Local Government Innovation Fund Application

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Project Name: Roadmap to IT $olutions

1.0 Contact Information

1.1-5 Main Applicant:

North Central Ohio Educational Service Center
928 West Market Street, Suite A
Tiffin, Ohio 44883
Phone: 419-447-2927
Fax: 419-447-2825
jdavoli@ncoesc.org

1.6 Applicant Contact:

John Davoli
Director of NCORcog
jdavoli@ncoesc.org
Phone: 419-447-2927 extension 136

1.7 County:

Seneca

1.8 Population Data:

Population of Counties in the North Central Ohio Educational Service Center Service Area*				
Allen	106,331		Lucas	441,815
Ashland	53,139		Marion	66,501
Crawford	43,784		Morrow	34,827
Erie	77,079		Richland	124,475
Hancock	74,782		Sandusky	60,944
Hardin	32,058		Seneca	56,745
Huron	59,626		Union	52,300
Knox	60,921		Wood	125,488
Lorain	301,356		Wyandot	22,615
Total:	**1,794,786**			
*based on 2010 Census for Counties				

2.0 Collaborative Partners: Yes

Each collaborative partner's information is listed below.

2.1-5 Collaborative Partner:

Seneca County
111 Madison Street
Tiffin, Ohio 44883
Phone: 419-447-4550
Fax: 419-447-0556
nsmith@seneca-county.com

2.6 Population Data:

The population of Seneca County is 56,745—a county with a population of less than 235,000.

2.7 Nature of Partnership:

The Parties seek to identify and catalogue IT capacities of their respective organizations as well as those of potential regional partners in order to map solutions that better leverage existing public technology investments. The goal for all parties is to provide a roadmap for consolidating public information technology investments while enhancing data security and performance. It is agreed that the North Central Educational Service Center shall bear the costs associated with the LGIF grant application, take responsibility for administering the grant award, and will coordinate data collection during the study.

Parties agree to cooperate in data collection by partners and vendors in the State of Ohio Local Government Innovation Fund process related to budget experience, projections, and their total cost of ownership of information technology.

2.1-5 Collaborative Partner:

City of Tiffin
51 East Market Street
Tiffin, Ohio 44883
Phone: 419-448-5401
Fax: 419-448-5410
mayor@tiffinohio.gov

2.6 Population Data:

The population of the City of Tiffin is 17,963—a city with a population of less than 20,000.

2.7 Nature of Partnership:

The Parties seek to identify and catalogue IT capacities of their respective organizations as well as those of potential regional partners in order to map solutions that better leverage existing public technology investments. The goal for all parties is to provide a roadmap for consolidating public information technology investments while enhancing data security and performance. It is agreed that the North Central Educational Service Center shall bear the costs associated with the LGIF grant application, take responsibility for administering the grant award, and will coordinate data collection during the study.

Parties agree to cooperate in data collection by partners and vendors in the State of Ohio Local Government Innovation Fund process related to budget experience, projections, and their total cost of ownership of information technology.

2.1-5 Collaborative Partner:

Village of New Riegel
13 Findlay Street
New Riegel, Ohio 44853
Phone: 419-595-2645
Fax: 419-595-2295
grammykajk@yahoo.com

2.6 Population Data:

The population of the Village of New Riegel is 249—a village of less than 20,000.

2.7 Nature of Partnership:

The Parties seek to identify and catalogue IT capacities of their respective organizations as well as those of potential regional partners in order to map solutions that better leverage existing public technology investments. The goal for all parties is to provide a roadmap for consolidating public information technology investments while enhancing data security and performance. It is agreed that the North Central Ohio Educational Service Center shall bear the

costs associated with the LGIF grant application, take responsibility for administering the grant award, and will coordinate data collection during the study.

Parties agree to cooperate in data collection by partners and vendors in the State of Ohio Local Government Innovation Fund process related to budget experience, projections, and their total cost of ownership of information technology.

2.1-5 Collaborative Partner:

Clinton Township
837 North State Route 101
P.O. Box 801
Tiffin, Ohio 44883
Phone: 419-447-2529
pmoy@bright.net

2.6 Population Data:

The population of Clinton Township is 4,188—a township of less than 20,000.

2.7 Nature of Partnership:

The Parties seek to identify and catalogue IT capacities of their respective organizations as well as those of potential regional partners in order to map solutions that better leverage existing public technology investments. The goal for all parties is to provide a roadmap for consolidating public information technology investments while enhancing data security and performance. It is agreed that the North Central Educational Service Center shall bear the costs associated with the LGIF grant application, take responsibility for administering the grant award, and will coordinate data collection during the study.

Parties agree to cooperate in data collection by partners and vendors in the State of Ohio Local Government Innovation Fund process related to budget experience, projections, and their total cost of ownership of information technology.

3.0 Project Information

3.1 Project Name: Roadmap to IT $olutions

3.2 Description:

The North Central Ohio Educational Service Center (NCOESC), and its team of collaborative partners, proposes to use Local Government Innovation Fund (LGIF) dollars to create a roadmap and catalogue of solutions that will make the overall information technology (IT) systems for these entities more effective, and thus make these government entities more efficient service delivery providers through a “shared services” targeted approach.

To form this roadmap and catalogue of solutions, the NCOESC, as lead partner, requests a $100,000 LGIF grant to conduct a finely-tuned feasibility assessment to determine key issues faced by each of the participating agencies, identify information system assets and liabilities encountered within the current infrastructures, and identify how a shared services approach to IT can address current limitations and inefficiencies. The entities involved have a strong leadership structure and collaborative framework.

The NCOESC’s collaborative partners include:

- Seneca County,
- City of Tiffin,
- Village of New Riegel and
- Clinton Township.

These partners seek to identify and catalogue:

- IT platforms,
- Measure total cost of ownership of their technology tools,
- Assess IT capacities of partner organizations and other regional public entities and
- Map solutions that seek to better leverage existing IT capacities in a shared services environment with contemporary solutions, IT standards and practices.

The project will map opportunities for consolidation and structural realignment across IT operations of K-12 and local government partners, including the larger entities of Seneca County and the City of Tiffin, along with the much smaller jurisdictions of the Village of New Riegel and Clinton Township. The objective is to standardize solutions and enhance data security and system performance, while maintaining and/or improving each partner’s ability to provide quality services to their taxpayers.

Currently, government jurisdictions in Seneca County and other areas of north-central Ohio operate their own IT systems independent of other political subdivisions within the region. Duplication of hardware, personnel, licenses, software programs, technical support and maintenance all exist and thus channel tax dollars into paying for redundancies.

Operating in an era of tight government budgets and the advent of new IT market efficiencies has spurred interest in a cooperative solution. Thus, NCOESC and its collaborative partners are pursuing LGIF support to conduct a feasibility assessment as a next step to pursue IT consolidation and shared services to create efficiencies and end related redundant and under-utilized services.

The feasibility study will be key to the development of the roadmap and a catalogue of solutions that will allow NCOESC and its partners to guide consolidation. As one of the state's innovative educational service centers, NCOESC has proven experience in pooling resources to enhance the availability of personnel and expertise as well as educational resources in K-12 school systems. The NCOESC currently provides extensive shared services to thirty-four (34) school districts. It is a scalable organization well-positioned to encourage shared services across what is sometimes considered a great divide between local governments and local school districts. The leadership of NCOESC and the partner agencies are convinced this model of shared services and collaborative approaches can work for IT infrastructure across several jurisdictions in Seneca County.

NCOESC's services have proven scalable to various sized school systems, and its organizational expertise is transferrable. The most significant change came with the dissolution of the Sandusky County Educational Service Center (SCESC). Through a series of discussions and meetings a significant amount of business was transferred to the ESC. This generated significant revenues as our need for the capacity to serve also increased. In addition, other projects in Ohio and throughout the nation have shown IT systems can be shared across jurisdictional boundaries and scaled to meet the needs, functions and reporting needs across several types of jurisdictions, for example, educational, city, county and township.

The feasibility assessment will determine the best approaches to make eventual solutions scalable so that other jurisdictions could be included in the future after the initial phase of implementation is completed. After the initial phase of implementation, extensions of the IT infrastructure could be made available to other villages, townships, schools, community colleges, counties and other political subdivisions.

3.3. Type of Award requested: GRANT

3.4 Proof of Feasibility: N/A

3.5 Problem Statement:

Political subdivisions in Seneca County and surrounding areas operate their own IT systems independent of other public entities. These public entities lack economies of scale relative to IT. Duplication of IT services has been identified as a key inefficiency that could be addressed through an integrated, collaborative approach. Currently, file servers are being maintained by these entities, with hardware and related costs being duplicated. This duplication includes the time and costs related to data security, business continuity, licensing, technical support, training, maintenance/repairs, personnel, and hardware and software upgrades.

Duplication also occurs as the jurisdictions have multiple email and internet service providers and separate financial programs for accounting, budgeting, human resources and payroll. Thus, duplication of personnel occurs within each of these entities. Budget realities and the evolution of affordable cloud computing, smaller and more powerful server solutions, cost-effective server virtualization technologies, modern document management systems and business process re-engineering create both motivation and opportunity for collaboration. These new technologies and IT strategies have the capacity to create new efficiencies and enhance data management and security for all parties.

Similar to other areas of Ohio and the state itself, collaborative partners have experienced the challenges of diminishing financial resources over the past few years, while tax dollars in the State of Ohio continue to fund redundant IT capacity and functionality. In many cases this was to maintain local control aligned with the jurisdiction's purpose. Instinctively, organizations, whether public or private, seem more comfortable controlling their data and systems and often are concerned about the data security. However, in today's market, the collaborative partners recognize that an integrated approach can be taken that creates more efficiencies, better economies of scale and a reduction in costs while maintaining local control of their data in a secure environment.

How the needs were determined:

A local cost analysis will be completed to determine the percentage of IT expenses that are allocated to aspects of the systems that could be part of a shared services arrangement. The feasibility analysis planned under this application will drill down on the percentage of IT costs that relate to IT infrastructure, such as the cost of purchasing and maintaining servers for each of the entities involved.

Similar studies and analyses provide a meaningful basis for the need among the entities in north-central Ohio. A State of Ohio 2011 analysis of its IT costs

indicated 70% of these costs were related to infrastructure and operations, and only 30% to software. The study identified all platforms and investments made in Ohio, and the silos identified mirror many of the silos at the local government level. [1]

In a different case, the state of Minnesota studied information systems and found significant redundancies and formed a new shared approach to address the duplications. Since that time Minnesota's Local Government Information System (LOGIS) has shown success in sharing IT-based services that have led to both savings and cost avoidance. LOGIS provides IT for local governments across the state in the form of applications, network services, implementation and internet services.[2]

How the needs will be met:

SkinnyOhio.org describes the first two steps in IT consolidation as: 1) analyze your IT environment and 2) identify your goals and objectives so that the success and failure of the project can be measured. By conducting a feasibility study to identify the IT capacities of each participating organization and by mapping the alternatives for IT consolidation and shared IT services, the north-central Ohio region can maximize the planning process to map a scalable solution that leverages capacities currently funded to better serve the data management needs of public administrators and tax payers of the region.

The goals of the collaborative partners are similar and overlapping. The partners seek to protect and enhance service levels to the public, to become more efficient in delivering operational data management, and to pursue a more robust regional business continuity (disaster recovery) solution.

The results of the feasibility study will be utilized to map and develop a menu of IT services and facilities that will be scalable to service a large number of local government partners. The study will gather data on best practices in the areas of governance, cost-sharing rate models, and successful pilots that were implemented, some of which may be operational.

Other concerns that will be explored in the feasibility study phase include security practices (disaster recovery) and the aging of current technology platforms.

Benefits to Be Gained:

The goal of these entities in submitting this application for an LGIF grant is to gain a roadmap and catalogue of solutions for how the partner entities can

[1] Figures were quoted in August 2011 testimony by Stuart R. Davis, State Chief Information Office and Assistant Director, Ohio Department of Administrative Services

[2] Creating a Sustainable Model for Local Government Collaboration (October 2011). Local Government Information Systems Association: An Oracle Story.

develop a shared services approach to information technology. The grant funds will be used to pay for the feasibility study that will identify the IT capacities of each participating organization, and to create the roadmap of alternatives for IT consolidation and shared IT services. From the informal discussions with our collaborating partners, it is apparent that there is complexity and diversity in the IT environment.

This local feasibility study may identify redundancies common to what the State of Ohio found across its agencies, and in similar assessments by other government entities. Based on those examples, it can be assumed that the majority of IT expenditures in Seneca County and the areas served by NCOESC will be proportionately similar to others; that is, that 60%-70% of IT costs would be dedicated to infrastructure, hardware, software licenses, business continuity, support, and maintenance, all of which can be shared across jurisdictions, thus allowing cost savings. To gain the cost savings, it is expected that the roadmap and catalogue of solutions identified within the proposed feasibility study will be able to address those areas where collaborative approaches to IT will lower infrastructure costs.

3.6 Targeted Approach (ONE):

Shared Services within the area of IT will promote innovation, efficiencies, and collaboration as the focus of this project. The feasibility study will be crafted in a manner that will move the partner agencies toward the development of a technology master plan.

A senior fellow from the Center for Digital Government, has said the case for consolidation involves less duplication, better utilization, shared resources, operations efficiency, faster provisioning, ease of maintenance, shared support staff, consistent training, newer tools, consistent policies, policy adherence, better architecture, less power, less e-waste, better cooling, equipment reuse, network modernization, private cloud applications and e-government.

According to Cisco's strategic paper for The Center for Digital Government, "Chief Information Officer's (CIO) understand that by pooling resources among many clients, they can drive economies of scale, reduce redundant and obsolete solutions and potentially roll out new services more quickly."

3.7 Return on Investment:

We anticipate saving partners at least 30% on their IT costs by better leveraging existing public data centers and implementing cloud-based network solutions. Based upon total cost projections of the collaborative partners, over the next three years this will result in cost savings in the amount of $779,588.

Many government organizations have realized the benefits of IT consolidation. The State of Ohio realized $10 million in savings over three years when it consolidated servers from 110 independent government organizations. Other consolidation initiatives that have resulted in savings have included numerous federal agencies and the states of Michigan, Utah and, as noted above, Minnesota has saved $73 million since the inception of its LOGIS program.

States embarking on consolidation initiatives need to get a handle on how much their agencies are spending on IT and then establish baselines for the services they will deliver – two things easier said than done, according to CIOs at the National Association of State CIOs.

"You have to know the baseline and how much does [IT] cost and how much service you are providing," said Steve Fletcher, State of Utah CIO. "That is a real good set of information to have if you are going to transform the organization." But often the CIO does not have that information, he added.

These same challenges are self evident in the federated public service delivery by local governments in Ohio. In order to transform, local governments must first measure current IT capacities.

Although the scale of a smaller local region is much smaller than that of an entire state, NCOESC and its collaborative partners expect the feasibility study to demonstrate that proportionately significant savings can be achieved across the local entities in Seneca County and surrounding north-central Ohio.

The benefits of IT consolidation also reach beyond cost savings. The additional benefits of consolidation can include increased simplicity of maintenance, heightened security, reduced environmental impact and integration of new applications.

The feasibility assessment will mine the current investments and identify those areas where a Return on Investment (ROI) exists.

3.8 Probability of Success:

As a classic shared service provider, NCOESC is the logical entity to take the lead on this project. NCOESC has extensive experience in offering shared services to the 91 public school districts in the 18 counties it serves. The organization has developed a successful track record in providing vital services to political subdivisions. NCOESC's organizational expertise will be essential in identifying the capacities of the partner entities, and how the IT for these entities could be better configured for efficiency.

As time and funding allows, the feasibility phase also will reach out to other potential partners such as the Information Technology Centers (ITCs), which provide data infrastructure for schools within Ohio, to assess the capacity of any of these organizations to help support this project.

The anticipated return from this feasibility study is to provide more efficient paths to providing IT services. These paths should provide a catalogue of service options for the partner organizations in this collaboration that can also be expanded in the future to include COG members. There is great potential for enhanced system accessibility, performance and security. The result will be that citizens and local businesses can enhance current service levels, gain access to new customer service applications and receive a faster response from public administrators.

In a profile of Minnesota's LOGIS, one of its customers, the technology company Oracle reports public sector entities are beginning to move toward strategies that have been tested and found effective within the private sector, including:

- Becoming more customer-focused and forward looking (Oracle used the term citizen-centric),
- Adopting lean processes that center on eliminating waste and achieving high-quality results at the lowest cost,
- Enabling self-service, that is, local constituencies can access government services and information through web-based resources,
- Using commercial off-the-shelf applications to offer more interactive public services in a cost-effective manner and
- Evaluating the cloud as an innovative service delivery model.

Skinnyohio.org notes that "…server consolidation is one of the most effective ways to lower [the Total Cost of Ownership (TCO)] of a company's data center." It also lists the benefits of virtualization, another possible solution for NCOESC and its collaborative partners.

To increase the chances of success, NCOESC will contract Public Performance Partners (P3), an experienced 501(c)3 non-profit consulting entity, to conduct the feasibility study and serve as project manager. P3 is a non-profit organization that brings together subject matter experts to help counties, cities, townships, school districts or institutions of higher learning plan and execute cost-saving strategies and continue to provide valuable public service. P3 also will engage an experienced Ohio-based IT vendor to bring in additional IT and systems expertise.

3.9 Replicable and Scalable:

The project requirements will focus on consolidated IT solutions that are scalable and pose the greatest prospect for efficiencies to assist all partners, especially villages, small cities, and townships. Although five political subdivisions will serve as the collaborative partners for this initiative, the feasibility study is expected to result in mapping and business planning that will permit the expansion of this shared services approach to other entities in the region.

The initial partners are also charter members of the North Central Ohio Regional Council of Governments (NCORcog) that will ultimately serve a multi-county area. This COG will not be the entity soliciting this LGIF, or be directly involved in the administration of the IT-related feasibility study.

As Ohio ESCs morph to become Regional Shared Service Centers (RSSC), the NCOESC can provide a model for other regions of Ohio transitioning to shared IT services.

3.10 Part of Larger Consolidation Effort?:

This project is not part of a larger consolidation effort but it is expected that solutions will be scalable.

3.11 Past Innovation Success:

In the recent past, the North Central Ohio ESC has successfully implemented projects that promote efficiencies and shared services among the school districts it serves. Among these projects are:

- shared IT networking,
- web-site posting,
- shared IT services,
- web-based learning management system,
- Individual Education Plan (IEP) records management system,
- administrative collaboration and network program,
- cooperative purchasing-technology office commodities and
- bus driver services.

3.12 Response to Changes in Economic Demand:

The way local governments work is changing. A more dynamic business and technology market is causing even local jurisdictions such as educational institutions (schools/colleges) and county, city, village and township governments

to be more adaptable. Taxpayers, including residents and businesses, also are becoming more technologically sophisticated and seeking more accessible and efficient government services. The case for more efficient government, particularly in the area of technology offerings, is gaining traction.

Server virtualization products also provide data centers with dramatic capacity enhancements combined with energy efficiencies and an opportunity to upgrade, significantly, through a shared approach where resources are combined. New enabling technologies make IT consolidation even more efficient. For example, server consolidation, virtualization (allowing one computer to run several operating systems), and cloud computing have become a marketplace standard and a low cost alternative for small organizations and agencies. These approaches to technology also allow for scalability, which serves as another major benefit.

These strategies will be key tools in responding to the diminishing revenue environment in Ohio. The Tiffin/Seneca County/north-central Ohio area faces some of the tightest budget constraints in decades. In addition to declines in local tax revenue due to the recent recession, HB 153 reduces funding through the State and Local Government Fund to local governments by 50% in fiscal year 2013, and in 2013 the sunset of estate tax revenue creates motivation to seek greater efficiencies to protect vital public services.

3.13 Audit Recommendations:

All audit requirements have been met and there were no findings.

3.14 Business and Community Attraction:

As private businesses become increasingly technologically sophisticated, the partners within this application know there must be more sophistication in government-provided services in order for a geographic area to remain enticing to small businesses and larger companies. By improving the sophistication of IT, the county and region become more attractive to the business community. Public entities, which are more efficient and approachable, are more likely to develop public-private partnerships, and offer additional services, programs and funding for the community. Rural and small-town areas such as Seneca County must compete with larger urban areas. A local region where entities are working collaboratively, and where IT infrastructure is efficient and up-to-date, will increase its attractiveness to business.

Community attraction will occur if local governments are spending money wisely, and technology allows government services to become more accessible to businesses as well as all residents of the community (city, county, township or village).

4.0 Financial Documentation

4.1 Detained Financial Information:

The financial history for the past three years (2009, 2010 and 2011) for NCOESC, Seneca County, the City of Tiffin, the Village of New Riegel and Clinton Township are in Attachment A-1. For added reference, the IT financial history of all five collaborative partners is listed below.

Local Government Innovation Fund
Technology Costs 3 Years Historical FY2011

<--------NCOESC--------->		<----Seneca County---->		<------City of Tiffin------>	
Description	FY 11 Actual Amount	Description	FY 11 Actual Amount	Description	FY 11 Actual Amount
Salary	329,847.06	Salary	0.00	Salary	0.00
Benefits	94,183.63	Benefits	0.00	Benefits	0.00
Purchased Services		Purchased Services		Purchased Services	
Contracts	12,740.35	Contracts	38,440.00	Contracts	74,627.00
Copies	888.64	Copies	0.00	Copies	33,000.00
Mileage	9,093.78	Mileage	0.00	Mileage	0.00
Meetings	2,359.58	Meetings	0.00	Meetings	0.00
Phone	3,742.77	Phone	0.00	Phone	55,673.00
Postage	1,584.72	Postage	0.00	Postage	2,920.00
Supplies	56,611.83	Supplies	2,188.00	Supplies	38,383.00
Equipment	35,099.57	Equipment	62,878.00	Equipment	55,350.00
Total	546,151.93	Total	103,506.00	Total	259,953.00

<Village of New Riegel>		<---Clinton Township-->		<--Total All Partners--->	
Description	FY 11 Actual Amount	Description	FY 11 Actual Amount	Description	FY 11 Actual Amount
Salary	0.00	Salary	0.00	Salary	329,847.06
Benefits	0.00	Benefits	0.00	Benefits	94,183.63
Purchased Services		Purchased Services		Purchased Services	
Contracts	7,045.00	Contracts	2,800.00	Contracts	135,652.35
Copies	0.00	Copies	30.00	Copies	33,918.64
Mileage	0.00	Mileage	0.00	Mileage	9,093.78
Meetings	0.00	Meetings	0.00	Meetings	2,359.58
Phone	0.00	Phone	50.00	Phone	59,465.77
Postage	0.00	Postage	0.00	Postage	4,504.72
Supplies	300.00	Supplies	50.00	Supplies	97,532.83
Equipment	650.00	Equipment	100.00	Equipment	154,077.57
Total	7,995.00	Total	3,030.00	Total	920,635.93

Local Government Innovation Fund
Technology Costs 3 Years Historical FY2010

<----------NCOESC---------->		<------Seneca County------>		<-------City of Tiffin---------->	
Description	FY 10 Actual Amount	Description	FY 10 Actual Amount	Description	FY 10 Actual Amount
Salary	279,893.76	Salary	0.00	Salary	0.00
Benefits	68,948.73	Benefits	0.00	Benefits	0.00
Purchased Services		Purchased Services		Purchased Services	
Contracts	1,974.85	Contracts	38,838.00	Contracts	77,836.00
Copies	737.76	Copies	0.00	Copies	33,000.00
Mileage	5,542.40	Mileage	0.00	Mileage	0.00
Meetings	2,829.36	Meetings	0.00	Meetings	0.00
Phone	3,385.24	Phone	0.00	Phone	60,285.00
Postage	1,735.49	Postage	0.00	Postage	1,905.00
Supplies	41,151.27	Supplies	369.00	Supplies	40,187.00
Equipment	42,054.74	Equipment	38,875.00	Equipment	47,019.00
Total	448,253.60	Total	78,082.00	Total	260,232.00

<--Village of New Riegel--->		<----Clinton Township---->		<----Total All Partners----->	
Description	FY 10 Actual Amount	Description	FY 10 Actual Amount	Description	FY 10 Actual Amount
Salary	0.00	Salary	0.00	Salary	279,893.76
Benefits	0.00	Benefits	0.00	Benefits	68,948.73
Purchased Services		Purchased Services		Purchased Services	
Contracts	4,055.00	Contracts	1,300.00	Contracts	124,003.85
Copies	0.00	Copies	30.00	Copies	33,767.76
Mileage	0.00	Mileage	0.00	Mileage	5,542.40
Meetings	0.00	Meetings	0.00	Meetings	2,829.36
Phone	0.00	Phone	50.00	Phone	63,720.24
Postage	0.00	Postage	0.00	Postage	3,640.49
Supplies	300.00	Supplies	50.00	Supplies	82,057.27
Equipment	0.00	Equipment	150.00	Equipment	128,098.74
Total	4,355.00	Total	1,580.00	Total	792,502.60

Local Government Innovation Fund
Technology Costs 3 Years Historical FY2009

<---------NCOESC------->		<---Seneca County----->		<-------City of Tiffin------->	
Description	FY 09 Actual Amount	Description	FY 09 Actual Amount	Description	FY 09 Actual Amount
Salary	225,734.42	Salary	0.00	Salary	0.00
Benefits	54,003.37	Benefits	0.00	Benefits	0.00
Purchased Services		Purchased Services		Purchased Services	
Contracts	6,997.00	Contracts	26,426.00	Contracts	59,376.00
Copies	1,185.10	Copies	0.00	Copies	33,000.00
Mileage	3,337.23	Mileage	0.00	Mileage	0.00
Meetings	1,284.60	Meetings	0.00	Meetings	0.00
Phone	2,695.74	Phone	0.00	Phone	67,716.00
Postage	1,149.95	Postage	0.00	Postage	1,784.00
Supplies	16,441.89	Supplies	1,911.00	Supplies	36,219.00
Equipment	49,389.67	Equipment	11,233.00	Equipment	10,600.00
Total	362,218.97	Total	39,570.00	Total	208,695.00

<--Village of New Riegel---->		<------Clinton Township----->		<------Total All Partners------->	
Description	FY 09 Actual Amount	Description	FY 09 Actual Amount	Description	FY 09 Actual Amount
Salary	0.00	Salary	0.00	Salary	225,734.42
Benefits	0.00	Benefits	0.00	Benefits	54,003.37
Purchased Services		Purchased Services		Purchased Services	
Contracts	6,055.00	Contracts	3,100.00	Contracts	101,954.00
Copies	0.00	Copies	30.00	Copies	34,215.10
Mileage	0.00	Mileage	0.00	Mileage	3,337.23
Meetings	0.00	Meetings	0.00	Meetings	1,284.60
Phone	0.00	Phone	50.00	Phone	70,461.74
Postage	0.00	Postage	0.00	Postage	2,933.95
Supplies	300.00	Supplies	50.00	Supplies	54,921.89
Equipment	1,566.00	Equipment	0.00	Equipment	72,788.67
Total	7,921.00	Total	3,230.00	Total	621,634.97

Anticipated Project Cost and Funds Requested:

We are requesting a $100,000 GRANT for our “Roadmap to IT $olutions” feasibility study. The anticipated project cost is described in the following document.

North Central ESC IT Consolidation Feasibility Study
Project Charter & Scope Statement

North Central Educational Service Center (ESC) of Ohio seeks to evaluate the feasibility and to inform decisions regarding consolidating information systems (IT) and personnel performing IT services of five (5) local government entities. These government entities: North Central ESC, Seneca County, the City of Tiffin, the Village of New Riegel, and Clinton Township each operate IT systems, have IT related expenditures, and IT management and support personnel. To be evaluated is bringing those systems, finances and personnel into a consolidated operating entity to improve the quality and level of services, increase efficiencies, lower costs and achieve a more consistent degree of IT competency.

This project is to develop those evaluations and recommendations through engaging third-parties, interviewing the key IT managers of those government entities, and surveying both systems and personnel. The third parties, Ross Group Inc, in conjunction with Public Performance Partners, provide an unbiased and objective professional perspective and will conduct the necessary surveys and interviews and present their written findings and recommendations.

The project is planned to start on July 1, 2012 or sooner and end not later than October 15, 2012. The Ross Group Project Manager for the project is John Lynch. Public Performance Partner's Hugh Quill is co-Project Manager. They will manage expectations, the work structure, and measurement and execution of the necessary tasks as per standard project management practices. The project requires access to the input and feedback of the five entities' leadership; the IT personnel, and organizational assets such as systems information (hardware, software, licenses, and maintenance and support contracts). Ross Group will assign two senior consultants (John Lynch and Joe Linahan) to solicit assemble the data, conduct necessary interviews, develop the findings and disclose the recommendations. In addition, Ross Group will provide technical resources, as needed, to evaluate the current systems inventory.

The deliverable, a written and presented report will contain: a summary of the data gathered, including analyses identifying areas of potential cost savings and service level improvements; key findings relative to IT practices and standards, recommendations drawn from the data and analyses including governance issues, organizational structures, roles and responsibilities, identification of projects with costs and benefits, and a summary of costs and benefits for the consolidation of IT among the five government entities.

545 E. TOWN STREET, COLUMBUS, OHIO 43215 / 614.227.0177 T / 614.263.7078 F / WWW.PUBLICPERFORMANCEPARTNERS.ORG

Public Performance Partners is a non-profit organization that brings together subject matter experts to help your county, city, township, school district or institution of higher learning plan *and execute* cost-saving strategies to help you continue to provide valuable public service.

We recognize and seek opportunities for collaboration, consolidation and cooperation among the layers of governmental entities in the state of Ohio. We aim to identify efficiency opportunities and provide much needed best-practice research, trend analysis, implementation support and training for our clients. We understand the fiscal constraints in the public sector and we have designed our terms of engagement with that in mind.

Who We Are

Public Performance Partners is led by President and Chief Executive Officer Hugh Quill, the former director of the Ohio Department of Administrative Services who also served as Montgomery County Treasurer for thirteen years.

As a public servant and manager for most of his career, Quill has overseen many of Ohio's state government back office operations, undertaken significant procurement reform initiatives at the state and local level and directed the consolidation of government functions. Quill's 25 years of public service have allowed him to establish relationships with key business and government leaders across Ohio. He has also built a network of subject matter experts on various issues of interest to public enterprises which are reviewing and implementing ways to cut costs without harming direct service to constituents. In building and operating P3, all of these relationships and networks are a valuable resource.

Some of the expertise Public Performance Partners can bring to your organization include:

- Public sector management
- Information technology
- Public sector procurement
- Benefits administration
- Collective bargaining
- Crisis management
- Real estate and planning
- Ohio public construction laws

P3 engages this subject matter expertise to help public clients research, analyze and set forth specific recommendations based our clients' needs. We recognize the procedural, political and budgetary complexities inherent in public sector projects and we will work to develop practical solutions that can be successfully implemented.

Our recommendations will be written with a view toward exploring a broad range of approaches and solutions to complex public policy problems. We know one size does not fit all. On a project by project basis, P3 will work with clients to deploy technical and policy experts and business and community leaders where appropriate.

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North Central Ohio Educational Service Center LGIF Project Management Fee (12%) ……..	$12,000.00
Administrative – Grant Management Fee (North Central Ohio ESC) ..……	$2,634.80
Total P3 and NCOESC ……	$14,500.00
The Ross Group, Inc. – Dayton, Ohio Information Technology Assessment Partner (Oracle/Microsoft Certified) ……..	$85,365.20
Total Project Budget (less in-kind contributions from partners) ……	$100,000.00

Matching Funds:

Our percentage of local match for our grant is 49.8% ($49,767.46). The following chart shows an overview of the local match. (The detailed documents that conform to your requirements can be found in Attachment A-2.)

Local Government Innovation Fund	
In-Kind Contributions	
Service Provided	**Amount**
Staff Time	
John Davoli	
January 2012	1,927.40
February 1-18, 2012	4,577.58
February 20-29, 2012	3,292.64
Rhonda Feasel	
February 2012	1,478.58
Larry Cook	
February 2012	1,325.09
Debbie Husk	
February 2012	281.82
Kathy Mohr	
February 2012	1,253.38
Sub-total - Staff Time	14,136.49
Legal	147.50
Legal	88.50
Public Performance Partners	5,040.00
Public Performance Partners	271.61
Total Current Expenses	19,684.10
Projected Future Expenses	
John Davoli	
July 2012	4,497.27
August 2012	4,450.21
Rhonda Feasel	
July 2012	1,232.15
August 2012	1,232.15
Kathy Mohr	
July 2012	3,856.55
August 2012	4,435.03
Public Performance Partners	2,520.00
Public Performance Partners	2,520.00
Public Performance Partners	2,520.00
Public Performance Partners	2,520.00
Public Performance Partners	300.00
Total Projectd Expenses	30,083.36
GRAND TOTAL EXPENSES	49,767.46

Three Years IT Projections with Anticipated Savings:

The three year (2012, 2013 and 2014) **IT financial projections** for NCOESC, Seneca County, the City of Tiffin, the Village of New Riegel and Clinton Township are as follows:

Local Government Innovation Fund
Technology 3 Year Projections FY2012

<----------NCOESC---------->		<--------Seneca County------>		<---------City of Tiffin---------->	
Description	FY 12 Forecasted Amount	Description	FY 12 Forecasted Amount	Description	FY 12 Forecasted Amount
Salary	296,186.00	Salary	0.00	Salary	0.00
Benefits	112,233.11	Benefits	0.00	Benefits	0.00
Purchased Services		Purchased Services		Purchased Services	
Contracts	32,019.24	Contracts	25,000.00	Contracts	75,000.00
Copies	1,350.00	Copies	0.00	Copies	33,000.00
Mileage	7,250.00	Mileage	0.00	Mileage	0.00
Meetings	4,400.00	Meetings	0.00	Meetings	0.00
Phone	3,025.00	Phone	0.00	Phone	56,000.00
Postage	2,734.06	Postage	0.00	Postage	3,186.00
Supplies	73,125.34	Supplies	500.00	Supplies	55,902.00
Equipment	145,148.04	Equipment	10,000.00	Equipment	145,000.00
Total	677,470.79	Total	35,500.00	Total	368,088.00

<---Village of New Riegel-->		<-----Clinton Township----->		<-------Total All Partners------>	
Description	FY 12 Forecasted Amount	Description	FY 12 Forecasted Amount	Description	FY 12 Forecasted Amount
Salary	0.00	Salary	0.00	Salary	296,186.00
Benefits	0.00	Benefits	0.00	Benefits	112,233.11
Purchased Services		Purchased Services		Purchased Services	
Contracts	4,640.00	Contracts	4,100.00	Contracts	140,759.24
Copies	0.00	Copies	30.00	Copies	34,380.00
Mileage	0.00	Mileage	110.00	Mileage	7,360.00
Meetings	0.00	Meetings	200.00	Meetings	4,600.00
Phone	0.00	Phone	50.00	Phone	59,075.00
Postage	0.00	Postage	0.00	Postage	5,920.06
Supplies	250.00	Supplies	50.00	Supplies	129,827.34
Equipment	0.00	Equipment	2,000.00	Equipment	302,148.04
Total	4,890.00	Total	6,540.00	Total	1,092,488.79

Local Government Innovation Fund
Technology 3 Year Projections FY2013

<--------NCOESC---------->		<------Seneca County------>		<-------City of Tiffin-------->	
Description	FY 13 Forecasted Amount	Description	FY 13 Forecasted Amount	Description	FY 13 Forecasted Amount
Salary	290,984.00	Salary	0.00	Salary	0.00
Benefits	118,558.20	Benefits	0.00	Benefits	0.00
Purchased Services		Purchased Services		Purchased Services	
Contracts	5,812.00	Contracts	25,000.00	Contracts	75,000.00
Copies	1,100.00	Copies	0.00	Copies	33,000.00
Mileage	9,000.00	Mileage	0.00	Mileage	0.00
Meetings	5,000.00	Meetings	0.00	Meetings	0.00
Phone	5,000.00	Phone	0.00	Phone	56,000.00
Postage	125.00	Postage	0.00	Postage	3,186.00
Supplies	24,500.00	Supplies	500.00	Supplies	10,000.00
Equipment	66,000.00	Equipment	10,000.00	Equipment	14,000.00
Total	526,079.20	Total	35,500.00	Total	191,186.00

<-Village of New Riegel-->		<----Clinton Township---->		<-----Total All Partners---->	
Description	FY 13 Forecasted Amount	Description	FY 13 Forecasted Amount	Description	FY 13 Forecasted Amount
Salary	0.00	Salary	0.00	Salary	290,984.00
Benefits	0.00	Benefits	0.00	Benefits	118,558.20
Purchased Services		Purchased Services		Purchased Services	
Contracts	5,000.00	Contracts	4,500.00	Contracts	115,312.00
Copies	0.00	Copies	30.00	Copies	34,130.00
Mileage	0.00	Mileage	110.00	Mileage	9,110.00
Meetings	0.00	Meetings	125.00	Meetings	5,125.00
Phone	0.00	Phone	50.00	Phone	61,050.00
Postage	0.00	Postage	0.00	Postage	3,311.00
Supplies	250.00	Supplies	50.00	Supplies	35,300.00
Equipment	0.00	Equipment	2,500.00	Equipment	92,500.00
Total	5,250.00	Total	7,365.00	Total	765,380.20

Local Government Innovation Fund
Technology 3 Year Projections FY2014

<----------NCOESC---------->		<------Seneca County------->		<--------City of Tiffin--------->	
Description	FY 14 Forecasted Amount	Description	FY 14 Forecasted Amount	Description	FY 14 Forecasted Amount
Salary	290,984.00	Salary	0.00	Salary	0.00
Benefits	124,248.77	Benefits	0.00	Benefits	0.00
Purchased Services		Purchased Services		Purchased Services	
Contracts	6,000.00	Contracts	25,000.00	Contracts	75,000.00
Copies	1,100.00	Copies	0.00	Copies	33,000.00
Mileage	10,000.00	Mileage	0.00	Mileage	0.00
Meetings	6,000.00	Meetings	0.00	Meetings	0.00
Phone	5,000.00	Phone	0.00	Phone	56,000.00
Postage	125.00	Postage	0.00	Postage	3,186.00
Supplies	24,500.00	Supplies	500.00	Supplies	10,000.00
Equipment	33,000.00	Equipment	10,000.00	Equipment	14,000.00
Total	500,957.77	Total	35,500.00	Total	191,186.00

<---Village of New Riegel-->		<-----Clinton Township----->		<-----Total All Partners----->	
Description	FY 14 Forecasted Amount	Description	FY 14 Forecasted Amount	Description	FY 14 Forecasted Amount
Salary	0.00	Salary	0.00	Salary	290,984.00
Benefits	0.00	Benefits	0.00	Benefits	124,248.77
Purchased Services		Purchased Services		Purchased Services	
Contracts	5,000.00	Contracts	4,500.00	Contracts	115,500.00
Copies	0.00	Copies	30.00	Copies	34,130.00
Mileage	0.00	Mileage	110.00	Mileage	10,110.00
Meetings	0.00	Meetings	125.00	Meetings	6,125.00
Phone	0.00	Phone	50.00	Phone	61,050.00
Postage	0.00	Postage	0.00	Postage	3,311.00
Supplies	250.00	Supplies	50.00	Supplies	35,300.00
Equipment	0.00	Equipment	3,000.00	Equipment	60,000.00
Total	5,250.00	Total	7,865.00	Total	740,758.77

The total three year projected IT cost for all collaborative partners is $2,598,627. Even using a conservative 30% reduction of cost, there would be an **anticipated savings** of $779,588.

