

**FEASIBILITY STUDY  
FOR  
SHARED SERVICE  
AND  
RESOURCE  
DEVELOPMENT**

SOUTHERN HILLS JOINT VOCATIONAL SCHOOL DISTRICT  
9193 HAMER RD  
GEORGETOWN, OH 45121

COLLABORATING PARTNER:  
BROWN COUNTY EDUCATIONAL SERVICE CENTER  
325 W. STATE STREET, BLDG.A, SUITE 2  
GEORGETOWN, OH 45121

**SECTION I**

**CONTACT**

**INFORMATION**

## Section 1 Contact Information

Main Applicant: Southern Hills Joint Vocational School  
9193 Hamer Road  
Georgetown, OH 45121  
Phone: (937) 378-6131  
Fax: (937) 378-4577  
Website: [www.shcc.k12.oh.us](http://www.shcc.k12.oh.us)

Application Contact  
Information: Kevin Kratzer, Superintendent  
Southern Hills JVS  
9193 Hamer Road  
Georgetown, OH 45121  
Brown County  
(937) 378-6131 EXT 303  
[Kevin.kratzer@shctc.k12.oh.us](mailto:Kevin.kratzer@shctc.k12.oh.us)

**SECTION 2**

**COLLABORATIVE**

**PARTNER**

## **Section 2**

### **Collaborative Partner**

**Collaborating Entity:** Brown County Educational Service Center  
325 W. State Street, Bldg A, Suite 2  
Georgetown, OH 45121  
Phone: (937) 378-6118  
[www.brown.k12.oh.us](http://www.brown.k12.oh.us)

**Collaborative Partner**  
**Contact Information:** James Frazier, Superintendent  
Brown County ESC  
325 W. State Street, Bldg A, Suite 2  
Georgetown, OH 45121  
(937) 378-6118  
[James.frazier@brown.k12.oh.us](mailto:James.frazier@brown.k12.oh.us)

**SECTION 3**

**PROJECT**

**INFORMATION**

**SECTION 3**  
**Project Information**

The Southern Hills Joint Vocational School District proposes a feasibility study to professionally analyze the hypothesis that significant tax dollars can be saved by sharing facilities and personnel with Collaborating Partner, Brown County Educational Service Center.

*The Southern Hills Joint Vocational School District / Brown County Educational Service Center Shared Service and Resource Development Project (SSRDP)* is a proposed shared service venture between two educational service entities who share many of the same clients as well as the same vision for efficient, high quality educational services delivered to a diverse client base that includes students, staff and community in the Brown County and Highland County areas of southern Ohio.

The Southern Hills Joint Vocational School District (SHJVSD) serves high school age students in both academic and career development disciplines as well as adult students, all who are pursuing specific skill training to better meet the ever increasing demands of an increasingly technical employment landscape. The SHJVSD continues to add technical programs for both secondary and adult education students and has recently added engineering and biotechnology courses to the list of career programs offered. The biotechnology program offers students the skills necessary to enter the workforce directly from the program into the following occupations: Pharmaceutical technician, Laboratory assistant/technician, Field research, Agri-science technician, and Biotechnology communications specialist/sales and with additional post-secondary education may qualify the student to enter the fields of biomedical engineer, Pharmaceutical research, Food science Engineer and Medical devices engineer.

The SHJVSD also continues to act as a general community resource for both the private and public sector in providing material resources in terms of meeting space and use of technology including the use of a firing range on the property that is utilized not only by the adult education police academy and concealed carry firearms training, but by local public safety forces for continuing training.

The SHJVSD serves Western Brown Local, Fayetteville Perry Local, Eastern Local, Ripley Union Lewis Huntington Local and Georgetown Exempted Village School Districts in Brown County and the Bright Local School District in Highland County.

The problem currently existing is the need by both entities for a facility and a need by both entities to reduce costs. As a result of this growth in not only the secondary education fields, but in the increasing demand for continuing technical training for adults, the SHJVSD has proposed converting what is now the district administrative and Board of Education Offices into a lab setting for the Biotechnology program and moving the administrative, Board of Education and some adult education programs to a proposed new building on the same campus.

The Brown County Educational Service Center (BCESC) is an educational service center that provides professional educational services to Western Brown Local, Fayetteville Local, Eastern Local, Ripley Union Lewis Local and Georgetown Exempted Village Local School Districts in Brown County. Areas of shared services include Alternative Schooling , Gifted & Talented, Kindergarten Early Entrance , Pre-kindergarten , Special Education, Connective Services, Cooperative Services, Student Events & Activities, Informational Media, Online Course Offerings, Professional Development, Response To Intervention,

School Improvement Services, Support Services, Teacher Focused Services, Technology, Teacher Grants, Web Links, Master Teacher, Health Insurance Consortium and other Administrative services. Brown County ESC also collaborates on a regional level in southern Ohio with other Educational Service Centers, ITC's and ODE regional units.

The BCESC currently occupies and leases space from the county Fair Board in a 40 year old pole building on the grounds of the Brown County Fairgrounds that was built in the 1970's as "temporary" office space after the county court house was severely damaged in a fire. The growth of the BCESC in services offered and shared with client districts as well as in personnel growth to meet the increasing demand for services has created a most difficult work environment with conference room meeting spaces converted into office type cubicles, lack of ADA compliant facilities, increasing maintenance concerns, and grossly deficient access to technology are among the most pressing needs. There is no appropriate office space in the Brown County area available for lease that is sufficient or does not have the same or similar material concerns. The BCESC leases their current office space for \$52,000 per year from the Brown County Fair Board.

The feasibility study would analyze the potential strategy to share facilities with the SHJVSD in a new building in lieu of the purchase of property and construction of a separate facility by the BCESC that will be providing educational services to essentially the same client base. A significant financial savings will be realized not only in the sharing of the physical facilities (including land acquisition, utilities, technology, etc.) but also in the sharing of personnel in various administrative services that will not need to be duplicated. Both of these anticipated savings are continuous in nature.

The feasibility study would analyze the strategy of the partner organizations to more efficiently meet the education and training needs of current clients, students and adult education. The project will also respond to the current changes in economic demands for local and regional government services. All public services agencies struggle to meet growing demands with shrinking resources, including facilities and technology for continued training of local public safety/service personnel, support in the areas of technology and continuing education of public employees and as a general community resource in training residents for job placement and to meet the demands of economic development.

The scope of the feasibility study would be to analyze shared facility and personnel benefits to partner entities and their customers. The end point of the feasibility study would be cost effective architectural drawings and recommendations for shared facilities as well as management consultant recommendations for shared functions and personnel.

**Project Type**

**3.07**

The grant request is for the purpose of funding a feasibility study to quantify and clarify shared service opportunities for the Southern Hills JVSD and the Brown County ESC.

**Targeted Approach**

**3.10**

The feasibility study would target the sharing of services in areas of facility construction/operation, support functions and educational functions.

**Anticipated return on investment**

**3.08**

The anticipated return on the investment is simply explained by the elimination of duplication of building separate facilities and the maintenance of the continuing operation expenses in the construction of separate administrative and facilities by the individual partners (The Southern Hills Joint Vocational School District and the Brown County Educational Service Center) as well as the savings in continuing personnel expenses through the elimination or combination of various personnel and administrative positions.

**Probability of success**

**3.08**

The proposal's success is virtually guaranteed in that the most costly building project and continuing operating expenses would be entirely eliminated (BCESC project which includes land acquisition and development), with a modest expansion of the building program by the SHJVSD. An additional continued savings in continuing personnel expenses through the elimination and/or combination of various personnel and administrative positions also guarantees success. In the past both SHJVSD and BCESC have collaborated with each other and multiple entities in successful shared service projects. They are both structurally and organizationally consortia of multiple school districts.

**Plans to replicate or scale the proposal**

**3.08**

With the approval of the grant for a feasibility study, additional political subdivision partners will be approached and offered inclusion in the partnership. Additional partners will cause the scale of the proposed building project to increase based on their stated current and projected needs relevant to the current changes in economic demands for local and regional government services. The concept of an ESC and a JVSD sharing space and personnel could be replicated in many rural parts of Ohio based upon the anticipated success of the project.

## **Collaboration Project**

### **3.08**

The SSRDP proposal is not part of a larger consolidation effort by the applicant and collaborative partner(s), but is an effort to share services and resources used, and to an extent, provided by the two primary agencies and any potential partners.

## **Response to current economic demands**

### **3.08**

The proposed project is in direct response to current substantial changes in economic demands made on all public service agencies. The mandate from the tax payers to be more efficient and better stewards of tax payer monies requires that all public service agencies do everything possible to maximize the potential return on every tax dollar expended. This, combined with the current economic reality of fewer tax dollars available in a depressed economy, requires public service agencies to find new ways to work together to realize the common goal of maximizing the potential return on every tax dollar expended. A study completed by the Ohio Educational Service Center Association published in May of 2010 found that for every dollar of State funding provided to an Educational Service center approximately \$26 dollars in programs and services were delivered to school district, students and teachers. ([http://www.oesca.org/pages/uploaded\\_files/ESC%20Overview%2003222010.pdf](http://www.oesca.org/pages/uploaded_files/ESC%20Overview%2003222010.pdf)) This model provides additional opportunities for the Brown County Service Center to expand shared services opportunities to additional entities.

This type of business model is also utilized by the SHJVD whose Levies need to be approved by taxpayers in all associate districts and the same JVSD millage rate applied to all associate districts within the JVSD, that allows the corporate body of taxpayers to fund specific career training as a group at a reduced cost over what each local school district would have to fund for specific technical career training for their individual school district(s). This project allows the JVSD to expand 21st century workforce development opportunities for students by moving the SHJVSD Administrative offices to make room for the additional student classroom.

## **Intent to implement recommendations of a performance or any other audit**

### **3.08**

This proposal is not in response to a recommendation of a performance or other audit. The SHJVSD and the BCESC have collaborated in the past in various projects that involved the training of various educators from different school districts to increase the efficiency of delivery of said training and services as well as of administrative services and teaching services on a contractual basis. This proposal is for a feasibility study to create options and recommendations to move the shared service model forward.

## **How the project facilitates an improved business environment and/or promotes community attraction**

### **3.08**

The proposal facilitates an improved business environment and promotes community attraction through the combination of the physical work space and related operating expenses as well as the consolidation and the sharing of personnel in various administrative services that will not need to be duplicated. The proposal will also allow the SHJVSD and the BCEESC to offer a more streamlined and efficient delivery of services in all of the following disciplines in education:

- Secondary academic education of students
- Career and Technical education to both secondary and adult students
- Continuing education of educational personnel
- Continuing education of personnel in other political subdivisions
- Partnerships with private industry in developing student and adult training programs for private sector career development

# **SECTION 4**

## **FINANCIAL**

## **DOCUMENTATION**

**SECTION 4**  
**Financial Documentation**

**Proposal Request**  
**2.03/3.11**

The request is for a grant in the amount of \$100,000.

**In-Kind Match**  
**2.06**

The match shall be as follows:

1. Southern Hills Joint Vocational School District
  - a. \$10,000 Cash match
  - b. \$10,000 IN-KIND Personnel, Supplies, Materials, and/or contracted services
2. Brown County Educational Service Center
  - a. \$10, 000 IN-KIND Personnel, Supplies, Materials and/or contracted services.
3. Southern Hills Joint Vocational School District
  - a. In the event the shared facility project moves forward upon completion of the feasibility study; the SHJVSD currently owns a \$60,000 building site for that purpose.

**Percentage Match**  
**3.08**

The \$90,000 match is 90% of the \$100,000 grant request.

BCESC/SHJVS  
Administrative  
Office

Feasibility Study Budget LGIF Grant  
2.03/3.11

2.28.12  
v1.0

Construction Estimate \$  
1,700,000.00

Land Survey	0.35%	\$5,865
Soil Borings / Phase I Envir. Report	0.25%	\$4,250
Personel Analysis	1.00%	\$17,000
Construction Testing	1.00%	\$17,000
Printing - Bid Documents	0.00%	\$0
Builders Risk Insurance	0.00%	\$0
Pre-Construction Management	0.50%	\$8,500
Design Professional - Feasability Study	1.94%	\$32,895
Commissioning	0.30%	\$5,100
Non-Construction Contingency	0.56%	\$9,390
<b>Sub-Total Feasibility Study</b>		<b>\$100,000</b>



CHARLIE JAHNIGEN  
AIA, LEED AP  
Vice President

4805 Montgomery Road Suite 400  
Cincinnati, Ohio 45212  
cjahnigen@shp.com  
www.shp.com

513.381.2112 main  
513.381.5121 fax  
513.266.6966 cell

**3.08**

**Three Years of financial projections identifying anticipated savings**

**Three years of financial projections identifying anticipated savings are derived from the following:**

If the SHJVSD were to engage in a building project as a corporate individual they would reasonably anticipate the following annual projected expenses:

Bond Service on a 6275 sq. ft. building constructed at an estimated \$221.20 per sq. ft.	=	\$ 96,039
Annual utility expense of \$1.50 per sq. ft.	=	\$ 9,412
Annual personnel expenses including benefits at current staffing levels	=	\$ 432,480
		<hr/>
<b>Total anticipated annual expenses for SHJVSD individual project</b>	<b>=</b>	<b>\$537,931</b>

If the Brown County ESC were to engage in a building project as a corporate individual they would reasonably anticipate the following annual projected expenses:

Bond Service on land & a 8606 sq. ft. building constructed at an estimated \$182.00 per sq. ft.	=	\$ 112,430
Annual utility expense of \$1.50 per sq. ft.	=	\$ 12,909
Annual personnel expenses including benefits at current staffing levels	=	\$ 615,454
		<hr/>
<b>Total anticipated annual expenses for SHJVSD individual project</b>	<b>=</b>	<b>\$ 740,793</b>

If the SHJVDC & BCESC were to engage in a shared building project as a corporate body they would reasonably anticipate the following annual projected expenses:

Bond Service on a 9268 sq. ft. building constructed at an estimated \$178.00 per sq. ft.	=	\$ 113,634
Annual utility expense of \$1.50 per sq. ft.	=	\$ 8,419
Annual personnel expenses including benefits at current staffing levels	=	\$ 565,760
		<hr/>
<b>Total anticipated annual expenses for SHJVSD individual project</b>	<b>=</b>	<b>\$ 687,813</b>

The two agencies operating as individual entities on identical projects have a combined anticipated annual expense based on projected bond service on the building and land acquisitions and projected utility and personnel expenses of: \$1,278,724

The two agencies operating on a shared basis for both building and personnel expenses have an anticipated annual expense of \$687,813

**Annual anticipated projected savings of \$590,911 are anticipated with a three year anticipated projected savings of \$1,772,733**

**With a projected total building cost of a shared facility of \$ 1,649,734, and the 3 year anticipated projected savings of \$1,772,733 with a shared building and personnel project, the total savings percentage over a three year period is projected at**

**107.4%**

BCESC/SHJVS Administrative Office

Program Options

2.20.12

v1.4 - Worksheet 1-Part 1

<i>SHJVS</i> <i>ADMINISTRATIVE OFFICE</i>	<i>QTY</i>	<i>SF</i>	<i>AREA</i>	<i>STAFF</i>
Reception	1	300	300	
Secretary -	1	200	200	1
Superintendent's Office -	1	300	300	1
Treasurer's Office -	1	200	200	1
Assistant Treasure -	1	150	150	1
Office -	1	150	150	1
Board Room	1	750	750	
Workroom	1	200	200	
Toilet	1	50	50	
Small Conference	1	1000	1000	
Large Conference	1	1200	1200	
EMIS	1	150	150	1
Technology	1	150	150	
Kitchen	1	150	150	
<b>SUBTOTAL</b>			<b>4950</b>	<b>6</b>

