



Adult & Community Education

Main Campus
3525 North State Route 48
Lebanon OH 45036-1099
513 932-8145
or 1 877 547-5100
FAX 513 932-2304
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South Campus
P. O. Box 407
1797 King Avenue
Kings Mills OH 45034
513 770-0200
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March 1, 2012

State of Ohio

Department of Development

Local Government Innovation Fund

To whom this may concern,

Please accept this electronic submittal of a grant application for Local Government Innovation Funds to conduct a feasibility study for the Warren County Career Center. This feasibility study would be conducted to determine all aspects of constructing a Fire Training Facility and Live Burn Building for the Career Center for use by the school and our collaborative partners.

We look forward to hearing from you in the future.

Sincerely,



Kim E. Fladung

Public Safety Services Coordinator

Warren County Career Center

Customized training and assessments!

Mission

To prepare youths and adults to make informed career choices and to successfully enter, compete, and advance in a changing world.

Vision

WCCC is the valued partner of choice within the educational and economic systems of our communities, by providing quality academic and career technical education.

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Local Government Innovation Fund Application

Grant application for Feasibility Study

Warren County Career Center Fire Academy

Training and Live Burn Facility

Tab One – Contact Information

The following is the contact information for the grant application for a feasibility study for the Warren County Career Center Fire Academy Training and Live Burn Facility.

Name of Applicant: Warren County Career Center

Address of Applicant: 3525 North State Route 48, Lebanon, Ohio 45036

Phone: (513) 932-5677 Ext. 5200

Fax: (513) 932-2304

E-Mail: maggie.hess@mywccc.org

Applicant Contact Information:

- **Name:** Margaret Hess
- **Title:** Superintendent
- **Address:** 3525 North State Route 48, Lebanon, Ohio 45036
- **Phone:** (513) 932-5677 Ext. 5200
- **E-Mail:** maggie.hess@mywccc.org

County: Warren County

Population Data – Warren County:212,693

Local Government Innovation Fund Application

Grant application for Feasibility Study

Warren County Career Center Fire Academy

Training and Live Burn Facility

Tab Two – Collaborative Partners

As the Warren County Career Center is submitting this grant application as the lead entity, we have the support of the Warren County Fire Chief's Association and all Fire and Emergency Medical Services in Warren County as collaborative partners. The Warren County Career Center is a member of the Warren County Fire Chiefs Association, which is the membership arm of all of the collaborative partners. As such, the executive board of the Association as well as the advisory board of the Public Safety Services Department will be utilized in the planning and implementation of any feasibility study and subsequent facility infrastructure build.

The departments that are collaborative partners include:

- 1) Village of Carlisle Fire Department
760 Central Ave.
Carlisle, Ohio 45005
Phone: (937) 746-4545
Fax: (937) 743-8178
E-Mail: kwyatt@carlisleoh.org
Population: 4,812

- 2) Clearcreek Township Fire Department
925 South Main St.
Springboro, Ohio 45066
Phone: (937) 748-2766
Fax: (937) 748-2766
E-Mail: bob.kidd@clearcreektownship.com
Population: 30,365

- 3) Deerfield Township Fire Department
3380 Townsley Road
Deerfield Twp., Ohio 45040
Phone: (513) 701-6962
Fax: (513) 573-0840
E-Mail: reise@deerfieldtpw.com
Population: 36,059

- 4) City of Franklin Fire Department
45 East Fourth St.
Franklin, Ohio 45005
Phone: (937) 746-4542
Fax: (937) 743-7757
E-Mail: jwestendorf@franklinohio.org
Population: 13,119

- 5) Franklin Township Fire Department
3773 Robinson Vail Rd.
Franklin, Ohio 45005
Phone: (937) 746-9811
Fax: (937) 743-7760
E-Mail: chief19@ftfd.org
Population: 30,312

- 6) Hamilton Township Fire Department
69 West Foster-Maineville Road
Maineville, Ohio 45039
Phone: (513) 683-1622
Fax: (513) 677-5232
E-Mail: mark.greatorex@htfire.com
Population: 23,556

- 7) Harlan Township Fire Department
9120 Morrow-Rossburg Rd.
Pleasant Plain, Ohio 45162
Phone: (513) 877-2727
Fax: (513) 877-2728
E-Mail: chief81@tds.net
Population: 4,698

- 8) City of Lebanon Fire Department
20 West Silver St.
Lebanon, Ohio 45036
Phone: (513) 932-6119
Fax: (513) 933-7202
E-Mail: mhannigan@ci.lebanon.oh.us
Population: 20,033

- 9) Massie Township Fire Department
10 North Harveysburg Road
Harveysburg, Ohio 45032
Phone: (513) 897-5039
Fax: (513) 897-1534
E-Mail: fffd222@yahoo.com
Population: 1,141

- 10) City of Mason Fire Department
6000 Mason-Montgomery Rd.
Mason, Ohio 45040
Phone: (513) 229-8540
Fax: (513) 229-8545
E-Mail: jmoore@masonoh.org
Population: 30,712

- 11) Salem-Morrow Fire Department
5270 E. US Route 22 & 3
Morrow, Ohio 45152
Phone: (513) 899-2222
Fax: (513) 899-9569
E-Mail: Chief 71@station71.com
Population: 4,200

- 12) Turtlecreek Township Fire Department
670 North State Route 123
Lebanon, Ohio 45036
Phone: (513) 932-4902
Fax: (513) 932-3654
E-Mail: sflint@turtlecreektownship.org
Population: 15,143

- 13) Union Township (South Lebanon) Fire Department
285 E. Pike St.
South Lebanon, Ohio 45065
Phone: (513) 494-2566
Fax: (513) 494-9055
E-Mail: chiefnapier@utslfd.com
Population: 4,696

- 14) Wayne Township Fire Department
165 Miami St.
Waynesville, Ohio 45068
Phone: (513) 897-3010
Fax:
E-Mail: wtfldchief1@waynetownship.us
Population: 8,180

Letters of support from these departments and administrations are attached.

Local Government Innovation Fund Application

Grant application for Feasibility Study

Warren County Career Center Fire Academy

Training and Live Burn Facility

Tab Three – Project Information

Project Name: Feasibility Study for the Warren County Career Center Fire Academy Training and Live Burn Facility.

Project Description:

In October, 2006, The Advisory Board of the Warren County Career Center Public Safety Services established a ten (10) year strategic plan for the Warren County Career Center Fire Academy. Included in this plan were the Mission and Principles of the Fire Academy.

It is the mission of the Warren County Career Center Fire Academy to provide the highest quality training, instruction and evaluation to our students. This is intended to prepare our organization to serve our community in the most efficient and effective means possible, and to ensure personal safety as we deliver this service. This shall be accomplished by:

- Encouraging sound training programs established by national and local standards.
- Keeping abreast of all training requirements to ensure quality students and prospective employees.
- Maintaining a reliable program that will deliver a product requested by the community in a timely fashion.
- Maintaining complete comprehensive training records.
- Delivering the most meaningful and realistic training possible while ensuring personal safety.

The Fire Academy is responsible for the on-going training of our students. With the numerous requirements placed upon the fire service today by many regulatory agencies, (NFPA, ISO, ANSI, BWC, NREMT and Regional EMS) the Fire Academy coordinates training needed to comply with established regulations.

As part of this Strategic Plan, six goals were identified as part of the plan. Goal # 4 was established as follows:

Goal Four - Ensure students are adequately trained to meet mission requirements

As part of this goal, the following objective was established:

Objective One: Construct comprehensive training facilities that incorporate new and future mission requirements.

- 1) Acquire property that is centralized to build a comprehensive training facility/
- 2) Acquire permanent training props that can be re-used and accessible to all students.
- 3) Present recommended training facility and incorporate technical rescue, HazMat, WMD, auto extrication, auto fires, structure fires and scenario capability.

The Career Center offers classes to students to meet state and national requirements in such programs as Firefighter 1 and 2, Fire Investigation, Fire Inspection, Hazardous Materials and Technical Rescue. As there is no multi-story training tower, burn building, or technical rescue training facility on the school property, instructors must schedule practical evolutions for their classes by renting training facilities outside of the county. There are several issues that make this rental scenario an ineffective way to provide practical training to our students

Currently, there is no standalone training tower, burn building or technical rescue training facility within Warren County. Thus any use of rental facilities requires instructors and students to travel to another county, often several miles away. It is not cost effective to rent these facilities and then transport our students' great distances for training. In addition, lack of organizational control and maintaining the schedule of these outside facilities limits the amount of time these facilities are available and can be used by our Academy.

As the Warren County Career Center works hard to maintain a relationship with our local communities and fire departments, there is a large need for a centrally located fire training facility in our county. Currently, if an individual or group of fire departments wishes to conduct practical training evolutions, they must either simulate these scenarios due to the lack of a proper training facility or travel outside of the county to rent facilities.. Additionally, these departments also have the same issues with scheduling training facilities outside of the county. Often, these departments must take their fire units out-of-service to leave the county to conduct practical training evolutions. This either leaves their communities unstaffed for responses or significantly increases the response time of mutual aid units responding in to those communities.

