland	Cuyahoga	0	1,464	0	0	2,189	207,814
City Of East Liverpool	Columbiana	0	53,308	0	7,374	1,091,151	220,987
City Of Eastlake	Lake	0	168,833	0	622	1,932,146	704,422
City Of Eaton	Preble	0	259,779	0	0	1,122,148	184,018
City Of Elyria	Lorain	0	1,813,549	0	0	9,629,385	1,468,616
City Of Englewood	Montgomery	0	436,597	0	121,810	1,426,079	(84,006)
City Of Euclid	Cuyahoga	0	1,057,772	0	48,588	9,861,335	4,754,145
City Of Fairborn	Greene	0	975,322	0	0	5,118,155	1,538,714
City Of Fairfield	Butler	0	1,133,208	0	0	4,727,792	1,134,624
City Of Fairlawn	Summit	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	424,388	0	132,261	1,652,174	963,454
City Of Findlay	Hancock	0	2,117,803	0	492,910	6,359,530	2,895,911
City Of Forest Park	Hamilton	0	0	0	0	0	0
City Of Fostoria	Seneca	0	341,071	0	278,293	2,558,170	547,771
City Of Franklin	Warren	0	142,963	0	50,232	2,522,418	(125,561)
City Of Fremont	Sandusky	0	455,934	0	83,569	3,820,738	3,875,280
City Of Gahanna	Franklin	0	491,823	0	716,997	7,324,883	(1,769,821)
City Of Galion	Crawford	0	517,204	0	84,133	1,602,045	543,999
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	248,246	0	0	1,075,773	219,856
City Of Girard	Trumbull	0	179,978	0	5,040	2,004,372	(213,846)
City Of Grandview Heights	Franklin	0	0	0	0	0	0

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		Non Operating Revenues (Expenses)							Total Non
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Operating Revenues (Expenses)
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	(31,624)	0	(22,907)	1,134	0	0	(48,064)	(101,461)
City Of Circleville	Pickaway	(62,261)	0	(388)	0	1,777	14,052	0	(46,820)
City Of Cleveland	Cuyahoga	(82,000)	0	0	58,000	0	99,000	0	75,000
City Of Cleveland Heights	Cuyahoga	(12,026)	0	0	0	0	0	0	(12,026)
City Of Clyde	Sandusky	(24,027)	0	0	0	0	0	0	(24,027)
City Of Columbus	Franklin	(45,548,000)	0	0	948,000	0	6,042,000	0	(38,558,000)
City Of Conneaut	Ashtabula	(126,765)	0	0	0	133,803	0	0	7,038
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	(224,787)	0	0	0	0	0	0	(224,787)
City Of Cuyahoga Falls	Summit	(210,063)	5,200	0	0	0	0	0	(204,863)
City Of Dayton	Montgomery	(1,001,056)	0	0	50,642	0	0	0	(950,414)
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	(849,844)	316	0	15,845	5,409	0	(75,030)	(903,304)
City Of Delaware	Delaware	(1,411,059)	0	0	5,079	0	0	0	(1,405,980)
City Of Delphos	Allen	(318,347)	0	0	0	0	0	0	(318,347)
City Of Dover	Tuscarawas	(373,649)	0	0	2	0	0	0	(373,647)
City Of Dublin	Franklin	(428,941)	0	0	24,561	15,095	0	0	(389,285)
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	(5,560)	0	0	0	10,130	0	0	4,570
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	(730,923)	0	0	614	0	0	0	(730,309)
City Of Englewood	Montgomery	0	35,852	0	9,508	0	0	0	45,360
City Of Euclid	Cuyahoga	(136,110)	0	0	0	0	0	0	(136,110)
City Of Fairborn	Greene	(397,589)	0	(79,487)	7,722	0	0	0	(469,354)
City Of Fairfield	Butler	(175,183)	0	0	71	0	0	0	(175,112)
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	(938,928)	0	(37,610)	18,084	81,447	0	0	(877,007)
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	(77,225)	0	(105,903)	0	0	0	0	(183,128)
City Of Franklin	Warren	0	0	0	0	0	0	0	0
City Of Fremont	Sandusky	(122,353)	130	0	15,009	0	0	0	(107,214)
City Of Gahanna	Franklin	(14,531)	0	0	0	0	0	0	(14,531)
City Of Galion	Crawford	(213,359)	0	0	0	0	0	0	(213,359)
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	(123,714)	0	(266)	5,536	0	1,583	0	(116,861)
City Of Girard	Trumbull	(21,285)	0	0	0	17,964	14,355	0	11,034
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary Items & Transfers	Capital Contributions	Special Items	Extraordinary Items	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
		Items & Transfers	Contributions	Items	Items	In	Out	Net Position	Year	End Of Year
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	(248,997)	0	0	0	30,000	(4,723)	(223,720)	18,447,809	18,224,089
City Of Circleville	Pickaway	(55,893)	98,000	0	0	0	0	42,107	13,083,724	13,125,831
City Of Cleveland	Cuyahoga	80,000	0	0	0	0	0	80,000	99,204,000	99,284,000
City Of Cleveland Heights	Cuyahoga	(118,023)	0	0	0	0	(8,400)	(126,423)	7,830,044	7,703,621
City Of Clyde	Sandusky	(209,882)	0	0	0	0	0	(209,882)	7,028,771	6,818,889
City Of Columbus	Franklin	34,382,000	0	0	0	14,000	0	34,396,000	779,871,000	814,267,000
City Of Conneaut	Ashtabula	380,803	93,502	0	0	792	0	475,097	7,610,178	8,085,275
City Of Cortland	Trumbull	(\$97,380)	\$0	\$0	\$0	\$0	\$0	(\$97,380)	\$5,093,000	\$4,995,620
City Of Coshocton	Coshocton	95,310	0	0	0	0	0	95,310	1,417,865	1,513,175
City Of Cuyahoga Falls	Summit	(164,125)	60,999	0	0	0	(9,740)	(112,866)	17,933,948	17,821,082
City Of Dayton	Montgomery	298,309	0	0	0	0	0	298,309	112,679,900	112,978,209
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	1,494,575	178,651	0	0	8,085	0	1,681,311	14,505,697	16,187,008
City Of Delaware	Delaware	565,868	348,477	0	0	0	0	914,345	30,427,389	31,341,734
City Of Delphos	Allen	(1,585,346)	0	0	0	352,000	0	(1,233,346)	5,493,275	4,259,929
City Of Dover	Tuscarawas	(345,112)	0	0	0	0	0	(345,112)	14,127,870	13,782,758
City Of Dublin	Franklin	(1,279,591)	0	0	0	0	0	(1,279,591)	37,491,327	36,211,736
City Of East Cleveland	Cuyahoga	207,814	0	0	0	0	0	207,814	(62,730)	145,084
City Of East Liverpool	Columbiana	225,557	0	0	0	0	(171,617)	53,940	1,348,991	1,402,931
City Of Eastlake	Lake	704,422	0	0	0	0	0	704,422	6,978,024	7,682,446
City Of Eaton	Preble	184,018	0	0	0	0	0	184,018	4,713,339	4,897,357
City Of Elyria	Lorain	738,307	234,527	0	0	0	0	972,834	23,562,831	24,535,665
City Of Englewood	Montgomery	(38,646)	0	0	0	0	0	(38,646)	11,208,605	11,169,959
City Of Euclid	Cuyahoga	4,618,035	850,622	0	0	35,288	0	5,503,945	28,955,031	34,458,976
City Of Fairborn	Greene	1,069,360	0	0	0	0	0	1,069,360	13,830,261	14,899,621
City Of Fairfield	Butler	959,512	0	0	0	0	0	959,512	22,624,435	23,583,947
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	963,454	0	0	0	155,620	(2,801)	1,116,273	16,814,187	17,930,460
City Of Findlay	Hancock	2,018,904	19,197	0	0	0	0	2,038,101	70,114,973	72,153,074
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	364,643	0	0	0	11,786	0	376,429	11,997,195	12,373,624
City Of Franklin	Warren	(125,561)	0	0	0	0	(65,000)	(190,561)	4,918,197	4,727,636
City Of Fremont	Sandusky	3,768,066	0	0	0	0	0	3,768,066	21,343,224	25,111,290
City Of Gahanna	Franklin	(1,784,352)	0	0	0	0	(1,997)	(1,786,349)	25,874,214	24,087,865
City Of Galion	Crawford	330,640	0	0	0	44,519	(66,791)	308,368	7,976,456	8,284,824
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	102,995	73,702	0	0	73,456	0	250,153	4,880,921	5,131,074
City Of Girard	Trumbull	(202,812)	0	0	0	0	0	(202,812)	7,276,856	7,074,044
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0	0

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Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	2,017,055	35,308	2,052,363	494,019	0	115,726	154,951
City of Grove City	Franklin	0	489,080	733,569	1,222,649	436,218	0	91,996	18,238
City of Groveport	Franklin	0	617,354	0	617,354	13,209	0	484,733	4,774
City Of Hamilton	Butler	0	14,608,165	21,814	14,629,979	2,501,316	0	2,238,756	377,865
City Of Harrison	Hamilton	0	3,165,519	371	3,165,890	586,458	0	469,048	196,025
City Of Heath	Licking	0	1,940,654	18,840	1,959,494	636,743	0	1,055,775	62,152
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	2,170,789	1,361	2,172,150	491,501	182,535	173,016	54,901
City Of Hubbard	Trumbull	0	1,505,316	76,790	1,582,106	467,320	0	139,749	104,161
City Of Huber Heights	Montgomery	0	3,862,127	418,718	4,280,845	335,317	0	2,173,349	7,685
City Of Hudson	Summit	0	2,360,737	2,490	2,363,227	561,754	0	2,320,732	15,397
City Of Huron	Erie	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	1,134,722	0	0	1,134,722	592,408	0	861,347	13,608
City Of Jackson	Jackson	0	3,608,468	389	3,608,857	884,230	464,015	344,758	216,533
City Of Kent	Portage	0	3,961,787	6,896	3,968,683	1,501,069	550,553	310,122	265,358
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	130,531	0	130,531	19,147	0	117,291	0
City Of Lakewood	Cuyahoga	0	7,848,630	120,272	7,968,902	2,411,174	0	981,448	433,394
City Of Lancaster	Fairfield	0	11,068,420	13,979	11,082,399	1,776,992	0	1,242,959	1,034,158
City Of Lebanon	Warren	0	3,248,192	10,007	3,258,199	716,436	0	226,176	198,111
City Of Lima	Allen	0	10,308,445	481,727	10,790,172	2,130,820	964,914	0	0
City Of Logan	Hocking	0	1,469,149	14,802	1,483,951	400,185	183,451	261,191	25,911
City Of London	Madison	0	2,850,218	0	2,850,218	480,590	0	358,669	49,238
City Of Lorain	Lorain	0	15,082,022	99,398	15,181,420	4,778,853	0	0	500,771
City Of Louisville	Stark	0	1,018,930	8,150	1,027,080	288,268	119,298	344,787	60,608
City Of Loveland	Hamilton	0	3,592,835	423	3,593,258	50,115	0	3,351,016	17,288
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	6,501,400	1,463	6,502,863	1,460,356	948,475	2,493,239	292,170
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	3,263,099	31,985	3,295,084	842,415	488,375	847,947	206,002
City Of Marion	Marion	0	5,877,295	36,103	5,913,398	0	0	0	427,634
City Of Martins Ferry	Belmont	0	285,548	5,029	290,577	228,887	0	19,990	32,689
City Of Marysville	Union	0	11,284,134	0	11,284,134	1,403,197	0	2,288,018	644,607
City Of Mason	Warren	0	6,100,178	4,029	6,104,207	1,234,080	0	1,569,958	378,360
City Of Massillon	Stark	0	8,054,189	30,758	8,084,947	1,783,555	644,806	1,653,813	861,919

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under GAAP

Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City of Green	Summit	0	0	0	0	0	0
City Of Greenville	Darke	0	505,099	0	127,459	1,397,254	655,109
City of Grove City	Franklin	0	772,829	0	0	1,319,281	(96,632)
City of Groveport	Franklin	0	233,019	0	0	735,735	(118,381)
City Of Hamilton	Butler	0	2,617,389	0	1,950,858	9,686,184	4,943,795
City Of Harrison	Hamilton	0	808,042	0	334,233	2,393,806	772,084
City Of Heath	Licking	0	446,530	0	0	2,201,200	(241,706)
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0
City Of Hillsboro	Highland	0	623,494	0	185,027	1,710,474	461,676
City Of Hubbard	Trumbull	0	248,072	0	0	959,302	622,804
City Of Huber Heights	Montgomery	0	730,941	0	131,258	3,378,550	902,295
City Of Hudson	Summit	0	317,931	0	0	3,215,814	(852,587)
City Of Huron	Erie	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	1,467,363	(332,641)
City Of Jackson	Jackson	0	738,030	0	614,712	3,262,278	346,579
City Of Kent	Portage	0	805,536	0	178,176	3,610,814	357,869
City Of Kettering	Montgomery	0	0	0	0	0	0
City Of Kirtland	Lake	0	60,963	0	0	197,401	(66,870)
City Of Lakewood	Cuyahoga	0	856,151	0	645,381	5,327,548	2,641,354
City Of Lancaster	Fairfield	0	3,316,503	0	0	7,370,612	3,711,787
City of Lebanon	Warren	0	1,032,919	0	0	2,173,642	1,084,557
City Of Lima	Allen	0	2,087,577	0	3,594,874	8,778,185	2,011,987
City Of Logan	Hocking	0	234,716	0	0	1,105,454	378,497
City Of London	Madison	0	1,465,279	0	0	2,353,776	496,442
City Of Lorain	Lorain	0	2,279,821	0	2,133,315	9,692,760	5,488,660
City Of Louisville	Stark	0	244,416	0	0	1,057,377	(30,297)
City Of Loveland	Hamilton	0	56,125	0	0	3,474,544	118,714
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0
City Of Mansfield	Richland	0	1,744,950	0	364,299	7,303,489	(800,626)
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0
City Of Marietta	Washington	0	372,187	0	33,485	2,790,411	504,673
City Of Marion	Marion	0	1,970,679	0	2,479,915	4,878,228	1,035,170
City Of Martins Ferry	Belmont	0	20,758	0	0	302,324	(11,747)
City Of Marysville	Union	0	4,407,805	0	0	8,743,627	2,540,507
City Of Mason	Warren	0	2,249,906	0	0	5,432,304	671,903
City Of Massillon	Stark	0	1,597,273	0	443	6,541,809	1,543,138

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under GAAP**

		Non Operating Revenues (Expenses)							Total Non
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Operating Revenues (Expenses)
City of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	(46,852)	0	(27,329)	3,695	0	0	0	(70,486)
City of Grove City	Franklin	(14,847)	0	0	0	0	0	0	(14,847)
City of Groveport	Franklin	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	(2,570,192)	0	0	54,700	0	0	0	(2,515,492)
City Of Harrison	Hamilton	(799,343)	0	0	820	0	0	0	(798,523)
City Of Heath	Licking	(204,569)	0	0	1,865	0	0	0	(202,704)
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	(59,542)	0	(913)	950	0	0	0	(59,505)
City Of Hubbard	Trumbull	(49,523)	0	0	0	0	0	0	(49,523)
City Of Huber Heights	Montgomery	(49,058)	0	(1,500)	23,380	0	0	(835,542)	(862,720)
City Of Hudson	Summit	(200,087)	0	0	0	0	0	(694)	(200,781)
City Of Huron	Erie	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	(248,074)	0	0	4,341	0	9,568	0	(234,165)
City Of Jackson	Jackson	(62,820)	5,450	0	0	0	0	0	(57,370)
City Of Kent	Portage	(117,512)	0	0	8,939	0	0	0	(108,573)
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	(13,127)	0	0	0	0	0	0	(13,127)
City Of Lakewood	Cuyahoga	(733,496)	0	0	164	0	1,814,077	0	1,080,745
City Of Lancaster	Fairfield	(2,221,349)	0	0	(9,432)	0	0	0	(2,230,781)
City of Lebanon	Warren	(374,337)	0	(25,417)	(13,408)	0	0	0	(413,162)
City Of Lima	Allen	(1,094,944)	0	(147,348)	(496)	0	225,950	0	(1,016,838)
City Of Logan	Hocking	(307,180)	0	0	0	0	0	0	(307,180)
City Of London	Madison	(209,953)	0	0	0	0	720	0	(209,233)
City Of Lorain	Lorain	(1,062,604)	0	(2,650)	0	0	0	0	(1,065,254)
City Of Louisville	Stark	(10,921)	0	(27,362)	0	4,974	496,858	0	463,549
City Of Loveland	Hamilton	(163)	0	0	0	0	0	0	(163)
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	(59,517)	0	0	0	0	0	0	(59,517)
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	(134,961)	0	0	5,173	0	66,422	0	(63,366)
City Of Marion	Marion	(573,511)	0	(30,092)	0	0	0	0	(603,603)
City Of Martins Ferry	Belmont	(890)	0	0	0	0	0	0	(890)
City Of Marysville	Union	(3,305,896)	0	0	(84,968)	0	1,409,981	0	(1,980,883)
City Of Mason	Warren	(816,231)	0	0	23,619	0	0	0	(792,612)
City Of Massillon	Stark	(374,286)	0	0	0	0	0	0	(374,286)

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under GAAP**

City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary				Transfers In	Transfers Out	Change In Net Position	Net Position	
		Items & Transfers	Contributions	Special Items	Extraordinary Items				Beginning Of Year	Net Position End Of Year
City of Green	Summit	0	0	0	0	0	0	0	0	0
City Of Greenville	Darke	584,623	0	0	0	0	0	584,623	12,287,134	12,871,757
City of Grove City	Franklin	(111,479)	519,088	0	0	457	0	408,066	27,954,852	28,362,918
City of Groveport	Franklin	(118,381)	0	0	0	20,000	0	(98,381)	8,549,557	8,451,176
City Of Hamilton	Butler	2,428,303	0	0	0	0	0	2,428,303	29,148,003	31,576,306
City Of Harrison	Hamilton	(26,439)	0	0	0	0	0	(26,439)	(249,020)	(275,459)
City Of Heath	Licking	(444,410)	0	0	0	0	0	(444,410)	8,691,071	8,246,661
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	402,171	1,982,139	0	0	0	0	2,384,310	15,600,586	17,984,896
City Of Hubbard	Trumbull	573,281	0	0	0	0	0	573,281	5,455,743	6,029,024
City Of Huber Heights	Montgomery	39,575	680,937	0	0	0	(403,812)	316,700	41,247,532	41,564,232
City Of Hudson	Summit	(1,053,368)	0	0	0	1,650,000	0	596,632	4,828,668	5,425,300
City Of Huron	Erie	0	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	(566,806)	0	0	0	0	(16,930)	(583,736)	2,104,429	1,520,693
City Of Jackson	Jackson	289,209	76,689	0	0	21,059	0	386,957	9,978,286	10,365,243
City Of Kent	Portage	249,296	62,312	0	0	0	0	311,608	24,954,957	25,266,565
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	(79,997)	114,416	0	0	0	0	34,419	2,491,087	2,525,506
City Of Lakewood	Cuyahoga	3,722,099	43,996	0	0	0	(1,678,200)	2,087,895	22,348,399	24,436,294
City Of Lancaster	Fairfield	1,481,006	21,448	0	0	0	0	1,502,454	21,864,338	23,366,792
City of Lebanon	Warren	671,395	0	0	0	0	0	671,395	21,275,004	21,946,399
City Of Lima	Allen	995,149	0	0	0	0	0	995,149	25,881,298	26,876,447
City Of Logan	Hocking	71,317	395,000	0	0	0	0	466,317	8,398,397	8,864,714
City Of London	Madison	287,209	0	0	0	0	0	287,209	5,790,639	6,077,848
City Of Lorain	Lorain	4,423,406	1,833,799	0	0	0	(45,772)	6,211,433	55,113,297	61,324,730
City Of Louisville	Stark	433,252	0	0	0	0	0	433,252	5,815,685	6,248,937
City Of Loveland	Hamilton	118,551	0	0	0	0	0	118,551	1,824,062	1,942,613
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	(860,143)	0	0	0	0	(69,334)	(929,477)	40,906,417	39,976,940
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Marietta	Washington	441,307	0	0	0	0	0	441,307	9,934,162	10,375,469
City Of Marion	Marion	431,567	72,904	0	0	0	0	504,471	4,261,258	4,765,729
City Of Martins Ferry	Belmont	(12,637)	0	0	0	0	0	(12,637)	147,059	134,422
City Of Marysville	Union	559,624	0	0	0	0	0	559,624	21,138,923	21,698,547
City Of Mason	Warren	(120,709)	769,644	0	0	6,000	0	654,935	54,486,375	55,141,310
City Of Massillon	Stark	1,168,852	0	0	0	0	0	1,168,852	36,846,288	38,015,140



**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
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Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City of Maumee	Lucas	0	1,917,618	38,538	1,956,156	478,493	0	1,118,582	52,112
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	2,630,768	45,019	2,675,787	1,130,331	0	1,143,511	51,053
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	7,976,200	0	7,976,200	2,302,551	0	2,275,671	366,668
City Of Milford	Clermont	0	973,732	654	974,386	346,600	0	129,179	323,684
City Of Monroe	Butler	0	966,261	0	966,261	17,795	0	934,101	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	3,155,895	87,820	3,243,715	0	1,245,997	861,855	148,460
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City of Napoleon	Henry	0	3,312,241	33,580	3,345,821	578,058	0	633,066	948,217
City Of Nelsonville	Athens	0	991,894	4,265	996,159	329,269	108,336	163,842	71,474
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	822,912	5,366	828,278	380,889	0	205,106	41,083
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	0	2,393,621	11,127	2,404,748	685,470	343,804	467,010	125,010
City of Newark	Licking	0	6,507,691	364,064	6,871,755	1,343,145	0	3,142,207	603,896
City Of Niles	Trumbull	0	2,600,845	323,128	2,923,973	1,286,909	0	513,160	112,342
City Of North Canton	Stark	0	2,736,641	130,291	2,866,932	446,286	0	1,743,469	114,267
City Of North Olmsted	Cuyahoga	0	7,770,214	0	7,770,214	1,700,327	611,455	1,005,776	543,723
City Of North Ridgeville	Lorain	0	6,449,519	161,406	6,610,925	2,272,181	0	1,210,956	693,809
City Of North Royalton	Cuyahoga	0	6,957,916	44,925	7,002,841	1,868,085	0	1,669,483	313,842
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	2,970,560	16,332	2,986,892	1,061,625	0	282,927	257,809
City Of Norwood	Hamilton	1,096,633	0	0	1,096,633	0	0	651,818	0
City Of Oakwood	Montgomery	0	1,484,240	45,027	1,529,267	330,501	0	1,051,270	5,138
City Of Oberlin	Lorain	0	1,654,423	0	1,654,423	769,860	0	358,222	58,149
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	1,077,822	990	1,078,812	149,867	0	681,919	7,768
City Of Oregon	Lucas	0	3,325,462	444,961	3,770,423	1,844,601	0	2,807,722	81,627
City Of Orrville	Wayne	0	2,197,638	10,622	2,208,260	1,129,856	0	272,876	305,119
City Of Oxford	Butler	0	2,797,836	21,235	2,819,071	1,333,350	0	343,791	116,508
City Of Painesville	Lake	0	3,440,647	66,233	3,506,880	2,599,426	0	750,124	221,453
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
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Operating Expenses (Continued)								
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income	Loss
City of Maumee	Lucas	0	296,075	0	0	1,945,262	10,894	
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	
City Of Medina	Medina	0	0	0	0	0	0	
City Of Mentor	Lake	0	0	0	0	0	0	
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	
City Of Miamisburg	Montgomery	0	413,646	0	0	2,738,541	(62,754)	
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	
City Of Middletown	Butler	0	1,660,564	0	763,187	7,368,641	607,559	
City Of Milford	Clermont	0	406,522	0	4,008	1,209,993	(235,607)	
City Of Monroe	Butler	0	12,595	0	0	964,491	1,770	
City Of Montgomery	Hamilton	0	0	0	0	0	0	
City Of Moraine	Montgomery	0	0	0	0	0	0	
City Of Mount Vernon	Knox	0	524,265	0	0	2,780,577	463,138	
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	
City Of Munroe Falls	Summit	0	0	0	0	0	0	
City of Napoleon	Henry	0	622,707	0	0	2,782,048	563,773	
City Of Nelsonville	Athens	0	198,688	0	0	871,609	124,550	
City of New Albany	Franklin	0	0	0	0	0	0	
City Of New Carlisle	Clark	0	514,267	0	607	1,141,952	(313,674)	
City Of New Franklin	Summit	0	0	0	0	0	0	
City of New Philadelphia	Tuscarawas	0	498,923	0	0	2,120,217	284,531	
City of Newark	Licking	0	610,353	0	0	5,699,601	1,172,154	
City Of Niles	Trumbull	0	253,905	0	139,113	2,305,429	618,544	
City Of North Canton	Stark	0	296,205	0	0	2,600,227	266,705	
City Of North Olmsted	Cuyahoga	0	1,496,540	0	0	5,357,821	2,412,393	
City Of North Ridgeville	Lorain	0	1,990,006	0	421,312	6,588,264	22,661	
City Of North Royalton	Cuyahoga	0	1,127,817	0	83,188	5,062,415	1,940,426	
City Of Northwood	Wood	0	0	0	0	0	0	
City Of Norton	Summit	0	0	0	0	0	0	
City Of Norwalk	Huron	0	758,937	0	1,905	2,363,203	623,689	
City Of Norwood	Hamilton	0	0	0	518	652,336	444,297	
City Of Oakwood	Montgomery	0	28,343	0	0	1,415,252	114,015	
City Of Oberlin	Lorain	0	423,908	0	0	1,610,139	44,284	
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	
City Of Ontario	Richland	0	268,314	0	0	1,107,868	(29,056)	
City Of Oregon	Lucas	0	1,795,146	0	0	6,529,096	(2,758,673)	
City Of Orrville	Wayne	0	603,307	0	17,071	2,328,229	(119,969)	
City Of Oxford	Butler	0	636,089	0	104,907	2,534,645	284,426	
City Of Painesville	Lake	0	576,270	0	0	4,147,273	(640,393)	
City Of Parma	Cuyahoga	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
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		Non Operating Revenues (Expenses)							Total Non
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Operating Revenues (Expenses)
City of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	(176,947)	0	(1,676)	(952)	0	1,348,921	0	1,169,346
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	(319,608)	0	0	266	0	0	0	(319,342)
City Of Milford	Clermont	(22,000)	0	0	9,917	0	0	0	(12,083)
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	(337,434)	0	0	57	37,266	0	0	(300,111)
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City of Napoleon	Henry	(393,039)	0	(5,446)	28,167	0	0	0	(370,318)
City Of Nelsonville	Athens	(14,366)	0	0	0	0	0	0	(14,366)
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	(22,582)	429	0	0	0	0	0	(22,153)
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	(35,576)	0	0	0	0	37,368	0	1,792
City of Newark	Licking	(228,709)	0	(68,912)	161	0	0	(3,492)	(300,952)
City Of Niles	Trumbull	(103,781)	0	0	0	0	0	0	(103,781)
City Of North Canton	Stark	(5,247)	0	0	0	0	0	0	(5,247)
City Of North Olmsted	Cuyahoga	(1,003,640)	0	(177,552)	0	0	0	0	(1,181,192)
City Of North Ridgeville	Lorain	(738,808)	0	(28,175)	32,751	0	0	0	(734,232)
City Of North Royalton	Cuyahoga	(241,671)	0	(48,609)	226	0	0	0	(290,054)
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	(255,451)	(73,984)	0	0	0	0	0	(329,435)
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	636	0	0	0	0	0	0	636
City Of Oberlin	Lorain	(36,381)	0	(17,616)	0	0	0	0	(53,997)
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	(220,634)	0	0	0	0	0	0	(220,634)
City Of Orrville	Wayne	(388)	0	0	56,071	0	0	0	55,683
City Of Oxford	Butler	(114,632)	0	0	22,689	0	0	0	(91,943)
City Of Painesville	Lake	(129,660)	0	0	0	0	478,554	(18,553)	330,341
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0