Local Government Innovation Fund
Total Costs Per Collaborative Partners and 30% Savings

	FY 14	FY 13	FY 12	Total
NCOESC	500,958	526,079	677,471	1,704,508
Seneca County	35,500	35,500	35,500	106,500
City of Tiffin	191,186	191,186	368,088	750,460
Village of New Riegel	5,250	5,250	4,890	15,390
Clinton Township	7,865	7,365	6,540	21,770
	740,759	765,380	1,092,489	2,598,628
Total Costs For Collaborative Partners				$2,598,628
Estimated 30% Savings				$779,588

4.2 Documentation for Loan Projects: N/A

5.0 Supporting Documentation

5.1 Feasibility Study: N/A

5.2 Executive Partnership Agreements:

Executed partnership agreements in the form of a Letter of Intent **and** a Memorandum of Understanding for all collaborative partners are in Attachment A-3.

5.3 Resolutions of Support:

Resolutions of Support from the main applicant and collaborative partners' governing entities are in Attachment A-4.

5.4 Audit Performance: N/A

5.5 Documentation from 2010 U.S. Census

Per 2010 U.S. Census the populations of each municipality, county, and township served by the "Roadmap to IT $olutions" project include:

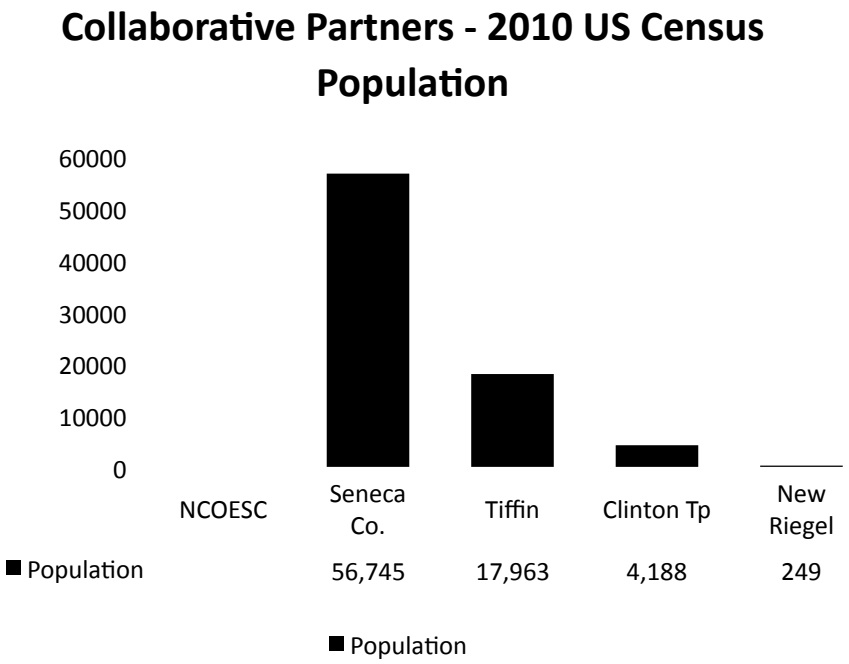
NCOESC – 1,794,786 (See Attachment A-5 for breakdown of school districts in served counties)

Seneca County – 56,745

City of Tiffin – 17,963

Village of New Riegel – 249

Clinton Township – 4,188



Note that NCOESC provides shared services to an 18 county area with a combined population of 1,794,786 (see chart at tab 1.8).

5.6 Self-Score Assessment

The Self-Score Assessment for the Roadmap to IT $olutions begins on the next page of this application.

Local Government Innovation Fund Program

Application ScorÉÎÇ

Lead Applicant	North Central Ohio Educational Service Center
Project Name	Roadmap to IT $olutions

✔	**Grant Application**

or

☐	**Loan Application**

The Local Government Innovation Fund Council
77 South High Street
P.O. Box 1001
Columbus, Ohio 43216-1001
(614) 995-2292

Local Government Innovation Fund Project Scoring Sheet

Section 1: Financing Measures

Financing Measures	Description	Criteria	Max Points	Applicant Self Score	Validated Score
Financial Information	*Applicant includes financial information (i.e., service related operating budgets) for the most recent three years and the three year period following the project. The financial information must be directly related to the scope of the project and will be used as the cost basis for determining any savings resulting from the project.*	Applicant provides a thorough, detailed and complete financial information	**5**	◉	
		Applicant provided more than minimum requirements but did not provide additional justification or support	**3**	○	
		Applicant provided minimal financial information	**1**	○	
			Points	5	0
Repayment Structure (Loan Only)	*Applicant demonstrates a viable repayment source to support loan award. Secondary source can be in the form of a debt reserve, bank participation, a guarantee from a local entity, or other collateral (i.e.,emergency rainy day , or contingency fund, etc.).*	Applicant clearly demonstrates a secondary repayment source.	**5**	○	
		Applicant does not have a secondary repayment source.	**0**	○	
			Points	0	0
Local Match	*Percentage of local matching funds being contributed to the project. This may include in-kind contributions.*	70% or greater	**5**	○	
		40-69.99%	**3**	◉	
		10-39.99%	**1**	○	
			Points	3	0
			Total Section Points	8	0

Section 2: Collaborative Measures

Collaborative Measures	Description	Criteria	Max Points	Applicant Self Score	Validated Score
Population	*Applicant's population (or the population of the area(s) served) falls within one of the listed categories as determined by the U.S. Census Bureau. Population scoring will be determined by the **smallest** population listed in the application. Applications from (or collaborating with) small communities are preferred.*	Applicant (or collaborative partner) is not a county and has a population of less than 20,000 residents	**5**	◉	
		Applicant (or collaborative partner) is a county but has less than 235,000	**5**	○	
		Applicant (or collaborative partner) is not a county but has a population 20,001 or greater.	**3**	○	
		Applicant (or collaborative partner) is a county with a population of 235,001 residents or more	**3**	○	
			Points	5	0
Participating Entities	*Applicant has executed partnership agreements outlining all collaborative partners and participation agreements and has resolutions of support. (Note: Sole applicants only need to provide a resolution of support from its governing entity.)*	More than one applicant	**5**	◉	
		Single applicant	**1**	○	
			Points	5	0
			Total Section Points	10	0

Local Government Innovation Fund Project Scoring Sheet

Section 3: Success Measures

Success Measures	Description	Criteria	Points	Applicant Self Score	Validated Score
Expected Return	*Applicant demonstrates as a percentage of savings (i.e., actual savings, increased revenue, or cost avoidance) an expected return. The return must be derived from the applicant's cost basis. The expected return is ranked in one of the following percentage categories:*	75% or greater	**30**	○	
		25.01% to 74.99%	**20**	●	
		Less than 25%	**10**	○	
			Points	20	0
Past Success	*Applicant has successfully implemented, or is following project guidance from a shared services model, for an efficiency, shared service, coproduction or merger project in the past.*	Yes	**5**	●	
		No	**0**	○	
			Points	5	0
Scalable/Replicable Proposal	*Applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments.*	The project is both scalable and replicable	**10**	●	
		The project is either scalable or replicable	**5**	○	
		Does not apply	**0**	○	
			Points	10	0
Probability of Success	*Applicant provides a documented need for the project and clearly outlines the likelihood of the need being met.*	Provided	**5**	●	
		Not Provided	**0**	○	
			Points	5	0
			Total Section Points	40	0

Section 4: Significance Measures

Significance Measures	Description	Criteria	Points Assigned	Applicant Self Score	Validated Score
Performance Audit Implementation /Cost Benchmarking	*The project implements a single recommendation from a performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code or is informed by cost benchmarking.*	Project implements a recommendation from an audit or is informed by benchmarking	**5**	○	
		Project does not implement a recommendation from an audit and is not informed by benchmarking	**0**	●	
			Points	0	0
Economic Impact	*Applicant demonstrates the project will a promote business environment (i.e., demonstrates a business relationship resulting from the project) and will provide for community attraction (i.e., cost avoidance with respect to taxes)*	Applicant clearly demonstrates economic impact	**5**	●	
		Applicant mentions but does not prove economic impact	**3**	○	
		Applicant does not demonstrate an economic impact	**0**	○	
			Points	5	0
Response to Economic Demand	*The project responds to current substantial changes in economic demand for local or regional government services.*	Yes	**5**	●	
		No	**0**	○	
			Points	5	0
			Total Section Points	10	0

Section 5: Council Measures

Council Measures	Description	Criteria	Points Assigned
Council Preference	*Council Ranking for Competitive Rounds*	**The Applicant Does Not Fill Out This Section**; This is for the Local Government Innovation Fund Council only. The points for this sectionis based on the applicant demonstrating innovation or inventiveness with the project	
		Total Section Points (10 max)	

Scoring Summary

	Applicant Self Score	Validated Score
Section 1: Financing Measures	8	0
Section 2: Collaborative Measures	10	0
Section 3: Success Measures	40	0
Section 4: Significance Measures	10	0
Total Base Points:	68	0

Reviewer Comments

Attachment A-1

Three Year Financial History
2009-2011

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF NET ASSETS
JUNE 30, 2011

	Governmental Activities
Assets:	
Equity in pooled cash and cash equivalents. . .	$2,367,195
Cash with fiscal agent	99,673
Receivables:	
Intergovernmental	430,881
Prepayments	36,704
Unamortized bond issueance costs	68,583
Capital assets:	
Land	148,850
Depreciable capital assets, net.	4,071,405
Capital assets, net	4,220,255
Total assets.	7,223,291
Liabilities:	
Accounts payable.	194,342
Accrued wages and benefits	1,346,975
Pension obligation payable.	245,691
Intergovernmental payable	129,894
Accrued interest payable	4,772
Long-term liabilities:	
Due within one year.	129,572
Due within more than one year	4,208,495
Total liabilities	6,259,741
Net Assets:	
Invested in capital assets	690,255
Restricted for:	
Locally funded programs	7,734
Federally funded programs	62,018
Other purposes	9,948
Unrestricted	193,595
Total net assets	$963,550

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

		Program Revenues		Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Instruction:				
Regular	$952,623	$851,782	$48,244	($52,597)
Special	6,026,786	4,822,635	101,980	(1,102,171)
Other	16,759			(16,759)
Support services:				
Pupil	4,452,754	3,579,246	52,759	(820,749)
Instructional staff	3,641,747	1,964,520	1,205,672	(471,555)
Board of education	66,677			(66,677)
Administration	1,623,405	1,003,879	404,380	(215,146)
Fiscal	618,157	443,794	67,356	(107,007)
Business	171,030			(171,030)
Operations and maintenance	540,805	351,064	100,704	(89,037)
Pupil transportation	148,316		53,102	(95,214)
Central	754,436	529,610	52,145	(172,681)
Operation of non-instructional services:				
Other non-instructional services	128,959		10,636	(118,323)
Food service operations	47,661	17,060	34,452	3,851
Extracurricular activities	1,410	766	488	(156)
Interest and fiscal charges	8,304			(8,304)
Total governmental activities	$19,199,829	$13,564,356	$2,131,918	(3,503,555)

General Revenues:	
Grants and entitlements not restricted to specific programs	3,205,411
Investment earnings	4,970
Miscellaneous	222,576
Total general revenues	3,432,957
Change in net assets	(70,598)
Net assets at beginning of year	1,034,148
Net assets at end of year	$963,550

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2011

	General	Building	Other Governmental Funds	Total Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	$2,243,852		$123,343	$2,367,195
Cash with fiscal agent	99,673			99,673
Receivables:				
Intergovernmental	348,356		82,525	430,881
Prepayments	27,792		8,912	36,704
Due from other funds	3,133			3,133
Total assets	$2,722,806		$214,780	$2,937,586
Liabilities:				
Accounts payable	$169,787		$24,555	$194,342
Accrued wages and benefits	1,338,680		8,295	1,346,975
Pension obligation payable	233,821		11,870	245,691
Compensated absences payable	63,069			63,069
Intergovernmental payable	74,193		55,701	129,894
Deferred revenue	100,137		46,566	146,703
Due to other funds			3,133	3,133
Total liabilities	1,979,687		150,120	2,129,807
Fund Balances:				
Nonspendable:				
Prepaids	27,792		8,912	36,704
Restricted:				
Food service operations			6,704	6,704
Special education			20,335	20,335
Other purposes			29,752	29,752
Committed:				
Facilities acquisition and construction	14,500			14,500
Assigned:				
Student instruction	6,183			6,183
Student and staff support	13,164			13,164
Facilities acquisition and construction	69,112			69,112
Public school support	700			700
Employee benefits	99,673			99,673
Unassigned (deficit)	511,995		(1,043)	510,952
Total fund balances	743,119		64,660	807,779
Total liabilities and fund balances	$2,722,806		$214,780	$2,937,586

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2011

Total governmental fund balances		$807,779
Amounts reported for governmental activities on the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		4,220,255
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Contract service receivable	$88,859	
Other receivable	5,678	
Intergovernmental receivable	49,810	
Tuition receivable	2,356	
Total		146,703
Unamortized note issuance costs are not recognized in the funds		68,583
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.		(4,772)
Long-term liabilities, are not due and payable in the current period and therefore are not reported in the funds.		
Notes	(3,530,000)	
Compensated absences	(744,998)	
Total		(4,274,998)
Net assets of governmental activities		$963,550

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	General	Building	Other Governmental Funds	Total Governmental Funds
Revenues:				
From local sources:				
Charges for services			$3,235	$3,235
Earnings on investments	$4,970			4,970
Tuition	8,645,706			8,645,706
Extracurricular			1,275	1,275
Classroom materials and fees	23,732			23,732
Contributions and donations	22,407		13,127	35,534
Contract services	4,164,882		25,828	4,190,710
Other local revenues	807,005		15,578	822,583
Intergovernmental - intermediate	18,989			18,989
Intergovernmental - state	3,183,178		501,584	3,684,762
Intergovernmental - federal			1,668,559	1,668,559
Total revenues	16,870,869		2,229,186	19,100,055
Expenditures:				
Current:				
Instruction:				
Regular	903,795		50,066	953,861
Special	5,912,655		105,594	6,018,249
Other	16,759			16,759
Support services:				
Pupil	4,375,554		48,609	4,424,163
Instructional staff	2,384,348		1,255,012	3,639,360
Board of education	64,677		2,000	66,677
Administration	1,226,563		401,858	1,628,421
Fiscal	542,529		65,915	608,444
Business	170,672			170,672
Operations and maintenance	429,167		99,356	528,523
Pupil transportation	94,764		52,672	147,436
Central	647,438		50,404	697,842
Operation of non-instructional services:				
Other of non-instructional services	120,684		9,333	130,017
Food service operations			47,661	47,661
Extracurricular activities			1,410	1,410
Facilities acquisition and construction	572,539	$3,457,885		4,030,424
Debt service:				
Bond issuance costs		72,115		72,115
Total expenditures	17,462,144	3,530,000	2,189,890	23,182,034
Excess/(deficiency) of revenues over/(under) expenditures	(591,275)	(3,530,000)	39,296	(4,081,979)
Other financing sources (uses):				
Sale of notes		3,530,000		3,530,000
Transfers in	72,236		6,461	78,697
Transfers (out)	(6,461)		(72,236)	(78,697)
Total other financing sources (uses)	65,775	$3,530,000	(65,775)	3,530,000
Net change in fund balances	(525,500)		(26,479)	(551,979)
Fund balances at beginning of year	1,268,619		91,139	1,359,758
Fund balances at end of year	$743,119		$64,660	$807,779

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Net change in fund balances - total governmental funds		($551,979)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period.		
Capital asset additions	$4,051,264	
Current year depreciation	(111,439)	
Total		3,939,825
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net assets.		(1,877)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		29,176
Issuance of notes are recorded as other financing sources in the funds; however, in the statement of activities, they are not reported as other financing sources as they increase liabilities on the statement of net assets.		(3,530,000)
Note issuance costs related to the issuance of notes are amortized over the life of the issuance in the statement of activities.		68,583
In the statement of activities, interest accrued on outstanding notes, whereas in governmental funds, an interest expendituree is reorted when due.		(4,772)
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		(19,554)
Change in net assets of governmental activities		($70,598)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUND
JUNE 30, 2011

	Private Purpose Trust	
	Scholarship	**Agency**
Assets:		
Current assets:		
Equity in pooled cash and cash equivalents	$2,680	$204,096
Cash with fiscal agent		3,620,071
Receivables:		
Intergovernmental		3,000
Prepayments		1,434
Total assets	2,680	$3,828,601
Liabilities:		
Accounts payable		$2,892
Accrued wages and benefits		1,446
Pension obligation payable		1,376
Intergovernmental payable		3,822,887
Total liabilities		$3,828,601
Net assets:		
Held in trust for scholarships	2,680	
Total net assets	$2,680	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Private Purpose Trust
	Scholarship
Additions:	
Gifts and contributions.	$8,500
Total additions.	8,500
Deductions:	
Scholarships awarded	9,000
Change in net assets.	(500)
Net assets at beginning of year	3,180
Net assets at end of year.	$2,680

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF NET ASSETS
JUNE 30, 2010

	Governmental Activities
Assets:	
Equity in pooled cash and cash equivalents	$ 2,517,369
Cash with fiscal agent	39,600
Receivables:	
Intergovernmental	540,721
Prepayments	41,940
Capital assets:	
Depreciable capital assets, net	282,307
Total assets	3,421,937
Liabilities:	
Accounts payable	81,872
Accrued wages and benefits	1,220,293
Pension obligation payable	222,452
Intergovernmental payable	115,739
Unearned revenue	7,619
Long-term liabilities:	
Due within one year	110,841
Due within more than one year	628,973
Total liabilities	2,387,789
Net Assets:	
Invested in capital assets	282,307
Restricted for:	
Locally funded programs	84,646
Federally funded programs	71,182
Public school support	604
Other purposes	2,853
Unrestricted	592,556
Total net assets	$ 1,034,148

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

		Program Revenues		Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Instruction:				
Regular	$ 1,018,973	$ 858,329	$ 119,567	$ (41,077)
Special	5,326,874	4,066,315	34,241	(1,226,318)
Support services:				
Pupil	4,002,939	3,221,168	22,617	(759,154)
Instructional staff	3,347,353	1,930,291	1,061,947	(355,115)
Board of education	66,963		129	(66,834)
Administration	1,963,255	1,356,068	404,731	(202,456)
Fiscal	595,165	465,649	72,143	(57,373)
Business	114,677			(114,677)
Operations and maintenance	575,182	447,173	89,866	(38,143)
Pupil transportation	146,157		54,162	(91,995)
Central	529,212	510,050	26,966	7,804
Operation of non-instructional services:				
Food service operations	50,877	20,761	29,442	(674)
Other non-instructional services	88,790		18,934	(69,856)
Total governmental activities	$ 17,826,417	$ 12,875,804	$ 1,934,745	(3,015,868)

General Revenues:	
Grants and entitlements not restricted to specific programs	3,145,738
Investment earnings	4,502
Miscellaneous	308,426
Total general revenues	3,458,666
Extraordinary items:	
Settlement revenues	791,108
Settlement payments	(600,391)
Total general revenues and extraordinary items	3,649,383
Change in net assets	633,515
Net assets at beginning of year	400,633
Net assets at end of year	$ 1,034,148

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2010

	General	Other Governmental Funds	Total Governmental Funds
Assets:			
Equity in pooled cash and cash equivalents	$ 2,386,895	$ 130,474	$ 2,517,369
Cash with fiscal agent	39,600		39,600
Receivables:			
Intergovernmental	372,103	168,618	540,721
Prepayments	33,571	8,369	41,940
Total assets	$ 2,832,169	$ 307,461	$ 3,139,630
Liabilities:			
Accounts payable	$ 26,689	$ 55,183	$ 81,872
Accrued wages and benefits	1,208,612	11,681	1,220,293
Compensated absences payable		14,370	14,370
Intergovernmental payable	89,008	26,731	115,739
Unearned revenue		7,619	7,619
Deferred revenue	14,106	103,421	117,527
Pension obligation payable	211,369	11,083	222,452
Total liabilities	1,549,784	230,088	1,779,872
Fund Balances:			
Reserved for encumbrances	55,415	172,378	227,793
Reserved for prepayments	33,571	8,369	41,940
Unreserved, undesignated (deficit), reported in:			
General fund	1,193,399		1,193,399
Special revenue funds		(103,374)	(103,374)
Total fund balances	1,282,385	77,373	1,359,758
Total liabilities and fund balances	$ 2,832,169	$ 307,461	$ 3,139,630

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2010

Total governmental fund balances			$	1,359,758
Amounts reported for governmental activities on the statement of net assets are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				282,307
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.				
Contract service receivable	$	14,001		
Other receivable		3,680		
Intergovernmental receivable		99,671		
Tuition receivable		175		
Total				117,527
Long-term liabilities, are not due and payable in the current period and therefore are not reported in the funds.				
Compensated absences		(725,444)		
Total				(725,444)
Net assets of governmental activities			$	1,034,148

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
From local sources:			
Charges for services		$ 4,125	$ 4,125
Earnings on investments	$ 4,502		4,502
Tuition	8,582,644		8,582,644
Classroom materials and fees	13,266		13,266
Contributions and donations	14,248	9,005	23,253
Contract services	3,620,149	48,447	3,668,596
Other local revenues	882,841	17,333	900,174
Intergovernmental - intermediate	1,146		1,146
Intergovernmental - state	3,144,592	565,763	3,710,355
Intergovernmental - federal		1,303,233	1,303,233
Total revenues	16,263,388	1,947,906	18,211,294
Expenditures:			
Current:			
Instruction:			
Regular	963,569	135,506	1,099,075
Special	5,151,433	34,241	5,185,674
Support services:			
Pupil	3,964,307	17,860	3,982,167
Instructional staff	2,213,300	1,113,587	3,326,887
Board of education	65,463	1,500	66,963
Administration	1,501,870	419,751	1,921,621
Fiscal	500,371	85,091	585,462
Business	113,682		113,682
Operations and maintenance	488,964	93,422	582,386
Pupil transportation	91,995	54,162	146,157
Central	551,101	35,378	586,479
Operation of non-instructional services:			
Food service operations		50,877	50,877
Operation of non-instructional	70,506	16,112	86,618
Total expenditures	15,676,561	2,057,487	17,734,048
Excess/(deficiency) of revenues over/(under) expenditures	586,827	(109,581)	477,246
Other financing sources (uses):			
Transfers in		7,618	7,618
Transfers (out)	(7,618)		(7,618)
Total other financing sources (uses)	(7,618)	7,618	
Extraordinary items:			
Settlement revenues	791,108		791,108
Settlement payments	(600,391)		(600,391)
Total extraordinary items	190,717		190,717
Net change in fund balances	769,926	(101,963)	667,963
Fund balances at beginning of year	512,459	179,336	691,795
Fund balances at end of year	$ 1,282,385	$ 77,373	$ 1,359,758

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Net change in fund balances - total governmental funds			$	667,963
Amounts reported for governmental activities in the statement of activities are different because:				
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period.				
Capital asset additions	$	259,565		
Current year depreciation		(105,150)		
Total				154,415
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net assets.				(92,462)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.				57,921
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.				(154,322)
Change in net assets of governmental activities			$	633,515

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUND
JUNE 30, 2010

	Private Purpose Trust	
	Scholarship	**Agency**
Assets:		
Equity in pooled cash and cash equivalents	$ 3,180	$ 236,529
Receivables:		
Intergovernmental		21,371
Prepayments		1,434
Total assets	3,180	$ 259,334
Liabilities:		
Accounts payable		$ 1,233
Accrued wages and benefits		5,715
Pension obligation payable		1,084
Intergovernmental payable		251,302
Total liabilities		$ 259,334
Net assets:		
Held in trust for scholarships	3,180	
Total net assets	$ 3,180	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	Private Purpose Trust
	Scholarship
Additions:	
Gifts and contributions.	$ 7,500
Total additions.	7,500
Deductions:	
Scholarships awarded	6,820
Change in net assets.	680
Net assets at beginning of year	2,500
Net assets at end of year.	$ 3,180

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF NET ASSETS
JUNE 30, 2009

	Governmental Activities
Assets:	
Equity in pooled cash and cash equivalents	$ 1,791,757
Cash with fiscal agent	37,449
Receivables:	
Intergovernmental	472,657
Prepayments	33,483
Capital assets:	
Depreciable capital assets, net	220,354
Total assets	2,555,700
Liabilities:	
Accounts payable	80,898
Accrued wages and benefits	1,122,346
Pension obligation payable	200,122
Intergovernmental payable	179,979
Unearned revenue	600
Long-term liabilities:	
Due within one year	98,742
Due within more than one year	472,380
Total liabilities	2,155,067
Net Assets:	
Invested in capital assets	220,354
Restricted for:	
Locally funded programs	107,174
State funded programs	3,025
Federally funded programs	88,639
Other purposes	1,544
Unrestricted (deficit)	(20,103)
Total net assets	$ 400,633

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

		Program Revenues		Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Instruction:				
Regular	$ 605,980	$ 428,249	$ 137,738	$ (39,993)
Special	5,130,860	4,011,702	36,136	(1,083,022)
Support services:				
Pupil	3,358,773	2,642,991	21,902	(693,880)
Instructional staff	3,570,424	1,668,268	1,523,114	(379,042)
Board of education	51,627			(51,627)
Administration	1,818,242	837,042	794,272	(186,928)
Fiscal	597,552	403,480	94,354	(99,718)
Business	133,338		35,316	(98,022)
Operations and maintenance	491,855	338,505	65,902	(87,448)
Pupil transportation	126,899		52,632	(74,267)
Central	548,198	394,212	27,307	(126,679)
Operation of non-instructional services:				
Food service operations	23,082	10,359	10,608	(2,115)
Other non-instructional services	84,591			(84,591)
Total governmental activities	$ 16,541,421	$ 10,734,808	$ 2,799,281	(3,007,332)

General Revenues:	
Grants and entitlements not restricted to specific programs	3,201,902
Investment earnings	13,905
Miscellaneous	283,417
Total general revenues	3,499,224
Change in net assets	491,892
Net assets (deficit) at beginning of year	(91,259)
Net assets at end of year	$ 400,633

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2009

	General	Other Governmental Funds	Total Governmental Funds
Assets:			
Equity in pooled cash and cash equivalents	$ 1,640,753	$ 151,004	$ 1,791,757
Cash with fiscal agent	37,449		37,449
Receivables:			
Intergovernmental	225,780	246,877	472,657
Interfund loans	951		951
Prepayments	25,495	7,988	33,483
Total assets	$ 1,930,428	$ 405,869	$ 2,336,297
Liabilities:			
Accounts payable	$ 36,746	$ 44,152	$ 80,898
Accrued wages and benefits	1,099,076	23,270	1,122,346
Pension obligation payable	193,939	6,183	200,122
Intergovernmental payable	70,929	109,050	179,979
Interfund loans payable		951	951
Deferred revenue	16,679	42,927	59,606
Unearned revenue	600		600
Total liabilities	1,417,969	226,533	1,644,502
Fund Balances:			
Reserved for encumbrances	15,600	64,811	80,411
Reserved for prepayments	25,495	7,988	33,483
Unreserved, undesignated, reported in:			
General fund	471,364		471,364
Special revenue funds		106,537	106,537
Total fund balances	512,459	179,336	691,795
Total liabilities and fund balances	$ 1,930,428	$ 405,869	$ 2,336,297

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2009

Total governmental fund balances			$	691,795
Amounts reported for governmental activities on the statement of net assets are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				220,354
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.				
Contract service receivable	$	9,965		
Other receivable		6,714		
Intergovernmental receivable		42,927		
Total				59,606
Long-term liabilities, are not due and payable in the current period and therefore are not reported in the funds.				
Compensated absences		(571,122)		
Total				(571,122)
Net assets of governmental activities			$	400,633

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
From local sources:			
Charges for services		$ 2,849	$ 2,849
Earnings on investments	$ 13,905		13,905
Tuition	6,104,965		6,104,965
Classroom materials and fees	50,812		50,812
Contributions and donations	8,459	11,457	19,916
Other local revenues	888,582	64,380	952,962
Contract service revenue	3,956,242	37,605	3,993,847
Intergovernmental - State	3,163,800	1,086,874	4,250,674
Intergovernmental - Federal	38,102	1,601,153	1,639,255
Total revenue	14,224,867	2,804,318	17,029,185
Expenditures:			
Current:			
Instruction:			
Regular	468,496	139,322	607,818
Special	5,074,122	35,386	5,109,508
Support services:			
Pupil	3,307,070	21,754	3,328,824
Instructional staff	2,072,151	1,456,303	3,528,454
Board of education	49,627	2,000	51,627
Administration	1,029,858	798,814	1,828,672
Fiscal	502,577	93,531	596,108
Business	98,132	35,036	133,168
Operations and maintenance	423,558	63,531	487,089
Pupil transportation	74,467	52,432	126,899
Central	485,221	61,932	547,153
Operation of non-instructional services:			
Food service operations		23,082	23,082
Other non-instructional services	84,591		84,591
Total expenditures	13,669,870	2,783,123	16,452,993
Excess of revenues over expenditures	554,997	21,195	576,192
Other financing sources (uses):			
Transfers in		8,648	8,648
Transfers (out)	(8,648)		(8,648)
Total other financing sources (uses)	(8,648)	8,648	
Net change in fund balances	546,349	29,843	576,192
Fund balances (deficit) at beginning of year	(33,890)	149,493	115,603
Fund balances at end of year	$ 512,459	$ 179,336	$ 691,795

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Net change in fund balances - total governmental funds		$	576,192
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period.			
Capital asset additions	$ 87,662		
Current year depreciation	(67,699)		
Total			19,963
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net assets.			(21,670)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			4,128
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.			(86,721)
Change in net assets of governmental activities		$	491,892

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2009

	Private-Purpose Trust	
	Scholarship	Agency
Assets:		
Equity in pooled cash and cash equivalents	$2,500	$208,063
Prepayments		$2,825
Receivables:		
Intergovernmental		$13,874
Total assets	$2,500	$224,762
Liabilities:		
Accounts payable		$7,386
Pension obligation payable		$1,772
Intergovernmental payable		$215,604
Total liabilities		$224,762
Net Assets:		
Held in trust for scholarships	$2,500	
Total net assets	$2,500	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
SENECA COUNTY

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Private-Purpose Trust
	Scholarship
Additions:	
Gifts and contributions.	$ 7,037
Total additions.	7,037
Deductions:	
Scholarships awarded	6,115
Change in net assets	922
Net assets at beginning of year	1,578
Net assets at end of year.	$ 2,500

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

SENECA COUNTY, OHIO

STATEMENT OF NET ASSETS
DECEMBER 31, 2010

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Seneca Re-Ad Industries, Inc.
Assets:				
Equity in pooled cash and cash equivalents	$ 23,229,822	$ 257,864	$ 23,487,686	$ -
Cash and cash equivalents in segregated accounts	123,295	-	123,295	914,309
Cash and cash equivalents with fiscal agent	-	-	-	988
Receivables:				
Sales taxes	1,099,015	-	1,099,015	-
Property taxes	4,616,788	-	4,616,788	-
Accounts	243,516	129,792	373,308	143,622
Accrued interest	5,354	20	5,374	-
Intergovernmental	5,233,420	-	5,233,420	-
Loans	70,003	-	70,003	-
Notes	-	2,213	2,213	-
Materials and supplies inventory	376,503	-	376,503	-
Prepayments	204,746	-	204,746	-
Internal balance	209,356	(209,356)	-	-
Deferred charges	178,274	-	178,274	-
Investment in joint ventures	4,898,648	-	4,898,648	-
Capital assets:				
Non-depreciable capital assets	20,719,488	26,243	20,745,731	2,945
Depreciable capital assets, net	43,194,721	1,190,907	44,385,628	309,367
Total capital assets, net	63,914,209	1,217,150	65,131,359	312,312
Total assets	104,402,949	1,397,683	105,800,632	1,371,231
Liabilities:				
Accounts payable	346,104	5,928	352,032	12,162
Contracts payable	561,892	14,393	576,285	-
Accrued wages and benefits payable	590,327	6,849	597,176	29,415
Intergovernmental payable	427,134	5,655	432,789	-
Accrued interest payable	10,756	530	11,286	-
Claims payable	29,682	-	29,682	-
Unearned revenue	4,331,895	942	4,332,837	-
Undistributed monies	-	-	-	11,258
Long-term liabilities:				
Due within one year	850,804	23,086	873,890	-
Due in more than one year	5,478,247	53,173	5,531,420	-
Total liabilities	12,626,841	110,556	12,737,397	52,835
Net assets:				
Invested in capital assets, net of related debt	59,418,831	1,207,226	60,626,057	312,312
Restricted for:				
Debt service	217,646	-	217,646	-
Capital projects	1,337,245	-	1,337,245	-
Unclaimed monies	123,295	-	123,295	-
Grants and specific programs	2,839,972	-	2,839,972	-
SCOC programs	7,116,731	-	7,116,731	-
Human services programs	1,967,784	-	1,967,784	-
Roads and bridges	10,015,842	-	10,015,842	-
Community and economic development	344,694	-	344,694	-
Unrestricted	8,394,068	79,901	8,473,969	1,006,084
Total net assets	$ 91,776,108	$ 1,287,127	$ 93,063,235	$ 1,318,396

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

SENECA COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government:				
Legislative and executive	$ 6,607,949	$ 1,240,010	$ 183,280	$ -
Judicial	2,789,182	1,107,269	148,325	-
Public safety	7,045,536	695,130	3,712,780	-
Public works	5,459,357	655,705	4,169,323	4,621,286
Health	8,111,894	786,233	3,958,015	-
Human services	8,534,447	234,594	6,994,601	-
Conservation and recreation	311,366	430	-	-
Community and economic development	37,526	-	2,500	1,015,824
Interest and fiscal charges	183,747	-	-	-
Total governmental activities	39,081,004	4,719,371	19,168,824	5,637,110
Business-type activities:				
Bascom Sewer District	189,122	177,043	-	-
Emergency Medical Services	406,804	261,246	5,000	-
County Sewer District	161,296	134,244	-	-
Total business-type activities	757,222	572,533	5,000	-
Totals	$ 39,838,226	$ 5,291,904	$ 19,173,824	$ 5,637,110
Component unit:				
Seneca Re-Ad Industries, Inc	$ 1,081,906	$ 693,761	$ 403,217	$ -

General revenues:	
Property taxes levied for:	
General purposes	
Seneca County Opportunity Center	
Sales taxes	
Grants and entitlements not restricted to specific programs	
Contributions and donations	
Investment earnings	
Miscellaneous	
Total general revenues	
Change in net assets	
Net assets at beginning of year	
Net assets at end of year	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Seneca Re-Ad Industries, Inc.
$ (5,184,659)	$ -	$ (5,184,659)	$ -
(1,533,588)	-	(1,533,588)	-
(2,637,626)	-	(2,637,626)	-
3,986,957	-	3,986,957	-
(3,367,646)	-	(3,367,646)	-
(1,305,252)	-	(1,305,252)	-
(310,936)	-	(310,936)	-
980,798	-	980,798	-
(183,747)	-	(183,747)	-
(9,555,699)	-	(9,555,699)	-
-	(12,079)	(12,079)	-
-	(140,558)	(140,558)	-
-	(27,052)	(27,052)	-
-	(179,689)	(179,689)	-
(9,555,699)	(179,689)	(9,735,388)	-
-	-	-	15,072
1,929,228	-	1,929,228	-
3,294,311	-	3,294,311	-
6,895,795	-	6,895,795	-
1,870,248	-	1,870,248	-
21,300	4,206	25,506	5,349
99,135	199	99,334	14,368
880,907	4,460	885,367	6,115
14,990,924	8,865	14,999,789	25,832
5,435,225	(170,824)	5,264,401	40,904
86,340,883	1,457,951	87,798,834	1,277,492
$ 91,776,108	$ 1,287,127	$ 93,063,235	$ 1,318,396

SENECA COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2010

	General	Maintenance and Repair	Public Assistance	Seneca County Opportunity Center
Assets:				
Equity in pooled cash and cash equivalents	$ 2,495,620	$ 7,775,237	$ 362,784	$ 6,604,697
Cash and cash equivalents in segregated accounts	123,295	-	-	-
Receivables:				
Sales taxes	1,099,015	-	-	-
Property taxes	1,444,034	-	-	3,172,754
Accounts	94,289	56,802	434	22,419
Interfund loans	185,000	27,069	-	540,000
Accrued interest	4,188	525	-	-
Intergovernmental	1,248,956	2,076,011	-	655,704
Loans	-	-	-	-
Loans to other funds	84,453	-	-	-
Materials and supplies inventory	46,744	318,650	-	8,601
Prepayments	132,505	166	7,558	42,995
Total assets	$ 6,958,099	$ 10,254,460	$ 370,776	$ 11,047,170
Liabilities:				
Accounts payable	$ 187,958	$ 51,748	$ 32,308	$ 51,883
Contracts payable	215,772	1,260	3,133	101,411
Accrued wages and benefits payable	261,455	39,354	74,118	163,141
Intergovernmental payable	199,010	26,607	50,266	112,556
Interfund loans payable	-	-	-	-
Loans from other funds	-	-	-	-
Deferred revenue	648,564	1,747,637	-	854,615
Unearned revenue	1,339,970	-	905	2,945,892
Total liabilities	2,852,729	1,866,606	160,730	4,229,498
Fund balances:				
Reserved for encumbrances	497,600	237,474	89,370	727,643
Reserved for loans	84,453	-	-	-
Reserved for prepayments	132,505	166	7,558	42,995
Reserved for unclaimed monies	123,295	-	-	-
Unreserved, undesignated, reported in:				
General fund	3,267,517	-	-	-
Special revenue funds	-	8,150,214	113,118	6,047,034
Debt service fund	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balances	4,105,370	8,387,854	210,046	6,817,672
Total liabilities and fund balances	$ 6,958,099	$ 10,254,460	$ 370,776	$ 11,047,170