Currently, the Warren County Career Center owns and has dedicated approximately four (4) acres of property on the school grounds for potential use by the Public Safety Department to build training facilities for the delivery of our Fire, Emergency Medical Service (EMS) and Police Academy programs. This grant request is to fund a feasibility study for these proposed training facilities.

This training facility would allow for the delivery comprehensive practical training to be provided to both our secondary school students as well as our adult learners. A facility on school property would allow for a significant cost savings as outside facilities would no longer have to be rented. As the training facility would be centrally located in Warren County, it would be accessible for use by all Fire and EMS departments within the county for daily and specialized training.

It is our hope that you will consider this request for funding a feasibility study for training facilities for the Warren County Career Center Fire Academy. This feasibility study would be implemented initially and is step one in leading to the construction of a comprehensive training facility.

Local Government Innovation Fund Application

Grant application for Feasibility Study

Warren County Career Center Fire Academy

Training and Live Burn Facility

Tab Three – Project Information

Identification of Award

This LGIF Fund Application is for a grant to conduct a feasibility study to determine the need and associated costs for a training and live burn facility for the Warren County Career Center.

Problem Statement

It is the vision of the Warren County Career Center that the building of a Fire Training and Live Burn Facility will allow for basic and advanced training by the students of the Career Center, as well as automatic and mutual aid training by Fire and EMS Departments throughout Warren County. This would allow all personnel that are receiving training to remain within the county at a significant cost savings.

The purpose of the feasibility study is to allow the Warren County Career center and Collaborative partners to identify the needs for a comprehensive training facility.

The current problem for our Career Center is that any basic or advanced live fire and rescue training must occur at rented sites outside of our county. Due to this issue, many fire departments in our county cannot train together at any level as these rented facilities are outside the county, thus taking their units out-of-service for an extended period of time. In addition, the Warren County Career Center is losing revenue from potential students who are taking their training in other counties due to a lack of facilities in Warren County.

This problem affects the students and staff of the Warren County Career Center, as well as the personnel of the sixteen Fire and EMS departments in the county.

To this point, the Career Center has not been able to fund the needed improvements to our infrastructure to allow the building of the training tower and burn building. Currently, the career center is unable to deliver full time (600 hour) training programs to potential students due to the lack of training facilities. The cost of moving training outside of the county to rental facilities would be prohibitive for our students. If the feasibility study reveals that a training and burn facility is needed, the career center could offer a full-time program in Fire, Haz-Mat and EMS and take advantage of on-site facilities making it more cost appropriate for students.

In addition, the Warren County Fire Chiefs Association has voted to move to increase their technical rescue capabilities in the county. As a result, they have approached the career center to provide this technical rescue training. Currently, the center does not have the facilities to adequately training their personnel.

The need for training facilities and a burn building has been recommended since 2005 by the Warren County Career Center Public Safety Advisory Board. The need continues to be current.

If this grant application is approved for funding, the facility feasibility study would take place at the Warren County Career Center, utilizing vacant land currently on the site of the center.

Targeted Approach

With the potential to build a Fire Training and Live Burn Building on the Warren County career Center property, the efficiency of course delivery would increase exponentially. The ability to provide basic and advanced training at this facility would allow instructors more time to deliver the training objectives, as travel and set-up time would be minimized. Familiarization of the facility by our instructors would also lend to more efficient use of their training time and better delivery of course objectives. Currently, additional instructor/monitors must be hired when outside facilities are rented, in order to assure that these facilities are being used properly by our instructors. By utilizing our own facilities, our instructors can closely monitor this use, thus eliminating the need for additional monitors during training. In addition, our collaborative partners' use of time and training would become more efficient as these departments would be able to train closer to their assigned jurisdictions and within Warren County. This would prevent the need for coverage from surrounding jurisdictions as departments train together.

Anticipated Return on Investment

As already identified, the cost associated with rental of outside facilities would be eliminated as all classes would be taught on campus. This rental money, which approximates \$5000.00 per year, would be able to be utilized to on-going maintenance and improvement of the facilities. In addition, a cost savings would be realized by all collaborative partners in the form of manpower, equipment and facility rental costs that they now pay to rent an out-of-county facility. We estimate that this cost savings would be in the area of \$100,000.00 per year for all of the collaborative partners combined. A line item out of the Public Safety Operations Budget would be established for these maintenance and improvement items. In addition, the rental fees obtained by the career center for the use of these facilities by the sixteen Fire and EMS Departments in Warren County would increase the revenue into the operations budget, allow additional class offerings as well as monies for maintenance of the facility. In-Kind donations received from collaborative partners would also be utilized for ongoing maintenance and improvement to the facilities.

Proposal Probability

In the event this application for grant monies to fund a feasibility study is approved, it is the intention of the Warren County Career Center to move forward as quickly as possible with the study. With favorable study results, it would be the intent to move swiftly to obtain funding to construct the facilities, through grant requests, loan applications, budgetary capital improvement monies and in-kind donations. Currently, non-engineered plans for the facility as prepared by the Public Safety Staff and collaborative partners are on file, and would be used as a baseline for engineering drawings for construction.

Inclusion of Collaborating Partners

Attached to this application are several letters of support from the Fire and EMS Departments with Warren County who are our collaborative partners. With input from the Fire Chiefs Executive Board and the Public Safety Advisory Board of the career center, the developed plans for implementation of these facilities would include across the board input for this regional countywide project. In addition, the facility would be available to agencies from outside of Warren County as well as Corporate partners such as industrial and utility companies.

The Career Center has enjoyed recent successes with a technical rescue training component for Rope Rescue Operations. The Warren County Fire Chiefs have identified the need for additional technical rescue training in the county. It is proposed that these collaborative partners will engage in technical rescue disciplines that would require training in confined space rescue, structural collapse

rescue, heavy machinery rescue, wide area search and trench rescue. Currently, the partners must wait for resources coming from other surrounding counties for technical rescue incidents. This facility would be used extensively by the career center and collaborative partners to deliver specialized training in these disciplines.

The proposed project is not part of any larger consolidation effort by the Warren County Career Center.

Economic Demand for Governmental Services

With the onset of reduced revenues at the Federal, State and Local level, there is an ever increasing demand on local governments to maintain existing services or in some cases, increasing service delivery in a cut-back environment. Local governments and school districts are being asked to do “more with less” in this financial environment. As an increase for services is identified, it is inherent upon our school district and within our Mission and Vision to provide the latest and best-practice Fire, Hazardous Material and EMS training possible to our students. Employers in Warren County are expecting new hires to hit the ground running, having all certifications in place before their employment begins so that the initial department training and orientation time is kept to a minimum for new firefighters and EMT’s. As many departments are going through staff reductions, they are requiring their employees to be cross trained in multiple disciplines, so that the local governments are getting the “best bang for their buck” from their personnel. In order to keep up with this demand for increased training, The Warren County Career Center must be in a position to provide the best training possible. This training will directly affect all residents and visitors to our county, especially to those utilizing these services on a daily basis.

The Warren County Career Center must deliver needed courses as most cost-effectively as possible. Currently, renting out-of-county facilities is by far not financially in the best interest of the district. By constructing a new facility for course deliver, our career center could take advantage of the limited operational funding available to best deliver this end product.

Implementation Recommendations

It is the intent of the Warren County Career Center and collaborative partners to implement any recommendations that are developed as part of the proposed feasibility study. In addition, any audits of the feasibility study or project planning that would identify a need for project amendments would be strictly adhered to by the project team. Recommendations received from the Public Safety Board of Advisors as well as the Warren County Fire Chiefs Executive Committee would also be considered in plan implementation.

Community Attraction

It has been indicated in housing studies conducted throughout the country that two major indicators for purchasing and establishing residences and businesses within a community are the capabilities and report cards of the local school district as well as the response capabilities and services provided by the local Public Safety Services. This project as proposed addresses elements of both of these leading indicators. By providing the best possible facilities available for students enrolled in the Warren County Fire Academy, our community is more attractive to potential residents and businesses as our school is delivering the best programs possible with these facilities. As the sixteen departments in the county utilize our training areas for mutual aid and automatic aid training, these departments are preparing for the best possible delivery of services to the region. This in itself makes our community more attractive for potential business and residential growth. In a recent study, it was determined that Warren County is currently to second fastest growing county in the State of Ohio. As the county continues to grow, the Warren County Career Center must provide and local Fire and EMS Departments must take their training to the next level to meet the ever increasing demand for services.

Local Government Innovation Fund Application

Grant application for Feasibility Study

Warren County Career Center Fire Academy

Training and Live Burn Facility

Tab Four – Financial Documentation

Detailed Financial Information

The following pages contained detailed financial information from the Warren County Career Center and Collaborative Partners for the last three (3) Fiscal Periods.