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As of December 31, 2013  
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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary				Transfers In	Transfers Out	Change In Net Position	Net Position	
		Items & Transfers	Contributions	Special Items	Extraordinary Items				Beginning Of Year	Net Position End Of Year
City of Maumee	Lucas	10,894	0	0	0	0	(975,303)	(964,409)	6,576,659	5,612,250
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	1,106,592	365,223	0	0	0	(19,183)	1,452,632	12,420,763	13,873,395
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Middletown	Butler	288,217	0	0	0	0	(32,717)	255,500	30,266,871	30,522,371
City Of Milford	Clermont	(247,690)	0	0	0	0	0	(247,690)	9,383,977	9,136,287
City Of Monroe	Butler	1,770	0	0	0	0	0	1,770	416,030	417,800
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	163,027	0	0	0	0	0	163,027	11,498,130	11,661,157
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0	0
City of Napoleon	Henry	193,455	3,203,377	0	0	0	(2,756,953)	639,879	10,205,122	10,845,001
City Of Nelsonville	Athens	110,184	300	0	0	0	0	110,484	2,923,271	3,033,755
City of New Albany	Franklin	0	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	(335,827)	0	0	0	0	0	(335,827)	234,495	(101,332)
City Of New Franklin	Summit	0	0	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	286,323	0	0	0	0	(402,902)	(116,579)	6,411,671	6,295,092
City of Newark	Licking	871,202	350,000	0	0	82,573	(1,104,482)	199,293	12,891,490	13,090,783
City Of Niles	Trumbull	514,763	0	0	0	0	0	514,763	2,662,950	3,177,713
City Of North Canton	Stark	261,458	0	0	0	0	(30,000)	231,458	8,894,994	9,126,452
City Of North Olmsted	Cuyahoga	1,231,201	31,676	0	0	10,390	(56,252)	1,217,015	16,967,774	18,184,789
City Of North Ridgeville	Lorain	(711,571)	2,111,309	0	0	0	0	1,399,738	49,354,549	50,754,287
City Of North Royalton	Cuyahoga	1,650,372	300,920	0	0	0	(3,462)	1,947,830	22,725,070	24,672,900
City Of Northwood	Wood	0	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	294,254	1,032,859	0	0	0	0	1,327,113	9,111,451	10,438,564
City Of Norwood	Hamilton	444,297	0	0	0	0	0	444,297	(369,291)	75,006
City Of Oakwood	Montgomery	114,651	0	0	0	0	0	114,651	1,822,142	1,936,793
City Of Oberlin	Lorain	(9,713)	0	0	0	0	(23,972)	(33,685)	11,036,515	11,002,830
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Ontario	Richland	(29,056)	1,711,252	0	0	30,040	0	1,712,236	8,179,263	9,891,499
City Of Oregon	Lucas	(2,979,307)	333,063	0	0	1,200,000	(109,758)	(1,556,002)	20,591,703	19,035,701
City Of Orrville	Wayne	(64,286)	0	0	0	0	0	(64,286)	9,153,776	9,089,490
City Of Oxford	Butler	192,483	213,715	0	0	0	0	406,198	19,489,471	19,895,669
City Of Painesville	Lake	(310,052)	0	0	0	0	(10,000)	(320,052)	9,004,854	8,684,802
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0	0

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Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	1,503,297	198,181	1,701,478	540,981	0	85,615	452,760
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	7,324,690	250,687	7,575,377	1,330,112	0	622,424	314,178
City Of Pickerington	Fairfield	0	3,445,634	0	3,445,634	852,708	0	1,287,288	36,527
City Of Piqua	Miami	3,459,040	0	38,875	3,497,915	725,098	289,652	767,468	129,849
City of Port Clinton	Ottawa	0	2,789,580	75,839	2,865,419	0	0	0	557,138
City Of Portsmouth	Scioto	0	3,258,446	31,501	3,289,947	1,596,175	0	754,484	246,572
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	2,736,668	0	27,192	2,763,860	1,247,785	0	582,731	129,514
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	5,449,838	0	0	5,449,838	370,559	0	4,987,682	102,192
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	1,251,847	1,229	1,253,076	357,702	0	224,236	28,552
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	0	1,650,331	0	1,650,331	519,742	0	1,062,120	62,003
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	1,977,899	33,160	2,011,059	573,340	0	220,048	135,612
City Of Salem	Columbiana	0	2,852,333	23,820	2,876,153	901,860	0	884,491	243,217
City Of Sandusky	Erie	0	5,587,673	393,390	5,981,063	2,463,365	14,376	1,277,337	355,001
City Of Seven Hills	Cuyahoga	0	425,158	0	425,158	268,189	0	61,651	2,493
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	1,266,926	7,782	1,274,708	396,758	0	555,731	62,832
City Of Shelby	Richland	0	1,618,748	24,934	1,643,682	671,621	0	140,220	143,687
City Of Sidney	Shelby	0	5,690,493	21,481	5,711,974	1,408,300	0	1,476,399	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	3,803,601	159,497	3,963,098	374,583	0	1,240,081	80,571
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	10,407,646	172,231	10,579,877	3,067,502	0	2,166,100	1,230,682
City Of St. Clairsville	Belmont	0	791,526	5,313	796,839	528,183	0	130,478	80,432
City Of Steubenville	Jefferson	0	4,106,065	21,460	4,127,525	1,294,097	0	0	0
City of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	5,621,118	117,401	5,738,519	787,064	338,475	2,860,315	162,651
City Of Sylvania	Lucas	0	2,102,325	9,921	2,112,246	712,772	0	1,397,035	71,836
City of Tallmadge	Summit	0	3,495,275	8,234	3,503,509	367,531	0	3,190,692	18,185
City Of Tiffin	Seneca	0	4,977,512	21,086	4,998,598	1,311,825	0	369,031	87,092
City of Tipp City	Miami	0	1,408,428	7,702	1,416,130	283,566	0	927,251	22,092

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Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0
City Of Pataskala	Licking	0	482,919	0	0	1,562,275	139,203
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0
City Of Perrysburg	Wood	0	1,069,831	0	0	3,336,545	4,238,832
City Of Pickerington	Fairfield	0	426,484	0	0	2,603,007	842,627
City Of Piqua	Miami	219,531	949,750	0	0	3,081,348	416,567
City of Port Clinton	Ottawa	0	594,520	0	1,226,835	2,378,493	486,926
City Of Portsmouth	Scioto	0	308,731	0	0	2,905,962	383,985
City Of Powell	Delaware	0	0	0	0	0	0
City Of Ravenna	Portage	0	646,455	0	0	2,606,485	157,375
City Of Reading	Hamilton	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	997,727	0	0	6,458,160	(1,008,322)
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0
City Of Rittman	Wayne	0	292,042	0	90,000	992,532	260,544
City Of Riverside	Montgomery	0	0	0	0	0	0
City of Rocky River	Cuyahoga	0	315,801	0	24,265	1,983,931	(333,600)
City Of Rossford	Wood	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	761,922	0	373	1,691,295	319,764
City Of Salem	Columbiana	0	329,664	0	967	2,360,199	515,954
City Of Sandusky	Erie	0	1,205,679	0	1,081	5,316,839	664,224
City Of Seven Hills	Cuyahoga	0	80,558	0	2,013	414,904	10,254
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	182,184	0	9,388	1,206,893	67,815
City Of Shelby	Richland	0	344,127	0	166,171	1,465,826	177,856
City Of Sidney	Shelby	0	933,674	0	0	3,818,373	1,893,601
City Of Solon	Cuyahoga	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0
City Of Springboro	Warren	0	630,087	0	0	2,325,322	1,637,776
City Of Springdale	Hamilton	0	0	0	0	0	0
City Of Springfield	Clark	0	2,885,267	0	0	9,349,551	1,230,326
City Of St. Clairsville	Belmont	0	380,826	0	0	1,119,919	(323,080)
City Of Steubenville	Jefferson	0	440,750	0	1,627,001	3,361,848	765,677
City Of Stow	Summit	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	2,212,092	0	9,088	6,369,685	(631,166)
City Of Sylvania	Lucas	0	479,723	0	0	2,661,366	(549,120)
City of Tallmadge	Summit	0	218,143	0	42,821	3,837,372	(333,863)
City Of Tiffin	Seneca	0	764,036	0	278,172	2,810,156	2,188,442
City of Tipp City	Miami	0	258,072	0	16,348	1,507,329	(91,199)

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		Non Operating Revenues (Expenses)							Total Non
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Operating Revenues (Expenses)
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	(166,570)	0	0	18,241	0	(433)	0	(148,762)
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	(679,259)	0	0	0	0	0	0	(679,259)
City Of Pickerington	Fairfield	(429,683)	0	0	1,605	0	9,732	0	(418,346)
City Of Piqua	Miami	(172,685)	0	0	4,942	0	3,448	0	(164,295)
City of Port Clinton	Ottawa	(385,671)	0	0	0	0	0	0	(385,671)
City Of Portsmouth	Scioto	(105,332)	0	0	0	0	0	0	(105,332)
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	(92,859)	0	0	0	0	747,812	0	654,953
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	(48,519)	0	0	0	0	0	0	(48,519)
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	(50,156)	0	0	999	0	0	0	(49,157)
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	(7,245)	0	0	0	0	0	(321,541)	(328,786)
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	(336,881)	0	0	3,891	0	0	0	(332,990)
City Of Salem	Columbiana	0	0	(1,043)	8,938	0	0	0	7,895
City Of Sandusky	Erie	(1,409,266)	973	0	407	0	0	0	(1,407,886)
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	(33,193)	0	0	0	0	0	0	(33,193)
City Of Shelby	Richland	(3,320)	0	0	0	0	0	0	(3,320)
City Of Sidney	Shelby	(152,196)	6,000	0	19,274	0	33,780	0	(93,142)
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	(595,185)	0	0	1,724	0	0	0	(593,461)
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	(681,145)	0	0	(45,861)	0	7,205	(2,381)	(722,182)
City Of St. Clairsville	Belmont	(22,729)	0	0	0	0	0	0	(22,729)
City Of Steubenville	Jefferson	(533,385)	0	0	0	0	65,653	0	(467,732)
City of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	(133,284)	0	0	42,687	0	0	0	(90,597)
City Of Sylvania	Lucas	0	0	0	3,396	0	0	0	3,396
City of Tallmadge	Summit	(9,660)	0	0	0	0	0	0	(9,660)
City Of Tiffin	Seneca	(410,126)	0	0	17,170	0	9,861	0	(383,095)
City of Tipp City	Miami	(17,192)	0	0	0	0	0	(53,550)	(70,742)

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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary				Transfers In	Transfers Out	Change In Net Position	Net Position	
		Items & Transfers	Contributions	Special Items	Extraordinary Items				Beginning Of Year	Net Position End Of Year
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	(9,559)	0	0	0	5,478	0	(4,081)	4,491,587	4,487,506
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	3,559,573	0	0	0	213,689	0	3,773,262	39,244,741	43,018,003
City Of Pickerington	Fairfield	424,281	395,887	0	0	0	0	820,168	18,143,135	18,963,303
City Of Piqua	Miami	252,272	1,303	0	0	0	0	253,575	9,914,778	10,168,353
City of Port Clinton	Ottawa	101,255	55,167	0	0	0	0	156,422	14,461,243	14,617,665
City Of Portsmouth	Scioto	278,653	0	0	0	0	0	278,653	5,683,199	5,961,852
City Of Powell	Delaware	0	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	812,328	0	0	0	50	(866,979)	(54,601)	8,592,099	8,537,498
City Of Reading	Hamilton	0	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	(1,056,841)	44,940	0	0	0	0	(1,011,901)	34,315,520	33,303,619
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	211,387	12,576	0	0	0	0	223,963	6,700,381	6,924,344
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	(662,386)	0	0	0	0	0	(662,386)	23,165,036	22,502,650
City Of Rossford	Wood	0	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	(13,226)	0	0	0	390	0	(12,836)	7,777,793	7,764,957
City Of Salem	Columbiana	523,849	0	0	0	0	(3,600)	520,249	22,516,997	23,037,246
City Of Sandusky	Erie	(743,662)	102,339	0	0	0	(92,554)	(733,877)	34,884,349	34,150,472
City Of Seven Hills	Cuyahoga	10,254	0	0	0	0	0	10,254	1,464,863	1,475,117
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	34,622	0	0	0	0	0	34,622	5,512,050	5,546,672
City Of Shelby	Richland	174,536	0	0	0	0	0	174,536	7,790,526	7,965,062
City Of Sidney	Shelby	1,800,459	0	0	0	0	0	1,800,459	14,940,938	16,741,397
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Springboro	Warren	1,044,315	402,826	0	0	200,000	(90,865)	1,556,276	23,150,636	24,706,912
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0	0
City Of Springfield	Clark	508,144	1,268,475	0	0	0	0	1,776,619	43,846,670	45,623,289
City Of St. Clairsville	Belmont	(345,809)	103,296	0	0	9,962	0	(232,551)	1,271,112	1,038,561
City Of Steubenville	Jefferson	297,945	84,234	0	0	0	0	382,179	9,340,450	9,722,629
City of Stow	Summit	0	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	(721,763)	396,085	0	0	0	0	(325,678)	50,543,829	50,218,151
City Of Sylvania	Lucas	(545,724)	0	0	0	0	(100,000)	(645,724)	11,817,686	11,171,962
City of Tallmadge	Summit	(343,523)	0	0	0	0	0	(343,523)	7,336,883	6,993,360
City Of Tiffin	Seneca	1,805,347	0	0	0	0	0	1,805,347	18,190,062	19,995,409
City of Tipp City	Miami	(161,941)	605,526	0	0	0	0	443,585	12,087,220	12,530,805



**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
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Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Toledo	Lucas	0	69,522	197	69,719	18,484	0	4,605	3,036
City Of Toronto	Jefferson	0	914,346	0	914,346	48,645	0	473,317	26,424
City Of Trenton	Butler	0	1,550,457	6,199	1,556,656	392,433	0	690,191	47,025
City Of Trotwood	Montgomery	0	1,419,166	1,692	1,420,858	117,494	0	509,905	0
City Of Troy	Miami	0	4,123,845	19,806	4,143,651	1,240,500	0	572,768	301,957
City Of Twinsburg	Summit	0	2,796,475	0	2,796,475	1,916,728	0	1,785,432	245,637
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	666,443	21,026	687,469	260,638	0	164,381	12,144
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	817,827	0	817,827	267,666	0	51,011	12,963
City Of Upper Sandusky	Wyandot	0	1,390,491	0	1,390,491	350,199	0	326,473	116,193
City Of Urbana	Champaign	0	3,013,758	0	3,013,758	626,106	0	454,652	144,406
City Of Vandalia	Montgomery	0	1,776,847	75,613	1,852,460	335,126	0	941,438	31,183
City Of Vermilion	Erie	0	1,969,959	159,618	2,129,577	581,548	0	1,769,244	101,964
City Of Wadsworth	Medina	0	3,804,179	7,371	3,811,550	751,443	0	805,212	186,362
City Of Wapakoneta	Auglaize	0	3,127,622	11,030	3,138,652	0	0	0	397,360
City Of Warren	Trumbull	0	8,026,141	1,656	8,027,797	2,774,428	0	1,563,975	537,972
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	2,532,329	37,588	2,569,917	1,064,868	0	646,322	175,800
City Of Waterville	Lucas	0	845,501	3,970	849,471	191,380	0	226,282	40,618
City Of Wauseon	Fulton	0	1,439,203	0	1,439,203	473,518	0	150,794	164,789
City Of Wellston	Jackson	0	1,101,203	40,453	1,141,656	238,302	155,340	134,471	81,904
City Of West Carrollton	Montgomery	0	1,300,832	0	1,300,832	563,615	168,301	163,720	162,957
City Of Westerville	Franklin	1,575	8,034,049	0	8,035,624	515,599	0	6,500,490	150,487
City Of Westlake	Cuyahoga	52,459	2,136,976	0	2,189,435	287,183	113,127	1,881,192	32,960
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	1,952,491	0	1,952,491	0	0	2,328,755	0
City Of Willard	Huron	0	1,649,221	2,860	1,652,081	1,109,376	0	242,104	97,818
City Of Willoughby	Lake	4,770,815	0	0	4,770,815	2,373,650	0	688,591	130,583
City Of Willoughby Hills	Lake	1,359,969	0	853	1,360,822	86,936	31,699	736,555	0
City Of Willowick	Lake	0	2,506,993	0	2,506,993	384,914	0	1,695,285	0
City Of Wilmington	Clinton	0	2,545,667	158,049	2,703,716	1,144,984	0	816,961	221,612
City Of Wooster	Wayne	0	5,866,394	48,863	5,915,257	1,099,332	0	0	1,124,281
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	4,310,939	0	4,310,939	1,965,254	0	743,178	133,913
City Of Youngstown	Mahoning	0	22,277,915	0	22,277,915	6,672,760	0	7,007,864	1,436,905
City Of Zanesville	Muskingum	0	6,777,274	0	6,777,274	1,433,982	700,915	1,709,490	279,744

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
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Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City Of Toledo	Lucas	0	3,686	0	3,196	33,007	36,712
City Of Toronto	Jefferson	0	57,730	0	0	606,116	308,230
City Of Trenton	Butler	0	48,648	0	0	1,178,297	378,359
City Of Trotwood	Montgomery	0	17,169	0	2,016	646,584	774,274
City Of Troy	Miami	0	1,079,640	0	921,749	4,116,614	27,037
City Of Twinsburg	Summit	0	799,944	0	0	4,747,741	(1,951,266)
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0
City Of Union	Montgomery	0	206,896	0	0	644,059	43,410
City Of University Heights	Cuyahoga	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	235,396	0	0	567,036	250,791
City Of Upper Sandusky	Wyandot	0	125,468	0	253	918,586	471,905
City Of Urbana	Champaign	0	47,320	0	252,411	1,524,895	1,488,863
City Of Vandalia	Montgomery	0	255,706	0	0	1,563,453	289,007
City Of Vermilion	Erie	0	0	0	243,370	2,696,126	(566,549)
City Of Wadsworth	Medina	0	924,492	0	35,454	2,702,963	1,108,587
City Of Wapakoneta	Auglaize	0	406,962	0	974,133	1,778,455	1,360,197
City Of Warren	Trumbull	0	865,204	0	1,095,194	6,836,773	1,191,024
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	529,611	0	282,883	2,699,484	(129,567)
City Of Waterville	Lucas	0	238,867	0	6,048	703,195	146,276
City Of Wauseon	Fulton	0	244,574	0	0	1,033,675	405,528
City Of Wellston	Jackson	0	259,061	0	0	869,078	272,578
City Of West Carrollton	Montgomery	0	54,303	0	102,794	1,215,690	85,142
City Of Westerville	Franklin	0	416,400	0	7,901	7,590,877	444,747
City Of Westlake	Cuyahoga	0	1,103,296	0	21,155	3,438,913	(1,249,478)
City Of Whitehall	Franklin	0	0	0	0	0	0
City Of Wickliffe	Lake	0	170,529	0	0	2,499,284	(546,793)
City Of Willard	Huron	0	269,753	0	309,909	2,028,960	(376,879)
City Of Willoughby	Lake	0	1,539,776	0	291,606	5,024,206	(253,391)
City Of Willoughby Hills	Lake	0	468,005	0	192,708	1,515,903	(155,081)
City Of Willowick	Lake	0	151,407	0	0	2,231,606	275,387
City Of Wilmington	Clinton	0	893,084	0	0	3,076,641	(372,925)
City Of Wooster	Wayne	0	1,719,606	0	1,432,189	5,375,408	539,849
City Of Worthington	Franklin	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0
City Of Xenia	Greene	0	993,167	0	3,051	3,838,563	472,376
City Of Youngstown	Mahoning	0	2,179,484	0	0	17,297,013	4,980,902
City Of Zanesville	Muskingum	0	1,174,735	0	0	5,298,866	1,478,408

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
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		Non Operating Revenues (Expenses)							Total Non
		Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Operating Revenues (Expenses)
City	County								
City Of Toledo	Lucas	(7,594)	0	0	8	0	640	0	(6,946)
City Of Toronto	Jefferson	(2,315)	0	0	0	0	0	0	(2,315)
City Of Trenton	Butler	(953)	0	0	0	0	0	0	(953)
City Of Trotwood	Montgomery	(12,967)	0	0	132	0	0	0	(12,835)
City Of Troy	Miami	(149,518)	0	0	3,380	0	0	0	(146,138)
City Of Twinsburg	Summit	(192)	0	(21,879)	0	0	0	0	(22,071)
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	(2,573)	0	0	148	0	0	0	(2,425)
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	(11,817)	1,278	0	0	0	0	0	(10,539)
City Of Upper Sandusky	Wyandot	(788)	0	0	0	0	5,848	0	5,060
City Of Urbana	Champaign	(137,219)	0	(10,149)	0	0	0	0	(147,368)
City Of Vandalia	Montgomery	0	0	0	0	0	81,494	0	81,494
City Of Vermilion	Erie	0	0	0	0	0	134,810	(324,062)	(189,252)
City Of Wadsworth	Medina	(582,716)	0	(6,382)	0	0	0	0	(589,098)
City Of Wapakoneta	Auglaize	(376,027)	0	(8,790)	0	0	0	0	(384,817)
City Of Warren	Trumbull	(268,336)	0	0	0	0	0	0	(268,336)
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	(122,327)	0	0	(3,184)	0	0	0	(125,511)
City Of Waterville	Lucas	(91,707)	0	0	0	0	0	0	(91,707)
City Of Wauseon	Fulton	(3,166)	0	(5,827)	2,430	0	6,868	(11,154)	(10,849)
City Of Wellston	Jackson	(110,541)	0	(70,659)	0	0	0	0	(181,200)
City Of West Carrollton	Montgomery	0	0	0	12,741	0	0	0	12,741
City Of Westerville	Franklin	(60,942)	0	0	0	0	0	0	(60,942)
City Of Westlake	Cuyahoga	0	0	(245,626)	29,306	0	0	0	(216,320)
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City Of Willard	Huron	(23,678)	40,000	0	11,282	0	0	0	27,604
City Of Willoughby	Lake	(252,431)	0	0	306	0	11,670	0	(240,455)
City Of Willoughby Hills	Lake	(120,527)	0	0	410	0	28,877	0	(91,240)
City Of Willowick	Lake	(5,669)	0	0	0	34,507	36,815	0	65,653
City Of Wilmington	Clinton	(52,368)	0	(10,712)	10,624	231,242	0	0	178,786
City Of Wooster	Wayne	(399,580)	0	0	7,724	0	73,877	0	(317,979)
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City Of Xenia	Greene	(216,204)	0	(406,822)	5,084	0	79,231	0	(538,711)
City Of Youngstown	Mahoning	(329,389)	15,130	0	0	0	0	0	(314,259)
City Of Zanesville	Muskingum	(651,629)	0	(2,966)	0	124,953	69,165	0	(460,477)

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary				Transfers In	Transfers Out	Change In Net Position	Net Position	
		Items & Transfers	Contributions	Special Items	Extraordinary Items				Beginning Of Year	Net Position End Of Year
City Of Toledo	Lucas	29,766	0	0	0	49,588	(49,663)	29,691	240,717	270,408
City Of Toronto	Jefferson	305,915	0	0	0	100,000	0	405,915	2,319,367	2,725,282
City Of Trenton	Butler	377,406	0	0	0	0	0	377,406	1,876,677	2,254,083
City Of Trotwood	Montgomery	761,439	0	0	0	0	(12,500)	748,939	733,555	1,482,494
City Of Troy	Miami	(119,101)	144,499	0	0	4,205	0	29,603	20,013,027	20,042,630
City Of Twinsburg	Summit	(1,973,337)	0	0	0	0	0	(1,973,337)	36,668,263	34,694,926
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0	0
City Of Union	Montgomery	40,985	0	0	0	0	0	40,985	4,160,899	4,201,884
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	240,252	0	0	0	0	0	240,252	5,191,963	5,432,215
City Of Upper Sandusky	Wyandot	476,965	0	0	0	0	(135,224)	341,741	9,388,233	9,729,974
City Of Urbana	Champaign	1,341,495	0	0	0	0	0	1,341,495	3,188,713	4,530,208
City Of Vandalia	Montgomery	370,501	505,923	0	0	0	0	876,424	18,622,843	19,499,267
City Of Vermilion	Erie	(755,801)	0	0	0	0	0	(755,801)	1,403,383	647,582
City Of Wadsworth	Medina	519,489	245,002	0	0	7,949	0	772,440	12,164,492	12,936,932
City Of Wapakoneta	Auglaize	975,380	598,450	0	0	0	(33,224)	1,540,606	6,732,924	8,273,530
City Of Warren	Trumbull	922,688	0	0	0	0	0	922,688	10,187,061	11,109,749
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	(255,078)	0	0	0	0	0	(255,078)	16,194,538	15,939,460
City Of Waterville	Lucas	54,569	0	0	0	6,000	0	60,569	4,952,095	5,012,664
City Of Wauseon	Fulton	394,679	0	0	0	0	0	394,679	8,214,492	8,609,171
City Of Wellston	Jackson	91,378	0	0	0	0	0	91,378	4,124,990	4,216,368
City Of West Carrollton	Montgomery	97,883	0	0	0	0	0	97,883	1,966,273	2,064,156
City Of Westerville	Franklin	383,805	0	86,750	0	1,545	0	472,100	18,096,280	18,568,380
City Of Westlake	Cuyahoga	(1,465,798)	168,731	0	0	0	(1,046,552)	(2,343,619)	42,193,345	39,849,726
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	(546,793)	0	0	0	0	0	(546,793)	5,299,378	4,752,585
City Of Willard	Huron	(349,275)	0	0	0	0	0	(349,275)	5,512,149	5,162,874
City Of Willoughby	Lake	(493,846)	75,163	0	0	0	0	(418,683)	25,514,731	25,096,048
City Of Willoughby Hills	Lake	(246,321)	0	0	0	0	(585,146)	(831,467)	16,507,161	15,675,694
City Of Willowick	Lake	341,040	0	0	0	0	0	341,040	6,054,476	6,395,516
City Of Wilmington	Clinton	(194,139)	0	0	0	0	0	(194,139)	12,825,312	12,631,173
City Of Wooster	Wayne	221,870	41,304	0	0	0	0	263,174	14,469,995	14,733,169
City Of Worthington	Franklin	0	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0	0
City Of Xenia	Greene	(66,335)	1,233	0	0	0	0	(65,102)	11,103,916	11,038,814
City Of Youngstown	Mahoning	4,666,643	0	0	0	44,968	0	4,711,611	47,341,872	52,053,483
City Of Zanesville	Muskingum	1,017,931	0	0	0	0	0	1,017,931	28,505,467	29,523,398

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
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		Operating Revenues				Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Akron	Summit	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	0	10,797,108	690	10,797,798	1,295,990	0	8,435,840	87,432
City Of Ashland	Ashland	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	45,845,891	556,805	46,402,696	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	20,113,963	842,628	20,956,591	2,533,210	0	16,247,837	424,820
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0
City Of Canal Winchester	Franklin	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0
City Of Celina	Mercer	0	18,030,948	59,684	18,090,632	1,205,434	0	0	15,211,691
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0