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
$ 5,960,264	$ 23,198,602
-	123,295
-	1,099,015
-	4,616,788
69,572	243,516
-	752,069
189	4,902
1,252,749	5,233,420
70,003	70,003
-	84,453
2,508	376,503
21,522	204,746
$ 7,376,807	$ 36,007,312
$ 22,207	$ 346,104
240,316	561,892
52,259	590,327
38,695	427,134
547,069	547,069
84,453	84,453
975,906	4,226,722
44,610	4,331,377
2,005,515	11,115,078
641,647	2,193,734
70,003	154,456
21,522	204,746
-	123,295
-	3,267,517
4,102,608	18,412,974
(230,088)	(230,088)
765,600	765,600
5,371,292	24,892,234
$ 7,376,807	$ 36,007,312

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SENECA COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2010

Total governmental fund balances		$ 24,892,234
Amounts reported for governmental activities on the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		63,914,209
The investments in joint ventures by governmental activities are not financial resources and therefore are not reported in the funds.		4,898,648
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Property taxes receivable	$ 342,003	
Intergovernmental receivable	3,884,719	
Total		4,226,722
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.		5,828
On the statement of net assets interest is accrued on outstanding bonds payable, whereas in governmental funds, interest is accrued when due.		(10,756)
Deferred charges on bond issuances are amortized over the life of the bonds on the statement of net assets.		178,274
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences	(1,767,245)	
Capital lease payable	(20,378)	
General obligation bonds payable	(4,475,000)	
Loans payable	(66,428)	
Total		(6,329,051)
Net assets of governmental activities		$ 91,776,108

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

SENECA COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	General	Maintenance and Repair	Public Assistance	Seneca County Opportunity Center
Revenues:				
Property taxes	$ 1,855,366	$ -	$ -	$ 3,388,500
Sales taxes	6,895,795	-	-	-
Special assessments	-	-	-	-
Charges for services	1,733,070	360,622	-	479,816
Licenses and permits	3,042	-	-	-
Fines and forfeitures	182,307	32,291	-	-
Intergovernmental	6,399,238	4,278,616	4,038,010	3,544,518
Interest	85,466	9,817	-	-
Rent	137,291	-	-	64,368
Contributions and donations	21,730	-	-	2,993
Other	193,987	6,851	170,015	433,491
Total revenues	17,507,292	4,688,197	4,208,025	7,913,686
Expenditures:				
Current:				
General government:				
Legislative and executive	5,240,360	-	-	-
Judicial	2,235,555	-	-	-
Public safety	5,372,964	-	-	-
Public works	35,029	2,840,487	-	-
Health	127,126	-	-	8,008,259
Human services	382,304	-	4,379,444	-
Conservation and recreation	261,212	-	-	-
Community and economic development	-	-	-	-
Capital outlay	712,510	-	-	-
Debt service:				
Principal retirement	810	-	-	-
Interest and fiscal charges	304	-	-	-
Total expenditures	14,368,174	2,840,487	4,379,444	8,008,259
Excess (deficiency) of revenues over (under) expenditures	3,139,118	1,847,710	(171,419)	(94,573)
Other financing sources (uses):				
Sale of capital assets	3,175	-	-	-
Capital lease transaction	21,188	-	-	-
Transfers in	17,265	-	186,553	-
Transfers (out)	(2,171,463)	-	-	-
Total other financing sources (uses)	(2,129,835)	-	186,553	-
Net change in fund balances	1,009,283	1,847,710	15,134	(94,573)
Fund balances at beginning of year	3,096,087	6,540,144	194,912	6,912,245
Fund balances at end of year	$ 4,105,370	$ 8,387,854	$ 210,046	$ 6,817,672

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
$ -	$ 5,243,866
-	6,895,795
261,807	261,807
989,606	3,563,114
28,401	31,443
230,967	445,565
9,812,972	28,073,354
4,266	99,549
140,652	342,311
4,450	29,173
148,716	953,060
11,621,837	45,939,037
589,646	5,830,006
421,394	2,656,949
1,440,189	6,813,153
130,972	3,006,488
169,185	8,304,570
3,684,451	8,446,199
-	261,212
41,290	41,290
5,541,220	6,253,730
442,355	443,165
155,000	155,304
12,615,702	42,212,066
(993,865)	3,726,971
-	3,175
-	21,188
1,984,910	2,188,728
(17,265)	(2,188,728)
1,967,645	24,363
973,780	3,751,334
4,397,512	21,140,900
$ 5,371,292	$ 24,892,234

SENECA COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2010

Net change in fund balances - total governmental funds			$	3,751,334
Amounts reported for governmental activities in the statement of activities are different because:				
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.				
Capital asset additions	$	5,215,446		
Current year depreciation		(2,947,013)		
Total				2,268,433
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net assets.				(138,983)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.				
Property taxes		(134,338)		
Intergovernmental revenues		(1,294,215)		
Investment in joint ventures		768,003		
Total				(660,550)
Proceeds of capital lease obligations are reported as an other financing source in the governmental funds, however, in the statement of activities they are not reported as revenues as they increase the liabilities on the statement of net assets.				(21,188)
Repayment of bond and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.				443,165
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest is expensed when due.				
Accrued interest		3,075		
Deferred charges		(31,518)		
Total				(28,443)
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are reported as expenditures in governmental funds.				(4,977)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.				(173,566)
Change in net assets of governmental activities			$	5,435,225

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

SENECA COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	$ 1,652,828	$ 1,838,666	$ 1,850,817	$ 12,151
Sales taxes	6,400,000	6,880,000	6,884,665	4,665
Charges for services	1,563,821	1,764,122	1,791,221	27,099
Licenses and permits	2,560	3,067	3,042	(25)
Fines and forfeitures	145,000	181,060	181,061	1
Intergovernmental	4,002,301	5,835,059	5,972,387	137,328
Interest	163,000	93,006	88,463	(4,543)
Rent	109,612	110,458	133,519	23,061
Contributions and donations	400	21,420	21,880	460
Other	101,683	164,416	182,154	17,738
Total revenues	14,141,205	16,891,274	17,109,209	217,935
Expenditures:				
Current:				
General government:				
Legislative and executive	5,671,017	5,731,924	5,551,703	180,221
Judicial	2,529,380	2,519,312	2,470,272	49,040
Public safety	4,490,898	5,509,247	5,464,470	44,777
Public works	42,515	48,215	40,510	7,705
Health	148,082	178,135	178,135	-
Human services	472,204	452,838	438,870	13,968
Conservation and recreation	293,309	295,476	295,460	16
Capital outlay	-	702,900	691,322	11,578
Total expenditures	13,647,405	15,438,047	15,130,742	307,305
Excess of revenues over expenditures	493,800	1,453,227	1,978,467	525,240
Other financing sources (uses):				
Sale of capital assets	-	3,175	3,175	-
Advances in	-	-	38,500	38,500
Advances (out)	-	-	(185,000)	(185,000)
Transfers in	-	17,265	17,265	-
Transfers (out)	(1,602,372)	(2,220,914)	(2,171,463)	49,451
Total other financing sources (uses)	(1,602,372)	(2,200,474)	(2,297,523)	(97,049)
Net change in fund balances	(1,108,572)	(747,247)	(319,056)	428,191
Fund balances at beginning of year	924,575	924,575	924,575	-
Prior year encumbrances appropriated	1,112,392	1,112,392	1,112,392	-
Fund balance at end of year	$ 928,395	$ 1,289,720	$ 1,717,911	$ 428,191

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

SENECA COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAINTENANCE AND REPAIR FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	$ 267,205	$ 307,205	$ 318,011	$ 10,806
Fines and forfeitures	31,455	32,161	32,234	73
Intergovernmental	3,904,241	4,282,704	4,276,532	(6,172)
Interest	35,000	10,300	10,339	39
Other	-	4,302	6,846	2,544
Total revenues	4,237,901	4,636,672	4,643,962	7,290
Expenditures:				
Current:				
Public works	4,954,182	4,597,195	3,154,445	1,442,750
Total expenditures	4,954,182	4,597,195	3,154,445	1,442,750
Excess (deficiency) of revenues over (under) expenditures	(716,281)	39,477	1,489,517	1,450,040
Other financing sources (uses):				
Advances in	-	-	10,000	10,000
Advances (out)	-	-	(37,069)	(37,069)
Total other financing sources (uses)	-	-	(27,069)	(27,069)
Net change in fund balances	(716,281)	39,477	1,462,448	1,422,971
Fund balances at beginning of year	5,587,337	5,587,337	5,587,337	-
Prior year encumbrances appropriated	435,725	435,725	435,725	-
Fund balance at end of year	$ 5,306,781	$ 6,062,539	$ 7,485,510	$ 1,422,971

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

SENECA COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	$ 5,230,000	$ 4,177,595	$ 4,041,137	$ (136,458)
Other	4,000	194,685	176,448	(18,237)
Total revenues	5,234,000	4,372,280	4,217,585	(154,695)
Expenditures:				
Current:				
Human services	5,743,193	5,012,164	4,596,318	415,846
Total expenditures	5,743,193	5,012,164	4,596,318	415,846
Excess (deficiency) of revenues over (under) expenditures	(509,193)	(639,884)	(378,733)	261,151
Other financing sources:				
Transfers in	207,055	207,055	186,553	(20,502)
Total other financing sources	207,055	207,055	186,553	(20,502)
Net change in fund balances	(302,138)	(432,829)	(192,180)	240,649
Fund balances at beginning of year	130,054	130,054	130,054	-
Prior year encumbrances appropriated	320,662	320,662	320,662	-
Fund balance at end of year	$ 148,578	$ 17,887	$ 258,536	$ 240,649

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

SENECA COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SENECA COUNTY OPPORTUNITY CENTER FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	$ 3,323,182	$ 3,323,182	$ 3,388,500	$ 65,318
Charges for services	575,000	480,000	486,464	6,464
Intergovernmental	3,122,468	3,748,377	3,858,787	110,410
Rent	76,065	63,180	66,594	3,414
Contributions and donations	4,200	2,946	2,993	47
Other	301,000	481,940	443,397	(38,543)
Total revenues	7,401,915	8,099,625	8,246,735	147,110
Expenditures:				
Current:				
Health	14,461,342	13,758,848	8,929,011	4,829,837
Total expenditures	14,461,342	13,758,848	8,929,011	4,829,837
Excess (deficiency) of revenues over (under) expenditures	(7,059,427)	(5,659,223)	(682,276)	4,976,947
Other financing sources:				
Transfers in	344,400	-	-	-
Total other financing sources	344,400	-	-	-
Net change in fund balances	(6,715,027)	(5,659,223)	(682,276)	4,976,947
Fund balances at beginning of year	5,953,193	5,953,193	5,953,193	-
Prior year encumbrances appropriated	987,105	987,105	987,105	-
Fund balance at end of year	$ 225,271	$ 1,281,075	$ 6,258,022	$ 4,976,947

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

SENECA COUNTY, OHIO

STATEMENT OF FUND NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2010

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Bascom Sewer District	Emergency Medical Services	County Sewer District	Total	
Assets:					
Current assets:					
Equity in pooled cash and cash equivalents	$ 23,249	$ 33,681	$ 200,934	$ 257,864	$ 31,220
Receivables:					
Accounts	51,214	53,145	25,433	129,792	-
Accrued interest	-	-	20	20	452
Notes	-	-	2,213	2,213	-
Total current assets	74,463	86,826	228,600	389,889	31,672
Noncurrent assets:					
Loans to other funds	-	-	100,000	100,000	-
Capital assets:					
Non-depreciable capital assets	-	-	26,243	26,243	-
Depreciable capital assets, net	-	151,131	1,039,776	1,190,907	-
Total capital assets, net	-	151,131	1,066,019	1,217,150	-
Total noncurrent assets	-	151,131	1,166,019	1,317,150	-
Total assets	74,463	237,957	1,394,619	1,707,039	31,672
Liabilities:					
Current liabilities:					
Accounts payable	62	3,928	1,938	5,928	-
Contracts payable	2,198	8,921	3,274	14,393	-
Accrued wages and benefits payable	196	5,140	1,513	6,849	-
Compensated absences payable - current	-	1,830	-	1,830	-
Intergovernmental payable	136	3,676	1,843	5,655	-
Interfund loans payable	40,000	74,000	91,000	205,000	-
Claims payable	-	-	-	-	29,682
Accrued interest payable	530	-	-	530	-
Unearned revenue	-	-	942	942	518
Other loans payable - current	20,572	-	684	21,256	-
Total current liabilities	63,694	97,495	101,194	262,383	30,200
Long-term liabilities:					
Compensated absences payable	-	11,507	-	11,507	-
Other loans payable	32,426	-	9,240	41,666	-
Loans from other funds	100,000	-	-	100,000	-
Total long-term liabilities	132,426	11,507	9,240	153,173	-
Total liabilities	196,120	109,002	110,434	415,556	30,200
Net assets:					
Invested in capital assets, net of related debt	-	151,131	1,056,095	1,207,226	-
Unrestricted	(121,657)	(22,176)	228,090	84,257	1,472
Total net assets	$ (121,657)	$ 128,955	$ 1,284,185	1,291,483	$ 1,472
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds.				(4,356)	
Net assets of business-type activities				$ 1,287,127	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

SENECA COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Bascom Sewer District	Emergency Medical Services	County Sewer District	Total	
Operating revenues:					
Charges for services	$ 177,043	$ -	$ 133,839	$ 310,882	$ 335,326
Tap-in fees	-	-	405	405	-
Patient fees	-	261,246	-	261,246	-
Reimbursements	-	-	-	-	186,958
Other	844	2,828	788	4,460	-
Total operating revenues	177,887	264,074	135,032	576,993	522,284
Operating expenses:					
Personal services	5,988	178,992	45,931	230,911	-
Contractual services	135,890	89,898	45,396	271,184	6,625
Materials and supplies	898	49,213	23,414	73,525	-
Claims	-	-	-	-	693,242
Depreciation	-	79,123	44,123	123,246	-
Other	43,101	4,654	2,432	50,187	-
Total operating expenses	185,877	401,880	161,296	749,053	699,867
Operating loss	(7,990)	(137,806)	(26,264)	(172,060)	(177,583)
Nonoperating revenues (expenses):					
Interest	-	-	199	199	-
Operating grants	-	5,000	-	5,000	-
Interest and fiscal charges	(3,245)	(2,344)	-	(5,589)	2,570
Loss on sale of capital assets	-	(1,133)	-	(1,133)	-
Contributions and donations	-	4,206	-	4,206	-
Total nonoperating revenues (expenses)	(3,245)	5,729	199	2,683	2,570
Loss before transfers	(11,235)	(132,077)	(26,065)	(169,377)	(175,013)
Transfer in	11,244	-	-	11,244	-
Transfer out	-	-	(11,244)	(11,244)	-
Change in net assets	9	(132,077)	(37,309)	(169,377)	(175,013)
Net assets at beginning of year	(121,666)	261,032	1,321,494		176,485
Net assets at end of year	$ (121,657)	$ 128,955	$ 1,284,185		$ 1,472
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.				(1,447)	
Change in net assets of business-type activities.				$ (170,824)	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

SENECA COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Bascom Sewer District	Emergency Medical Services	County Sewer District	Total	
Cash flows from operating activities:					
Cash received from customers	$ 179,549	$ 315,495	$ 134,807	$ 629,851	$ 534,517
Cash received from tap-in fees	-	-	1,112	1,112	-
Cash received from other operations	1,443	2,928	731	5,102	551,802
Cash payments for personal services	(5,975)	(181,935)	(45,460)	(233,370)	-
Cash payments for contract services	(149,842)	(86,042)	(44,615)	(280,499)	(205,301)
Cash payments for materials and supplies	(1,011)	(47,846)	(21,702)	(70,559)	-
Cash payments for claims	-	-	-	-	(1,219,583)
Cash payments for other expenses	(43,101)	(5,602)	(2,432)	(51,135)	-
Net cash provided by (used in) operating activities	(18,937)	(3,002)	22,441	502	(338,565)
Cash flows from noncapital financing activities:					
Cash received from operating grants	-	5,000	-	5,000	-
Cash received from contributions and donations	-	4,206	-	4,206	-
Cash received from transfers in	11,244	-	-	11,244	-
Cash used in transfers out	-	-	(11,244)	(11,244)	-
Cash received from interfund loans	40,000	74,000	91,000	205,000	-
Cash used in repayment of interfund loans	-	(94,000)	-	(94,000)	-
Net cash provided by (used in) noncapital financing activities	51,244	(10,794)	79,756	120,206	-
Cash flows from capital and related financing activities:					
Acquisition of capital assets	-	(6,167)	-	(6,167)	-
Principal retirement	(19,773)	-	(684)	(20,457)	-
Interest and fiscal charges	(2,715)	(2,344)	-	(5,059)	-
Net cash used in capital and related financing activities	(22,488)	(8,511)	(684)	(31,683)	-
Cash flows from investing activities:					
Interest received	-	-	261	261	2,519
Net cash provided by investing activities	-	-	261	261	2,519
Net increase (decrease) in cash and cash equivalents	9,819	(22,307)	101,774	89,286	(336,046)
Cash and cash equivalents at beginning of year	13,430	55,988	99,160	168,578	367,266
Cash and cash equivalents at end of year	$ 23,249	$ 33,681	$ 200,934	$ 257,864	$ 31,220

- - Continued

SENECA COUNTY, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Bascom Sewer District	Emergency Medical Services	County Sewer District	Total	
Reconciliation of operating loss to net cash provided by (used in) operating activities:					
Operating loss	$ (7,990)	$ (137,806)	$ (26,264)	$ (172,060)	$ (177,583)
Adjustments:					
Depreciation	-	79,123	44,123	123,246	-
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	3,105	54,349	(7)	57,447	364,844
Decrease in notes receivable	-	-	805	805	-
Decrease in prepayments	-	188	-	188	-
Increase (decrease) in accounts payable	(113)	231	(1,573)	(1,455)	(3)
Increase (decrease) in contracts payable	(13,952)	3,856	3,274	(6,822)	-
Increase in accrued wages and benefits	19	450	-	469	-
Increase (decrease) in intergovernmental payable	(6)	1,141	1,112	2,247	-
Increase (decrease) in compensated absences payable	-	(4,534)	151	(4,383)	-
Increase in unearned revenue	-	-	820	820	518
Decrease in claims payable	-	-	-	-	(526,341)
Net cash provided by (used in) operating activities	$ (18,937)	$ (3,002)	$ 22,441	$ 502	$ (338,565)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

SENECA COUNTY, OHIO

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2010

		Agency
Assets:		
Current assets:		
Equity in pooled cash and cash equivalents	$	8,149,689
Cash in segregated accounts		460,128
Accrued interest		6
Accounts		556,876
Intergovernmental		3,782,778
Taxes receivable		35,593,055
Total assets	$	48,542,532
Liabilities:		
Current liabilities:		
Accrued wages and benefits	$	65,890
Intergovernmental payable		41,775,924
Compensated absences		324,205
Undistributed monies		5,472,111
Deposits held and due to others		904,402
Total liabilities	$	48,542,532

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Seneca County, Ohio
Statement of Net Assets
December 31, 2009

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	Seneca ReAd Industries, Inc.
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	$ 20,334,511	$ 168,578	$ 20,503,089	$ -
Cash and Cash Equivalents in Segregated Accounts	120,509	-	120,509	956,735
Cash and Cash Equivalents with Fiscal Agents	-	-	-	988
Materials and Supplies Inventory	355,278	-	355,278	-
Accrued Interest Receivable	14,976	82	15,058	-
Accounts Receivable	622,981	187,239	810,220	59,665
Internal Balances	96,909	(96,909)	-	-
Intergovernmental Receivable	6,390,778	-	6,390,778	-
Prepaid Items	231,251	188	231,439	-
Sales Taxes Receivable	1,087,885	-	1,087,885	-
Property Taxes Receivable	6,683,877	-	6,683,877	-
Notes Receivable	-	3,018	3,018	-
Loans Receivable	74,146	-	74,146	-
Deferred Charges	209,792	-	209,792	-
Investment in Joint Venture	4,130,645	-	4,130,645	-
Non-Depreciable Capital Assets	19,906,298	26,243	19,932,541	2,945
Depreciable Capital Assets, net	41,878,461	1,309,119	43,187,580	305,682
Total Assets	102,138,297	1,597,558	103,735,855	1,326,015
LIABILITIES:				
Accounts Payable	380,019	7,383	387,402	7,498
Accrued Wages	567,536	6,229	573,765	29,637
Contracts Payable	926,065	21,215	947,280	-
Intergovernmental Payable	324,305	3,408	327,713	-
Accrued Interest Payable	13,831	-	13,831	-
Claims Payable	556,023	-	556,023	-
Deferred Revenue	6,283,584	122	6,283,706	-
Undistributed Monies	-	-	-	11,388
Long-Term Liabilities:				
Due Within One Year	843,880	23,080	866,960	-
Due in More Than One Year	5,902,171	78,170	5,980,341	-
Total Liabilities	15,797,414	139,607	15,937,021	48,523
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt	56,800,976	1,324,754	58,125,730	308,627
Restricted for Unclaimed Money	120,509		120,509	
Restricted for Debt Service	284,965	-	284,965	-
Restricted for Capital Outlay	1,505,663	-	1,505,663	-
Restricted for Grants and Specific Programs	3,680,245	-	3,680,245	-
Restricted for MRDD Services	6,894,121	-	6,894,121	-
Restricted for Human Services	1,731,688	-	1,731,688	-
Restricted for Road and Bridge	8,147,666	-	8,147,666	-
Unrestricted	7,175,050	133,197	7,308,247	968,865
Total Net Assets	$ 86,340,883	$ 1,457,951	$ 87,798,834	$ 1,277,492

See accompanying notes to the financial statements

Seneca County, Ohio
Statement of Activities
For the Year Ended December 31, 2009

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	$ 6,012,452	$ 1,198,918	$ 91,297	$ -
Judicial	2,379,762	978,498	174,709	-
Public Safety	6,453,529	505,422	3,109,296	-
Public Works	6,596,148	545,918	4,318,121	4,272,235
Health	8,089,402	875,536	2,837,677	-
Human Services	9,761,783	326,882	8,255,941	-
Conservation and Recreation	462,395	2,218	-	51,411
Community and Economic Development	70,534	22,917	-	1,625,240
Interest and Fiscal Charges	281,510	-	-	-
Total Governmental Activities	40,107,515	4,456,309	18,787,041	5,948,886
Business-Type Activities:				
Bascom Sewer District Fund	348,249	222,724	-	-
Emergency Medical Services Fund	395,943	261,973	14,500	-
County Sewer District Fund	146,635	85,125	-	-
Total Business-Type Activities	890,827	569,822	14,500	-
Total Primary Government	$ 40,998,342	$ 5,026,131	$ 18,801,541	$ 5,948,886
Component Units:				
Non-Major Component Units	$ 1,141,370	$ 843,885	$ 399,247	$ -
Total Component Units	$ 1,141,370	$ 843,885	$ 399,247	$ -

General Revenues:
Taxes:
Property Taxes
Sales Taxes
Grants and Entitlements not Restricted to Specific Programs
Gifts and Donations
Investment Earnings
Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the financial statements

Net(Expense)Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Non-Major Component Units
$ (4,722,237)	$ -	$ (4,722,237)	$ -
(1,226,555)	-	(1,226,555)	-
(2,838,811)	-	(2,838,811)	-
2,540,126	-	2,540,126	-
(4,376,189)	-	(4,376,189)	-
(1,178,960)	-	(1,178,960)	-
(408,766)	-	(408,766)	-
1,577,623	-	1,577,623	-
(281,510)	-	(281,510)	-
(10,915,279)	-	(10,915,279)	-
-	(125,525)	(125,525)	-
-	(119,470)	(119,470)	-
-	(61,510)	(61,510)	-
-	(306,505)	(306,505)	-
(10,915,279)	(306,505)	(11,221,784)	-
-	-	-	101,762
-	-	-	101,762
6,715,242	-	6,715,242	-
6,470,436	-	6,470,436	-
1,192,803	-	1,192,803	-
22,145	-	22,145	11,170
237,956	882	238,838	23,297
1,267,025	3,903	1,270,928	4,012
15,905,607	4,785	15,910,392	38,479
4,990,328	(301,720)	4,688,608	140,241
81,350,555	1,759,671	83,110,226	1,137,251
$ 86,340,883	$ 1,457,951	$ 87,798,834	$ 1,277,492

Seneca County, Ohio
Balance Sheet
Governmental Funds
December 31, 2009

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	$ 1,916,473	$ 6,023,062	$ 450,717	$ 6,340,302
Cash and Cash Equivalents in Segregated Accounts	120,509	-	-	-
Materials and Supplies Inventory	45,304	296,977	-	9,101
Accrued Interest Receivable	7,185	1,047	-	-
Accounts Receivable	128,347	14,186	7,138	38,973
Interfund Receivable	122,953	-	-	600,000
Intergovernmental Receivable	1,156,036	2,074,976	3,127	561,709
Prepaid Items	170,637	166	7,281	38,827
Sales Taxes Receivable	1,087,885	-	-	-
Property Taxes Receivable	1,464,847	-	-	5,219,030
Loans Receivable	-	-	-	-
Total Assets	$ 6,220,176	$ 8,410,414	$ 468,263	$ 12,807,942
LIABILITIES:				
Accounts Payable	$ 149,007	$ 60,523	$ 17,649	$ 125,085
Accrued Wages	243,146	39,572	99,435	138,619
Contracts Payable	232,208	1,593	112,985	118,148
Intergovernmental Payable	159,293	19,839	42,106	77,552
Interfund Payable	-	-	-	-
Deferred Revenue	2,340,435	1,748,743	1,176	5,436,293
Total Liabilities	3,124,089	1,870,270	273,351	5,895,697
FUND BALANCES:				
Reserved:				
Reserved for Encumbrances	724,168	373,610	190,043	746,833
Reserved for Prepaid Items	170,637	166	7,281	38,827
Reserved for Loans Receivable	-	-	-	-
Reserved for Unclaimed Monies	120,509	-	-	-
Unreserved, Undesignated, Reported in:				
General Fund	2,080,773	-	-	-
Special Revenue Funds	-	6,166,368	(2,412)	6,126,585
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Total Fund Balances	3,096,087	6,540,144	194,912	6,912,245
Total Liabilities and Fund Balances	$ 6,220,176	$ 8,410,414	$ 468,263	$ 12,807,942

See accompanying notes to the financial statements.

Bond Retirement Fund	CDBG	All Other Governmental Funds	Total Governmental Funds
$ 86,930	$ 103,089	$ 5,046,672	$ 19,967,245
-	-	-	120,509
-	-	3,896	355,278
74	-	6,269	14,575
-	-	69,493	258,137
-	-	-	722,953
-	1,469,742	1,125,188	6,390,778
-	125	14,215	231,251
-	-	-	1,087,885
-	-	-	6,683,877
-	-	74,146	74,146
$ 87,004	$ 1,572,956	$ 6,339,879	$ 35,906,634
$ -	$ 698	$ 27,054	$ 380,016
-	699	46,065	567,536
-	138,393	322,738	926,065
-	299	25,216	324,305
-	-	628,953	628,953
-	1,441,989	970,223	11,938,859
-	1,582,078	2,020,249	14,765,734
-	1,302	745,041	2,780,997
-	125	14,215	231,251
-	-	74,146	74,146
-	-	-	120,509
-	-	-	2,080,773
-	-	3,980,498	16,271,039
87,004	-	(502,876)	(415,872)
-	(10,549)	8,606	(1,943)
87,004	(9,122)	4,319,630	21,140,900
$ 87,004	$ 1,572,956	$ 6,339,879	$ 35,906,634

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Seneca County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2009

Total Governmental Fund Balances		*$21,140,900*
Amounts reported for governmental activities in the statement of net assets are different because		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		61,784,759
The investment in joint ventures by governmental activities are not financial resources and therefore are not reported in the funds year end balance		4,130,645
Governmental funds report the effect of issuance costs, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		209,792
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds		
Property Taxes	476,341	
Grants	5,178,934	
Total		5,655,275
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund net of the internal balance resulting from look-back adjustments are included in governmental activities in the statement of net assets.		179,394
Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(4,905,000)	
OWDA Loan	(71,742)	
Compensated Absences	(1,762,268)	
Capital Lease Payable	(7,041)	
Accrued Interest Payable	(13,831)	
Total		(6,759,882)
Net Assets of Governmental Activities		***$86,340,883***

See accompanying notes to the financial statements

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
REVENUES:				
Property Taxes	$ 2,133,855	$ -	$ -	$ 4,436,962
Sales Taxes	6,470,436	-	-	-
Special Assessments	-	-	-	-
Charges for Services	1,669,404	262,922	-	562,150
Licenses and Permits	3,069	-	-	-
Fines and Forfeitures	149,815	29,550	-	-
Intergovernmental	3,665,539	4,129,183	4,783,509	2,660,491
Interest	208,892	19,437	-	-
Rent	127,946	-	-	73,039
Contributions and Donations	2,218	-	-	6,286
Other	132,221	19,058	696,782	399,318
Total Revenues	14,563,395	4,460,150	5,480,291	8,138,246
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	4,990,630	-	-	-
Judicial	2,072,365	-	-	-
Public Safety	5,583,432	-	-	-
Public Works	45,480	2,708,577	-	-
Health	108,613	-	-	7,733,313
Human Services	408,864	-	5,388,912	-
Conservation and Recreation	488,396	-	-	-
Community and Economic Development	68,392	-	-	-
Capital Outlay	-	141,434	-	-
Debt Service:				
Principal Retirements	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Issuance Costs	-	-	-	-
Total Expenditures	13,766,172	2,850,011	5,388,912	7,733,313
Excess of Revenues Over (Under) Expenditures	797,223	1,610,139	91,379	404,933
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	778,315	-	212,154	-
Bonds Issued	-	-	-	-
Discount on Debt Issued	-	-	-	-
Proceeds from Sale of Capital Assets	1,161	-	-	-
Transfers Out - Primary Government	(2,206,111)	-	-	-
Total Other Financing Sources and Uses	(1,426,635)	-	212,154	-
Net Change in Fund Balance	(629,412)	1,610,139	303,533	404,933
Fund Balance (Deficit) at Beginning of Year	3,725,499	4,930,005	(108,621)	6,507,312
Fund Balance (Deficit) at End of Year	$ 3,096,087	$ 6,540,144	$ 194,912	$ 6,912,245

See accompanying notes to the financial statements.

Bond Retirement Fund	CDBG	All Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ 6,570,817
-	-	-	6,470,436
-	-	244,670	244,670
-	-	675,055	3,169,531
-	-	194,997	198,066
-	-	245,872	425,237
-	658,201	8,221,556	24,118,479
954	-	4,595	233,878
180,810	-	3,430	385,225
-	-	21,984	30,488
-	-	195,679	1,443,058
181,764	658,201	9,807,838	43,289,885
-	-	556,575	5,547,205
-	-	347,759	2,420,124
-	-	776,040	6,359,472
-	-	181,019	2,935,076
-	-	147,678	7,989,604
-	-	4,061,808	9,859,584
-	-	-	488,396
-	-	2,142	70,534
-	663,702	4,832,444	5,637,580
5,450,000	-	551,314	6,001,314
272,657	-	21,780	294,437
199,811	-	-	199,811
5,922,468	663,702	11,478,559	47,803,137
(5,740,704)	(5,501)	(1,670,721)	(4,513,252)
534,560	-	1,236,255	2,761,284
5,285,000	-	-	5,285,000
(9,981)	-	-	(9,981)
-	-	-	1,161
-	-	(778,315)	(2,984,426)
5,809,579	-	457,940	5,053,038
68,875	(5,501)	(1,212,781)	539,786
18,129	(3,621)	5,532,411	20,601,114
$ 87,004	$ (9,122)	$ 4,319,630	$ 21,140,900

Seneca County, Ohio

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activites

For the Year Ended December 31, 2009

Net Change in Fund Balances - Total Governmental Funds		***$539,786***
Amounts reported for governmental activities in the statement of activities are different because		
Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital Assets Additions	4,301,669	
Current Year Depreciation	(2,850,970)	
Total		1,450,699
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal		(35,671)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	144,425	
Grants	1,453,292	
Investment in Joint Ventures	358,120	
Total		1,955,837
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets, the debt is reported as a liability.		6,001,314
Long-term liabilities, incluing bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(5,075,208)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		12,927
Some expenses reported in the statement of activities, such as compensated absences and capital leases do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Compensated Absences		28,286
Capital Lease		6,645
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.		105,713
Change in Net Assets of Governmental Activities		***$4,990,328***

See accompanying notes to the financial statements

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Property Taxes	$ 1,966,976	$ 2,334,592	$ 2,348,650	$ 14,058
Sales Taxes	6,400,000	6,420,307	6,420,307	-
Charges for Services	1,511,800	1,677,428	1,677,428	-
Licenses and Permits	3,160	3,044	3,069	25
Fines and Forfeitures	160,000	151,648	151,648	-
Intergovernmental	4,161,811	4,187,927	4,187,927	-
Interest	506,000	226,764	226,764	-
Rent	102,202	130,835	132,361	1,526
Contributions and Donations	300	2,068	2,068	-
Other	119,290	132,057	130,489	(1,568)
Total Revenues	14,931,539	15,266,670	15,280,711	14,041
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	5,816,312	5,916,217	5,448,351	467,866
Judicial	2,832,848	2,741,392	2,627,931	113,461
Public Safety	5,170,728	5,767,592	5,726,158	41,434
Public Works	48,751	50,215	45,828	4,387
Health	117,589	153,603	153,603	-
Human Services	570,797	515,514	453,418	62,096
Conservation and Recreation	360,995	634,312	631,232	3,080
Community and Economic Development	60,000	68,392	68,392	-
Total Expenditures	14,978,020	15,847,237	15,154,913	692,324
Excess of Revenues Over (Under) Expenditures	(46,481)	(580,567)	125,798	706,365
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	20,771	799,086	778,315	(20,771)
Proceeds from Sale of Capital Assets	-	1,161	1,161	-
Advances In	-	-	30,500	30,500
Transfers Out - Primary Government	(1,290,114)	(2,220,361)	(2,206,111)	14,250
Advances Out	-	-	(134,953)	(134,953)
Total Other Financing Sources and Uses	(1,269,343)	(1,420,114)	(1,531,088)	(110,974)
Net Change in Fund Balance	(1,315,824)	(2,000,681)	(1,405,290)	595,391
Fund Balance (Deficit) at Beginning of Year	1,010,955	1,010,955	1,010,955	-
Prior Year Encumbrances Appropriated	1,318,910	1,318,910	1,318,910	-
Fund Balance (Deficit) at End of Year	$ 1,014,041	$ 329,184	$ 924,575	$ 595,391

See accompanying notes to the financial statements.

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund
For the Year Ended December 31, 2009

	Maintenance & Repair Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	$ 450,000	$ 250,000	$ 257,137	$ 7,137
Fines and Forfeitures	30,775	30,775	29,689	(1,086)
Intergovernmental	4,064,300	4,064,300	4,139,942	75,642
Interest	95,000	21,000	20,616	(384)
Other	-	13,040	20,997	7,957
Total Revenues	4,640,075	4,379,115	4,468,381	89,266
EXPENDITURES:				
Current:				
Public Works	4,677,449	4,361,877	3,195,307	1,166,570
Capital Outlay	690,140	565,000	141,434	423,566
Total Expenditures	5,367,589	4,926,877	3,336,741	1,590,136
Excess of Revenues Over (Under) Expenditures	(727,514)	(547,762)	1,131,640	1,679,402
OTHER FINANCING SOURCES AND USES:				
Advances In	-	-	46,828	46,828
Advances Out	-	-	(26,828)	(26,828)
Total Other Financing Sources and Uses	-	-	20,000	20,000
Net Change in Fund Balance	(727,514)	(547,762)	1,151,640	1,699,402
Fund Balance (Deficit) at Beginning of Year	3,813,723	3,813,723	3,813,723	-
Prior Year Encumbrances Appropriated	621,974	621,974	621,974	-
Fund Balance (Deficit) at End of Year	$ 3,708,183	$ 3,887,935	$ 5,587,337	$ 1,699,402

See accompanying notes to the financial statements.

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund
For the Year Ended December 31, 2009

	Public Assistance Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	$ 5,500,000	$ 4,800,000	$ 4,780,382	$ (19,618)
Other	483,500	711,500	694,782	(16,718)
Total Revenues	5,983,500	5,511,500	5,475,164	(36,336)
EXPENDITURES:				
Current:				
Human Services	6,534,881	6,529,216	5,986,879	542,337
Total Expenditures	6,534,881	6,529,216	5,986,879	542,337
Excess of Revenues Over (Under) Expenditures	(551,381)	(1,017,716)	(511,715)	506,001
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	212,154	212,154	212,154	-
Total Other Financing Sources and Uses	212,154	212,154	212,154	-
Net Change in Fund Balance	(339,227)	(805,562)	(299,561)	506,001
Fund Balance (Deficit) at Beginning of Year	85,875	85,875	85,875	-
Prior Year Encumbrances Appropriated	343,740	343,740	343,740	-
Fund Balance (Deficit) at End of Year	$ 90,388	$ (375,947)	$ 130,054	$ 506,001

See accompanying notes to the financial statements.