Warren County Vocational School District
Warren County, Ohio
Statement of Net Assets
June 30, 2011

| | Primary Government | | |
|--|----------------------------|-----------------------------|----------------------|
| | Governmental Activities | Business-Type Activities | Total |
| Assets | | | |
| Equity in Pooled Cash and Investments | \$ 14,296,066 | \$ 201,516 | \$ 14,497,582 |
| Cash and Cash Equivalents with Escrow Agent | 11,078 | 0 | 11,078 |
| Receivables: | | | |
| Property and Other Taxes | 9,107,741 | 0 | 9,107,741 |
| Accounts | 6,833 | 8,689 | 15,522 |
| Accrued Interest | 20,321 | 0 | 20,321 |
| Intergovernmental | 55,221 | 0 | 55,221 |
| Materials and Supplies Inventory | 94,825 | 0 | 94,825 |
| Internal Balances | 2,418 | (2,418) | 0 |
| Restricted Cash and Cash Equivalents | 22,723 | 0 | 22,723 |
| Issuance Costs | 100,346 | 0 | 100,346 |
| Nondepreciable Capital Assets | 456,000 | 0 | 456,000 |
| Depreciable Capital Assets | 10,870,767 | 11,749 | 10,882,516 |
| Total Assets | <u>35,044,339</u> | <u>219,536</u> | <u>35,263,875</u> |
| Liabilities | | | |
| Payables: | | | |
| Accounts | 111,455 | 2,388 | 113,843 |
| Intergovernmental | 198,126 | 774 | 198,900 |
| Interest | 22,277 | 0 | 22,277 |
| Salaries and Employee Benefits | 829,621 | 4,563 | 834,184 |
| Retainage | 899 | 0 | 899 |
| Deferred Revenue | 7,919,917 | 0 | 7,919,917 |
| Noncurrent Liabilities: | | | |
| Due within one year | 757,440 | 0 | 757,440 |
| Due in more than one year | 6,947,158 | 0 | 6,947,158 |
| Total Liabilities | <u>16,786,893</u> | <u>7,725</u> | <u>16,794,618</u> |
| Net Assets | | | |
| Invested in capital assets, net of related debt | 4,081,574 | 11,749 | 4,093,323 |
| Restricted for: | | | |
| Grants | 8,544 | 0 | 8,544 |
| Debt Proceeds | 22,723 | 0 | 22,723 |
| Capital Improvements | 1,226,395 | 0 | 1,226,395 |
| Unrestricted | 12,918,210 | 200,062 | 13,118,272 |
| Total Net Assets | <u>\$ 18,257,446</u> | <u>\$ 211,811</u> | <u>\$ 18,469,257</u> |

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
Statement of Activities
For the Fiscal Year Ended June 30, 2011

| Function/Programs | Program Revenues | | | Net (Expense) Revenue and Changes in Net Assets | | Total |
|---|----------------------|-------------------------|--|--|-----------------------------|---------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Governmental Activities | Business-Type Activities | |
| Governmental Activities: | | | | | | |
| Instruction: | | | | | | |
| Regular | \$ 2,164 | \$0 | \$0 | (\$2,164) | \$0 | (\$2,164) |
| Special | 158,692 | 0 | 0 | (158,692) | 0 | (158,692) |
| Vocational | 8,925,797 | 1,377,138 | 355,337 | (7,193,322) | 0 | (7,193,322) |
| Adult/Continuing | 329,824 | 28 | 231,162 | (98,634) | 0 | (98,634) |
| Support Services: | | | | | | |
| Pupils | 1,111,129 | 0 | 215,017 | (896,112) | 0 | (896,112) |
| Instructional Staff | 597,775 | 0 | 134,405 | (463,370) | 0 | (463,370) |
| Board of Education | 17,732 | 0 | 0 | (17,732) | 0 | (17,732) |
| Administration | 1,430,059 | 348,078 | 62,455 | (1,019,526) | 0 | (1,019,526) |
| Fiscal | 501,827 | 0 | 0 | (501,827) | 0 | (501,827) |
| Business | 94,963 | 0 | 0 | (94,963) | 0 | (94,963) |
| Operation and Maintenance of Plant | 2,256,351 | 12,857 | 24,155 | (2,219,339) | 0 | (2,219,339) |
| Pupil Transportation | 133,439 | 0 | 0 | (133,439) | 0 | (133,439) |
| Central | 2,022,800 | 996,992 | 206,313 | (819,495) | 0 | (819,495) |
| Operation of Non-Instructional Services | 20,332 | 0 | 0 | (20,332) | 0 | (20,332) |
| Food Service | 348,660 | 199,704 | 120,356 | (28,600) | 0 | (28,600) |
| Extracurricular Activities | 88,482 | 0 | 0 | (88,482) | 0 | (88,482) |
| Interest and Fiscal Charges | 276,208 | 0 | 0 | (276,208) | 0 | (276,208) |
| Total Governmental Activities | 18,316,234 | 2,934,797 | 1,349,200 | (14,032,237) | 0 | (14,032,237) |
| Business-Type Activities: | | | | | | |
| Customer Service | 161,621 | 153,447 | 0 | 0 | (8,174) | (8,174) |
| Total Business-Type Activities | 161,621 | 153,447 | 0 | 0 | (8,174) | (8,174) |
| Total Primary Government | \$ 18,477,855 | \$ 3,088,244 | \$ 1,349,200 | (14,032,237) | (8,174) | (14,040,411) |

| | | | | |
|--|--|----------------------|-------------------|----------------------|
| General Revenues: | | | | |
| Property Taxes | | 8,237,191 | 0 | 8,237,191 |
| Payment in Lieu of Taxes | | 83,566 | 0 | 83,566 |
| Grants and Contributions not restricted to specific programs | | 6,393,291 | 0 | 6,393,291 |
| Unrestricted investment earnings | | 104,588 | 0 | 104,588 |
| Miscellaneous | | 71,671 | 0 | 71,671 |
| Total General Revenues | | 14,890,307 | 0 | 14,890,307 |
| Changes in Net Assets | | 858,070 | (8,174) | 849,896 |
| Net Assets-Beginning | | 17,399,376 | 219,985 | 17,619,361 |
| Net Assets-Ending | | \$ 18,257,446 | \$ 211,811 | \$ 18,469,257 |

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
Balance Sheet - Governmental Funds
June 30, 2011

| | General | Adult Education | Permanent Improvement | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|---------------------|--------------------------|--------------------------------|--------------------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Investments | \$ 12,041,421 | \$ 1,004,491 | \$ 942,400 | \$ 307,754 | \$ 14,296,066 |
| Cash and Cash Equivalents with Escrow Agent | 0 | 0 | 11,078 | 0 | 11,078 |
| Receivables: | | | | | |
| Property and Other Taxes | 9,107,741 | 0 | 0 | 0 | 9,107,741 |
| Accounts | 6,833 | 0 | 0 | 0 | 6,833 |
| Interfund | 76,302 | 0 | 13,158 | 0 | 89,460 |
| Accrued Interest | 20,321 | 0 | 0 | 0 | 20,321 |
| Intergovernmental | 37,920 | 16,356 | 0 | 945 | 55,221 |
| Materials and Supplies Inventory | 90,234 | 0 | 0 | 4,591 | 94,825 |
| Restricted Assets: | | | | | |
| Cash and Cash Equivalents | 22,723 | 0 | 0 | 0 | 22,723 |
| Total Assets | 21,403,495 | 1,020,847 | 966,636 | 313,290 | 23,704,268 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Payables: | | | | | |
| Accounts | 67,766 | 23,754 | 604 | 19,331 | 111,455 |
| Due to Local Governments | 163,560 | 30,108 | 0 | 4,458 | 198,126 |
| Salaries and Employee Benefits | 764,759 | 54,316 | 0 | 10,546 | 829,621 |
| Interfund | 0 | 73,546 | 0 | 13,496 | 87,042 |
| Retainage | 0 | 0 | 899 | 0 | 899 |
| Matured Leave Payable | 49,146 | 13,791 | 0 | 0 | 62,937 |
| Deferred Revenue | 8,468,022 | 0 | 0 | 0 | 8,468,022 |
| Total Liabilities | 9,513,253 | 195,515 | 1,503 | 47,831 | 9,758,102 |
| Fund Balances | | | | | |
| Nonspendable | 90,234 | 0 | 0 | 4,591 | 94,825 |
| Restricted | 22,723 | 0 | 11,078 | 279,883 | 313,684 |
| Assigned | 489,714 | 825,332 | 954,055 | 1,826 | 2,270,927 |
| Unassigned | 11,287,571 | 0 | 0 | (20,841) | 11,266,730 |
| Total Fund Balances | 11,890,242 | 825,332 | 965,133 | 265,459 | 13,946,166 |
| Total Liabilities and Fund Balances | \$ 21,403,495 | \$ 1,020,847 | \$ 966,636 | \$ 313,290 | |