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Operating Expenses (Continued)								
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss	
City Of Akron	Summit	0	0	0	0	0	0	
City Of Alliance	Stark	0	0	0	0	0	0	
City Of Amherst	Lorain	0	132,260	0	0	9,951,522	846,276	
City Of Ashland	Ashland	0	0	0	0	0	0	
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	
City Of Athens	Athens	0	0	0	0	0	0	
City Of Aurora	Portage	0	0	0	0	0	0	
City Of Avon	Lorain	0	0	0	0	0	0	
City Of Avon Lake	Lorain	0	0	0	0	0	0	
City Of Barberton	Summit	0	0	0	0	0	0	
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	
City Of Beavercreek	Greene	0	0	0	0	0	0	
City Of Bedford	Cuyahoga	0	0	0	0	0	0	
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	
City Of Bellbrook	Greene	0	0	0	0	0	0	
City Of Bellefontaine	Logan	0	0	0	0	0	0	
City Of Bellevue	Huron	0	0	0	0	0	0	
City Of Belpre	Washington	0	0	0	0	0	0	
City Of Berea	Cuyahoga	0	0	0	0	0	0	
City Of Bexley	Franklin	0	0	0	0	0	0	
City Of Blue Ash	Hamilton	0	0	0	0	0	0	
City Of Bowling Green	Wood	0	1,224,539	0	42,749,175	43,973,714	2,428,982	
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	
City Of Brookville	Montgomery	0	0	0	0	0	0	
City Of Brunswick	Medina	0	0	0	0	0	0	
City Of Bryan	Williams	0	941,132	0	102,725	20,249,724	706,867	
City Of Bucyrus	Crawford	0	0	0	0	0	0	
City Of Cambridge	Guernsey	0	0	0	0	0	0	
City Of Campbell	Mahoning	0	0	0	0	0	0	
City Of Canal Fulton	Stark	0	0	0	0	0	0	
City Of Canal Winchester	Franklin	0	0	0	0	0	0	
City Of Canfield	Mahoning	0	0	0	0	0	0	
City Of Canton	Stark	0	0	0	0	0	0	
City Of Celina	Mercer	0	783,384	0	405,657	17,606,166	484,466	
City Of Centerville	Montgomery	0	0	0	0	0	0	
City Of Chardon	Geauga	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
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		Non Operating Revenues (Expenses)							Total Non
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Operating Revenues (Expenses)
City Of Akron	Summit	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	(37,625)	0	0	0	0	0	(126,724)	(164,349)
City Of Ashland	Ashland	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	(17,953)	0	0	8,000	0	1,761,550	(656,465)	1,095,132
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	8,252	0	166,854	(41,276)	133,830
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0
City Of Canal Winchester	Franklin	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0
City Of Celina	Mercer	0	96,390	0	0	0	355,133	(1,915)	449,608
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary Items & Transfers	Capital Contributions	Special Items	Extraordinary Items	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
City Of Akron	Summit	0	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	681,927	0	0	0	0	0	681,927	10,710,007	11,391,934
City Of Ashland	Ashland	0	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	3,524,114	0	0	0	0	0	3,524,114	43,590,166	47,114,280
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0	0
City Of Bryan	Williams	840,697	0	0	0	0	0	840,697	29,454,879	30,295,576
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0	0
City Of Canal Winchester	Franklin	0	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0	0
City Of Celina	Mercer	934,074	0	0	0	0	(788,000)	146,074	22,543,073	22,689,147
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0	0



**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
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		Operating Revenues				Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	0	170,342,000	0	170,342,000	21,338,000	0	100,929,000	0
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	0	15,843,783	39,613	15,883,396	1,050,806	0	12,796,205	415,612
City Of Columbus	Franklin	0	85,885,000	697,000	86,582,000	6,138,000	3,013,000	8,233,000	948,000
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	40,907,493	234,014	41,141,507	2,711,640	1,010,076	30,376,104	4,754,481
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0
City Of Delaware	Delaware	0	0	0	0	0	0	0	0
City Of Delphos	Allen	0	0	0	0	0	0	0	0
City Of Dover	Tuscarawas	0	23,065,550	814,511	23,880,061	2,345,432	1,371,019	1,481,381	3,872,920
City Of Dublin	Franklin	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	0	0	0	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0
City Of Galion	Crawford	0	11,575,110	112,223	11,687,333	546,511	334,354	8,034,117	141,877
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
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Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City Of Cheviot	Hamilton	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	0	18,171,000	0	18,849,000	159,287,000	11,055,000
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0
City Of Clyde	Sandusky	0	490,132	0	1,197	14,753,952	1,129,444
City Of Columbus	Franklin	58,300,000	3,993,000	0	27,000	80,652,000	5,930,000
City Of Conneaut	Ashtabula	0	0	0	0	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	1,494,521	0	2,681,636	43,028,458	(1,886,951)
City Of Dayton	Montgomery	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0
City Of Delaware	Delaware	0	0	0	0	0	0
City Of Delphos	Allen	0	0	0	0	0	0
City Of Dover	Tuscarawas	0	963,964	0	14,686,575	24,721,291	(841,230)
City Of Dublin	Franklin	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	0	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0	0
City Of Gahanna	Franklin	0	0	0	0	0	0
City Of Galion	Crawford	0	210,494	0	131,920	9,399,273	2,288,060
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
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		Non Operating Revenues (Expenses)							Total Non
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Operating Revenues (Expenses)
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	(10,023,000)	0	(2,224,000)	59,000	0	604,000	0	(11,584,000)
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	(100,996)	0	0	1,996	0	136,901	(251,379)	(213,478)
City Of Columbus	Franklin	(662,000)	0	0	74,000	0	0	0	(588,000)
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	(265,418)	1,131	0	0	0	0	0	(264,287)
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0
City Of Delaware	Delaware	0	0	0	0	0	0	0	0
City Of Delphos	Allen	0	0	0	0	0	0	0	0
City Of Dover	Tuscarawas	(338,674)	0	0	810	0	0	(177,412)	(515,276)
City Of Dublin	Franklin	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	0	0	0	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0
City Of Galion	Crawford	(389,489)	0	0	557	0	0	(147,080)	(536,012)
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary				Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
		Special & Extraordinary Items & Transfers	Capital Contributions	Special Items	Extraordinary Items					
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	(529,000)	386,000	0	0	0	0	(143,000)	208,545,000	208,402,000
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	915,966	0	0	0	0	0	915,966	15,928,509	16,844,475
City Of Columbus	Franklin	5,342,000	0	0	0	1,290,000	0	6,632,000	83,913,000	90,545,000
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	(2,151,238)	0	0	0	1,747,125	(1,798,860)	(2,202,973)	41,205,395	39,002,422
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0	0
City Of Delaware	Delaware	0	0	0	0	0	0	0	0	0
City Of Delphos	Allen	0	0	0	0	0	0	0	0	0
City Of Dover	Tuscarawas	(1,356,506)	0	0	0	0	0	(1,356,506)	14,444,845	13,088,339
City Of Dublin	Franklin	0	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	0	0	0	0	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0	0
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0	0
City Of Galion	Crawford	1,752,048	0	0	0	0	0	1,752,048	9,731,978	11,484,026
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP**

		Operating Revenues				Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0
City of Grove City	Franklin	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	59,889,069	456,964	60,346,033	9,542,265	0	29,085,323	653,834
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	0	6,076,098	22,351	6,098,449	1,034,700	0	4,657,381	178,526
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0
City Of Hudson	Summit	0	18,585,619	187,079	18,772,698	2,652,202	0	14,054,339	118,350
City Of Huron	Erie	0	140,995	0	140,995	3,381	2,616	107,389	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	0	18,435,184	178,497	18,613,681	908,166	516,924	15,033,380	0
City Of Kent	Portage	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0
City of Lebanon	Warren	0	30,606,725	20,373	30,627,098	1,838,034	0	1,539,703	79,075
City Of Lima	Allen	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	0	0	0	0	0	0	0
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0
City Of Mason	Warren	0	0	0	0	0	0	0	0
City Of Massillon	Stark	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

Operating Expenses (Continued)								
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss	
City of Green	Summit	0	0	0	0	0	0	
City Of Greenville	Darke	0	0	0	0	0	0	
City of Grove City	Franklin	0	0	0	0	0	0	
City of Groveport	Franklin	0	0	0	0	0	0	
City Of Hamilton	Butler	0	8,118,319	0	3,001,117	50,400,858	9,945,175	
City Of Harrison	Hamilton	0	0	0	0	0	0	
City Of Heath	Licking	0	0	0	0	0	0	
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	
City Of Hillsboro	Highland	0	0	0	0	0	0	
City Of Hubbard	Trumbull	0	362,988	0	10	6,233,605	(135,156)	
City Of Huber Heights	Montgomery	0	0	0	0	0	0	
City Of Hudson	Summit	0	416,797	0	41,164	17,282,852	1,489,846	
City Of Huron	Erie	0	3,339	0	0	116,725	24,270	
City Of Independence	Cuyahoga	0	0	0	0	0	0	
City Of Indian Hill	Hamilton	0	0	0	0	0	0	
City Of Ironton	Lawrence	0	0	0	0	0	0	
City Of Jackson	Jackson	0	293,219	0	1,207,804	17,959,493	654,188	
City Of Kent	Portage	0	0	0	0	0	0	
City Of Kettering	Montgomery	0	0	0	0	0	0	
City Of Kirtland	Lake	0	0	0	0	0	0	
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	
City Of Lancaster	Fairfield	0	0	0	0	0	0	
City of Lebanon	Warren	0	1,261,741	0	21,881,261	26,599,814	4,027,284	
City Of Lima	Allen	0	0	0	0	0	0	
City Of Logan	Hocking	0	0	0	0	0	0	
City Of London	Madison	0	0	0	0	0	0	
City Of Lorain	Lorain	0	0	0	0	0	0	
City Of Louisville	Stark	0	0	0	0	0	0	
City Of Loveland	Hamilton	0	0	0	0	0	0	
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	
City Of Macedonia	Summit	0	0	0	0	0	0	
City Of Madeira	Hamilton	0	0	0	0	0	0	
City Of Mansfield	Richland	0	0	0	0	0	0	
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	
City Of Marietta	Washington	0	0	0	0	0	0	
City Of Marion	Marion	0	0	0	0	0	0	
City Of Martins Ferry	Belmont	0	0	0	0	0	0	
City Of Marysville	Union	0	0	0	0	0	0	
City Of Mason	Warren	0	0	0	0	0	0	
City Of Massillon	Stark	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Non Operating Revenues (Expenses)							Total Non
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Operating Revenues (Expenses)
City of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0
City of Grove City	Franklin	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	(7,337,621)	0	(20,036)	14,143	0	0	0	(7,343,514)
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	(19,955)	0	0	14,163	0	30,749	(227,890)	(202,933)
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0
City Of Hudson	Summit	(78,657)	21,138	0	0	0	0	0	(57,519)
City Of Huron	Erie	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	(202,074)	34,990	0	0	0	0	0	(167,084)
City Of Kent	Portage	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0
City of Lebanon	Warren	(658,611)	0	0	99,142	0	110,173	0	(449,296)
City Of Lima	Allen	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	0	0	0	0	0	0	0
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0
City Of Mason	Warren	0	0	0	0	0	0	0	0
City Of Massillon	Stark	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary				Special Items	Extraordinary Items	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
		Items & Transfers	Contributions									
City of Green	Summit	0	0	0	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0	0	0	0
City of Grove City	Franklin	0	0	0	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	2,601,661	0	0	0	0	0	0	0	2,601,661	12,903,728	15,505,389
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	(338,089)	0	0	0	0	0	0	0	(338,089)	6,920,577	6,582,488
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Hudson	Summit	1,432,327	0	0	0	0	0	0	0	1,432,327	21,558,462	22,990,789
City Of Huron	Erie	24,270	0	0	0	0	0	0	0	24,270	232,646	256,916
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	487,104	0	0	0	0	152,321	0	0	639,425	16,973,102	17,612,527
City Of Kent	Portage	0	0	0	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0	0	0	0
City of Lebanon	Warren	3,577,988	0	0	0	0	0	0	0	3,577,988	24,653,240	28,231,228
City Of Lima	Allen	0	0	0	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	0	0	0	0	0	0	0	0	0	0
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0	0	0	0
City Of Mason	Warren	0	0	0	0	0	0	0	0	0	0	0
City Of Massillon	Stark	0	0	0	0	0	0	0	0	0	0	0



**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP**

		Operating Revenues				Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City of Napoleon	Henry	0	15,536,417	34,647	15,571,064	1,184,281	0	13,628,556	399,940
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0
City of Newark	Licking	0	0	0	0	0	0	0	0
City Of Niles	Trumbull	0	27,688,747	224,478	27,913,225	3,313,956	0	21,551,342	492,926
City Of North Canton	Stark	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	9,963,078	177,662	10,140,740	2,090,974	0	6,667,241	11,057
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	32,232,307	565,956	32,798,263	6,837,204	0	2,561,891	19,880,546
City Of Oxford	Butler	0	0	0	0	0	0	0	0
City Of Painesville	Lake	0	22,780,987	69,417	22,850,404	5,877,312	0	13,885,666	1,475,284
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

Operating Expenses (Continued)								
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss	
City of Maumee	Lucas	0	0	0	0	0	0	
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	
City Of Medina	Medina	0	0	0	0	0	0	
City Of Mentor	Lake	0	0	0	0	0	0	
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	
City Of Miamisburg	Montgomery	0	0	0	0	0	0	
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	
City Of Middletown	Butler	0	0	0	0	0	0	
City Of Milford	Clermont	0	0	0	0	0	0	
City Of Monroe	Butler	0	0	0	0	0	0	
City Of Montgomery	Hamilton	0	0	0	0	0	0	
City Of Moraine	Montgomery	0	0	0	0	0	0	
City Of Mount Vernon	Knox	0	0	0	0	0	0	
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	
City Of Munroe Falls	Summit	0	0	0	0	0	0	
City of Napoleon	Henry	0	461,537	0	0	15,674,314	(103,250)	
City Of Nelsonville	Athens	0	0	0	0	0	0	
City of New Albany	Franklin	0	0	0	0	0	0	
City Of New Carlisle	Clark	0	0	0	0	0	0	
City Of New Franklin	Summit	0	0	0	0	0	0	
City of New Philadelphia	Tuscarawas	0	0	0	0	0	0	
City of Newark	Licking	0	0	0	0	0	0	
City Of Niles	Trumbull	0	543,484	0	284,008	26,185,716	1,727,509	
City Of North Canton	Stark	0	0	0	0	0	0	
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	
City Of North Ridgeville	Lorain	0	0	0	0	0	0	
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	
City Of Northwood	Wood	0	0	0	0	0	0	
City Of Norton	Summit	0	0	0	0	0	0	
City Of Norwalk	Huron	0	0	0	0	0	0	
City Of Norwood	Hamilton	0	0	0	0	0	0	
City Of Oakwood	Montgomery	0	0	0	0	0	0	
City Of Oberlin	Lorain	0	162,227	0	0	8,931,499	1,209,241	
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	
City Of Ontario	Richland	0	0	0	0	0	0	
City Of Oregon	Lucas	0	0	0	0	0	0	
City Of Orrville	Wayne	0	2,046,683	0	706,294	32,032,618	765,645	
City Of Oxford	Butler	0	0	0	0	0	0	
City Of Painesville	Lake	0	721,814	0	0	21,960,076	890,328	
City Of Parma	Cuyahoga	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Non Operating Revenues (Expenses)							Total Non
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Operating Revenues (Expenses)
City of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City of Napoleon	Henry	0	0	(7,577)	32,375	0	107,699	(114,390)	18,107
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0
City of Newark	Licking	0	0	0	0	0	0	0	0
City Of Niles	Trumbull	0	0	0	0	0	230,464	0	230,464
City Of North Canton	Stark	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	0	(38,239)	222	0	42,035	0	4,018
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	194,281	0	46,941	0	0	0	241,222
City Of Oxford	Butler	0	0	0	0	0	0	0	0
City Of Painesville	Lake	(6,375)	0	(14,772)	760	0	246,798	(219,756)	6,655
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP**

City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary				Transfers In	Transfers Out	Change In Net Position	Net Position	
		Items & Transfers	Contributions	Items	Items				Beginning Of Year	Net Position End Of Year
City of Maumee	Lucas	0	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0	0
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0	0
City of Napoleon	Henry	(85,143)	14,560	0	0	0	0	(70,583)	22,136,622	22,066,039
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0	0
City of New Albany	Franklin	0	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0	0
City of Newark	Licking	0	0	0	0	0	0	0	0	0
City Of Niles	Trumbull	1,957,973	0	0	0	0	0	1,957,973	12,629,005	14,586,978
City Of North Canton	Stark	0	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	1,213,259	0	0	0	0	0	1,213,259	10,281,241	11,494,500
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	1,006,867	0	0	0	915,131	0	1,921,998	44,466,391	46,388,389
City Of Oxford	Butler	0	0	0	0	0	0	0	0	0
City Of Painesville	Lake	896,983	584	0	0	0	(890,935)	6,632	51,211,763	51,218,395
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP**

		Operating Revenues				Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0
City Of Piqua	Miami	23,688,111	0	147,194	23,835,305	1,427,346	539,094	1,523,341	243,310
City of Port Clinton	Ottawa	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	17,680,863	153,216	17,834,079	1,190,242	0	1,230,818	16,702,299
City Of Salem	Columbiana	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0
City Of Shelby	Richland	0	10,264,856	88,498	10,353,354	1,493,316	0	668,082	7,632,468
City Of Sidney	Shelby	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	4,469,623	20,258	4,489,881	618,208	0	4,289,902	120,749
City Of Steubenville	Jefferson	0	0	0	0	0	0	0	0
City Of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0
City of Tallmadge	Summit	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City of Tipp City	Miami	0	13,337,939	126,548	13,464,487	1,124,207	0	11,050,098	245,511

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
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Operating Expenses (Continued)								
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss	
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	
City Of Pataskala	Licking	0	0	0	0	0	0	
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	
City Of Perrysburg	Wood	0	0	0	0	0	0	
City Of Pickerington	Fairfield	0	0	0	0	0	0	
City Of Piqua	Miami	19,301,127	1,901,168	0	0	24,935,386	(1,100,081)	
City of Port Clinton	Ottawa	0	0	0	0	0	0	
City Of Portsmouth	Scioto	0	0	0	0	0	0	
City Of Powell	Delaware	0	0	0	0	0	0	
City Of Ravenna	Portage	0	0	0	0	0	0	
City Of Reading	Hamilton	0	0	0	0	0	0	
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	
City Of Rittman	Wayne	0	0	0	0	0	0	
City Of Riverside	Montgomery	0	0	0	0	0	0	
City of Rocky River	Cuyahoga	0	0	0	0	0	0	
City Of Rossford	Wood	0	0	0	0	0	0	
City Of Saint Marys	Auglaize	0	649,940	0	12,830	19,786,129	(1,952,050)	
City Of Salem	Columbiana	0	0	0	0	0	0	
City Of Sandusky	Erie	0	0	0	0	0	0	
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	
City Of Sharonville	Hamilton	0	0	0	0	0	0	
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	
City Of Shelby	Richland	0	597,964	0	98,530	10,490,360	(137,006)	
City Of Sidney	Shelby	0	0	0	0	0	0	
City Of Solon	Cuyahoga	0	0	0	0	0	0	
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	
City Of Springboro	Warren	0	0	0	0	0	0	
City Of Springdale	Hamilton	0	0	0	0	0	0	
City Of Springfield	Clark	0	0	0	0	0	0	
City Of St. Clairsville	Belmont	0	149,817	0	0	5,178,676	(688,795)	
City Of Steubenville	Jefferson	0	0	0	0	0	0	
City Of Stow	Summit	0	0	0	0	0	0	
City Of Streetsboro	Portage	0	0	0	0	0	0	
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	
City Of Sylvania	Lucas	0	0	0	0	0	0	
City Of Tallmadge	Summit	0	0	0	0	0	0	
City Of Tiffin	Seneca	0	0	0	0	0	0	
City Of Tipp City	Miami	0	566,700	0	19,249	13,005,765	458,722	

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
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		Non Operating Revenues (Expenses)							Total Non
City	County	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Operating Revenues (Expenses)
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0
City Of Piqua	Miami	0	0	0	24,173	110,219	0	(203,434)	(69,042)
City of Port Clinton	Ottawa	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	(48,435)	0	0	13,228	0	7,165	(108,543)	(136,585)
City Of Salem	Columbiana	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0
City Of Shelby	Richland	(30,958)	0	0	7,668	0	0	(110,375)	(133,665)
City Of Sidney	Shelby	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	(228,067)	0	0	0	0	0	0	(228,067)
City Of Steubenville	Jefferson	0	0	0	0	0	0	0	0
City Of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0
City Of Tallmadge	Summit	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City Of Tipp City	Miami	(16,615)	0	0	8,716	0	0	0	(7,899)

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary		Capital Contributions	Special Items	Extraordinary Items	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
		Items & Transfers									
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0	0	0
City Of Piqua	Miami	(1,169,123)	25	0	0	0	0	(1,169,098)	47,065,951	45,896,853	
City of Port Clinton	Ottawa	0	0	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	(2,088,635)	0	915,535	0	852,329	0	(320,771)	11,763,377	11,442,606	
City Of Salem	Columbiana	0	0	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0	0	0
City Of Shelby	Richland	(270,671)	0	0	0	0	0	(270,671)	15,393,060	15,122,389	
City Of Sidney	Shelby	0	0	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	(916,862)	0	0	0	0	0	(916,862)	1,521,736	604,874	
City Of Steubenville	Jefferson	0	0	0	0	0	0	0	0	0	0
City Of Stow	Summit	0	0	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0	0	0
City of Tallmadge	Summit	0	0	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0	0	0
City of Tipp City	Miami	450,823	0	0	0	0	0	450,823	16,003,927	16,454,750	



Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
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		Operating Revenues				Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Toledo	Lucas	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	0	0	0	0	0	0	0
City Of Troy	Miami	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	0	30,664,529	44,953	30,709,482	3,190,987	0	1,844,559	490,971
City Of Wapakoneta	Auglaize	0	14,325,131	281,873	14,607,004	0	0	0	805,131
City Of Warren	Trumbull	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0
City Of Waterville	Lucas	0	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0
City Of Wellston	Jackson	0	0	0	0	0	0	0	0
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	0	49,318,283	89,373	49,407,656	3,636,604	0	39,433,919	417,301
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City Of Willard	Huron	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	0	0	0	0	0	0	0
City Of Wooster	Wayne	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	0	0	0	0	0	0	0
City Of Youngstown	Mahoning	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
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Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City Of Toledo	Lucas	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	0	0	0	0	0
City Of Troy	Miami	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0
City Of Wadsworth	Medina	0	1,814,907	0	20,389,017	27,730,441	2,979,041
City Of Wapakoneta	Auglaize	0	567,681	0	13,899,790	15,272,602	(665,598)
City Of Warren	Trumbull	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0
City Of Waterville	Lucas	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0
City Of Wellston	Jackson	0	0	0	0	0	0
City Of West Carrollton	Montgomery	0	0	0	0	0	0
City Of Westerville	Franklin	0	2,360,106	0	132,342	45,980,272	3,427,384
City Of Westlake	Cuyahoga	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0
City Of Willard	Huron	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0
City Of Wilmington	Clinton	0	0	0	0	0	0
City Of Wooster	Wayne	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0
City Of Xenia	Greene	0	0	0	0	0	0
City Of Youngstown	Mahoning	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Non Operating Revenues (Expenses)								Total Non
		Interest And	Gain On Sale	Loss On Sale			Other Non	Other Non	Operating	
City	County	Fiscal	Of Capital	Of Capital	Interest	Operating	Operating	Operating	Revenues	
		Charges	Assets	Assets	Earnings	Grants	Revenues	Expenses	(Expenses)	
City Of Toledo	Lucas	0	0	0	0	0	0	0	0	
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0	
City Of Trenton	Butler	0	0	0	0	0	0	0	0	
City Of Trotwood	Montgomery	0	0	0	0	0	0	0	0	
City Of Troy	Miami	0	0	0	0	0	0	0	0	
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0	
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0	
City Of Union	Montgomery	0	0	0	0	0	0	0	0	
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0	
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0	
City Of Urbana	Champaign	0	0	0	0	0	0	0	0	
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0	
City Of Vermilion	Erie	0	0	0	0	0	0	0	0	
City Of Wadsworth	Medina	(105,280)	0	(6,194)	0	0	0	(210,023)	(321,497)	
City Of Wapakoneta	Auglaize	0	0	(7,027)	0	0	58,850	0	51,823	
City Of Warren	Trumbull	0	0	0	0	0	0	0	0	
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0	
City Of Waterville	Lucas	0	0	0	0	0	0	0	0	
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0	
City Of Wellston	Jackson	0	0	0	0	0	0	0	0	
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0	
City Of Westerville	Franklin	(1,110,363)	0	(304,197)	440	24,661	0	0	(1,389,459)	
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0	
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0	
City Of Willard	Huron	0	0	0	0	0	0	0	0	
City Of Willoughby	Lake	0	0	0	0	0	0	0	0	
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0	
City Of Willowick	Lake	0	0	0	0	0	0	0	0	
City Of Wilmington	Clinton	0	0	0	0	0	0	0	0	
City Of Wooster	Wayne	0	0	0	0	0	0	0	0	
City Of Worthington	Franklin	0	0	0	0	0	0	0	0	
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0	
City Of Xenia	Greene	0	0	0	0	0	0	0	0	
City Of Youngstown	Mahoning	0	0	0	0	0	0	0	0	
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under GAAP

City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary				Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
		Items & Transfers	Contributions	Special Items	Extraordinary Items					
City Of Toledo	Lucas	0	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	0	0	0	0	0	0	0	0
City Of Troy	Miami	0	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	2,657,544	877,724	1,510,027	0	39,743	0	5,085,038	26,391,777	31,476,815
City Of Wapakoneta	Auglaize	(613,775)	0	0	0	230,500	(33,223)	(416,498)	24,557,739	24,141,241
City Of Warren	Trumbull	0	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0	0
City Of Waterville	Lucas	0	0	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0	0
City Of Wellston	Jackson	0	0	0	0	0	0	0	0	0
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	2,037,925	0	8,000	0	64,265	0	2,110,190	58,629,195	60,739,385
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0	0
City Of Willard	Huron	0	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	0	0	0	0	0	0	0	0
City Of Wooster	Wayne	0	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	0	0	0	0	0	0	0	0
City Of Youngstown	Mahoning	0	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Akron	Summit	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	0	0	0	0	0	0	0	0
City Of Ashland	Ashland	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0
City Of Canal Winchester	Franklin	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0
City Of Celina	Mercer	0	0	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City Of Akron	Summit	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0
City Of Amherst	Lorain	0	0	0	0	0	0
City Of Ashland	Ashland	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0
City Of Avon	Lorain	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0
City Of Bowling Green	Wood	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0
City Of Canal Winchester	Franklin	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0
City Of Celina	Mercer	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Non Operating Revenues (Expenses)							Total Non
		Interest And	Gain On Sale	Loss On Sale			Other Non	Other Non	Operating
City	County	Fiscal	Of Capital	Of Capital	Interest	Operating	Operating	Operating	Revenues
		Charges	Assets	Assets	Earnings	Grants	Revenues	Expenses	(Expenses)
City Of Akron	Summit	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	0	0	0	0	0	0	0	0
City Of Ashland	Ashland	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	0
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0
City Of Canal Winchester	Franklin	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0
City Of Celina	Mercer	0	0	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary Items & Transfers				Special Items	Extraordinary Items	Transfers		Change In Net Position	Net Position	
		Capital Contributions	Transfers	Transfers In	Transfers Out						Beginning Of Year	Net Position End Of Year
City Of Akron	Summit	0	0	0	0	0	0	0	0	0	0	0
City Of Alliance	Stark	0	0	0	0	0	0	0	0	0	0	0
City Of Amherst	Lorain	0	0	0	0	0	0	0	0	0	0	0
City Of Ashland	Ashland	0	0	0	0	0	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	0	0	0	0	0	0	0	0
City Of Athens	Athens	0	0	0	0	0	0	0	0	0	0	0
City Of Aurora	Portage	0	0	0	0	0	0	0	0	0	0	0
City Of Avon	Lorain	0	0	0	0	0	0	0	0	0	0	0
City Of Avon Lake	Lorain	0	0	0	0	0	0	0	0	0	0	0
City Of Barberton	Summit	0	0	0	0	0	0	0	0	0	0	0
City Of Bay Village	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Beavercreek	Greene	0	0	0	0	0	0	0	0	0	0	0
City Of Bedford	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Bedford Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Bellbrook	Greene	0	0	0	0	0	0	0	0	0	0	0
City Of Bellefontaine	Logan	0	0	0	0	0	0	0	0	0	0	0
City Of Bellevue	Huron	0	0	0	0	0	0	0	0	0	0	0
City Of Belpre	Washington	0	0	0	0	0	0	0	0	442,858	442,858	442,858
City Of Berea	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Bexley	Franklin	0	0	0	0	0	0	0	0	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Bowling Green	Wood	0	0	0	0	0	0	0	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Brunswick	Medina	0	0	0	0	0	0	0	0	0	0	0
City Of Bryan	Williams	0	0	0	0	0	0	0	0	0	0	0
City Of Bucyrus	Crawford	0	0	0	0	0	0	0	0	0	0	0
City Of Cambridge	Guernsey	0	0	0	0	0	0	0	0	0	0	0
City Of Campbell	Mahoning	0	0	0	0	0	0	0	0	0	0	0
City Of Canal Fulton	Stark	0	0	0	0	0	0	0	0	0	0	0
City Of Canal Winchester	Franklin	0	0	0	0	0	0	0	0	0	0	0
City Of Canfield	Mahoning	0	0	0	0	0	0	0	0	0	0	0
City Of Canton	Stark	0	0	0	0	0	0	0	0	0	0	0
City Of Celina	Mercer	0	0	0	0	0	0	0	0	0	0	0
City Of Centerville	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Chardon	Geauga	0	0	0	0	0	0	0	0	0	0	0