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund
For the Year Ended December 31, 2009

	Seneca County Opportunity Center			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Property Taxes	$ 4,394,000	$ 4,438,485	$ 4,438,485	
Charges for Services	620,000	620,000	584,642	(35,358)
Intergovernmental	2,133,866	2,422,869	2,394,122	(28,747)
Rent	76,065	76,065	75,802	(263)
Contributions and Donations	4,200	4,969	6,286	1,317
Other	305,000	570,175	399,013	(171,162)
Total Revenues	7,533,131	8,132,563	7,898,350	(234,213)
EXPENDITURES:				
Current:				
Health	14,057,213	12,909,104	8,624,053	4,285,051
Total Expenditures	14,057,213	12,909,104	8,624,053	4,285,051
Excess of Revenues Over (Under) Expenditures	(6,524,082)	(4,776,541)	(725,703)	4,050,838
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	(945)	(664,100)	-	664,100
Total Other Financing Sources and Uses	(945)	(664,100)	-	664,100
Net Change in Fund Balance	(6,525,027)	(5,440,641)	(725,703)	4,714,938
Fund Balance (Deficit) at Beginning of Year	5,798,064	5,798,064	5,798,064	-
Prior Year Encumbrances Appropriated	880,832	880,832	880,832	-
Fund Balance (Deficit) at End of Year	$ 153,869	$ 1,238,255	$ 5,953,193	$ 4,714,938

See accompanying notes to the financial statements.

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Seneca County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2009

	Bascom Sewer District Fund	Emergency Medical Services Fund	County Sewer District Fund	Totals	Governmental Activities - Internal Service Fund
ASSETS:					
Current Assets:					
Equity in Pooled Cash and Cash Equivalents	$ 13,430	$ 55,988	$ 99,160	$ 168,578	$ 367,266
Accrued Interest Receivable	-	-	82	82	401
Accounts Receivable	54,319	107,494	25,426	187,239	364,844
Interfund Receivable	-	-	100,000	100,000	-
Prepaid Items	-	188	-	188	-
Notes Receivable	-	-	3,018	3,018	-
Total Current Assets	67,749	163,670	227,686	459,105	732,511
Noncurrent Assets:					
Non-Depreciable Capital Assets	-	-	26,243	26,243	-
Depreciable Capital Assets, net	-	225,220	1,083,899	1,309,119	-
Total Noncurrent Assets	-	225,220	1,110,142	1,335,362	-
Total Assets	67,749	388,890	1,337,828	1,794,467	732,511
LIABILITIES:					
Current Liabilities:					
Accounts Payable	175	3,697	3,511	7,383	3
Accrued Wages	177	4,690	1,362	6,229	-
Contracts Payable	16,150	5,065	-	21,215	-
Intergovernmental Payable	142	2,535	731	3,408	-
Interfund Payable	100,000	94,000	-	194,000	-
Claims Payable	-	-	-	-	556,023
Deferred Revenue	-	-	122	122	-
Compensated Absences Payable	-	2,965	-	2,965	-
Loans Payable	19,773	-	342	20,115	-
Total Current Liabilities	136,417	112,952	6,068	255,437	556,026
Noncurrent Liabilities:					
Compensated Absences Payable - net of current portion	-	14,906	-	14,906	-
Loans Payable - net of current portion	52,998	-	10,266	63,264	-
Total Noncurrent Liabilities	52,998	14,906	10,266	78,170	-
Total Liabilities	189,415	127,858	16,334	333,607	556,026
NET ASSETS:					
Invested in Capital Assets, Net of Related Debt	-	225,220	1,099,534	1,324,754	-
Unrestricted	(121,666)	35,812	221,960	136,106	176,485
Total Net Assets	$ (121,666)	$ 261,032	$ 1,321,494	1,460,860	$ 176,485
Some amounts reported for business type activities are different because of the adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				(2,909)	
Net Assets of Business-Type Activities				$ 1,457,951	

See accompanying notes to the financial statements.

Seneca County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009

	Enterprise Funds				
	Bascom Sewer District Fund	Emergency Medical Services Fund	County Sewer District Fund	Totals	Governmental Activities - Internal Service Fund
OPERATING REVENUES:					
Charges for Services	$ 222,724	$ -	$ 84,644	$ 307,368	$ 2,859,272
Tap-In Fees	-	-	481	481	-
Patient Fees	-	261,973	-	261,973	-
Reimbursements	-	-	-	-	892,145
Other	1,049	2,462	392	3,903	592
Total Operating Revenues	223,773	264,435	85,517	573,725	3,752,009
OPERATING EXPENSES:					
Personal Services	8,731	178,459	43,355	230,545	-
Contractual Services	319,058	54,944	52,116	426,118	746,804
Materials and Supplies	717	49,579	4,944	55,240	-
Claims	-	-	-	-	3,127,710
Depreciation	-	100,198	42,637	142,835	-
Other	16,260	7,218	3,583	27,061	-
Total Operating Expenses	344,766	390,398	146,635	881,799	3,874,514
Operating Income (Loss)	(120,993)	(125,963)	(61,118)	(308,074)	(122,505)
NON-OPERATING REVENUES (EXPENSES):					
Interest	-	-	882	882	4,078
Operating Grants	-	14,500	-	14,500	-
Interest and Fiscal Charges	(3,483)	(4,547)	-	(8,030)	-
Total Non-Operating Revenues (Expenses)	(3,483)	9,953	882	7,352	4,078
Income (Loss) Before Contributions and Transfers	(124,476)	(116,010)	(60,236)	(300,722)	(118,427)
Transfers In	94,586	-	-	94,586	223,142
Transfers Out	-	-	(94,586)	(94,586)	-
Change in Net Assets	(29,890)	(116,010)	(154,822)	(300,722)	104,715
Restated Net Assets (Deficit) at Beginning of Year	(91,776)	377,042	1,476,316		71,770
Net Assets (Deficit) at End of Year	$ (121,666)	$ 261,032	$ 1,321,494		$ 176,485
Some amounts reported for business-type activities are different because of the adjustment to reflect the consolidations of internal service fund activities related to enterprise funds.				(998)	
Change in Net Assets of Business Type Activities				$ (301,720)	

See accompanying notes to the financial statements

Seneca County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Bascom Sewer District Fund	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Fund
Cash Flows from Operating Activities:					
Received from Customers	$ 169,071	$ 324,249	$ 137,365	$ 630,685	$ -
Received from Charges for Services	-	-	1,483	1,483	-
Received from Interfund Services Provided	-	-	-	-	2,688,264
Received from Other Operating Sources	383	2,462	640	3,485	892,737
Payments to Suppliers for Goods and Services	(303,450)	(129,058)	(71,978)	(504,486)	(690,596)
Payments to Employees for Services	(8,412)	(174,818)	(43,571)	(226,801)	(477)
Payments for Other Operating Expenses	(16,260)	(7,218)	(5,184)	(28,662)	-
Payments for Claims	-	-	-	-	(3,057,990)
Net Cash Provided by (Used for) Operating Activities	(158,668)	15,617	18,755	(124,296)	(168,062)
Cash Flows from Noncapital Financing Activities:					
Received from Operating Grants	-	14,500	-	14,500	-
Short Term Loans Received from Other Funds	-	94,000	-	94,000	-
Transfers In	94,586	-	-	94,586	223,142
Transfers Out	-	-	(94,586)	(94,586)	-
Advances In	100,000	-	-	100,000	-
Advances Out	-	-	(100,000)	(100,000)	-
Net Cash Provided by (Used for) Noncapital Financing Activities	194,586	108,500	(194,586)	108,500	223,142
Cash Flows from Capital and Related Financing Activities:					
Payments for Capital Related Debt Principal	(19,005)	(114,000)	(684)	(133,689)	-
Payments for Capital Related Interest	(3,483)	(4,547)	-	(8,030)	-
Payments for Capital Lease Principal	-	(6,504)	-	(6,504)	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	(22,488)	(125,051)	(684)	(148,223)	-
Cash Flows from Investing Activities:					
Received for Interest on Investments	-	-	1,188	1,188	4,157
Net Cash Provided by (Used for) Investing Activities	-	-	1,188	1,188	4,157
Net Increase (Decrease) in Cash and Cash Equivalents	13,430	(934)	(175,327)	(162,831)	59,237
Cash and Cash Equivalents Beginning of Year	-	56,922	274,487	331,409	308,029
Cash and Cash Equivalents End of Year	$ 13,430	$ 55,988	$ 99,160	$ 168,578	$ 367,266

Seneca County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Bascom Sewer District Fund	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	(120,993)	(125,963)	(61,118)	(308,074)	(122,505)
Adjustments:					
Depreciation	-	100,198	42,637	142,835	-
(Increase) Decrease in Assets:					
Account Receivable	(54,319)	62,276	52,847	60,804	(171,008)
Prepaid Items	-	(38)	-	(38)	56,205
Inventory Held for Resale	-	-	1,002	1,002	-
Increase (Decrease) in Liabilities:	-	-	-	-	-
Accounts Payable	175	(1,525)	2,327	977	3
Contracts Payable	16,150	(22,972)	(18,846)	(25,668)	-
Accrued Wages	177	565	(6)	736	-
Compensated Absences Payable	-	2,234	-	2,234	-
Intergovernmental Payable	142	842	(210)	774	-
Deferred Revenues	-	-	122	122	(477)
Claims Payable	-	-	-	-	69,720
Total Adjustments	(37,675)	141,580	79,873	183,778	(45,557)
Net Cash Provided by (Used for) Operating Activities	$ (158,668)	$ 15,617	$ 18,755	$ (124,296)	$ (168,062)

See accompanying notes to the financial statements.

Seneca County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2009

		Agency Funds
ASSETS:		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	$	6,623,368
Cash and Cash Equivalents in Segregated Accounts		574,290
Investments in Segregated Accounts		35,000
Accrued Interest Receivable		45
Accounts Receivable		553,166
Intergovernmental Receivable		3,795,496
Taxes Receivable		12,745
Property Taxes Receivable		32,616,493
Total Assets	$	44,210,603
LIABILITIES:		
Current Liabilities:		
Accrued Wages	$	60,661
Intergovernmental Payable		38,292,373
Accrued Interest Payable		38
Compensated Absences Payable		126,174
Undistributed Monies		4,672,065
Deposits Held and Due to Others		1,059,292
Total Liabilities	$	44,210,603

See accompanying notes to the financial statements.

Seneca County, Ohio
Statement of Net Assets
December 31, 2008

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Seneca ReAd Industries Inc.
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	$20,193,540	$331,409	$20,524,949	
Cash and Cash Equivalents in Segregated Accounts			0	$876,212
Cash and Cash Equivalents with Escrow Agents			0	988
Materials and Supplies Inventory	388,615		388,615	
Accrued Interest Receivable	33,629	388	34,017	
Accounts Receivable	475,000	248,043	723,043	105,275
Internal Balances	1,911	(1,911)	0	
Intergovernmental Receivable	5,975,595		5,975,595	
Prepaid Items	182,027	150	182,177	
Sales Taxes Receivable	1,037,756		1,037,756	
Property Taxes Receivable	6,723,682		6,723,682	
Notes Receivable		4,020	4,020	
Loans Receivable	80,116		80,116	
Investment in Joint Venture	3,772,525		3,772,525	
Non-Depreciable Capital Assets	19,619,880	26,243	19,646,123	2,945
Depreciable Capital Assets, net	40,748,690	1,451,954	42,200,644	219,872
Total Assets	99,232,966	2,060,296	101,293,262	1,205,292
LIABILITIES:				
Accounts Payable	637,887	6,406	644,293	18,758
Accrued Wages	503,248	5,493	508,741	41,118
Contracts Payable	1,580,721	46,883	1,627,604	
Intergovernmental Payable	507,956	2,634	510,590	
Accrued Interest Payable	26,758		26,758	
Claims Payable	486,303		486,303	
Unearned Revenue	6,642,242		6,642,242	
Undistributed Monies				8,165
Long-Term Liabilities:				
Due Within One Year	1,358,331	142,733	1,501,064	
Due in More Than One Year	6,138,965	96,476	6,235,441	
Total Liabilities	17,882,411	300,625	18,183,036	68,041
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt	54,661,828	1,346,400	56,008,228	222,817
Restricted for Capital Outlay	1,758,442		1,758,442	
Restricted for Special Revenues	3,428,896		3,428,896	
Restricted for MRDD Services	6,442,680		6,442,680	
Restricted for Human Services	783,611		783,611	
Restricted for Road and Bridge	6,532,224		6,532,224	
Unrestricted	7,742,874	413,271	8,156,145	914,434
Total Net Assets	$81,350,555	$1,759,671	$83,110,226	$1,137,251

See accompanying notes to the financial statements.

Seneca County, Ohio
Statement of Activities
For the Year Ended December 31, 2008

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	$5,107,640	$1,744,217	$201,514	
Judicial	2,796,188	882,047	440,683	
Public Safety	6,804,668	541,170	2,977,315	
Public Works	9,356,081	639,431	4,569,273	$2,946,943
Health	8,248,873	881,766	2,199,898	
Human Services	11,682,426	457,797	7,468,766	
Conservation and Recreation	798,336	426		251,512
Community and Economic Development	595,118	5,080		524,000
Interest and Fiscal Charges	279,943			
Total Governmental Activities	45,669,273	5,151,934	17,857,449	3,722,455
Business-Type Activities:				
County Sewer District Fund	330,844	310,454		
Emergency Medical Services Fund	441,650	335,502	15,000	139,371
Total Business-Type Activities	772,494	645,956	15,000	139,371
Total Primary Government	$46,441,767	$5,797,890	$17,872,449	$3,861,826
Component Units:				
Non-Major Component Units	1,304,577	951,584	490,870	
Total Component Units.	$1,304,577	$951,584	$490,870	$0

General Revenues:
Taxes:
Property Taxes
Sales Taxes
Grants and Entitlements not Restricted to Specific Programs
Gifts and Donations not Restricted to Specific Programs
Investment Earnings
Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the financial statements.

Net(Expense)Revenue and Changes in Net Assets			
Governmental Activities	Business-Type Activities	Total	Seneca ReAd Industries, Inc.
($3,161,909)		($3,161,909)	
(1,473,458)		(1,473,458)	
(3,286,183)		(3,286,183)	
(1,200,434)		(1,200,434)	
(5,167,209)		(5,167,209)	
(3,755,863)		(3,755,863)	
(546,398)		(546,398)	
(66,038)		(66,038)	
(279,943)		(279,943)	
(18,937,435)		(18,937,435)	
	($20,390)	(20,390)	
	48,223	48,223	
	27,833	27,833	
(18,937,435)	27,833	(18,909,602)	
			$137,877
			137,877
6,532,252		6,532,252	
7,173,010		7,173,010	
1,398,762		1,398,762	
17,458		17,458	12,768
725,874	6,470	732,344	23,347
1,755,070	2,940	1,758,010	3,540
17,602,426	9,410	17,611,836	39,655
(1,335,009)	37,243	(1,297,766)	177,532
82,685,564	1,722,428	84,407,992	959,719
$81,350,555	$1,759,671	$83,110,226	$1,137,251

Seneca County, Ohio
Balance Sheet
Governmental Funds
December 31, 2008

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	$2,329,883	$4,435,699	$429,617	$6,678,899
Materials and Supplies Inventory	51,979	325,445		7,947
Accrued Interest Receivable	25,057	2,226		
Accounts Receivable	149,304	10,340	3,962	61,160
Interfund Receivable	18,500	20,000		
Intergovernmental Receivable	1,699,885	2,076,468		337,810
Prepaid Items	100,044	187	3,999	12,767
Sales Taxes Receivable	1,037,756			
Property Taxes Receivable	1,461,273			5,262,409
Loans Receivable				
Total Assets	$6,873,681	$6,870,365	$437,578	$12,360,992
LIABILITIES:				
Accounts Payable	$199,147	$139,997	$212,784	$33,450
Accrued Wages	223,853	32,601	75,985	126,677
Contracts Payable	246,588	6,813	208,289	90,270
Intergovernmental Payable	326,500	21,612	49,141	85,427
Interfund Payable				
Deferred Revenue	2,152,094	1,739,337		5,517,856
Total Liabilities	3,148,182	1,940,360	546,199	5,853,680
FUND BALANCES:				
Reserved:				
Reserved for Encumbrances	732,350	475,231	106,774	769,331
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in:				
General Fund	2,993,149			
Special Revenue Funds		4,454,774	(215,395)	5,737,981
Debt Service Funds				
Capital Projects Funds				
Total Fund Balances	3,725,499	4,930,005	(108,621)	6,507,312
Total Liabilities and Fund Balances	$6,873,681	$6,870,365	$437,578	$12,360,992

See accompanying notes to the finanical statements.

All Other Governmental Funds	Total Governmental Funds
$6,011,413	$19,885,511
3,244	388,615
5,866	33,149
56,398	281,164
	38,500
1,861,432	5,975,595
8,825	125,822
	1,037,756
	6,723,682
80,116	80,116
$8,027,294	$34,569,910
$52,509	$637,887
44,132	503,248
1,028,761	1,580,721
25,276	507,956
38,500	38,500
1,291,197	10,700,484
2,480,375	13,968,796
654,307	2,737,993
104,915	104,915
	2,993,149
3,912,744	13,890,104
21,033	21,033
853,920	853,920
5,546,919	20,601,114
$8,027,294	$34,569,910

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Seneca County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2008

Total Governmental Fund Balances			*$20,601,114*
Amounts reported for governmental activities in the statement of net assets are different because			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			60,368,570
The investment in joint ventures by governmental activities are not financial resources and therefore are not reported in the funds year end balance			3,772,525
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds			
Property Taxes	331,916		
Grants	3,726,803		
Total			4,058,719
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund net of the internal balance resulting from look-back adjustments are included in governmental activities in the statement of net assets.			73,681
Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:			
General Obligation Bonds	(5,070,000)		
OWDA Loan	(77,056)		
Compensated Absences	(1,790,554)		
Bond Anticipation Notes	(546,000)		
Capital Lease Payable	(13,686)		
Accrued Interest Payable	(26,758)		
Total			(7,524,054)
Net Assets of Governmental Activities			***$81,350,555***

See accompanying notes to the financial statements

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2008

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
REVENUES:				
Property Taxes	$2,194,609			$4,361,197
Sales Taxes	7,173,010			
Special Assessments				
Charges for Services	1,629,379	$434,807		533,431
Licenses and Permits	3,086			
Fines and Forfeitures	161,487	32,123		
Intergovernmental	4,412,563	4,315,978	$4,890,902	2,461,141
Interest	626,155	83,086		
Rent	127,588			79,752
Contributions and Donations	435			12,922
Other	273,093	9,795	978,443	409,964
Total Revenues	16,601,405	4,875,789	5,869,345	7,858,407
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	5,029,778			
Judicial	2,379,219			
Public Safety	5,782,172			
Public Works	42,838	3,003,222		
Health	115,486			7,955,532
Human Services	371,598		6,911,792	
Conservation and Recreation	761,530			
Community and Economic Development	60,892			
Capital Outlay		648,105		
Debt Service:				
Principal Retirements				
Interest and Fiscal Charges				
Total Expenditures	14,543,513	3,651,327	6,911,792	7,955,532
Excess of Revenues Over (Under) Expenditures	2,057,892	1,224,462	(1,042,447)	(97,125)
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	54,285		218,396	
Bond Anticipation Notes Issued				
Proceeds from Sale of Capital Assets	28,375	51,433		
Inception of Capital Lease				
Transfers Out - Primary Government	(2,900,510)			
Current Refunding				
Total Other Financing Sources and Uses	(2,817,850)	51,433	218,396	0
Net Change in Fund Balance	(759,958)	1,275,895	(824,051)	(97,125)
Fund Balance (Deficit) at Beginning of Year	4,485,457	3,654,110	715,430	6,604,437
Fund Balance (Deficit) at End of Year	$3,725,499	$4,930,005	($108,621)	$6,507,312

See accompanying notes to the financial statements.

All Other Governmental Funds	Total Governmental Funds
	$6,555,806
	7,173,010
$171,186	171,186
1,186,869	3,784,486
181,374	184,460
239,157	432,767
6,708,188	22,788,772
8,736	717,977
188,580	395,920
9,821	23,178
242,070	1,913,365
8,935,981	44,140,927
441,486	5,471,264
339,156	2,718,375
831,230	6,613,402
113,826	3,159,886
200,736	8,271,754
4,346,353	11,629,743
	761,530
41,114	102,006
3,288,207	3,936,312
490,314	490,314
281,758	281,758
10,374,180	43,436,344
(1,438,199)	704,583
2,478,972	2,751,653
546,000	546,000
2	79,810
21,145	21,145
(54,285)	(2,954,795)
(546,000)	(546,000)
2,445,834	(102,187)
1,007,635	602,396
4,539,284	19,998,718
$5,546,919	$20,601,114

Seneca County, Ohio

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activites

For the Year Ended December 31, 2008

Net Change in Fund Balances - Total Governmental Funds	***$602,396***
Amounts reported for governmental activities in the statement of activities are different because	
Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	2,580,047
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal	(5,462,957)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	357,015
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets, the debt is reported as a liability.	1,036,314
Issuance of notes payable, are not due and payable in the current period and therefore are not reported in the funds.	(546,000)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	1,815
Some expenses reported in the statement of activities, such as compensated absences and capital leases do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Compensated Absences	(51,572)
Capital Lease	23,637
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.	124,296
Change in Net Assets of Governmental Activities	***($1,335,009)***

See accompanying notes to the financial statements

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Property Taxes	$2,206,000	$2,243,871	$2,245,718	$1,847
Sales Taxes	6,750,000	7,191,346	7,191,346	0
Charges for Services	1,445,800	1,585,241	1,585,241	0
Licenses and Permits	3,160	3,086	3,086	0
Fines and Forfeitures	160,000	163,297	163,297	0
Intergovernmental	3,666,806	4,024,194	4,027,942	3,748
Interest	1,008,000	654,090	654,090	0
Rent	103,702	127,588	127,588	0
Contributions and Donations	400	435	435	0
Other	101,625	179,078	319,881	140,803
Total Revenues	15,445,493	16,172,226	16,318,624	146,398
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	5,413,247	5,628,215	5,588,661	39,554
Judicial	2,778,617	2,771,115	2,729,953	41,162
Public Safety	5,479,492	6,092,127	5,984,536	107,591
Public Works	50,979	49,985	44,191	5,794
Health	87,774	131,501	126,190	5,311
Human Services	531,015	476,894	452,090	24,804
Conservation and Recreation	405,381	779,000	772,888	6,112
Community and Economic Development	60,381	60,892	60,892	0
Total Expenditures	14,806,886	15,989,729	15,759,401	230,328
Excess of Revenues Over (Under) Expenditures	638,607	182,497	559,223	376,726
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	0	54,285	54,285	0
Proceeds from Sale of Capital Assets	0	28,375	28,375	0
Advances In	0	0	379,350	379,350
Transfers Out - Primary Government	(1,689,746)	(2,933,002)	(2,900,510)	32,492
Advances Out	0	0	(64,000)	(64,000)
Total Other Financing Sources and Uses	(1,689,746)	(2,850,342)	(2,502,500)	347,842
Net Change in Fund Balance	(1,051,139)	(2,667,845)	(1,943,277)	724,568
Fund Balance (Deficit) at Beginning of Year	1,909,829	1,909,829	1,909,829	0
Prior Year Encumbrances Appropriated	1,044,403	1,044,403	1,044,403	0
Fund Balance (Deficit) at End of Year	$1,903,093	$286,387	$1,010,955	$724,568

See accompanying notes to the financial statements.

Continued...

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund
For the Year Ended December 31, 2008

	Maintenance & Repair Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	$300,000	$400,000	$440,759	$40,759
Fines and Forfeitures	27,000	32,700	32,091	(609)
Intergovernmental	4,200,000	4,258,601	4,253,296	(5,305)
Interest	50,000	90,000	91,832	1,832
Other	0	3,587	7,867	4,280
Total Revenues	4,577,000	4,784,888	4,825,845	40,957
EXPENDITURES:				
Current:				
Public Works	4,004,892	4,332,986	3,599,714	733,272
Capital Outlay	1,548,018	1,114,402	713,245	401,157
Total Expenditures	5,552,910	5,447,388	4,312,959	1,134,429
Excess of Revenues Over (Under) Expenditures	(975,910)	(662,500)	512,886	1,175,386
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	0	51,433	51,433	0
Advances In	0	0	121,803	121,803
Advances Out	0	0	(141,803)	(141,803)
Total Other Financing Sources and Uses	0	51,433	31,433	(20,000)
Net Change in Fund Balance	(975,910)	(611,067)	544,319	1,155,386
Fund Balance (Deficit) at Beginning of Year	2,996,721	2,996,721	2,996,721	0
Prior Year Encumbrances Appropriated	272,683	272,683	272,683	0
Fund Balance (Deficit) at End of Year	$2,293,494	$2,658,337	$3,813,723	$1,155,386

See accompanying notes to the financial statements.

Continued...

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund
For the Year Ended December 31, 2008

	Public Assistance Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	$5,900,000	$5,700,000	$5,681,633	($18,367)
Other	625,000	1,014,735	974,288	(40,447)
Total Revenues	6,525,000	6,714,735	6,655,921	(58,814)
EXPENDITURES:				
Current:				
Human Services	6,924,350	7,233,419	7,100,146	133,273
Total Expenditures	6,924,350	7,233,419	7,100,146	133,273
Excess of Revenues Over (Under) Expenditures	(399,350)	(518,684)	(444,225)	74,459
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	218,396	218,396	218,396	0
Advances Out	0	0	(400,000)	(400,000)
Total Other Financing Sources and Uses	218,396	218,396	(181,604)	(400,000)
Net Change in Fund Balance	(180,954)	(300,288)	(625,829)	(325,541)
Fund Balance (Deficit) at Beginning of Year	415,464	415,464	415,464	0
Prior Year Encumbrances Appropriated	296,240	296,240	296,240	0
Fund Balance (Deficit) at End of Year	$530,750	$411,416	$85,875	($325,541)

See accompanying notes to the financial statements.

Continued...

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund
For the Year Ended December 31, 2008

	Seneca County Opportunity Center Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Property Taxes	$4,394,000	$4,459,327	$4,465,657	$6,330
Charges for Services	479,000	549,000	585,735	36,735
Intergovernmental	2,429,941	2,327,889	2,380,546	52,657
Rent	78,750	78,750	73,413	(5,337)
Contributions and Donations	4,200	21,000	12,922	(8,078)
Other	215,000	410,894	401,729	(9,165)
Total Revenues	7,600,891	7,846,860	7,920,002	73,142
EXPENDITURES:				
Current:				
Health	14,389,921	13,436,304	8,874,027	4,562,277
Total Expenditures	14,389,921	13,436,304	8,874,027	4,562,277
Excess of Revenues Over (Under) Expenditures	(6,789,030)	(5,589,444)	(954,025)	4,635,419
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	507,124	0	0	0
Transfers Out - Primary Government	(507,124)	(503,974)	0	503,974
Total Other Financing Sources and Uses	0	(503,974)	0	503,974
Net Change in Fund Balance	(6,789,030)	(6,093,418)	(954,025)	5,139,393
Fund Balance (Deficit) at Beginning of Year	5,750,795	5,750,795	5,750,795	0
Prior Year Encumbrances Appropriated	1,001,294	1,001,294	1,001,294	0
Fund Balance (Deficit) at End of Year	($36,941)	$658,671	$5,798,064	$5,139,393

See accompanying notes to the financial statements.

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Seneca County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2008

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Governmental Activities - Internal Service Funds
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	$56,922	$274,487	$331,409	$308,029
Accrued Interest Receivable		388	388	480
Accounts Receivable	169,770	78,273	248,043	193,836
Prepaid Items	150		150	56,205
Notes Receivable		4,020	4,020	
Total Current Assets	226,842	357,168	584,010	558,550
Noncurrent Assets:				
Non-Depreciable Capital Assets		26,243	26,243	
Depreciable Capital Assets, net	325,418	1,126,536	1,451,954	
Total Noncurrent Assets	325,418	1,152,779	1,478,197	0
Total Assets	552,260	1,509,947	2,062,207	558,550
LIABILITIES:				
Current Liabilities:				
Accounts Payable	5,222	1,184	6,406	
Accrued Wages	4,125	1,368	5,493	
Contracts Payable	28,037	18,846	46,883	
Intergovernmental Payable	1,693	941	2,634	
Claims Payable				486,303
Deferred Revenue				477
Notes Payable	114,000		114,000	
Loans Payable		19,347	19,347	
Compensated Absences Payable	2,882		2,882	
Capital Lease Payable	6,504		6,504	
Total Current Liabilities	162,463	41,686	204,149	486,780
Noncurrent Liabilities:				
Long-Term Liabilities:				
Loans Payable-net of current portion		83,721	83,721	
Compensated Absences-net of current portion	12,755		12,755	
Total Noncurrent Liabilities	12,755	83,721	96,476	0
Total Liabilities	175,218	125,407	300,625	486,780
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt	204,914	1,141,486	1,346,400	
Unrestricted	172,128	243,054	415,182	71,770
Total Net Assets	$377,042	$1,384,540	1,761,582	$71,770
Some amounts reported for business type activities are different because of the adjustment to reflect the consolidation of internal service fund activiites related to enterprise funds.			(1,911)	
Net Assets of Business-Type Activities			1,759,671	

See accompanying notes to the financial statements.

Seneca County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2008

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Governmental Activities - Internal Service Funds
OPERATING REVENUES:				
Charges for Services	$20	$305,872	$305,892	$2,585,287
Tap-In Fees		4,582	4,582	
Patient Fees	335,482		335,482	
Reimbursements			0	320,694
Other	1,951	989	2,940	38
Total Operating Revenues	337,453	311,443	648,896	2,906,019
OPERATING EXPENSES:				
Personal Services	122,546	51,710	174,256	16,049
Contractual Services	138,754	215,680	354,434	750,358
Materials and Supplies	70,143	8,770	78,913	
Claims			0	2,226,950
Depreciation	67,800	44,122	111,922	
Other	10,612	1,232	11,844	21
Total Operating Expenses	409,855	321,514	731,369	2,993,378
Operating Income (Loss)	(72,402)	(10,071)	(82,473)	(87,359)
NON-OPERATING REVENUES (EXPENSES):				
Interest		6,470	6,470	7,897
Operating Grants	15,000		15,000	
Interest and Fiscal Charges	(5,442)	(2,020)	(7,462)	
Loss on Sale of Capital Assets	(25,737)	(7,310)	(33,047)	
Total Non-Operating Revenues (Expenses)	(16,179)	(2,860)	(19,039)	7,897
Income (Loss) Before Contributions and Transfers	(88,581)	(12,931)	(101,512)	(79,462)
Capital Contributions	139,371		139,371	
Transfers In				203,142
Change in Net Assets	50,790	(12,931)	37,859	123,680
Net Assets (Deficit) at Beginning of Year	326,252	1,397,471		(51,910)
Net Assets (Deficit) at End of Year	$377,042	$1,384,540		$71,770
Some amounts reported for business-type activities are different because of the adjustment to reflect the consolidations of internal service fund activities related to enterprise funds.			(616)	
Change in Net Assets of Business Type Activities			$37,243	

See accompanying notes to the financial statements

Seneca County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Funds
Cash Flows from Operating Activies:				
Received from Customers	$409,347	$293,611	$702,958	
Received from Charges for Services		1,183	1,183	
Received from Interfund Services Provided			0	$2,456,395
Received from Other Operating Sources	1,951	989	2,940	320,732
Payments to Suppliers for Goods and Services	(182,333)	(210,647)	(392,980)	(831,437)
Payments to Employees for Services	(115,988)	(51,599)	(167,587)	(16,699)
Payments for Other Operating Expenses	(10,612)	(1,232)	(11,844)	(21)
Payments for Claims			0	(2,185,474)
Net Cash Provided by (Used for) Operating Activities	102,365	32,305	134,670	(256,504)
Cash Flows from Noncapital Financing Activities:				
Received from Operating Grants	15,000		15,000	
Advances out to Other Funds	(110,000)		(110,000)	
Transfers In			0	203,142
Net Cash Provided by (Used for) Noncapital Financing Activities	(95,000)	0	(95,000)	203,142
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Capital Related Debt	114,000	101,000	215,000	
Proceeds from Sale of Capital Assets	183		183	
Payments for Capital Acquistions	(16,797)		(16,797)	
Payments for Capital Related Debt Principal	(144,000)	(9,909)	(153,909)	
Payments for Capital Related Interest	(5,442)	(2,020)	(7,462)	
Payments for Capital Lease Principal	(6,503)		(6,503)	
Net Cash Provided by (Used for) Capital and Related Financing Activities	(58,559)	89,071	30,512	0
Cash Flows from Investing Activities:				
Received for Interest on Investments		6,142	6,142	8,305
Net Cash Provided by (Used for) Investing Activities	0	6,142	6,142	8,305
Net Increase (Decrease) in Cash and Cash Equivalents	(51,194)	127,518	76,324	(45,057)
Cash and Cash Equivalents Beginning of Year	108,116	146,969	255,085	353,086
Cash and Cash Equivalents End of Year	$56,922	$274,487	$331,409	$308,029

See accompanying notes to the financial statements.

Seneca County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	(72,402)	(10,071)	(82,473)	(87,359)
Adjustments:				
Depreciation	67,800	44,122	111,922	
(Increase) Decrease in Assets:				
Account Receivable	73,845	(12,261)	61,584	(128,892)
Prepaid Items	(150)		(150)	(56,205)
Notes Receivable		(3,399)	(3,399)	
Increase (Decrease) in Liabilities:				
Accounts Payable	474	939	1,413	
Contracts Payable	26,240	12,864	39,104	(24,874)
Accrued Wages	2,396	355	2,751	(543)
Compensated Absences Payable	4,407		4,407	
Intergovernmental Payable	(245)	(244)	(489)	(584)
Deferred Revenues				477
Claims Payable				41,476
Total Adjustments	174,767	42,376	217,143	(169,145)
Net Cash Provided by (Used for) Operating Activities	$102,365	$32,305	$134,670	($256,504)

Schedule of Noncash Investing, Capital and Financing Activities:

The Emergency Medical Services fund had capital assets purchased from contributions in the amount of $139,371.

Seneca County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Fund
December 31, 2008

	Agency Fund
ASSETS:	
Current Assets:	
Equity in Pooled Cash and Cash Equivalents	$5,877,359
Cash and Cash Equivalents in Segregated Accounts	419,200
Investments in Segregated Accounts	35,000
Accrued Interest Receivable	171
Accounts Receivable	594,708
Intergovernmental Receivable	3,805,593
Taxes Receivable	15,732
Property Taxes Receivable	33,791,583
Total Assets	$44,539,346
LIABILITIES:	
Current Liabilities:	
Accrued Wages	$51,581
Intergovernmental Payable	39,823,474
Accrued Interest Payable	138
Compensated Absences Payable	110,141
Undistributed Monies	3,187,184
Deposits Held and Due to Others	1,366,828
Total Liabilities	$44,539,346

See accompanying notes to the financial statements.