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. | 11,326,767 |
| Other long term assets are not available to pay for current period expenditures and; therefore, are deferred in the funds. | 648,451 |
| Long-term liabilities are not due and payable in the current period and; therefore, are not reported in the funds. | (7,663,938) |
| | \$ 18,257,446 |

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
For the Fiscal Year Ended June 30, 2011

| | General | Adult Education | Permanent Improvement | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|-------------------|-----------------------|--------------------------|--------------------------|
| Revenues: | | | | | |
| Property and Other Taxes | \$8,054,760 | \$0 | \$0 | \$0 | \$8,054,760 |
| Intergovernmental | 6,393,291 | 416,367 | 0 | 930,342 | 7,740,000 |
| Charges for Services | 0 | 0 | 0 | 181,954 | 181,954 |
| Tuition and Fees | 403,332 | 2,308,586 | 0 | 0 | 2,711,918 |
| Interest | 104,413 | 0 | 175 | 0 | 104,588 |
| Gifts and Donations | 22,362 | 10,000 | 12,650 | 2,730 | 47,742 |
| Payment in Lieu of Taxes | 60,817 | 0 | 0 | 0 | 60,817 |
| Rent | 12,857 | 290 | 0 | 0 | 13,147 |
| Miscellaneous | 42,700 | 28 | 0 | 17,750 | 60,478 |
| Total Revenues | 15,094,532 | 2,735,271 | 12,825 | 1,132,776 | 18,975,404 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Instruction: | | | | | |
| Regular | 0 | 2,164 | 0 | 0 | 2,164 |
| Special | 158,692 | 0 | 0 | 0 | 158,692 |
| Vocational | 7,132,954 | 1,110,543 | 2,476 | 145,374 | 8,391,347 |
| Adult Education | 4,310 | 77,116 | 0 | 247,505 | 328,931 |
| Support Services: | | | | | |
| Pupils | 857,337 | 87,037 | 0 | 156,694 | 1,111,068 |
| Instructional Staff | 342,816 | 74,746 | 7,952 | 144,960 | 570,274 |
| Board of Education | 17,732 | 0 | 0 | 0 | 17,732 |
| Administration | 989,144 | 388,793 | 0 | 39,380 | 1,417,317 |
| Fiscal | 500,898 | 0 | 0 | 0 | 500,898 |
| Business | 65,856 | 19,546 | 0 | 0 | 85,404 |
| Operation and Maintenance of Plant | 976,853 | 371 | 36,143 | 0 | 1,013,367 |
| Pupil Transportation | 114,863 | 0 | 17,745 | 0 | 132,608 |
| Central | 827,023 | 1,139,419 | 0 | 34,555 | 2,000,997 |
| Operation of Non-Instructional Services | 13,828 | 343 | 0 | 348,660 | 362,831 |
| Extracurricular Activities | 88,482 | 0 | 0 | 0 | 88,482 |
| Capital Outlay | 665,147 | 0 | 298,591 | 0 | 963,738 |
| Debt Service: | | | | | |
| Principal Retirement | 6,703 | 42,798 | 380,000 | 42,797 | 472,298 |
| Interest and Fiscal Charges | 31,984 | 1,837 | 229,790 | 1,837 | 265,448 |
| Total Expenditures | 12,804,422 | 2,944,715 | 972,697 | 1,161,762 | 17,883,596 |
| Excess (deficiency) of Revenues Over (Under) Expenditures | 2,290,110 | (209,444) | (959,872) | (28,966) | 1,091,808 |
| Other Financing Sources (Uses): | | | | | |
| Proceeds from Sale of Capital Assets | 25,923 | 0 | 0 | 0 | 25,923 |
| Fair Value from Sale of Long Term Notes | 861,000 | 0 | 0 | 0 | 861,000 |
| Inception of Capital Leases | 86,486 | 0 | 0 | 0 | 86,486 |
| Transfers - In | 0 | 177,449 | 859,790 | 23,794 | 1,061,033 |
| Transfers - Out | (1,061,033) | 0 | 0 | 0 | (1,061,033) |
| Total Other Financing Sources (Uses) | (67,624) | 177,449 | 859,790 | 23,794 | 993,409 |
| Net Change in Fund Balances | 2,222,486 | (31,995) | (100,082) | (5,192) | 2,085,217 |
| Fund Balances - beginning (Restated) | 9,667,756 | 857,327 | 1,065,215 | 270,651 | |
| Fund Balances - ending | \$ 11,890,242 | \$ 825,332 | \$ 965,133 | \$ 265,459 | |

Amounts reported in governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation and net disposals exceeded capital outlays in the current period. (989,543)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 195,856

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (499,337)

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. 65,877

Change in net assets of governmental activities \$ 858,070

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
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

| | General Fund | | | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property and Other Local Taxes | \$7,555,000 | \$7,708,381 | \$7,708,488 | \$107 |
| Intergovernmental | 6,306,418 | 6,393,291 | 6,393,291 | 0 |
| Tuition and Fees | 319,120 | 402,594 | 402,810 | 216 |
| Interest | 180,000 | 112,152 | 136,104 | 23,952 |
| Rent | 8,500 | 10,103 | 12,857 | 2,754 |
| Gifts and Donations | 500 | 22,362 | 22,362 | 0 |
| Payment in Lieu of Taxes | 95,000 | 59,565 | 59,565 | 0 |
| Miscellaneous | 15,450 | 42,263 | 42,263 | 0 |
| Total Revenues | 14,479,988 | 14,750,711 | 14,777,740 | 27,029 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction: | | | | |
| Special | 159,165 | 157,735 | 157,735 | 0 |
| Vocational | 7,218,956 | 7,171,691 | 7,171,624 | 67 |
| Support Services: | | | | |
| Pupils | 1,046,403 | 870,641 | 870,641 | 0 |
| Instructional Staff | 348,990 | 360,939 | 360,938 | 1 |
| Board of Education | 21,540 | 18,076 | 18,076 | 0 |
| Administration | 994,778 | 993,844 | 993,844 | 0 |
| Fiscal | 538,300 | 504,024 | 504,024 | 0 |
| Business | 66,731 | 65,781 | 65,781 | 0 |
| Operation and Maintenance of Plant | 1,164,819 | 1,041,980 | 1,039,150 | 2,830 |
| Pupil Transportation | 112,307 | 116,853 | 116,853 | 0 |
| Central | 924,108 | 843,387 | 843,387 | 0 |
| Operation of Non- | | | | |
| Instructional Services | 23,839 | 13,045 | 13,045 | 0 |
| Extracurricular Activities | 88,627 | 91,751 | 91,751 | 0 |
| Capital Outlay | 499,040 | 1,364,898 | 1,364,898 | 0 |
| Debt Service: | | | | |
| Interest and Fiscal Charges | 0 | 30,894 | 30,894 | 0 |
| Total Expenditures | 13,207,603 | 13,645,539 | 13,642,641 | 2,898 |
| Excess of Revenues | | | | |
| Over Expenditures | 1,272,385 | 1,105,172 | 1,135,099 | 29,927 |
| Other Financing Sources (Uses): | | | | |
| Other Financing Uses | 0 | (17,620) | (17,620) | 0 |
| Proceeds from Sale of Capital Assets | 25,000 | 25,888 | 25,923 | 35 |
| Fair Value from Sale of Long Term Notes | 0 | 881,000 | 881,000 | 0 |
| Refund of Prior Year Expenditures | 3,000 | 5,277 | 5,277 | 0 |
| Advances In | 201,500 | 502,961 | 502,961 | 0 |
| Advances Out | (200,000) | (509,316) | (509,316) | 0 |
| Transfers Out | (1,090,000) | (1,062,084) | (1,062,084) | 0 |
| Total Other Financing Sources (Uses) | (1,080,500) | (173,894) | (173,859) | 35 |
| Net Change in Fund Balance | 211,885 | 931,278 | 961,240 | 29,962 |
| Fund Balances at Beginning of Year | 10,415,793 | 10,415,793 | 10,415,793 | 0 |
| Prior Year Encumbrances Appropriated | 99,256 | 99,256 | 99,256 | 0 |
| Fund Balances at End of Year | \$10,726,934 | \$11,446,327 | \$11,476,289 | \$29,962 |