**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP**

Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	0	0	0	0	0	0	0	0
City Of Columbus	Franklin	0	0	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	0	0	0	0	0	0	0
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0
City Of Delaware	Delaware	0	0	0	0	0	0	0	0
City Of Delphos	Allen	0	0	0	0	0	0	0	0
City Of Dover	Tuscarawas	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	0	2,119,641	0	2,119,641	0	0	2,140,007	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	1,089,231	8,913	1,098,144	155,604	0	894,731	2,274
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0
City Of Galion	Crawford	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City Of Cheviot	Hamilton	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	0	0	0	0	0	0
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0
City Of Clyde	Sandusky	0	0	0	0	0	0
City Of Columbus	Franklin	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	0	0	0	0	0
City Of Dayton	Montgomery	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0
City Of Delaware	Delaware	0	0	0	0	0	0
City Of Delphos	Allen	0	0	0	0	0	0
City Of Dover	Tuscarawas	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	0	0	2,140,007	(20,366)
City Of Fairlawn	Summit	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	446	0	98,673	1,151,728	(53,584)
City Of Fostoria	Seneca	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0	0
City Of Gahanna	Franklin	0	0	0	0	0	0
City Of Galion	Crawford	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Non Operating Revenues (Expenses)							Total Non
		Interest And	Gain On Sale	Loss On Sale			Other Non	Other Non	Operating
City	County	Fiscal	Of Capital	Of Capital	Interest	Operating	Operating	Operating	Revenues
		Charges	Assets	Assets	Earnings	Grants	Revenues	Expenses	(Expenses)
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	0	0	0	0	0	0	0	0
City Of Columbus	Franklin	0	0	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	0	0	0	0	0	0	0
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0
City Of Delaware	Delaware	0	0	0	0	0	0	0	0
City Of Delphos	Allen	0	0	0	0	0	0	0	0
City Of Dover	Tuscarawas	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	0	0	0	0	31,297	0	0	31,297
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	0	0	0	3,773	0	0	0	3,773
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0
City Of Galion	Crawford	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary Items & Transfers				Special Items	Extraordinary Items	Transfers		Change In Net Position	Net Position	
		Capital Contributions	Transfers	Transfers In	Transfers Out						Beginning Of Year	Net Position End Of Year
City Of Cheviot	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Chillicothe	Ross	0	0	0	0	0	0	0	0	0	0	0
City Of Circleville	Pickaway	0	0	0	0	0	0	0	0	0	0	0
City Of Cleveland	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Cleveland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Clyde	Sandusky	0	0	0	0	0	0	0	0	0	0	0
City Of Columbus	Franklin	0	0	0	0	0	0	0	0	0	0	0
City Of Conneaut	Ashtabula	0	0	0	0	0	0	0	0	0	0	0
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Coshocton	Coshocton	0	0	0	0	0	0	0	0	0	0	0
City Of Cuyahoga Falls	Summit	0	0	0	0	0	0	0	0	0	0	0
City Of Dayton	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Defiance	Defiance	0	0	0	0	0	0	0	0	0	0	0
City Of Delaware	Delaware	0	0	0	0	0	0	0	0	0	0	0
City Of Delphos	Allen	0	0	0	0	0	0	0	0	0	0	0
City Of Dover	Tuscarawas	0	0	0	0	0	0	0	0	0	0	0
City Of Dublin	Franklin	0	0	0	0	0	0	0	0	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of East Liverpool	Columbiana	0	0	0	0	0	0	0	0	0	0	0
City Of Eastlake	Lake	0	0	0	0	0	0	0	0	0	0	0
City Of Eaton	Preble	0	0	0	0	0	0	0	0	0	0	0
City Of Elyria	Lorain	0	0	0	0	0	0	0	0	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Fairborn	Greene	0	0	0	0	0	0	0	0	0	0	0
City Of Fairfield	Butler	10,931	0	0	0	0	0	0	0	0	313,178	313,178
City Of Fairlawn	Summit	0	0	0	0	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Findlay	Hancock	0	0	0	0	0	0	0	0	0	0	0
City Of Forest Park	Hamilton	(49,811)	0	0	0	0	0	(17,000)	(17,000)	0	634,133	617,133
City Of Fostoria	Seneca	0	0	0	0	0	0	0	0	0	0	0
City Of Franklin	Warren	0	0	0	0	0	0	0	0	0	0	0
City Of Fremont	Sandusky	0	0	0	0	0	0	0	0	0	0	0
City Of Gahanna	Franklin	0	0	0	0	0	0	0	0	0	0	0
City Of Galion	Crawford	0	0	0	0	0	0	0	0	0	0	0
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	0	0	0	0	0	0	0	0
City Of Girard	Trumbull	0	0	0	0	0	0	0	0	0	0	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP**

Operating Revenues						Operating Expenses				
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	
City of Green	Summit	0	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0	0
City of Grove City	Franklin	0	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	0	0	0	0	0	0	0	0
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0	0
City Of Hudson	Summit	0	0	0	0	0	0	0	0	0
City Of Huron	Erie	0	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	0	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0	0
City of Lebanon	Warren	0	0	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0	0
City Of Marion	Marion	0	593,251	0	593,251	0	0	0	7,529	0
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0	0
City Of Mason	Warren	0	1,582,570	46	1,582,616	18,361	0	1,365,921	0	0
City Of Massillon	Stark	0	191,790	3,935	195,725	35,485	6,858	2,278	13,714	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

Operating Expenses (Continued)								
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income	Loss
City of Green	Summit	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0
City of Grove City	Franklin	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	0	0	0	0	0	0
City Of Harrison	Hamilton	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0
City Of Hudson	Summit	0	0	0	0	0	0	0
City Of Huron	Erie	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0
City Of Jackson	Jackson	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0
City of Lebanon	Warren	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0
City Of Marion	Marion	0	0	0	0	7,529	585,722	0
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0
City Of Mason	Warren	0	0	0	0	1,384,282	198,334	0
City Of Massillon	Stark	0	241,975	0	0	300,310	(104,585)	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Non Operating Revenues (Expenses)							Total Non
		Interest And	Gain On Sale	Loss On Sale			Other Non	Other Non	Operating
City	County	Fiscal	Of Capital	Of Capital	Interest	Operating	Operating	Operating	Revenues
		Charges	Assets	Assets	Earnings	Grants	Revenues	Expenses	(Expenses)
City of Green	Summit	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0
City of Grove City	Franklin	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	0	0	0	0	0	0	0
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0
City Of Hudson	Summit	0	0	0	0	0	0	0	0
City Of Huron	Erie	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0
City of Lebanon	Warren	0	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0
City Of Marion	Marion	(29,221)	0	0	0	0	0	0	(29,221)
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0
City Of Mason	Warren	0	0	0	928	0	0	0	928
City Of Massillon	Stark	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary Items & Transfers				Special Items	Extraordinary Items	Transfers		Change In Net Position	Net Position	
		Capital Contributions	Transfers	Transfers In	Transfers Out						Beginning Of Year	Net Position End Of Year
City of Green	Summit	0	0	0	0	0	0	0	0	0	0	0
City Of Greenville	Darke	0	0	0	0	0	0	0	0	0	0	0
City of Grove City	Franklin	0	0	0	0	0	0	0	0	0	0	0
City of Groveport	Franklin	0	0	0	0	0	0	0	0	0	0	0
City Of Hamilton	Butler	0	0	0	0	0	0	0	0	0	0	0
City Of Harrison	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Heath	Licking	0	0	0	0	0	0	0	0	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	0	0	0	0	0	0	0	0
City Of Hubbard	Trumbull	0	0	0	0	0	0	0	0	0	0	0
City Of Huber Heights	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Hudson	Summit	0	0	0	0	0	0	0	0	0	0	0
City Of Huron	Erie	0	0	0	0	0	0	0	0	0	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Ironton	Lawrence	0	0	0	0	0	0	0	0	0	0	0
City Of Jackson	Jackson	0	0	0	0	0	0	0	0	0	0	0
City Of Kent	Portage	0	0	0	0	0	0	0	0	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Kirtland	Lake	0	0	0	0	0	0	0	0	0	0	0
City Of Lakewood	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Lancaster	Fairfield	0	0	0	0	0	0	0	0	0	0	0
City of Lebanon	Warren	0	0	0	0	0	0	0	0	0	0	0
City Of Lima	Allen	0	0	0	0	0	0	0	0	0	0	0
City Of Logan	Hocking	0	0	0	0	0	0	0	0	0	0	0
City Of London	Madison	0	0	0	0	0	0	0	0	0	0	0
City Of Lorain	Lorain	0	0	0	0	0	0	0	0	0	0	0
City Of Louisville	Stark	0	0	0	0	0	0	0	0	0	0	0
City Of Loveland	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Mansfield	Richland	0	0	0	0	0	0	0	0	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Marietta	Washington	0	0	0	0	0	0	0	0	0	0	0
City Of Marion	Marion	556,501	0	0	0	0	0	0	0	0	(2,818,821)	(2,818,821)
City Of Martins Ferry	Belmont	0	0	0	0	0	0	0	0	0	0	0
City Of Marysville	Union	0	0	0	0	0	0	0	0	0	0	0
City Of Mason	Warren	199,262	0	0	0	0	0	0	0	0	280,311	280,311
City Of Massillon	Stark	(104,585)	0	117,174	0	0	0	(259,322)	(142,148)	0	246,733	104,585



**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP**

Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City of Napoleon	Henry	0	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0
City of Newark	Licking	0	0	0	0	0	0	0	0
City Of Niles	Trumbull	0	0	0	0	0	0	0	0
City Of North Canton	Stark	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	0	0	0	0	0	0	0
City Of Oxford	Butler	0	1,779,637	1,291	1,780,928	129,237	0	1,352,365	5,997
City Of Painesville	Lake	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

Operating Expenses (Continued)								
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss	
City of Maumee	Lucas	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0
City of Napoleon	Henry	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0
City of New Albany	Franklin	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0
City of Newark	Licking	0	0	0	0	0	0	0
City Of Niles	Trumbull	0	0	0	0	0	0	0
City Of North Canton	Stark	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	0	0	0	0	0	0
City Of Oxford	Butler	0	1,959	0	868,503	2,358,061	(577,133)	0
City Of Painesville	Lake	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
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		Non Operating Revenues (Expenses)							Total Non
		Interest And	Gain On Sale	Loss On Sale			Other Non	Other Non	Operating
City	County	Fiscal	Of Capital	Of Capital	Interest	Operating	Operating	Operating	Revenues
		Charges	Assets	Assets	Earnings	Grants	Revenues	Expenses	(Expenses)
City of Maumee	Lucas	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0
City of Napoleon	Henry	0	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0
City of Newark	Licking	0	0	0	0	0	0	0	0
City Of Niles	Trumbull	0	0	0	0	0	0	0	0
City Of North Canton	Stark	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	0	0	0	0	0	0	0
City Of Oxford	Butler	(27,655)	0	0	3,825	15,971	0	0	(7,859)
City Of Painesville	Lake	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
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City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary Items & Transfers				Special Items	Extraordinary Items	Transfers		Change In Net Position	Net Position	
		Capital Contributions	Transfers	Out	In			Transfers Out	Transfers In		Beginning Of Year	Net Position End Of Year
City of Maumee	Lucas	0	0	0	0	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Medina	Medina	0	0	0	0	0	0	0	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Middletown	Butler	0	0	0	0	0	0	0	0	0	0	0
City Of Milford	Clermont	0	0	0	0	0	0	0	0	0	0	0
City Of Monroe	Butler	0	0	0	0	0	0	0	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	0	0	0	0	0	0	0	0	0	0	0
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	0	0	0	0	0	0	0	0	0	0	0
City of Napoleon	Henry	0	0	0	0	0	0	0	0	0	0	0
City Of Nelsonville	Athens	0	0	0	0	0	0	0	0	0	0	0
City of New Albany	Franklin	0	0	0	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	0	0	0	0	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	0	0	0	0	0	0	0	0	0	0	0
City of Newark	Licking	0	0	0	0	0	0	0	0	0	0	0
City Of Niles	Trumbull	0	0	0	0	0	0	0	0	0	0	0
City Of North Canton	Stark	0	0	0	0	0	0	0	0	0	0	0
City Of North Olmsted	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of North Ridgeville	Lorain	0	0	0	0	0	0	0	0	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	0	0	0	0	0	0	0	0	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	0	0	0	0	0	0	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	0	0	0	0	0	0	0	0
City Of Oregon	Lucas	0	0	0	0	0	0	0	0	0	0	0
City Of Orrville	Wayne	0	0	0	0	0	0	0	0	0	0	0
City Of Oxford	Butler	(584,992)	0	0	0	0	0	0	0	0	1,030,429	1,030,429
City Of Painesville	Lake	0	0	0	0	0	0	0	0	0	0	0
City Of Parma	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP**

Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0
City Of Piqua	Miami	0	0	0	0	0	0	0	0
City of Port Clinton	Ottawa	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	850,974	48,143	899,117	424,420	0	280,009	18,255
City Of Salem	Columbiana	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0
City Of Shelby	Richland	0	0	0	0	0	0	0	0
City Of Sidney	Shelby	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	0	2,145,995	2,144	2,148,139	685,568	0	329,957	0
City of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0
City of Tallmadge	Summit	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City of Tipp City	Miami	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

Operating Expenses (Continued)							
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income Loss
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0
City Of Piqua	Miami	0	0	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	113,733	0	150	836,567	62,550
City Of Salem	Columbiana	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0
City Of Shelby	Richland	0	0	0	0	0	0
City Of Sidney	Shelby	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	0	0	0	0	0
City Of Steubenville	Jefferson	0	104,253	0	195,287	1,315,065	833,074
City Of Stow	Summit	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0
City Of Tallmadge	Summit	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0
City Of Tipp City	Miami	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Non Operating Revenues (Expenses)							Total Non
		Interest And	Gain On Sale	Loss On Sale			Other Non	Other Non	Operating
City	County	Fiscal	Of Capital	Of Capital	Interest	Operating	Operating	Operating	Revenues
		Charges	Assets	Assets	Earnings	Grants	Revenues	Expenses	(Expenses)
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0
City Of Piqua	Miami	0	0	0	0	0	0	0	0
City of Port Clinton	Ottawa	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	0	0	813	0	0	0	813
City Of Salem	Columbiana	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0
City Of Shelby	Richland	0	0	0	0	0	0	0	0
City Of Sidney	Shelby	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	(9,264)	0	0	0	0	0	0	(9,264)
City of Stow	Summit	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0
City of Tallmadge	Summit	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0
City of Tipp City	Miami	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

City	County	Income (Loss) Before Capital Contributions, Special & Extraordinary Items & Transfers				Special Items	Extraordinary Items	Transfers		Change In Net Position	Net Position	
		Capital Contributions	Transfers	Transfers In	Transfers Out						Beginning Of Year	Net Position End Of Year
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Pataskala	Licking	0	0	0	0	0	0	0	0	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	0	0	0	0	0	0	0	0	0	0	0
City Of Piqua	Miami	0	0	0	0	0	0	0	0	0	0	0
City Of Port Clinton	Ottawa	0	0	0	0	0	0	0	0	0	0	0
City Of Portsmouth	Scioto	0	0	0	0	0	0	0	0	0	0	0
City Of Powell	Delaware	0	0	0	0	0	0	0	0	0	0	0
City Of Ravenna	Portage	0	0	0	0	0	0	0	0	0	0	0
City Of Reading	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	0	0	0	0	0	0	0	0	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Rittman	Wayne	0	0	0	0	0	0	0	0	0	0	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0	0	0	0	0
City Of Rocky River	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Rossford	Wood	0	0	0	0	0	0	0	0	0	0	0
City Of Saint Marys	Auglaize	63,363	0	0	0	0	0	0	0	0	965,237	965,237
City Of Salem	Columbiana	0	0	0	0	0	0	0	0	0	0	0
City Of Sandusky	Erie	0	0	0	0	0	0	0	0	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Sheffield Lake	Lorain	0	0	0	0	0	0	0	0	0	0	0
City Of Shelby	Richland	0	0	0	0	0	0	0	0	0	0	0
City Of Sidney	Shelby	0	0	0	0	0	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Springboro	Warren	0	0	0	0	0	0	0	0	0	0	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0	0	0	0	0
City Of Springfield	Clark	0	0	0	0	0	0	0	0	0	0	0
City Of St. Clairsville	Belmont	0	0	0	0	0	0	0	0	0	0	0
City Of Steubenville	Jefferson	823,810	0	0	0	0	0	0	0	0	(336,560)	(336,560)
City Of Stow	Summit	0	0	0	0	0	0	0	0	0	0	0
City Of Streetsboro	Portage	0	0	0	0	0	0	0	0	0	0	0
City Of Strongsville	Cuyahoga	0	0	0	0	0	0	0	0	0	0	0
City Of Sylvania	Lucas	0	0	0	0	0	0	0	0	0	0	0
City Of Tallmadge	Summit	0	0	0	0	0	0	0	0	0	0	0
City Of Tiffin	Seneca	0	0	0	0	0	0	0	0	0	0	0
City Of Tipp City	Miami	0	0	0	0	0	0	0	0	0	0	0



**Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP**

Operating Revenues						Operating Expenses			
City	County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Toledo	Lucas	0	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	1,456,404	555	1,456,959	51,751	0	1,397,747	0
City Of Troy	Miami	0	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0	0
City Of Wadsworth	Medina	0	0	0	0	0	0	0	0
City Of Wapakoneta	Auglaize	0	0	0	0	0	0	0	0
City Of Warren	Trumbull	0	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0
City Of Waterville	Lucas	0	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0
City Of Wellston	Jackson	0	0	0	0	0	0	0	0
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0
City Of Westerville	Franklin	0	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0
City Of Willard	Huron	0	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	1,955,392	7,570	1,962,962	1,071,244	0	586,077	167,632
City Of Wooster	Wayne	0	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0
City Of Xenia	Greene	0	1,836,748	0	1,836,748	314,657	0	1,181,020	889
City Of Youngstown	Mahoning	0	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

Operating Expenses (Continued)								
City	County	Cost Of Sales	Depreciation	Claims	Operating Expenses	Total Operating Expenses	Operating Income	Operating Loss
City Of Toledo	Lucas	0	0	0	0	0	0	0
City Of Toronto	Jefferson	0	0	0	0	0	0	0
City Of Trenton	Butler	0	0	0	0	0	0	0
City Of Trotwood	Montgomery	0	0	0	1,040	1,450,538	6,421	0
City Of Troy	Miami	0	0	0	0	0	0	0
City Of Twinsburg	Summit	0	0	0	0	0	0	0
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0
City Of Union	Montgomery	0	0	0	0	0	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0
City Of Urbana	Champaign	0	0	0	0	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0
City Of Vermilion	Erie	0	0	0	0	0	0	0
City Of Wadsworth	Medina	0	0	0	0	0	0	0
City Of Wapakoneta	Auglaize	0	0	0	0	0	0	0
City Of Warren	Trumbull	0	0	0	0	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	0	0	0	0	0
City Of Waterville	Lucas	0	0	0	0	0	0	0
City Of Wauseon	Fulton	0	0	0	0	0	0	0
City Of Wellston	Jackson	0	0	0	0	0	0	0
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0
City Of Westerville	Franklin	0	0	0	0	0	0	0
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0
City Of Willard	Huron	0	0	0	0	0	0	0
City Of Willoughby	Lake	0	0	0	0	0	0	0
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0
City Of Willowick	Lake	0	0	0	0	0	0	0
City Of Wilmington	Clinton	0	360,629	0	78,893	2,264,475	(301,513)	0
City Of Wooster	Wayne	0	0	0	0	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	0	0	0	0	0	0	0
City Of Xenia	Greene	0	5,536	0	0	1,502,102	334,646	0
City Of Youngstown	Mahoning	0	0	0	0	0	0	0
City Of Zanesville	Muskingum	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Non Operating Revenues (Expenses)								Total Non
		Interest And	Gain On Sale	Loss On Sale			Other Non	Other Non	Operating	
City	County	Fiscal	Of Capital	Of Capital	Interest	Operating	Operating	Operating	Revenues	
		Charges	Assets	Assets	Earnings	Grants	Revenues	Expenses	(Expenses)	
City Of Toledo	Lucas	0	0	0	0	0	0	0	0	
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0	
City Of Trenton	Butler	0	0	0	0	0	0	0	0	
City Of Trotwood	Montgomery	0	0	0	6	0	0	0	6	
City Of Troy	Miami	0	0	0	0	0	0	0	0	
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0	
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0	
City Of Union	Montgomery	0	0	0	0	0	0	0	0	
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0	
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0	
City Of Urbana	Champaign	0	0	0	0	0	0	0	0	
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0	
City Of Vermilion	Erie	0	0	0	0	0	0	0	0	
City Of Wadsworth	Medina	0	0	0	0	0	0	0	0	
City Of Wapakoneta	Auglaize	0	0	0	0	0	0	0	0	
City Of Warren	Trumbull	0	0	0	0	0	0	0	0	
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0	
City Of Waterville	Lucas	0	0	0	0	0	0	0	0	
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0	
City Of Wellston	Jackson	0	0	0	0	0	0	0	0	
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0	
City Of Westerville	Franklin	0	0	0	0	0	0	0	0	
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0	
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0	
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0	
City Of Willard	Huron	0	0	0	0	0	0	0	0	
City Of Willoughby	Lake	0	0	0	0	0	0	0	0	
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0	
City Of Willowick	Lake	0	0	0	0	0	0	0	0	
City Of Wilmington	Clinton	(7,604)	0	(95,714)	0	10,000	0	0	(93,318)	
City Of Wooster	Wayne	0	0	0	0	0	0	0	0	
City Of Worthington	Franklin	0	0	0	0	0	0	0	0	
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0	
City Of Xenia	Greene	(110)	0	0	2,420	0	114,888	0	117,198	
City Of Youngstown	Mahoning	0	0	0	0	0	0	0	0	
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement Of Revenues, Expenses And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under GAAP

		Income (Loss) Before Capital Contributions, Special & Extraordinary Items & Transfers								Net Position Beginning Of Year	Net Position End Of Year
City	County	Transfers	Capital Contributions	Special Items	Extraordinary Items	Transfers In	Transfers Out	Change In Net Position			
City Of Toledo	Lucas	0	0	0	0	0	0	0	0	0	
City Of Toronto	Jefferson	0	0	0	0	0	0	0	0	0	
City Of Trenton	Butler	0	0	0	0	0	0	0	0	0	
City Of Trotwood	Montgomery	6,427	0	0	0	0	0	0	725,444	725,444	
City Of Troy	Miami	0	0	0	0	0	0	0	0	0	
City Of Twinsburg	Summit	0	0	0	0	0	0	0	0	0	
City Of Uhrichsville	Tuscarawas	0	0	0	0	0	0	0	0	0	
City Of Union	Montgomery	0	0	0	0	0	0	0	0	0	
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Upper Arlington	Franklin	0	0	0	0	0	0	0	0	0	
City Of Upper Sandusky	Wyandot	0	0	0	0	0	0	0	0	0	
City Of Urbana	Champaign	0	0	0	0	0	0	0	0	0	
City Of Vandalia	Montgomery	0	0	0	0	0	0	0	0	0	
City Of Vermilion	Erie	0	0	0	0	0	0	0	0	0	
City Of Wadsworth	Medina	0	0	0	0	0	0	0	0	0	
City Of Wapakoneta	Auglaize	0	0	0	0	0	0	0	0	0	
City Of Warren	Trumbull	0	0	0	0	0	0	0	0	0	
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Washington Court House	Fayette	0	0	0	0	0	0	0	0	0	
City Of Waterville	Lucas	0	0	0	0	0	0	0	0	0	
City Of Wauseon	Fulton	0	0	0	0	0	0	0	0	0	
City Of Wellston	Jackson	0	0	0	0	0	0	0	0	0	
City Of West Carrollton	Montgomery	0	0	0	0	0	0	0	0	0	
City Of Westerville	Franklin	0	0	0	0	0	0	0	0	0	
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0	0	0	
City Of Whitehall	Franklin	0	0	0	0	0	0	0	0	0	
City Of Wickliffe	Lake	0	0	0	0	0	0	0	0	0	
City Of Willard	Huron	0	0	0	0	0	0	0	0	0	
City Of Willoughby	Lake	0	0	0	0	0	0	0	0	0	
City Of Willoughby Hills	Lake	0	0	0	0	0	0	0	0	0	
City Of Willowick	Lake	0	0	0	0	0	0	0	0	0	
City Of Wilmington	Clinton	(394,831)	0	0	0	0	0	0	(1,636,584)	(1,636,584)	
City Of Wooster	Wayne	0	0	0	0	0	0	0	0	0	
City Of Worthington	Franklin	0	0	0	0	0	0	0	0	0	
City Of Wyoming	Hamilton	0	0	0	0	0	0	0	0	0	
City Of Xenia	Greene	451,844	0	0	0	0	0	0	1,393,673	1,393,673	
City Of Youngstown	Mahoning	0	0	0	0	0	0	0	0	0	
City Of Zanesville	Muskingum	0	0	0	0	0	0	0	0	0	

**Long Term Obligations At Year End - Unaudited**  
**As of December 31, 2013**  
**All Cities Reporting Under GAAP**

		<b>Governmental</b>							
<b>City</b>	<b>County</b>	<b>General Obligation Bonds</b>	<b>Special Assessment Bonds</b>	<b>Notes Payable</b>	<b>Loans Payable</b>	<b>Capital Leases</b>	<b>Revenue Bonds</b>	<b>Miscellaneous Long Term Bonds</b>	
City Of Cortland	Trumbull	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Akron	Summit	215,139,753	13,000,000	33,730,000	16,466,878	75,510,213	246,102,135	81,860,758	
City Of Alliance	Stark	1,020,000	70,000	0	400,000	0	0	0	
City Of Amherst	Lorain	2,098,631	0	0	731,342	8,318	0	0	
City Of Ashland	Ashland	1,970,000	0	0	141,454	0	0	0	
City Of Ashtabula	Ashtabula	0	63,586	0	0	657,658	0	0	
City Of Athens	Athens	1,390,000	0	145,000	0	0	0	0	
City Of Aurora	Portage	7,008,965	0	0	338,273	231,021	0	0	
City Of Avon	Lorain	61,071,482	8,809,941	0	274,441	0	0	0	
City Of Avon Lake	Lorain	7,763,315	1,655,741	2,502,972	399,675	0	0	0	
City Of Barberton	Summit	1,980,310	26,416	0	92,448	233,550	0	0	
City Of Bay Village	Cuyahoga	6,779,216	0	1,000,000	73,069	0	0	0	
City Of Beachwood	Cuyahoga	16,960,976	370,000	5,200,000	0	0	0	0	
City Of Beavercreek	Greene	3,727,402	2,474,718	0	0	323,669	0	0	
City Of Bedford	Cuyahoga	11,330,105	115,000	0	659,147	31,164	0	171,961	
City Of Bedford Heights	Cuyahoga	1,298,050	0	0	743,898	329,169	0	2,529,358	
City Of Bellbrook	Greene	0	0	0	0	0	0	0	
City Of Bellefontaine	Logan	520,614	145,000	0	399,637	0	0	1,536,832	
City Of Bellevue	Huron	840,000	0	0	0	48,498	0	0	
City Of Belpre	Washington	0	0	77,363	0	549,765	0	0	
City Of Berea	Cuyahoga	11,385,000	0	4,514,500	2,093,417	214,233	0	0	
City Of Bexley	Franklin	18,732,500	0	0	4,842,180	0	0	0	
City Of Blue Ash	Hamilton	43,713,734	0	0	2,303,040	1,363,067	0	0	
City Of Bowling Green	Wood	11,540,000	0	600,000	0	42,762	0	0	
City Of Brecksville	Cuyahoga	6,788,673	4,160,821	0	615,020	0	0	0	
City Of Broadview Heights	Cuyahoga	3,293,719	1,912,624	2,267,000	940,708	1,130,037	0	0	
City Of Brook Park	Cuyahoga	7,705,000	0	0	1,714,523	1,253,966	0	0	
City Of Brooklyn	Cuyahoga	3,810,000	0	1,379,698	127,799	0	0	0	
City Of Brookville	Montgomery	0	0	832,000	10,335	134,855	0	0	
City Of Brunswick	Medina	1,371,881	1,265,287	0	261,578	27,668	0	0	
City Of Bryan	Williams	4,697,925	0	0	0	0	0	0	
City Of Bucyrus	Crawford	0	69,000	0	422,046	0	0	0	
City Of Cambridge	Guernsey	3,643,055	0	0	512,881	96,176	0	0	
City Of Campbell	Mahoning	0	0	0	496,124	0	0	0	
City Of Canal Fulton	Stark	1,025,000	0	0	0	66,925	0	0	
City Of Canal Winchester	Franklin	5,155,000	0	1,250,000	2,721,298	36,705	0	65,231	
City Of Canfield	Mahoning	739,800	0	0	94,433	0	0	0	
City Of Canton	Stark	9,164,587	0	0	1,497,214	179,371	0	0	
City Of Celina	Mercer	2,110,000	0	800,000	123,719	351,324	0	0	
City Of Centerville	Montgomery	0	5,866,044	639,981	0	0	0	0	