<b>Custodial / Restroom / Mechanical</b>	<b>1</b>	<b>500</b>	<b>500</b>
--	----------	------------	------------

<b>FACILITY SUBTOTAL</b>			<b>5,450</b>
--------------------------	--	--	--------------

Corridors	10%		526
Construction Factor	5%		299

<b>GROSS SQUARE FOOTAGE SHJVSD</b>			<b>6,275</b>
<i>Utility Cost (\$1.50 Sq. Ft.) annual</i>			<i>\$9,412</i>

<b>Cost per sq. ft.</b>		<b>\$ 221.40</b>
<b>Total</b>		<b>\$ 1,389,223</b>
<b>Land purchase</b>		<b>\$ -</b>
<b>SHJVSD only Building Grand Total</b>		<b>\$ 1,389,223</b>

BCESC/SHJVS Administrative Office

Program Options

2.20.12

v1.4 – Worksheet 1-Part 2

<b>BCESC</b>				
<b>ADMINISTRATIVE OFFICE</b>	<b>QTY</b>	<b>SF</b>	<b>AREA</b>	<b>STAFF</b>
Reception	1	300	300	
Secretary	1	200	200	1
Secretary	1	150	150	1
Secretary	1	150	150	1
Superintendent's Office	1	300	300	1
Treasurer's Office	1	325	325	2
Technology	1	200	200	2
Psychology	1	150	150	4
Speech Therapist	1	150	150	1
Office -	1	150	150	1
Office -	1	150	150	1
Office -	1	150	150	1
Office -	1	150	150	1
Office -	1	150	150	1
Office -	1	150	150	1
Office -	1	150	150	1
Office -	1	150	150	1
Storage	1	500	500	
Small Conference	1	800	800	
Large Conference	1	1200	1200	
Board Room	1	450	450	
Workroom	1	250	250	
Kitchen	1	300	300	
Toilet	2	50	100	
<b>SUBTOTAL</b>			<b>6575</b>	<b>20</b>

<b>Custodial / Restroom / Mechancial</b>	1	900	<b>900</b>
<b>FACILITY SUBTOTAL</b>			<b>7,475</b>
Corridors	10%		721
Construction Factor	5%		410

<b>BCESC individual facility</b>	<b>Cost per sqft</b>		<b>\$ 182.00</b>
	<b>Total</b>		<b>\$ 1,566,320</b>
	<b>Land purchase/develop.</b>		<b>\$ 60,000</b>
	<b>BUILDING GRAND TOTAL</b>		<b>\$ 1,626,320</b>

6

Individual Building projects totals			
SHJVS individual	Subtotal		\$ 1,389,223
BCESC individual	Subtotal		\$ 1,626,320
Individual Building projects	Total		\$ 3,015,543

Individual -vs- Shared Personnel costs	current	Shared costs
SHJVS individual Personnel cost	\$432,480.00	\$374,000.00
BCESC individual Personnel Cost	\$615,454.00	\$191,760.00
Total Current personnel	\$1,047,934.00	\$565,760.00

<b>Total Proposed Combined Personnel Savings</b>	<b>\$482,174.00</b>
	<b>53.99%</b>

Finance/Bond information				
	Total Annual payment		Annual Avg. Int.	1st Yr Int.
Projected Bond @3.125% interest for 20 years				
BCESC Individual (P+I)	\$112,430.00		\$31,114.00	\$29,761.00
SHJVSD Individual (P+I)	\$96,039.00		\$26,578.00	\$25,422.00
Individual annual payments total	\$208,469.00			
Life of bonds total individual interest payments @3.125%		\$1,153,838.84		
<b>1st year Individual interest payments totals</b>				\$55,183.00
Shared Service Proposed annual payment total	\$113,634.00		\$31,447.00	\$30,080.00
Life of bond total shared interest payments @3.125%		\$628,942.85		
<b>1st year Shared interest payment total</b>				\$30,080.00
Total interest payment dollar amount savings		\$524,895.99		
Shared Annual payment dollar Savings	\$94,835.00			
% of bond interest savings life of loan		54.51%		
Annual total Payment savings	54.51%			

<b>GROSS SQUARE FOOTAGE- BCESC individual</b>		<b>8,606</b>
<b>BCESC Individual Utility Cost (\$1.50 Sq. Ft.) annual</b>		<b>\$12,909</b>

<b>SHJVS + BCESC individual sq. footage buildings</b>		<b>14,881</b>
<b>Total Utility Cost \$1.50 Sq. Ft. annual for individual facilities</b>		<b>\$22,321</b>
<b>Utility Cost \$1.50 Sq. Ft. annual shared facility</b>		<b>\$13,902</b>
<b>Annual Utility Cost Savings for shared facility</b>		<b>\$8,419</b>

BCESC/SHJVS Administrative Office  
 Program Options  
 2.20.12

v1.4 – Worksheet 1 – Part 3

Combined ADMINISTRATIVE OFFICE		QTY	SF	AREA	STAFF
Reception		1	300	300	0
Secretary		1	0	0	1
Secretary		1	150	150	0
Secretary		1	0	0	1
Superintendent's Office		1	300	300	1
Treasurer's Office		1	200	200	1
Assistant Treasurer's Office		1	150	150	1
Technology		1	200	200	2
Psychology		1	0	0	4
Speech Therapist		1	0	0	0
Office		1	150	150	1
Office		1	150	150	1
Office		1	150	150	1
Office		1	150	150	1
Office		1	150	150	1
Office		1	150	150	1
Office		1	150	150	1
Office		1	150	150	1
Secretary		1	200	200	1
Superintendent's Office		1	300	300	1
Treasurer's Office		1	200	200	1
Assistant Treasure		1	150	150	1
Office		1	150	150	1
Toilet		2	50	100	1
EMIS		1	150	150	1
Small Conference		1	800	800	1
Large Conference		1	1200	1200	1
Board Room		1	450	450	1
Workroom		1	200	200	1
Kitchen		1	250	250	1
Storage		1	600	600	1
Technology / Servers		1	50	50	1

**SUBTOTAL**

Custodial / Restroom / Mechanical	1	900	900
-----------------------------------	---	-----	-----

**FACILITY SUBTOTAL**

8,050

Corridors	10%		777
Construction Factor	5%		441

**GROSS SQUARE FOOTAGE**

9,268

Utility Cost \$1.50 Sq. Ft. annual

\$13,902

**Combined ADMINISTRATIVE OFFICE**

AREA

SF

QTY

STAFF

Reception	0.749543	508.3609234	381.0384213	1.134
Secretary	0.740176	522.3737193	386.6486505	1.1412
Secretary	0.73081	536.3865151	391.9963698	1.1483
Secretary	0.721443	550.399311	397.0815793	1.1554
Superintendent's Office	0.712076	564.4121068	401.9042789	1.1625
Treasurer's Office	0.702709	578.4249027	406.4644687	

Total Current/Individual costs 1st year (Personnel+ Utilities+ Annual Bond Payment)		\$1,278,724.31
Total Combined costs 1st year (Personnel + Utilities+ Annual Bond Payment )		\$693,296.25
Total Savings 1st year		<u>\$ 585,428.06</u>
<b>1st year % Anticipated Savings</b>	<b>54.22%</b>	

<b>Anticipated 3 Year Savings</b>		
Bond Savings for 3 years		\$284,505.00
Personnel Savings for 3 years		\$1,446,522.00
Utility Cost savings for 3 years		\$25,257.19
3 year personnel & Utility Savings		<u>\$1,756,284.19</u>

3 year individual projects /personnel/utility/bond costs		\$3,836,172.94
3 year Combined project /personnel/utility/building/finance/bond costs		\$2,079,888.75
3 year Combined project /personnel/utility/bond anticipated savings		<u>\$1,756,284.19</u>

3 year % Anticipated Savings	54.22%
------------------------------	--------



## **Section 4**

### **Cost Benchmarking**

The anticipated costs and savings related to shared facilities and utilities were benchmarked by a professional architect.

Charlie Jahnigen  
AIA, LEED AP  
SHP Leading Design  
4805 Montgomery Rd., Suite 400  
Cincinnati, OH 45212

The anticipated costs and savings related to shared personnel were benchmarked by the Superintendents and Treasurers of the Southern Hills Joint Vocational School District and Brown County Educational Service Center.

# **SECTION 5**

## **SUPPORTING**

## **DOCUMENTATION**

**SOUTHERN HILLS JOINT VOCATIONAL  
BOARD of EDUCATION**

**RESOLUTION OF SUPPORT**

**WHEREAS**, the Southern Hills Joint Vocational Board of Education is committed to providing opportunities for youth and adults to enter, compete, and advance in the ever-changing economic demands of the 21<sup>st</sup> century; and

**WHEREAS**, the Southern Hills Joint Vocational Board of Education is committed to providing the aforementioned educational opportunities in a manner which promotes stewardship of tax dollars, efficiency of operations, shared services, and improved business operations; and

**WHEREAS**, it has been determined the administrative offices of the Southern Hills Joint Vocational Board of Education need to be relocated due to expanding needs for 21<sup>st</sup> century student programming within the Southern Hills Career Center.

**NOW, THEREFORE, BE IT RESOLVED** by the Southern Hills Joint Vocational Board of Education as follows:

**SECTION I**

That the Southern Hills Joint Vocational Board of Education hereby determines the need to support and authorize the administration to apply for an Ohio Local Government Innovation Grant in the amount of \$100,000 and to abide by the terms and conditions of said grant application.

**SECTION II**

That the Southern Hills Joint Vocational Board of Education resolves to execute a partnership agreement with the Brown County Educational Service Center Governing Board as a Collaborative Partner within the Local Government Innovation Fund Grant for the purpose of studying the feasibility of a shared facility which will promote the goal of shared efficiencies in the areas of facility construction/operations, administrative, technical, clerical and educational functions.

**SECTION III**

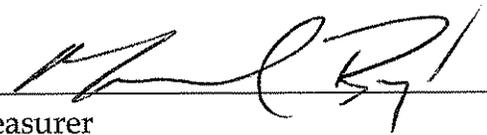
It is found and determined that all formal actions of this Board concerning or related to the adoption of this Resolution were adopted in an open meeting of this Board, and all deliberations of this Board and any of its committees that resulted in such formal actions were adopted in meetings open to the public, in compliance with all applicable requirements of the Ohio Revised Code.

Mr. Steve Cox moved and Mr. Dick Colwell seconded the motion that the above Resolution be adopted.

Upon roll call and the adoption of the Resolution, the vote was as follows:

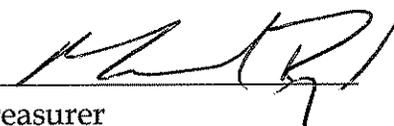
Yeas: Cox, Colwell, Ferguson, Creighton, Holden, Applegate,  
Pride  
Nays: None

**ADOPTED** this 22nd day of February, 2012

  
\_\_\_\_\_  
Treasurer

**CERTIFICATE**

The undersigned hereby certifies that the foregoing is a true and correct copy of a Resolution adopted at a meeting held on the 22nd day of February, 2012, together with a true and correct extract from the minutes of said meeting to the extent pertinent to consideration and adoption of said Resolution.

  
\_\_\_\_\_  
Treasurer

**BROWN COUNTY EDUCATIONAL SERVICE CENTER  
GOVERNING BOARD**

**RESOLUTION OF SUPPORT**

**WHEREAS**, the Brown County Educational Service Center Governing Board is committed to providing opportunities for youth and adults to enter, compete, and advance in the ever-changing economic demands of the 21<sup>st</sup> century; and

**WHEREAS**, the Brown County Educational Service Center Governing Board is committed to providing the aforementioned educational opportunities in a manner which promotes stewardship of tax dollars, efficiency of operations, shared services, and improved business operations; and

**WHEREAS**, it has been determined the administrative offices of the Brown County Educational Service Center Governing Board need to be relocated due to expanding needs for 21<sup>st</sup> century student programming within the Southern Hills Career Center.

**NOW, THEREFORE, BE IT RESOLVED** by the Brown County Educational Service Center Governing Board as follows:

**SECTION I**

That the Brown County Educational Service Center Governing Board hereby determines the need to support and authorize the administration to apply for an Ohio Local Government Innovation Grant in the amount of \$100,000 and to abide by the terms and conditions of said grant application.

**SECTION II**

That the Brown County Educational Service Center Governing Board resolves to execute a partnership agreement with the Southern Hills Joint Vocational School District Board of Education as a Collaborative Partner within the Local Government Innovation Fund Grant for the purpose of studying the feasibility of a shared facility which will promote the goal of shared efficiencies in the areas of facility construction/operations, administrative, technical, clerical and educational functions.

SECTION III

It is found and determined that all formal actions of this Board concerning or related to the adoption of this Resolution were adopted in an open meeting of this Board, and all deliberations of this Board and any of its committees that resulted in such formal actions were adopted in meetings open to the public, in compliance with all applicable requirements of the Ohio Revised Code.

James Castle moved and Kenneth Snider seconded the motion that the above Resolution be adopted.

Upon roll call and the adoption of the Resolution, the vote was as follows:

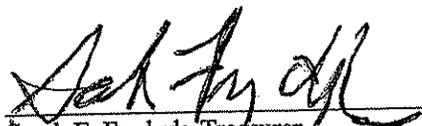
Yeas: 5	Nays: 0
Castle, Snider, Burwinkel, Ferguson, Mount	

ADOPTED this 22nd day of February, 2012.

  
\_\_\_\_\_  
Sarah E. Frydryk, Treasurer  
Brown County Educational Service Center

CERTIFICATE

The undersigned hereby certifies that the foregoing is a true and correct copy of a Resolution adopted at a meeting held on the 22<sup>nd</sup> day of February, 2012, together with a true and correct extract from the minutes of said meeting to the extent pertinent to consideration and adoption of said Resolution.

  
\_\_\_\_\_  
Sarah E. Frydryk, Treasurer  
Brown County Educational Service Center

## **Partnership Agreement**

This is a Partnership Agreement (the "Agreement") made on the 22<sup>nd</sup> day of February, 2012. The Partners in this agreement are as follows:

Southern Hills Joint Vocational  
Board of Education  
9193 Hamer Road  
Georgetown, OH 45121

Brown County Educational Service  
Center Governing Board  
325 W. State Street, Bldg A, Suite 2  
Georgetown, OH 45121

### **The Partnership:**

The Partners wish to become collaborative partners for the purpose of a feasibility study of a shared facility. The terms and conditions of their Partnership will be outlined in this agreement. Upon execution the agreement is effective on 22 February, 2012. The Partnership Agreement shall be null and void should the Local Government Innovation Fund Grant not be funded. The Partnership's primary place of business will be Southern Hills Joint Vocational District. The Partnership will be governed under the laws of the State of Ohio. The Partnership's primary purpose is to study the feasibility of a shared facility which will promote efficiencies of operation.

### **Contribution:**

Upon condition of the funding of the feasibility study, the partners agree to the following matching contributions:

- 1) SHJVSD - \$10,000 in matching funds and \$10,000 in-kind
- 2) BCESC - \$10,000 in-kind
- 3) At the conclusion of the feasibility study and in the event the shared facility is constructed SHJVSD currently owns a building site for said purpose valued at \$60,000.

### **Accounting:**

The Southern Hills Joint Vocational Board of Education shall be the lead agency and Fiscal Agent.

**New Partners:**

The Partnership will amend this agreement to include new partners upon the written and unanimous vote of all partners.