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
Statement of Net Assets
June 30, 2010

| | Primary Government | | |
|--|----------------------------|-----------------------------|----------------------|
| | Governmental Activities | Business-Type Activities | Total |
| <u>Assets</u> | | | |
| Equity in Pooled Cash and Investments | \$ 12,826,216 | \$ 213,176 | \$ 13,039,392 |
| Cash and Cash Equivalents with Escrow Agent | 157,256 | 0 | 157,256 |
| Receivables: | | | |
| Property and Other Taxes | 8,782,090 | 0 | 8,782,090 |
| Accounts | 17,586 | 142 | 17,728 |
| Accrued Interest | 25,587 | 0 | 25,587 |
| Intergovernmental | 10,593 | 0 | 10,593 |
| Materials and Supplies Inventory | 101,405 | 0 | 101,405 |
| Internal Balances | 3,224 | (3,224) | 0 |
| Issuance Costs | 108,374 | 0 | 108,374 |
| Nondepreciable Capital Assets | 837,757 | 0 | 837,757 |
| Depreciable Capital Assets | 11,478,553 | 17,859 | 11,496,412 |
| Total Assets | <u>34,348,641</u> | <u>227,953</u> | <u>34,576,594</u> |
| <u>Liabilities</u> | | | |
| Payables: | | | |
| Accounts | 97,494 | 2,614 | 100,108 |
| Contracts | 419,923 | 0 | 419,923 |
| Intergovernmental | 184,521 | 905 | 185,426 |
| Interest | 19,545 | 0 | 19,545 |
| Salaries and Employee Benefits | 802,329 | 4,449 | 806,778 |
| Retainage | 19,956 | 0 | 19,956 |
| Deferred Revenue | 8,122,969 | 0 | 8,122,969 |
| Noncurrent Liabilities: | | | |
| Due within one year | 717,427 | 0 | 717,427 |
| Due in more than one year | 6,565,101 | 0 | 6,565,101 |
| Total Liabilities | <u>16,949,265</u> | <u>7,968</u> | <u>16,957,233</u> |
| <u>Net Assets</u> | | | |
| Invested in capital assets, net of related debt | 5,562,426 | 17,859 | 5,580,285 |
| Restricted for: | | | |
| Grants | 5,998 | 0 | 5,998 |
| Capital Improvements | 944,720 | 0 | 944,720 |
| Unrestricted | 10,886,232 | 202,126 | 11,088,358 |
| Total Net Assets | <u>\$ 17,399,376</u> | <u>\$ 219,985</u> | <u>\$ 17,619,361</u> |

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
Statement of Activities
For the Fiscal Year Ended June 30, 2010

| Function/Programs | Program Revenues | | | Net (Expense) Revenue and Changes in Net Assets | | Total |
|---|----------------------|-------------------------|--|--|-----------------------------|---------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Governmental Activities | Business-Type Activities | |
| Governmental Activities: | | | | | | |
| Instruction: | | | | | | |
| Regular | \$ 2,123 | \$0 | \$0 | (\$2,123) | \$0 | (\$2,123) |
| Special | 152,501 | 0 | 0 | (152,501) | 0 | (152,501) |
| Vocational | 8,815,270 | 1,320,905 | 274,204 | (7,020,161) | 0 | (7,020,161) |
| Adult/Continuing | 174,258 | 0 | 96,324 | (77,934) | 0 | (77,934) |
| Support Services: | | | | | | |
| Pupils | 1,068,344 | 15,666 | 144,317 | (908,361) | 0 | (908,361) |
| Instructional Staff | 640,669 | 0 | 125,876 | (514,793) | 0 | (514,793) |
| Board of Education | 19,400 | 0 | 0 | (19,400) | 0 | (19,400) |
| Administration | 1,376,831 | 412,706 | 52,744 | (911,381) | 0 | (911,381) |
| Fiscal | 506,664 | 0 | 0 | (506,664) | 0 | (506,664) |
| Business | 74,017 | 0 | 0 | (74,017) | 0 | (74,017) |
| Operation and Maintenance of Plant | 586,499 | 8,492 | 0 | (578,007) | 0 | (578,007) |
| Pupil Transportation | 169,483 | 0 | 0 | (169,483) | 0 | (169,483) |
| Central | 2,078,890 | 1,473,716 | 217,468 | (387,706) | 0 | (387,706) |
| Operation of Non-Instructional Services | 60,858 | 0 | 0 | (60,858) | 0 | (60,858) |
| Food Service | 301,334 | 182,949 | 93,685 | (24,700) | 0 | (24,700) |
| Extracurricular Activities | 108,207 | 0 | 0 | (108,207) | 0 | (108,207) |
| Interest and Fiscal Charges | 256,245 | 0 | 0 | (256,245) | 0 | (256,245) |
| Total Governmental Activities | 16,191,593 | 3,414,434 | 1,004,618 | (11,772,541) | 0 | (11,772,541) |
| Business-Type Activities: | | | | | | |
| Customer Service | 180,287 | 206,530 | 0 | 0 | 26,243 | 26,243 |
| Total Business-Type Activities | 180,287 | 206,530 | 0 | 0 | 26,243 | 26,243 |
| Total Primary Government | \$ 16,371,880 | \$ 3,620,964 | \$ 1,004,618 | (11,772,541) | 26,243 | (11,746,298) |

| | | | | |
|--|--|----------------------|-------------------|----------------------|
| General Revenues: | | | | |
| Property Taxes | | 7,238,810 | 0 | 7,238,810 |
| Payment in Lieu of Taxes | | 361,027 | 0 | 361,027 |
| Grants and Contributions not restricted to specific programs | | 6,354,723 | 0 | 6,354,723 |
| Unrestricted investment earnings | | 185,188 | 0 | 185,188 |
| Miscellaneous | | 22,563 | 0 | 22,563 |
| Total General Revenues | | 14,162,311 | 0 | 14,162,311 |
| Changes in Net Assets | | 2,389,770 | 26,243 | 2,416,013 |
| Net Assets-Beginning | | 15,009,606 | 193,742 | 15,203,348 |
| Net Assets-Ending | | \$ 17,399,376 | \$ 219,985 | \$ 17,619,361 |

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
Balance Sheet - Governmental Funds
June 30, 2010

| | General | Adult Education | Permanent Improvement | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|---------------------|--------------------------|--------------------------------|--------------------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Investments | \$ 10,557,638 | \$ 1,012,040 | \$ 957,545 | \$ 298,993 | \$ 12,826,216 |
| Cash and Cash Equivalents with Escrow Agent | 0 | 0 | 157,256 | 0 | 157,256 |
| Receivables: | | | | | |
| Property and Other Taxes | 8,782,090 | 0 | 0 | 0 | 8,782,090 |
| Accounts | 15,419 | 0 | 0 | 2,167 | 17,586 |
| Interfund | 85,644 | 0 | 13,158 | 0 | 98,802 |
| Accrued Interest | 25,587 | 0 | 0 | 0 | 25,587 |
| Intergovernmental | 0 | 0 | 0 | 10,593 | 10,593 |
| Materials and Supplies Inventory | 87,352 | 0 | 0 | 14,053 | 101,405 |
| Total Assets | 19,553,730 | 1,012,040 | 1,127,959 | 325,806 | 22,019,535 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Payables: | | | | | |
| Accounts | 47,275 | 37,323 | 4,622 | 8,274 | 97,494 |
| Contracts | 0 | 0 | 419,923 | 0 | 419,923 |
| Due to Local Governments | 145,734 | 23,814 | 0 | 14,973 | 184,521 |
| Salaries and Employee Benefits | 773,215 | 20,030 | 0 | 9,084 | 802,329 |
| Interfund | 0 | 73,546 | 0 | 22,032 | 95,578 |
| Retainage | 0 | 0 | 19,956 | 0 | 19,956 |
| Matured Leave Payable | 63,567 | 0 | 0 | 0 | 63,567 |
| Deferred Revenue | 8,465,059 | 0 | 0 | 10,159 | 8,475,218 |
| Total Liabilities | 9,494,850 | 154,713 | 444,501 | 64,522 | 10,158,586 |
| Fund Balances | | | | | |
| Nonspendable | 87,352 | 0 | 0 | 14,053 | 101,405 |
| Restricted | 0 | 0 | 157,256 | 276,432 | 433,688 |
| Assigned | 79,121 | 857,327 | 526,202 | 9,188 | 1,471,838 |
| Unassigned | 9,892,407 | 0 | 0 | (38,389) | 9,854,018 |
| Total Fund Balances | 10,058,880 | 857,327 | 683,458 | 261,284 | 11,860,949 |
| Total Liabilities and Fund Balances | \$ 19,553,730 | \$ 1,012,040 | \$ 1,127,959 | \$ 325,806 | |

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. | 12,316,310 |
| Other long term assets are not available to pay for current period expenditures and; therefore, are deferred in the funds. | 460,623 |
| Long-term liabilities are not due and payable in the current period and; therefore, are not reported in the funds. | <u>(7,238,506)</u> |
| | <u>\$ 17,399,376</u> |