CITY OF TIFFIN, OHIO

STATEMENT OF NET ASSETS
DECEMBER 31, 2010

	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	$ 3,050,572	$ 2,696,841	$ 5,747,413
Receivables (net of allowances for uncollectibles):			
Income taxes	1,508,650	-	1,508,650
Real and other taxes	1,140,113	-	1,140,113
Payment in lieu of taxes	84,151	-	84,151
Accounts	188,901	1,105,226	1,294,127
Special assessments	621,549	-	621,549
Accrued interest	3,499	-	3,499
Due from other governments	1,815,376	-	1,815,376
Loans receivable	180,178	-	180,178
Prepayments	71,295	10,161	81,456
Materials and supplies inventory	98,163	32,134	130,297
Unamortized bond issue costs	67,430	258,600	326,030
Investment in joint venture	1,250,249	-	1,250,249
Capital assets:			
Land and construction in progress	3,122,797	306,564	3,429,361
Depreciable capital assets, net	20,242,476	21,800,446	42,042,922
Total capital assets, net	23,365,273	22,107,010	45,472,283
Total assets	33,445,399	26,209,972	59,655,371
Liabilities:			
Accounts payable	523,982	21,538	545,520
Contracts payable	154,767	1,434	156,201
Retainage payable	64,760	-	64,760
Accrued wages and benefits	114,872	17,027	131,899
Due to other governments	477,287	33,480	510,767
Unearned revenue	885,829	-	885,829
Accrued interest payable	9,579	35,280	44,859
Long-term liabilities:			
Due within one year	677,030	843,089	1,520,119
Due in more than one year	3,194,565	10,035,220	13,229,785
Total liabilities	6,102,671	10,987,068	17,089,739
Net assets:			
Invested in capital assets, net of related debt	20,500,464	11,496,441	31,996,905
Restricted for:			
Capital projects	724,616	-	724,616
Debt service	468,102	-	468,102
Transportation projects	603,572	-	603,572
Leisure-time activities	105,379	-	105,379
Municipal court	616,725	-	616,725
Security of persons and property	427,462	-	427,462
Community environment	181,269	-	181,269
Economic development and asistance	286,918	-	286,918
Urban redevelopment	51,370	-	51,370
Permanent fund:			
Nonexpendable	6,213	-	6,213
Expendable	25,000	-	25,000
Other purposes	16,405	-	16,405
Unrestricted	3,329,233	3,726,463	7,055,696
Total net assets	$ 27,342,728	$ 15,222,904	$ 42,565,632

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	$ 2,646,475	$ 645,174	$ -	$ -
Security of persons and property	7,032,402	539,611	31,114	289
Public health and welfare	8,446	22,526	-	-
Transportation	1,484,215	107,315	807,877	1,539,818
Community environment	775,632	24,962	497,691	-
Leisure time activity	477,556	45,635	112,700	-
Economic development and assistance	4,624	-	5,439	-
Urban redevelopment and housing	223,126	-	282,386	-
Other	2,570	-	-	-
Interest and fiscal charges	92,615	-	-	-
Total governmental activities	12,747,661	1,385,223	1,737,207	1,540,107
Business-type activities:				
Sewer	3,029,543	4,000,572	220,199	248,276
Total business-type activities	3,029,543	4,000,572	220,199	248,276
Total primary government	$ 15,777,204	$ 5,385,795	$ 1,957,406	$ 1,788,383

General revenues:
Property taxes levied for:
General purposes
Police pension
Fire pension
Income taxes levied for:
General purposes
Payments in lieu of taxes
Grants and entitlements not restricted to specific programs
Contributions and donations
Refunds and reimbursements
Investment earnings
Miscellaneous

Total general revenues

Change in net assets

Net assets at beginning of year (restated)

Net assets at end of year

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-type Activities	Total
$ (2,001,301)	$ -	$ (2,001,301)
(6,461,388)	-	(6,461,388)
14,080	-	14,080
970,795	-	970,795
(252,979)	-	(252,979)
(319,221)	-	(319,221)
815	-	815
59,260	-	59,260
(2,570)	-	(2,570)
(92,615)	-	(92,615)
(8,085,124)	-	(8,085,124)
-	1,439,504	1,439,504
-	1,439,504	1,439,504
(8,085,124)	1,439,504	(6,645,620)
1,037,604	-	1,037,604
90,492	-	90,492
90,492	-	90,492
6,708,188	-	6,708,188
84,151	-	84,151
1,403,168	-	1,403,168
22,382	-	22,382
225,335	-	225,335
9,813	15,428	25,241
101,768	17,196	118,964
9,773,393	32,624	9,806,017
1,688,269	1,472,128	3,160,397
25,654,459	13,750,776	39,405,235
$ 27,342,728	$ 15,222,904	$ 42,565,632

CITY OF TIFFIN, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2010

	General	Other Governmental Funds	Total Governmental Funds
Assets:			
Equity in pooled cash and cash equivalents	$ 662,320	$ 2,388,252	$ 3,050,572
Receivables:			
Income taxes	1,508,650	-	1,508,650
Real and other taxes	973,279	166,834	1,140,113
Payment in lieu of taxes	-	84,151	84,151
Accounts	166,926	21,975	188,901
Accrued interest	3,470	29	3,499
Special assessments	-	621,549	621,549
Due from other governments	585,354	1,230,022	1,815,376
Due from other funds	382,696	-	382,696
Loans receivable	-	180,178	180,178
Prepayments	44,411	26,884	71,295
Materials and supplies inventory	12,447	85,716	98,163
Total assets	$ 4,339,553	$ 4,805,590	$ 9,145,143
Liabilities:			
Accounts payable	$ 148,516	$ 375,466	$ 523,982
Contracts payable	-	154,767	154,767
Retainage payable	-	64,760	64,760
Accrued wages and benefits	101,930	12,942	114,872
Compensated absences payable	51,326	-	51,326
Due to other funds	-	382,696	382,696
Due to other governments	389,004	88,283	477,287
Deferred revenue	1,675,873	1,035,206	2,711,079
Unearned revenue	756,205	129,624	885,829
Total liabilities	3,122,854	2,243,744	5,366,598
Fund balances:			
Reserved for encumbrances	166,439	507,816	674,255
Reserved for prepayments	44,411	26,884	71,295
Reserved for materials and supplies inventory	12,447	85,716	98,163
Reserved for loans receivable	-	180,178	180,178
Reserved for tax advances	72,183	12,374	84,557
Reserved for Oakley Park trust	-	25,000	25,000
Unreserved, undesignated, reported in:			
General fund	921,219	-	921,219
Special revenue funds	-	1,342,061	1,342,061
Debt service fund	-	3,082	3,082
Capital projects funds	-	372,551	372,551
Permanent fund	-	6,184	6,184
Total fund balances	1,216,699	2,561,846	3,778,545
Total liabilities and fund balances	$ 4,339,553	$ 4,805,590	$ 9,145,143

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2010

Total governmental fund balances			$	3,778,545
Amounts reported for governmental activities on the statement of net assets are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				23,365,273
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.				
Real and other taxes receivable	$	169,727		
Income taxes receivable		858,985		
Payments in lieu of taxes receivable		84,151		
Accounts receivable		141,427		
Intergovernmental receivable		833,244		
Special assessments receivable		621,549		
Accrued interest receivable		1,996		
Total				2,711,079
The City has an equity interest in a joint venture. This investment is not a current financial resource and therefore is not reported in the governmental funds.				1,250,249
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.				(9,579)
Bond issuance costs are amortized over the life of the bonds on the statement of net assets.				67,430
Unamortized premiums on bond issuance are not recognized in governmental funds.				(45,308)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The long-term liabilities are as follows:				
Capital lease payable		(79,501)		
Compensated absences		(955,460)		
General obligation bonds payable		(2,395,000)		
Special assessment bonds		(345,000)		
Total				(3,774,961)
Net assets of governmental activities			$	27,342,728

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Municipal income taxes	$ 6,694,561	$ -	$ 6,694,561
Real and other taxes	916,667	158,254	1,074,921
Charges for services	509,135	46,385	555,520
Licenses and permits	30,771	-	30,771
Fines and forfeitures	301,315	266,336	567,651
Intergovernmental	1,282,795	3,217,949	4,500,744
Special assessments	-	104,106	104,106
Investment income	12,147	5,839	17,986
Refunds and reimbursements	143,070	52,422	195,492
Contributions and donations	22,382	71,282	93,664
Other	160,490	18,208	178,698
Total revenues	10,073,333	3,940,781	14,014,114
Expenditures:			
Current:			
General government	2,410,363	150,381	2,560,744
Security of persons and property	6,218,947	328,217	6,547,164
Public health and welfare	-	8,446	8,446
Transportation	-	2,067,981	2,067,981
Community environment	186,132	572,107	758,239
Leisure time activity	-	404,098	404,098
Economic development and assistance	-	4,624	4,624
Urban redevelopment	-	223,126	223,126
Other	-	2,570	2,570
Capital outlay	-	587,808	587,808
Debt service:			
Principal retirement	28,288	65,490	93,778
Interest and fiscal charges	3,517	81,227	84,744
Bond issuance costs	-	67,430	67,430
Total expenditures	8,847,247	4,563,505	13,410,752
Excess (deficiency) of revenues over (under) expenditures	1,226,086	(622,724)	603,362
Other financing sources (uses):			
Sale of capital assets	30	2,192	2,222
Transfers in	-	1,046,603	1,046,603
Transfers (out)	(1,046,603)	-	(1,046,603)
Bond issuance	-	2,395,000	2,395,000
Premium on bond issuance	-	45,308	45,308
Total other financing sources (uses)	(1,046,573)	3,489,103	2,442,530
Net change in fund balances	179,513	2,866,379	3,045,892
Fund balances (deficits) at beginning of year (restated)	1,038,287	(337,362)	700,925
Increase (decrease) in reserve for inventory	(1,101)	32,829	31,728
Fund balances at end of year	$ 1,216,699	$ 2,561,846	$ 3,778,545

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2010

Net change in fund balances - total governmental funds		$	3,045,892
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.			
Capital outlays	$ 1,693,968		
Depreciation expense	(1,152,324)		
Total			541,644
The net effect of various miscellaneous transactions involving capital assets is to decrease net assets. The City recorded ($12,164) related to disposals.			(12,164)
Governmental funds report expenditures for inventory when purchased. However in the statement of activities, they are reported as an expense when consumed.			31,728
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
Municipal income taxes	13,627		
Real and other taxes	141,667		
Payments in lieu of taxes	84,151		
Charges for services	34,865		
Intergovernmental	235,026		
Special assessments	1,654		
Investment income	(2,266)		
Refunds and reimbursements	(132,775)		
Other	2,448		
Total			378,397
An increase in the City's equity interest in a joint venture does not provide current financial resources and is not reported in the governmental funds.			41,197
Proceeds of bonds are reported as an other financing source in the governmental funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net assets.			(2,395,000)
Premiums on debt issuances are recognized as an other financing source in the governmental funds; however, they are amortized over the life of the issuance in the statement of activities.			(45,308)
Bond issuance costs are recognized as expenditures in the governmental funds; however, they are amortized over the life of the issuance in the statement of activities.			67,430
Repayment of bond and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.			93,778
In the statement of activities, interest is accued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.			(7,871)
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.			(51,454)
Change in net assets of governmental activities		$	1,688,269

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Municipal income taxes	$ 6,742,500	$ 6,742,500	$ 6,651,434	$ (91,066)
Real and other taxes	962,000	962,000	953,353	(8,647)
Charges for services	569,500	525,500	508,852	(16,648)
Licenses and permits	33,400	33,900	31,582	(2,318)
Fines and forfeitures	385,000	327,500	297,116	(30,384)
Intergovernmental	1,193,263	1,273,013	1,280,084	7,071
Investment income	30,000	17,000	11,963	(5,037)
Refunds and reimbursements	175,850	149,850	143,886	(5,964)
Contributions and donations	14,000	22,000	22,382	382
Other	166,800	184,705	157,533	(27,172)
Total revenues	10,272,313	10,237,968	10,058,185	(179,783)
Expenditures:				
Current:				
General government	2,853,623	2,779,851	2,544,930	234,921
Security of persons and property	6,745,943	6,824,234	6,635,325	188,909
Community environment	214,613	206,517	193,934	12,583
Debt service:				
Principal retirement	28,288	28,288	28,288	-
Interest and fiscal charges	3,517	3,517	3,517	-
Total expenditures	9,845,984	9,842,407	9,405,994	436,413
Excess of revenues over expenditures	426,329	395,561	652,191	256,630
Other financing sources (uses):				
Sale of capital assets	-	-	30	30
Transfers (out)	(1,048,400)	(1,048,400)	(1,046,603)	1,797
Total other financing sources (uses)	(1,048,400)	(1,048,400)	(1,046,573)	1,827
Net change in fund balances	(622,071)	(652,839)	(394,382)	258,457
Fund balances at beginning of year	542,051	542,051	542,051	-
Prior year encumbrances appropriated	358,744	358,744	358,744	-
Fund balance at end of year	$ 278,724	$ 247,956	$ 506,413	$ 258,457

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF NET ASSETS
PROPRIETARY FUND
DECEMBER 31, 2010

	Business-type Activities Enterprise Fund
	Sewer
Assets:	
Current assets:	
Equity in pooled cash and cash equivalents	$ 2,696,841
Receivables (net of allowance for uncollectibles):	
Accounts	1,105,226
Prepayments	10,161
Materials and supplies inventory	32,134
Total current assets	3,844,362
Noncurrent assets:	
Unamortized bond issue costs	258,600
Capital assets:	
Land and construction in progress	306,564
Depreciable capital assets, net	21,800,446
Total capital assets, net	22,107,010
Total noncurrent assets	22,365,610
Total assets	26,209,972
Liabilities:	
Current liabilities:	
Accounts payable	21,538
Contracts payable	1,434
Accrued wages and benefits	17,027
Due to other governments	33,480
Accrued interest payable	35,280
Current portion of compensated absences	93,089
Current portion of general obligation bonds	750,000
Total current liabilities	951,848
Long-term liabilities:	
Compensated absences payable	174,651
Unamortized premium on bonds	120,569
General obligation bonds payable	9,740,000
Total long-term liabilities	10,035,220
Total liabilities	10,987,068
Net assets:	
Invested in capital assets, net of related debt	11,496,441
Unrestricted	3,726,463
Total net assets	$ 15,222,904

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Business-type Activities Enterprise Fund
	Sewer
Operating revenues:	
Charges for services	$ 3,999,732
Tap-in fees	840
Other	7,656
Total operating revenues	4,008,228
Operating expenses:	
Personal services	1,476,092
Contract services	366,312
Materials and supplies	135,832
Depreciation	616,064
Other	36,437
Total operating expenses	2,630,737
Operating income	1,377,491
Nonoperating revenues (expenses):	
Interest income	15,428
Special assessments	9,540
Intergovernmental	220,199
Interest expense and fiscal charges	(396,931)
Loss on disposal of capital assets	(1,875)
Total nonoperating revenues (expenses)	(153,639)
Income before capital contributions	1,223,852
Capital contributions	248,276
Change in net assets	1,472,128
Net assets at beginning of year	13,750,776
Net assets at end of year	$ 15,222,904

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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CITY OF TIFFIN, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Business-type Activities Enterprise Fund	
		Sewer
Cash flows from operating activities:		
Cash received from customers.	$	3,922,045
Cash received from tap-in fees.		840
Cash received from other operations		3,011
Cash payments for personal services.		(1,480,805)
Cash payments for contractual services		(368,860)
Cash payments for materials and supplies		(144,951)
Cash payments for other expenses		(31,054)
Net cash provided by operating activities.		1,900,226
Cash flows from noncapital financing activities:		
Cash received from intergovernmental revenues. . . .		220,199
Cash received from special assessments.		9,540
Net cash provided by noncapital financing activities		229,739
Cash flows from capital and related financing activities:		
Acquisition of capital assets.		(2,766,826)
Sale of general obligation notes.		4,500,000
Sale of general obligation bonds		4,545,000
Premium on sale of bonds and notes		86,114
Principal retirement on bonds and notes		(10,260,000)
Interest paid on bonds and notes		(468,750)
Bond issuance costs incurred		(127,916)
Net cash used in capital and related financing activities.		(4,492,378)
Cash flows from investing activities:		
Interest received		15,431
Net cash provided by investing activities		15,431
Net decrease in cash and cash cash equivalents		(2,346,982)
Cash and cash equivalents at beginning of year		5,043,823
Cash and cash equivalents at end of year	$	2,696,841

- - continued

CITY OF TIFFIN, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2010

	Business-type Activities Enterprise Fund	
		Sewer
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	$	1,377,491
Adjustments:		
Depreciation		616,064
Changes in assets and liabilities:		
Increase in materials and supplies inventory		(4,912)
Decrease in prepayments		9,085
Increase in accounts receivable		(82,332)
Decrease in accounts payable		(31,556)
Increase in accrued wages and benefits		1,915
Increase in due to other governments		1,370
Increase in compensated absences payable		13,101
Net cash provided by operating activities	$	1,900,226

At December 31, 2010 and 2009, the sewer fund purchased $1,434 and $1,738,962, respectively, in capital assets on account.
The sewer fund received $248,276 in capital contributions from outside sources.
Machinery and equipment and vehicle assets totaling $86,208 were transferred into the sewer fund from governmental activities.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUND
DECEMBER 31, 2010

	Agency
Assets:	
Equity in pooled cash and cash equivalents	$ 3,506
Cash and cash equivalents in segregated accounts . . .	136,145
Receivables:	
Accounts	1,299
Total assets	$ 140,950
Liabilities:	
Accrued interest payable	$ 1,299
Undistributed monies	139,651
Total liabilities.	$ 140,950

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF NET ASSETS
DECEMBER 31, 2009

	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	$ 3,353,523	$ 4,859,381	$ 8,212,904
Cash and cash equivalents with escrow agent	67,525	184,442	251,967
Receivables (net of allowances for uncollectibles):			
Income taxes	1,451,896	-	1,451,896
Real and other taxes	1,006,507	-	1,006,507
Accounts	145,210	1,022,894	1,168,104
Special assessments	619,895	-	619,895
Accrued interest	5,661	3	5,664
Due from other governments	1,288,295	-	1,288,295
Loans receivable	169,036	-	169,036
Prepayments	95,851	19,246	115,097
Materials and supplies inventory	66,435	27,222	93,657
Unamortized bond issue costs	-	145,373	145,373
Investment in joint venture	1,209,052	-	1,209,052
Capital assets:			
Land and construction in progress	3,637,747	5,029,919	8,667,666
Depreciable capital assets, net	19,198,046	16,417,456	35,615,502
Total capital assets, net	22,835,793	21,447,375	44,283,168
Total assets	32,314,679	27,705,936	60,020,615
Liabilities:			
Accounts payable	493,675	53,094	546,769
Contracts payable	-	1,554,520	1,554,520
Retainage payable	67,525	184,442	251,967
Accrued wages and benefits	88,757	15,112	103,869
Due to other governments	402,422	32,110	434,532
Unearned revenue	850,916	-	850,916
Notes payable	2,775,000	5,200,000	7,975,000
Accrued interest payable	53,844	119,699	173,543
Long-term liabilities:			
Due within one year	666,119	652,358	1,318,477
Due in more than one year	868,635	6,143,825	7,012,460
Total liabilities	6,266,893	13,955,160	20,222,053
Net assets:			
Invested in capital assets, net of related debt	19,551,565	9,705,831	29,257,396
Restricted for:			
Capital projects	997,580	-	997,580
Debt service	502,671	-	502,671
Transportation projects	545,804	-	545,804
Leisure-time activities	91,985	-	91,985
Municipal court	529,495	-	529,495
Security of persons and property	455,373	-	455,373
Community environment	254,861	-	254,861
Economic development and assistance	281,113	-	281,113
Permanent fund:			
Nonexpendable	25,000	-	25,000
Expendable	8,679	-	8,679
Other purposes	16,405	-	16,405
Unrestricted	2,787,255	4,044,945	6,832,200
Total net assets	$ 26,047,786	$ 13,750,776	$ 39,798,562

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	$ 3,795,493	$ 619,810	$ -	$ -
Security of persons and property	7,162,397	576,519	-	1,401
Public health and welfare	6,618	15,159	-	-
Transportation	1,687,871	76,048	1,268,515	593,499
Community environment	355,782	16,787	52,668	-
Leisure time activity	489,402	35,051	67,635	-
Economic development and assisstance	5,426	-	9,167	-
Urban redevelopment and housing	59,260	-	-	-
Interest and fiscal charges	98,613	-	-	-
Total governmental activities	13,660,862	1,339,374	1,397,985	594,900
Business-type activities:				
Sewer	3,398,044	3,863,014	176,456	449,068
Total business-type activities	3,398,044	3,863,014	176,456	449,068
Total primary government	$ 17,058,906	$ 5,202,388	$ 1,574,441	$ 1,043,968

General revenues:
Property taxes levied for:
General purposes
Police pension
Fire pension
Income taxes levied for:
General purposes
Grants and entitlements not restricted to specific programs
Contributions and donations
Refunds and reimbursements
Investment earnings
Miscellaneous

Total general revenues

Change in net assets

Net assets at beginning of year

Net assets at end of year

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Assets

Governmental Activities	Business-type Activities	Total
$ (3,175,683)	$ -	$ (3,175,683)
(6,584,477)	-	(6,584,477)
8,541	-	8,541
250,191	-	250,191
(286,327)	-	(286,327)
(386,716)	-	(386,716)
3,741	-	3,741
(59,260)	-	(59,260)
(98,613)	-	(98,613)
(10,328,603)	-	(10,328,603)
-	1,090,494	1,090,494
-	1,090,494	1,090,494
(10,328,603)	1,090,494	(9,238,109)
1,041,384	-	1,041,384
89,536	-	89,536
89,548	-	89,548
6,272,340	-	6,272,340
2,543,962	-	2,543,962
23,982	-	23,982
129,861	-	129,861
23,555	51,086	74,641
136,740	19,516	156,256
10,350,908	70,602	10,421,510
22,305	1,161,096	1,183,401
26,025,481	12,589,680	38,615,161
$ 26,047,786	$ 13,750,776	$ 39,798,562

CITY OF TIFFIN, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2009

	General	Tax Incremental Equivalent	Riverfront Improvements
Assets:			
Equity in pooled cash and cash equivalents	$ 518,591	$ 15,074	$ 423,198
Cash and cash equivalents with escrow agent	-	-	46,784
Receivables (net of allowance for uncollectibles):			
Income taxes	1,451,896	-	-
Real and other taxes	859,223	-	-
Accounts	126,229	-	-
Accrued interest	5,620	-	-
Special assessments	-	-	-
Due from other governments	488,108	-	-
Due from other funds	382,204	-	-
Loans receivable	-	-	-
Prepayments	54,245	-	-
Materials and supplies inventory	13,548	-	-
Total assets	$ 3,899,664	$ 15,074	$ 469,982
Liabilities:			
Accounts payable	$ 150,443	$ -	$ 93,326
Retainage payable	-	-	46,784
Accrued wages and benefits	79,030	-	-
Compensated absences payable	112,469	-	-
Due to other funds	-	-	-
Due to other governments	378,812	-	-
Notes payable	-	1,250,000	1,425,000
Accrued interest payable	-	23,485	26,772
Deferred revenue	1,414,223	-	-
Unearned revenue	726,400	-	-
Total liabilities	2,861,377	1,273,485	1,591,882
Fund balances:			
Reserved for encumbrances	-	-	118,736
Reserved for prepayments	54,245	-	-
Reserved for materials and supplies inventory	13,548	-	-
Reserved for loans receivable	-	-	-
Reserved for tax advances	108,869	-	-
Reserved for Oakley Park trust	-	-	-
Unreserved, undesignated (deficit), reported in:			
General fund	861,625	-	-
Special revenue funds	-	-	-
Debt service fund	-	-	-
Capital projects funds	-	(1,258,411)	(1,240,636)
Permanent fund	-	-	-
Total fund balances (deficit)	1,038,287	(1,258,411)	(1,121,900)
Total liabilities and fund balances	$ 3,899,664	$ 15,074	$ 469,982

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
$ 2,396,660	$ 3,353,523
20,741	67,525
-	1,451,896
147,284	1,006,507
18,981	145,210
41	5,661
619,895	619,895
800,187	1,288,295
-	382,204
169,036	169,036
41,606	95,851
52,887	66,435
$ 4,267,318	$ 8,652,038
$ 249,906	$ 493,675
20,741	67,525
9,727	88,757
-	112,469
382,204	382,204
23,610	402,422
100,000	2,775,000
1,879	52,136
918,459	2,332,682
124,516	850,916
1,831,042	7,557,786
878,899	997,635
41,606	95,851
52,887	66,435
169,036	169,036
18,662	127,531
25,000	25,000
-	861,625
580,149	580,149
22,802	22,802
638,597	(1,860,450)
8,638	8,638
2,436,276	1,094,252
$ 4,267,318	$ 8,652,038

CITY OF TIFFIN, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2009

Total governmental fund balances		$ 1,094,252
Amounts reported for governmental activities on the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		22,835,793
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Real and other taxes receivable	$ 28,060	
Income taxes receivable	845,358	
Charges for services receivable	103,814	
Refunds and reimbursements receivable	132,345	
Special assessments receivable	619,895	
Intergovernmental receivable	598,218	
Accrued interest receivable	4,342	
Accounts receivable	650	
Total		2,332,682
The City has an equity interest in a joint venture. This investment is not a current financial resource and therefore is not reported in the governmental funds.		1,209,052
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.		(1,708)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The long-term liabilities are as follows:		
Capital lease payable	(129,228)	
Compensated absences	(904,006)	
Landfill post-closure	(9,051)	
Special assessment bonds	(380,000)	
Total		(1,422,285)
Net assets of governmental activities		$ 26,047,786

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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CITY OF TIFFIN, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES/(DEFICIT)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	General	Tax Incremental Equivalent	Riverfront Improvements
Revenues:			
Municipal income taxes	$ 6,529,259	$ -	$ -
Real and other taxes	1,055,537	-	-
Charges for services	557,497	-	-
Licenses and permits	30,191	-	-
Fines and forfeitures	292,535	-	-
Intergovernmental	2,566,079	-	-
Special assessments	-	-	-
Investment income	38,858	-	-
Refunds and reimbursements	188,271	-	-
Contributions and donations	23,982	-	-
Other	118,611	-	-
Total revenues	11,400,820	-	-
Expenditures:			
Current:			
General government	4,026,816	-	-
Security of persons and property	6,679,743	-	-
Public health and welfare	-	-	-
Transportation	-	-	-
Community environment	197,855	-	-
Leisure time activity	-	-	-
Economic development and assistance	-	-	-
Urban redevelopment and housing	-	-	-
Capital outlay	-	22,525	1,095,128
Debt service:			
Principal retirement	26,852	1,250,000	-
Interest and fiscal charges	4,953	54,646	26,772
Total expenditures	10,936,219	1,327,171	1,121,900
Excess (deficiency) of revenues over (under) expenditures	464,601	(1,327,171)	(1,121,900)
Other financing sources (uses):			
Sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers (out)	(1,148,620)	-	-
Total other financing sources (uses)	(1,148,620)	-	-
Net change in fund balances	(684,019)	(1,327,171)	(1,121,900)
Fund balances at beginning of year	1,712,046	68,760	-
Increase in reserve for inventory	10,260	-	-
Fund balances (deficits) at end of year	$ 1,038,287	$ (1,258,411)	$ (1,121,900)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
$ -	$ 6,529,259
181,510	1,237,047
35,401	592,898
-	30,191
244,987	537,522
1,947,572	4,513,651
125,239	125,239
11,351	50,209
41,264	229,535
38,053	62,035
81,392	200,003
2,706,769	14,107,589
199,371	4,226,187
214,985	6,894,728
6,618	6,618
1,834,258	1,834,258
236,143	433,998
419,031	419,031
5,426	5,426
59,260	59,260
768,871	1,886,524
328,605	1,605,457
33,531	119,902
4,106,099	17,491,389
(1,399,330)	(3,383,800)
15,922	15,922
1,398,620	1,398,620
(250,000)	(1,398,620)
1,164,542	15,922
(234,788)	(3,367,878)
2,663,094	4,443,900
7,970	18,230
$ 2,436,276	$ 1,094,252

CITY OF TIFFIN, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2009

Net change in fund balances - total governmental funds		$ (3,367,878)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense.		
Capital outlays	$ 3,415,577	
Depreciation expense	(1,113,813)	
Total		2,301,764
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations) is to increase net assets.		(287,388)
Governmental funds report expenditures for inventory when purchased. However in the statement of activities, they are reported as an expense when consumed.		18,230
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Municipal income taxes	(256,919)	
Real and other taxes	(16,579)	
Charges for services	(48,336)	
Intergovernmental	(66,167)	
Special assessments	(49,671)	
Investment income	(15,602)	
Refunds and reimbursements	(21,536)	
Other	(192)	
Total		(475,002)
An increase in the City's equity interest in a joint venture does not provide current financial resources and is not reported in the governmental funds.		24,010
Repayments of bonds, notes, landfill and lease principal are expenditures in the governmental funds, but the repayments reduce long-term liabilities on the statement of net assets.		1,605,457
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		21,289
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		181,823
Change in net assets of governmental activities		$ 22,305

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Municipal income taxes	$ 7,250,000	$ 6,560,000	$ 6,462,474	$ (97,526)
Real and other taxes	987,000	957,000	955,344	(1,656)
Charges for services	479,500	568,500	557,127	(11,373)
Licenses and permits	33,400	34,200	29,061	(5,139)
Fines and forfeitures	374,000	307,000	296,933	(10,067)
Intergovernmental	2,253,755	2,696,280	2,568,864	(127,416)
Investment income	125,000	45,000	43,730	(1,270)
Refunds and reimbursements	189,850	189,850	188,288	(1,562)
Contributions and donations	29,000	29,000	24,482	(4,518)
Other	126,180	129,180	119,507	(9,673)
Total revenues	11,847,685	11,516,010	11,245,810	(270,200)
Expenditures:				
Current:				
General government	4,447,206	4,234,555	4,095,304	139,251
Security of persons and property	7,411,001	7,111,055	6,971,502	139,553
Community environment	365,410	359,892	203,536	156,356
Debt service:				
Principal retirement	26,852	26,852	26,852	-
Interest and fiscal charges	4,953	4,953	4,953	-
Total expenditures	12,255,422	11,737,307	11,302,147	435,160
Excess of expenses over/under revenues	(407,737)	(221,297)	(56,337)	164,960
Other financing uses:				
Transfers (out)	(1,282,500)	(1,170,500)	(1,148,620)	21,880
Total other financing uses	(1,282,500)	(1,170,500)	(1,148,620)	21,880
Net change in fund balance	(1,690,237)	(1,391,797)	(1,204,957)	186,840
Fund balance at beginning of year	476,988	476,988	476,988	-
Prior year encumbrances appropriated	1,270,020	1,270,020	1,270,020	-
Fund balance (deficit) at end of year	$ 56,771	$ 355,211	$ 542,051	$ 186,840

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF NET ASSETS
PROPRIETARY FUND
DECEMBER 31, 2009

	Business-type Activities Enterprise Fund	
		Sewer
Assets:		
Current assets:		
Equity in pooled cash and cash equivalents	$	4,859,381
Cash and cash equivalents with escrow agent		184,442
Receivables (net of allowance for uncollectibles):		
Accounts		1,022,894
Accrued interest		3
Prepayments		19,246
Materials and supplies inventory		27,222
Total current assets		6,113,188
Noncurrent assets:		
Unamortized bond issue costs		145,373
Capital assets:		
Land and construction in progress		5,029,919
Depreciable capital assets, net		16,417,456
Total capital assets, net		21,447,375
Total noncurrent assets		21,592,748
Total assets		27,705,936
Liabilities:		
Current liabilities:		
Accounts payable		53,094
Contracts payable		1,554,520
Retainage payable		184,442
Accrued wages and benefits		15,112
Due to other governments		32,110
Accrued interest payable		119,699
Bond anticipation notes payable		5,200,000
Current portion of compensated absences		92,358
Current portion of general obligation bonds		560,000
Total current liabilities		7,811,335
Long-term liabilities:		
Compensated absences		162,281
General obligation bonds		5,981,544
Total long-term liabilities		6,143,825
Total liabilities		13,955,160
Net assets:		
Invested in capital assets, net of related debt		9,705,831
Unrestricted		4,044,945
Total net assets	$	13,750,776

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	Business-type Activities Enterprise Fund
	Sewer
Operating revenues:	
Charges for services	$ 3,861,539
Tap-in fees	1,475
Other	2,629
Total operating revenues	3,865,643
Operating expenses:	
Personal services	1,549,218
Contract services	426,725
Materials and supplies	157,720
Depreciation	563,306
Other	36,290
Total operating expenses	2,733,259
Operating income	1,132,384
Nonoperating revenues (expenses):	
Interest revenue	51,086
Special assessments	16,887
Intergovernmental	176,456
Interest expense and fiscal charges	(409,647)
Loss on disposal of capital assets	(255,138)
Total nonoperating revenues (expenses)	(420,356)
Income before capital contributions	712,028
Capital contributions	449,068
Change in net assets	1,161,096
Net assets at beginning of year	12,589,680
Net assets at end of year	$ 13,750,776

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	Business-type Activities Enterprise Fund
	Sewer
Cash flows from operating activities:	
Cash received from customers	$ 3,636,733
Cash received from tap-in fees	1,475
Cash received from other operations	3,708
Cash payments for personal services	(1,508,391)
Cash payments for contract services	(259,739)
Cash payments for materials and supplies	(136,530)
Cash payments for utilities	(156,037)
Cash payments for other expenses	(36,291)
Net cash provided by operating activities	1,544,928
Cash flows from noncapital financing activities:	
Cash received from intergovernmental revenues	176,456
Cash received from special assessments	16,887
Net cash provided by noncapital financing activities	193,343
Cash flows from capital and related financing activities:	
Acquisition of capital assets	(3,258,857)
Sale of general obligation notes	5,200,000
Principal retirement on bonds and notes	(760,000)
Interest paid on bonds and notes	(302,140)
Net cash provided by capital and related financing activities	879,003
Cash flows from investing activities:	
Interest received	51,086
Net cash provided by investing activities	51,086
Net increase in cash and cash equivalents	2,668,360
Cash and cash equivalents at beginning of year	2,375,463
Cash and cash equivalents at end of year	$ 5,043,823

- - continued

CITY OF TIFFIN, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

	Business-type Activities Enterprise Fund	
		Sewer
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	$	1,132,384
Adjustments:		
Depreciation		563,306
Changes in assets and liabilities:		
Decrease in materials and supplies inventory		18,254
Decrease in prepayments		437
Increase in accounts receivable		(223,727)
Increase in accounts payable		31,624
Decrease in accrued wages and benefits		(42,540)
Decrease in due to other governments		(6,538)
Increase in compensated absences payable		71,728
Net cash provided by operating activities	$	1,544,928

At December 31, 2009 and 2008, the sewer fund purchased $1,738,962 and $4,941, respectively, in capital assets on account.
The sewer fund received $449,068 in capital contributions from outside sources.
The sewer fund received a capital asset from another fund, the cost of which was $1,409. This asset was fully depreciated at the time of receipt.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2009

		Agency
Assets:		
Equity in pooled cash and cash equivalents	$	18,849
Cash and cash equivalents in segregated accounts		175,210
Receivables:		
Accounts		1,298
Total assets.	$	195,357
Liabilities:		
Accounts payable	$	7,903
Undistributed monies		187,454
Total liabilities	$	195,357

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF NET ASSETS
DECEMBER 31, 2008

	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	$ 3,951,212	$ 2,375,463	$ 6,326,675
Receivables (net of allowances for uncollectibles):			
Income taxes	1,642,030	-	1,642,030
Real and other taxes	1,042,636	-	1,042,636
Accounts	198,080	799,167	997,247
Special assessments	669,566	-	669,566
Accrued interest	26,135	3	26,138
Due from other governments	1,331,918	-	1,331,918
Loans receivable	116,929	-	116,929
Prepayments	97,135	19,683	116,818
Materials and supplies inventory	48,205	45,476	93,681
Unamortized bond issue costs	-	159,397	159,397
Investment in joint venture	1,185,042	-	1,185,042
Capital assets:			
Land and construction in progress	3,176,528	450,620	3,627,148
Depreciable capital assets, net	17,644,889	16,373,253	34,018,142
Total capital assets, net	20,821,417	16,823,873	37,645,290
Total assets	31,130,305	20,223,062	51,353,367
Liabilities:			
Accounts payable	75,401	26,411	101,812
Retainage payable	48,493	-	48,493
Accrued wages and benefits	298,501	57,652	356,153
Due to other governments	462,034	38,648	500,682
Unearned revenue	987,833	-	987,833
Accrued interest payable	22,997	24,752	47,749
Long-term liabilities:			
Due within one year	2,110,495	858,200	2,968,695
Due in more than one year	1,099,070	6,627,719	7,726,789
Total liabilities	5,104,824	7,633,382	12,738,206
Net assets:			
Invested in capital assets, net of related debt	18,766,481	9,520,865	28,287,346
Restricted for:			
Capital projects	715,953	-	715,953
Debt service	559,854	-	559,854
Transportation projects	573,998	-	573,998
Leisure-time activities	83,486	-	83,486
Municipal court	528,108	-	528,108
Security of persons and property	430,323	-	430,323
Community environment	152,928	-	152,928
Economic development and assistance	520,793	-	520,793
Urban redevelopment and housing	51,370	-	51,370
Permanent fund:			
Nonexpendable	25,000	-	25,000
Expendable	8,195	-	8,195
Other purposes	16,405	-	16,405
Unrestricted	3,592,587	3,068,815	6,661,402
Total net assets	$ 26,025,481	$ 12,589,680	$ 38,615,161

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2008

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	$ 2,950,965	$ 620,491	$ -	$ -
Security of persons and property	7,144,494	525,873	-	2,137
Public health and welfare	7,648	12,253	-	-
Transportation	1,679,108	52,070	815,716	567,062
Community environment	366,940	16,045	42,068	2,067
Leisure time activity	467,679	39,007	29,426	-
Economic development and assisstance	107,043	500	15,091	-
Urban redevelopment and housing	13	-	-	-
Interest and fiscal charges	61,883	-	-	-
Total governmental activities	12,785,773	1,266,239	902,301	571,266
Business-type activities:				
Sewer	2,736,025	3,088,452	164,397	-
Total business-type activities	2,736,025	3,088,452	164,397	-
Total primary government	$ 15,521,798	$ 4,354,691	$ 1,066,698	$ 571,266

General revenues:
Property taxes levied for:
General purposes
Police pension
Fire pension
Income taxes levied for:
General purposes
Grants and entitlements not restricted to specific programs
Contributions and donations
Refunds and reimbursements
Investment earnings
Miscellaneous

Total general revenues

Special item - loss on the sale of capital assets
Transfers

Total general revenues and transfers

Change in net assets

Net assets at beginning of year

Net assets at end of year

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Assets

Governmental Activities	Business-type Activities	Total
$ (2,330,474)	$ -	$ (2,330,474)
(6,616,484)	-	(6,616,484)
4,605	-	4,605
(244,260)	-	(244,260)
(306,760)	-	(306,760)
(399,246)	-	(399,246)
(91,452)	-	(91,452)
(13)	-	(13)
(61,883)	-	(61,883)
(10,045,967)	-	(10,045,967)
-	516,824	516,824
-	516,824	516,824
(10,045,967)	516,824	(9,529,143)
915,625	-	915,625
79,075	-	79,075
79,075	-	79,075
7,091,062	-	7,091,062
1,601,924	-	1,601,924
566,168	-	566,168
190,422	-	190,422
94,188	99,565	193,753
140,942	22,854	163,796
10,758,481	122,419	10,880,900
(18,802)	-	(18,802)
(81,536)	81,536	-
10,658,143	203,955	10,862,098
612,176	720,779	1,332,955
25,413,305	11,868,901	37,282,206
$ 26,025,481	$ 12,589,680	$ 38,615,161

CITY OF TIFFIN, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2008

	General	Other Governmental Funds	Total Governmental Funds
Assets:			
Equity in pooled cash and cash equivalents	$ 1,311,250	$ 2,639,962	$ 3,951,212
Receivables (net of allowance for uncollectibles):			
Income taxes	1,642,030	-	1,642,030
Real and other taxes	890,066	152,570	1,042,636
Accounts	178,881	19,199	198,080
Accrued interest	25,795	340	26,135
Special assessments	-	669,566	669,566
Due from other governments	555,591	776,327	1,331,918
Due from other funds	435,758	-	435,758
Loans receivable	-	116,929	116,929
Prepayments	53,999	43,136	97,135
Materials and supplies inventory	3,288	44,917	48,205
Total assets	$ 5,096,658	$ 4,462,946	$ 9,559,604
Liabilities:			
Accounts payable	$ 31,069	$ 44,332	$ 75,401
Retainage payable	-	48,493	48,493
Accrued wages and benefits	263,374	35,127	298,501
Due to other funds	-	435,758	435,758
Due to other governments	433,249	28,785	462,034
Deferred revenue	1,813,637	994,047	2,807,684
Unearned revenue	843,283	144,550	987,833
Total liabilities	3,384,612	1,731,092	5,115,704
Fund balances:			
Reserved for encumbrances	979,159	888,363	1,867,522
Reserved for prepayments	53,999	43,136	97,135
Reserved for materials and supplies inventory	3,288	44,917	48,205
Reserved for loans receivable	-	116,929	116,929
Reserved for tax advances	8,676	1,488	10,164
Reserved for Oakley Park trust	-	25,000	25,000
Unreserved, undesignated, reported in:			
General fund	666,924	-	666,924
Special revenue funds	-	1,498,646	1,498,646
Debt service fund	-	25,135	25,135
Capital projects funds	-	80,385	80,385
Permanent fund	-	7,855	7,855
Total fund balances	1,712,046	2,731,854	4,443,900
Total liabilities and fund balances	$ 5,096,658	$ 4,462,946	$ 9,559,604