**Withdrawal:**

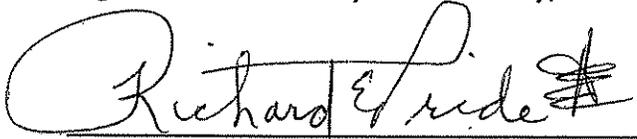
The Partners hereby reserve the right to withdraw from the Partnership with (90) ninety days' notice to the fiscal agent

**Dissolution:**

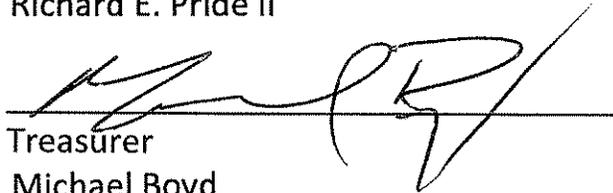
The Partnership may be dissolved by majority vote.

All Partners signed hereto agree to the above stated agreement.

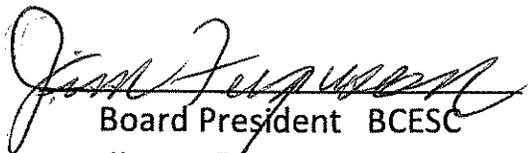
Signed this 22<sup>nd</sup> day of February, 2012.



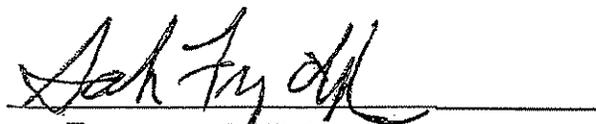
Board President  
Richard E. Pride II



Treasurer  
Michael Boyd



Board President BCESC  
Jimmy Ferguson



Treasurer BCESC  
Sally Frydryk

# **SECTION 5**

# **AUDITS**



**Mary Taylor, CPA**  
Auditor of State

**Southern Hills Joint Vocational  
School District  
Brown County, Ohio**

**General Purpose External Financial Statements  
For the Fiscal Year Ended June 30, 2009**

**Local Government Services Section**

*Southern Hills Joint Vocational School District  
Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2009  
Unaudited*

---

**Contacting the School District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have any questions about this report or need additional information, contact Michael Boyd, Treasurer at Southern Hills Joint Vocational School District, 9193 Hamer Road, Georgetown, Ohio 45121 or e-mail at [mike\\_shc@scoca-k12.org](mailto:mike_shc@scoca-k12.org).

*Southern Hills Joint Vocational School District*  
*Statement of Net Assets*  
*June 30, 2009*

	Governmental Activities
<i>Assets</i>	
Equity in Pooled Cash and Cash Equivalents	\$8,676,797
Accrued Interest Receivable	93,859
Prepaid Items	14,461
Materials and Supplies Inventory	887
Inventory Held for Resale	12,139
Intergovernmental Receivable	31,127
Property Taxes Receivable	2,355,112
Cash and Cash Equivalents with Escrow Agents	6,602
Capital Assets:	
Land	339,053
Depreciable Capital Assets, Net	12,765,785
<i>Total Assets</i>	24,295,822
<i>Liabilities</i>	
Accounts Payable	1,050
Accrued Wages and Benefits Payable	467,252
Contracts Payable	273,541
Accrued Interest Payable	2,238
Intergovernmental Payable	91,134
Deferred Revenue	1,786,127
Retainage Payable	6,602
Long-Term Liabilities:	
Due Within One Year	228,261
Due in More Than One Year	3,843,926
<i>Total Liabilities</i>	6,700,131
<i>Net Assets</i>	
Invested in Capital Assets, Net of Related Debt	10,713,407
Restricted for Capital Outlay	2,086,397
Restricted for Food Service	326,565
Restricted for Adult Education	590,832
Restricted for Classroom Facilities	776,650
Restricted for Other Purposes	253,149
Restricted for Set-Asides	20,297
Unrestricted	2,828,394
<i>Total Net Assets</i>	\$17,595,691

See accompanying notes to the basic financial statements

**Southern Hills Joint Vocational School District**  
**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, Contributions and Interest	Governmental Activities
<b>Governmental Activities</b>				
Instruction:				
Regular	\$237,367	\$3,519	\$0	(\$233,848)
Special	32,077	0	175,078	143,001
Vocational	3,816,451	83,129	957,005	(2,776,317)
Adult/Continuing	185,832	74,053	37,112	(74,667)
Support Services:				
Pupils	368,491	0	148,932	(219,559)
Instructional Staff	209,203	0	9,563	(199,640)
Board of Education	45,910	0	0	(45,910)
Administration	616,272	51,469	25,794	(539,009)
Fiscal	382,329	0	0	(382,329)
Business	17,642	18,360	111	829
Operation and Maintenance of Plant	566,361	550	0	(565,811)
Pupil Transportation	29,351	0	1,472	(27,879)
Central	41,162	0	5,000	(36,162)
Operation of Non-Instructional Services:				
Food Service Operations	277,097	98,572	96,269	(82,256)
Extracurricular Activities	5,149	0	0	(5,149)
Interest and Fiscal Charges	28,234	0	0	(28,234)
<b>Total Governmental Activities</b>	<u>\$6,858,928</u>	<u>\$329,652</u>	<u>\$1,456,336</u>	<u>(5,072,940)</u>
<b>General Revenues</b>				
Property Taxes Levied for:				
General Purposes				1,685,650
Capital Outlay				624,312
Grants and Entitlements not Restricted to				
Specific Programs				2,602,104
Unrestricted Gifts and Donations				23
Interest				317,305
Miscellaneous				2,663
<b>Total General Revenues</b>				<u>5,232,057</u>
Change in Net Assets				159,117
<b>Net Assets at Beginning of Year</b>				<u>17,436,574</u>
<b>Net Assets at End of Year</b>				<u>\$17,595,691</u>

See accompanying notes to the basic financial statements

**Southern Hills Joint Vocational School District**  
*Balance Sheet*  
**Governmental Funds**  
 June 30, 2009

	General	Permanent Improvement	OSFC Vocational Renovation Project	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$3,039,525	\$2,796,946	\$613,657	\$2,206,372	\$8,656,500
Materials and Supplies Inventory	0	0	0	887	887
Inventory Held for Resale	0	0	0	12,139	12,139
Accrued Interest Receivable	0	90,292	0	3,567	93,859
Interfund Receivable	35,818	0	0	0	35,818
Intergovernmental Receivable	0	0	0	31,127	31,127
Prepaid Items	12,895	0	0	1,566	14,461
Property Taxes Receivable	1,725,276	629,836	0	0	2,355,112
<b>Restricted Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	20,297	0	0	0	20,297
Cash and Cash Equivalents with Escrow Agents	0	0	6,602	0	6,602
Advances to Other Funds	260,000	0	0	0	260,000
<b>Total Assets</b>	<b>\$5,093,811</b>	<b>\$3,517,074</b>	<b>\$620,259</b>	<b>\$2,255,658</b>	<b>\$11,486,802</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$1,050	\$0	\$0	\$0	\$1,050
Accrued Wages and Benefits Payable	438,168	0	0	29,084	467,252
Contracts Payable	0	0	166,991	106,550	273,541
Interfund Payable	0	0	0	35,818	35,818
Intergovernmental Payable	80,704	0	0	10,430	91,134
Deferred Revenue	1,417,734	553,713	0	10,189	1,981,636
Retainage Payable	0	0	6,602	0	6,602
Advances from Other Funds	0	0	200,000	60,000	260,000
<b>Total Liabilities</b>	<b>1,937,656</b>	<b>553,713</b>	<b>373,593</b>	<b>252,071</b>	<b>3,117,033</b>
<b>Fund Balances</b>					
Reserved for Encumbrances	19,681	26,675	25,659	15,504	87,519
Reserved for Advances	260,000	0	0	0	260,000
Reserved for Property Taxes	307,542	128,595	0	0	436,137
Reserved for Budget Stabilization	20,297	0	0	0	20,297
<b>Unreserved:</b>					
Undesignated, Reported in:					
General Fund	2,548,635	0	0	0	2,548,635
Special Revenue Funds	0	0	0	1,928,176	1,928,176
Capital Projects Funds	0	2,808,091	221,007	59,907	3,089,005
<b>Total Fund Balances</b>	<b>3,156,155</b>	<b>2,963,361</b>	<b>246,666</b>	<b>2,003,587</b>	<b>8,369,769</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$5,093,811</b>	<b>\$3,517,074</b>	<b>\$620,259</b>	<b>\$2,255,658</b>	<b>\$11,486,802</b>

See accompanying notes to the basic financial statements

*Southern Hills Joint Vocational School District  
 Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 June 30, 2009*

**Total Governmental Fund Balances** \$8,369,769

*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. These assets consist of:

Land	339,053	
Other Capital Assets	18,308,154	
Accumulated Depreciation	<u>(5,542,369)</u>	
Total capital assets		13,104,838

Some of the School District's revenues will be collected after fiscal year-end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.

Taxes	132,848	
Intergovernmental	8,116	
Interest	<u>54,545</u>	
		195,509

In the Statement of Activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due. (2,238)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Loans	(366,668)	
Capital Lease	(3,301,583)	
Compensated Absences	<u>(403,936)</u>	
		<u>(4,072,187)</u>

**Net Assets of Governmental Activities** \$17,595,691

See accompanying notes to the basic financial statements

**Southern Hills Joint Vocational School District**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2009**

	General	Permanent Improvement	OSFC Vocational Renovation Project	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes	\$1,672,632	\$619,554	\$0	\$0	\$2,292,186
Intergovernmental	3,554,029	114,786	0	425,886	4,094,701
Interest	0	325,612	6,433	20,551	352,596
Tuition and Fees	788	0	0	143,882	144,670
Rent	550	0	0	0	550
Gifts and Donations	23	0	0	0	23
Customer Sales and Services	2,731	0	0	181,701	184,432
Miscellaneous	1,375	0	0	1,288	2,663
<b>Total Revenues</b>	<b>5,232,128</b>	<b>1,059,952</b>	<b>6,433</b>	<b>773,308</b>	<b>7,071,821</b>
<b>Expenditures</b>					
<b>Current:</b>					
<b>Instruction:</b>					
Regular	203,706	0	32,066	0	235,772
Special	119	0	0	29,131	29,250
Vocational	3,352,798	143,800	17,979	100,136	3,614,713
Adult/Continuing	0	0	0	188,290	188,290
<b>Support Services:</b>					
Pupils	218,353	0	0	137,683	356,036
Instructional Staff	191,247	0	0	12,730	203,977
Board of Education	45,750	0	0	0	45,750
Administration	474,511	0	0	130,557	605,068
Fiscal	340,566	20,659	0	0	361,225
Business	2,269	0	0	15,373	17,642
Operation and Maintenance of Plant	524,585	26,552	0	1,695	552,832
Pupil Transportation	25,804	24,419	0	1,350	51,573
Central	40,730	0	0	286	41,016
<b>Operation of Non-Instructional Services:</b>					
Food Service Operations	0	91,824	0	249,845	341,669
Extracurricular Activities	5,149	0	0	0	5,149
Capital Outlay	1,290	310,729	81,660	30,557	424,236
<b>Debt Service:</b>					
Principal	0	33,333	0	164,414	197,747
Interest and Fiscal Charges	0	0	0	25,996	25,996
<b>Total Expenditures</b>	<b>5,426,877</b>	<b>651,316</b>	<b>131,705</b>	<b>1,088,043</b>	<b>7,297,941</b>
Excess of Revenues Over (Under) Expenditures	(194,749)	408,636	(125,272)	(314,735)	(226,120)
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	296,500	296,500
Proceeds from Sale of Capital Assets	12,354	0	0	0	12,354
Transfers Out	(139,000)	(157,500)	0	0	(296,500)
<b>Total Other Financing Sources (Uses)</b>	<b>(126,646)</b>	<b>(157,500)</b>	<b>0</b>	<b>296,500</b>	<b>12,354</b>
Net Change in Fund Balances	(321,395)	251,136	(125,272)	(18,235)	(213,766)
<b>Fund Balances at Beginning of Year</b>	<b>3,477,550</b>	<b>2,712,225</b>	<b>371,938</b>	<b>2,021,822</b>	<b>8,583,535</b>
<b>Fund Balances at End of Year</b>	<b>\$3,156,155</b>	<b>\$2,963,361</b>	<b>\$246,666</b>	<b>\$2,003,587</b>	<b>\$8,369,769</b>

See accompanying notes to the basic financial statements

*Southern Hills Joint Vocational School District  
 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** (\$213,766)

*Amounts reported for governmental activities in the  
 Statement of Activities are different because:*

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital asset additions	1,101,968	
Depreciation expense	<u>(743,617)</u>	
Excess of capital outlay over depreciation expense		358,351

The proceeds from the sale of capital assets are reported as revenue in the governmental funds. However, the cost of the capital assets are removed from the capital assets account in the Statement of Net Assets and offset against the proceeds from the sale of capital assets resulting in a loss on the sale of capital assets in the Statement of Activities.

Proceeds from Sale of Capital Assets	(12,354)	
Loss on Sale and Disposal of Capital Assets	<u>(79,223)</u>	
		(91,577)

Because some revenues will not be collected for several months after the School District's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Deferred revenues changed by these amounts this fiscal year:

Delinquent Property Taxes	17,776	
Intergovernmental	(48,574)	
Interest	<u>(22,978)</u>	
		(53,776)

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. In the current fiscal year, these amounts consist of:

Loan principal payment	33,333	
Lease principal payment	<u>164,414</u>	
		197,747

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (2,238)

Some items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Increase in compensated absences	<u>(35,624)</u>	
----------------------------------	-----------------	--

**Change in Net Assets of Governmental Activities** \$159,117

See accompanying notes to the basic financial statements

**Southern Hills Joint Vocational School**  
**Statement of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2009**

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$1,658,779	\$1,626,575	\$1,626,409	(\$166)
Intergovernmental	3,681,761	3,549,838	3,554,029	4,191
Tuition and Fees	363	350	788	438
Rent	518	500	550	50
Gifts and Donations	25	25	23	(2)
Customer Sales and Services	518	500	2,731	2,231
Miscellaneous	1,348	1,300	1,513	213
<b>Total Revenues</b>	<b>5,343,312</b>	<b>5,179,088</b>	<b>5,186,043</b>	<b>6,955</b>
<b>Expenditures</b>				
<b>Current:</b>				
<b>Instruction:</b>				
Regular	272,558	207,350	204,472	2,878
Special	99,575	500	427	73
Vocational	3,387,903	3,610,355	3,349,097	261,258
<b>Support Services:</b>				
Pupils	118,668	232,229	217,386	14,843
Instructional Staff	196,040	198,548	190,401	8,147
Board of Education	66,825	60,950	40,859	20,091
Administration	471,691	480,307	473,187	7,120
Fiscal	385,407	377,229	340,327	36,902
Business	4,433	2,313	2,212	101
Operation and Maintenance of Plant	607,825	581,059	527,882	53,177
Pupil Transportation	46,266	38,991	24,824	14,167
Central	42,000	42,765	40,730	2,035
Extracurricular Activities	10,039	10,792	5,686	5,106
Capital Outlay	0	1,375	1,290	85
<b>Total Expenditures</b>	<b>5,709,230</b>	<b>5,844,763</b>	<b>5,418,780</b>	<b>425,983</b>
Excess of Revenues Over (Under) Expenditures	(365,918)	(665,675)	(232,737)	432,938
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	12,354	12,354	12,354	0
Refund of Prior Year Expenditures	750	750	0	(750)
Advances In	0	282,600	282,600	0
Advances Out	(80,000)	(80,820)	(80,818)	2
Transfers Out	(175,000)	(148,600)	(139,000)	9,600
<b>Total Other Financing Sources (Uses)</b>	<b>(241,896)</b>	<b>66,284</b>	<b>75,136</b>	<b>8,852</b>
<b>Net Change in Fund Balance</b>	<b>(607,814)</b>	<b>(599,391)</b>	<b>(157,601)</b>	<b>441,790</b>
Fund Balance at Beginning of Year	3,127,562	3,127,562	3,127,562	0
Unexpended Prior Year Encumbrances	69,981	69,981	69,981	0
<b>Fund Balance at End of Year</b>	<b>\$2,589,729</b>	<b>\$2,598,152</b>	<b>\$3,039,942</b>	<b>\$441,790</b>