Long Term Obligations At Year End - Unaudited  
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		Proprietary						
City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
City Of Cortland	Trumbull	\$0	\$0	\$0	\$3,305,885	\$0	\$0	\$0
City Of Akron	Summit	631,556	0	0	75,038,357	321,250	49,220,000	0
City Of Alliance	Stark	2,197,000	0	0	1,555,078	0	9,035,000	0
City Of Amherst	Lorain	1,700,000	0	0	5,420,530	0	0	905,307
City Of Ashland	Ashland	11,785,000	0	0	0	0	0	0
City Of Ashtabula	Ashtabula	0	0	0	1,821,465	108,258	0	0
City Of Athens	Athens	0	0	0	5,448,843	0	0	0
City Of Aurora	Portage	516,035	0	0	3,859,897	0	0	0
City Of Avon	Lorain	3,676,764	1,171,813	0	0	0	0	539,171
City Of Avon Lake	Lorain	4,175,944	0	0	40,682,410	8,870	6,595,000	0
City Of Barberton	Summit	960,687	0	0	5,420,509	214,695	6,875,394	0
City Of Bay Village	Cuyahoga	0	0	0	1,277,280	0	0	0
City Of Beachwood	Cuyahoga	0	0	0	0	0	0	0
City Of Beavercreek	Greene	7,410,808	0	0	0	335,157	0	0
City Of Bedford	Cuyahoga	8,916,167	0	0	2,807,190	0	0	0
City Of Bedford Heights	Cuyahoga	541,950	0	0	0	0	0	339,994
City Of Bellbrook	Greene	550,000	0	0	1,142,286	0	0	0
City Of Bellefontaine	Logan	1,220,000	0	0	401,349	0	3,810,638	0
City Of Bellevue	Huron	0	0	0	5,550,761	0	0	0
City Of Belpre	Washington	0	0	0	420,223	3,057,620	0	0
City Of Berea	Cuyahoga	0	0	1,138,000	12,833,250	92,690	0	0
City Of Bexley	Franklin	2,202,500	0	0	284,700	0	0	0
City Of Blue Ash	Hamilton	0	0	0	0	0	0	0
City Of Bowling Green	Wood	3,430,000	0	2,635,000	0	0	0	0
City Of Brecksville	Cuyahoga	0	0	0	0	0	0	0
City Of Broadview Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Brook Park	Cuyahoga	0	0	0	0	0	0	0
City Of Brooklyn	Cuyahoga	0	0	0	0	0	0	0
City Of Brookville	Montgomery	0	0	0	309,246	0	0	0
City Of Brunswick	Medina	5,147,121	0	0	351,391	0	0	0
City Of Bryan	Williams	0	0	0	759,352	0	0	0
City Of Bucyrus	Crawford	0	0	0	3,977,669	0	0	0
City Of Cambridge	Guernsey	0	0	0	2,444,291	0	507,000	0
City Of Campbell	Mahoning	0	0	0	1,773,985	0	0	0
City Of Canal Fulton	Stark	505,000	0	0	1,000,932	0	0	0
City Of Canal Winchester	Franklin	0	0	0	4,563,249	0	3,280,000	96,072
City Of Canfield	Mahoning	0	0	0	366,631	0	0	0
City Of Canton	Stark	3,000,414	0	0	30,499,920	0	0	0
City Of Celina	Mercer	1,220,494	0	0	5,556,437	69,486	2,475,000	0
City Of Centerville	Montgomery	3,700,000	0	0	0	0	0	0

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		<b>Governmental</b>						
<b>City</b>	<b>County</b>	<b>General Obligation Bonds</b>	<b>Special Assessment Bonds</b>	<b>Notes Payable</b>	<b>Loans Payable</b>	<b>Capital Leases</b>	<b>Revenue Bonds</b>	<b>Miscellaneous Long Term Bonds</b>
City Of Chardon	Geauga	5,325,000	0	0	1,616,162	0	0	0
City Of Cheviot	Hamilton	569,900	0	0	0	0	0	0
City Of Chillicothe	Ross	4,850,000	0	0	12,613	223,699	0	0
City Of Circleville	Pickaway	2,660,000	0	0	0	311,935	0	0
City Of Cleveland	Cuyahoga	282,550,000	0	750,000	2,605,000	136,855,000	63,633,000	175,075,000
City Of Cleveland Heights	Cuyahoga	10,830,316	2,522,575	0	1,679,271	193,836	0	0
City Of Clyde	Sandusky	1,565,000	0	0	118,100	0	0	1,613,455
City Of Columbus	Franklin	1,208,439,000	0	13,223,000	0	0	73,911,000	0
City Of Conneaut	Ashtabula	967,749	485,908	15,000	954,143	59,725	0	0
City Of Coshocton	Coshocton	0	0	0	373,023	4,299	0	0
City Of Cuyahoga Falls	Summit	2,617,889	0	9,350,000	0	1,264,246	0	0
City Of Dayton	Montgomery	38,541,400	23,200	0	3,521,507	0	30,305,000	0
City Of Deer Park	Hamilton	2,421,223	0	187,823	0	0	0	0
City Of Defiance	Defiance	3,755,000	13,043	0	2,220,458	0	0	0
City Of Delaware	Delaware	12,647,835	0	12,735,000	0	830,565	0	18,435,000
City Of Delphos	Allen	0	0	0	0	22,171	0	0
City Of Dover	Tuscarawas	2,465,000	0	0	748,403	0	0	0
City Of Dublin	Franklin	42,028,372	946,628	0	132,000	0	0	509,068
City Of East Cleveland	Cuyahoga	0	0	47,485	4,107,175	81,331	0	0
City Of East Liverpool	Columbiana	0	0	0	969,959	592,180	0	0
City Of Eastlake	Lake	13,966,395	0	0	371,759	3,455	0	0
City Of Eaton	Preble	516,647	0	0	546,250	0	0	39,109
City Of Elyria	Lorain	21,028,000	2,565,000	3,900,000	3,568,255	0	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	19,966,000	655,000	0	1,336,299	375,358	530,000	0
City Of Fairborn	Greene	310,233	1,007,055	1,507,565	0	124,369	2,847,414	0
City Of Fairfield	Butler	20,050,000	0	0	0	29,765	0	0
City Of Fairlawn	Summit	4,400,000	0	0	86,778	0	0	0
City Of Fairview Park	Cuyahoga	23,388,495	0	550,000	1,007,820	435,354	0	0
City Of Findlay	Hancock	8,697,612	185,000	0	169,140	0	0	0
City Of Forest Park	Hamilton	1,690,000	0	300,000	0	119,066	0	0
City Of Fostoria	Seneca	0	136,165	293,897	112,679	48,580	0	0
City Of Franklin	Warren	5,617,435	1,259,000	0	0	118,533	0	0
City Of Fremont	Sandusky	2,605,000	0	0	0	0	0	729,752
City Of Gahanna	Franklin	18,513,721	0	0	5,276,923	425,369	0	0
City Of Galion	Crawford	350,000	0	770,000	402,321	0	0	112,595
City Of Garfield Heights	Cuyahoga	23,933,696	338,120	0	0	560,705	0	0
City Of Geneva	Ashtabula	1,668,490	205,000	40,500	970,871	130,795	0	0
City Of Girard	Trumbull	0	0	2,810,502	291,724	166,160	0	0
City Of Grandview Heights	Franklin	2,730,000	0	0	1,173,895	0	0	0

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		Proprietary						
City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
City Of Chardon	Geauga	0	0	0	12,479,066	0	0	0
City Of Cheviot	Hamilton	0	0	0	0	0	0	0
City Of Chillicothe	Ross	1,670,000	0	2,441,000	0	15,011	1,215,000	0
City Of Circleville	Pickaway	2,450,000	0	0	293,233	265,447	0	0
City Of Cleveland	Cuyahoga	0	0	0	114,372,000	0	1,863,588,000	0
City Of Cleveland Heights	Cuyahoga	0	0	0	3,095,198	0	0	0
City Of Clyde	Sandusky	4,980,000	0	0	1,368,772	0	0	870,174
City Of Columbus	Franklin	1,133,670,000	0	0	0	0	441,855,000	902,841,000
City Of Conneaut	Ashtabula	452,075	0	135,000	5,625,723	0	0	0
City Of Coshocton	Coshocton	0	0	0	14,356,912	0	0	0
City Of Cuyahoga Falls	Summit	19,452,117	0	6,725,000	0	11,156,092	0	0
City Of Dayton	Montgomery	38,888,600	0	0	8,783,383	0	32,090,000	0
City Of Deer Park	Hamilton	0	0	0	0	0	0	0
City Of Defiance	Defiance	6,795,000	71,222	3,574,000	32,821,785	0	0	0
City Of Delaware	Delaware	6,471,166	0	0	30,283,831	327,279	0	14,415,000
City Of Delphos	Allen	1,474,649	0	0	37,927,771	0	0	0
City Of Dover	Tuscarawas	6,385,000	0	0	10,641,507	0	8,525,000	0
City Of Dublin	Franklin	8,605,000	0	0	6,019,519	0	0	0
City Of East Cleveland	Cuyahoga	0	0	0	180,907	0	0	0
City Of East Liverpool	Columbiana	0	0	0	3,274,313	98,615	0	0
City Of Eastlake	Lake	0	0	0	136,527	121,361	0	0
City Of Eaton	Preble	0	0	0	3,393,411	0	0	0
City Of Elyria	Lorain	9,607,000	0	2,500,000	29,756,801	430,162	0	0
City Of Englewood	Montgomery	0	0	0	0	0	0	0
City Of Euclid	Cuyahoga	11,104,000	0	0	9,701,049	4,751	0	0
City Of Fairborn	Greene	15,106,946	100,000	284,326	41,714	117,313	0	255,415
City Of Fairfield	Butler	2,250,000	0	0	3,528,338	0	0	0
City Of Fairlawn	Summit	0	0	0	0	0	0	0
City Of Fairview Park	Cuyahoga	0	0	0	45,592	0	0	0
City Of Findlay	Hancock	5,870,000	0	0	21,789,262	0	0	0
City Of Forest Park	Hamilton	0	0	0	0	0	0	0
City Of Fostoria	Seneca	0	0	0	5,934,288	0	0	0
City Of Franklin	Warren	0	0	0	2,402,315	0	3,510,640	0
City Of Fremont	Sandusky	6,325,000	0	0	34,031,061	0	0	353,838
City Of Gahanna	Franklin	2,385,321	0	0	0	0	0	0
City Of Galion	Crawford	8,314,000	0	0	11,607,867	0	0	1,649,687
City Of Garfield Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Geneva	Ashtabula	0	0	0	7,918,057	30,490	0	0
City Of Girard	Trumbull	0	0	0	826,627	0	1,615,000	0
City Of Grandview Heights	Franklin	0	0	0	0	0	0	0



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<b>Governmental</b>								
<b>City</b>	<b>County</b>	<b>General Obligation Bonds</b>	<b>Special Assessment Bonds</b>	<b>Notes Payable</b>	<b>Loans Payable</b>	<b>Capital Leases</b>	<b>Revenue Bonds</b>	<b>Miscellaneous Long Term Bonds</b>
City of Green	Summit	31,710,000	0	3,910,000	0	0	52,260,000	0
City Of Greenville	Darke	1,620,000	0	0	177,092	1,178,809	154,000	0
City of Grove City	Franklin	15,370,864	0	0	5,733,112	0	14,030,000	0
City of Groveport	Franklin	15,416,318	0	1,500,000	499,228	755,146	0	0
City Of Hamilton	Butler	24,310,000	1,060,000	0	9,500,000	0	0	0
City Of Harrison	Hamilton	3,195,000	0	0	1,765,746	1,193,771	0	0
City Of Heath	Licking	2,985,000	0	0	0	65,212	0	0
City Of Highland Heights	Cuyahoga	5,344,214	2,435,785	0	1,824,597	0	0	0
City Of Hillsboro	Highland	2,345,000	0	0	0	49,356	0	470,000
City Of Hubbard	Trumbull	2,460,000	0	0	0	0	0	0
City Of Huber Heights	Montgomery	18,835,000	10,925,000	15,242,200	2,134,901	263,950	0	0
City Of Hudson	Summit	30,049,232	872,434	0	118,563	0	0	0
City Of Huron	Erie	1,667,000	0	525,000	0	358,777	0	0
City Of Independence	Cuyahoga	21,195,891	0	5,463,988	244,003	0	0	0
City Of Indian Hill	Hamilton	1,512,075	0	0	0	0	0	0
City Of Ironton	Lawrence	2,291,622	0	0	45,702	0	0	0
City Of Jackson	Jackson	0	0	152,134	0	0	0	0
City Of Kent	Portage	5,490,000	274,000	0	324,731	0	0	1,445,907
City Of Kettering	Montgomery	12,750,000	0	1,582,228	0	0	0	0
City Of Kirtland	Lake	2,177,398	0	0	75,986	0	0	0
City Of Lakewood	Cuyahoga	27,215,410	0	6,202,000	154,000	5,943,223	0	0
City Of Lancaster	Fairfield	4,360,000	191,000	0	0	114,214	0	0
City of Lebanon	Warren	7,461,050	0	1,509,526	0	0	0	0
City Of Lima	Allen	3,263,500	0	0	0	35,242	0	0
City Of Logan	Hocking	230,388	0	0	0	579,565	0	0
City Of London	Madison	4,396,413	0	0	0	0	0	0
City Of Lorain	Lorain	46,164,959	1,438,607	0	11,513,856	4,471,716	0	0
City Of Louisville	Stark	209,000	0	0	0	108,236	0	0
City Of Loveland	Hamilton	4,006,800	0	0	0	0	0	0
City Of Lyndhurst	Cuyahoga	0	0	1,200,000	0	0	0	0
City Of Macedonia	Summit	7,700,000	1,214,300	0	458,295	1,344	0	184,531
City Of Madeira	Hamilton	0	0	8,400,000	0	0	0	0
City Of Mansfield	Richland	4,400,000	0	0	90,000	258,038	0	0
City Of Maple Heights	Cuyahoga	15,158,325	0	0	2,424,292	312,519	0	0
City Of Marietta	Washington	91,500	0	4,890,000	253,474	0	0	0
City Of Marion	Marion	4,429,950	0	500,000	64,350	0	0	505,356
City Of Martins Ferry	Belmont	310,000	0	86,713	41,914	0	0	0
City Of Marysville	Union	18,220,000	0	0	0	178,239	0	0
City Of Mason	Warren	20,685,000	0	0	0	15,678,750	0	0
City Of Massillon	Stark	20,853,038	0	0	1,793,972	127,558	0	0

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		Proprietary						
City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
City of Green	Summit	0	0	0	0	0	0	0
City Of Greenville	Darke	715,000	0	0	0	0	0	0
City of Grove City	Franklin	0	0	0	3,227,768	0	0	0
City of Groveport	Franklin	0	0	0	0	14,742	0	0
City Of Hamilton	Butler	0	0	10,690,000	383,412	0	233,715,000	0
City Of Harrison	Hamilton	5,360,000	0	0	6,535,898	43,891	15,370,000	0
City Of Heath	Licking	2,970,000	0	0	6,030,990	0	0	0
City Of Highland Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Hillsboro	Highland	0	0	0	8,375,113	203,414	5,297,000	0
City Of Hubbard	Trumbull	0	0	1,452,000	1,818,183	0	0	0
City Of Huber Heights	Montgomery	0	0	0	1,194,529	0	24,479,150	0
City Of Hudson	Summit	13,869,373	0	0	2,721,049	46,368	0	0
City Of Huron	Erie	1,058,000	0	0	792,740	319,571	0	0
City Of Independence	Cuyahoga	0	0	0	0	0	0	0
City Of Indian Hill	Hamilton	3,242,925	0	0	0	0	0	0
City Of Ironton	Lawrence	11,965,856	0	0	2,912,728	0	0	0
City Of Jackson	Jackson	1,430,000	0	371,965	7,133,748	0	3,339,583	0
City Of Kent	Portage	0	0	0	3,516,012	0	0	0
City Of Kettering	Montgomery	0	0	0	0	0	0	0
City Of Kirtland	Lake	298,400	0	0	184,545	0	0	0
City Of Lakewood	Cuyahoga	6,508,742	0	0	2,743,324	2,922,079	21,695,850	0
City Of Lancaster	Fairfield	0	0	0	0	280,665	356,195,000	0
City of Lebanon	Warren	0	0	1,000,000	0	0	34,507,122	40,000
City Of Lima	Allen	4,935,000	0	0	59,237,314	4,579	25,195,000	0
City Of Logan	Hocking	86,543	0	0	9,150,682	0	0	0
City Of London	Madison	0	0	0	25,842,857	0	0	0
City Of Lorain	Lorain	1,806,793	0	0	76,768,586	3,169,758	0	0
City Of Louisville	Stark	1,021,000	0	0	435,675	198,890	0	0
City Of Loveland	Hamilton	5,340,440	0	0	4,139,964	1,470	0	0
City Of Lyndhurst	Cuyahoga	0	0	0	0	0	0	0
City Of Macedonia	Summit	0	0	0	0	0	0	0
City Of Madeira	Hamilton	0	0	0	0	0	0	0
City Of Mansfield	Richland	935,000	0	0	1,798,906	0	0	0
City Of Maple Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Marietta	Washington	28,440,000	0	3,088,000	9,813,541	0	0	0
City Of Marion	Marion	22,950,050	0	5,680,000	0	0	0	14,864,734
City Of Martins Ferry	Belmont	170,000	0	0	7,517,675	0	0	0
City Of Marysville	Union	0	0	25,975,000	527,374	0	133,669,584	0
City Of Mason	Warren	28,780,000	7,000	0	0	10,155,000	0	0
City Of Massillon	Stark	0	0	0	24,174,276	210,627	0	0

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		<b>Governmental</b>						
<b>City</b>	<b>County</b>	<b>General Obligation Bonds</b>	<b>Special Assessment Bonds</b>	<b>Notes Payable</b>	<b>Loans Payable</b>	<b>Capital Leases</b>	<b>Revenue Bonds</b>	<b>Miscellaneous Long Term Bonds</b>
City of Maumee	Lucas	26,070,000	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	950,000	1,483,601	0	0	0
City Of Medina	Medina	13,805,000	205,000	0	107,020	0	0	0
City Of Mentor	Lake	16,699,216	9,570,784	0	548,312	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	1,273,861	7,683	0	0
City Of Miamisburg	Montgomery	6,526,978	500,465	213,444	341,999	1,879,215	2,175,000	0
City Of Middleburg Heights	Cuyahoga	11,652,612	697,350	0	800,567	29,746	0	0
City Of Middletown	Butler	24,295,037	1,962,043	0	967,000	0	0	0
City Of Milford	Clermont	2,064,964	0	0	0	17,288	0	0
City Of Monroe	Butler	9,770,000	399,500	0	0	0	1,160,000	0
City Of Montgomery	Hamilton	14,395,000	1,183,282	0	0	0	0	0
City Of Moraine	Montgomery	5,685,000	0	0	644,905	0	0	0
City Of Mount Vernon	Knox	5,812,400	0	0	336,875	0	0	1,677,500
City of Mt. Healthy	Hamilton	1,709,276	0	0	161,511	1,786	0	0
City Of Munroe Falls	Summit	139,205	0	0	0	75,373	0	37,495
City of Napoleon	Henry	1,105,000	144,354	0	49,402	0	0	0
City Of Nelsonville	Athens	0	0	0	67,827	89,475	0	0
City of New Albany	Franklin	25,385,000	0	0	3,779,190	84,201	0	0
City Of New Carlisle	Clark	645,000	760,000	0	236,172	0	0	418,000
City Of New Franklin	Summit	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	1,405,000	0	0	0	0	0	0
City of Newark	Licking	14,854,203	0	0	2,251,980	1,397,398	0	0
City Of Niles	Trumbull	2,995,000	0	0	0	0	0	0
City Of North Canton	Stark	2,120,822	0	0	0	14,427	0	0
City Of North Olmsted	Cuyahoga	24,112,000	0	0	0	12,124	0	5,158,175
City Of North Ridgeville	Lorain	3,310,000	60,000	2,541,000	1,702,243	137,266	0	0
City Of North Royalton	Cuyahoga	12,821,999	1,172,004	10,198,000	552,538	0	0	0
City Of Northwood	Wood	2,245,000	0	0	51,635	0	0	0
City Of Norton	Summit	4,106,044	2,318,956	1,000,000	0	64,172	0	0
City Of Norwalk	Huron	80,000	0	0	814,457	935,921	0	0
City Of Norwood	Hamilton	1,775,000	655,044	0	472,512	89,087	14,632,617	0
City Of Oakwood	Montgomery	502,628	0	0	0	0	0	0
City Of Oberlin	Lorain	8,003,919	0	0	618,992	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	3,045,564	258,685	0	0
City Of Ontario	Richland	1,655,000	0	0	0	2,426	0	0
City Of Oregon	Lucas	6,970,704	98,000	45,769	686,775	92,469	0	0
City Of Orrville	Wayne	0	18,660	0	0	0	0	0
City Of Oxford	Butler	1,645,000	0	0	0	0	0	0
City Of Painesville	Lake	8,930,736	290,000	960,876	1,111,630	201,737	0	0
City Of Parma	Cuyahoga	15,403,292	525,758	545,000	0	2,935,877	0	0

**Long Term Obligations At Year End - Unaudited**  
**As of December 31, 2013**  
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		Proprietary							
City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds	
City of Maumee	Lucas	1,060,000	0	0	0	0	0	0	0
City Of Mayfield Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Medina	Medina	13,075,000	0	0	892,168	0	0	0	0
City Of Mentor	Lake	0	0	0	0	0	0	0	0
City of Mentor-on-the-Lake	Lake	0	0	0	0	0	0	0	0
City Of Miamisburg	Montgomery	3,035,000	0	0	27,843	0	5,140,000	0	0
City Of Middleburg Heights	Cuyahoga	0	0	0	0	0	0	0	0
City Of Middletown	Butler	9,311,812	0	0	0	3,316,978	0	0	0
City Of Milford	Clermont	0	0	0	4,603,275	0	0	0	0
City Of Monroe	Butler	5,210,000	0	0	331,629	0	0	0	0
City Of Montgomery	Hamilton	0	0	0	0	0	0	0	0
City Of Moraine	Montgomery	0	0	0	0	0	0	0	0
City Of Mount Vernon	Knox	9,582,600	0	0	6,580,150	0	2,780,000	1,677,500	0
City of Mt. Healthy	Hamilton	0	0	0	0	0	0	0	0
City Of Munroe Falls	Summit	490,795	0	0	0	0	0	0	0
City of Napoleon	Henry	1,325,000	56,646	2,500,000	8,554,968	0	10,070,000	0	0
City Of Nelsonville	Athens	0	0	0	5,219,648	0	0	0	0
City of New Albany	Franklin	0	0	0	0	0	0	0	0
City Of New Carlisle	Clark	0	0	0	3,748,897	0	0	0	0
City Of New Franklin	Summit	0	0	0	0	0	0	0	0
City of New Philadelphia	Tuscarawas	0	0	0	6,390,761	0	0	0	0
City of Newark	Licking	13,798,821	5,132	0	34,303,613	285,659	0	0	0
City Of Niles	Trumbull	3,960,983	0	0	0	0	0	0	0
City Of North Canton	Stark	4,635,873	0	0	9,727,051	0	0	0	0
City Of North Olmsted	Cuyahoga	8,103,000	0	0	37,347,436	980	0	8,139,426	0
City Of North Ridgeville	Lorain	15,340,000	1,855,000	964,000	2,200,781	30,227	0	0	0
City Of North Royalton	Cuyahoga	0	0	0	4,761,899	173,002	0	0	0
City Of Northwood	Wood	0	0	0	0	0	0	0	0
City Of Norton	Summit	0	0	0	0	0	0	0	0
City Of Norwalk	Huron	645,000	0	0	9,380,833	185,168	0	0	0
City Of Norwood	Hamilton	0	0	0	0	0	0	0	0
City Of Oakwood	Montgomery	64,647	0	0	0	0	0	0	0
City Of Oberlin	Lorain	0	0	0	4,638,857	0	0	0	0
City Of Olmsted Falls	Cuyahoga	0	0	0	0	0	0	0	0
City Of Ontario	Richland	0	0	0	782,992	0	0	0	0
City Of Oregon	Lucas	1,040,000	0	0	19,678,666	0	0	0	0
City Of Orrville	Wayne	975,000	0	1,300,000	783,042	0	0	0	0
City Of Oxford	Butler	870,000	0	0	2,881,115	0	0	0	0
City Of Painesville	Lake	1,250,000	0	1,339,124	3,964,980	3,548,506	1,050,236	0	0
City Of Parma	Cuyahoga	325,815	0	0	0	0	0	0	0

**Long Term Obligations At Year End - Unaudited**  
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<b>Governmental</b>								
<b>City</b>	<b>County</b>	<b>General Obligation Bonds</b>	<b>Special Assessment Bonds</b>	<b>Notes Payable</b>	<b>Loans Payable</b>	<b>Capital Leases</b>	<b>Revenue Bonds</b>	<b>Miscellaneous Long Term Bonds</b>
City Of Parma Heights	Cuyahoga	3,380,000	155,941	800,000	452,882	432,164	0	0
City Of Pataskala	Licking	0	0	347,549	319,160	143,165	0	0
City Of Pepper Pike	Cuyahoga	195,000	6,960,026	0	1,466,394	0	0	0
City Of Perrysburg	Wood	0	0	0	0	0	0	0
City Of Pickerington	Fairfield	10,910,000	0	0	0	68,964	0	0
City Of Piqua	Miami	440,000	86,105	726,337	0	0	0	0
City of Port Clinton	Ottawa	159,423	13,577	0	0	53,076	0	0
City Of Portsmouth	Scioto	1,450,000	0	0	0	662,384	0	0
City Of Powell	Delaware	31,715,000	0	0	0	0	0	0
City Of Ravenna	Portage	3,052,731	51,200	0	0	0	0	4,123,764
City Of Reading	Hamilton	1,455,000	0	0	1,555,671	33,086	0	0
City Of Reynoldsburg	Franklin	18,252,801	0	0	2,178,970	0	0	0
City Of Richmond Heights	Cuyahoga	7,064,999	0	1,190,000	5,418,393	34,225	0	108,452
City Of Rittman	Wayne	776,000	0	0	220,000	0	0	0
City Of Riverside	Montgomery	1,439,845	0	4,607,575	220,053	0	0	0
City of Rocky River	Cuyahoga	12,759,145	430,000	0	6,276,636	0	0	0
City Of Rossford	Wood	3,005,000	0	0	0	0	0	0
City Of Saint Marys	Auglaize	0	0	37,000	0	0	0	0
City Of Salem	Columbiana	2,711,996	0	0	565,888	0	0	0
City Of Sandusky	Erie	13,443,350	2,903,175	0	415,821	0	2,310,000	0
City Of Seven Hills	Cuyahoga	13,655,000	1,635,000	0	873,590	0	0	0
City Of Shaker Heights	Cuyahoga	17,445,000	0	1,570,000	4,352,085	425,746	0	0
City Of Sharonville	Hamilton	5,550,000	1,290,000	0	0	0	0	0
City Of Sheffield Lake	Lorain	705,000	0	802,717	286,863	37,175	0	0
City Of Shelby	Richland	6,265,000	103,237	0	56,858	0	0	0
City Of Sidney	Shelby	6,850,000	0	0	0	0	0	0
City Of Solon	Cuyahoga	0	0	0	8,197,016	0	0	0
City Of South Euclid	Cuyahoga	19,248,831	0	0	5,330,321	233,606	0	0
City Of Springboro	Warren	10,095,000	1,445,000	0	0	0	0	0
City Of Springdale	Hamilton	1,500,000	0	0	0	113,745	2,307,240	0
City Of Springfield	Clark	4,105,000	0	0	3,963,593	0	0	0
City Of St. Clairsville	Belmont	95,000	0	698,953	242,661	0	0	0
City Of Steubenville	Jefferson	3,308,704	0	0	731,303	16,978	0	1,800,249
City of Stow	Summit	13,422,824	0	4,125,000	0	609,854	0	0
City Of Streetsboro	Portage	5,469,898	0	0	41,805	182,499	0	1,691,233
City Of Strongsville	Cuyahoga	45,475,000	490,000	0	1,206,635	0	0	0
City Of Sylvania	Lucas	20,815,000	0	91,897	0	0	0	0
City of Tallmadge	Summit	8,700,000	525,000	0	0	162,268	0	0
City Of Tiffin	Seneca	2,120,000	230,000	0	0	0	0	0
City of Tipp City	Miami	785,000	595,000	0	894,586	0	0	0