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2008

Total governmental fund balances		$ 4,443,900
Amounts reported for governmental activities on the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		20,821,417
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Real and other taxes receivable	$ 44,639	
Income taxes receivable	1,102,277	
Charges for services receivable	152,150	
Refunds and reimbursements receivable	153,881	
Special assessments receivable	669,566	
Intergovernmental receivable	664,385	
Accrued interest receivable	19,944	
Other revenue receivable	842	
Total		2,807,684
The City has an equity interest in a joint venture. This investment is not a current financial resource and therefore is not reported in the governmental funds.		1,185,042
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.		(22,997)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The long-term liabilities are as follows:		
Capital lease payable	189,936	
Compensated absences	1,085,829	
Landfill post-closure	68,800	
Special assessment bonds	415,000	
TIF capital improvement notes	1,250,000	
Special assessment anticipation notes	200,000	
Total		(3,209,565)
Net assets of governmental activities		$ 26,025,481

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Municipal income taxes	$ 7,082,522	$ -	$ 7,082,522
Real and other taxes	934,379	160,834	1,095,213
Charges for services	597,965	42,157	640,122
Licenses and permits	28,978	-	28,978
Fines and forfeitures	311,265	237,429	548,694
Intergovernmental	1,637,316	1,688,403	3,325,719
Special assessments	-	95,274	95,274
Investment income	96,095	20,767	116,862
Refunds and reimbursements	162,044	10,924	172,968
Contributions and donations	566,168	29,790	595,958
Other	7,091	71,759	78,850
Total revenues	11,423,823	2,357,337	13,781,160
Expenditures:			
Current:			
General government	2,766,020	149,934	2,915,954
Security of persons and property	6,706,919	173,580	6,880,499
Public health and welfare	-	7,648	7,648
Transportation	-	1,173,121	1,173,121
Community environment	254,061	117,103	371,164
Leisure time activity	-	417,747	417,747
Economic development and assistance	-	107,043	107,043
Urban redevelopment and housing	-	13	13
Capital outlay	-	2,520,424	2,520,424
Debt service:			
Principal retirement	25,488	487,093	512,581
Interest and fiscal charges	6,317	43,556	49,873
Total expenditures	9,758,805	5,197,262	14,956,067
Excess (deficiency) of revenues over (under) expenditures	1,665,018	(2,839,925)	(1,174,907)
Other financing sources (uses):			
Sale of capital assets	-	37,967	37,967
Sale of notes	-	1,450,000	1,450,000
Transfers in	-	1,576,837	1,576,837
Transfers (out)	(1,576,837)	-	(1,576,837)
Premium on note issuance	-	2,030	2,030
Total other financing sources (uses)	(1,576,837)	3,066,834	1,489,997
Net change in fund balances	88,181	226,909	315,090
Fund balances at beginning of year	1,629,443	2,504,997	4,134,440
Decrease in reserve for inventory	(5,578)	(52)	(5,630)
Fund balances at end of year	$ 1,712,046	$ 2,731,854	$ 4,443,900

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2008

Net change in fund balances - total governmental funds		$ 315,090
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense.		
Capital outlays	$ 2,800,401	
Depreciation expense	(1,085,017)	
Total		1,715,384
Governmental funds report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		(95,063)
Governmental funds report expenditures for inventory when purchased. However in the statement of activities, they are reported as an expense when consumed.		(5,630)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Real and other taxes	(21,438)	
Income taxes	8,540	
Charges for services	(884)	
Refunds and reimbursements	17,496	
Special assessments	(46,829)	
Accrued interest	(2,156)	
Intergovernmental	(300,536)	
Other	260	
Total		(345,547)
An increase in the City's equity interest in a joint venture does not provide current financial resources and is not reported in the governmental funds.		42,305
Repayments of bonds, notes, landfill and lease principal are expenditures in the governmental funds, but the repayments reduce long-term liabilities on the statement of net assets.		512,581
The issuances of notes are reported as revenue in the governmental funds, but they increase long-term liabilities on the statement of net assets.		(1,450,000)
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(14,040)
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		(62,904)
Change in net assets of governmental activities		$ 612,176

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Municipal income taxes	$ 7,250,000	$ 7,250,000	$ 7,216,686	$ (33,314)
Real and other taxes	986,700	986,700	944,085	(42,615)
Charges for services	504,200	616,200	599,125	(17,075)
Licenses and permits	33,200	33,200	29,508	(3,692)
Fines and forfeitures	414,500	414,500	313,564	(100,936)
Intergovernmental	2,684,047	2,686,047	1,639,316	(1,046,731)
Investment income	155,000	155,000	110,252	(44,748)
Contributions and donations	569,118	569,118	565,668	(3,450)
Refunds and reimbursements	165,750	183,750	162,205	(21,545)
Other	5,900	5,900	5,976	76
Total revenues	12,768,415	12,900,415	11,586,385	(1,314,030)
Expenditures:				
Current:				
General government	5,222,279	5,357,659	3,781,399	1,576,260
Security of persons and property	7,412,748	7,454,935	7,005,493	449,442
Community environment	276,601	279,801	256,667	23,134
Total expenditures	12,911,628	13,092,395	11,043,559	2,048,836
Excess (deficiency) of revenues over (under) expenditures	(143,213)	(191,980)	542,826	734,806
Other financing sources (uses):				
Sale of capital assets	10,000	10,000	-	(10,000)
Transfers (out)	(1,582,500)	(1,582,500)	(1,576,837)	5,663
Total other financing sources (uses)	(1,572,500)	(1,572,500)	(1,576,837)	(4,337)
Net change in fund balance	(1,715,713)	(1,764,480)	(1,034,011)	730,469
Fund balance at beginning of year	1,013,133	1,013,133	1,013,133	-
Prior year encumbrances appropriated	497,866	497,866	497,866	-
Fund balance (deficit) at end of year	$ (204,714)	$ (253,481)	$ 476,988	$ 730,469

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF NET ASSETS
PROPRIETARY FUND
DECEMBER 31, 2008

	Business-type Activities Enterprise Fund
	Sewer
Assets:	
Current assets:	
Equity in pooled cash and cash equivalents	$ 2,375,463
Receivables (net of allowance for uncollectibles):	
Accounts	799,167
Accrued interest	3
Prepayments	19,683
Materials and supplies inventory	45,476
Total current assets	3,239,792
Noncurrent assets:	
Unamortized bond issue costs	159,397
Capital assets:	
Land	450,620
Depreciable capital assets, net	16,373,253
Total capital assets, net	16,823,873
Total noncurrent assets	16,983,270
Total assets	20,223,062
Liabilities:	
Current liabilities:	
Accounts payable	26,411
Accrued wages and benefits	57,652
Due to other governments	38,648
Accrued interest payable	24,752
Current portion of compensated absences	98,200
Current portion of general obligation bonds	760,000
Total current liabilities	1,005,663
Long-term liabilities:	
Compensated absences	84,711
General obligation bonds	6,543,008
Total long-term liabilities	6,627,719
Total liabilities	7,633,382
Net assets:	
Invested in capital assets, net of related debt	9,520,865
Unrestricted	3,068,815
Total net assets	$ 12,589,680

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2008

	Business-type Activities Enterprise Fund
	Sewer
Operating revenues:	
Charges for services	$ 3,074,359
Tap-in fees	14,093
Other	13,769
Total operating revenues	3,102,221
Operating expenses:	
Personal services	1,352,489
Contract services	166,996
Materials and supplies	132,675
Utilities	164,868
Depreciation	535,222
Other	37,125
Total operating expenses	2,389,375
Operating income	712,846
Nonoperating revenues (expenses):	
Interest revenue	99,565
Special assessments	9,085
Intergovernmental	164,397
Interest expense and fiscal charges	(342,208)
Loss on disposal of capital assets	(4,442)
Total nonoperating revenues (expenses)	(73,603)
Income before capital contributions	639,243
Capital contributions	81,536
Change in net assets	720,779
Net assets at beginning of year	11,868,901
Net assets at end of year	$ 12,589,680

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF TIFFIN, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2008

	Business-type Activities Enterprise Fund
	Sewer
Cash flows from operating activities:	
Cash received from customers	$ 3,029,579
Cash received from tap-in fees	14,093
Cash received from other operations	12,690
Cash payments for personal services	(1,329,454)
Cash payments for contract services	(160,074)
Cash payments for materials and supplies	(163,604)
Cash payments for utilities	(161,848)
Cash payments for other expenses	(37,065)
Net cash provided by operating activities	1,204,317
Cash flows from noncapital financing activities:	
Cash received from intergovernmental revenues	164,397
Cash received from special assessments	9,085
Net cash provided by noncapital financing activities	173,482
Cash flows from capital and related financing activities:	
Acquisition of capital assets	(1,288,189)
Principal retirement on bonds and notes	(735,000)
Interest paid on bonds and notes	(332,658)
Net cash used by capital and related financing activities	(2,355,847)
Cash flows from investing activities:	
Interest received	104,353
Net cash provided by investing activities	104,353
Net decrease in cash and cash equivalents	(873,695)
Cash and cash equivalents at beginning of year	3,249,158
Cash and cash equivalents at end of year	$ 2,375,463

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CITY OF TIFFIN, OHIO

STATEMENT OF CASH FLOWS
PROPRIETARY FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2008

	Business-type Activities Enterprise Fund	
		Sewer
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	$	712,846
Adjustments:		
Depreciation		535,222
Changes in assets and liabilities:		
(Increase) in materials and supplies inventory		(29,955)
(Increase) in accounts receivable		(45,859)
Increase in accounts payable		9,028
Increase in accrued wages and benefits		16,092
(Decrease) in due to other governments		(4,112)
Increase in compensated absences payable		11,055
Net cash provided by operating activities	$	1,204,317

At December 31, 2008 and 2007, the sewer fund purchased $4,941 and $758,381, respectively, in capital assets on account.
The sewer fund received $81,536 in capital contributions from other funds.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

VILLAGE OF NEW RIEGEL
SENECA COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Governmental Fund Types		
	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts:			
Property and Local Taxes	$16,165		$16,165
Municipal Income Tax	62,487		62,487
Intergovernmental	51,671	$14,391	66,062
Fines, Licenses and Permits	3,851		3,851
Earnings on Investments	551	236	787
Miscellaneous	1,517		1,517
Total Cash Receipts	136,242	14,627	150,869
Cash Disbursements:			
Current:			
Security of Persons and Property	27,607		27,607
Leisure Time Activities	825		825
Basic Utility Service	12,541		12,541
Transportation		250	250
General Government	155,701		155,701
Total Cash Disbursements	196,674	250	196,924
Total Receipts Over/(Under) Disbursements	(60,432)	14,377	(46,055)
Fund Cash Balances, January 1	143,264	62,928	206,192
Fund Cash Balances, December 31	**$82,832**	**$77,305**	**$160,137**

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NEW RIEGEL
SENECA COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2010

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	$71,897
Operating Cash Disbursements:	
Personal Services	5,403
Employee Fringe Benefits	829
Contractual Services	11,307
Supplies and Materials	2,019
Total Operating Cash Disbursements	19,558
Operating Income	52,339
Non-Operating Cash Receipts:	
Intergovernmental	109,490
Non-Operating Cash Disbursements:	
Capital Outlay	43,531
Interest and Other Fiscal Charges	49,348
Total Non-Operating Cash Disbursements	92,879
Excess of Receipts Over Disbursements Before Interfund Transfers	68,950
Transfers-In	60,028
Transfers-Out	(60,028)
Net Receipts Over Disbursements	68,950
Fund Cash Balances, January 1	219,873
Fund Cash Balances, December 31	**$288,823**

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NEW RIEGEL
SENECA COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Governmental Fund Types			
	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts:				
Property and Local Taxes	$16,184			$16,184
Municipal Income Tax	107,983			107,983
Intergovernmental	62,235	$14,482		76,717
Charges for Services	443			443
Fines, Licenses and Permits	4,086			4,086
Earnings on Investments	1,243	533		1,776
Miscellaneous	1,285			1,285
Total Cash Receipts	193,459	15,015		208,474
Cash Disbursements:				
Current:				
Security of Persons and Property	31,295			31,295
Leisure Time Activities	868			868
Basic Utility Service	13,080			13,080
Transportation		4,800		4,800
General Government	174,298			174,298
Capital Outlay			$7,812	7,812
Total Cash Disbursements	219,541	4,800	7,812	232,153
Total Receipts Over/(Under) Disbursements	(26,082)	10,215	(7,812)	(23,679)
Other Financing Disbursements:				
Transfers-Out	(375,000)			(375,000)
Excess of Cash Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(401,082)	10,215	(7,812)	(398,679)
Fund Cash Balances, January 1	544,346	52,713	$7,812	604,871
Fund Cash Balances, December 31	**$143,264**	**$62,928**		**$206,192**

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NEW RIEGEL
SENECA COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2009

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	$66,034
Operating Cash Disbursements:	
Personal Services	4,272
Employee Fringe Benefits	660
Contractual Services	5,200
Supplies and Materials	6,404
Total Operating Cash Disbursements	16,536
Operating Income	49,498
Non-Operating Cash Receipts:	
Intergovernmental	16,991
Miscellaneous Receipts	6
Total Non-Operating Cash Receipts	16,997
Non-Operating Cash Disbursements:	
Capital Outlay	15,839
Redemption of Principal	275,000
Interest and Other Fiscal Charges	57,007
Total Non-Operating Cash Disbursements	347,846
Excess of Disbursements Over Receipts Before Interfund Transfers	(281,351)
Transfers-In	443,831
Transfers-Out	(68,831)
Net Receipts Over Disbursements	93,649
Fund Cash Balances, January 1	126,224
Fund Cash Balances, December 31	**$219,873**

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NEW RIEGEL
SENECA COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008

	Governmental Fund Types			
	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts:				
Property and Local Taxes	$15,032			$15,032
Municipal Income Tax	149,511			149,511
Intergovernmental	59,694	$13,563	$20,586	93,843
Fines, Licenses and Permits	3,665			3,665
Earnings on Investments	2,531	1,085		3,616
Miscellaneous	1,346			1,346
Total Cash Receipts	231,779	14,648	20,586	267,013
Cash Disbursements:				
Current:				
Security of Persons and Property	25,753			25,753
Leisure Time Activities	907			907
Basic Utility Service	12,827			12,827
General Government	143,434			143,434
Capital Outlay			20,586	20,586
Total Cash Disbursements	182,921		20,586	203,507
Total Receipts Over Disbursements	48,858	14,648		63,506
Fund Cash Balances, January 1	495,488	38,065	7,812	541,365
Fund Cash Balances, December 31	**$544,346**	**$52,713**	**$7,812**	**$604,871**

The notes to the financial statements are an integral part of this statement.

VILLAGE OF NEW RIEGEL
SENECA COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2008

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	$25,069
Operating Cash Disbursements:	
Personal Services	4,000
Employee Fringe Benefits	618
Supplies and Materials	1,135
Total Operating Cash Disbursements	5,753
Operating Income	19,316
Non-Operating Cash Receipts:	
Intergovernmental	120,475
Sale of Bonds	1,288,000
Total Non-Operating Cash Receipts	1,408,475
Non-Operating Cash Disbursements:	
Capital Outlay	25,500
Redemption of Principal	1,288,000
Interest and Other Fiscal Charges	120,475
Total Non-Operating Cash Disbursements	1,433,975
Excess of Disbursements over Receipts Before Interfund Transfers	(6,184)
Transfers-In	22,458
Transfers-Out	(22,458)
Net Disbursements over Receipts	(6,184)
Fund Cash Balances, January 1	132,408
Fund Cash Balances, December 31	**$126,224**

The notes to the financial statements are an integral part of this statement.

CLINTON TOWNSHIP
SENECA COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Governmental Fund Types			
	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts:				
Property and Other Local Taxes	$79,853	$256,141		$335,994
Charges for Services		10,939		10,939
Licenses, Permits, and Fees	735			735
Intergovernmental	145,628	134,410	$26,961	306,999
Earnings on Investments	519	336		855
Miscellaneous	10,105	8,115		18,220
Total Cash Receipts	236,840	409,941	26,961	673,742
Cash Disbursements:				
Current:				
General Government	173,021			173,021
Public Safety		64,734		64,734
Public Works	5,194	327,850		333,044
Capital Outlay	13,907	44,673	26,961	85,541
Total Cash Disbursements	192,122	437,257	26,961	656,340
Total Receipts Over/(Under) Disbursements	44,718	(27,316)		17,402
Other Financing Receipts / (Disbursements):				
Transfers-In			7,500	7,500
Transfers-Out	(7,500)			(7,500)
Total Other Financing Receipts / (Disbursements)	(7,500)		7,500	
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements	37,218	(27,316)	7,500	17,402
Fund Cash Balances, January 1	470,483	363,554	47,940	881,977
Fund Cash Balances, December 31	**$507,701**	**$336,238**	**$55,440**	**$899,379**
Reserve for Encumbrances, December 31		$365		$365

The notes to the financial statements are an integral part of this statement.

CLINTON TOWNSHIP
SENECA COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008

	Governmental Fund Types			
	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts:				
Property and Other Local Taxes	$76,206	$235,986	$7,500	$319,692
Charges for Services		10,939		10,939
Licenses, Permits, and Fees	2,245			2,245
Intergovernmental	77,063	133,207		210,270
Earnings on Investments	14,208	1,355		15,563
Miscellaneous	9,395	17,121		26,516
Total Cash Receipts	179,117	398,608	7,500	585,225
Cash Disbursements:				
Current:				
General Government	255,624			255,624
Public Safety		82,780		82,780
Public Works	758	204,826		205,584
Total Cash Disbursements	256,382	287,606		543,988
Total Receipts Over/(Under) Disbursements	(77,265)	111,002	7,500	41,237
Other Financing Receipts / (Disbursements):				
Transfers-In			17,000	17,000
Transfers-Out	(17,000)			(17,000)
Total Other Financing Receipts / (Disbursements)	(17,000)		17,000	
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements	(94,265)	111,002	24,500	41,237
Fund Cash Balances, January 1	564,748	252,552	23,440	840,740
Fund Cash Balances, December 31	**$470,483**	**$363,554**	**$47,940**	**$881,977**

The notes to the financial statements are an integral part of this statement.

CLINTON TOWNSHIP
SENECA COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007

	Governmental Fund Types			Fiduciary Fund Type	
	General	Special Revenue	Capital Projects	Agency	Totals (Memorandum Only)
Cash Receipts:					
Property and Other Local Taxes	$75,034	$243,749	$7,500		$326,283
Licenses, Permits, and Fees	4,210				4,210
Intergovernmental	115,309	129,868	19,316		264,493
Earnings on Investments	27,422	3,992	157		31,571
Miscellaneous	962	3,030		$3,100	7,092
Total Cash Receipts	222,937	380,639	26,973	3,100	633,649
Cash Disbursements:					
Current:					
General Government	185,918				185,918
Public Safety		84,640			84,640
Public Works	24,691	304,760			329,451
Other				3,100	3,100
Capital Outlay	199,350	1,585	113,098		314,033
Total Cash Disbursements	409,959	390,985	113,098	$3,100	917,142
Total Disbursements Over Receipts	(187,022)	(10,346)	(86,125)		(283,493)
Other Financing Receipts:					
Sale of Capital Assets		2,881			2,881
Other Financing Sources		16,756			16,756
Total Other Financing Receipts		19,637			19,637
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements	(187,022)	9,291	(86,125)		(263,856)
Fund Cash Balances, January 1	751,770	243,261	109,565		1,104,596
Fund Cash Balances, December 31	**$564,748**	**$252,552**	**$23,440**		**$840,740**

The notes to the financial statements are an integral part of this statement.

Attachment A-2

Matching Funds Detailed Documentation

NAME:	John Davoli
ADDRESS:	928 West Market St. Tiffin, Ohio 44883
PHONE NUMBER:	419-447-2927 ext. 136
OCCUPATION:	NCORcog
TITLE	Director

DATE	DESCRIPTION OF IN-KIND SERVICES PROVIDED	TIME	PAY RATE	AMOUNT	MEDICARE	BWC	RETIREMENT	TOTAL IN-KIND
1/23/12	grant and project planning mtg	3.00	41.67	125.01	1.81	0.79	33.00	160.62
1/24/12	phone and web	4.00	41.67	166.68	2.42	1.06	44.00	214.16
1/26/12	phone and web/meeting setup	7.00	41.67	291.69	4.23	1.85	77.01	374.77
1/27/12	LGIF meeting/ brainstorming	6.50	41.67	270.86	3.93	1.71	71.51	348.00
1/30/12	phone&web/Mayor Montz meeting	4.00	41.67	166.68	2.42	1.06	44.00	214.16
1/31/12	Marion campus/LGIF columbus			0.00	0.00	0.00	0.00	0.00
	Hugh Quill's office	11.50	41.67	479.21	6.95	3.03	126.51	615.70
		36.00		1,500.12	21.75	9.50	396.03	1,927.40

*TIME - RECORD HOURS AND MINUTES - 15 MINUTE INCREMENTS

0.25	15 MINUTES
0.50	30 MINUTES
0.75	45 MINUTES

SIGNATURE John Davoli DATE 2/29/12

SIGNATURE CERTIFIES AMOUNTS SUBMITTED ARE TRUE AND ACCURATE.

Margaret A. Hoerig 2/29/12

MARGARET A HOERIG, Notary Public
In and for the State of Ohio
My Commission Expires Oct. 23, 2016

NAME:	John Davoli
ADDRESS:	928 West Market St. Tiffin, Ohio 44883
PHONE NUMBER:	419-447-2927 ext. 136
OCCUPATION:	NCORcog
TITLE	Director

DATE	DESCRIPTION OF IN-KIND SERVICES PROVIDED	TIME	PAY RATE	AMOUNT	MEDICARE	BWC	RETIREMENT	TOTAL IN-KIND
2/1/12	meeting/ phone /web	3.50	41.67	145.85	2.11	0.92	38.50	187.39
2/2/12	Marion meeting	6.00	41.67	250.02	3.63	1.58	66.01	321.23
2/3/12	phone/web	4.00	41.67	166.68	2.42	1.06	44.00	214.16
2/4/12	(Sat.) review LGIF web update	3.00	41.67	125.01	1.81	0.79	33.00	160.62
2/6/12	Phone/web			0.00	0.00	0.00	0.00	0.00
	Tiffin Council Meeting	11.00	41.67	458.37	6.65	2.90	121.01	588.93
2/7/12	Seneca Cnty. Com. Meeting	4.00	41.67	166.68	2.42	1.06	44.00	214.16
2/8/12	Rich Focht-SEDC- here AM			0.00	0.00	0.00	0.00	0.00
	LGIF group meetinh PM	8.00	41.67	333.36	4.83	2.11	88.01	428.31
2/9/12	phone /web/ paperwork	5.00	41.67	208.35	3.02	1.32	55.00	267.69
2/10/12	Jill Griffin- SRPC- there-AM			0.00	0.00	0.00	0.00	0.00
	web/phone/paperwork	6.00	41.67	250.02	3.63	1.58	66.01	321.23
2/13/12	Marion mtg. Com./ legal phone			0.00	0.00	0.00	0.00	0.00
	Clinton & Hopewell Twn. PM	9.50	41.67	395.87	5.74	2.51	104.51	508.62
2/14/12	Village calls/ narrative for grant	7.00	41.67	291.69	4.23	1.85	77.01	374.77
2/15/12	calls and narrative work	6.00	41.67	250.02	3.63	1.58	66.01	321.23
2/16/12	village paperwork/ mail copiesof LGIF	5.50	41.67	229.19	3.32	1.45	60.50	294.46
2/17/12	lgif updates/council calls	4.00	41.67	166.68	2.42	1.06	44.00	214.16
2/18/12	email forwarding/ village calls	3.00	41.67	125.01	1.81	0.79	33.00	160.62
		85.50		3,562.79	51.66	22.56	940.58	4,577.58

*TIME - RECORD HOURS AND MINUTES - 15 MINUTE INCREMENTS

0.25	15 MINUTES
0.50	30 MINUTES
0.75	45 MINUTES

SIGNATURE John Davoli DATE 2/29/12

SIGNATURE CERTIFIES AMOUNTS SUBMITTED ARE TRUE AND ACCURATE.

Margaret A Hoerig 2/29/12

MARGARET A HOERIG, Notary Public
In and for the State of Ohio
My Commission Expires Oct. 23, 2016

NAME:	John Davoli
ADDRESS:	928 West Market St. Tiffin, Ohio 44883
PHONE NUMBER:	419-447-2927 ext. 136
OCCUPATION:	NCORcog
TITLE	Director

DATE	DESCRIPTION OF IN-KIND SERVICES PROVIDED	TIME	PAY RATE	AMOUNT	MEDICARE	BWC	RETIREMENT	TOTAL IN-KIND
2/20/12	return calls/email paperwork	3.50	41.67	145.85	2.11	0.92	38.50	187.39
2/21/12	Sen. Cnty. Comm./Letter of intent			0.00	0.00	0.00	0.00	0.00
	and MoU/ calls and revisions	7.50	41.67	312.53	4.53	1.98	82.51	401.54
2/22/12	lgif Staus group meeting	8.00	41.67	333.36	4.83	2.11	88.01	428.31
2/23/12	Financial info collection/ calls	6.00	41.67	250.02	3.63	1.58	66.01	321.23
2/24/12	narrative work/financial work	5.00	41.67	208.35	3.02	1.32	55.00	267.69
2/25/12	grant doc. Review/New Riegel visit	4.00	41.67	166.68	2.42	1.06	44.00	214.16
2/27/12	signature collection for Letter of Intent			0.00	0.00	0.00	0.00	0.00
	MOU///Clinton Township meeting	11.50	41.67	479.21	6.95	3.03	126.51	615.70
2/28/12	status meeting/ self scoring	8.00	41.67	333.36	4.83	2.11	88.01	428.31
2/29/12	Final work on grant/ PDF transfer			0.00	0.00	0.00	0.00	0.00
	check & SEND GRANT!!!			0.00	0.00	0.00	0.00	0.00
	confirm grant is received	8.00	41.67	333.36	4.83	2.11	88.01	428.31
		61.50		2,562.71	37.16	16.22	676.55	3,292.64

*TIME - RECORD HOURS AND MINUTES - 15 MINUTE INCREMENTS

0.25	15 MINUTES
0.50	30 MINUTES
0.75	45 MINUTES

SIGNATURE John Davoli DATE 2/29/12

SIGNATURE CERTIFIES AMOUNTS SUBMITTED ARE TRUE AND ACCURATE.

Margaret A. Hoerig 2/29/12

MARGARET A HOERIG, Notary Public
In and for the State of Ohio
My Commission Expires Oct. 23, 2016

NAME:	Rhonda M Feasel
ADDRESS:	928 W. Market St., Suite A
PHONE NUMBER:	419-447-2927
OCCUPATION:	NCOESC - Treasurer
TITLE	Treasurer

DATE	DESCRIPTION OF IN-KIND SERVICES PROVIDED	TIME	PAY RATE	AMOUNT	MEDICARE	BWC	RETIREMENT	TOTAL IN-KIND
2/8/12	grant and project planning mtg, create time sheet file	3.00	47.95	143.85	2.09	0.91	37.98	184.82
2/9/12	gather budgets, financial docs, create spread sheets	2.50	47.95	119.88	1.74	0.76	31.65	154.02
2/10/12	discuss LGIF grant with partners	1.00	47.95	47.95	0.70	0.30	12.66	61.61
2/22/12	discuss LGIF grant with team members	7.00	47.95	335.65	4.87	2.13	88.61	431.25
2/23/12	discuss LGIF grant & enter data with New Riegel clerk	0.50	47.95	23.98	0.35	0.15	6.33	30.80
2/28/12	grant review, collection of budgets, update various			0.00	0.00	0.00	0.00	0.00
	spread sheets for grant submission	6.00	47.95	287.70	4.17	1.82	75.95	369.65
2/29/12	final grant review	4.00	47.95	191.80	2.78	1.21	50.64	246.43
		24.00		1,150.80	16.69	7.29	303.81	1,478.58

*TIME - RECORD HOURS AND MINUTES - 15 MINUTE INCREMENTS

0.25	15 MINUTES
0.50	30 MINUTES
0.75	45 MINUTES

SIGNATURE Rhonda M Feasel DATE 2/29/12

SIGNATURE CERTIFIES AMOUNTS SUBMITTED ARE TRUE AND ACCURATE.

Margaret A. Hoerig 2/29/12

MARGARET A HOERIG, Notary Public
In and for the State of Ohio
My Commission Expires Oct. 23, 2016

NAME:	Larry Cook
ADDRESS:	82 Autumn Ln, Tiffin, Ohio
PHONE NUMBER:	419-447-2927
OCCUPATION:	Director of Human Resources
TITLE	Director of Human Resources

DATE	DESCRIPTION OF IN-KIND SERVICES PROVIDED	TIME	PAY RATE	AMOUNT	MEDICARE	BWC	RETIREMENT	TOTAL IN-KIND
2/8/12	grant and project planning mtg	3.00	41.67	125.01	1.81	0.79	33.00	160.62
2/8/12	working on Population assign-	1.25	41.67	52.09	0.76	0.33	13.75	66.92
	ment			0.00	0.00	0.00	0.00	0.00
2/14/12	working on Population assign.	1.00	41.67	41.67	0.60	0.26	11.00	53.54
2/15/12	working on Population assign.	1.00	41.67	41.67	0.60	0.26	11.00	53.54
2/18/12	working on Population assign.	1.25	41.67	52.09	0.76	0.33	13.75	66.92
2/21/12	working on Population assign.	0.75	41.67	31.25	0.45	0.20	8.25	40.15
2/22/12	LGIF Application Writing	4.00	41.67	166.68	2.42	1.06	44.00	214.16
2/23/12	LGIF Application Editing	3.00	41.67	125.01	1.81	0.79	33.00	160.62
2/24/12	LGIF Application Editing	2.00	41.67	83.34	1.21	0.53	22.00	107.08
2/27/12	LGIF Application Editing	3.00	41.67	125.01	1.81	0.79	33.00	160.62
2/28/12	LGIF Meeting-final editing	3.50	41.67	145.85	2.11	0.92	38.50	187.39
2/29/12	LGIF Final Read-Through	1.00	41.67	41.67	0.60	0.26	11.00	53.54
		24.75		1,031.33	14.95	6.53	272.27	1,325.09

*TIME - RECORD HOURS AND MINUTES - 15 MINUTE INCREMENTS

0.25	15 MINUTES
0.50	30 MINUTES
0.75	45 MINUTES

SIGNATURE Larry Cook DATE 2/29/12

SIGNATURE CERTIFIES AMOUNTS SUBMITTED ARE TRUE AND ACCURATE.

Margaret A. Hoerig 2/29/12

MARGARET A HOERIG, Notary Public
In and for the State of Ohio
My Commission Expires Oct. 23, 2016

NAME:	Debbie Husk
ADDRESS:	3100 E CR 50; Tiffin, OH 44883
PHONE NUMBER:	419-447-2927
OCCUPATION:	NCOESC-Administrative Asst.
TITLE	Administrative Assistant

DATE	DESCRIPTION OF IN-KIND SERVICES PROVIDED	TIME	PAY RATE	AMOUNT	MEDICARE	BWC	RETIREMENT	TOTAL IN-KIND
2/8/12	project planning mtg.	3.00	21.58	64.74	0.94	0.41	9.06	75.15
2/21/12	minutes from 2/8 meeting	0.50	21.58	10.79	0.16	0.07	1.51	12.53
2/22/12	project planning mtg.	4.75	21.58	102.51	1.49	0.65	14.35	118.99
2/23/12	minutes from 2/22 meeting	0.25	21.58	5.40	0.08	0.03	0.76	6.26
2/28/12	project planning mtg.	2.25	21.58	48.56	0.70	0.31	6.80	56.36
2/28/12	minutes from 2/28 meeting	0.50	21.58	10.79	0.16	0.07	1.51	12.53
		11.25		242.78	3.52	1.54	33.99	281.82

*TIME - RECORD HOURS AND MINUTES - 15 MINUTE INCREMENTS

0.25	15 MINUTES
0.50	30 MINUTES
0.75	45 MINUTES

SIGNATURE Debbie L Husk DATE 2/28/12

SIGNATURE CERTIFIES AMOUNTS SUBMITTED ARE TRUE AND ACCURATE.

Margaret A. Hoerig 2/28/12

MARGARET A HOERIG, Notary Public
In and for the State of Ohio
My Commission Expires Oct. 23, 2016

NAME:	Kathleen Mohr
ADDRESS:	928 West Market Street, Suite A, Tiffin, Ohio 44883
PHONE NUMBER:	419-447-2927 x172
OCCUPATION:	Director of Technology/Professional Development
TITLE	Director of Technology/Professional Development

DATE	DESCRIPTION OF IN-KIND SERVICES PROVIDED	TIME	PAY RATE	AMOUNT	MEDICARE	BWC	RETIREMENT	TOTAL IN-KIND
2/8/12	grant and project planning meeting	3.00	37.52	112.56	1.63	0.71	29.72	144.62
2/9/12	discussion with City of Tiffin administrator re: grant	1.00	37.52	37.52	0.54	0.24	9.91	48.21
2/10/12	met with Seneca County administrator	0.50	37.52	18.76	0.27	0.12	4.95	24.10
2/23/12	planning committee meeting	4.75	37.52	178.22	2.58	1.13	47.05	228.98
2/28/12	planning committee meeting	2.25	37.52	84.42	1.22	0.53	22.29	108.47
2/28/12	compiling grant documents and formatting	7.00	37.52	262.64	3.81	1.66	69.34	337.45
2/29/12	compiing grant documents and formatting	4.00	37.52	150.08	2.18	0.95	39.62	192.83
3/1/12	finalizing grant document and submitting grant	3.50	37.52	131.32	1.90	0.83	34.67	168.72
		26.00		975.52	14.15	6.18	257.54	1,253.38

*TIME - RECORD HOURS AND MINUTES - 15 MINUTE INCREMENTS

0.25	15 MINUTES
0.50	30 MINUTES
0.75	45 MINUTES

SIGNATURE Kathleen D Mohr DATE 2/29/12

SIGNATURE CERTIFIES AMOUNTS SUBMITTED ARE TRUE AND ACCURATE.

Margaret A. Roberts 2/29/12

MARGARET A ROBERTS, Notary Public
In and for the State of Ohio
My Commission Expires Oct. 23, 2016

BENESCH
Friedlander Coplan & Aronoff LLP
Attorneys at Law

Dec's
LGIF

North Central Ohio Educational Service Center
Attn: Dr. Jim Lahoski, Superintendent
65 St. Francis Avenue
Tiffin, OH 44883

Invoice Number: 342152
Invoice Date: 01/20/12
Client Number: 69750
Terms: *Payable Upon Receipt*

00015	**Ohio Innovation Grant**	**147.50**	**0.00**	**147.50**
00020	**Draft COG Agreement for NW Ohio Multi-Party Entity**	**2,499.50**	**0.00**	**2,499.50**
	Total For Invoice # 342152	**$21,563.00**	**$123.13**	**$21,686.13**

$ 18744.63 001-2411-418-0000 - ESC
$ 2794.00 001-2970-418-0000 - COG
$ 147.50 001-2310-418-0000 LGIF

OK to pay

For Billing Questions, contact ADAM C. MILLER at (614) 223-9300 or fax to (614) 223 9330

REMIT TO:

For Check Payments:

Benesch Friedlander Coplan & Aronoff LLP
Attn: Accounting Dept.
41 South High St #2600
Columbus, OH 43215-6150

For Wire Payments:

Benesch Friedlander Coplan & Aronoff LLP
PNC Bank
Cleveland, OH 44114
ABA: 041000124
Account: 4224589959
Reference: 342152

Tax Identification Number: 34-6596918

Cleveland **Columbus** **Philadelphia** **Shanghai** **Wilmington**

A-2.9

Benesch, Friedlander, Coplan & Aronoff LLP

North Central Ohio Educational Service Center
Client Number: 69750
Invoice Date: 01/20/12

Invoice Number 342152
Page 7

LGIF

RECEIVED FEB - 6 2012

Fostoria Community School Matters
00012

FOR PROFESSIONAL SERVICES RENDERED THROUGH 12/31/11:

12/08/11	ACM	Meeting with Superintendent Lahosky and consultant to detail plans for conversion school and Innovation Grant.	1.00
12/20/11	ACM	Discuss addiction recovery schools governance issues.	0.40
12/28/11	ACM	Attention to documentation for Local Government Assistance Fund.	0.50

COG

ESC

* LGIF

Current Fees 560.50

TOTAL THIS MATTER **$560.50**

001-2310-418-0000
1/2 $ 295.00/hr
$ 147.50

BENESCH
Friedlander Coplan & Aronoff LLP
Attorneys at Law

Jan's LGIF

North Central Ohio Educational Service Center
Attn: Dr. Jim Lahoski, Superintendent
65 St. Francis Avenue
Tiffin, OH 44883

Invoice Number: 343011
Invoice Date: 02/13/12
Client Number: 69750
Terms: *Payable Upon Receipt*

00014	**Richland Academy Matters**	3,843.00	0.00	3,843.00
	Total For Invoice # 343011	**$14,204.00**	**$50.00**	**$14,254.00**

LGIF $ 88.50 001-2310-418
COG $ 531 001-2970-418
ESC $ 13634.50 001-2411-418
$ 14254.00

OK to pay

For Billing Questions, contact ADAM C. MILLER at (614) 223-9300 or fax to (614) 223 9330

REMIT TO:

For Check Payments:

Benesch Friedlander Coplan & Aronoff LLP
Attn: Accounting Dept.
41 South High St #2600
Columbus, OH 43215-6150

For Wire Payments:

Benesch Friedlander Coplan & Aronoff LLP
PNC Bank
Cleveland, OH 44114
ABA: 041000124
Account: 4224589959
Reference: 343011

Tax Identification Number: 34-6596918

Cleveland Columbus Philadelphia Shanghai Wilmington

A-2.10

Benesch, Friedlander, Coplan & Aronoff LLP

North Central Ohio Educational Service Center
Client Number: 69750
Invoice Date: 02/13/12

Invoice Number 343011
Page 7

Jan's LGIF

Fostoria Community School Matters
00012

FOR PROFESSIONAL SERVICES RENDERED THROUGH 01/31/12

01/03/12	ACM	Attention to Ohio Innovation correspondence from Mr. Quill. LGIF	0.30
01/05/12	ACM	Discuss grant funding time lines and governance issues for conversion recovery school. ESC	0.30

Current Fees 177.00

TOTAL THIS MATTER **$177.00**

LGIF 001-2970-418
$ 88.50
$ 295/hr

Public PERFORMANCE PARTNERS

Public Performance Partners, Inc.