See accompanying notes to the basic financial statements

**Southern Hills Joint Vocational School District**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**June 30, 2009**

	<u>Private Purpose Trust</u>	
	<u>Scholarship</u>	<u>Agency</u>
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$64,072	<u><u>\$24,772</u></u>
<b>Liabilities</b>		
Undistributed Monies	<u>0</u>	<u><u>\$24,772</u></u>
<b>Net Assets</b>		
Held in Trust for Scholarships	<u><u>\$64,072</u></u>	

See accompanying notes to the basic financial statements

*Southern Hills Joint Vocational School District  
Statement of Changes in Fiduciary Net Assets  
Fiduciary Fund  
For the Fiscal Year Ended June 30, 2009*

	Private Purpose Trust
	Scholarship
<i><b>Additions</b></i>	
Contributions	\$1,715
<i><b>Deductions</b></i>	
Payments in Accordance with Trust Agreements	2,000
Change in Net Assets	(285)
<i>Net Assets at Beginning of Year</i>	64,357
<i>Net Assets at End of Year</i>	\$64,072

See accompanying notes to the basic financial statements



**Mary Taylor, CPA**  
Auditor of State

**Southern Hills Joint Vocational  
School District  
Brown County, Ohio**

**General Purpose External Financial Statements  
For the Fiscal Year Ended June 30, 2010**

**Local Government Services Section**

**Southern Hills Joint Vocational School District**  
*Statement of Net Assets*  
*June 30, 2010*

	Governmental Activities
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$8,194,684
Accrued Interest Receivable	90,070
Prepaid Items	2,068
Materials and Supplies Inventory	954
Inventory Held for Resale	7,415
Intergovernmental Receivable	66,924
Property Taxes Receivable	2,525,044
Capital Assets:	
Land	339,053
Depreciable Capital Assets, Net	13,120,835
<b>Total Assets</b>	<b>24,347,047</b>
<b>Liabilities</b>	
Accounts Payable	5,344
Accrued Wages and Benefits Payable	475,357
Contracts Payable	2,049
Accrued Interest Payable	24,118
Intergovernmental Payable	95,109
Deferred Revenue	2,007,910
Long-Term Liabilities:	
Due Within One Year	228,711
Due in More Than One Year	3,694,552
<b>Total Liabilities</b>	<b>6,533,150</b>
<b>Net Assets</b>	
Invested in Capital Assets, Net of Related Debt	11,273,914
Restricted for Capital Outlay	1,978,126
Restricted for Food Service	333,642
Restricted for Adult Education	574,574
Restricted for Classroom Facilities	889,839
Restricted for Other Purposes	256,845
Restricted for Set-Asides	20,297
Unrestricted	2,486,660
<b>Total Net Assets</b>	<b>\$17,813,897</b>

See accompanying notes to the basic financial statements

**Southern Hills Joint Vocational School District**  
*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, Contributions and Interest	Capital Grants and Contribution	Governmental Activities	
<b>Governmental Activities</b>					
Instruction:					
Regular	\$181,620	\$300	\$0	\$0	(\$181,320)
Special	21,411	0	165,032	0	143,621
Vocational	3,804,402	72,632	969,422	0	(2,762,348)
Adult/Continuing	143,751	72,220	29,779	0	(41,752)
Support Services:					
Pupils	465,322	0	149,687	0	(315,635)
Instructional Staff	204,486	0	8,157	0	(196,329)
Board of Education	39,158	0	0	0	(39,158)
Administration	638,304	50,196	30,369	0	(557,739)
Fiscal	380,855	0	0	0	(380,855)
Business	5,428	10,575	32	0	5,179
Operation and Maintenance of Plant	536,054	876	0	7,500	(527,678)
Pupil Transportation	41,339	0	0	0	(41,339)
Central	41,114	0	5,000	0	(36,114)
Operation of Non-Instructional Services:					
Food Service Operations	296,061	91,852	103,252	0	(100,957)
Extracurricular Activities	10,728	0	0	0	(10,728)
Interest and Fiscal Charges	47,875	0	0	0	(47,875)
<b>Total Governmental Activities</b>	<b>\$6,857,908</b>	<b>\$298,651</b>	<b>\$1,460,730</b>	<b>\$7,500</b>	<b>(5,091,027)</b>
<b>General Revenues</b>					
Property Taxes Levied for:					
General Purposes					1,576,060
Capital Outlay					578,934
Grants and Entitlements not Restricted to					
Specific Programs					2,758,836
Interest					161,092
Gain on Sale of Capital Assets					432
Miscellaneous					6,031
<b>Total General Revenues</b>					<b>5,081,385</b>
Change in Net Assets					(9,642)
<i>Net Assets at Beginning of Year (Restated - See Note 3)</i>					17,823,539
<i>Net Assets at End of Year</i>					<b>17,813,897</b>

See accompanying notes to the basic financial statements

*Southern Hills Joint Vocational School District*  
*Balance Sheet*  
*Governmental Funds*  
*June 30, 2010*

	General	Permanent Improvement	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,834,714	\$2,637,046	\$2,702,627	\$8,174,387
Materials and Supplies Inventory	0	0	954	954
Inventory Held for Resale	0	0	7,415	7,415
Accrued Interest Receivable	0	86,647	3,423	90,070
Interfund Receivable	42,832	0	0	42,832
Intergovernmental Receivable	0	0	66,924	66,924
Prepaid Items	1,828	0	240	2,068
Property Taxes Receivable	1,851,320	673,724	0	2,525,044
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	20,297	0	0	20,297
Advances to Other Funds	260,000	0	0	260,000
<b>Total Assets</b>	<b><u>\$5,010,991</u></b>	<b><u>\$3,397,417</u></b>	<b><u>\$2,781,583</u></b>	<b><u>\$11,189,991</u></b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$5,344	\$0	\$0	\$5,344
Accrued Wages and Benefits Payable	449,218	0	26,139	475,357
Contracts Payable	0	2,049	0	2,049
Interfund Payable	0	0	42,832	42,832
Intergovernmental Payable	85,052	0	10,057	95,109
Deferred Revenue	1,574,148	626,514	12,343	2,213,005
Advances from Other Funds	0	0	260,000	260,000
<b>Total Liabilities</b>	<b><u>2,113,762</u></b>	<b><u>628,563</u></b>	<b><u>351,371</u></b>	<b><u>3,093,696</u></b>
<b>Fund Balances</b>				
Reserved for Encumbrances	11,104	41,075	69,519	121,698
Reserved for Advances	260,000	0	0	260,000
Reserved for Property Taxes	277,172	110,903	0	388,075
Reserved for Budget Stabilization	20,297	0	0	20,297
Unreserved:				
Undesignated, Reported in:				
General Fund	2,328,656	0	0	2,328,656
Special Revenue Funds	0	0	2,034,643	2,034,643
Capital Projects Funds	0	2,616,876	326,050	2,942,926
<b>Total Fund Balances</b>	<b><u>2,897,229</u></b>	<b><u>2,768,854</u></b>	<b><u>2,430,212</u></b>	<b><u>8,096,295</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$5,010,991</u></b>	<b><u>\$3,397,417</u></b>	<b><u>\$2,781,583</u></b>	<b><u>\$11,189,991</u></b>

See accompanying notes to the basic financial statements

*Southern Hills Joint Vocational School District  
Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
June 30, 2010*

**Total Governmental Fund Balances** \$8,096,295

*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. These assets consist of:

Land	339,053	
Other Capital Assets	19,414,335	
Accumulated Depreciation	<u>(6,293,500)</u>	
Total capital assets		13,459,888

Some of the School District's revenues will be collected after fiscal year-end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.

Taxes	129,059	
Intergovernmental	9,827	
Interest	<u>66,209</u>	
		205,095

In the Statement of Activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due. (24,118)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Loans	(333,335)	
Capital Lease	(3,129,459)	
Compensated Absences	<u>(460,469)</u>	
		<u>(3,923,263)</u>

**Net Assets of Governmental Activities** \$17,813,897

See accompanying notes to the basic financial statements

**Southern Hills Joint Vocational School District**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2010**

	General	Permanent Improvement	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property Taxes	\$1,581,377	\$577,406	\$0	\$2,158,783
Intergovernmental	3,712,358	121,191	377,280	4,210,829
Interest	0	149,344	6,945	156,289
Tuition and Fees	0	0	132,991	132,991
Rent	876	0	0	876
Gifts and Donations	0	7,500	165	7,665
Customer Sales and Services	300	0	164,484	164,784
Miscellaneous	1,158	0	4,873	6,031
<b>Total Revenues</b>	<b>5,296,069</b>	<b>855,441</b>	<b>686,738</b>	<b>6,838,248</b>
<b>Expenditures</b>				
<b>Current:</b>				
<b>Instruction:</b>				
Regular	183,210	0	0	183,210
Special	0	0	19,533	19,533
Vocational	3,236,418	311,356	123,749	3,671,523
Adult/Continuing	0	0	142,655	142,655
<b>Support Services:</b>				
Pupils	308,303	0	145,070	453,373
Instructional Staff	190,676	0	11,573	202,249
Board of Education	39,025	0	0	39,025
Administration	496,896	0	146,478	643,374
Fiscal	370,578	40,456	0	411,034
Business	105	0	5,323	5,428
Operation and Maintenance of Plant	459,862	31,674	45,211	536,747
Pupil Transportation	36,857	0	250	37,107
Central	41,027	0	9	41,036
<b>Operation of Non-Instructional Services:</b>				
Food Service Operations	245	29,821	281,203	311,269
Extracurricular Activities	10,728	0	0	10,728
Capital Outlay	665	247,689	154,888	403,242
<b>Debt Service:</b>				
Principal	0	205,457	0	205,457
Interest and Fiscal Charges	0	25,995	0	25,995
<b>Total Expenditures</b>	<b>5,374,595</b>	<b>892,448</b>	<b>1,075,942</b>	<b>7,342,985</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(78,526)</b>	<b>(37,007)</b>	<b>(389,204)</b>	<b>(504,737)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	341,315	341,315
Proceeds from Sale of Capital Assets	3,415	0	0	3,415
Transfers Out	(183,815)	(157,500)	0	(341,315)
<b>Total Other Financing Sources (Uses)</b>	<b>(180,400)</b>	<b>(157,500)</b>	<b>341,315</b>	<b>3,415</b>
<b>Net Change in Fund Balances</b>	<b>(258,926)</b>	<b>(194,507)</b>	<b>(47,889)</b>	<b>(501,322)</b>
<b>Fund Balances at Beginning of Year (Restated - See Note 3)</b>	<b>3,156,155</b>	<b>2,963,361</b>	<b>2,478,101</b>	<b>8,597,617</b>
<b>Fund Balances at End of Year</b>	<b>\$2,897,229</b>	<b>\$2,768,854</b>	<b>\$2,430,212</b>	<b>\$8,096,295</b>

See accompanying notes to the basic financial statements

**Southern Hills Joint Vocational School District**  
*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** (\$501,322)

*Amounts reported for governmental activities in the  
Statement of Activities are different because:*

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital assets additions	1,124,240	
Depreciation expense	(766,207)	
Excess of capital outlay over depreciation expense	358,033	358,033

The proceeds from the sale of capital assets are reported as revenue in the governmental funds. However, the cost of the capital assets are removed from the capital assets account in the Statement of Net Assets and offset against the proceeds from the sale of capital assets resulting in a gain on the sale of capital assets in the Statement of Activities.

Proceeds from Sale of Capital Assets	(3,415)	
Gain on Sale and Disposal of Capital Assets	432	
	(2,983)	(2,983)

Because some revenues will not be collected for several months after the School District's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Deferred revenues changed by these amounts this fiscal year:

Delinquent Property Taxes	(3,789)	
Intergovernmental	1,711	
Interest	11,664	
	9,586	9,586

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. In the current fiscal year, these amounts consist of:

Loan principal payment	33,333	
Lease principal payment	172,124	
	205,457	205,457

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The difference in the amount of interest in the Statement of Activities is the result of the following:

Increase in accrued interest	(21,880)	
------------------------------	----------	--

Some items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Increase in compensated absences	(56,533)	
----------------------------------	----------	--

**Change in Net Assets of Governmental Activities** (\$9,642)

See accompanying notes to the basic financial statements

**Southern Hills Joint Vocational School**  
**Statement of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2010**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$1,934,750	\$1,612,500	\$1,611,747	(\$753)
Intergovernmental	3,409,721	3,707,250	3,712,358	5,108
Tuition and Fees	367	400	0	(400)
Rent	919	1,000	876	(124)
Gifts and Donations	229	250	0	(250)
Customer Sales and Services	229	250	300	50
Miscellaneous	1,333	1,450	1,063	(387)
<b>Total Revenues</b>	<b>5,347,548</b>	<b>5,323,100</b>	<b>5,326,344</b>	<b>3,244</b>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular	208,780	224,094	182,425	41,669
Special	1,000	1,000	0	1,000
Vocational	3,533,036	3,628,763	3,232,215	396,548
Support Services:				
Pupils	336,312	361,718	302,609	59,109
Instructional Staff	207,176	209,560	191,147	18,413
Board of Education	53,775	53,790	36,306	17,484
Administration	499,554	508,603	495,558	13,045
Fiscal	404,131	420,041	369,419	50,622
Business	250	250	162	88
Operation and Maintenance of Plant	578,114	586,256	458,786	127,470
Pupil Transportation	34,599	41,849	35,190	6,659
Central	46,500	51,400	41,027	10,373
Operation of Non-Instructional Services	0	250	245	5
Extracurricular Activities	10,880	10,880	10,182	698
Capital Outlay	2,000	2,000	665	1,335
<b>Total Expenditures</b>	<b>5,916,107</b>	<b>6,100,454</b>	<b>5,355,936</b>	<b>744,518</b>
Excess of Revenues Over (Under) Expenditures	(568,559)	(777,354)	(29,592)	747,762
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	1,500	1,500	3,415	1,915
Refund of Prior Year Expenditures	1,000	1,000	95	(905)
Refund of Prior Year Receipts	(500)	(500)	(159)	341
Advances In	160,000	80,000	80,261	261
Advances Out	(100,000)	(100,000)	(87,341)	12,659
Transfers Out	(180,000)	(188,815)	(178,815)	10,000
<b>Total Other Financing Sources (Uses)</b>	<b>(118,000)</b>	<b>(206,815)</b>	<b>(182,544)</b>	<b>24,271</b>
Net Change in Fund Balance	(686,559)	(984,169)	(212,136)	772,033
Fund Balance at Beginning of Year	3,039,942	3,039,942	3,039,942	0
Prior Year Encumbrances Appropriated	19,880	19,880	19,880	0
Fund Balance at End of Year	<b>\$2,373,263</b>	<b>\$2,075,653</b>	<b>\$2,847,686</b>	<b>\$772,033</b>

See accompanying notes to the basic financial statements

25

***Southern Hills Joint Vocational School District***  
***Statement of Fiduciary Net Assets***  
***Fiduciary Funds***  
***June 30, 2010***