**Long Term Obligations At Year End - Unaudited**  
**As of December 31, 2013**  
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		Proprietary						
City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
City Of Parma Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Pataskala	Licking	6,379,368	0	0	4,116,795	0	0	0
City Of Pepper Pike	Cuyahoga	0	0	0	0	0	0	0
City Of Perrysburg	Wood	11,545,000	0	0	2,396,140	0	0	0
City Of Pickerington	Fairfield	4,380,000	0	0	0	2,765	0	11,470,272
City Of Piqua	Miami	785,000	0	6,096,119	2,399,276	0	0	0
City of Port Clinton	Ottawa	2,955,000	0	0	0	119,734	0	9,899,627
City Of Portsmouth	Scioto	0	0	0	8,183,067	3,786,817	1,090,000	0
City Of Powell	Delaware	0	0	0	0	0	0	0
City Of Ravenna	Portage	3,139,844	0	0	0	0	0	11,720,679
City Of Reading	Hamilton	0	0	0	0	0	0	0
City Of Reynoldsburg	Franklin	2,092,424	0	0	1,177,200	0	0	0
City Of Richmond Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Rittman	Wayne	1,027,500	0	0	284,248	0	859,400	0
City Of Riverside	Montgomery	0	0	0	0	0	0	0
City of Rocky River	Cuyahoga	0	0	0	160,391	0	0	0
City Of Rossford	Wood	0	0	0	28,165	0	0	0
City Of Saint Marys	Auglaize	888,224	0	0	9,964,705	0	0	0
City Of Salem	Columbiana	0	0	0	716,329	0	0	0
City Of Sandusky	Erie	1,588,285	0	0	46,694,422	0	0	0
City Of Seven Hills	Cuyahoga	0	0	0	0	0	0	0
City Of Shaker Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Sharonville	Hamilton	1,850,000	0	3,000,000	0	0	28,060,000	0
City Of Sheffield Lake	Lorain	1,075,000	0	0	200,542	0	0	0
City Of Shelby	Richland	3,573,203	0	0	0	0	0	0
City Of Sidney	Shelby	12,462,000	0	0	3,755,890	0	0	0
City Of Solon	Cuyahoga	0	0	0	10,025,013	0	0	0
City Of South Euclid	Cuyahoga	0	0	0	0	0	0	0
City Of Springboro	Warren	9,995,000	0	0	0	0	16,665,000	0
City Of Springdale	Hamilton	0	0	0	0	0	0	0
City Of Springfield	Clark	23,980,000	0	0	30,255,329	0	0	0
City Of St. Clairsville	Belmont	5,707,969	0	0	401,673	0	0	0
City Of Steubenville	Jefferson	1,705,000	0	0	42,104,837	0	740,137	0
City of Stow	Summit	5,273,097	0	0	139,015	180,607	0	0
City Of Streetsboro	Portage	3,569,806	0	0	458,420	0	0	0
City Of Strongsville	Cuyahoga	210,000	0	0	2,919,553	0	0	0
City Of Sylvania	Lucas	2,810,000	0	0	0	0	0	0
City of Tallmadge	Summit	0	105,000	0	1,216,832	36,326	0	0
City Of Tiffin	Seneca	8,850,000	0	0	1,367,804	0	0	0
City of Tipp City	Miami	220,000	0	0	1,764,595	0	0	0

Long Term Obligations At Year End - Unaudited  
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Governmental								
City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
City Of Toledo	Lucas	116,523	75	35,800	38,886	5,543	0	0
City Of Toronto	Jefferson	0	0	0	627,414	0	0	0
City Of Trenton	Butler	0	0	204,000	0	0	0	0
City Of Trotwood	Montgomery	15,104,396	0	0	0	482,753	0	0
City Of Troy	Miami	7,021,913	0	0	0	0	0	0
City Of Twinsburg	Summit	9,714,530	194,000	0	675,580	219,841	0	2,615,405
City Of Uhrichsville	Tuscarawas	0	0	0	2,124,559	381,373	0	0
City Of Union	Montgomery	964,250	0	294,000	0	129,272	0	0
City Of University Heights	Cuyahoga	2,420,000	0	100,000	1,178,290	60,669	0	252,144
City Of Upper Arlington	Franklin	45,279,994	605,000	0	0	727,963	0	0
City Of Upper Sandusky	Wyandot	376,000	0	0	4,377,813	21,593	0	0
City Of Urbana	Champaign	1,917,972	0	0	252,157	0	0	0
City Of Vandalia	Montgomery	9,715,000	0	0	0	274,110	0	0
City Of Vermilion	Erie	2,224,587	1,425,601	0	532,347	0	0	0
City Of Wadsworth	Medina	215,000	0	0	0	0	17,435,000	87,244
City Of Wapakoneta	Auglaize	0	0	0	230,756	0	0	0
City Of Warren	Trumbull	11,165,000	0	45,208	1,694,595	0	0	0
City Of Warrensville Heights	Cuyahoga	10,358,021	0	0	0	992,468	0	11,833,077
City Of Washington Court House	Fayette	12,080,000	0	0	226,363	320,831	0	0
City Of Waterville	Lucas	2,345,000	0	933,983	221,960	644,000	0	0
City Of Wauseon	Fulton	2,595,000	0	0	0	0	0	0
City Of Wellston	Jackson	0	0	0	172,952	0	0	0
City Of West Carrollton	Montgomery	0	0	0	0	0	3,186,472	0
City Of Westerville	Franklin	35,060,353	0	0	2,090,438	0	0	17,548
City Of Westlake	Cuyahoga	13,107,009	3,823,935	0	443,428	5,147	0	0
City Of Whitehall	Franklin	855,000	0	0	306,165	15,003	0	0
City Of Wickliffe	Lake	1,710,000	0	0	190,293	0	0	0
City Of Willard	Huron	415,000	0	0	267,622	0	0	0
City Of Willoughby	Lake	12,870,000	105,000	0	113,580	0	0	0
City Of Willoughby Hills	Lake	1,282,200	0	1,450,000	8,291,683	79,941	0	0
City Of Willowick	Lake	0	0	2,100,000	397,228	0	0	0
City Of Wilmington	Clinton	3,880,000	0	1,171,625	0	258,196	0	0
City Of Wooster	Wayne	2,790,874	556,705	108,250	0	0	0	0
City Of Worthington	Franklin	5,730,000	0	1,860,000	113,246	0	0	0
City Of Wyoming	Hamilton	11,210,118	0	0	0	0	0	157,108
City Of Xenia	Greene	1,478,916	0	0	100,000	1,610,590	0	0
City Of Youngstown	Mahoning	14,840,000	0	11,810,000	1,377,096	835,635	0	0
City Of Zanesville	Muskingum	1,886,001	0	0	3,492,376	0	0	0

**Long Term Obligations At Year End - Unaudited**  
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		<b>Proprietary</b>						
<b>City</b>	<b>County</b>	<b>General Obligation Bonds</b>	<b>Special Assessment Bonds</b>	<b>Notes Payable</b>	<b>Loans Payable</b>	<b>Capital Leases</b>	<b>Revenue Bonds</b>	<b>Miscellaneous Long Term Bonds</b>
City Of Toledo	Lucas	19,193	0	0	319,431	555	318,847	0
City Of Toronto	Jefferson	0	0	0	10,579,184	0	0	0
City Of Trenton	Butler	0	0	2,181,000	682,400	0	13,634,961	0
City Of Trotwood	Montgomery	0	0	0	912,081	0	0	0
City Of Troy	Miami	7,008,695	0	0	388,719	0	0	0
City Of Twinsburg	Summit	0	0	0	0	100,678	0	304,834
City Of Uhrichsville	Tuscarawas	3,820,000	0	0	0	0	0	0
City Of Union	Montgomery	75,750	0	558,000	2,223,018	26,237	0	0
City Of University Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Upper Arlington	Franklin	680,000	590,604	0	0	0	0	0
City Of Upper Sandusky	Wyandot	0	0	0	17,182,721	68,442	0	0
City Of Urbana	Champaign	909,847	0	0	12,064,153	0	0	0
City Of Vandalia	Montgomery	0	0	0	0	0	0	0
City Of Vermilion	Erie	6,206,029	2,909,336	0	4,244,444	0	0	0
City Of Wadsworth	Medina	10,590,000	0	0	22,527,258	0	0	5,604,614
City Of Wapakoneta	Auglaize	0	0	0	600,553	34,925	7,705,000	12,393,522
City Of Warren	Trumbull	5,425,000	0	0	19,857,555	0	0	0
City Of Warrensville Heights	Cuyahoga	0	0	0	0	0	0	0
City Of Washington Court House	Fayette	0	0	12,483	5,055,212	0	4,405,000	0
City Of Waterville	Lucas	0	0	1,703,778	606,578	0	0	2,045,134
City Of Wauseon	Fulton	0	0	1,550,000	2,902,360	0	0	0
City Of Wellston	Jackson	567,000	0	0	2,001,737	0	1,423,000	0
City Of West Carrollton	Montgomery	0	4,217,569	0	0	0	0	0
City Of Westerville	Franklin	34,077,932	0	0	0	0	8,875,709	1,505,453
City Of Westlake	Cuyahoga	0	0	0	0	0	0	0
City Of Whitehall	Franklin	0	0	0	0	0	0	0
City Of Wickliffe	Lake	0	0	0	0	0	0	0
City Of Willard	Huron	0	0	0	1,193,902	0	0	0
City Of Willoughby	Lake	3,510,000	0	0	6,792,946	0	0	0
City Of Willoughby Hills	Lake	0	0	0	3,961,775	0	0	0
City Of Willowick	Lake	0	0	560,000	243,538	0	0	0
City Of Wilmington	Clinton	0	0	1,124,212	0	0	12,155,000	0
City Of Wooster	Wayne	4,228,603	0	0	19,106,427	0	0	0
City Of Worthington	Franklin	0	0	0	0	0	0	0
City Of Wyoming	Hamilton	2,687,987	0	2,366,811	0	0	0	0
City Of Xenia	Greene	98,243	0	0	6,006,280	1,207,514	0	0
City Of Youngstown	Mahoning	0	0	0	26,020,911	0	0	0
City Of Zanesville	Muskingum	373,500	0	0	27,092,743	114,371	0	0



**Other Information - Demographics - Unaudited**  
**As of December 31, 2013**  
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City	County	Population	Final Appropriations For All Funds	Average Number Of Utility Customers	Full Tax Rate	Property Tax Valuation	Unrestricted General Fund Carryover Balance
City Of Cortland	Trumbull	7,104	\$8,340,658	3,150	19.16	\$133,172,330	\$240,041
City Of Akron	Summit	199,110	560,883,633	82,151	10.30	0	3,564,923
City Of Alliance	Stark	22,522	51,915,706	9,800	6.10	259,506,760	1,231,243
City Of Amherst	Lorain	12,021	33,728,569	16,761	5.70	297,672,270	1,124,029
City of Ashland	Ashland	20,362	45,190,474	7,750	3.90	314,535,840	783,053
City Of Ashtabula	Ashtabula	19,680	26,031,951	10,000	9.31	222,999,550	506,061
City Of Athens	Athens	23,755	41,520,856	5,014	2.60	334,432,270	1,709,704
City Of Aurora	Portage	15,548	34,144,722	5,216	7.68	578,528,750	6,983,175
City Of Avon	Lorain	21,193	84,083,667	8,750	9.23	730,797,100	3,989,265
City Of Avon Lake	Lorain	22,581	73,309,944	8,157	8.13	785,299,050	1,350,712
City Of Barberton	Summit	26,824	57,264,258	12,842	3.50	353,566,730	1,693,922
City Of Bay Village	Cuyahoga	0	22,504,088	6,200	14.90	496,692,360	901,154
City Of Beachwood	Cuyahoga	11,953	65,751,004	0	4.00	797,823,180	25,166,774
City Of Beavercreek	Greene	45,193	37,408,063	0	14.10	1,356,746,090	967,336
City Of Bedford	Cuyahoga	13,074	50,057,260	5,004	21.70	238,173,220	8,794,502
City Of Bedford Heights	Cuyahoga	10,751	38,666,699	4,500	21.90	225,037,160	788,876
City Of Bellbrook	Greene	6,943	6,845,357	3,900	19.50	167,203,240	1,178,646
City Of Bellefontaine	Logan	0	7,421,282	4,600	1.33	222,381,590	3,087,916
City Of Bellevue	Huron	8,202	15,444,420	3,293	6.10	121,480,320	1,181,046
City Of Belpre	Washington	6,441	7,102,443	3,300	3.40	106,233,020	1,492,794
City Of Berea	Cuyahoga	19,093	48,800,099	6,865	16.80	381,876,900	2,739,272
City Of Bexley	Franklin	13,252	26,155,228	4,310	7.85	465,533,790	2,342,673
City Of Blue Ash	Hamilton	12,114	83,068,700	0	93.29	684,622,180	34,790,310
City Of Bowling Green	Wood	30,028	134,230,483	0	5.60	452,088,000	0
City Of Brecksville	Cuyahoga	13,554	37,965,377	0	8.21	595,498,600	6,801,888
City Of Broadview Heights	Cuyahoga	19,400	26,770,518	5,889	10.40	621,586,460	3,061,086
City Of Brook Park	Cuyahoga	19,212	63,863,301	0	4.75	420,082,990	4,187,186
City Of Brooklyn	Cuyahoga	11,169	25,523,465	0	5.90	296,772,190	12,859,373
City Of Brookville	Montgomery	5,900	8,672,256	4,593	1.30	106,172,970	1,418,865
City Of Brunswick	Medina	34,364	49,713,842	11,788	2.60	717,964,540	5,937,858
City Of Bryan	Williams	8,545	56,426,196	6,044	2.80	154,463,960	1,596,996
City Of Bucyrus	Crawford	12,362	20,372,996	5,510	4.30	152,268,850	600,740
City Of Cambridge	Guernsey	11,129	1,283,638	5,395	12.10	145,646,370	1,347,650
City Of Campbell	Mahoning	8,235	12,940,408	3,191	9.70	65,761,660	1,015,139
City Of Canal Fulton	Stark	5,484	9,137,061	3,952	3.80	84,245,010	632,188
City of Canal Winchester	Franklin	7,393	21,406,385	2,360	2.00	210,139,150	3,279,909
City Of Canfield	Mahoning	7,515	12,274,412	3,600	3.00	197,217,520	640,543
City Of Canton	Stark	73,007	214,296,364	51,100	3.40	718,153,090	5,782,928
City Of Celina	Mercer	10,400	47,028,920	0	2.30	166,384,035	3,062,771

**Other Information - Demographics - Unaudited**  
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City	County	Population	Final Appropriations For All Funds	Average Number Of Utility Customers	Full Tax Rate	Property Tax Valuation	Unrestricted General Fund Carryover Balance
City Of Centerville	Montgomery	23,999	52,057,024	0	2.35	633,387,490	10,682,611
City Of Chardon	Geauga	5,148	22,612,744	2,100	12.00	159,429,980	1,613,030
City Of Cheviot	Hamilton	8,375	7,066,645	0	20.13	110,212,490	759,995
City Of Chillicothe	Ross	21,899	46,109,680	9,300	80.60	395,365,840	1,159,910
City Of Circleville	Pickaway	13,453	22,349,782	5,179	4.00	210,028,130	964,776
City Of Cleveland	Cuyahoga	396,815	1,344,815,676	139,201	12.70	0	49,303,000
City Of Cleveland Heights	Cuyahoga	46,121	91,806,929	15,541	12.90	815,808,430	1,942,947
City Of Clyde	Sandusky	6,297	35,133,278	3,200	3.20	103,619,810	1,400,096
City Of Columbus	Franklin	802,912	0	281,391	3.14	0	44,457,000
City Of Conneaut	Ashtabula	12,841	18,471,913	8,640	9.91	183,664,810	1,282,087
City Of Coshocton	Coshocton	11,216	17,060,036	5,500	2.80	175,505,920	104,651
City Of Cuyahoga Falls	Summit	49,245	173,222,321	25,064	11.00	952,793,500	8,382,504
City Of Dayton	Montgomery	141,759	574,298,300	57,986	10.00	1,545,990,210	26,913,678
City Of Deer Park	Hamilton	5,736	3,767,463	0	10.45	103,061,390	1,472,238
City Of Defiance	Defiance	16,720	39,806,330	6,596	3.00	300,457,400	926,053
City Of Delaware	Delaware	35,925	107,124,209	13,500	1.85	665,688,000	4,893,140
City Of Delphos	Allen	7,101	16,085,000	2,756	6.75	101,395,510	293,159
City Of Dover	Tuscarawas	12,904	63,105,044	6,750	6.60	233,433,370	2,006,879
City Of Dublin	Franklin	43,103	177,697,959	0	2.95	1,952,420,530	53,339,734
City Of East Cleveland	Cuyahoga	17,520	20,535,884	0	12.70	148,138,690	(3,285,684)
City Of East Liverpool	Columbiana	11,062	18,943,320	5,875	12.60	88,644,260	422,394
City Of Eastlake	Lake	18,459	11,535,171	7,568	8.30	451,628,420	787,551
City Of Eaton	Preble	8,330	14,425,620	3,525	2.70	146,449,000	1,531,517
City Of Elyria	Lorain	54,533	111,359,857	18,536	93.56	809,667,440	3,434,827
City Of Englewood	Montgomery	13,600	26,100,433	5,635	10.59	262,207,940	6,650,292
City Of Euclid	Cuyahoga	48,920	90,612,653	19,417	13.60	587,254,750	4,034,510
City Of Fairborn	Greene	32,352	64,245,769	12,874	10.20	530,399,900	8,569,436
City Of Fairfield	Butler	42,510	77,373,317	13,500	81.64	949,299,340	14,430,534
City Of Fairlawn	Summit	7,437	31,186,473	0	2.70	311,264,640	11,725,740
City Of Fairview Park	Cuyahoga	16,798	24,755,104	5,914	11.80	345,222,300	3,895,005
City Of Findlay	Hancock	41,724	80,385,352	17,292	3.20	798,145,660	13,236,715
City Of Forest Park	Hamilton	18,720	31,443,936	5,613	11.08	322,028,640	1,192,321
City Of Fostoria	Seneca	13,244	18,040,040	4,967	4.20	153,539,820	276,864
City Of Franklin	Warren	11,896	26,270,388	4,800	9.32	206,713,290	6,269,282
City Of Fremont	Sandusky	16,734	74,959,000	9,600	3.20	246,341,510	2,154,941
City Of Gahanna	Franklin	33,288	26,049,683	10,502	2.40	900,606,220	15,808,716
City Of Galion	Crawford	10,512	41,395,825	0	3.90	109,239,930	6,368,260
City Of Garfield Heights	Cuyahoga	28,849	52,415,893	0	27.00	368,840,070	2,485,303
City Of Geneva	Ashtabula	6,215	1,064,285	2,549	8.70	94,418,190	1,064,285

**Other Information - Demographics - Unaudited**  
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City	County	Population	Final Appropriations For All Funds	Average Number Of Utility Customers	Full Tax Rate	Property Tax Valuation	Unrestricted General Fund Carryover Balance
City Of Girard	Trumbull	9,958	19,961,053	5,150	13.50	114,005,420	767,534
City Of Grandview Heights	Franklin	6,331	18,890,956	0	10.15	241,902	5,038,167
City of Green	Summit	25,699	84,663,498	0	2.40	672,934,180	18,694,415
City Of Greenville	Darke	13,105	24,477,166	6,265	8.15	215,715,040	2,905,149
City of Grove City	Franklin	35,817	83,165,681	0	3.50	829,124,360	17,458,852
City of Groveport	Franklin	5,330	30,171,372	8,500	1.40	213,120,510	2,358,291
City Of Hamilton	Butler	62,477	336,193,339	25,500	6.81	810,566,220	9,206,630
City Of Harrison	Hamilton	10,292	27,394,755	3,993	82.50	220,322,450	(1,060)
City Of Heath	Licking	10,310	22,344,248	3,808	5.40	272,878,060	2,594,005
City Of Highland Heights	Cuyahoga	8,345	20,365,744	0	4.00	384,227,510	8,006,626
City Of Hillsboro	Highland	6,600	12,767,211	2,850	3.00	112,261,350	897,089
City Of Hubbard	Trumbull	7,874	15,988,982	3,559	3.10	107,105,770	654,272
City Of Huber Heights	Montgomery	38,101	130,549,283	14,800	11.29	637,912,980	3,822,589
City Of Hudson	Summit	22,262	81,206,013	7,117	110.93	832,746,610	11,382,093
City Of Huron	Erie	7,149	16,767,692	3,893	4.90	192,832,450	842,078
City Of Independence	Cuyahoga	7,136	75,754,333	0	2.20	456,374,110	6,079,853
City Of Indian Hill	Hamilton	5,785	33,148,921	5,400	0.96	847,063,950	1,988,238
City Of Ironton	Lawrence	11,500	16,884,311	4,500	4.28	141,409,600	433,824
City Of Jackson	Jackson	6,336	37,660,041	4,170	6.70	110,850,900	1,656,372
City Of Kent	Portage	28,904	68,859,111	6,438	9.54	337,744,000	4,356,790
City Of Kettering	Montgomery	56,163	87,007,775	0	0.00	1,121,316,110	44,877,690
City Of Kirtland	Lake	6,855	10,894,921	233	11.05	237,054,400	440,999
City Of Lakewood	Cuyahoga	52,131	85,874,506	14,250	17.40	853,296,680	5,666,378
City Of Lancaster	Fairfield	39,359	142,079,719	17,958	3.40	727,831,260	4,820,539
City of Lebanon	Warren	20,033	84,662,845	9,906	8.32	396,645,380	4,584,338
City Of Lima	Allen	38,771	94,179,222	23,935	3.90	371,947,760	8,435,396
City Of Logan	Hocking	7,152	11,674,023	6,550	4.90	102,736,520	526,377
City Of London	Madison	9,982	14,431,025	3,833	5.80	174,763,490	1,359,236
City Of Lorain	Lorain	63,707	0	23,865	4.96	791,318,590	1,245,741
City Of Louisville	Stark	9,186	9,075,900	3,575	2.80	138,453,660	2,159,401
City Of Loveland	Hamilton	12,160	27,086,687	4,862	10.35	289,666,570	1,092,245
City Of Lyndhurst	Cuyahoga	14,001	25,261,349	0	11.50	395,816,880	4,379,645
City Of Macedonia	Summit	11,478	19,690,228	4,676	8.90	398,666,460	3,089,540
City Of Madeira	Hamilton	8,976	7,048,846	0	7.50	0	2,685,281
City Of Mansfield	Richland	47,821	100,386,444	18,696	3.60	571,243,540	4,491,217
City Of Maple Heights	Cuyahoga	22,784	25,857,896	0	15.50	316,394,780	(1,137,995)
City Of Marietta	Washington	14,085	49,766,098	12,805	2.40	257,067,910	1,782,662
City Of Marion	Marion	38,116	38,818,097	12,466	4.20	370,998,990	0
City Of Martins Ferry	Belmont	6,915	11,068,932	3,527	8.10	67,006,540	239,215

**Other Information - Demographics - Unaudited**  
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<b>City</b>	<b>County</b>	<b>Population</b>	<b>Final Appropriations For All Funds</b>	<b>Average Number Of Utility Customers</b>	<b>Full Tax Rate</b>	<b>Property Tax Valuation</b>	<b>Unrestricted General Fund Carryover Balance</b>
City Of Marysville	Union	22,306	116,915,138	7,297	5.20	383,333,000	6,423,877
City Of Mason	Warren	31,091	74,047,299	10,603	6.72	987,391,770	10,867,901
City Of Massillon	Stark	32,156	43,325,703	12,800	4.70	493,454,720	(1,062,233)
City Of Maumee	Lucas	14,286	71,629,948	6,405	3.70	411,184,470	10,054,078
City Of Mayfield Heights	Cuyahoga	19,155	28,296,115	0	10.00	549,335,470	10,285,813
City Of Medina	Medina	26,533	81,826,209	8,100	5.40	576,120,020	5,185,105
City Of Mentor	Lake	47,159	90,631,798	0	99.60	1,363,079,440	29,893,972
City Of Mentor-on-the-Lake	Lake	7,443	6,127,673	0	24.00	128,180,620	467,739
City Of Miamisburg	Montgomery	20,181	59,459,544	7,530	7.03	430,871,560	5,936,823
City Of Middleburg Heights	Cuyahoga	15,946	38,852,884	0	5.45	505,681,660	7,392,204
City Of Middletown	Butler	48,702	143,825,029	20,000	6.90	709,019	9,042,772
City Of Milford	Clermont	6,700	12,695,670	2,200	13.50	145,815,120	3,009,578
City Of Monroe	Butler	13,061	40,457,642	3,830	9.32	312,611,320	7,091,863
City Of Montgomery	Hamilton	10,251	37,453,301	0	10.05	481,049,290	14,827,944
City Of Moraine	Montgomery	6,307	23,124,946	0	2.50	221,007,480	1,197,712
City Of Mount Vernon	Knox	16,990	47,335,331	6,624	3.20	0	2,239,554
City Of Mt. Healthy	Hamilton	6,098	4,199,285	0	11.11	79,797,710	529,040
City Of Munroe Falls	Summit	5,300	5,469,082	1,850	7.53	107,868,020	2,016,533
City Of Napoleon	Henry	8,782	48,093,534	5,900	2.90	144,228,260	1,131,119
City Of Nelsonville	Athens	5,392	11,427,591	0	8.50	48,883,220	1,003,269
City Of New Albany	Franklin	8,255	63,138,193	0	1.94	543,081,830	9,837,402
City Of New Carlisle	Clark	5,785	5,215,509	2,377	11.00	66,927,720	14,033
City Of New Franklin	Summit	14,227	11,948,908	0	14.65	306,494,900	67,075
City Of New Philadelphia	Tuscarawas	17,292	27,687,827	7,615	3.80	314,462,850	1,597,045
City Of Newark	Licking	47,537	109,805,387	17,657	3.70	800,628,730	2,730,192
City Of Niles	Trumbull	19,271	78,023,512	13,868	4.50	261,683,640	1,886,652
City Of North Canton	Stark	17,488	42,072,046	15,436	7.40	353,748,300	1,666,989
City Of North Olmsted	Cuyahoga	32,718	108,940,781	15,058	13.30	788,722,540	3,245,137
City Of North Ridgeville	Lorain	31,269	68,015,479	12,700	11.71	679,673,330	2,692,294
City Of North Royalton	Cuyahoga	30,444	55,303,463	9,252	98.43	813,417,680	785,729
City Of Northwood	Wood	5,344	7,099,814	0	1.60	134,464,810	2,301,554
City Of Norton	Summit	12,085	14,923,957	0	9.50	246,745,410	1,868,895
City Of Norwalk	Huron	17,012	23,228,583	6,700	6.60	253,811,910	2,241,381
City Of Norwood	Hamilton	19,207	42,384,460	0	94.13	387,367,760	134,758
City Of Oakwood	Montgomery	9,202	18,175,905	3,400	151.99	299,149,940	3,951,755
City Of Oberlin	Lorain	8,286	39,404,067	3,578	14.18	113,756,660	9,356,250
City Of Olmsted Falls	Cuyahoga	9,024	9,767,656	2,039	14.45	188,457,950	2,032,447
City Of Ontario	Richland	6,156	10,770,042	2,605	2.20	180,039,540	4,515,227
City Of Oregon	Lucas	20,221	80,470,516	7,700	3.50	426,543,150	45,107,920