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
For the Fiscal Year Ended June 30, 2010

| | General | Adult Education | Permanent Improvement | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|-------------------|-----------------------|--------------------------|--------------------------|
| Revenues: | | | | | |
| Property and Other Taxes | 7,070,950 | - | - | - | \$7,070,950 |
| Intergovernmental | 6,354,723 | 376,744 | 0 | 615,216 | 7,346,683 |
| Charges for Services | 0 | 0 | 0 | 163,670 | 163,670 |
| Tuition and Fees | 129,033 | 2,942,432 | 0 | 130,796 | 3,202,261 |
| Interest | 175,928 | 0 | 9,260 | 0 | 185,188 |
| Gifts and Donations | 2,500 | 5,000 | 0 | 10,537 | 18,037 |
| Payment in Lieu of Taxes | 361,027 | 0 | 0 | 0 | 361,027 |
| Rent | 8,492 | 66 | 0 | 0 | 8,558 |
| Miscellaneous | 6,833 | 8,550 | 0 | 27,708 | 43,091 |
| Total Revenues | 14,109,486 | 3,332,792 | 9,260 | 947,927 | 18,399,465 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Instruction: | | | | | |
| Regular | 0 | 2,123 | 0 | 0 | 2,123 |
| Special | 152,501 | 0 | 0 | 0 | 152,501 |
| Vocational | 6,968,110 | 863,948 | 156,182 | 244,487 | 8,232,727 |
| Adult Education | 0 | 71,018 | 5,712 | 95,987 | 172,717 |
| Support Services: | | | | | |
| Pupils | 869,957 | 110,084 | 336 | 103,943 | 1,084,320 |
| Instructional Staff | 387,757 | 90,882 | 136,960 | 126,746 | 742,345 |
| Board of Education | 19,400 | 0 | 0 | 0 | 19,400 |
| Administration | 1,005,546 | 343,445 | 1,467 | 1,745 | 1,352,203 |
| Fiscal | 503,842 | 0 | 0 | 0 | 503,842 |
| Business | 63,001 | 1,121 | 336 | 0 | 64,458 |
| Operation and Maintenance of Plant | 1,041,595 | 0 | 14,241 | 0 | 1,055,836 |
| Pupil Transportation | 109,047 | 0 | 0 | 0 | 109,047 |
| Central | 667,804 | 1,134,469 | 4,695 | 27,288 | 1,834,254 |
| Operation of Non-Instructional Services | 14,220 | 2,044 | 53,382 | 302,242 | 371,888 |
| Extracurricular Activities | 106,707 | 0 | 0 | 1,500 | 108,207 |
| Capital Outlay | 119,032 | 0 | 3,180,821 | 0 | 3,299,853 |
| Debt Service: | | | | | |
| Principal Retirement | 67,272 | 73,712 | 415,000 | 80,262 | 636,246 |
| Interest and Fiscal Charges | 1,385 | 4,360 | 238,690 | 4,474 | 248,909 |
| Total Expenditures | 12,097,178 | 2,597,206 | 4,207,822 | 988,672 | 19,990,676 |
| Excess (deficiency) of Revenues Over (Under) Expenditures | 2,012,310 | 635,586 | (4,198,562) | (40,745) | (1,591,411) |
| Other Financing Sources (Uses): | | | | | |
| Proceeds from Sale of Capital Assets | 7,193 | 0 | 0 | 0 | 7,193 |
| Transfers - In | 0 | 166,566 | 904,000 | 33,005 | 1,103,571 |
| Transfers - Out | (1,103,571) | 0 | 0 | 0 | (1,103,571) |
| Total Other Financing Sources (Uses) | (1,096,378) | 166,566 | 904,000 | 33,005 | 7,193 |
| Net Change in Fund Balances | 915,932 | 802,152 | (3,294,562) | (7,740) | (1,584,218) |
| Fund Balances - beginning | 9,142,948 | 55,175 | 3,978,020 | 269,024 | |
| Fund Balances - ending | \$ 10,058,880 | \$ 857,327 | \$ 683,458 | \$ 261,284 | |

Amounts reported in governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period. 3,122,725

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 178,019

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. 628,218

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. 45,026

Change in net assets of governmental activities \$ 2,389,770

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
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

| | General Fund | | | Variance with Final Budget Positive (Negative) |
|---|--------------------|---------------------|---------------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property and Other Local Taxes | \$7,512,000 | \$7,353,946 | \$7,353,959 | \$13 |
| Intergovernmental | 6,043,000 | 6,354,723 | 6,354,723 | 0 |
| Tuition and Fees | 90,000 | 129,033 | 129,033 | 0 |
| Interest | 200,000 | 165,284 | 190,489 | 25,205 |
| Rent | 5,500 | 8,492 | 8,492 | 0 |
| Gifts and Donations | 100 | 2,500 | 2,500 | 0 |
| Payment in Lieu of Taxes | 50,000 | 368,678 | 368,678 | 0 |
| Miscellaneous | 5,500 | 5,333 | 5,333 | 0 |
| Total Revenues | 13,906,100 | 14,387,989 | 14,413,207 | 25,218 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction: | | | | |
| Special | 235,664 | 151,969 | 151,969 | 0 |
| Vocational | 7,505,135 | 6,956,309 | 6,956,310 | (1) |
| Support Services: | | | | |
| Pupils | 947,560 | 879,056 | 879,056 | 0 |
| Instructional Staff | 385,869 | 375,871 | 375,871 | 0 |
| Board of Education | 18,650 | 19,425 | 19,425 | 0 |
| Administration | 1,124,730 | 1,000,994 | 1,000,994 | 0 |
| Fiscal | 526,870 | 501,229 | 501,229 | 0 |
| Business | 63,526 | 62,986 | 62,986 | 0 |
| Operation and Maintenance of Plant | 1,290,163 | 1,132,255 | 1,132,255 | 0 |
| Pupil Transportation | 129,409 | 114,278 | 114,278 | 0 |
| Central | 743,127 | 688,127 | 688,127 | 0 |
| Operation of Non- | | | | |
| Instructional Services | 25,636 | 16,634 | 16,634 | 0 |
| Extracurricular Activities | 73,273 | 107,811 | 107,811 | 0 |
| Capital Outlay | 110,000 | 119,032 | 119,032 | 0 |
| Total Expenditures | 13,179,612 | 12,125,976 | 12,125,977 | (1) |
| Excess of Revenues Over Expenditures | 726,488 | 2,262,013 | 2,287,230 | 25,217 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Capital Assets | 10,000 | 7,193 | 7,193 | 0 |
| Refund of Prior Year Expenditures | 5,000 | 3,389 | 3,389 | 0 |
| Advances In | 175,000 | 246,790 | 246,790 | 0 |
| Advances Out | (175,000) | (275,207) | (275,207) | 0 |
| Transfers Out | (1,391,000) | (1,103,571) | (1,103,571) | 0 |
| Total Other Financing Sources (Uses) | (1,376,000) | (1,121,406) | (1,121,406) | 0 |
| Net Change in Fund Balance | (649,512) | 1,140,607 | 1,165,824 | 25,217 |
| Fund Balances at Beginning of Year | 8,860,400 | 8,860,400 | 8,860,400 | 0 |
| Prior Year Encumbrances Appropriated | 382,516 | 382,516 | 382,516 | 0 |
| Fund Balances at End of Year | \$8,593,404 | \$10,383,523 | \$10,408,740 | \$25,217 |

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
Statement of Net Assets
June 30, 2009

| | Primary Government | | |
|--|----------------------------|-----------------------------|----------------------|
| | Governmental Activities | Business-Type Activities | Total |
| <u>Assets</u> | | | |
| Equity in Pooled Cash and Investments | \$ 14,768,495 | \$ 169,869 | \$ 14,938,364 |
| Cash and Cash Equivalents with Escrow Agent | 133,003 | 0 | 133,003 |
| Receivables: | | | |
| Property and Other Taxes | 8,574,230 | 0 | 8,574,230 |
| Accounts | 27,345 | 2,623 | 29,968 |
| Accrued Interest | 55,239 | 0 | 55,239 |
| Intergovernmental | 8,068 | 0 | 8,068 |
| Materials and Supplies Inventory | 82,935 | 0 | 82,935 |
| Internal Balances | 1,218 | (1,218) | 0 |
| Issuance Costs | 116,402 | 0 | 116,402 |
| Nondepreciable Capital Assets | 5,101,113 | 0 | 5,101,113 |
| Depreciable Capital Assets | 4,092,472 | 24,564 | 4,117,036 |
| Total Assets | <u>32,960,520</u> | <u>195,838</u> | <u>33,156,358</u> |
| <u>Liabilities</u> | | | |
| Payables: | | | |
| Accounts | 140,676 | 196 | 140,872 |
| Contracts | 956,412 | 0 | 956,412 |
| Intergovernmental | 146,164 | 1,900 | 148,064 |
| Interest | 20,237 | 0 | 20,237 |
| Salaries and Employee Benefits | 809,467 | 0 | 809,467 |
| Retainage | 164,903 | 0 | 164,903 |
| Deferred Revenue | 7,799,960 | 0 | 7,799,960 |
| Noncurrent Liabilities: | | | |
| Due within one year | 822,707 | 0 | 822,707 |
| Due in more than one year | 7,090,388 | 0 | 7,090,388 |
| Total Liabilities | <u>17,950,914</u> | <u>2,096</u> | <u>17,953,010</u> |
| <u>Net Assets</u> | | | |
| Invested in capital assets, net of related debt | 1,799,576 | 24,564 | 1,824,140 |
| Restricted for: | | | |
| Grants | 16,265 | 0 | 16,265 |
| Capital Improvements | 4,239,282 | 0 | 4,239,282 |
| Unrestricted | 8,954,483 | 169,178 | 9,123,661 |
| Total Net Assets | <u>\$ 15,009,606</u> | <u>\$ 193,742</u> | <u>\$ 15,203,348</u> |