	Private Purpose Trust	
	Scholarship	Agency
<b><i>Assets</i></b>		
Equity in Pooled Cash and Cash Equivalents	\$65,667	\$25,035
<b><i>Liabilities</i></b>		
Undistributed Monies	0	\$25,035
<b><i>Net Assets</i></b>		
Held in Trust for Scholarships	\$65,667	

See accompanying notes to the basic financial statements

*Southern Hills Joint Vocational School District  
Statement of Changes in Fiduciary Net Assets  
Fiduciary Fund  
For the Fiscal Year Ended June 30, 2010*

	<u>Private Purpose Trust</u>	
	<u>Scholarship</u>	
<i><b>Additions</b></i>		
Contributions	\$2,495	
<i><b>Deductions</b></i>		
Payments in Accordance with Trust Agreements	<u>900</u>	
Change in Net Assets	1,595	
<i>Net Assets at Beginning of Year</i>	<u>64,072</u>	
<i>Net Assets at End of Year</i>	<u><u>\$65,667</u></u>	

See accompanying notes to the basic financial statements



**Dave Yost • Auditor of State**

**Southern Hills Joint Vocational  
School District  
Brown County, Ohio**

**General Purpose External Financial Statements  
For the Fiscal Year Ended June 30, 2011**

**Local Government Services Section**

*Southern Hills Joint Vocational School District*  
*Statement of Net Assets*  
*June 30, 2011*

	Governmental Activities
<i>Assets</i>	
Equity in Pooled Cash and Cash Equivalents	\$8,183,923
Accrued Interest Receivable	45,901
Prepaid Items	4,970
Materials and Supplies Inventory	1,474
Inventory Held for Resale	3,514
Intergovernmental Receivable	49,657
Property Taxes Receivable	2,239,880
Capital Assets:	
Land	339,053
Depreciable Capital Assets, Net	13,086,716
<i>Total Assets</i>	23,955,088
 <i>Liabilities</i>	
Accounts Payable	30,312
Accrued Wages and Benefits Payable	414,584
Matured Compensated Absences Payable	12,999
Accrued Interest Payable	24,118
Intergovernmental Payable	83,410
Deferred Revenue	1,624,298
Long-Term Liabilities:	
Due Within One Year	235,936
Due in More Than One Year	3,396,374
<i>Total Liabilities</i>	5,822,031
 <i>Net Assets</i>	
Invested in Capital Assets, Net of Related Debt	11,453,323
Restricted for Capital Outlay	1,826,476
Restricted for Food Service	346,944
Restricted for Adult Education	559,411
Restricted for Classroom Facilities	947,346
Restricted for Other Purposes	260,954
Restricted for Set-Asides	20,297
Unrestricted	2,718,306
<i>Total Net Assets</i>	\$18,133,057

See accompanying notes to the basic financial statements

**Southern Hills Joint Vocational School District**  
**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, Contributions and Interest	Governmental Activities	
<b>Governmental Activities</b>				
Instruction:				
Regular	\$57,291	\$331	\$0	(\$56,960)
Special	6,026	0	147,190	141,164
Vocational	3,996,183	66,616	999,592	(2,929,975)
Adult/Continuing	131,893	60,023	30,824	(41,046)
Support Services:				
Pupils	479,865	0	151,113	(328,752)
Instructional Staff	137,404	0	8,490	(128,914)
Board of Education	43,055	0	0	(43,055)
Administration	641,907	64,485	33,116	(544,306)
Fiscal	378,024	0	0	(378,024)
Business	5,259	195	100	(4,964)
Operation and Maintenance of Plant	366,483	899	0	(365,584)
Pupil Transportation	30,566	0	0	(30,566)
Central	62,842	0	5,000	(57,842)
Operation of Non-Instructional Services:				
Food Service Operations	257,863	80,997	102,428	(74,438)
Extracurricular Activities	9,560	0	0	(9,560)
Interest and Fiscal Charges	25,995	0	0	(25,995)
<b>Total Governmental Activities</b>	<b>\$6,630,216</b>	<b>\$273,546</b>	<b>\$1,477,853</b>	<b>(4,878,817)</b>
 <b>General Revenues</b>				
Property Taxes Levied for:				
General Purposes				1,694,364
Other Purposes				157,500
Capital Outlay				471,900
Grants and Entitlements not Restricted to				
Specific Programs				2,755,127
Interest				115,320
Miscellaneous				3,766
<b>Total General Revenues</b>				<b>5,197,977</b>
Change in Net Assets				319,160
<b>Net Assets at Beginning of Year</b>				<b>17,813,897</b>
<b>Net Assets at End of Year</b>				<b>\$18,133,057</b>

See accompanying notes to the basic financial statements

*Southern Hills Joint Vocational School District*  
*Balance Sheet*  
*Governmental Funds*  
*June 30, 2011*

	<u>General</u>	<u>Permanent Improvement</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,987,203	\$2,597,300	\$2,579,123	\$8,163,626
Materials and Supplies Inventory	0	0	1,474	1,474
Inventory Held for Resale	0	0	3,514	3,514
Accrued Interest Receivable	44,157	0	1,744	45,901
Interfund Receivable	49,762	0	0	49,762
Intergovernmental Receivable	0	0	49,657	49,657
Prepaid Items	4,130	0	840	4,970
Property Taxes Receivable	1,621,000	618,880	0	2,239,880
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	20,297	0	0	20,297
Advances to Other Funds	260,000	0	0	260,000
<i>Total Assets</i>	<u>\$4,986,549</u>	<u>\$3,216,180</u>	<u>\$2,636,352</u>	<u>\$10,839,081</u>
<i>Liabilities and Fund Balances</i>				
<i>Liabilities</i>				
Accounts Payable	\$30,312	\$0	\$0	\$30,312
Accrued Wages and Benefits Payable	387,344	0	27,240	414,584
Matured Compensated Absences Payable	12,999	0	0	12,999
Interfund Payable	0	0	49,762	49,762
Intergovernmental Payable	74,306	0	9,104	83,410
Deferred Revenue	1,319,301	483,090	51,204	1,853,595
Advances from Other Funds	0	0	260,000	260,000
<i>Total Liabilities</i>	<u>1,824,262</u>	<u>483,090</u>	<u>397,310</u>	<u>2,704,662</u>
<i>Fund Balances</i>				
Nonspendable	264,130	0	2,314	266,444
Restricted	0	2,733,090	2,266,758	4,999,848
Committed	173,474	0	0	173,474
Assigned	66,402	0	0	66,402
Unassigned (deficit)	2,658,281	0	(30,030)	2,628,251
<i>Total Fund Balances</i>	<u>3,162,287</u>	<u>2,733,090</u>	<u>2,239,042</u>	<u>8,134,419</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,986,549</u>	<u>\$3,216,180</u>	<u>\$2,636,352</u>	<u>\$10,839,081</u>

See accompanying notes to the basic financial statements

*Southern Hills Joint Vocational School District  
 Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 June 30, 2011*

<b>Total Governmental Fund Balances</b>		\$8,134,419
 <i>Amounts reported for governmental activities in the    Statement of Net Assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:		
Land	339,053	
Other Capital Assets	20,057,185	
Accumulated Depreciation	<u>(6,970,469)</u>	
Total capital assets		13,425,769
 Some of the School District's revenues will be collected after fiscal year-end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.		
Taxes	138,936	
Intergovernmental	49,657	
Interest	<u>40,704</u>	
		229,297
 In the Statement of Activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.		
		(24,118)
 Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:		
Loans	(300,002)	
Capital Lease	(2,949,264)	
Compensated Absences	<u>(383,044)</u>	
		<u>(3,632,310)</u>
 <b>Net Assets of Governmental Activities</b>		 <u><u>\$18,133,057</u></u>

See accompanying notes to the basic financial statements

**Southern Hills Joint Vocational School District**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2011**

	General	Permanent Improvement	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property Taxes	\$1,687,256	\$469,131	\$157,500	\$2,313,887
Intergovernmental	3,708,956	128,942	351,063	4,188,961
Interest	29,779	109,510	5,671	144,960
Tuition and Fees	10,282	0	124,703	134,985
Rent	899	0	0	899
Gifts and Donations	0	0	54	54
Customer Sales and Services	56,665	0	80,997	137,662
Miscellaneous	3,766	0	0	3,766
<b>Total Revenues</b>	<b>5,497,603</b>	<b>707,583</b>	<b>719,988</b>	<b>6,925,174</b>
<b>Expenditures</b>				
<b>Current:</b>				
<b>Instruction:</b>				
Regular	158,666	3,283	0	161,949
Special	0	1,876	0	1,876
Vocational	3,209,354	377,309	60,193	3,646,856
Adult/Continuing	0	0	131,838	131,838
<b>Support Services:</b>				
Pupils	319,736	5,628	138,052	463,416
Instructional Staff	126,059	938	8,286	135,283
Board of Education	42,922	0	0	42,922
Administration	553,021	2,579	141,982	697,582
Fiscal	341,897	22,861	0	364,758
Business	4,830	0	429	5,259
Operation and Maintenance of Plant	449,414	14,206	99,093	562,713
Pupil Transportation	26,334	0	0	26,334
Central	43,890	0	18,874	62,764
<b>Operation of Non-Instructional Services:</b>				
Food Service Operations	0	40,193	220,123	260,316
Extracurricular Activities	9,560	0	0	9,560
Capital Outlay	725	34,951	55,529	91,205
<b>Debt Service:</b>				
Principal	0	213,528	0	213,528
Interest and Fiscal Charges	0	25,995	0	25,995
<b>Total Expenditures</b>	<b>5,286,408</b>	<b>743,347</b>	<b>874,399</b>	<b>6,904,154</b>
Excess of Revenues Over (Under) Expenditures	211,195	(35,764)	(154,411)	21,020
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	120,000	120,000
Proceeds from Sale of Capital Assets	17,104	0	0	17,104
Transfers Out	(120,000)	0	0	(120,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(102,896)</b>	<b>0</b>	<b>120,000</b>	<b>17,104</b>
Net Change in Fund Balances	108,299	(35,764)	(34,411)	38,124
<b>Fund Balances at Beginning of Year (Restated - See Note 3)</b>	<b>3,053,988</b>	<b>2,768,854</b>	<b>2,273,453</b>	<b>8,096,295</b>
<b>Fund Balances at End of Year</b>	<b>\$3,162,287</b>	<b>\$2,733,090</b>	<b>\$2,239,042</b>	<b>\$8,134,419</b>

See accompanying notes to the basic financial statements

*Southern Hills Joint Vocational School District  
 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** \$38,124

*Amounts reported for governmental activities in the  
 Statement of Activities are different because:*

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital assets additions	760,441	
Depreciation expense	<u>(758,472)</u>	
Excess of capital asset additions over depreciation expense		1,969

The proceeds from the sale of capital assets are reported as revenue in the governmental funds. However, the cost of the capital assets are removed from the capital assets account in the Statement of Net Assets and offset against the proceeds from the sale of capital assets resulting in a loss on the sale of capital assets in the Statement of Activities.

Proceeds from Sale of Capital Assets	(17,104)	
Loss on Sale and Disposal of Capital Assets	<u>(18,984)</u>	
		(36,088)

Because some revenues will not be collected for several months after the School District's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Deferred revenues changed by these amounts this fiscal year:

Delinquent Property Taxes	9,877	
Intergovernmental	39,830	
Interest	<u>(25,505)</u>	
		24,202

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. In the current fiscal year, these amounts consist of:

Loan principal payment	33,333	
Lease principal payment	<u>180,195</u>	
		213,528

Some items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Decrease in compensated absences		<u>77,425</u>
----------------------------------	--	---------------

**Change in Net Assets of Governmental Activities**

\$319,160

See accompanying notes to the basic financial statements

**Southern Hills Joint Vocational School**  
**Statement of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,055,250	\$1,623,500	\$1,623,572	\$72
Intergovernmental	3,346,084	3,618,250	3,708,956	90,706
Interest	4,950	5,353	20,186	14,833
Tuition and Fees	8,600	9,300	10,282	982
Rent	924	1,000	899	(101)
Gifts and Donations	46	50	0	(50)
Customer Sales and Services	146,870	55,700	56,665	965
Miscellaneous	2,102	1,074	2,391	1,317
<b>Total Revenues</b>	5,564,826	5,314,227	5,422,951	108,724
<b>Expenditures</b>				
Current:				
Instruction:				
Regular	185,800	172,305	165,297	7,008
Vocational	3,367,296	3,552,225	3,262,316	289,909
Support Services:				
Pupils	366,170	373,975	334,428	39,547
Instructional Staff	189,975	150,258	139,571	10,687
Board of Education	49,403	52,910	37,776	15,134
Administration	514,008	582,476	560,471	22,005
Fiscal	368,739	359,945	343,082	16,863
Business	15,850	17,050	4,830	12,220
Operation and Maintenance of Plant	512,197	530,847	446,880	83,967
Pupil Transportation	34,704	36,075	27,476	8,599
Central	45,000	49,423	43,890	5,533
Extracurricular Activities	11,535	11,472	9,556	1,916
Capital Outlay	1,000	1,000	725	275
<b>Total Expenditures</b>	5,661,677	5,889,961	5,376,298	513,663
Excess of Revenues Over (Under) Expenditures	(96,851)	(575,734)	46,653	622,387
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	17,104	17,104	17,104	0
Refund of Prior Year Expenditures	1,120	1,120	1,309	189
Refund of Prior Year Receipts	(350)	(350)	3,295	3,645
Advances In	67,341	67,341	67,341	0
Advances Out	(80,000)	(110,000)	(109,762)	238
Transfers Out	(195,000)	(170,000)	(120,000)	50,000
<b>Total Other Financing Sources (Uses)</b>	(189,785)	(194,785)	(140,713)	54,072
Net Change in Fund Balance	(286,636)	(770,519)	(94,060)	676,459
Fund Balance at Beginning of Year	3,035,065	3,035,065	3,035,065	0
Prior Year Encumbrances Appropriated	12,325	12,325	12,325	0
<b>Fund Balance at End of Year</b>	\$2,760,754	\$2,276,871	\$2,953,330	\$676,459

See accompanying notes to the basic financial statements

35

***Southern Hills Joint Vocational School District***  
***Statement of Fiduciary Net Assets***  
***Fiduciary Funds***  
***June 30, 2011***

	<u>Private Purpose Trust</u>	
	<u>Scholarship</u>	<u>Agency</u>
<b><i>Assets</i></b>		
Equity in Pooled Cash and Cash Equivalents	\$65,512	<u>\$23,794</u>
<b><i>Liabilities</i></b>		
Undistributed Monies	<u>0</u>	<u>\$23,794</u>
<b><i>Net Assets</i></b>		
Held in Trust for Scholarships	<u>\$65,512</u>	

See accompanying notes to the basic financial statements

***Southern Hills Joint Vocational School District***  
***Statement of Changes in Fiduciary Net Assets***  
***Fiduciary Fund***  
***For the Fiscal Year Ended June 30, 2011***

	<u>Private Purpose Trust</u>	<u>Scholarship</u>
<b><i>Additions</i></b>		
Contributions	\$1,095	
<b><i>Deductions</i></b>		
Payments in Accordance with Trust Agreements	<u>1,250</u>	
Change in Net Assets		(155)
<i>Net Assets at Beginning of Year</i>		<u>65,667</u>
<i>Net Assets at End of Year</i>		<u><u>\$65,512</u></u>