Professional Services Agreement

This Public Performance Partners Professional Services Agreement ("Agreement") is made and entered into effective as of the 19st day of December 2011 (Effective Date) by and between the North Central Ohio Educational Service Center ("NCOESC") and Public Performance Partners, Inc., 545 East Town Street, Columbus, Ohio 43215 ("P3"), an Ohio nonprofit, 501 (c)(3)

RECITALS

1. P3 is an Ohio non-profit (501 (c) (3) that provides local governments, primary and secondary school systems and partners, and institutions of higher learning with assistance implementing collaborative savings strategies in their business operations.
2. NCOESC is one of Ohio's 56 educational service centers currently serving more than 33,000 students from Marion, Seneca, Wyandot and Union counties and has specialists provide contracted services in over 40 school districts in Ohio.

   In addition, the NCOESC serves as the State Support Team Region 7 fiscal agent enabling it to provide educational services of all types for more than 61,000 children, 155 schools in 39 school districts in Region 7 which includes the counties of Ashland, Richland, Morrow, Knox, Crawford, Marion and Wyandot.

3. NCOESC desires to assist develop grant applications for the United States Department of Education and the State of Ohio Innovation Fund process related to a regional Alternative School solution.

4. P3 desires to provide consulting services and subject matter experts to NCOESC in pursuit of the aforementioned objectives.

AGREEMENTS

NOW, THEREFORE, in consideration of the mutual agreements and covenants set forth herein, P3 and NCOESC hereby agree as follows:

1. Services in General: During the term of this Agreement, P3 will provide the Services as defined below. P3 is solely responsible for determining the manner and method in which these Services are to be provided, however, that P3 will conference either on-site or by teleconference bi-weekly to review the work product and document that the provision of Services is in accordance with standards reasonably acceptable to NCOESC.

2. Scope of Services: P3 shall provide the following services ("Services") to NCOESC:

RECEIVED DEC 2 8 2011

- Advise and consult on development of a federal grant application on behalf of the North Central Ohio Educational Service Center (and the Regional Council of Governments) for development of an Addiction Recovery School solution for Central and Northwest Ohio

- Advocacy related to the Public Charter School Program (PCSP) application administered and awarded through the Ohio Department of Education's Office of Community Schools (OCS)

- Assist in development of an operational shared services strategy for regional educational services centers and local governments

- Consult on development of grant applications related to the $45 million Local Government Innovation Fund

3. Term of Agreement

This agreement will become effective on December 19, 2011 and expire on June 19, 2012 unless (i) extended by mutual agreement, or (ii) terminated upon thirty (30) days written notice by either party to the other.

4. Fees and Payment Terms

a) NCOESC agrees to pay, upon receipt of an invoice from P3, an initial monthly fee of $2,520.00, payable by check or electronic fund transfer.
b) For the term of the Agreement, the monthly fee of $2,520.00 will be paid within thirty (30) days of receipt of an invoice from P3.
c) NCOESC will pay reasonable expenses incurred by P3 during this agreement that have been preauthorized by NCOESC.

Dr. Jim Lahoski or Authorized Rep.
North Central Ohio ESC
928 West Market St.
Tiffin, Ohio 44883

Date: 12/20/11

Hugh Quill, President
Public Performance Partners, Inc.
545 East Town Street,
Columbus, OH 43215

Date: 12/27/11

Date: 02/28/2012 NORTH CENTRAL OHIO E S C Page: 1
Time: 2:31 pm SORT BY CHECK NUMBER (CHEKPY)
CHECK DATES BETWEEN 07/01/2011 AND 06/30/2012
ALL CHECKS SELECTED

CHECK	TYPE	DATE	VENDOR	VENDOR	STATUS/DATE	BANK CODE	CHECK AMOUNT
049064	W	01/26/2012	PUBLIC PERFORMANCE PARTNER INC	001319	RECONCILED:01/30/2012		2,520.00
049304	W	02/23/2012	PUBLIC PERFORMANCE PARTNER INC	001319	RECONCILED:02/27/2012		2,520.00

V VOIDED CHECKS	0	CHECK TOTALS	0.00
R RECONCILED CHECKS	2	CHECK TOTALS	5,040.00
W WARRANT CHECKS	2	CHECK TOTALS	5,040.00
M MEMO CHECKS	0	CHECK TOTALS	0.00
B REFUND CHECKS	0	CHECK TOTALS	0.00
I INVESTMENT CHECKS	0	CHECK TOTALS	0.00
T TRANSFER CHECKS	0	CHECK TOTALS	0.00
D DISTRIBUTION CHECKS	0	CHECK TOTALS	0.00
C PAYROLL CHECKS	0	CHECK TOTALS	0.00
MISSING CHECKS	0		
** TOTAL CHECKS (LESS VOIDED)	2	** TOTAL NET	5,040.00

CHKPY.TXT 1/22 5% <Q>uit <T>op <B>ottom <W>idth <P>age <F>ind <N>ext <S>ave

Press HELP or PF2 for help on the numeric keypad.

Public PERFORMANCE PARTNERS

Public Performance Partners, Inc.
545 East Town Street
Columbus, Ohio 43215

INVOICE

North Central Ohio Educational Service Center
928 West Market Street, Suite A
Tiffin, Ohio 44883

Invoice #	0001048
Invoice Date	2/22/2012
Due Date	Upon Receipt

Item	Description	Unit Price	Quantity	Amount
Travel Mileage	Marion, Ohio (12/8)	.55	92 miles	50.60
	Marion, Ohio (2/2)		102 miles	56.01
	Tiffin, Ohio (2/8)		144 miles	79.20
	Marion, Ohio (2/21)		85 miles	46.75
	Tiffin, Ohio (2/22)		163 miles	89.65

Subtotal	$271.61
Total	$271.61
Amount Paid	0.00
Balance Due	$271.61

NAME:	John Davoli
ADDRESS:	928 West Market St. Tiffin, Ohio 44883
PHONE NUMBER:	419-447-2927 ext. 136
OCCUPATION:	NCORcog
TITLE	Director

DATE	DESCRIPTION OF IN-KIND SERVICES PROVIDED	TIME	PAY RATE	AMOUNT	MEDICARE	BWC	RETIREMENT	TOTAL IN-KIND
7/1/12	Estimated time for LGIF							
7/31/12	in July, 2012	84.00	41.67	3,500.28	50.75	22.16	924.07	4,497.27
		84.00		3,500.28	50.75	22.16	924.07	4,497.27

*TIME - RECORD HOURS AND MINUTES - 15 MINUTE INCREMENTS

0.25	15 MINUTES
0.50	30 MINUTES
0.75	45 MINUTES

SIGNATURE John Davoli DATE 2/29/12

SIGNATURE CERTIFIES AMOUNTS SUBMITTED ARE TRUE AND ACCURATE.

Margaret A Hoeris 2/29/12

MARGARET A HOERIS, Notary Public
In and for the State of Ohio
My Commission Expires Oct. 23, 2016

NAME:	John Davoli
ADDRESS:	928 West Market St. Tiffin, Ohio 44883
PHONE NUMBER:	419-447-2927 ext. 136
OCCUPATION:	NCORcog
TITLE	Director

DATE	DESCRIPTION OF IN-KIND SERVICES PROVIDED	TIME	PAY RATE	AMOUNT	MEDICARE	BWC	RETIREMENT	TOTAL IN-KIND
8/1/12	estimated time for the LGIF							
8/31/12	for August 2012	92.00	41.67	3,833.64	55.59	24.27	1,012.08	4,925.58
		92.00		3,833.64	55.59	24.27	1,012.08	4,925.58

*TIME - RECORD HOURS AND MINUTES - 15 MINUTE INCREMENTS

0.25	15 MINUTES
0.50	30 MINUTES
0.75	45 MINUTES

SIGNATURE John Davoli DATE 2/29/12

SIGNATURE CERTIFIES AMOUNTS SUBMITTED ARE TRUE AND ACCURATE. 2/29/12

Margaret A. Heres

MARGARET [illegible], Notary Public
In and for the State of Ohio
My Commission Expires Oct. 23, 2016

NAME:	Rhonda M Feasel
ADDRESS:	928 W. Market St., Suite A, Tiffin, OH 44883
PHONE NUMBER:	419-447-2927
OCCUPATION:	NCOESC - Treasurer
TITLE	Treasurer

DATE	DESCRIPTION OF IN-KIND SERVICES PROVIDED	TIME	PAY RATE	AMOUNT	MEDICARE	BWC	RETIREMENT	TOTAL IN-KIND
7/1/12	Estimated grant/project work	20.00	47.95	959.00	13.91	6.07	253.18	1,232.15
		20.00		959.00	13.91	6.07	253.18	1,232.15

*TIME - RECORD HOURS AND MINUTES - 15 MINUTE INCREMENTS

0.25	15 MINUTES
0.50	30 MINUTES
0.75	45 MINUTES

SIGNATURE Rhonda M Feasel DATE 2/29/12

SIGNATURE CERTIFIES AMOUNTS SUBMITTED ARE TRUE AND ACCURATE.

Margaret A Hoerig 2/29/12

MARGARET A HOERIG, Notary Public
In and for the State of Ohio
My Commission Expires Oct. 23, 2016

NAME:	Rhonda M Feasel
ADDRESS:	928 W. Market St., Suite A, Tiffin, OH 44883
PHONE NUMBER:	419-447-2927
OCCUPATION:	NCOESC - Treasurer
TITLE	Treasurer

DATE	DESCRIPTION OF IN-KIND SERVICES PROVIDED	TIME	PAY RATE	AMOUNT	MEDICARE	BWC	RETIREMENT	TOTAL IN-KIND
8/1/12	Estimated grant/project work	20.00	47.95	959.00	13.91	6.07	253.18	1,232.15
		20.00		959.00	13.91	6.07	253.18	1,232.15

*TIME - RECORD HOURS AND MINUTES - 15 MINUTE INCREMENTS

0.25	15 MINUTES
0.50	30 MINUTES
0.75	45 MINUTES

SIGNATURE Rhonda M Feasel DATE 2/29/12

SIGNATURE CERTIFIES AMOUNTS SUBMITTED ARE TRUE AND ACCURATE.

Margaret A. Hoerig 2/29/12

MARGARET A HOERIG, Notary Public
In and for the State of Ohio
My Commission Expires Oct. 23, 2016

NAME:	Kathleen Mohr
ADDRESS:	928 West Market Street, Suite A, Tiffin, Ohio 44883
PHONE NUMBER:	419-447-2927 x172
OCCUPATION:	Director of Technology/Professional Development
TITLE	Director of Technology/Professional Development

DATE	DESCRIPTION OF IN-KIND SERVICES PROVIDED	TIME	PAY RATE	AMOUNT	MEDICARE	BWC	RETIREMENT	TOTAL IN-KIND
7/1/12	Estimated time for LGIF		37.52	0.00	0.00	0.00	0.00	0.00
7/31/12	in July	80.00	37.52	3,001.60	43.52	19.00	792.42	3,856.55
			37.52	0.00	0.00	0.00	0.00	0.00
			37.52	0.00	0.00	0.00	0.00	0.00
			37.52	0.00	0.00	0.00	0.00	0.00
			37.52	0.00	0.00	0.00	0.00	0.00
			37.52	0.00	0.00	0.00	0.00	0.00
			37.52	0.00	0.00	0.00	0.00	0.00
		80.00		3,001.60	43.52	19.00	792.42	3,856.55

*TIME - RECORD HOURS AND MINUTES - 15 MINUTE INCREMENTS

0.25	15 MINUTES
0.50	30 MINUTES
0.75	45 MINUTES

SIGNATURE Kathleen D Mohr DATE 2/29/12

SIGNATURE CERTIFIES AMOUNTS SUBMITTED ARE TRUE AND ACCURATE. 2/29/12

Margaret A. Hoerig

MARGARET A HOERIG, Notary Public
In and for the State of Ohio
My Commission Expires Oct. 23, 2016

NAME:	Kathleen Mohr
ADDRESS:	928 West Market Street, Suite A, Tiffin, Ohio 44883
PHONE NUMBER:	419-447-2927 x172
OCCUPATION:	Director of Technology/Professional Development
TITLE	Director of Technology/Professional Development

DATE	DESCRIPTION OF IN-KIND SERVICES PROVIDED	TIME	PAY RATE	AMOUNT	MEDICARE	BWC	RETIREMENT	TOTAL IN-KIND
8/1/12	Estimated time for LGIF		37.52	0.00	0.00	0.00	0.00	0.00
8/30/12	in August	92.00	37.52	3,451.84	50.05	21.85	911.29	4,435.03
			37.52	0.00	0.00	0.00	0.00	0.00
			37.52	0.00	0.00	0.00	0.00	0.00
			37.52	0.00	0.00	0.00	0.00	0.00
			37.52	0.00	0.00	0.00	0.00	0.00
			37.52	0.00	0.00	0.00	0.00	0.00
			37.52	0.00	0.00	0.00	0.00	0.00
		92.00		3,451.84	50.05	21.85	911.29	4,435.03

*TIME - RECORD HOURS AND MINUTES - 15 MINUTE INCREMENTS

0.25	15 MINUTES
0.50	30 MINUTES
0.75	45 MINUTES

SIGNATURE Kathleen D Mohr DATE 2/29/12

SIGNATURE CERTIFIES AMOUNTS SUBMITTED ARE TRUE AND ACCURATE. 2/29/12

Margaret A. Hoerig

MARGARET A HOERIG, Notary Public
In and for the State of Ohio
My Commission Expires Oct. 23, 2016

Attachment A-3

Letter of Intent
Memorandum of Understanding

North Central Ohio
Educational Service Center

Tiffin Campus
928 W. Market Street - Suite A
Tiffin, Ohio 44883
419-447-2927
419-447-2825 Fax

Mansfield Campus
State Support Team Region 7
1495 West Longview Ave. - Suite 200
Mansfield, Ohio 44906
419-747-4808

Marion Campus
333 East Center Street
Marion, Ohio 43302
740-387-6625
740-383-4804 Fax

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered as of the 21st day of February, 2012, by and among North Central Ohio Educational Service Center, a county board of education, ("***NCOESC***"), City of Tiffin, a municipal corporation ("***Tiffin City***"), County of Seneca, an Ohio county ("***Seneca County***"),Village of New Riegel, a village ("***New Riegel***"), Clinton Township, a township ("***Clinton Twp.***"). In this Memorandum of Understanding, the term "Party" is used to refer to each party individually and the term "Parties" is used to refer to them collectively.

WHEREAS, in February 2012, each Party adopted, approved and authorized a Resolution showing support to become an applicant to an application for a grant through the Local Government Innovation Project (the "*LGIF Funding*"), with the NCOESC being the main applicant;

WHEREAS, the Parties have had the opportunity to discuss their roles as applicants for the LGIF Funding; and

WHEREAS, the parties have determined that they desire to enter into this Memorandum of Understanding.

NOW, THEREFORE, in consideration of the promises and covenants set forth below, the Parties agree as follows:

1. Overall Nature of the Partnership. The Parties seek to identify and catalogue IT capacities of their respective organizations as well as those of potential regional partners in order to map solutions that better leverage existing public technology investments. The goal for all parties is to provide a roadmap for consolidating public information technology investments while enhancing data security and performance. It is agreed that the North Central Educational Service Center shall bear the costs associated with the LGIF grant application, take responsibility for administering the grant award, and will coordinate data collection during the study.

2. Collaborative Effort between the Parties. Parties agree to cooperate in data collection by partners and vendors in the State of Ohio Local Government Innovation Fund process related to budget experience, projections, and their total cost of ownership of information technology.

3. That this Memorandum of Understanding contains the entire understanding of the Parties, with respect to the subjects contained herein, and there are no representations, promises, warranties, covenants, agreements or undertakings other than those expressly set forth or provided for in this Memorandum of Understanding; it being understood that this Memorandum of Understanding supersedes all prior agreements and understandings between the Parties, except for those set forth in that certain Letter of Intent, dated February 21, 2012, which was required for the LGIF Funding.

4. That should any provision or provisions of this Memorandum of Understanding be determined to be unlawful or unenforceable by any arbitrator, any court or any agency having competent jurisdiction, said provision or provisions shall be null and void, the remaining provisions hereof remaining in full force and effect.

5. That the Parties hereby warrant and represent to each other that they understand and agree to each and every term hereof and that they enter into this Memorandum of Understanding of their own free will, without duress or coercion.

6. That the Parties have had a full opportunity to discuss the matters contained in this Memorandum of Understanding, but they do not intend to create any precedent on whether the parties were obligated to discuss these matters or to discuss these matters any more than they already had, and they do not intend to create any new mandatory subjects of bargaining.

7. That it is agreed that this Memorandum of Understanding is made on a non-precedential basis and shall not be utilized by any party hereto in connection with any matter or proceeding among the parties, except with respect to the matter of enforcing and/or interpreting its express terms.

[Signature Page to Follow]

IN WITNESS WHEREOF, the Parties have executed copies of this Memorandum of Understanding, each of which constitutes an original, but each of which, when taken together, will constitute the same document.

AGREED:

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER

By : _____

Name: Dr. James Lahoski

Its: Superintendent

Date: 2/24/12

CITY OF TIFFIN

By : _____

Name: Aaron Montz

Its: Mayor

Date: 2/27/2012

SENECA COUNTY

By : _____

Name: Benjamin E. Nutter

Its: President of Commissioners

Date: 2/27/2012

VILLAGE OF NEW RIEGEL

By : _____

Name: Larry Bouillon

Its: Mayor

Date: 2/25/2012

CLINTON TOWNSHIP

By : _____

Name: Dennis Baugher

Its: Chairman of Trustees

Date: 2-27-12

North Central Ohio
Educational Service Center

Tiffin Campus
928 W. Market Street - Suite A
Tiffin, Ohio 44883
419-447-2927
419-447-2825 Fax

Mansfield Campus
State Support Team Region 7
1495 West Longview Ave. - Suite 200
Mansfield, Ohio 44906
419-747-4808

Marion Campus
333 East Center Street
Marion, Ohio 43302
740-387-6625
740-383-4804 Fax

LETTER OF INTENT

February 21, 2012

North Central Ohio Educational Service Center
928 W. Market St. Suite A
Tiffin, OH 44883

City of Tiffin
51 E. Market St.
Tiffin, OH 44883

Seneca County
111 Madison St.
Tiffin, OH 44883

Village of New Riegel
13 Findlay St.
New Riegel, OH 44853

Clinton Township
837 N. St. Rt. 101
P.O. Box 801
Tiffin, OH 44883

Subject: Local Government Innovation Fund – Grant Application

Dear Fellow Applicants:

This letter of intent (this "***Letter***") sets forth the terms and conditions of the proposed partnership and application relationship by and among North Central Ohio Educational Service Center, a county board of education, ("***NCOESC***"), City of Tiffin, a municipal corporation ("***Tiffin City***"), County of Seneca, an Ohio county ("***Seneca County***"),Village of New Riegel, a village ("***New Riegel***"), Clinton Township, a township ("***Clinton Twp.***"). In this Letter, the term "Party" is used to refer to each party individually and the term "Parties" is used to refer to them collectively.

This Letter confirms that it is the Parties' intention to enter into an application to receive grant money from the Local Government Innovation Fund (the "***LGIF Funding***") and, if applicable, other related agreements with respect to the relationship outlined in this Letter as soon as possible, but in no event later than thirty (30) days after the date hereof. For the purposes of the LGIF Funding, NCOESC will serve as the main applicant on the LGIF Funding application and this Letter will serve as an agreement of partnership between the Parties.

1. Overall Nature of the Partnership. The Parties seek to identify and catalogue IT capacities of their respective organizations as well as those of potential regional partners in order to map solutions that better leverage existing public technology investments. The goal for all parties is to provide a roadmap for consolidating public information technology investments while enhancing data security and performance. It is agreed that the North Central Educational Service Center shall bear the costs associated with the LGIF grant application, take responsibility for administering the grant award, and will coordinate data collection during the study.

2. Collaborative Effort between the Parties. Parties agree to cooperate in data collection by partners and vendors in the State of Ohio Local Government Innovation Fund process related to budget experience, projections, and their total cost of ownership of information technology.

3. Expenses. The main applicant, NCOESC, shall pay respective fees and expenses, including, but not limited to, all such application fees, legal fees and expenses, incurred in connection with the LGIF Grant.

4. Non-Compete Restrictions. Each Party agrees that it is only a party to the application for LGIF Funding as set forth in this Letter. Each Party may not be a party to any other application for LGIF Funding.

5. Public Announcements. No Party shall make any press release or other public statement concerning the matters covered by this Letter unless each Party has agreed upon the form and the contents of the release or statement prior to dissemination.

6. Confidentiality. The Parties acknowledge that they shall not share any proprietary or trade secret information, including, but not limited to, any information which is not in the public domain, of any other Party to any third-party who is not a party to this Letter during the LGIF grant funding time period. The Parties further agree that any public record will be allowed to be distributed in accord with Ohio law.

7. Binding Provisions. Upon the execution of this Letter, if the LGIF Funding application is denied, then this Letter and all of its provisions shall be non-binding upon the Parties. It is understood between the Parties that the provisions of this Letter are not intended to create or constitute any legally binding obligation of any Party should the LGIF Funding application be denied, and no Party shall have any liability to any other Party with respect to such provisions. Upon execution of this Letter, if the LGIF Funding application is accepted, then Sections 1-6 of this Letter (collectively, the "***Binding Provisions***") shall constitute a legally binding and enforceable partnership agreement between the Parties. The Binding Provisions may be terminated by the mutual written consent of all of the Parties; provided, however, that the termination of the Binding Provisions shall not affect the liability of a Party for breach of any of the Binding Provisions prior to termination. Upon termination of the Binding Provisions, the Parties shall have no further obligations under the Binding Provisions, except for Section 6, which shall survive the termination of this Letter.

8. Miscellaneous. This Letter may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Letter, and all of which, when taken together, shall be deemed to constitute one and the same. The exchange of copies of this Letter and of signature pages by facsimile transmission (or in PDF copies transmitted via e-mail) shall constitute effective execution and delivery of this Letter as to the Parties and may be used in lieu of the original Letter for all purposes. Signatures of the Parties transmitted by facsimile or in PDF copies transmitted via e-mail shall be deemed to be their original signatures for any purpose whatsoever. The Binding Provisions shall be interpreted and enforced in accordance with the laws of the State of Ohio. The Parties irrevocably submit to the exclusive jurisdiction of the state courts of Seneca County, Ohio, to resolve any dispute arising out of or relating to the Binding Provisions and irrevocably waive, to the fullest extent permitted by applicable law, any objection that they may now or hereafter have to the laying of venue in such court or any defense of inconvenient forum. The Binding Provisions contain the entire agreement of the Parties and are the only agreements between the Parties with respect to the subject matter thereof and the Binding Provisions supersede all prior agreements and understandings between the Parties. This Letter shall not be amended or modified except by a writing signed by all of the Parties.

[The remainder of this page has been intentionally left blank.]

If the foregoing correctly sets forth our mutual understanding, please so indicate by signing in the spaces provided below and returning one fully executed copy to the undersigned.

Very truly yours,

NORTH CENTRAL OHIO
EDUCATIONAL SERVICE CENTER

By : _____

Name: Dr. James Lahoski

Its: Superintendent

Date: 2/24/12

Agreed and Acknowledged:

CITY OF TIFFIN

By : _____

Name: Aaron Montz

Its: Mayor

Date: 2/27/2012

SENECA COUNTY

By : _____

Name: Benjamin E. Nutter

Its: President of Commissioners

Date: 2/27/2012

VILLAGE OF NEW RIEGEL

By : _____

Name: Larry Bouillon

Its: Mayor

Date: 2/25/2012

CLINTON TOWNSHIP

By : _____

Name: Dennis Baugher

Its: Chairman of Trustees

Date: 2-27-12

Attachment A-4

Resolutions of Support

RESOLUTION NO. NCO-12-15

A RESOLUTION OF SUPPORT APPROVING AND AUTHORIZING THE NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER TO PARTICIPATE IN AN APPLICATION FOR A LOCAL GOVERNMENT INNOVATION FUND GRANT THROUGH THE STATE OF OHIO

WHEREAS, the Board of Governors of the North Central Ohio Educational Service Center (NCOESC) has expressed an interest in collaboratively partnering with other Ohio municipalities, townships, school districts and counties in order to participate as an applicant for a Local Government Innovation Fund Grant (the "LGIF Grant") through the State of Ohio, with the North Central Ohio Educational Service Center being the main applicant;

WHEREAS, the NCOESC believes that it is in its best interest to join the application for the LGIF Grant.

NOW, THEREFORE, BE IT RESOLVED by the Board of Governors of the North Central Ohio Educational Service Center of Tiffin, Ohio, that:

Section 1. It is in the best interests of the Board of Governors of the North Central Ohio Educational Service Center for it, to authorize and approve the NCOESC to join the application for the LGIF Grant.

Section 2. The Board of Governors of the North Central Ohio Educational Service Center hereby authorizes and approves the Council to join the application for the LGIF Grant and hereby promises to provide the resources necessary for the Board of Governors of the North Central Ohio Educational Service Center to join the LGIF Grant.

Section 3. The Board of Governors of the North Central Ohio Educational Service Center hereby authorizes and approves the superintendent of the NCOESC to join the LGIF Grant as a collaborative partner and an applicant by executing that certain Letter of Intent substantially in the form as attached to this Resolution.

Section 4. The Board of Governors of the North Central Ohio Educational Service Center hereby authorizes and approves the superintendent of the NCOESC to join the LGIF Grant as a collaborative partner and an applicant by executing and entering into that certain Memorandum of Understanding between the partners substantially in the form as attached to this Resolution.

Section 5. This Board of Governors finds and determines that all formal actions of the NCOESC Board of Governors and any of its committees concerning and relating to the adoption of this resolution, and that all deliberations of this Board of Governors or any of its committees that resulted in those formal actions, occurred in meetings open to the public in compliance with the laws of the State.

Passed: February 21, 2012

Superintendent

Treasurer

RESOLUTION NO. 2012-02

A RESOLUTION OF SUPPORT APPROVING AND AUTHORIZING THE [THE VILLAGE OF NEW RICHMOND] TO PARTICIPATE IN AN APPLICATION FOR A LOCAL GOVERNMENT INNOVATION FUND GRANT THROUGH THE STATE OF OHIO

WHEREAS, the [Board of Trustees for Township/Village, ESC, City Council] of _____, Ohio (the "[Township/Village/ESC]") has expressed an interest in collaboratively partnering with other Ohio municipalities, townships, school districts and counties in order to participate as an applicant for a Local Government Innovation Fund Grant (the "LGIF Grant") through the State of Ohio, with the North Central Ohio Educational Service Center being the main applicant;

WHEREAS, the [Township/Village/ESC] believes that it is in its best interest to join the application for the LGIF Grant.

NOW, THEREFORE, BE IT RESOLVED by the [Board of Trustees for Township/Village, ESC, City Council] of NEW RICHMOND, Ohio, that:

Section 1. It is in the best interests of the [Board of Trustees for Township/Village, ESC, City Council] for it, to authorize and approve the [Township/Village/ESC] to join the application for the LGIF Grant.

Section 2. The [Board of Trustees for Township/Village, ESC, City Council] hereby authorizes and approves the Council to join the application for the LGIF Grant and hereby promises to provide the resources necessary for [Board of Trustees for Township/Village, ESC, City Council] to join the LGIF Grant.

Section 3. The [Board of Trustees for Township/Village, ESC, City Council] hereby authorizes and approves a certified officer of the [Township/Village/ESC] to join the LGIF Grant as a collaborative partner and an applicant by executing that certain Letter of Intent substantially in the form as attached to this Resolution.

Section 4. The [Board of Trustees for Township/Village, ESC, City Council] hereby authorizes and approves a certified officer of the [Township/Village/ESC] to join the LGIF Grant as a collaborative partner and an applicant by executing and entering into that certain Memorandum of Understanding between the partners substantially in the form as attached to this Resolution.

Section 5. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the adoption of this resolution, and that all deliberations of this Council or any of its committees that resulted in those formal actions, occurred in meetings open to the public in compliance with the laws of the State.

Passed: February 21st, 2012

[Board Members/Trustee Members/President]

[Board Members/Trustee Members/President]

[Board Members/Trustee Members/President]

RESOLUTION NO. 2012-1

A RESOLUTION OF SUPPORT APPROVING AND AUTHORIZING Clinton Township TO PARTICIPATE IN AN APPLICATION FOR A LOCAL GOVERNMENT INNOVATION FUND GRANT THROUGH THE STATE OF OHIO

WHEREAS, the [Board of Trustees for Township] of Clinton Township, Seneca County, Ohio has expressed an interest in collaboratively partnering with other Ohio municipalities, townships, school districts and counties in order to participate as an applicant for a Local Government Innovation Fund Grant (the "LGIF Grant") through the State of Ohio, with the North Central Ohio Educational Service Center being the main applicant;

WHEREAS, the [Township] believes that it is in its best interest to join the application for the LGIF Grant.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees for Clinton Township of Seneca County, Ohio, that:

Section 1. It is in the best interests of the Township for it, to authorize and approve the Township to join the application for the LGIF Grant.

Section 2. The Board of Trustees for Clinton Township hereby authorizes and approves to join the application for the LGIF Grant and hereby agrees that NCOESC will provide the resources necessary to join the LGIF Grant.

Section 3. The Board of Trustees hereby authorizes and approves a certified officer of the Township to join the LGIF Grant as a collaborative partner and an applicant by executing that certain Letter of Intent substantially in the form as attached to this Resolution.

Section 4. The Board of Trustees for Township hereby authorizes and approves a certified officer of the Township to join the LGIF Grant as a collaborative partner and an applicant by executing and entering into that certain Memorandum of Understanding between the partners substantially in the form as attached to this Resolution.

Section 5. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the adoption of this resolution, and that all deliberations of this Council or any of its committees that resulted in those formal actions, occurred in meetings open to the public in compliance with the laws of the State.

Passed: February 27, 2012

Leonis Baugher
Trustee Member

Jack Oistad
Trustee Member

Dennis Kingseed
Trustee Member

RESOLUTION NO. 12-27

INTRODUCED BY: _____ DATE: 2/21/12

A RESOLUTION OF SUPPORT APPROVING AND AUTHORIZING THE CITY OF TIFFIN TO PARTICIPATE IN AN APPLICATION FOR A LOCAL GOVERNMENT INNOVATION FUND GRANT THROUGH THE STATE OF OHIO, AND DECLARING AN EMERGENCY.

WHEREAS, the City Council of Tiffin, Ohio has expressed an interest in collaboratively partnering with other Ohio municipalities, townships, school districts and counties in order to participate as an applicant for a Local Government Innovation Fund Grant (the "LGIF Grant") through the State of Ohio, with the North Central Ohio Educational Service Center being the main applicant;

WHEREAS, the City of Tiffin believes that it is in its best interest to join the application for the LGIF Grant.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Tiffin, Ohio, that:

Section 1. It is in the best interests of the City Council for it, to authorize and approve the City of Tiffin to join the application for the LGIF Grant.

Section 2. The City Council hereby authorizes and approves the Council to join the application for the LGIF Grant and hereby promises to provide the resources necessary for City Council to join the LGIF Grant.

Section 3. The City Council hereby authorizes and approves the Mayor of the City of Tiffin to join the LGIF Grant as a collaborative partner and an applicant by executing that certain Letter of Intent substantially in the form as attached to this Resolution.

Section 4. The City Council hereby authorizes and approves a certified officer of the City of Tiffin to join the LGIF Grant as a collaborative partner and an applicant by executing and entering into that certain Memorandum of Understanding between the partners substantially in the form as attached to this Resolution.

Section 5. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the adoption of this resolution, and that all deliberations of this Council or any of its committees that resulted in those formal actions, occurred in meetings open to the public in compliance with the laws of the State.

Section 6. Council declares this to be an emergency because the public peace, health, welfare and safety require this Ordinance take effect at the earliest time allowed by Sec. 4.07(A), Tiffin Charter, the reason being: The Grant deadline is early March 2012.

Authenticated:

Paul L Eckstein Jr and Acting Clerk Judy Ryder

President of Council — Clerk of Council

Feb 21 2012 — 2/21/12

Date — Date

Approved by:

Mayor — February 22nd 2012

Date

Effective date: 2/22/2012

12-27.res

I HEREBY CERTIFY THAT THE FOREGOING WAS DULY PUBLISHED IN THE TIFFIN ADVERTISER-TRIBUNE NEWSPAPER ON February 26th 2012

Judith M Ryder

Acting CLERK OF COUNCIL

RESOLUTION NO. V01 88 pg 102

A RESOLUTION OF SUPPORT APPROVING AND AUTHORIZING THE SENECA COUNTY COMMISSIONERS TO PARTICIPATE IN AN APPLICATION FOR A LOCAL GOVERNMENT INNOVATION FUND GRANT THROUGH THE STATE OF OHIO

WHEREAS, the Board of Commissioners of Seneca County, Ohio (the "[Township/Village/ESC]") has expressed an interest in collaboratively partnering with other Ohio municipalities, townships, school districts and counties in order to participate as an applicant for a Local Government Innovation Fund Grant (the "LGIF Grant") through the State of Ohio, with the North Central Ohio Educational Service Center being the main applicant;

WHEREAS, the Seneca County Commissioners believe that it is in its best interest to join the application for the LGIF Grant.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Seneca County, Ohio, that:

Section 1. It is in the best interests of the Board of Commissioners, to authorize and approve the [Township/Village/ESC] to join the application for the LGIF Grant.

Section 2. The Seneca County Board of Commissioners hereby authorizes and approves the Council to join the application for the LGIF Grant and hereby promises to provide the resources necessary for the Seneca County Board of Commissioners to join the LGIF Grant.

Section 3. The Seneca County Board of Commissioners hereby authorizes and approves a certified officer of the [Township/Village/ESC] to join the LGIF Grant as a collaborative partner and an applicant by executing that certain Letter of Intent substantially in the form as attached to this Resolution.

Section 4. The Seneca County Board of Commissioners hereby authorizes and approves a certified officer of the [Township/Village/ESC] to join the LGIF Grant as a collaborative partner and an applicant by executing and entering into that certain Memorandum of Understanding between the partners substantially in the form as attached to this Resolution.

Section 5. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the adoption of this resolution, and that all deliberations of this Council or any of its committees that resulted in those formal actions, occurred in meetings open to the public in compliance with the laws of the State.

Passed: February 21, 2012

Benjamin E. Nutter

Jeffrey D. Wagner

David G. Sauber

Attachment A-5

School Districts Served By NCOESC

NORTH CENTRAL OHIO EDUCATIONAL SERVICE CENTER
DISTRICTS SERVED - BY COUNTY

ALLEN CO.	ASHLAND CO.	CRAWFORD CO.	ERIE CO.	HANCOCK CO.	HARDIN CO.
Bath Local	Ashland City	Buckeye Central Local	Edison Local	Arcadia Local	Ada Local
Bluffton EVSD	Hillsdale Local	Bucyrus City	Huron City	Findlay City	Kenton City
Elida Local	Loudonville-Perrysville	Colonel Crawford Local	Perkins Local	Liberty Benton Local	
Heir Force Community	Mapleton Local	Crestline EVSD	Sandusky City	Riverdale Local	
Lima City		Galion City		Van Buren Local	
Perry Local		Wynford Local		Vanlue Local	
Shawnee Local					

HURON CO.	KNOX CO.	LORAIN CO.	LUCAS CO.	MARION CO.	MORROW CO.
Norwalk City	Centerburg Local	Amherst EVSD	Ohio Virtual Academy	Elgin Local	Cardington Lincoln Local
South Central Local	Danville Local			Marion City	Galion City
Willard City	East Knox Local			Marion Co. DD	Highland Local
	Fredericktown Local			Pleasant Local	Mt. Gilead EVSD
	Mt. Vernon City			Ridgedale Local	Northmor Local
				River Valley Local	Tomorrow Center
				Tri-Rivers Career Ctr.	

RICHLAND CO.	SANDUSKY CO.	SENECA CO.	UNION CO.	WOOD CO.	WYANDOT CO.
Clearfork Valley	Clyde-Green Springs EVSD	Bettsville Local	North Union Local	Bowling Green City	Carey EVSD
Crestview	Fremont City	Bridges Academy		Elmwood Local	Mohawk Local
GOAL Academy	Gibsonburg EVSD	Fostoria City		Lake Local	Upper Sandusky EVSD
Lexington Local		Hopewell Loudon Local		North Baltimore Local	
Lucas Local		New Riegel Local		Northwood Local	
Madison Local		North Central Academy		Perrysburg EVSD	
Mansfield City		North Central Acad-Fremont		Wood Co. ESC	
Mansfield Elective Academy		Old Fort Local			
Mansfield Enhancement		Seneca Co. Board of DD			
Ontario Local		Seneca East Local			
Plymouth Shiloh Local		Tiffin City			
Richland Academy		Vanguard-Sentinel JVSD			
Shelby City					

Local Government Innovation Fund
Budget per Issues for Response 1 and 2
Applicant: North Central Ohio Educational Service Center
Project Name: Roadmap to IT Solutions

Project Budget

Sources of Funds:	
LGIF Request	$100,000
Match Contribution	
North Central Ohio ESC - Current Contribution	19,684
North Central Ohio ESC - Future Contribution	30,083
Total	**$149,767**
Uses of Funds:	
Public Performance Partners -	
Purchased Services Contract	$12,000
North Central Ohio ESC -	
Administrative Fee	2,635
The Ross Group, Inc. -	
Consultant Fees for Study	85,365
Sub-Total LGIF	100,000
North Central Ohio ESC - Current Contribution	
Staff Time	14,136
Legal	236
Public Performance Partners	5,312
Sub-Total NCOESC - Current Expenses	19,684
North Central Ohio ESC - Future Contribution	
Staff Time	19,703
Public Performance Partners	10,380
Sub-Total NCOESC - Future Expenses	30,083
Total	**$149,767**
Total Project Costs:	**$149,767**
LGIF Request	$100,000
Matching Contribution	49,767
Percentage Contribution	**49.77%**

DP-1

Profile of General Population and Housing Characteristics: 2010

2010 Demographic Profile Data

NOTE: For more information on confidentiality protection, nonsampling error, and definitions, see http://www.census.gov/prod/cen2010/doc/dpsf.pdf.