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City Of Orrville	Wayne	8,380	65,134,686	4,713	2.80	172,574,570	4,079,287
City Of Oxford	Butler	21,351	36,003,885	4,261	3.65	293,575,330	6,713,671
City Of Painesville	Lake	19,563	81,695,487	17,000	3.70	218,554,660	4,396,959
City Of Parma	Cuyahoga	81,601	94,474,206	0	7.10	1,391,136,000	3,176,027
City Of Parma Heights	Cuyahoga	20,718	25,800,916	0	10.00	315,393,990	1,142,788
City Of Pataskala	Licking	15,125	28,262,121	5,116	2.90	328,084,130	569,941
City Of Pepper Pike	Cuyahoga	5,979	15,492,737	0	9.50	406,471,840	7,801,232
City Of Perrysburg	Wood	21,377	75,092,358	9,577	5.75	573,933,220	8,706,518
City Of Pickerington	Fairfield	18,692	36,026,283	5,600	7.80	433,411,990	3,184,415
City Of Piqua	Miami	20,552	84,222,195	10,680	4.42	286,575,960	6,952,802
City Of Port Clinton	Ottawa	6,056	17,953,032	0	6.10	130,925,000	0
City Of Portsmouth	Scioto	20,226	37,034,220	13,493	10.35	213,252,580	584,094
City Of Powell	Delaware	12,000	11,891,253	0	3.88	478,491,350	6,486,906
City Of Ravenna	Portage	11,724	28,215,441	5,300	3.40	172,427,740	1,660,730
City Of Reading	Hamilton	10,385	21,784,300	3,600	2.00	172,200,000	234,341
City Of Reynoldsburg	Franklin	36,347	39,617,804	10,440	0.70	687,943,990	3,344,603
City Of Richmond Heights	Cuyahoga	10,546	15,128,829	0	8.70	255,236,170	3,408,879
City Of Rittman	Wayne	64,910	8,602,838	2,511	7.00	93,965,210	547,405
City Of Riverside	Montgomery	25,145	34,645,144	0	11.34	271,672,580	6,248,166
City Of Rocky River	Cuyahoga	20,213	42,369,978	6,806	126.58	685,726,280	3,583,363
City Of Rossford	Wood	6,239	7,873,759	0	7.70	123,029,480	4,956,641
City Of Saint Marys	Auglaize	8,300	49,891,159	5,139	3.32	127,392,520	2,498,024
City Of Salem	Columbiana	12,303	27,942,475	5,214	5.40	211,982,160	1,805,808
City Of Sandusky	Erie	25,793	49,437,046	9,360	5.25	460,233,000	4,454,096
City Of Seven Hills	Cuyahoga	11,804	15,765,526	5,075	9.70	311,215,520	3,710,041
City Of Shaker Heights	Cuyahoga	28,488	74,739,388	0	9.90	75,012,970	20,073,508
City Of Sharonville	Hamilton	13,560	54,019,417	0	0.00	487,379,050	5,509,973
City Of Sheffield Lake	Lorain	9,071	12,245,626	3,465	18.61	147,438,130	570,825
City Of Shelby	Richland	9,171	33,883,289	13,588	6.00	123,169,910	317,874
City Of Sidney	Shelby	21,031	61,785,237	9,045	3.20	453,740,892	6,884,442
City Of Solon	Cuyahoga	23,348	116,622,881	8,132	3.80	1,101,210,810	23,545,727
City Of South Euclid	Cuyahoga	21,209	32,774,788	0	16.35	363,067,030	3,754,911
City Of Springboro	Warren	17,409	47,919,958	7,992	1.11	453,795,120	6,492,384
City Of Springdale	Hamilton	11,223	23,370,264	0	88.12	326,065,100	4,697,624
City Of Springfield	Clark	59,357	202,531,984	23,384	3.60	820,102,454	4,550,093
City Of St. Clairsville	Belmont	5,184	14,262,006	2,414	12.10	109,385,130	835,157
City Of Steubenville	Jefferson	18,429	38,076,611	0	8.20	237,544,840	1,940,526
City Of Stow	Summit	34,768	98,500,245	12,200	9.50	789,917,270	4,752,209
City Of Streetsboro	Portage	16,028	33,560,888	4,320	2.90	424,185,960	2,322,787

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City Of Strongsville	Cuyahoga	44,750	88,022,228	4,270	9.90	1,401,219,540	7,727,855
City Of Sylvania	Lucas	18,935	43,994,417	0	5.10	383,854,250	4,357,916
City Of Tallmadge	Summit	17,515	30,481,823	7,981	6.15	372,901,110	6,441,922
City Of Tiffin	Seneca	17,963	25,830,493	7,755	4.10	263,393,260	2,393,700
City Of Tipp City	Miami	9,689	46,086,701	5,000	1.40	248,551,810	4,665,440
City Of Toledo	Lucas	284,012	1,337,011	125,000	4.40	3,212	1,088
City Of Toronto	Jefferson	4,972	11,937,073	2,127	3.40	54,005,800	955,075
City Of Trenton	Butler	11,000	13,367,525	4,730	7.74	172,517,060	1,187,429
City Of Trotwood	Montgomery	24,326	24,587,721	10,553	111.69	266,149,890	435,400
City Of Troy	Miami	26,000	65,710,740	10,600	1.75	484,641,350	10,109,810
City Of Twinsburg	Summit	18,796	25,171,514	0	2.14	567,033,150	27,386,001
City Of Uhrichsville	Tuscarawas	5,414	4,070,996	0	12.40	54,350,980	136,107
City Of Union	Montgomery	6,419	9,001,384	2,632	18.53	100,005,680	136,870
City Of University Heights	Cuyahoga	13,539	28,461,317	4,810	13.20	243,818,030	2,176,054
City Of Upper Arlington	Franklin	33,848	72,927,656	13,385	6.62	1,562,269,230	25,150,319
City Of Upper Sandusky	Wyandot	6,627	11,690,300	2,900	3.80	114,631,570	(2,217,286)
City Of Urbana	Champaign	11,793	16,157,301	4,700	3.30	178,787,290	724,831
City Of Vandalia	Montgomery	15,246	38,196,916	5,268	4.14	338,814,150	10,820,596
City Of Vermilion	Erie	10,507	19,282,653	6,000	10.75	148,654,486	408,926
City Of Wadsworth	Medina	21,842	92,310,822	12,317	5.80	470,878,450	4,825,957
City Of Wapakoneta	Auglaize	9,867	53,352,606	0	3.75	151,891,380	0
City Of Warren	Trumbull	40,723	89,082,675	64,821	3.50	395,622,910	745,619
City Of Warrensville Heights	Cuyahoga	13,542	41,171,954	0	9.70	225,845,050	2,995,225
City Of Washington Court House	Fayette	14,192	18,650,818	14,128	9.35	211,831,840	480,255
City Of Waterville	Lucas	5,509	11,898,100	2,242	3.50	119,552,860	866,688
City Of Wauseon	Fulton	7,312	11,741,120	3,000	2.20	114,135,190	534,534
City Of Wellston	Jackson	5,600	7,272,868	2,400	8.80	58,589,950	319,459
City Of West Carrollton	Montgomery	13,800	34,038,000	4,300	105.13	189,830,080	2,024,735
City Of Westerville	Franklin	37,073	217,716,099	55,751	20.30	1,032,490,560	26,737,759
City Of Westlake	Cuyahoga	32,729	66,798,545	11,473	9.52	1,354,532,180	36,413,031
City Of Whitehall	Franklin	18,400	36,807,355	0	1.50	234,357,240	6,222,058
City Of Wickliffe	Lake	12,663	24,009,594	5,338	8.09	286,864,770	5,224,616
City Of Willard	Huron	6,180	18,945,881	2,950	3.80	86,764,200	1,481,163
City Of Willoughby	Lake	22,268	52,787,715	6,993	8.53	570,120,270	6,829,542
City Of Willoughby Hills	Lake	9,485	22,141,598	1,223	7.30	259,614,280	678,808
City Of Willowick	Lake	14,171	17,071,382	0	19.50	245,564,770	1,296,269
City Of Wilmington	Clinton	12,520	33,052,954	5,223	7.35	215,364,540	3,558,520
City Of Wooster	Wayne	26,375	202,203,532	10,240	4.20	532,930,440	13,279,443
City Of Worthington	Franklin	13,575	25,190,190	0	5.00	551,623,370	7,963,435

Other Information - Demographics - Unaudited  
As of December 31, 2013  
All Cities Reporting Under GAAP

City	County	Population	Final Appropriations For All Funds	Average Number Of Utility Customers	Full Tax Rate	Property Tax Valuation	Unrestricted General Fund Carryover Balance
City Of Wyoming	Hamilton	8,428	17,626,726	3,300	10.00	274,930,000	1,877,746
City Of Xenia	Greene	25,879	60,542,965	10,000	0.00	380,957,080	2,721,794
City of Youngstown	Mahoning	65,405	197,818,336	46,750	3.70	468,158,870	158,573
City Of Zanesville	Muskingum	25,487	71,050,188	12,637	3.40	369,578,470	4,377,267

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ALL CITIES REPORTING UNDER  
CASH

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**Summary of Unaudited Data from the Statement of Net Position - Governmental Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under Cash**

		<b>Assets</b>				<b>Net Position</b>		
<b>City</b>	<b>County</b>	<b>Cash And</b>	<b>Investments</b>	<b>Restricted</b>	<b>Total Assets</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total Net</b>
		<b>Equivalents</b>		<b>Assets</b>			<b>(Deficit)</b>	
City Of Kenton	Hardin	1,739,742	0	0	1,739,742	538,720	1,201,022	1,739,742
City Of Van Wert	Van Wert	\$5,863,626	\$0	\$0	\$5,863,626	\$4,373,286	\$1,490,340	\$5,863,626

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Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Cash

		Program Receipts				General Receipts			
City	County	Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Receipts	Property Taxes	Income Tax	Other Taxes	Grants and Entitlements Not Restricted to Specific Programs
City Of Kenton	Hardin	546,259	377,950	189,679	1,113,888	354,719	2,861,347	0	292,892
City Of Van Wert	Van Wert	\$936,467	\$798,590	\$2,541,225	\$4,276,282	\$384,165	\$6,263,437	\$106,624	\$918,566

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Cash

General Receipts (Continued)											
City	County	Gain On Sale Of Capital Asset	Payment In Lieu Of Taxes	Unrestricted Contributions	Investment Earnings	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Miscellaneous	Total General Receipts	
City Of Kenton	Hardin	0	0	0	12,700	0	0	0	126,077	3,647,735	
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$22,516	\$0	\$0	\$0	\$743,103	\$8,438,411	

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Cash

									<u>Governmental Activities Disbursements</u>		
									<u>Security of Persons &amp; Property</u>		
City	County	Special Item	Extraordinary Item	Contribution To Permanent Fund	Advances	Transfers	Total Receipts And Other Items		Police	Fire	Other
City Of Kenton	Hardin	0	0	0	0	0	4,761,623		1,187,849	979,807	0
City Of Van Wert	Van Wert	\$20,286	\$0	\$0	\$0	\$61,621	\$12,796,600		\$2,113,433	\$1,756,101	\$475,541

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Cash

Governmental Activities Disbursements (Continued)											
City	County	Community And Leisure Time			Economic Development	Public Works	Basic Utility		Transportation	General Government	Intergovernmental
		Public Services	Public Health	Activities			Service				
City Of Kenton	Hardin	57,314	81,500	52,060	67,483	773,131	0	0	0	1,061,029	79,427
City Of Van Wert	Van Wert	\$0	\$137,560	\$240,285	\$484,837	\$0	\$0	\$3,270,756	\$1,554,479		\$0



Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Cash

		Governmental Activities Disbursements (Continued)						
		Debt Service						
City	County	Capital Outlay	Principal Retirement	Bond Issuance Costs	Debt Service Other	Interest And Fiscal Charges	Other Disbursements	Total Governmental Activities Disbursements
City Of Kenton	Hardin	241,815	124,569	0	0	8,577	0	4,714,561
City Of Van Wert	Van Wert	\$3,212,471	\$0	\$0	\$0	\$0	\$0	\$13,245,463

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under Cash**

<b>City</b>	<b>County</b>	<b>Change In Net Position</b>	<b>Net Position Beginning Of Year</b>	<b>Net Position End Of Year</b>
City Of Kenton	Hardin	47,062	1,692,680	1,739,742
City Of Van Wert	Van Wert	(\$448,863)	\$6,312,489	\$5,863,626

Summary of Unaudited Data from the Balance Sheet - Governmental Funds -General  
As of December 31, 2013  
All Cities Reporting Under Cash

		Assets			
City	County	Cash And	Investments	Restricted	Total Assets
		Cash		Assets	
		Equivalents			
City Of Kenton	Hardin	1,185,517	0	15,505	1,201,022
City Of Van Wert	Van Wert	\$1,543,085	\$0	\$0	\$1,543,085

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds -General**  
**As of December 31, 2013**  
**All Cities Reporting Under Cash**

<b>Fund Balances</b>							
<b>City</b>	<b>County</b>	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total Fund Balances</b>
City Of Kenton	Hardin	15,505	0	0	46,157	1,139,360	1,201,022
City Of Van Wert	Van Wert	\$6,007	\$0	\$0	\$254,589	\$1,282,489	\$1,543,085

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds  
As of December 31, 2013  
All Cities Reporting Under Cash

City	County	Assets			
		Cash And Cash Equivalents	Investments	Restricted Assets	Total Assets
City Of Kenton	Hardin	1,724,237	0	15,505	1,739,742
City Of Van Wert	Van Wert	\$5,863,626	\$0	\$0	\$5,863,626

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under Cash**

<b>Fund Balances</b>							
<b>City</b>	<b>County</b>	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total Fund Balances</b>
City Of Kenton	Hardin	15,505	538,720	0	46,157	1,139,360	1,739,742
City Of Van Wert	Van Wert	\$6,007	\$4,217,241	\$103,301	\$254,589	\$1,282,488	\$5,863,626

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -  
Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Cash

Receipts

City	County	Property Taxes	Income Taxes	Special Assessments	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services
City Of Kenton	Hardin	233,066	2,861,347	0	270,592	11,432	51,394	311,333	0	66,320
City Of Van Wert	Van Wert	\$305,259	\$3,692,717	\$0	\$844,759	\$21,573	\$410,563	\$0	\$0	\$366,670

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -  
Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Cash

		Receipts (Continued)			Disbursements				
					Current				
					Security of Persons and Property				
City	County	Contributions And Donations	Other Receipts	Total Receipts	Police	Fire	Other	Public Services	Public Health
City Of Kenton	Hardin	0	53,544	3,859,028	0	0	0	2,164,467	81,500
City Of Van Wert	Van Wert	\$0	\$370,641	\$6,012,182	\$1,799,075	\$1,438,763	\$475,182	\$0	\$137,560



Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -  
Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Cash

		Disbursements (Continued)							
		Current (Continued)							
City	County	Leisure Time Activities	Community And Economic Development	Basic Utility Service	Public Works	Transportation	General Government	Intergovernmental	Capital Outlay
City Of Kenton	Hardin	0	16,534	0	0	0	1,003,182	0	26,946
City Of Van Wert	Van Wert	\$240,285	\$1,376	\$0	\$0	\$0	\$1,049,444	\$0	\$319,971

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -  
Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Cash

		Disbursements (Continued)							Excess Of Receipts Over Under Disbursements
		Debt Service							
City	County	Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other	Other Disbursements	Total Disbursements		
City Of Kenton	Hardin	0	0	0	0	0	3,292,629		
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$5,461,656		

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -  
Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Cash

		Other Financing Sources (Uses)								
City	County	Sale Of Capital Assets	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Advances In	Advances Out	Transfers In	Transfers Out
City Of Kenton	Hardin	0	0	0	0	0	0	0	0	(556,837)
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,919	(\$48,534)

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -  
Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Cash

<u>Other Financing Sources (Uses) (Continued)</u>					<u>Special And Extraordinary Items</u>			
City	County	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses	Extraordinary		Total Special And Extraordinary Items	
					Special Item	Item		
City Of Kenton	Hardin	70	0	(556,767)	0	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	(\$9,615)	\$0	\$0	\$0	\$0

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -**  
**Governmental Funds - General**  
**As of December 31, 2013**  
**All Cities Reporting Under Cash**

<b>City</b>	<b>County</b>	<b>Net Change In Fund Balances</b>	<b>Fund Balances Beginning Of Year</b>	<b>Fund Balances End Of Year</b>
City Of Kenton	Hardin	9,632	1,191,390	1,201,022
City Of Van Wert	Van Wert	\$540,911	\$1,002,174	\$1,543,085

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Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -  
Governmental Funds - Total Governmental Funds  
As of December 31, 2013  
All Cities Reporting Under Cash

Receipts										
City	County	Property Taxes	Income Taxes	Special Assessments	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services
City Of Kenton	Hardin	354,719	2,861,347	0	860,077	12,700	51,934	411,426	0	83,343
City Of Van Wert	Van Wert	\$384,165	\$6,263,438	\$0	\$4,183,327	\$22,516	\$412,205	\$255,006	\$0	\$376,623

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -  
Governmental Funds - Total Governmental Funds  
As of December 31, 2013  
All Cities Reporting Under Cash

Receipts (Continued)					Disbursements				
					Current				
					Security of Persons and Property				
City	County	Contributions And Donations	Other Receipts	Total Receipts	Police	Fire	Other	Public Services	Public Health
City Of Kenton	Hardin	0	121,570	4,757,116	1,187,849	979,807	0	57,314	81,500
City Of Van Wert	Van Wert	\$54,845	\$762,569	\$12,714,694	\$2,113,433	\$1,756,101	\$475,541	\$0	\$137,560



Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -  
 Governmental Funds - Total Governmental Funds  
 As of December 31, 2013  
 All Cities Reporting Under Cash

		Disbursements (Continued)						
		Current (Continued)						
City	County	Community And		Basic Utility Service	Public Works	Transportation	General Government	Intergovernmental
		Leisure Time Activities	Economic Development					
City Of Kenton	Hardin	52,060	67,483	0	773,131	0	1,061,029	79,427
City Of Van Wert	Van Wert	\$240,285	\$484,837	\$0	\$0	\$3,270,756	\$1,554,479	\$0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -  
Governmental Funds - Total Governmental Funds  
As of December 31, 2013  
All Cities Reporting Under Cash

Disbursements (Continued)									
		Debt Service							
City	County	Capital Outlay	Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other	Other Disbursements	Total Disbursements	Excess Of Receipts Over Under Disbursements
City Of Kenton	Hardin	241,815	124,569	8,577	0	0	0	4,714,561	42,555
City Of Van Wert	Van Wert	\$3,212,471	\$0	\$0	\$0	\$0	\$0	\$13,245,463	(\$530,769)

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -  
Governmental Funds - Total Governmental Funds  
As of December 31, 2013  
All Cities Reporting Under Cash

		Other Financing Sources (Uses)								
City	County	Sale Of Capital Assets	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Advances In	Advances Out	Transfers In	Transfers Out
City Of Kenton	Hardin	0	0	0	0	0	0	0	587,790	(587,790)
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,692	(\$52,071)

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -  
Governmental Funds - Total Governmental Funds  
As of December 31, 2013  
All Cities Reporting Under Cash

		<u>Other Financing Sources (Uses) (Continued)</u>			<u>Special And Extraordinary Items</u>		
City	County	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses	Special Item	Extraordinary Item	Total Special And Extraordinary Items
City Of Kenton	Hardin	4,507	0	4,507	0	0	0
City Of Van Wert	Van Wert	\$20,286	\$0	\$81,907	\$0	\$0	\$0

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances -**  
**Governmental Funds - Total Governmental Funds**  
**As of December 31, 2013**  
**All Cities Reporting Under Cash**

City	County	Net Change In Fund Balances	Fund Balances	
			Beginning Of Year	Fund Balances End Of Year
City Of Kenton	Hardin	47,062	1,692,680	1,739,742
City Of Van Wert	Van Wert	(\$448,862)	\$6,312,488	\$5,863,626

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Summary of Unaudited Data from the Statement of Net Positon - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Cash

		Assets							
		Curent Assets			Noncurrent Restricted Assets				
City	County	Cash And Cash Equivalents	Investments	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Total Noncurrent Assets	Total Assets
City Of Kenton	Hardin	383,733	0	383,733	113,980	0	0	113,980	497,713
City Of Van Wert	Van Wert	\$517,379	\$0	\$517,379	\$0	\$0	\$0	\$0	\$517,379

Summary of Unaudited Data from the Statement of Net Positon - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Cash

Net Position				
City	County	Restricted	Unrestricted	Total Net Position
City Of Kenton	Hardin	113,980	383,733	497,713
City Of Van Wert	Van Wert	\$0	\$517,379	\$517,379



Summary of Unaudited Data from the Statement of Net Positon - Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Cash

		Assets							
		Curent Assets			Noncurrent Restricted Assets				
City	County	Cash And Cash Equivalents	Investments	Total Current Assets	Cash And Cash Equivalents	Customer Deposits	Investments	Total Noncurrent Assets	Total Assets
City Of Kenton	Hardin	404,321	0	404,321	0	0	0	0	404,321
City Of Van Wert	Van Wert	\$1,696,283	\$0	\$1,696,283	\$0	\$106,380	\$0	\$106,380	\$1,802,663

Summary of Unaudited Data from the Statement of Net Positon - Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Cash

<b>Net Position</b>				
<b>City</b>	<b>County</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total Net Position</b>
City Of Kenton	Hardin	0	404,321	404,321
City Of Van Wert	Van Wert	\$106,380	\$1,696,283	\$1,802,663

Summary of Unaudited Data from the Statement of Net Positon - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under Cash

		Assets							
		Curent Assets			Noncurrent Restricted Assets				
City	County	Cash And	Investments	Total Current Assets	Cash And	Customer Deposits	Investments	Total Noncurrent Assets	Total Assets
		Equivalents			Equivalents				
City Of Kenton	Hardin	0	0	0	0	0	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Summary of Unaudited Data from the Statement of Net Positon - Proprietary Funds - Enterprise Funds - Electric**  
**As of December 31, 2013**  
**All Cities Reporting Under Cash**

<div> <div></div> <div>Net Position</div> <div></div> </div>				
City	County	Restricted	Unrestricted	Total Net Position
City Of Kenton	Hardin	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0

Summary of Unaudited Data from the Statement of Net Positon - Proprietary Funds - Enterprise Funds - Landfill  
 As of December 31, 2013  
 All Cities Reporting Under Cash

		Assets							
		Curent Assets			Noncurrent Restricted Assets				
City	County	Cash And	Investments	Total Current	Cash And	Customer	Investments	Total	Total
		Equivalents			Equivalents				
City Of Kenton	Hardin	0	0	0	0	0	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Summary of Unaudited Data from the Statement of Net Positon - Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under Cash

Net Position				
City	County	Restricted	Unrestricted	Total Net Position
City Of Kenton	Hardin	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Cash

Operating Receipts						Operating Disbursements			
City	County	Sales	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Kenton	Hardin	0	821,188	9,005	830,193	682,569	0	204,711	283,777
City Of Van Wert	Van Wert	\$0	\$1,707,604	\$15,510	\$1,723,114	\$626,965	\$248,297	\$3,436	\$566,264

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Cash

Operating Disbursements (Continued)							
City	County	Cost Of Sales	Claims	Capital Outlay	Other Operating Disbursements	Total Operating Disbursements	Operating Income (Loss)
City Of Kenton	Hardin	0	0	102,351	0	1,273,408	(443,215)
City Of Van Wert	Van Wert	\$0	\$0	\$116,192	\$0	\$1,561,154	\$161,960



Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Cash

		Non Operating Receipts (Disbursements)								
City	County	Interest And Fiscal Charges	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds	Debt Service		Proceeds from Sale of Capital Assets	Interest Earnings	Operating Grants
						Redemption Of Principal	Issuance Costs			
City Of Kenton	Hardin	(5,891)	0	0	0	0	0	0	0	0
City Of Van Wert	Van Wert	(\$17,815)	\$0	\$0	\$0	(\$336,851)	\$0	\$0	\$0	\$0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
 Proprietary Funds - Enterprise Funds - Water  
 As of December 31, 2013  
 All Cities Reporting Under Cash

<u>Non Operating Receipts (Disbursements) (Continued)</u>							
City	County	Other Non Operating Receipts	Other Non Operating Disbursements	Total Non Operating Receipts (Disbursements)	Income (Loss) Before Special and Extraordinary Items, Advances and Transfers	Special Items	Extraordinary Items
City Of Kenton	Hardin	52,740	(44,477)	2,372	(440,843)	0	0
City Of Van Wert	Van Wert	\$0	\$0	(\$354,666)	(\$192,706)	\$0	\$0

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -**  
**Proprietary Funds - Enterprise Funds - Water**  
**As of December 31, 2013**  
**All Cities Reporting Under Cash**

<b>City</b>	<b>County</b>	<b>Advances In</b>	<b>Advances Out</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Change In Net Position</b>	<b>Net Position Beginning Of Year</b>	<b>Net Position End Of Year</b>
City Of Kenton	Hardin	0	0	0	0	(440,843)	938,556	497,713
City Of Van Wert	Van Wert	\$0	(\$57,373)	\$0	\$0	(\$250,079)	\$767,458	\$517,379

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Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Cash

		Operating Receipts				Operating Disbursements			
City	County	Sales	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Kenton	Hardin	0	2,231,008	6,953	2,237,961	568,765	0	322,941	103,201
City Of Van Wert	Van Wert	\$0	\$2,578,573	\$117,059	\$2,695,632	\$570,996	\$209,463	\$3,436	\$587,584

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Cash

Operating Disbursements (Continued)							
City	County	Cost Of Sales	Claims	Capital Outlay	Other Operating Disbursements	Total Operating Disbursements	Operating Income (Loss)
City Of Kenton	Hardin	0	0	11,778	0	1,006,685	1,231,276
City Of Van Wert	Van Wert	\$0	\$0	\$181,512	\$31,510	\$1,584,501	\$1,111,131

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Cash

		Non Operating Receipts (Disbursements)								
City	County	Interest And Fiscal Charges	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds	Debt Service		Proceeds from Sale of Capital Assets	Interest Earnings	Operating Grants
						Redemption Of Principal	Issuance Costs			
City Of Kenton	Hardin	(139,034)	0	0	0	(886,477)	0	0	0	0
City Of Van Wert	Van Wert	(\$153,213)	\$0	\$0	\$0	(\$464,559)	\$0	\$0	\$0	\$0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Cash

<u>Non Operating Receipts (Disbursements) (Continued)</u>							
City	County	Other Non Operating Receipts	Other Non Operating Disbursements	Total Non Operating Receipts (Disbursements)	Income (Loss) Before Special and Extraordinary Items, Advances and Transfers	Special Items	Extraordinary Items
City Of Kenton	Hardin	98,127	(285)	(927,669)	303,607	0	0
City Of Van Wert	Van Wert	\$0	\$0	(\$617,772)	\$493,359	\$0	\$0



**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -**  
**Proprietary Funds - Enterprise Funds - Sewer**  
**As of December 31, 2013**  
**All Cities Reporting Under Cash**

<b>City</b>	<b>County</b>	<b>Advances In</b>	<b>Advances Out</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Change In Net Position</b>	<b>Net Position Beginning Of Year</b>	<b>Net Position End Of Year</b>
City Of Kenton	Hardin	0	0	0	0	303,607	100,714	404,321
City Of Van Wert	Van Wert	\$0	(\$3,798)	\$0	\$0	\$489,561	\$1,313,102	\$1,802,663