See accompanying notes to the basic financial statements



Mary Taylor, CPA  
Auditor of State

**Brown County Educational Service Center  
Brown County, Ohio**

**General Purpose External Financial Statements  
For the Fiscal Year Ended June 30, 2009**

**Brown County Educational Service Center**  
Statement of Net Assets  
June 30, 2009

	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$2,268,725
Materials and Supplies Inventory	99,566
Accrued Interest Receivable	2,640
Accounts Receivable	3,360
Intergovernmental Receivable	4,844
Prepaid Items	4,351
Depreciable Capital Assets, Net	<u>52,339</u>
 Total Assets	 <u>2,435,825</u>
<b>Liabilities</b>	
Accounts Payable	1,244
Accrued Wages and Benefits Payable	322,796
Intergovernmental Payable	72,672
Long-Term Liabilities:	
Due Within One Year	68,834
Due in More Than One Year	<u>223,841</u>
 Total Liabilities	 <u>689,387</u>
<b>Net Assets</b>	
Invested in Capital Assets	52,339
Restricted for EMIS	5,520
Unrestricted	<u>1,688,579</u>
 Total Net Assets	 <u><u>\$1,746,438</u></u>

See Accountant's Compilation Report  
See Accompanying Notes to the Basic Financial Statements

**Brown County Educational Service Center**  
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	Operating Grants and Contributions	Governmental Activities
<b><u>Governmental Activities</u></b>				
Instruction:				
Regular	\$518,971	\$402,275	\$198,400	\$81,704
Special	1,582,599	2,387,239	441,974	1,246,614
Support Services:				
Pupils	1,150,579	0	10,000	(1,140,579)
Instructional Staff	545,446	364,157	22,680	(158,609)
Board of Education	27,349	0	0	(27,349)
Administration	242,398	61,510	0	(180,888)
Fiscal	192,506	60,951	0	(131,555)
Operation and Maintenance of Plant	52,715	0	0	(52,715)
Central	251,450	253,862	6,000	8,412
Intergovernmental	21,270	0	0	(21,270)
<b>Total Governmental Activities</b>	<b>\$4,585,283</b>	<b>\$3,529,994</b>	<b>\$679,054</b>	<b>(376,235)</b>
<b>General Revenues</b>				
Grants and Entitlements not Restricted to Specific Programs				278,442
Gifts and Donations				1,750
Investment Earnings				50,301
<b>Total General Revenues</b>				<b>330,493</b>
Change in Net Assets				(45,742)
Net Assets at Beginning of Year				1,792,180
Net Assets at End of Year				<b>\$1,746,438</b>

See Accountant's Compilation Report  
See Accompanying Notes to the Basic Financial Statements

*Brown County Educational Service Center*  
 Balance Sheet  
 Governmental Funds  
 June 30, 2009

	General	All Other Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$2,263,205	\$5,520	\$2,268,725
Materials and Supplies Inventory	99,566	0	99,566
Accrued Interest Receivable	2,640	0	2,640
Accounts Receivable	3,360	0	3,360
Intergovernmental Receivable	4,844	0	4,844
Prepaid Items	4,351	0	4,351
<b>Total Assets</b>	<u>\$2,377,966</u>	<u>\$5,520</u>	<u>\$2,383,486</u>
<b>Liabilities</b>			
Accounts Payable	\$1,244	\$0	\$1,244
Accrued Wages and Benefits Payable	322,796	0	322,796
Intergovernmental Payable	72,672	0	72,672
<b>Total Liabilities</b>	<u>396,712</u>	<u>0</u>	<u>396,712</u>
<b>Fund Balance</b>			
Reserved for Encumbrances	81,823	0	81,823
Unreserved, Reported in:			
General Fund	1,899,431	0	1,899,431
Special Revenue Funds	0	5,520	5,520
<b>Total Fund Balance</b>	<u>1,981,254</u>	<u>5,520</u>	<u>1,986,774</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$2,377,966</u>	<u>\$5,520</u>	<u>\$2,383,486</u>

See Accountant's Compilation Report  
 See Accompanying Notes to the Basic Financial Statements

*Brown County Educational Service Center*  
Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
June 30, 2009

**Total Governmental Fund Balances** \$1,986,774

*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. These assets consist of:

Capital assets	561,738	
Accumulated depreciation	<u>(509,399)</u>	
Total capital assets		52,339

Compensated absences are not due and payable in the current period and  
therefore are not reported in the funds. (292,675)

**Net Assets of Governmental Activities** \$1,746,438

See Accountant's Compilation Report

See Accompanying Notes to the Basic Financial Statements

**Brown County Educational Service Center**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Fiscal Year Ended June 30, 2009

	<u>General</u>	<u>All Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Intergovernmental	\$724,416	\$233,080	\$957,496
Investment Earnings	50,301	0	50,301
Tuition and Fees	88,589	0	88,589
Gifts and Donations	1,750	0	1,750
Customer Sales and Services	<u>3,441,405</u>	<u>0</u>	<u>3,441,405</u>
 Total Revenues	 <u>4,306,461</u>	 <u>233,080</u>	 <u>4,539,541</u>
<b>Expenditures</b>			
Current:			
Instruction:			
Regular	320,571	198,400	518,971
Special	1,581,281	0	1,581,281
Support Services:			
Pupils	1,124,509	0	1,124,509
Instructional Staff	534,298	1,890	536,188
Board of Education	27,349	0	27,349
Administration	232,848	0	232,848
Fiscal	205,937	0	205,937
Operation and Maintenance of Plant	52,715	0	52,715
Central	241,248	9,000	250,248
Intergovernmental	<u>0</u>	<u>21,270</u>	<u>21,270</u>
 Total Expenditures	 <u>4,320,756</u>	 <u>230,560</u>	 <u>4,551,316</u>
 Net Changes in Fund Balances	 (14,295)	 2,520	 (11,775)
 Fund Balances at Beginning of Year	 <u>1,995,549</u>	 <u>3,000</u>	 <u>1,998,549</u>
 Fund Balances at End of Year	 <u><u>\$1,981,254</u></u>	 <u><u>\$5,520</u></u>	 <u><u>\$1,986,774</u></u>

See Accountant's Compilation Report  
See Accompanying Notes to the Basic Financial Statements

**Brown County Educational Service Center**  
 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** (\$11,775)

*Amounts reported for governmental activities in the  
 Statement of Activities are different because:*

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital asset additions	5,935	
Depreciation expense	<u>(20,479)</u>	
Excess of capital outlay under depreciation expense		(14,544)

The cost of the capital assets are removed from the capital asset account in the statement of net assets and offset against the proceeds from sale of fixed assets resulting in a loss on sale of fixed assets in the statement of activities. (1,181)

Some items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Increase in compensated absences	(18,242)
----------------------------------	----------

**Change in Net Assets of Governmental Activities** (\$45,742)

See Accountant's Compilation Report  
 See Accompanying Notes to the Basic Financial Statements

*Brown County Educational Service Center*  
Statement of Fiduciary Assets and Liabilities  
June 30, 2009

	<u>Agency</u>
<b>Assets</b>	
Cash and Cash Equivalents in Segregated Accounts	<u>\$524,417</u>
<b>Liabilities</b>	
Undistributed Monies	<u>\$524,417</u>

See Accountant's Compilation Report  
See Accompanying Notes to the Basic Financial Statements



Mary Taylor, CPA  
Auditor of State

**Brown County Educational Service Center  
Brown County, Ohio**

**General Purpose External Financial Statements  
For the Fiscal Year Ended June 30, 2010**

*Brown County Educational Service Center*

Statement of Net Assets

June 30, 2010

	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$2,145,040
Materials and Supplies Inventory	90,804
Accrued Interest Receivable	2,763
Intergovernmental Receivable	140,571
Prepaid Items	4,229
Depreciable Capital Assets, Net	<u>39,148</u>
 Total Assets	 <u>2,422,555</u>
<b>Liabilities</b>	
Accounts Payable	1,384
Accrued Wages and Benefits Payable	329,458
Matured Compensated Absences Payable	21,106
Intergovernmental Payable	80,380
Long-Term Liabilities:	
Due Within One Year	60,316
Due in More Than One Year	<u>222,066</u>
 Total Liabilities	 <u>714,710</u>
<b>Net Assets</b>	
Invested in Capital Assets	39,148
Restricted for Resident Educator Grant	26,557
Unrestricted	<u>1,642,140</u>
 Total Net Assets	 <u><u>\$1,707,845</u></u>

See Accountant's Compilation Report

See Accompanying Notes to the Basic Financial Statements

**Brown County Educational Service Center**  
**Statement of Activities**  
For the Fiscal Year Ended June 30, 2010

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Assets
				Governmental Activities
<b>Governmental Activities</b>				
Instruction:				
Regular	\$632,446	\$333,531	\$120,000	(\$178,915)
Special	1,560,644	2,519,989	503,852	1,463,197
Adult/Continuing	14,508	0	12,000	(2,508)
Support Services:				
Pupils	1,275,636	0	8,377	(1,267,259)
Instructional Staff	607,212	537,048	136,170	66,006
Board of Education	32,056	0	0	(32,056)
Administration	197,923	62,173	0	(135,750)
Fiscal	160,805	62,172	0	(98,633)
Operation and Maintenance of Plant	71,950	0	0	(71,950)
Central	240,818	238,432	3,000	614
Intergovernmental	49,062	0	0	(49,062)
<b>Total Governmental Activities</b>	<u>\$4,843,060</u>	<u>\$3,753,345</u>	<u>\$783,399</u>	<u>(306,316)</u>
<b>General Revenues</b>				
Grants and Entitlements not Restricted to Specific Programs				225,508
Investment Earnings				42,215
<b>Total General Revenues</b>				<u>267,723</u>
Change in Net Assets				(38,593)
Net Assets at Beginning of Year				<u>1,746,438</u>
Net Assets at End of Year				<u>\$1,707,845</u>

See Accountant's Compilation Report  
See Accompanying Notes to the Basic Financial Statements

*Brown County Educational Service Center*  
 Balance Sheet  
 Governmental Funds  
 June 30, 2010

	General	Miscellaneous Federal Grants	All Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,119,070	\$0	\$25,970	\$2,145,040
Materials and Supplies Inventory	90,804	0	0	90,804
Accrued Interest Receivable	2,763	0	0	2,763
Interfund Receivable	63,988	0	0	63,988
Intergovernmental Receivable	75,996	64,575	0	140,571
Prepaid Items	4,229	0	0	4,229
	<u>\$2,356,850</u>	<u>\$64,575</u>	<u>\$25,970</u>	<u>\$2,447,395</u>
<b>Total Assets</b>				
<b>Liabilities</b>				
Accounts Payable	\$1,384	\$0	\$0	\$1,384
Accrued Wages and Benefits Payable	329,458	0	0	329,458
Interfund Payable	0	63,988	0	63,988
Intergovernmental Payable	80,380	0	0	80,380
Matured Compensated Absences Payable	21,106	0	0	21,106
Deferred Revenue	9,717	0	0	9,717
	<u>442,045</u>	<u>63,988</u>	<u>0</u>	<u>506,033</u>
<b>Total Liabilities</b>				
<b>Fund Balance</b>				
Reserved for Encumbrances	62,200	64,575	0	126,775
Unreserved (Deficit), Reported in:				
General Fund	1,852,605	0	0	1,852,605
Special Revenue Funds	0	(63,988)	25,970	(38,018)
	<u>1,914,805</u>	<u>587</u>	<u>25,970</u>	<u>1,941,362</u>
<b>Total Fund Balance</b>				
<b>Total Liabilities and Fund Balance</b>	<u>\$2,356,850</u>	<u>\$64,575</u>	<u>\$25,970</u>	<u>\$2,447,395</u>

See Accountant's Compilation Report  
 See Accompanying Notes to the Basic Financial Statements

*Brown County Educational Service Center*  
Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
June 30, 2010

**Total Governmental Fund Balances** \$1,941,362

*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. These assets consist of:

Capital assets	377,660	
Accumulated depreciation	<u>(338,512)</u>	
Total capital assets		39,148

Some of the Educational Service Center's revenues will be collected after fiscal year-end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.

Intergovernmental	9,717
-------------------	-------

Compensated absences are not due and payable in the current period and therefore are not reported in the funds.

<u>(282,382)</u>
------------------

**Net Assets of Governmental Activities**

<u><u>\$1,707,845</u></u>
---------------------------

See Accountant's Compilation Report  
See Accompanying Notes to the Basic Financial Statements

**Brown County Educational Service Center**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2010**

	<u>General</u>	<u>Miscellaneous Federal Grants</u>	<u>All Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Intergovernmental	\$710,270	\$93,075	\$205,562	\$1,008,907
Interest	42,215	0	0	42,215
Tuition and Fees	91,918	0	0	91,918
Customer Sales and Services	<u>3,632,539</u>	<u>0</u>	<u>19,171</u>	<u>3,651,710</u>
<b>Total Revenues</b>	<u>4,476,942</u>	<u>93,075</u>	<u>224,733</u>	<u>4,794,750</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular	512,446	0	120,000	632,446
Special	1,558,645	0	0	1,558,645
Adult/Continuing	0	0	14,508	14,508
Support Services:				
Pupils	1,220,745	6,519	14,693	1,241,957
Instructional Staff	534,957	88,989	0	623,946
Board of Education	32,056	0	0	32,056
Administration	222,929	0	0	222,929
Fiscal	166,465	0	0	166,465
Operation and Maintenance of Plant	71,950	0	0	71,950
Central	223,198	0	3,000	226,198
Intergovernmental	<u>0</u>	<u>2,500</u>	<u>46,562</u>	<u>49,062</u>
<b>Total Expenditures</b>	<u>4,543,391</u>	<u>98,008</u>	<u>198,763</u>	<u>4,840,162</u>
<b>Net Changes in Fund Balances</b>	(66,449)	(4,933)	25,970	(45,412)
<b>Fund Balances at Beginning of Year</b>	<u>1,981,254</u>	<u>5,520</u>	<u>0</u>	<u>1,986,774</u>
<b>Fund Balances at End of Year</b>	<u>\$1,914,805</u>	<u>\$587</u>	<u>\$25,970</u>	<u>\$1,941,362</u>

See Accountant's Compilation Report  
See Accompanying Notes to the Basic Financial Statements

**Brown County Educational Service Center**  
 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** (\$45,412)

*Amounts reported for governmental activities in the  
 Statement of Activities are different because:*

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital asset additions	8,955	
Depreciation expense	<u>(18,180)</u>	
Excess of capital outlay under depreciation expense		(9,225)

The cost of the capital assets are removed from the capital asset account in the Statement of Net Assets and offset against the proceeds from sale of capital assets resulting in a loss on sale of capital assets in the Statement of Activities. (3,966)

Because some revenues will not be collected for several months after the Educational Service Center's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Deferred revenues changed by these amounts:

Intergovernmental	9,717
-------------------	-------

Some items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Decrease in compensated absences	<u>10,293</u>
----------------------------------	---------------

**Change in Net Assets of Governmental Activities** (\$38,593)

See Accountant's Compilation Report  
 See Accompanying Notes to the Basic Financial Statements

*Brown County Educational Service Center*  
Statement of Fiduciary Assets and Liabilities  
June 30, 2010

	<u>Agency</u>
<b>Assets</b>	
Cash and Cash Equivalents in Segregated Accounts	<u>\$980,298</u>
<b>Liabilities</b>	
Undistributed Monies	<u>\$980,298</u>

See Accountant's Compilation Report

See Accompanying Notes to the Basic Financial Statements



**Dave Yost • Auditor of State**

**Brown County Educational Service Center  
Brown County, Ohio**

**General Purpose External Financial Statements  
For the Year Ended June 30, 2011**

*Brown County Educational Service Center*

Statement of Net Assets

June 30, 2011

	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$2,151,948
Materials and Supplies Inventory	92,768
Accrued Interest Receivable	742
Intergovernmental Receivable	31,861
Prepaid Items	3,326
Depreciable Capital Assets, Net	<u>36,433</u>
Total Assets	<u>2,317,078</u>
<b>Liabilities</b>	
Accounts Payable	87,232
Accrued Wages and Benefits Payable	328,007
Intergovernmental Payable	75,074
Long-Term Liabilities:	
Due Within One Year	36,167
Due in More Than One Year	<u>171,607</u>
Total Liabilities	<u>698,087</u>
<b>Net Assets</b>	
Invested in Capital Assets	36,433
Restricted for Other Purposes	8,043
Unrestricted	<u>1,574,515</u>
Total Net Assets	<u><u>\$1,618,991</u></u>