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
Statement of Activities
For the Fiscal Year Ended June 30, 2009

| Function/Programs | Program Revenues | | | Net (Expense) Revenue and Changes in Net Assets | | Total |
|---|----------------------|-------------------------|--|--|-----------------------------|---------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Governmental Activities | Business-Type Activities | |
| Governmental Activities: | | | | | | |
| Instruction: | | | | | | |
| Regular | \$ 1,922 | \$0 | \$0 | (\$1,922) | \$0 | (\$1,922) |
| Special | 160,666 | 0 | 0 | (160,666) | 0 | (160,666) |
| Vocational | 8,620,054 | 884,983 | 355,814 | (7,379,257) | 0 | (7,379,257) |
| Adult/Continuing | 196,112 | 0 | 89,883 | (106,229) | 0 | (106,229) |
| Support Services: | | | | | | |
| Pupils | 1,140,702 | 7,128 | 199,841 | (933,733) | 0 | (933,733) |
| Instructional Staff | 711,434 | 0 | 130,073 | (581,361) | 0 | (581,361) |
| Board of Education | 22,477 | 0 | 0 | (22,477) | 0 | (22,477) |
| Administration | 1,572,410 | 346,650 | 81,518 | (1,144,242) | 0 | (1,144,242) |
| Fiscal | 574,326 | 0 | 0 | (574,326) | 0 | (574,326) |
| Business | 74,627 | 0 | 0 | (74,627) | 0 | (74,627) |
| Operation and Maintenance of Plant | 949,861 | 8,807 | 750 | (940,304) | 0 | (940,304) |
| Pupil Transportation | 188,166 | 0 | 0 | (188,166) | 0 | (188,166) |
| Central | 1,954,668 | 709,331 | 188,537 | (1,056,800) | 0 | (1,056,800) |
| Operation of Non-Instructional Services | 49,502 | 0 | 0 | (49,502) | 0 | (49,502) |
| Food Service | 323,085 | 186,548 | 77,910 | (58,627) | 0 | (58,627) |
| Extracurricular Activities | 71,251 | 0 | 0 | (71,251) | 0 | (71,251) |
| Interest and Fiscal Charges | 127,264 | 0 | 0 | (127,264) | 0 | (127,264) |
| Total Governmental Activities | <u>16,738,527</u> | <u>2,143,447</u> | <u>1,124,326</u> | <u>(13,470,754)</u> | <u>0</u> | <u>(13,470,754)</u> |
| Business-Type Activities: | | | | | | |
| Customer Service | 158,463 | 154,501 | 0 | 0 | (3,962) | (3,962) |
| Total Business-Type Activities | <u>158,463</u> | <u>154,501</u> | <u>0</u> | <u>0</u> | <u>(3,962)</u> | <u>(3,962)</u> |
| Total Primary Government | <u>\$ 16,896,990</u> | <u>\$ 2,297,948</u> | <u>\$ 1,124,326</u> | <u>(13,470,754)</u> | <u>(3,962)</u> | <u>(13,474,716)</u> |

| | | | | | |
|--|--|--|----------------------|-------------------|----------------------|
| General Revenues: | | | | | |
| Property Taxes | | | 7,866,080 | 0 | 7,866,080 |
| Payment in Lieu of Taxes | | | 219,464 | 0 | 219,464 |
| Grants and Contributions not restricted to specific programs | | | 5,987,192 | 0 | 5,987,192 |
| Unrestricted investment earnings | | | 391,970 | 0 | 391,970 |
| Miscellaneous | | | 9,512 | 0 | 9,512 |
| Total General Revenues | | | <u>14,474,218</u> | <u>0</u> | <u>14,474,218</u> |
| Changes in Net Assets | | | 1,003,464 | (3,962) | 999,502 |
| Net Assets-Beginning | | | 14,006,142 | 197,704 | 14,203,846 |
| Net Assets-Ending | | | <u>\$ 15,009,606</u> | <u>\$ 193,742</u> | <u>\$ 15,203,348</u> |

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
Balance Sheet - Governmental Funds
June 30, 2009

| | General | Adult Education | Permanent Improvement | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|--------------------|--------------------------|--------------------------------|--------------------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Investments | \$ 9,279,683 | \$ 187,979 | \$ 5,002,353 | \$ 298,480 | \$ 14,768,495 |
| Cash and Cash Equivalents with Escrow Agent | 0 | 0 | 133,003 | 0 | 133,003 |
| Receivables: | | | | | |
| Property and Other Taxes | 8,574,230 | 0 | 0 | 0 | 8,574,230 |
| Accounts | 21,570 | 2,135 | 0 | 3,640 | 27,345 |
| Interfund | 65,508 | 0 | 13,158 | 0 | 78,666 |
| Accrued Interest | 55,239 | 0 | 0 | 0 | 55,239 |
| Intergovernmental | 0 | 0 | 0 | 8,068 | 8,068 |
| Materials and Supplies Inventory | 79,858 | 0 | 0 | 3,077 | 82,935 |
| Total Assets | 18,076,088 | 190,114 | 5,148,514 | 313,265 | 23,727,981 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Payables: | | | | | |
| Accounts | 69,930 | 15,167 | 49,179 | 6,400 | 140,676 |
| Contracts | 0 | 0 | 956,412 | 0 | 956,412 |
| Due to Local Governments | 118,317 | 16,783 | 0 | 11,064 | 146,164 |
| Salaries and Employee Benefits | 770,703 | 33,289 | 0 | 5,475 | 809,467 |
| Interfund | 0 | 56,146 | 0 | 21,302 | 77,448 |
| Retainage | 0 | 0 | 164,903 | 0 | 164,903 |
| Matured Leave Payable | 0 | 13,554 | 0 | 0 | 13,554 |
| Deferred Revenue | 7,974,190 | 0 | 0 | 0 | 7,974,190 |
| Total Liabilities | 8,933,140 | 134,939 | 1,170,494 | 44,241 | 10,282,814 |
| Fund Balances | | | | | |
| Reserved for: | | | | | |
| Encumbrances | 352,996 | 51,947 | 2,456,602 | 1,552 | 2,863,097 |
| Property Taxes | 600,040 | 0 | 0 | 0 | 600,040 |
| Unreserved, reported in: | | | | | |
| General | 8,189,912 | 0 | 0 | 0 | 8,189,912 |
| Special Revenue | 0 | 3,228 | 0 | 6,210 | 9,438 |
| Capital Projects | 0 | 0 | 1,521,418 | 261,262 | 1,782,680 |
| Total Fund Balances | 9,142,948 | 55,175 | 3,978,020 | 269,024 | 13,445,167 |
| Total Liabilities and Fund Balances | \$ 18,076,088 | \$ 190,114 | \$ 5,148,514 | \$ 313,265 | |

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. | 9,193,585 |
| Other long term assets are not available to pay for current period expenditures and; therefore, are deferred in the funds. | 290,632 |
| Long-term liabilities are not due and payable in the current period and; therefore, are not reported in the funds. | (7,919,778) |
| | \$ 15,009,606 |

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
For the Fiscal Year Ended June 30, 2009