Geography: Clinton township, Seneca County, Ohio

Subject	Number	Percent
SEX AND AGE		
Total population	4,109	100.0
Under 5 years	240	5.8
5 to 9 years	268	6.5
10 to 14 years	265	6.4
15 to 19 years	274	6.7
20 to 24 years	173	4.2
25 to 29 years	170	4.1
30 to 34 years	171	4.2
35 to 39 years	213	5.2
40 to 44 years	265	6.4
45 to 49 years	304	7.4
50 to 54 years	396	9.6
55 to 59 years	334	8.1
60 to 64 years	306	7.4
65 to 69 years	204	5.0
70 to 74 years	179	4.4
75 to 79 years	133	3.2
80 to 84 years	101	2.5
85 years and over	113	2.8
Median age (years)	45.3	(X)
16 years and over	3,272	79.6
18 years and over	3,151	76.7
21 years and over	3,027	73.7
62 years and over	884	21.5
65 years and over	730	17.8
Male population	2,027	49.3
Under 5 years	118	2.9
5 to 9 years	141	3.4
10 to 14 years	142	3.5
15 to 19 years	148	3.6
20 to 24 years	78	1.9
25 to 29 years	88	2.1
30 to 34 years	83	2.0
35 to 39 years	106	2.6
40 to 44 years	134	3.3
45 to 49 years	158	3.8
50 to 54 years	190	4.6
55 to 59 years	167	4.1
60 to 64 years	160	3.9
65 to 69 years	97	2.4
70 to 74 years	84	2.0
75 to 79 years	52	1.3
80 to 84 years	43	1.0
85 years and over	38	0.9

Subject	Number	Percent
Median age (years)	44.0	(X)
16 years and over	1,589	38.7
18 years and over	1,529	37.2
21 years and over	1,459	35.5
62 years and over	392	9.5
65 years and over	314	7.6
Female population	2,082	50.7
Under 5 years	122	3.0
5 to 9 years	127	3.1
10 to 14 years	123	3.0
15 to 19 years	126	3.1
20 to 24 years	95	2.3
25 to 29 years	82	2.0
30 to 34 years	88	2.1
35 to 39 years	107	2.6
40 to 44 years	131	3.2
45 to 49 years	146	3.6
50 to 54 years	206	5.0
55 to 59 years	167	4.1
60 to 64 years	146	3.6
65 to 69 years	107	2.6
70 to 74 years	95	2.3
75 to 79 years	81	2.0
80 to 84 years	58	1.4
85 years and over	75	1.8
Median age (years)	46.4	(X)
16 years and over	1,683	41.0
18 years and over	1,622	39.5
21 years and over	1,568	38.2
62 years and over	492	12.0
65 years and over	416	10.1
RACE		
Total population	4,109	100.0
One Race	4,074	99.1
White	4,007	97.5
Black or African American	19	0.5
American Indian and Alaska Native	7	0.2
Asian	33	0.8
Asian Indian	16	0.4
Chinese	4	0.1
Filipino	2	0.0
Japanese	9	0.2
Korean	2	0.0
Vietnamese	0	0.0
Other Asian [1]	0	0.0
Native Hawaiian and Other Pacific Islander	0	0.0
Native Hawaiian	0	0.0
Guamanian or Chamorro	0	0.0
Samoan	0	0.0
Other Pacific Islander [2]	0	0.0
Some Other Race	8	0.2
Two or More Races	35	0.9
White; American Indian and Alaska Native [3]	6	0.1
White; Asian [3]	4	0.1
White; Black or African American [3]	16	0.4
White; Some Other Race [3]	8	0.2
Race alone or in combination with one or more other races: [4]		
White	4,042	98.4
Black or African American	35	0.9
American Indian and Alaska Native	14	0.3

Subject	Number	Percent
Asian	37	0.9
Native Hawaiian and Other Pacific Islander	0	0.0
Some Other Race	17	0.4
HISPANIC OR LATINO		
Total population	4,109	100.0
Hispanic or Latino (of any race)	39	0.9
Mexican	29	0.7
Puerto Rican	3	0.1
Cuban	1	0.0
Other Hispanic or Latino [5]	6	0.1
Not Hispanic or Latino	4,070	99.1
HISPANIC OR LATINO AND RACE		
Total population	4,109	100.0
Hispanic or Latino	39	0.9
White alone	25	0.6
Black or African American alone	0	0.0
American Indian and Alaska Native alone	0	0.0
Asian alone	0	0.0
Native Hawaiian and Other Pacific Islander alone	0	0.0
Some Other Race alone	7	0.2
Two or More Races	7	0.2
Not Hispanic or Latino	4,070	99.1
White alone	3,982	96.9
Black or African American alone	19	0.5
American Indian and Alaska Native alone	7	0.2
Asian alone	33	0.8
Native Hawaiian and Other Pacific Islander alone	0	0.0
Some Other Race alone	1	0.0
Two or More Races	28	0.7
RELATIONSHIP		
Total population	4,109	100.0
In households	3,983	96.9
Householder	1,591	38.7
Spouse [6]	1,020	24.8
Child	1,158	28.2
Own child under 18 years	896	21.8
Other relatives	85	2.1
Under 18 years	47	1.1
65 years and over	16	0.4
Nonrelatives	129	3.1
Under 18 years	15	0.4
65 years and over	11	0.3
Unmarried partner	80	1.9
In group quarters	126	3.1
Institutionalized population	111	2.7
Male	39	0.9
Female	72	1.8
Noninstitutionalized population	15	0.4
Male	1	0.0
Female	14	0.3
HOUSEHOLDS BY TYPE		
Total households	1,591	100.0
Family households (families) [7]	1,204	75.7
With own children under 18 years	465	29.2
Husband-wife family	1,020	64.1
With own children under 18 years	346	21.7
Male householder, no wife present	52	3.3
With own children under 18 years	23	1.4
Female householder, no husband present	132	8.3
With own children under 18 years	96	6.0

Subject	Number	Percent
Nonfamily households [7]	387	24.3
Householder living alone	326	20.5
Male	152	9.6
65 years and over	38	2.4
Female	174	10.9
65 years and over	98	6.2
Households with individuals under 18 years	497	31.2
Households with individuals 65 years and over	422	26.5
Average household size	2.50	(X)
Average family size [7]	2.88	(X)
HOUSING OCCUPANCY		
Total housing units	1,675	100.0
Occupied housing units	1,591	95.0
Vacant housing units	84	5.0
For rent	20	1.2
Rented, not occupied	9	0.5
For sale only	18	1.1
Sold, not occupied	5	0.3
For seasonal, recreational, or occasional use	8	0.5
All other vacants	24	1.4
Homeowner vacancy rate (percent) [8]	1.4	(X)
Rental vacancy rate (percent) [9]	6.4	(X)
HOUSING TENURE		
Occupied housing units	1,591	100.0
Owner-occupied housing units	1,308	82.2
Population in owner-occupied housing units	3,289	(X)
Average household size of owner-occupied units	2.51	(X)
Renter-occupied housing units	283	17.8
Population in renter-occupied housing units	694	(X)
Average household size of renter-occupied units	2.45	(X)

X Not applicable.

[1] Other Asian alone, or two or more Asian categories.

[2] Other Pacific Islander alone, or two or more Native Hawaiian and Other Pacific Islander categories.

[3] One of the four most commonly reported multiple-race combinations nationwide in Census 2000.

[4] In combination with one or more of the other races listed. The six numbers may add to more than the total population, and the six percentages may add to more than 100 percent because individuals may report more than one race.
[5] This category is composed of people whose origins are from the Dominican Republic, Spain, and Spanish-speaking Central or South American countries. It also includes general origin responses such as "Latino" or "Hispanic."
[6] "Spouse" represents spouse of the householder. It does not reflect all spouses in a household. Responses of "same-sex spouse" were edited during processing to "unmarried partner."
[7] "Family households" consist of a householder and one or more other people related to the householder by birth, marriage, or adoption. They do not include same-sex married couples even if the marriage was performed in a state issuing marriage certificates for same-sex couples. Same-sex couple households are included in the family households category if there is at least one additional person related to the householder by birth or adoption. Same-sex couple households with no relatives of the householder present are tabulated in nonfamily households. "Nonfamily households" consist of people living alone and households which do not have any members related to the householder.

[8] The homeowner vacancy rate is the proportion of the homeowner inventory that is vacant "for sale." It is computed by dividing the total number of vacant units "for sale only" by the sum of owner-occupied units, vacant units that are "for sale only," and vacant units that have been sold but not yet occupied; and then multiplying by 100.
[9] The rental vacancy rate is the proportion of the rental inventory that is vacant "for rent." It is computed by dividing the total number of vacant units "for rent" by the sum of the renter-occupied units, vacant units that are "for rent," and vacant units that have been rented but not yet occupied; and then multiplying by 100.
Source: U.S. Census Bureau, 2010 Census.

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Profile of General Population and Housing Characteristics: 2010

2010 Demographic Profile Data

NOTE: For more information on confidentiality protection, nonsampling error, and definitions, see http://www.census.gov/prod/cen2010/doc/dpsf.pdf.

Geography: New Riegel village, Ohio

Subject	Number	Percent
SEX AND AGE		
Total population	249	100.0
Under 5 years	16	6.4
5 to 9 years	17	6.8
10 to 14 years	14	5.6
15 to 19 years	12	4.8
20 to 24 years	17	6.8
25 to 29 years	14	5.6
30 to 34 years	14	5.6
35 to 39 years	11	4.4
40 to 44 years	21	8.4
45 to 49 years	21	8.4
50 to 54 years	13	5.2
55 to 59 years	15	6.0
60 to 64 years	15	6.0
65 to 69 years	9	3.6
70 to 74 years	14	5.6
75 to 79 years	10	4.0
80 to 84 years	12	4.8
85 years and over	4	1.6
Median age (years)	41.9	(X)
16 years and over	201	80.7
18 years and over	194	77.9
21 years and over	188	75.5
62 years and over	59	23.7
65 years and over	49	19.7
Male population	123	49.4
Under 5 years	9	3.6
5 to 9 years	10	4.0
10 to 14 years	7	2.8
15 to 19 years	8	3.2
20 to 24 years	11	4.4
25 to 29 years	8	3.2
30 to 34 years	7	2.8
35 to 39 years	6	2.4
40 to 44 years	8	3.2
45 to 49 years	10	4.0
50 to 54 years	7	2.8
55 to 59 years	7	2.8
60 to 64 years	6	2.4
65 to 69 years	3	1.2
70 to 74 years	6	2.4
75 to 79 years	4	1.6
80 to 84 years	6	2.4
85 years and over	0	0.0

Subject	Number	Percent
Median age (years)	35.8	(X)
16 years and over	97	39.0
18 years and over	92	36.9
21 years and over	88	35.3
62 years and over	22	8.8
65 years and over	19	7.6
Female population	126	50.6
Under 5 years	7	2.8
5 to 9 years	7	2.8
10 to 14 years	7	2.8
15 to 19 years	4	1.6
20 to 24 years	6	2.4
25 to 29 years	6	2.4
30 to 34 years	7	2.8
35 to 39 years	5	2.0
40 to 44 years	13	5.2
45 to 49 years	11	4.4
50 to 54 years	6	2.4
55 to 59 years	8	3.2
60 to 64 years	9	3.6
65 to 69 years	6	2.4
70 to 74 years	8	3.2
75 to 79 years	6	2.4
80 to 84 years	6	2.4
85 years and over	4	1.6
Median age (years)	45.3	(X)
16 years and over	104	41.8
18 years and over	102	41.0
21 years and over	100	40.2
62 years and over	37	14.9
65 years and over	30	12.0
RACE		
Total population	249	100.0
One Race	249	100.0
White	246	98.8
Black or African American	2	0.8
American Indian and Alaska Native	0	0.0
Asian	0	0.0
Asian Indian	0	0.0
Chinese	0	0.0
Filipino	0	0.0
Japanese	0	0.0
Korean	0	0.0
Vietnamese	0	0.0
Other Asian [1]	0	0.0
Native Hawaiian and Other Pacific Islander	1	0.4
Native Hawaiian	0	0.0
Guamanian or Chamorro	0	0.0
Samoan	1	0.4
Other Pacific Islander [2]	0	0.0
Some Other Race	0	0.0
Two or More Races	0	0.0
White; American Indian and Alaska Native [3]	0	0.0
White; Asian [3]	0	0.0
White; Black or African American [3]	0	0.0
White; Some Other Race [3]	0	0.0
Race alone or in combination with one or more other races: [4]		
White	246	98.8
Black or African American	2	0.8
American Indian and Alaska Native	0	0.0

Subject	Number	Percent
Asian	0	0.0
Native Hawaiian and Other Pacific Islander	1	0.4
Some Other Race	0	0.0
HISPANIC OR LATINO		
Total population	249	100.0
Hispanic or Latino (of any race)	5	2.0
Mexican	5	2.0
Puerto Rican	0	0.0
Cuban	0	0.0
Other Hispanic or Latino [5]	0	0.0
Not Hispanic or Latino	244	98.0
HISPANIC OR LATINO AND RACE		
Total population	249	100.0
Hispanic or Latino	5	2.0
White alone	5	2.0
Black or African American alone	0	0.0
American Indian and Alaska Native alone	0	0.0
Asian alone	0	0.0
Native Hawaiian and Other Pacific Islander alone	0	0.0
Some Other Race alone	0	0.0
Two or More Races	0	0.0
Not Hispanic or Latino	244	98.0
White alone	241	96.8
Black or African American alone	2	0.8
American Indian and Alaska Native alone	0	0.0
Asian alone	0	0.0
Native Hawaiian and Other Pacific Islander alone	1	0.4
Some Other Race alone	0	0.0
Two or More Races	0	0.0
RELATIONSHIP		
Total population	249	100.0
In households	248	99.6
Householder	110	44.2
Spouse [6]	52	20.9
Child	74	29.7
Own child under 18 years	53	21.3
Other relatives	3	1.2
Under 18 years	1	0.4
65 years and over	0	0.0
Nonrelatives	9	3.6
Under 18 years	1	0.4
65 years and over	1	0.4
Unmarried partner	4	1.6
In group quarters	1	0.4
Institutionalized population	0	0.0
Male	0	0.0
Female	0	0.0
Noninstitutionalized population	1	0.4
Male	1	0.4
Female	0	0.0
HOUSEHOLDS BY TYPE		
Total households	110	100.0
Family households (families) [7]	68	61.8
With own children under 18 years	27	24.5
Husband-wife family	52	47.3
With own children under 18 years	15	13.6
Male householder, no wife present	4	3.6
With own children under 18 years	3	2.7
Female householder, no husband present	12	10.9
With own children under 18 years	9	8.2

Subject	Number	Percent
Nonfamily households [7]	42	38.2
Householder living alone	40	36.4
Male	13	11.8
65 years and over	2	1.8
Female	27	24.5
65 years and over	16	14.5
Households with individuals under 18 years	28	25.5
Households with individuals 65 years and over	36	32.7
Average household size	2.25	(X)
Average family size [7]	2.90	(X)
HOUSING OCCUPANCY		
Total housing units	116	100.0
Occupied housing units	110	94.8
Vacant housing units	6	5.2
For rent	6	5.2
Rented, not occupied	0	0.0
For sale only	0	0.0
Sold, not occupied	0	0.0
For seasonal, recreational, or occasional use	0	0.0
All other vacants	0	0.0
Homeowner vacancy rate (percent) [8]	0.0	(X)
Rental vacancy rate (percent) [9]	15.4	(X)
HOUSING TENURE		
Occupied housing units	110	100.0
Owner-occupied housing units	77	70.0
Population in owner-occupied housing units	163	(X)
Average household size of owner-occupied units	2.12	(X)
Renter-occupied housing units	33	30.0
Population in renter-occupied housing units	85	(X)
Average household size of renter-occupied units	2.58	(X)

X Not applicable.

[1] Other Asian alone, or two or more Asian categories.

[2] Other Pacific Islander alone, or two or more Native Hawaiian and Other Pacific Islander categories.

[3] One of the four most commonly reported multiple-race combinations nationwide in Census 2000.

[4] In combination with one or more of the other races listed. The six numbers may add to more than the total population, and the six percentages may add to more than 100 percent because individuals may report more than one race.
[5] This category is composed of people whose origins are from the Dominican Republic, Spain, and Spanish-speaking Central or South American countries. It also includes general origin responses such as "Latino" or "Hispanic."
[6] "Spouse" represents spouse of the householder. It does not reflect all spouses in a household. Responses of "same-sex spouse" were edited during processing to "unmarried partner."
[7] "Family households" consist of a householder and one or more other people related to the householder by birth, marriage, or adoption. They do not include same-sex married couples even if the marriage was performed in a state issuing marriage certificates for same-sex couples. Same-sex couple households are included in the family households category if there is at least one additional person related to the householder by birth or adoption. Same-sex couple households with no relatives of the householder present are tabulated in nonfamily households. "Nonfamily households" consist of people living alone and households which do not have any members related to the householder.

[8] The homeowner vacancy rate is the proportion of the homeowner inventory that is vacant "for sale." It is computed by dividing the total number of vacant units "for sale only" by the sum of owner-occupied units, vacant units that are "for sale only," and vacant units that have been sold but not yet occupied; and then multiplying by 100.
[9] The rental vacancy rate is the proportion of the rental inventory that is vacant "for rent." It is computed by dividing the total number of vacant units "for rent" by the sum of the renter-occupied units, vacant units that are "for rent," and vacant units that have been rented but not yet occupied; and then multiplying by 100.
Source: U.S. Census Bureau, 2010 Census.

Ohio | Department of Development

John R. Kasich, Governor Christiane Schmenk, Director

April 2, 2012

John Davoli
North Central Ohio Educational Service Center
928 West Market Street, Suite A
Tiffin, Ohio 44883

RE: Application Cure Letter

Dear John Davoli:

The Ohio Department of Development (Development) has received and is currently reviewing your application for Round 1 of Local Government Innovation Fund program. During this review Development has determined that additional information is needed for your application. The identified item(s) requiring your attention are listed on the attached page(s). Please respond only to the issues raised. Failure to fully address all the identified items could lead to a competitive score reduction or ineligibility for Round 1 of the Local Government Innovation Fund program. **A written response from the applicant to this completeness review is due to Development no later than 5:00 p.m. on *April 30, 2012*.** Please send the response in a single email to lgif@development.ohio.gov and include "Cure—Project Name" in the subject line.

While this cure letter represents the additional information needed for Development review, the Local Government Innovation Council continues to reserve the right to request additional information about your application.

Thank you once again for your participation in Local Government Innovation program. Please contact the Office of Redevelopment at lgif@development.ohio.gov or 614-995-2292 if you have further questions regarding your application or the information requested in this letter.

Sincerely,

Thea J. Walsh, AICP
Deputy Chief, Office of Redevelopment
Ohio Department of Development

Local Government Innovation Fund Completeness Review

Applicant: North Central Ohio ESC

Project Name: Roadmap to IT Solutions

Request Type: Grant

Issues for Response

1. **Budget**
   Please provide a line item budget that includes at minimum: 1) the sources of all funds being contributed to the project include **all** sources—cash, in-kind, etc.; 2) the uses of all funds (provide a line item for each use); 3) the total project costs (including the funding request **and** the local match. Please be sure that all uses of funds are eligible expenses as set forth in the program guidelines.

   Example:

   Collaboration Village's Project Budget

   Sources of Funds

LGIF Request	$100,000
Match Contribution (11%)	$ 11,111
Total	$111,111

   Uses of Funds

Consultant Fees for Study	$111,111
Total	$111,111

   Total Project Cost: $111,111

2. **Match**
   A minimum of 10% match is required for all projects. Matching funds must be 10% of the **total project cost** (not 10% of the funding request). Please document your 10% match and provide evidence of the contribution.

   For **in-kind contributions**, please provide documentation as outlined in section 2.06 of the Local Government Innovation Fund program policies. Certification of in-kind contributions may only be made for past investments. Anticipated in-kind contributions must be certified **after** the contribution is made.

3. **Population Information and Documentation**
   Please provide documentation supporting population information provided using the 2010 U.S. Census. To access census information, you may visit the following website http://factfinder2.census.gov/faces/nav/jsf/pages/index.xhtml.

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Profile of General Population and Housing Characteristics: 2010

2010 Demographic Profile Data

NOTE: For more information on confidentiality protection, nonsampling error, and definitions, see http://www.census.gov/prod/cen2010/doc/dpsf.pdf.

Geography: Seneca County, Ohio

Subject	Number	Percent
SEX AND AGE		
Total population	56,745	100.0
Under 5 years	3,553	6.3
5 to 9 years	3,767	6.6
10 to 14 years	3,739	6.6
15 to 19 years	4,432	7.8
20 to 24 years	3,986	7.0
25 to 29 years	3,114	5.5
30 to 34 years	3,305	5.8
35 to 39 years	3,225	5.7
40 to 44 years	3,320	5.9
45 to 49 years	4,021	7.1
50 to 54 years	4,454	7.8
55 to 59 years	4,083	7.2
60 to 64 years	3,321	5.9
65 to 69 years	2,340	4.1
70 to 74 years	1,802	3.2
75 to 79 years	1,590	2.8
80 to 84 years	1,359	2.4
85 years and over	1,334	2.4
Median age (years)	38.8	(X)
16 years and over	44,918	79.2
18 years and over	43,377	76.4
21 years and over	40,267	71.0
62 years and over	10,258	18.1
65 years and over	8,425	14.8
Male population	28,337	49.9
Under 5 years	1,852	3.3
5 to 9 years	1,950	3.4
10 to 14 years	1,943	3.4
15 to 19 years	2,288	4.0
20 to 24 years	2,109	3.7
25 to 29 years	1,601	2.8
30 to 34 years	1,719	3.0
35 to 39 years	1,641	2.9
40 to 44 years	1,704	3.0
45 to 49 years	2,032	3.6
50 to 54 years	2,235	3.9
55 to 59 years	2,062	3.6
60 to 64 years	1,650	2.9
65 to 69 years	1,118	2.0
70 to 74 years	830	1.5
75 to 79 years	663	1.2
80 to 84 years	528	0.9
85 years and over	412	0.7

Subject	Number	Percent
Median age (years)	37.1	(X)
16 years and over	22,206	39.1
18 years and over	21,416	37.7
21 years and over	19,788	34.9
62 years and over	4,437	7.8
65 years and over	3,551	6.3
Female population	28,408	50.1
Under 5 years	1,701	3.0
5 to 9 years	1,817	3.2
10 to 14 years	1,796	3.2
15 to 19 years	2,144	3.8
20 to 24 years	1,877	3.3
25 to 29 years	1,513	2.7
30 to 34 years	1,586	2.8
35 to 39 years	1,584	2.8
40 to 44 years	1,616	2.8
45 to 49 years	1,989	3.5
50 to 54 years	2,219	3.9
55 to 59 years	2,021	3.6
60 to 64 years	1,671	2.9
65 to 69 years	1,222	2.2
70 to 74 years	972	1.7
75 to 79 years	927	1.6
80 to 84 years	831	1.5
85 years and over	922	1.6
Median age (years)	40.6	(X)
16 years and over	22,712	40.0
18 years and over	21,961	38.7
21 years and over	20,479	36.1
62 years and over	5,821	10.3
65 years and over	4,874	8.6
RACE		
Total population	56,745	100.0
One Race	55,678	98.1
White	53,183	93.7
Black or African American	1,305	2.3
American Indian and Alaska Native	109	0.2
Asian	324	0.6
Asian Indian	52	0.1
Chinese	142	0.3
Filipino	43	0.1
Japanese	40	0.1
Korean	15	0.0
Vietnamese	10	0.0
Other Asian [1]	22	0.0
Native Hawaiian and Other Pacific Islander	10	0.0
Native Hawaiian	4	0.0
Guamanian or Chamorro	2	0.0
Samoan	3	0.0
Other Pacific Islander [2]	1	0.0
Some Other Race	747	1.3
Two or More Races	1,067	1.9
White; American Indian and Alaska Native [3]	180	0.3
White; Asian [3]	64	0.1
White; Black or African American [3]	549	1.0
White; Some Other Race [3]	155	0.3
Race alone or in combination with one or more other races: [4]		
White	54,187	95.5
Black or African American	1,945	3.4
American Indian and Alaska Native	345	0.6

Subject	Number	Percent
Asian	410	0.7
Native Hawaiian and Other Pacific Islander	28	0.0
Some Other Race	951	1.7
HISPANIC OR LATINO		
Total population	56,745	100.0
Hispanic or Latino (of any race)	2,524	4.4
Mexican	2,182	3.8
Puerto Rican	82	0.1
Cuban	7	0.0
Other Hispanic or Latino [5]	253	0.4
Not Hispanic or Latino	54,221	95.6
HISPANIC OR LATINO AND RACE		
Total population	56,745	100.0
Hispanic or Latino	2,524	4.4
White alone	1,444	2.5
Black or African American alone	78	0.1
American Indian and Alaska Native alone	25	0.0
Asian alone	3	0.0
Native Hawaiian and Other Pacific Islander alone	4	0.0
Some Other Race alone	696	1.2
Two or More Races	274	0.5
Not Hispanic or Latino	54,221	95.6
White alone	51,739	91.2
Black or African American alone	1,227	2.2
American Indian and Alaska Native alone	84	0.1
Asian alone	321	0.6
Native Hawaiian and Other Pacific Islander alone	6	0.0
Some Other Race alone	51	0.1
Two or More Races	793	1.4
RELATIONSHIP		
Total population	56,745	100.0
In households	54,211	95.5
Householder	21,774	38.4
Spouse [6]	11,235	19.8
Child	15,865	28.0
Own child under 18 years	11,867	20.9
Other relatives	2,156	3.8
Under 18 years	1,077	1.9
65 years and over	245	0.4
Nonrelatives	3,181	5.6
Under 18 years	377	0.7
65 years and over	121	0.2
Unmarried partner	1,667	2.9
In group quarters	2,534	4.5
Institutionalized population	870	1.5
Male	426	0.8
Female	444	0.8
Noninstitutionalized population	1,664	2.9
Male	916	1.6
Female	748	1.3
HOUSEHOLDS BY TYPE		
Total households	21,774	100.0
Family households (families) [7]	14,870	68.3
With own children under 18 years	6,141	28.2
Husband-wife family	11,235	51.6
With own children under 18 years	3,939	18.1
Male householder, no wife present	1,165	5.4
With own children under 18 years	664	3.0
Female householder, no husband present	2,470	11.3
With own children under 18 years	1,538	7.1

Subject	Number	Percent
Nonfamily households [7]	6,904	31.7
Householder living alone	5,720	26.3
Male	2,697	12.4
65 years and over	652	3.0
Female	3,023	13.9
65 years and over	1,793	8.2
Households with individuals under 18 years	6,837	31.4
Households with individuals 65 years and over	5,823	26.7
Average household size	2.49	(X)
Average family size [7]	2.97	(X)
HOUSING OCCUPANCY		
Total housing units	24,122	100.0
Occupied housing units	21,774	90.3
Vacant housing units	2,348	9.7
For rent	810	3.4
Rented, not occupied	82	0.3
For sale only	429	1.8
Sold, not occupied	89	0.4
For seasonal, recreational, or occasional use	121	0.5
All other vacants	817	3.4
Homeowner vacancy rate (percent) [8]	2.6	(X)
Rental vacancy rate (percent) [9]	12.3	(X)
HOUSING TENURE		
Occupied housing units	21,774	100.0
Owner-occupied housing units	16,054	73.7
Population in owner-occupied housing units	40,176	(X)
Average household size of owner-occupied units	2.50	(X)
Renter-occupied housing units	5,720	26.3
Population in renter-occupied housing units	14,035	(X)
Average household size of renter-occupied units	2.45	(X)

X Not applicable.

[1] Other Asian alone, or two or more Asian categories.

[2] Other Pacific Islander alone, or two or more Native Hawaiian and Other Pacific Islander categories.

[3] One of the four most commonly reported multiple-race combinations nationwide in Census 2000.

[4] In combination with one or more of the other races listed. The six numbers may add to more than the total population, and the six percentages may add to more than 100 percent because individuals may report more than one race.
[5] This category is composed of people whose origins are from the Dominican Republic, Spain, and Spanish-speaking Central or South American countries. It also includes general origin responses such as "Latino" or "Hispanic."
[6] "Spouse" represents spouse of the householder. It does not reflect all spouses in a household. Responses of "same-sex spouse" were edited during processing to "unmarried partner."
[7] "Family households" consist of a householder and one or more other people related to the householder by birth, marriage, or adoption. They do not include same-sex married couples even if the marriage was performed in a state issuing marriage certificates for same-sex couples. Same-sex couple households are included in the family households category if there is at least one additional person related to the householder by birth or adoption. Same-sex couple households with no relatives of the householder present are tabulated in nonfamily households. "Nonfamily households" consist of people living alone and households which do not have any members related to the householder.

[8] The homeowner vacancy rate is the proportion of the homeowner inventory that is vacant "for sale." It is computed by dividing the total number of vacant units "for sale only" by the sum of owner-occupied units, vacant units that are "for sale only," and vacant units that have been sold but not yet occupied; and then multiplying by 100.
[9] The rental vacancy rate is the proportion of the rental inventory that is vacant "for rent." It is computed by dividing the total number of vacant units "for rent" by the sum of the renter-occupied units, vacant units that are "for rent," and vacant units that have been rented but not yet occupied; and then multiplying by 100.
Source: U.S. Census Bureau, 2010 Census.

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Profile of General Population and Housing Characteristics: 2010

2010 Demographic Profile Data

NOTE: For more information on confidentiality protection, nonsampling error, and definitions, see http://www.census.gov/prod/cen2010/doc/dpsf.pdf.

Geography: Tiffin city, Seneca County, Ohio

Subject	Number	Percent
SEX AND AGE		
Total population	17,963	100.0
Under 5 years	1,065	5.9
5 to 9 years	1,089	6.1
10 to 14 years	998	5.6
15 to 19 years	1,727	9.6
20 to 24 years	1,954	10.9
25 to 29 years	1,048	5.8
30 to 34 years	1,056	5.9
35 to 39 years	915	5.1
40 to 44 years	839	4.7
45 to 49 years	1,112	6.2
50 to 54 years	1,189	6.6
55 to 59 years	1,155	6.4
60 to 64 years	970	5.4
65 to 69 years	685	3.8
70 to 74 years	524	2.9
75 to 79 years	558	3.1
80 to 84 years	524	2.9
85 years and over	555	3.1
Median age (years)	35.2	(X)
16 years and over	14,623	81.4
18 years and over	14,239	79.3
21 years and over	12,491	69.5
62 years and over	3,363	18.7
65 years and over	2,846	15.8
Male population	8,790	48.9
Under 5 years	570	3.2
5 to 9 years	563	3.1
10 to 14 years	519	2.9
15 to 19 years	883	4.9
20 to 24 years	1,056	5.9
25 to 29 years	540	3.0
30 to 34 years	530	3.0
35 to 39 years	452	2.5
40 to 44 years	436	2.4
45 to 49 years	548	3.1
50 to 54 years	585	3.3
55 to 59 years	578	3.2
60 to 64 years	447	2.5
65 to 69 years	311	1.7
70 to 74 years	212	1.2
75 to 79 years	214	1.2
80 to 84 years	193	1.1
85 years and over	153	0.9

Subject	Number	Percent
Median age (years)	32.2	(X)
16 years and over	7,046	39.2
18 years and over	6,854	38.2
21 years and over	5,947	33.1
62 years and over	1,323	7.4
65 years and over	1,083	6.0
Female population	9,173	51.1
Under 5 years	495	2.8
5 to 9 years	526	2.9
10 to 14 years	479	2.7
15 to 19 years	844	4.7
20 to 24 years	898	5.0
25 to 29 years	508	2.8
30 to 34 years	526	2.9
35 to 39 years	463	2.6
40 to 44 years	403	2.2
45 to 49 years	564	3.1
50 to 54 years	604	3.4
55 to 59 years	577	3.2
60 to 64 years	523	2.9
65 to 69 years	374	2.1
70 to 74 years	312	1.7
75 to 79 years	344	1.9
80 to 84 years	331	1.8
85 years and over	402	2.2
Median age (years)	38.4	(X)
16 years and over	7,577	42.2
18 years and over	7,385	41.1
21 years and over	6,544	36.4
62 years and over	2,040	11.4
65 years and over	1,763	9.8
RACE		
Total population	17,963	100.0
One Race	17,682	98.4
White	16,871	93.9
Black or African American	467	2.6
American Indian and Alaska Native	31	0.2
Asian	175	1.0
Asian Indian	20	0.1
Chinese	98	0.5
Filipino	22	0.1
Japanese	24	0.1
Korean	5	0.0
Vietnamese	2	0.0
Other Asian [1]	4	0.0
Native Hawaiian and Other Pacific Islander	7	0.0
Native Hawaiian	2	0.0
Guamanian or Chamorro	2	0.0
Samoan	2	0.0
Other Pacific Islander [2]	1	0.0
Some Other Race	131	0.7
Two or More Races	281	1.6
White; American Indian and Alaska Native [3]	44	0.2
White; Asian [3]	17	0.1
White; Black or African American [3]	135	0.8
White; Some Other Race [3]	52	0.3
Race alone or in combination with one or more other races: [4]		
White	17,138	95.4
Black or African American	624	3.5
American Indian and Alaska Native	87	0.5

Subject	Number	Percent
Asian	206	1.1
Native Hawaiian and Other Pacific Islander	17	0.1
Some Other Race	188	1.0
HISPANIC OR LATINO		
Total population	17,963	100.0
Hispanic or Latino (of any race)	551	3.1
Mexican	460	2.6
Puerto Rican	31	0.2
Cuban	2	0.0
Other Hispanic or Latino [5]	58	0.3
Not Hispanic or Latino	17,412	96.9
HISPANIC OR LATINO AND RACE		
Total population	17,963	100.0
Hispanic or Latino	551	3.1
White alone	349	1.9
Black or African American alone	14	0.1
American Indian and Alaska Native alone	10	0.1
Asian alone	0	0.0
Native Hawaiian and Other Pacific Islander alone	2	0.0
Some Other Race alone	110	0.6
Two or More Races	66	0.4
Not Hispanic or Latino	17,412	96.9
White alone	16,522	92.0
Black or African American alone	453	2.5
American Indian and Alaska Native alone	21	0.1
Asian alone	175	1.0
Native Hawaiian and Other Pacific Islander alone	5	0.0
Some Other Race alone	21	0.1
Two or More Races	215	1.2
RELATIONSHIP		
Total population	17,963	100.0
In households	16,243	90.4
Householder	7,086	39.4
Spouse [6]	2,903	16.2
Child	4,361	24.3
Own child under 18 years	3,353	18.7
Other relatives	591	3.3
Under 18 years	247	1.4
65 years and over	70	0.4
Nonrelatives	1,302	7.2
Under 18 years	117	0.7
65 years and over	46	0.3
Unmarried partner	546	3.0
In group quarters	1,720	9.6
Institutionalized population	136	0.8
Male	33	0.2
Female	103	0.6
Noninstitutionalized population	1,584	8.8
Male	878	4.9
Female	706	3.9
HOUSEHOLDS BY TYPE		
Total households	7,086	100.0
Family households (families) [7]	4,115	58.1
With own children under 18 years	1,781	25.1
Husband-wife family	2,903	41.0
With own children under 18 years	1,024	14.5
Male householder, no wife present	346	4.9
With own children under 18 years	212	3.0
Female householder, no husband present	866	12.2
With own children under 18 years	545	7.7

Subject	Number	Percent
Nonfamily households [7]	2,971	41.9
Householder living alone	2,429	34.3
Male	1,009	14.2
65 years and over	250	3.5
Female	1,420	20.0
65 years and over	844	11.9
Households with individuals under 18 years	1,941	27.4
Households with individuals 65 years and over	2,085	29.4
Average household size	2.29	(X)
Average family size [7]	2.91	(X)
HOUSING OCCUPANCY		
Total housing units	8,007	100.0
Occupied housing units	7,086	88.5
Vacant housing units	921	11.5
For rent	433	5.4
Rented, not occupied	28	0.3
For sale only	178	2.2
Sold, not occupied	21	0.3
For seasonal, recreational, or occasional use	38	0.5
All other vacants	223	2.8
Homeowner vacancy rate (percent) [8]	3.8	(X)
Rental vacancy rate (percent) [9]	13.9	(X)
HOUSING TENURE		
Occupied housing units	7,086	100.0
Owner-occupied housing units	4,440	62.7
Population in owner-occupied housing units	10,460	(X)
Average household size of owner-occupied units	2.36	(X)
Renter-occupied housing units	2,646	37.3
Population in renter-occupied housing units	5,783	(X)
Average household size of renter-occupied units	2.19	(X)

X Not applicable.

[1] Other Asian alone, or two or more Asian categories.

[2] Other Pacific Islander alone, or two or more Native Hawaiian and Other Pacific Islander categories.

[3] One of the four most commonly reported multiple-race combinations nationwide in Census 2000.

[4] In combination with one or more of the other races listed. The six numbers may add to more than the total population, and the six percentages may add to more than 100 percent because individuals may report more than one race.
[5] This category is composed of people whose origins are from the Dominican Republic, Spain, and Spanish-speaking Central or South American countries. It also includes general origin responses such as "Latino" or "Hispanic."
[6] "Spouse" represents spouse of the householder. It does not reflect all spouses in a household. Responses of "same-sex spouse" were edited during processing to "unmarried partner."
[7] "Family households" consist of a householder and one or more other people related to the householder by birth, marriage, or adoption. They do not include same-sex married couples even if the marriage was performed in a state issuing marriage certificates for same-sex couples. Same-sex couple households are included in the family households category if there is at least one additional person related to the householder by birth or adoption. Same-sex couple households with no relatives of the householder present are tabulated in nonfamily households. "Nonfamily households" consist of people living alone and households which do not have any members related to the householder.

[8] The homeowner vacancy rate is the proportion of the homeowner inventory that is vacant "for sale." It is computed by dividing the total number of vacant units "for sale only" by the sum of owner-occupied units, vacant units that are "for sale only," and vacant units that have been sold but not yet occupied; and then multiplying by 100.
[9] The rental vacancy rate is the proportion of the rental inventory that is vacant "for rent." It is computed by dividing the total number of vacant units "for rent" by the sum of the renter-occupied units, vacant units that are "for rent," and vacant units that have been rented but not yet occupied; and then multiplying by 100.
Source: U.S. Census Bureau, 2010 Census.