See Accountant's Compilation Report

See Accompanying Notes to the Basic Financial Statements

**Brown County Educational Service Center**  
**Statement of Activities**  
For the Fiscal Year Ended June 30, 2011

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Assets
				Governmental Activities
<b>Governmental Activities</b>				
<b>Instruction:</b>				
Regular	\$565,469	\$452,343	\$121,200	\$8,074
Special	1,765,701	1,700,761	499,268	434,328
Adult/Continuing	10,370	2,749	0	(7,621)
<b>Support Services:</b>				
Pupils	1,003,844	514,880	0	(488,964)
Instructional Staff	578,787	464,367	151,142	36,722
Board of Education	44,369	0	0	(44,369)
Administration	270,067	51,163	0	(218,904)
Fiscal	208,059	142,275	0	(65,784)
Operation and Maintenance of Plant	76,944	68,752	0	(8,192)
Pupil Transportation	9,691	9,691	0	0
Central	165,067	180,345	1,275	16,553
Intergovernmental	46,825	0	46,825	0
<b>Total Governmental Activities</b>	<u>\$4,745,193</u>	<u>\$3,587,326</u>	<u>\$819,710</u>	<u>(338,157)</u>
<b>General Revenues</b>				
Grants and Entitlements not Restricted to Specific Programs				224,226
Gifts and Donations				245
Investment Earnings				24,832
<b>Total General Revenues</b>				<u>249,303</u>
<b>Change in Net Assets</b>				<u>(88,854)</u>
<b>Net Assets at Beginning of Year</b>				<u>1,707,845</u>
<b>Net Assets at End of Year</b>				<u>\$1,618,991</u>

See Accountant's Compilation Report  
See Accompanying Notes to the Basic Financial Statements

*Brown County Educational Service Center*

Balance Sheet  
Governmental Funds  
June 30, 2011

	General	All Other Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$2,143,905	\$8,043	\$2,151,948
Materials and Supplies Inventory	92,768	0	92,768
Accrued Interest Receivable	742	0	742
Intergovernmental Receivable	31,861	0	31,861
Prepaid Items	3,326	0	3,326
Total Assets	<u>\$2,272,602</u>	<u>\$8,043</u>	<u>\$2,280,645</u>
<b>Liabilities</b>			
Accounts Payable	\$87,232	\$0	\$87,232
Accrued Wages and Benefits Payable	328,007	0	328,007
Intergovernmental Payable	75,074	0	75,074
Deferred Revenue	250	0	250
Total Liabilities	<u>490,563</u>	<u>0</u>	<u>490,563</u>
<b>Fund Balance</b>			
Nonspendable	96,064	0	96,064
Restricted	0	8,043	8,043
Committed	15,338	0	15,338
Assigned	41,609	0	41,609
Unassigned	1,628,998	0	1,628,998
Total Fund Balance	<u>1,782,009</u>	<u>8,043</u>	<u>1,790,052</u>
Total Liabilities and Fund Balance	<u>\$2,272,572</u>	<u>\$8,043</u>	<u>\$2,280,615</u>

See Accountant's Compilation Report

See Accompanying Notes to the Basic Financial Statements

*Brown County Educational Service Center*  
Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
June 30, 2011

Total Governmental Fund Balances \$1,790,082

*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. These assets consist of:

Capital assets	386,282	
Accumulated depreciation	<u>(349,849)</u>	
Total capital assets		36,433

Some of the Educational Service Center's revenues will be collected after fiscal year-end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.

Intergovernmental	250
-------------------	-----

Compensated absences are not due and payable in the current period and therefore are not reported in the funds.

(207,774)

**Net Assets of Governmental Activities**

\$1,618,991

See Accountant's Compilation Report  
See Accompanying Notes to the Basic Financial Statements

**Brown County Educational Service Center**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Fiscal Year Ended June 30, 2011

	General	All Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>			
Intergovernmental	\$723,494	\$320,442	\$1,043,936
Interest	24,832	0	24,832
Tuition and Fees	116,123	0	116,123
Gifts and Donations	245	0	245
Customer Sales and Services	3,477,921	2,749	3,480,670
<b>Total Revenues</b>	<u>4,342,615</u>	<u>323,191</u>	<u>4,665,806</u>
<b>Expenditures</b>			
Current:			
Instruction:			
Regular	435,680	129,789	565,469
Special	1,795,350	3,000	1,798,350
Adult/Continuing	0	10,370	10,370
Support Services:			
Pupils	1,049,375	1,192	1,050,567
Instructional Staff	453,733	143,185	596,918
Board of Education	44,369	0	44,369
Administration	237,503	0	237,503
Fiscal	197,954	6,384	204,338
Operation and Maintenance of Plant	75,984	960	76,944
Pupil Transportation	9,691	0	9,691
Central	175,742	0	175,742
Intergovernmental	0	46,825	46,825
<b>Total Expenditures</b>	<u>4,475,381</u>	<u>341,705</u>	<u>4,817,086</u>
<b>Net Changes in Fund Balances</b>	(132,766)	(18,514)	(151,280)
<b>Fund Balances at Beginning of Year</b>	<u>1,914,805</u>	<u>26,557</u>	<u>1,941,362</u>
<b>Fund Balances at End of Year</b>	<u>\$1,782,039</u>	<u>\$8,043</u>	<u>\$1,790,082</u>

See Accountant's Compilation Report  
See Accompanying Notes to the Basic Financial Statements

*Brown County Educational Service Center*  
 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** (\$151,280)

*Amounts reported for governmental activities in the  
 Statement of Activities are different because:*

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital asset additions	8,622	
Depreciation expense	<u>(11,337)</u>	
Excess of capital outlay under depreciation expense		(2,715)

Because some revenues will not be collected for several months after the Educational Service Center's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Deferred revenues changed by these amounts:

Intergovernmental	(9,467)
-------------------	---------

Some items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Decrease in compensated absences	<u>74,608</u>
----------------------------------	---------------

**Change in Net Assets of Governmental Activities** (\$88,854)

See Accountant's Compilation Report  
 See Accompanying Notes to the Basic Financial Statements

*Brown County Educational Service Center*  
Statement of Fiduciary Assets and Liabilities  
June 30, 2011

	<u>Agency</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	<u>\$1,241,393</u>
<b>Liabilities</b>	
Undistributed Monies	<u>\$1,241,393</u>

See Accountant's Compilation Report  
See Accompanying Notes to the Basic Financial Statements

# **SECTION 5**

# **CENSUS**

**2010 Census  
4.01/4.02**

1. Southern Hills JVSD
  - a. 2010 Census Brown County 44,846  
Fayetteville-Perry Local, Western Brown Local  
Georgetown Exempted Village, Eastern Local  
Ripley Union Lewis Huntington Local
  - b. 2010 Census Highland County 5,363  
Bright Local  
50,209
  - c. Student Enrollment  
Southern Hills Career and Technical Center  
350 students grades 11 & 12
2. Brown County ESC
  - a. 2010 Census Brown County 44,846
  - b. Student Enrollment  
7950 K-12

## State &amp; County QuickFacts

**Brown County, Ohio**

<b>People QuickFacts</b>	<b>Brown County</b>	<b>Ohio</b>
Population, 2011 estimate	NA	11,544,951
Population, 2010	44,846	11,536,504
Population, percent change, 2000 to 2010	6.1%	1.6%
Population, 2000	42,285	11,353,140
Persons under 5 years, percent, 2010	6.3%	6.2%
Persons under 18 years, percent, 2010	24.6%	23.7%
Persons 65 years and over, percent, 2010	14.4%	14.1%
Female persons, percent, 2010	50.4%	51.2%
White persons, percent, 2010 (a)	97.5%	82.7%
Black persons, percent, 2010 (a)	0.9%	12.2%
American Indian and Alaska Native persons, percent, 2010 (a)	0.2%	0.2%
Asian persons, percent, 2010 (a)	0.2%	1.7%
Native Hawaiian and Other Pacific Islander, percent, 2010 (a)	Z	Z
Persons reporting two or more races, percent, 2010	1.0%	2.1%
Persons of Hispanic or Latino origin, percent, 2010 (b)	0.6%	3.1%
White persons not Hispanic, percent, 2010	97.2%	81.1%
Living in same house 1 year & over, 2006-2010	90.6%	85.0%
Foreign born persons, percent, 2006-2010	0.2%	3.8%
Language other than English spoken at home, pct age 5+, 2006-2010	1.9%	6.3%
High school graduates, percent of persons age 25+, 2006-2010	80.0%	87.4%
Bachelor's degree or higher, pct of persons age 25+, 2006-2010	9.8%	24.1%
Veterans, 2006-2010	3,930	936,383
Mean travel time to work (minutes), workers age 16+, 2006-2010	33.9	22.7
Housing units, 2010	19,301	5,127,508
Homeownership rate, 2006-2010	79.7%	69.2%
Housing units in multi-unit structures, percent, 2006-2010	8.1%	23.0%
Median value of owner-occupied housing units, 2006-2010	\$124,100	\$136,400
Households, 2006-2010	15,997	4,552,270
Persons per household, 2006-2010	2.77	2.46
Per capita money income in past 12 months (2010 dollars) 2006-2010	\$20,167	\$25,113
Median household income 2006-2010	\$45,887	\$47,358
Persons below poverty level, percent, 2006-2010	12.4%	14.2%
<b>Business QuickFacts</b>	<b>Brown County</b>	<b>Ohio</b>
Private nonfarm establishments, 2009	535	256,551 <sup>1</sup>
Private nonfarm employment, 2009	6,137	4,460,553 <sup>1</sup>

63

## State &amp; County QuickFacts

## Highland County, Ohio

People QuickFacts	Highland County	Ohio
Population, 2011 estimate	NA	11,544,951
Population, 2010	43,589	11,536,504
Population, percent change, 2000 to 2010	6.6%	1.6%
Population, 2000	40,875	11,353,140
Persons under 5 years, percent, 2010	6.7%	6.2%
Persons under 18 years, percent, 2010	25.4%	23.7%
Persons 65 years and over, percent, 2010	15.2%	14.1%
Female persons, percent, 2010	51.0%	51.2%
White persons, percent, 2010 (a)	96.5%	82.7%
Black persons, percent, 2010 (a)	1.4%	12.2%
American Indian and Alaska Native persons, percent, 2010 (a)	0.3%	0.2%
Asian persons, percent, 2010 (a)	0.2%	1.7%
Native Hawaiian and Other Pacific Islander, percent, 2010 (a)	Z	Z
Persons reporting two or more races, percent, 2010	1.5%	2.1%
Persons of Hispanic or Latino origin, percent, 2010 (b)	0.7%	3.1%
White persons not Hispanic, percent, 2010	96.0%	81.1%
Living in same house 1 year & over, 2006-2010	84.4%	85.0%
Foreign born persons, percent, 2006-2010	0.5%	3.8%
Language other than English spoken at home, pct age 5+, 2006-2010	2.1%	6.3%
High school graduates, percent of persons age 25+, 2006-2010	80.0%	87.4%
Bachelor's degree or higher, pct of persons age 25+, 2006-2010	9.7%	24.1%
Veterans, 2006-2010	3,834	936,383
Mean travel time to work (minutes), workers age 16+, 2006-2010	27.1	22.7
Housing units, 2010	19,380	5,127,508
Homeownership rate, 2006-2010	73.8%	69.2%
Housing units in multi-unit structures, percent, 2006-2010	9.8%	23.0%
Median value of owner-occupied housing units, 2006-2010	\$106,200	\$136,400
Households, 2006-2010	16,638	4,552,270
Persons per household, 2006-2010	2.59	2.46
Per capita money income in past 12 months (2010 dollars) 2006-2010	\$18,966	\$25,113
Median household income 2006-2010	\$39,844	\$47,358
Persons below poverty level, percent, 2006-2010	16.2%	14.2%
<b>Business QuickFacts</b>	<b>Highland County</b>	<b>Ohio</b>
Private nonfarm establishments, 2009	689	256,551 <sup>1</sup>
Private nonfarm employment, 2009	8,603	4,460,553 <sup>1</sup>

64

Brown County  
2010 Census Population For Cities, Villages, and Townships



Department of  
Development

Name	Census Population			Percent	Percent
	2010	2000	1990	Change 2000 to 2010	Change 1990 to 2000
Brown County	44,846	42,285	34,966	6.1%	20.9%
<b>Incorporated Places and Balance of County</b>					
Aberdeen village	1,638	1,603	1,329	2.2%	20.6%
Fayetteville village	330	372	381	-11.3%	-2.4%
Georgetown village	4,331	3,691	3,627	17.3%	1.8%
Hamersville village	546	515	608	6.0%	-15.3%
Higginsport village	251	291	318	-13.7%	-8.5%
Mount Orab village	3,664	2,307	1,929	58.8%	19.6%
Ripley village	1,750	1,745	1,794	0.3%	-2.7%
Russellville village	561	453	481	23.8%	-5.8%
St. Martin village	129	91	121	41.8%	-24.8%
Sardinia village (part)	980	862	770	13.7%	11.9%
Balance of Brown County	30,666	30,355	23,608	1.0%	28.6%
<b>Townships and Independent Cities</b>					
Byrd township	739	740	696	-0.1%	6.3%
Clark township	3,121	3,165	2,880	-1.4%	9.9%
Eagle township	1,344	1,438	1,113	-6.5%	29.2%
Franklin township	1,654	1,596	1,012	3.6%	57.7%
Green township	3,652	3,389	2,808	7.8%	20.7%
Huntington township	2,763	2,968	2,709	-6.9%	9.6%
Jackson township	1,581	1,221	766	29.5%	59.4%
Jefferson township	1,433	1,355	1,246	5.8%	8.7%
Lewis township	2,697	2,362	1,711	14.2%	38.0%
Perry township	4,735	4,830	3,805	-2.0%	26.9%
Pike township	4,243	3,742	2,913	13.4%	28.5%
Pleasant township	5,745	5,187	4,757	10.8%	9.0%
Scott township	1,294	1,253	948	3.3%	32.2%
Sterling township	4,427	3,753	2,417	18.0%	55.3%
Union township	3,064	3,015	3,042	1.6%	-0.9%
Washington township	2,354	2,271	2,143	3.7%	6.0%

n.a. - Could not calculate. Division by zero.

\*--\* Denotes that entity did not exist as currently organized.

Note: For the 2000 and 1990 columns, the population may not sum to the county total because of changed jurisdictional structures.

Source: Census 2010, U.S. Census Bureau.

Prepared by: Office of Policy, Research, and Strategic Planning, Ohio Department of Development.