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Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under Cash

		Operating Receipts				Operating Disbursements			
City	County	Sales	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Kenton	Hardin	0	0	0	0	0	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under Cash

Operating Disbursements (Continued)							
City	County	Cost Of Sales	Claims	Capital Outlay	Other Operating Disbursements	Total Operating Disbursements	Operating Income (Loss)
City Of Kenton	Hardin	0	0	0	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under Cash

		Non Operating Receipts (Disbursements)								
		Interest And Fiscal Charges	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds	Debt Service		Proceeds from Sale of Capital Assets	Interest Earnings	Operating Grants
City	County					Redemption Of Principal	Issuance Costs			
City Of Kenton	Hardin	0	0	0	0	0	0	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -**  
**Proprietary Funds - Enterprise Funds - Electric**  
**As of December 31, 2013**  
**All Cities Reporting Under Cash**

Non Operating Receipts (Disbursements) (Continued)					Income (Loss) Before Special and Extraordinary Items, Advances and Transfers		
City	County	Other Non Operating Receipts	Other Non Operating Disbursements	Total Non Operating Receipts (Disbursements)	Special Items	Extraordinary Items	
City Of Kenton	Hardin	0	0	0	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0

**Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -**  
**Proprietary Funds - Enterprise Funds - Electric**  
**As of December 31, 2013**  
**All Cities Reporting Under Cash**

City	County	Advances In	Advances Out	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
City Of Kenton	Hardin	0	0	0	0	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under Cash

		<u>Operating Receipts</u>				<u>Operating Disbursements</u>			
City	County	Sales	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies
City Of Kenton	Hardin	0	0	0	0	0	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
 Proprietary Funds - Enterprise Funds - Landfill  
 As of December 31, 2013  
 All Cities Reporting Under Cash

Operating Disbursements (Continued)							
City	County	Cost Of Sales	Claims	Capital Outlay	Other Operating Disbursements	Total Operating Disbursements	Operating Income (Loss)
City Of Kenton	Hardin	0	0	0	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under Cash

		Non Operating Receipts (Disbursements)								
City	County	Interest And Fiscal Charges	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds	Debt Service		Proceeds from Sale of Capital Assets	Interest Earnings	Operating Grants
						Redemption Of Principal	Issuance Costs			
City Of Kenton	Hardin	0	0	0	0	0	0	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
 Proprietary Funds - Enterprise Funds - Landfill  
 As of December 31, 2013  
 All Cities Reporting Under Cash

<u>Non Operating Receipts (Disbursements) (Continued)</u>					Income (Loss) Before Special and Extraordinary Items, Advances and Transfers		
City	County	Other Non Operating Receipts	Other Non Operating Disbursements	Total Non Operating Receipts (Disbursements)	Special Items	Extraordinary Items	
City Of Kenton	Hardin	0	0	0	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under Cash

City	County	Advances In	Advances Out	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
City Of Kenton	Hardin	0	0	0	0	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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**Long Term Obligations At Year End - Unaudited**  
**As of December 31, 2013**  
**All Cities Reporting Under Cash**

City	County	Governmental						
		General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
City Of Kenton	Hardin	415,000	0	0	307,255	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Long Term Obligations At Year End - Unaudited  
As of December 31, 2013  
All Cities Reporting Under Cash

City	County	Proprietary						
		General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
City Of Kenton	Hardin	138,750	0	0	5,453,756	0	0	0
City Of Van Wert	Van Wert	\$0	\$0	\$4,360,264	\$0	\$0	\$0	\$0



Other Information - Demographics - Unaudited  
As of December 31, 2013  
All Cities Reporting Under Cash

City	County	Population	Final Appropriations For All Funds	Average Number Of Utility Customers	Full Tax Rate	Property Tax Valuation	Unrestricted General Fund CarryoverBalance
City Of Kenton	Hardin	8,262	10,441,497	3,219	0.00	100,747,890	1,201,022
City Of Van Wert	Van Wert	10,846	\$19,449,911	4,600	0.00	\$155,515,730	\$1,154,982

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ALL CITIES REPORTING UNDER  
**MODIFIED CASH**

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Summary of Unaudited Data from the Statement of Net Position - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Assets								
City	County	Cash And Cash Equivalents	Investments	Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Internal Balances	Intergovernmental Receivable	Prepaid Items
City of Germantown	Montgomery	\$3,560,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	1,163,782	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Assets (Continued)								
City	County	Income Tax	Property	Special	Revenue In	Due From	Notes	Loans	Investment In	Restricted
		Receivable	Taxes	Assessments	Lieu Of	Other	Receivable	Receivable	Joint Venture	Assets
			Receivable	Receivable	Taxes	Governments				
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Assets (Continued)								
City	County	Advances To Other Funds	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Assets	Total Assets	Total Deferred Outflows Of Resources
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$3,560,634	\$0
City Of Struthers	Mahoning	0	0	0	0	0	1,163,782	0

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Liabilities								
City	County	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Compensated Absences	Matured Interest Payable	Matured Bonds Payable	Accrued Interest Payable
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0



Summary of Unaudited Data from the Statement of Net Position - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Liabilities (Continued)								
City	County	Retainage Payable	Claims Payable	Unearned Revenue	Notes Payable	Long Term Due Within One Year	Long Term Due In More Than One Year	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Net Position			
City	County	Net Investment	Net Position	Net Position	Total Net
		In Capital Assets	Restricted	Unrestricted Deficit	
City of Germantown	Montgomery	\$0	\$2,507,900	\$1,052,734	\$3,560,634
City Of Struthers	Mahoning	0	412,928	750,854	1,163,782

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Program Receipts				General Receipts			
City	County	Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Receipts	Property Taxes	Income Tax	Other Taxes	Grants & Entitlements Not Restricted to Specific Programs
City of Germantown	Montgomery	\$379,683	\$1,288,067	\$457,620	\$2,125,370	\$565,868	\$1,054,514	\$0	\$215,060
City Of Struthers	Mahoning	663,716	1,132,271	0	1,795,987	3,294,616	0	0	219,081

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		General Receipts (Continued)								
City	County	Gain On Sale Of Capital Asset	Payment In Lieu Of Taxes	Unrestricted Contributions	Investment Earnings	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Miscellaneous	Total General Receipts
City of Germantown	Montgomery	\$0	\$251,177	\$0	\$31,320	\$657,721	\$0	\$689,000	\$102,043	\$3,566,703
City Of Struthers	Mahoning	0	0	0	0	0	0	0	150,330	3,664,027

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

									<u>Governmental Activities Disbursements</u>		
									<u>Security of Persons &amp; Property</u>		
City	County	Special Item	Extraordinary Item	Contribution To Permanent Fund	Advances	Transfers	Total Receipts And Other Items		Police	Fire	Other
City of Germantown	Montgomery	\$0	\$0	\$0	(\$40,000)	\$0	\$5,652,073		\$1,867,380	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	5,460,014		1,759,661	0	1,292

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Governmental Activities Disbursements (Continued)											
City	County	Public Services	Public Health	Leisure Time Activities	Community And Economic Development	Public Works	Basic Utility Service	Transportation	General Government	Intergovernmental	Capital Outlay
City of Germantown	Montgomery	\$0	\$0	\$0	\$66,598	\$0	\$0	\$1,458,679	\$504,945	\$0	\$78,047
City Of Struthers	Mahoning	0	32,595	36,414	439,063	0	0	535,168	2,003,151	0	216,901

Summary of Unaudited Data from the Statement of Activities - Governmental Activities  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Governmental Activities Disbursements (Continued)							
		Debt Service							
City	County	Principal Retirement	Bond Issuance Costs	Debt Service Other	Interest And Fiscal Charges	Depreciation Expense	Other Disbursements	Total Governmental Activities Disbursements	
City of Germantown	Montgomery	\$1,041,115	\$0	\$132	\$81,637	\$0	\$0	\$5,098,533	
City Of Struthers	Mahoning	0	0	0	0	0	0	5,024,245	

**Summary of Unaudited Data from the Statement of Activities - Governmental Activities**  
**As of December 31, 2013**  
**All Cities Reporting Under Modified Cash**

City	County	Change In Net Position	Net Position	
			Beginning Of Year	Net Position End Of Year
City of Germantown	Montgomery	\$553,540	\$3,007,094	\$3,560,634
City Of Struthers	Mahoning	435,769	728,013	1,163,782



Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		<b>Assets</b>								
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Interfund Receivable</b>	<b>Due From Other Funds</b>	<b>Intergovernmental Receivable</b>
City of Germantown	Montgomery	\$1,052,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	719,286	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Assets (Continued)												
City	County	Prepaid Items	Income Taxes Receivable	Property Taxes Receivable	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	Total Assets	Total Deferred Outflows Of Resources	Total Assets And Deferred Outflows Of Resources
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,052,734	\$0	\$1,052,734
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	719,286	0	719,286

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Liabilities								
City	County	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable	Matured Bonds Payable	Retainage Payable	Interfund Payable
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Liabilities (Continued)								
City	County	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Fund Balances								Total Liabilities, Deferred Inflows of Resources and Fund Balance
City	County	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances	
City of Germantown	Montgomery	\$0	\$0	\$0	\$25,383	\$1,027,351	\$1,052,734	\$1,052,734
City Of Struthers	Mahoning	0	0	0	510,926	208,360	719,286	719,286

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**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under Modified Cash**

		<b>Assets</b>								
<b>City</b>	<b>County</b>	<b>Cash And Cash Equivalents</b>	<b>Investments</b>	<b>Inventory Held For Resale</b>	<b>Materials And Supplies Inventory</b>	<b>Accrued Interest Receivable</b>	<b>Accounts Receivable</b>	<b>Interfund Receivable</b>	<b>Due From Other Funds</b>	<b>Intergovernmental Receivable</b>
City of Germantown	Montgomery	\$3,560,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	1,163,782	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under Modified Cash**

		<b>Assets (Continued)</b>										
<b>City</b>	<b>County</b>	<b>Prepaid Items</b>	<b>Income Taxes Receivable</b>	<b>Property Taxes Receivable</b>	<b>Revenue In Lieu Of Taxes Receivable</b>	<b>Due From Other Governments</b>	<b>Notes Receivable</b>	<b>Loans Receivable</b>	<b>Other Assets</b>	<b>Total Assets</b>	<b>Total Deferred Outflows Of Resources</b>	<b>Total Assets And Deferred Outflows Of Resources</b>
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,560,634	\$0	\$3,560,634
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	1,163,782	0	1,163,782



**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under Modified Cash**

		<b>Liabilities</b>								
<b>City</b>	<b>County</b>	<b>Accounts Payable</b>	<b>Accrued Wages And Benefits</b>	<b>Contracts Payable</b>	<b>Intergovernmental Payable</b>	<b>Due To Other Governments</b>	<b>Matured Interest Payable</b>	<b>Matured Bonds Payable</b>	<b>Retainage Payable</b>	<b>Interfund Payable</b>
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under Modified Cash**

<b>Liabilities (Continued)</b>								
<b>City</b>	<b>County</b>	<b>Due To Other Funds</b>	<b>Claims Payable</b>	<b>Unearned Revenue</b>	<b>Notes Payable</b>	<b>Other Liabilities</b>	<b>Total Liabilities</b>	<b>Total Deferred Inflows Of Resources</b>
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds**

**As of December 31, 2013**

**All Cities Reporting Under Modified Cash**

<b>Fund Balances</b>								<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>
<b>City</b>	<b>County</b>	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total Fund Balances</b>	
City of Germantown	Montgomery	\$15,581	\$2,492,319	\$0	\$25,383	\$1,027,351	\$3,560,634	\$3,560,634
City Of Struthers	Mahoning	0	412,928	31,568	510,926	208,360	1,163,782	1,163,782

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Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Fund Balances - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

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Receipts

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City	County	Property Taxes	Income Taxes	Special Assessments	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services
City of Germantown	Montgomery	\$297,650	\$1,054,514	\$0	\$249,560	\$31,320	\$72,557	\$0	\$0	\$0
City Of Struthers	Mahoning	3,243,384	0	0	207,207	0	474,055	0	0	5,669

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Fund Balances - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

<u>Receipts (Continued)</u>					<u>Disbursements</u>						
					<u>Current</u>						
					<u>Security of Persons and Property</u>						<u>Community And Economic Development</u>
<u>City</u>	<u>County</u>	<u>Contributions And Donations</u>	<u>Other Receipts</u>	<u>Total Receipts</u>	<u>Police</u>	<u>Fire</u>	<u>Other</u>	<u>Public Services</u>	<u>Public Health</u>	<u>Leisure Time Activities</u>	
City of Germantown	Montgomery	\$0	\$350	\$1,705,951	\$862,762	\$0	\$0	\$0	\$0	\$0	\$66,598
City Of Struthers	Mahoning	0	150,330	4,080,645	1,469,517	0	0	0	0	31,275	0

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Fund Balances - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Disbursements (Continued)									
		Current (Continued)						Debt Service			
		Basic Utility Service	Public Works	Transportation	General Government	Intergovernmental	Capital Outlay	Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other
City of Germantown	Montgomery	\$0	\$0	\$0	\$504,945	\$0	\$0	\$811,115	\$34,217	\$0	\$0
City Of Struthers	Mahoning	0	0	0	1,898,874	0	216,901	0	0	0	0

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Fund Balances - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Disbursements (Continued)					Other Financing Sources (Uses)					
City	County	Other Disbursements	Total Disbursements	Excess Of Receipts Over Under Disbursements	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent
City of Germantown	Montgomery	\$0	\$2,279,637	(\$573,686)	\$0	\$0	\$207,721	\$0	\$689,000	\$0
City Of Struthers	Mahoning	0	3,616,567	464,078	0	0	0	0	0	0



Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Fund Balances - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Other Financing Sources (Uses) (Continued)								Special And Extraordinary Items		
City	County	Advances		Transfers		Other Financing Sources	Other Financing Uses	Total Other Financing Sources (Uses)		Total Special And Extraordinary		
		In	Out	In	Out					Special Item	Extraordinary Item	Extraordinary Items
City of Germantown	Montgomery	\$0	(\$40,000)	\$0	(\$541,972)	\$0	\$0	\$314,749		\$0	\$0	\$0
City Of Struthers	Mahoning	15,000	0	0	(233,000)	0	0	(218,000)		0	0	0

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Fund Balances - Governmental Funds - General  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

City	County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase (Decrease) In Inventory Or Prepaid Assets	Fund Balances End Of Year
City of Germantown	Montgomery	(\$258,937)	\$1,311,671	\$0	\$1,052,734
City Of Struthers	Mahoning	246,078	473,208	0	719,286

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Fund Balances - Governmental Funds - Total Governmental Funds  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

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Receipts

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City	County	Property Taxes	Income Taxes	Special Assessments	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services
City of Germantown	Montgomery	\$565,868	\$1,054,514	\$93,100	\$2,211,924	\$31,320	\$113,156	\$0	\$0	\$173,427
City Of Struthers	Mahoning	3,294,616	0	0	1,316,430	1,018	485,360	0	0	57,828

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Fund Balances - Governmental Funds - Total Governmental Funds  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Receipts (Continued)					Disbursements						
					Current						
					Security of Persons and Property						Community And Economic Development
City	County	Contributions And Donations	Other Receipts	Total Receipts	Police	Fire	Other	Public Services	Public Health	Leisure Time Activities	
City of Germantown	Montgomery	\$0	\$102,043	\$4,345,352	\$1,867,380	\$0	\$0	\$0	\$0	\$0	\$66,598
City Of Struthers	Mahoning	0	304,762	5,460,014	1,759,661	0	0	0	32,595	36,414	439,063

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Fund Balances - Governmental Funds - Total Governmental Funds  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Disbursements (Continued)										
		Current (Continued)						Debt Service				
City	County	Basic Utility Service	Public Works	Transportation	General Government	Intergovernmental	Capital Outlay	Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other	
City of Germantown	Montgomery	\$0	\$0	\$1,458,679	\$504,945	\$0	\$78,047	\$1,041,115	\$81,637	\$0	\$132	
City Of Struthers	Mahoning	0	0	535,168	2,003,151	0	216,901	0	0	0	1,292	

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Fund Balances - Governmental Funds - Total Governmental Funds  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Disbursements (Continued)					Other Financing Sources (Uses)					
City	County	Other Disbursements	Total Disbursements	Excess Of Receipts Over Under Disbursements	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent
City of Germantown	Montgomery	\$0	\$5,098,533	(\$753,181)	\$0	\$0	\$657,721	\$0	\$689,000	\$0
City Of Struthers	Mahoning	0	5,024,245	435,769	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Fund Balances - Governmental Funds - Total Governmental Funds  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Other Financing Sources (Uses) (Continued)									Special And Extraordinary Items		
City	County	Advances		Transfers		Other Financing Sources	Other Financing Uses	Total Other Financing Sources (Uses)	Total Special And Extraordinary		
		In	Out	In	Out				Special Item	Extraordinary Item	Extraordinary Items
City of Germantown	Montgomery	\$0	(\$40,000)	\$841,972	(\$841,972)	\$0	\$0	\$1,306,721	\$0	\$0	\$0
City Of Struthers	Mahoning	15,000	(15,000)	233,000	(233,000)	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Fund Balances - Governmental Funds - Total Governmental Funds  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

City	County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase (Decrease) In Inventory Or Prepaid Assets	Fund Balances End Of Year
City of Germantown	Montgomery	\$553,540	\$3,007,094	\$0	\$3,560,634
City Of Struthers	Mahoning	435,769	728,013	0	1,163,782



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Assets									
		Current Assets									
		Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Assets	Total Current Assets
City of Germantown	Montgomery	\$130,971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130,971
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Assets (Continued)											
		Noncurrent Assets											
		Restricted Assets			Capital Assets								
City	County	Cash And Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Assets	Total Deferred Outflows Of Resources	Total Deferred Outflows Of Resources
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130,971	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Liabilities									
		Current Liabilities									
City	County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Liabilities (Continued)						
		Current Liabilities (Continued)				Current Payable From Restricted Assets		
		Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Liabilities (Continued)											
Long Term Liabilities											
City	County	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Water  
 As of December 31, 2013  
 All Cities Reporting Under Modified Cash

Net Position					
City	County	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City of Germantown	Montgomery	\$0	\$0	\$130,971	\$130,971
City Of Struthers	Mahoning	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Assets											
Current Assets											
City	County	Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Assets	Total Current Assets
City of Germantown	Montgomery	\$551,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$551,865
City Of Struthers	Mahoning	720,943	0	0	0	0	0	0	0	0	720,943

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Assets (Continued)									
		Noncurrent Assets									
		Restricted Assets			Capital Assets						
City	County	Cash And Cash Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$551,865	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	720,943	0



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Liabilities								
		Current Liabilities								
City	County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Liabilities (Continued)						
		Current Liabilities (Continued)				Current Payable From Restricted Assets		
City	County	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Liabilities (Continued)										
Long Term Liabilities										
City	County	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

**Net Position**

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<b>City</b>	<b>County</b>	<b>Net Investment In Capital Assets</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total Net Position</b>
City of Germantown	Montgomery	\$0	\$0	\$551,865	\$551,865
City Of Struthers	Mahoning	0	0	720,943	720,943

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
 As of December 31, 2013  
 All Cities Reporting Under Modified Cash

		Assets										
		Current Assets										
City	County	Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Assets	Total Current Assets	
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
 As of December 31, 2013  
 All Cities Reporting Under Modified Cash

		Assets (Continued)											
		Noncurrent Assets											
		Restricted Assets			Capital Assets								
		Cash And	Customer		Nondepreciable	Depreciable	Less	Other	Total			Total	Total
City	County	Cash	Deposits	Investments	Capital Assets	Capital Assets	Accumulated	Noncurrent	Noncurrent	Assets	Resources	Assets	Outflows Of
		Equivalents					Depreciation	Assets	Assets				Resources
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
 As of December 31, 2013  
 All Cities Reporting Under Modified Cash

		Liabilities									
		Current Liabilities									
City	County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Liabilities (Continued)						
		Current Liabilities (Continued)				Current Payable From Restricted Assets		
		Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0



Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Liabilities (Continued)											
Long Term Liabilities											
City	County	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Electric  
 As of December 31, 2013  
 All Cities Reporting Under Modified Cash

Net Position						
City	County	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position	
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	
City Of Struthers	Mahoning	0	0	0	0	

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under Modified Cash

		Assets									
		Current Assets									
City	County	Cash And Cash Equivalents	Investments	Accounts Receivables	Intergovernmental Receivables	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Assets	Total Current Assets
City of Germantown	Montgomery	\$13,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,993
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill

As of December 31, 2013

All Cities Reporting Under Modified Cash

		Assets (Continued)									
		Noncurrent Assets									
		Restricted Assets			Capital Assets						
City	County	Cash And Equivalents	Customer Deposits	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,993	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill  
 As of December 31, 2013  
 All Cities Reporting Under Modified Cash

		Liabilities									
		Current Liabilities									
City	County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Liabilities (Continued)						
		Current Liabilities (Continued)				Current Payable From Restricted Assets		
City	County	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Liabilities (Continued)								
		Long Term Liabilities								
		Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Net Position - Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Net Position					
City	County	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
City of Germantown	Montgomery	\$0	\$0	\$13,993	\$13,993
City Of Struthers	Mahoning	0	0	0	0



Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

<u>Operating Receipts</u>						<u>Operating Disbursements</u>				
City	County	Sales	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Cost Of Sales
City of Germantown	Montgomery	\$0	\$571,911	\$7,339	\$579,250	\$78,616	\$61,121	\$210,490	\$69,536	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Operating Disbursements (Continued)							Non Operating Receipts (Disbursements)				
City	County	Depreciation	Claims	Capital Outlay	Other Operating Disbursements	Total Operating Disbursements	Operating Income (Loss)	Interest And Fiscal Charges	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds
City of Germantown	Montgomery	\$0	\$0	\$251,176	\$184	\$671,123	(\$91,873)	(\$39,537)	\$0	\$731,000	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Non Operating Receipts (Disbursements) (Continued)										
Debt Service										
City	County	Redemption Of Principal	Issuance Costs	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Receipts	Other Non Operating Disbursements	Total Non Operating Receipts (Disbursements)
City of Germantown	Montgomery	(\$881,889)	\$0	(\$610)	\$0	\$0	\$0	\$3,093	\$0	(\$187,943)
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Water  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

City	County	Income (Loss) Before Capital Contributions, Special and Extraordinary Items, Advances and Transfers	Capital Contributions	Special Items	Extraordinary Items	Advances In	Advances Out	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
City of Germantown	Montgomery	(\$279,816)	\$0	\$0	\$0	\$0	\$0	\$297,880	(\$297,880)	(\$279,816)	\$410,787	\$130,971
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Operating Receipts						Operating Disbursements				
City	County	Sales	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Cost Of Sales
City of Germantown	Montgomery	\$0	\$795,780	\$9,413	\$805,193	\$84,317	\$16,304	\$476,652	\$8,960	\$0
City Of Struthers	Mahoning	528,958	2,180,568	83,346	2,792,872	1,181,479	0	0	1,033,914	0

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Operating Disbursements (Continued)								Non Operating Receipts (Disbursements)			
City	County	Depreciation	Claims	Capital Outlay	Other Operating Disbursements	Total Operating Disbursements	Operating Income (Loss)	Interest And Fiscal Charges	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds
City of Germantown	Montgomery	\$0	\$0	\$27,359	\$0	\$613,592	\$191,601	(\$37,197)	\$0	\$87,000	\$0
City Of Struthers	Mahoning	0	0	724,592	0	2,939,985	(147,113)	0	0	0	577,036

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Non Operating Receipts (Disbursements) (Continued)								
		Debt Service								
City	County	Redemption Of Principal	Issuance Costs	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Receipts	Other Non Operating Disbursements	Total Non Operating Receipts (Disbursements)
City of Germantown	Montgomery	(\$161,155)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$111,352)
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	577,036

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Sewer  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

City	County	Income (Loss) Before Capital Contributions, Special and Extraordinary Items, Advances and Transfers	Capital Contributions	Special Items	Extraordinary Items	Advances In	Advances Out	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
City of Germantown	Montgomery	\$80,249	\$0	\$0	\$0	\$0	\$0	\$11,575	(\$11,575)	\$80,249	\$471,616	\$551,865
City Of Struthers	Mahoning	429,923	0	0	0	0	0	0	0	429,923	291,020	720,943



Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Operating Receipts						Operating Disbursements				
City	County	Sales	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Cost Of Sales
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Operating Disbursements (Continued)								Non Operating Receipts (Disbursements)			
City	County	Depreciation	Claims	Capital Outlay	Other Operating Disbursements	Total Operating Disbursements	Operating Income (Loss)	Interest And Fiscal Charges	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Non Operating Receipts (Disbursements) (Continued)								
		Debt Service								
City	County	Redemption Of Principal	Issuance Costs	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Receipts	Other Non Operating Disbursements	Total Non Operating Receipts (Disbursements)
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Electric  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

City	County	Income (Loss) Before Capital Contributions, Special and Extraordinary Items, Advances and Transfers	Capital Contributions	Special Items	Extraordinary Items	Advances In	Advances Out	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the  
Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Operating Receipts						Operating Disbursements				
City	County	Sales	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Cost Of Sales
City of Germantown	Montgomery	\$0	\$408,992	\$0	\$408,992	\$8,398	\$2,887	\$338,840	\$100,084	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the  
Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

Operating Disbursements (Continued)								Non Operating Receipts (Disbursements)			
City	County	Depreciation	Claims	Capital Outlay	Other Operating Disbursements	Total Operating Disbursements	Operating Income Loss	Interest And Fiscal Charges	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds
City of Germantown	Montgomery	\$0	\$0	\$938	\$0	\$451,147	(\$42,155)	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the  
Statement Of Receipts, Disbursements And Changes In Net Position -  
Proprietary Funds - Enterprise Funds - Landfill  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Non Operating Receipts (Disbursements) (Continued)								
		Debt Service								
City	County	Redemption Of Principal	Issuance Costs	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest Earnings	Operating Grants	Other Non Operating Receipts	Other Non Operating Disbursements	Total Non Operating Receipts (Disbursements)
City of Germantown	Montgomery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0

**Summary of Unaudited Data from the**  
**Statement Of Receipts, Disbursements And Changes In Net Position -**  
**Proprietary Funds - Enterprise Funds - Landfill**  
**As of December 31, 2013**  
**All Cities Reporting Under Modified Cash**

<b>City</b>	<b>County</b>	<b>Income (Loss) Before Capital Contributions, Special and Extraordinary Items, Advances and Transfers</b>	<b>Capital Contributions</b>	<b>Special Items</b>	<b>Extraordinary Items</b>	<b>Advances In</b>	<b>Advances Out</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Change In Net Position</b>	<b>Net Position Beginning Of Year</b>	<b>Net Position End Of Year</b>
City of Germantown	Montgomery	(\$42,155)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$42,155)	\$56,148	\$13,993
City Of Struthers	Mahoning	0	0	0	0	0	0	0	0	0	0	0



Long Term Obligations At Year End - Unaudited  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

		Governmental						
City	County	General	Special	Notes	Loans	Capital	Revenue	Miscellaneous
		Obligation	Assessment					Long Term
		Bonds	Bonds	Payable	Payable	Leases	Bonds	Bonds
City of Germantown	Montgomery	\$1,370,000	\$0	\$1,139,000	\$1,675,895	\$0	\$0	\$0
City Of Struthers	Mahoning	0	0	0	0	12,680	0	0

Long Term Obligations At Year End - Unaudited  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

City	County	Proprietary					Miscellaneous	
		General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Long Term Bonds
City of Germantown	Montgomery	\$765,000	\$0	\$818,000	\$143,319	\$0	\$627,000	\$0
City Of Struthers	Mahoning	0	0	0	2,651,470	0	0	0

Other Information - Demographics - Unaudited  
As of December 31, 2013  
All Cities Reporting Under Modified Cash

City	County	Population	Final	Average Number Of	Full Tax Rate	Property Tax	Unrestricted
			Appropriations For All Funds				GenFund CarryoverBalance
City of Germantown	Montgomery	5,525	\$10,442,524	2,200	0.00	\$94,368,360	\$1,027,001
City Of Struthers	Mahoning	10,564	11,234,215	4,600	4.00	105,920,200	679,806