65

Highland County  
2010 Census Population For Cities, Villages, and Townships



Department of  
Development

Name	Census Population			Percent Change 2000 to 2010	Percent Change 1990 to 2000
	2010	2000	1990		
Highland County	43,589	40,875	35,728	6.6%	14.4%
<b>Incorporated Places and Balance of County</b>					
Greenfield city (part)	4,639	4,906	5,172	-5.4%	-5.1%
Highland village	254	283	247	-10.2%	14.6%
Hillsboro city	6,605	6,368	6,235	3.7%	2.1%
Leesburg village	1,314	1,253	1,091	4.9%	14.8%
Lynchburg village (part)	1,497	1,348	1,193	11.1%	13.0%
Mowrystown village	360	373	462	-3.5%	-19.3%
Sardinia village (part)	0	0	---	n.a.	n.a.
Sinking Spring village	133	158	206	-15.8%	-23.3%
Balance of Highland County	28,787	26,186	21,122	9.9%	24.0%
<b>Townships and Independent Cities</b>					
Brushcreek township	1,381	1,308	1,120	5.6%	16.8%
Clay township	1,431	1,219	1,194	17.4%	2.1%
Concord township	1,415	1,167	1,159	21.3%	0.7%
Dodson township	2,607	2,514	2,208	3.7%	13.9%
Fairfield township	3,764	3,219	2,646	16.9%	21.7%
Hamer township	680	699	768	-2.7%	-9.0%
Jackson township	1,094	1,099	628	-0.5%	75.0%
Liberty township	10,242	9,798	9,184	4.5%	6.7%
Madison township	6,725	6,922	7,008	-2.8%	-1.2%
Marshall township	1,029	1,008	857	2.1%	17.6%
New Market township	1,888	1,941	1,492	-2.7%	30.1%
Paint township	4,585	4,112	2,881	11.5%	42.7%
Penn township	1,409	1,055	798	33.6%	32.2%
Salem township	780	682	591	14.4%	15.4%
Union township	2,065	1,710	1,147	20.8%	49.1%
Washington township	1,123	1,048	645	7.2%	62.5%
Whiteoak township	1,371	1,374	1,402	-0.2%	-2.0%

n.a. - Could not calculate. Division by zero.

\*--\* Denotes that entity did not exist as currently organized.

Note: For the 2000 and 1990 columns, the population may not sum to the county total because of changed jurisdictional structures.

Source: Census 2010, U.S. Census Bureau.

Prepared by: Office of Policy, Research, and Strategic Planning, Ohio Department of Development.

# Local Government Innovation Fund Program

## *Application Scoring*

<b>Lead Applicant</b>	Southern Hills Joint Vocational School District
<b>Project Name</b>	Feasibility Study for Shared Services and Resource Develo 

<input checked="" type="checkbox"/>	<b>Grant Application</b>
-------------------------------------	--------------------------

or

<input type="checkbox"/>	<b>Loan Application</b>
--------------------------	-------------------------

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

67

### Local Government Innovation Fund Project Scoring Sheet

**Section 1: Financing Measures**

Financing Measures	Description	Criteria	Max Points	Applicant Self Score	Validated Score
<b>Financial Information</b>	<i>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.</i>	Applicant provides a thorough, detailed and complete financial information	5	<input checked="" type="radio"/>	
		Applicant provided more than minimum requirements but did not provide additional justification or support	3	<input type="radio"/>	
		Applicant provided minimal financial information	1	<input type="radio"/>	
		<b>Points</b>	5	0	
<b>Repayment Structure (Loan Only)</b>	<i>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.).</i>	Applicant clearly demonstrates a secondary repayment source.	5	<input type="radio"/>	
		Applicant does not have a secondary repayment source.	0	<input type="radio"/>	
		<b>Points</b>	0	0	
<b>Local Match</b>	<i>Percentage of local matching funds being contributed to the project. This may include in-kind contributions.</i>	70% or greater	5	<input checked="" type="radio"/>	
		40-69.99%	3	<input type="radio"/>	
		10-39.99%	1	<input type="radio"/>	
		<b>Points</b>	5	0	
<b>Total Section Points</b>				10	0

**Section 2: Collaborative Measures**

Collaborative Measures	Description	Criteria	Max Points	Applicant Self Score	Validated Score
<b>Population</b>	<i>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.</i>	Applicant (or collaborative partner) is not a county and has a population of less than 20,000 residents	5	<input type="radio"/>	
		Applicant (or collaborative partner) is a county but has less than 235,000	5	<input type="radio"/>	
		Applicant (or collaborative partner) is not a county but has a population 20,001 or greater.	3	<input checked="" type="radio"/>	
		Applicant (or collaborative partner) is a county with a population of 235,001 residents or more	3	<input type="radio"/>	
		<b>Points</b>	3	0	
<b>Participating Entities</b>	<i>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.)</i>	More than one applicant	5	<input checked="" type="radio"/>	
		Single applicant	1	<input type="radio"/>	
		<b>Points</b>	5	0	
<b>Total Section Points</b>				8	0

68

### Local Government Innovation Fund Project Scoring Sheet

#### Section 3: Success Measures

Success Measures	Description	Criteria	Points	Applicant Self Score	Validated Score
Expected Return	<i>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:</i>	75% or greater	30	<input checked="" type="radio"/>	
		25.01% to 74.99%	20	<input type="radio"/>	
		Less than 25%	10	<input type="radio"/>	
		<b>Points</b>		30	0
Past Success	<i>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.</i>	Yes	5	<input checked="" type="radio"/>	
		No	0	<input type="radio"/>	
		<b>Points</b>		5	0
Scalable/Replicable Proposal	<i>Applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments.</i>	The project is both scalable and replicable	10	<input checked="" type="radio"/>	
		The project is either scalable or replicable	5	<input type="radio"/>	
		Does not apply	0	<input type="radio"/>	
		<b>Points</b>		10	0
Probability of Success	<i>Applicant provides a documented need for the project and clearly outlines the likelihood of the need being met.</i>	Provided	5	<input checked="" type="radio"/>	
		Not Provided	0	<input type="radio"/>	
		<b>Points</b>		5	0
<b>Total Section Points</b>				50	0

#### Section 4: Significance Measures

Significance Measures	Description	Criteria	Points Assigned	Applicant Self Score	Validated Score
Performance Audit Implementation /Cost Benchmarking	<i>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.</i>	Project implements a recommendation from an audit or is informed by benchmarking	5	<input checked="" type="radio"/>	
		Project does not implement a recommendation from an audit and is not informed by benchmarking	0	<input type="radio"/>	
		<b>Points</b>		5	0
Economic Impact	<i>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)</i>	Applicant clearly demonstrates economic impact	5	<input checked="" type="radio"/>	
		Applicant mentions but does not prove economic impact	3	<input type="radio"/>	
		Applicant does not demonstrate an economic impact	0	<input type="radio"/>	
		<b>Points</b>		5	0
Response to Economic Demand	<i>The project responds to current substantial changes in economic demand for local or regional government services.</i>	Yes	5	<input checked="" type="radio"/>	
		No	0	<input type="radio"/>	
		<b>Points</b>		5	0
<b>Total Section Points</b>				15	0

Section 5: Council Measures			
Council Measures	Description	Criteria	Points Assigned
Council Preference	Council Ranking for Competitive Rounds	<b>The Applicant Does Not Fill Out This Section;</b> This is for the Local Government Innovation Fund Council only. The points for this section is based on the applicant demonstrating innovation or inventiveness with the project	
<b>Total Section Points (10max)</b>			

Scoring Summary		
	Applicant Self Score	Validated Score
Section 1: Financing Measures	10	0
Section 2: Collaborative Measures	8	0
Section 3: Success Measures	50	0
Section 4: Significance Measures	15	0
<b>Total Base Points:</b>		<b>83</b>
		<b>0</b>

Reviewer Comments



April 2, 2012

Kevin Kratzer  
Southern Hills Joint Vocational School  
9193 Hammer Rd  
Georgetown, Ohio 45121

RE: Application Cure Letter

Dear Kevin Kratzer:

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](mailto: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](mailto: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:** Southern Hills JVS  
**Project Name:** Feasibility Study for Shared Service and Resources Development  
**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 (10%)	\$ 11,111
Total	\$111,111

**Uses of Funds**

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

**Total Project Cost: \$111,111**

#### 2. Match

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.



April 2, 2012

Kevin Kratzer  
Southern Hills Joint Vocational School  
9193 Hammer Rd  
Georgetown, Ohio 45121

RE: Application Cure Letter

Dear Kevin Kratzer:

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](mailto: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](mailto: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

**FEASIBILITY STUDY  
FOR  
SHARED SERVICE  
AND  
RESOURCE  
DEVELOPMENT**

SOUTHERN HILLS JOINT VOCATIONAL SCHOOL DISTRICT  
9193 HAMER RD  
GEORGETOWN, OH 45121

COLLABORATING PARTNER:  
BROWN COUNTY EDUCATIONAL SERVICE CENTER  
325 W. STATE STREET, BLDG.A, SUITE 2  
GEORGETOWN, OH 45121

**1. Budget**

Sources of Funds	
LGIF Request	\$100,000.00
<u>Match Contribution- cash</u>	<u>\$10,000.00</u>
Total	\$110,000.00
Use of Funds	
<u>Consultant Fees for Study</u>	<u>\$110,000.00</u>
Total	\$110,000.00
Total Project Costs	\$110,000.00

**Construction Estimate**

Land Survey	0.35%	\$5,865.00
Soil Borings- Phase 1 Envir Report	0.25%	\$4,250.00
Personnel Analysis	1.00%	\$17,000.00
Construction Testing	1.00%	\$17,000.00
Printing- Bid Documents	0.00%	\$0.00
Builders Risk Insurance	0.00%	\$0.00
Pre-Construction Management	0.50%	\$8,500.00
Design Professional - Feasibility Study	1.94%	\$32,895.00
Commissioning	0.30%	\$5,100.00
Non-Construction Contingency	0.56%	\$9,390.00
General Utility Analysis		\$5,000.00
Green Utility Feasibility study		\$5,000.00
<b>Sub-Total Feasibility Study</b>		<b>\$110,000.00</b>

**Construction Estimate**

**\$1,700,000**

2. Match

Certified in-kind past investments

Kratzer- Superintendent	\$544.00	3	\$1,632.00
Boyd- Treasurer	\$507.35	3	\$1,522.05
Arn- Secretary	\$227.94	2	\$455.88
Barnes- Assistant Treasurer	\$259.76	2	\$519.52
		JVS personnel current in-kind	<b>\$4,129.45</b>
Frazier- Superintendent	\$574.48	6	\$3,446.88
Rabold- Support Service	\$309.48	8.5	\$2,630.58
Frydryk- Treasurer	\$409.93	0	\$0.00
Layton- Secretary	\$300.35	0	\$0.00
Starkey- Secretary	\$200.79	3	\$602.37
		BCESC personnel current in-kind	<b>\$6,679.83</b>
		<b>Grand total Current in-kind</b>	<b>\$10,809.28</b>

Anticipated in-kind contributions

Kratzer- Superintendent	\$544.00	5	\$2,720.00
Boyd- Treasurer	\$507.35	5	\$2,536.75
Arn- Secretary	\$227.94	3	\$683.82
Barnes- Assistant Treasurer	\$259.76	3	\$779.28
		JVS Anticipated personnel in-kind	<b>\$6,719.85</b>
Frazier- Superintendent	\$574.48	8	\$4,595.84
Rabold- Support Service	\$309.48	8	\$2,475.84
Frydryk- Treasurer	\$409.93	5	\$2,049.65
Layton- Secretary	\$300.35	3	\$901.05
Starkey- Secretary	\$200.79	3	\$602.37
		BCESC personnel Anticipated in-kind	<b>\$10,624.75</b>

**Certification of in-kind contributions for Feasibility Study for Shared Service and Resources Development**

<b>Name</b>	<b>Date(s)</b>	<b>Time(s)</b>	<b>Service provided</b>	<b>Rate of pay (Daily)</b>
<b>James Frazier</b>	Feb. 25, 29 6,7,9,10,21,24,27,28	0800-1600 1200-1600	Admin. /Research	\$574.48
<b>Donald Rabold</b>	Feb. 6,7,8,9,10,25 13,14,15,16,17	0800-1600 1200-1600	Admin. /Research data preparation	\$309.48
<b>Elise Starkey</b>	Feb. 24 Feb. 21,27,28,29	0800-1600 1130-1530	Report Preparation	\$200.79

**CERTIFICATE OF IN-KIND CONTRIBUTION**

The undersigned hereby certifies that the foregoing is a true and correct record of time spent on the LGIF Feasibility Study for Shared Service and Resources Development by the named persons/employees of the Brown County Educational Service Center on the listed dates and times.



Treasurer

State of Ohio  
County of Brown

**BEFORE ME**, the undersigned Notary, Brenda Layton [name of Notary before whom affidavit is sworn], on this

30th [day of month] day of April [month], 2012, personally appeared

Sarah E. Frydryk [name of affiant], known to me to be a credible person and of lawful

age, who being by me first duly sworn, on her [his or her] oath, deposes and says:

Subscribed and sworn to before me, this 30th [day of month] day of April [month], 2012.

[Notary Seal:]

 [signature of Notary]

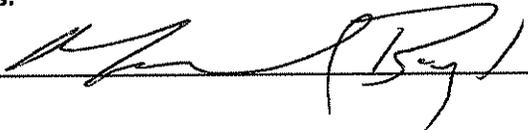
NOTARY PUBLIC  
My commission expires: April 13, 2017

**Certification of in-kind contributions for Feasibility Study for Shared Service and Resources Development**

<b>Name</b>	<b>Date(s)</b>	<b>Time(s)</b>	<b>Service provided</b>	<b>Rate of pay (Daily)</b>
Kevin Kratzer	Feb. 9,23,24	0800-1600	Admin. /Research	\$544.00
Mike Boyd	Feb. 17,23,24	0800-1600	Admin. /Research	\$507.35
Kari Barnes	Feb. 23,24	0800-1600	Report Preparation	\$259.76
Carmen Arn	Feb. 9, 23	0800-1600	Report Preparation	\$227.94

**CERTIFICATE OF IN-KIND CONTRIBUTION**

The undersigned hereby certifies that the foregoing is a true and correct record of time spent on the LGIF Feasibility Study for Shared Service and Resources Development by the named persons/employees of the Brown County Educational Service Center on the listed dates and times.



Treasurer

State of Ohio  
County of Brown

BEFORE ME, the undersigned Notary, Brenda Layton [name of Notary before whom affidavit is sworn], on this

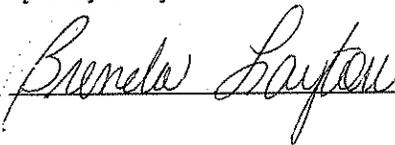
30<sup>th</sup> [day of month] day of April [month], 2012, personally appeared

Michael Boyd [name of affiant], known to me to be a credible person and of lawful

age, who being by me first duly sworn, on \_\_\_\_\_ [his or her] oath, deposes and says:

Subscribed and sworn to before me, this 30<sup>th</sup> [day of month] day of April [month], 2012.

[Notary Seal:]

 [signature of Notary]

NOTARY PUBLIC  
My commission expires: April 13, 20 17.

**Southern Hill Joint Vocational School District**

<u>Name</u>	<u>Occupation</u>	<u>Address</u>	<u>Phone</u>
Kevin Kratzer-	Superintendent-	9193 Hamer Rd. Georgetown, Ohio 45121	937-378-6131
Michael Boyd-	Treasurer-	9193 Hamer Rd. Georgetown, Ohio 45121	937-378-6131
Keri Barnes-	Asst. Treasurer-	9193 Hamer Rd. Georgetown, Ohio 45121	937-378-6131
Carmen Arn-	Secretary -	9193 Hamer Rd. Georgetown, Ohio 45121	937-378-6131

**Brown County Educational Service Center**

<u>Name</u>	<u>Occupation</u>	<u>Address</u>	<u>Phone</u>
James Frazier –	Superintendent	325 W. State St. Georgetown, Ohio 45121	937-378-6118
Donald Rabold-	Support Service	325 W. State St. Georgetown, Ohio 45121	937-378-6118
<b>Elise Starkey-</b>	<b>Secretary</b>	325 W. State St. Georgetown, Ohio 45121	937-378-6118