| | General | Adult Education | Permanent Improvement | Other Governmental Funds | Total Governmental Funds |
|---|-------------------|------------------|-----------------------|--------------------------|--------------------------|
| Revenues: | | | | | |
| Property and Other Taxes | \$7,839,378 | \$0 | \$0 | \$0 | \$7,839,378 |
| Intergovernmental | 5,967,162 | 388,180 | 0 | 736,146 | 7,111,518 |
| Charges for Services | 0 | 0 | 0 | 171,200 | 171,200 |
| Tuition and Fees | 151,684 | 1,649,606 | 0 | 139,441 | 1,940,731 |
| Interest | 379,715 | 0 | 12,255 | 0 | 391,970 |
| Gifts and Donations | 5,000 | 0 | 0 | 2,121 | 7,121 |
| Payment in Lieu of Taxes | 219,464 | 0 | 0 | 0 | 219,464 |
| Rent | 8,807 | 233 | 0 | 0 | 9,040 |
| Miscellaneous | 1,131 | 7 | 0 | 21,790 | 22,928 |
| Total Revenues | 14,592,371 | 2,038,026 | 12,255 | 1,070,698 | 17,713,350 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Instruction: | | | | | |
| Regular | 0 | 1,922 | 0 | 0 | 1,922 |
| Special | 148,623 | 0 | 0 | 0 | 148,623 |
| Vocational | 6,811,151 | 708,023 | 72,268 | 297,752 | 7,889,194 |
| Adult Education | 0 | 84,540 | 8,984 | 61,910 | 175,834 |
| Support Services: | | | | | |
| Pupils | 885,350 | 88,975 | 0 | 72,868 | 1,047,193 |
| Instructional Staff | 358,370 | 56,882 | 4,465 | 228,684 | 648,381 |
| Board of Education | 20,792 | 0 | 0 | 0 | 20,792 |
| Administration | 1,051,535 | 396,981 | 972 | 0 | 1,449,488 |
| Fiscal | 527,431 | 0 | 76 | 0 | 527,507 |
| Business | 59,474 | 0 | 0 | 0 | 59,474 |
| Operation and Maintenance of Plant | 840,457 | 0 | 17,836 | 750 | 859,043 |
| Pupil Transportation | 127,564 | 0 | 24,904 | 0 | 152,468 |
| Central | 648,869 | 859,775 | 3,269 | 21,744 | 1,531,657 |
| Operation of Non-Instructional Services | 17,014 | 1,452 | 0 | 323,835 | 342,301 |
| Extracurricular Activities | 65,910 | 0 | 0 | 0 | 65,910 |
| Capital Outlay | 117,289 | 0 | 5,772,819 | 0 | 5,890,108 |
| Debt Service: | | | | | |
| Principal Retirement | 195,663 | 80,453 | 0 | 80,453 | 356,569 |
| Interest and Fiscal Charges | 8,067 | 7,674 | 79,596 | 7,674 | 103,013 |
| Total Expenditures | 11,861,969 | 2,287,057 | 5,985,191 | 1,115,670 | 21,269,887 |
| Excess (deficiency) of Revenues Over (Under) Expenditures | 2,710,802 | (249,031) | (5,972,936) | (44,972) | (3,566,137) |
| Other Financing Sources (Uses): | | | | | |
| Proceeds from Sale of Capital Assets | 3,851 | 0 | 0 | 0 | 3,851 |
| Proceeds from Sale of Certificates of Participation | 0 | 0 | 7,000,000 | 0 | 7,000,000 |
| Inception of Capital Leases | 0 | 0 | 58,182 | 0 | 58,182 |
| Transfers - In | 0 | 157,367 | 300,000 | 310,654 | 768,021 |
| Transfers - Out | (768,021) | 0 | 0 | 0 | (768,021) |
| Other Financing Uses | 0 | 0 | (120,416) | 0 | (120,416) |
| Total Other Financing Sources (Uses) | (764,170) | 157,367 | 7,237,766 | 310,654 | 6,941,617 |
| Net Change in Fund Balances | 1,946,632 | (91,664) | 1,264,830 | 265,682 | 3,385,480 |
| Fund Balances - beginning | 7,195,316 | 146,839 | 2,713,190 | 3,342 | 10,058,687 |
| Fund Balances - ending | \$ 9,142,948 | \$ 55,175 | \$ 3,978,020 | \$ 269,024 | \$ 13,445,167 |

Amounts reported in governmental activities in the statement of activities are different because:

| | |
|--|--------------|
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period. | 4,230,814 |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | 26,702 |
| The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | (6,583,252) |
| 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. | (56,280) |
| Change in net assets of governmental activities | \$ 1,003,464 |

See accompanying notes to the basic financial statements

Warren County Vocational School District
Warren County, Ohio
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

| | General Fund | | | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| Revenues: | | | | |
| Property and Other Local Taxes | \$7,425,898 | \$7,626,496 | \$7,626,496 | \$0 |
| Intergovernmental | 6,537,685 | 5,987,192 | 5,987,192 | 0 |
| Tuition and Fees | 80,000 | 151,684 | 151,684 | 0 |
| Interest | 300,000 | 326,430 | 326,562 | 132 |
| Rent | 9,700 | 8,807 | 8,807 | 0 |
| Gifts and Donations | 5,100 | 5,000 | 5,000 | 0 |
| Payment in Lieu of Taxes | 50,000 | 198,516 | 198,516 | 0 |
| Miscellaneous | 5,000 | 6,431 | 6,431 | 0 |
| Total Revenues | 14,413,383 | 14,310,556 | 14,310,688 | 132 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction: | | | | |
| Special | 15,060 | 147,997 | 147,997 | 0 |
| Vocational | 10,940,744 | 7,078,615 | 7,078,615 | 0 |
| Support Services: | | | | |
| Pupils | 125,785 | 879,375 | 879,375 | 0 |
| Instructional Staff | 105,594 | 347,438 | 347,438 | 0 |
| Board of Education | 19,500 | 21,257 | 21,257 | 0 |
| Administration | 322,132 | 1,024,491 | 1,024,491 | 0 |
| Fiscal | 232,530 | 521,679 | 521,679 | 0 |
| Business | 11,790 | 59,455 | 59,455 | 0 |
| Operation and Maintenance of Plant | 917,187 | 1,149,635 | 1,149,633 | 2 |
| Pupil Transportation | 56,529 | 130,842 | 130,842 | 0 |
| Central | 442,295 | 726,179 | 726,180 | (1) |
| Operation of Non- | | | | |
| Instructional Services | 11,267 | 17,749 | 17,749 | 0 |
| Extracurricular Activities | 53,636 | 74,393 | 74,393 | 0 |
| Capital Outlay | 133,727 | 118,789 | 118,789 | 0 |
| Total Expenditures | 13,387,776 | 12,297,894 | 12,297,893 | 1 |
| Excess of Revenues Over Expenditures | 1,025,607 | 2,012,662 | 2,012,795 | 133 |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Capital Assets | 5,000 | 3,851 | 3,851 | 0 |
| Refund of Prior Year Expenditures | 1,000 | 144,886 | 144,886 | 0 |
| Refund of Prior Year Receipts | (100) | 0 | 0 | 0 |
| Advances In | 175,000 | 484,604 | 484,604 | 0 |
| Advances Out | (175,000) | (516,318) | (516,318) | 0 |
| Transfers Out | (5,980,000) | (768,021) | (768,021) | 0 |
| Total Other Financing Sources (Uses) | (5,974,100) | (650,998) | (650,998) | 0 |
| Net Change in Fund Balance | (4,948,493) | 1,361,664 | 1,361,797 | 133 |
| Fund Balances at Beginning of Year | 7,357,009 | 7,357,009 | 7,357,009 | 0 |
| Prior Year Encumbrances Appropriated | 141,584 | 141,584 | 141,584 | 0 |
| Fund Balances at End of Year | \$2,550,100 | \$8,860,257 | \$8,860,390 | \$133 |

See accompanying notes to the basic financial statements

Village of Carlisle

CITY OF CARLISLE, OHIO

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

| | <u>General</u> | <u>Police Services</u> | <u>Carlisle Business Park</u> | <u>SR 123 Phase V</u> |
|--|-------------------|----------------------------|-----------------------------------|---------------------------|
| Revenues: | | | | |
| Income taxes | \$ 550,637 | \$ 275,319 | \$ - | \$ - |
| Property and other taxes | 81,605 | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and permits | 83,946 | - | - | - |
| Fines and forfeitures | 61,591 | - | - | - |
| Intergovernmental | 157,359 | - | - | - |
| Special assessments | 49,023 | - | - | - |
| Investment income | 111,281 | - | - | - |
| Payment in lieu of taxes | - | - | - | - |
| Other | 90,555 | 1,046 | 6,000 | - |
| Total revenues | <u>1,185,997</u> | <u>276,365</u> | <u>6,000</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 574,298 | - | - | - |
| Security of persons and property | 317,303 | 269,463 | - | - |
| Transportation | - | - | - | - |
| Community environment | 150,282 | - | 7,302 | 1,184 |
| Leisure time activity | 12,894 | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | 1,299,097 | 480,000 |
| Interest and fiscal charges | - | - | 48,780 | 19,357 |
| Total expenditures | <u>1,054,777</u> | <u>269,463</u> | <u>1,355,179</u> | <u>500,541</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>131,220</u> | <u>6,902</u> | <u>(1,349,179)</u> | <u>(500,541)</u> |
| Other financing sources (uses): | | | | |
| Notes issued | - | - | 1,218,750 | 480,000 |
| Premiums on notes | - | - | 149 | 672 |
| Transfers in | - | - | 124,000 | - |
| Transfers out | (124,000) | - | - | - |
| Total other financing sources (uses) | <u>(124,000)</u> | <u>-</u> | <u>1,342,899</u> | <u>480,672</u> |
| Net change in fund balances | 7,220 | 6,902 | (6,280) | (19,869) |
| Fund balances at beginning of year | <u>868,290</u> | <u>363,078</u> | <u>11,775</u> | <u>46,387</u> |
| Fund balances at end of year | <u>\$ 875,510</u> | <u>\$ 369,980</u> | <u>\$ 5,495</u> | <u>\$ 26,518</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF CARLISLE, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2008

| | Program Revenues | | | |
|--|---------------------|----------------------|------------------------------------|----------------------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities: | | | | |
| General government | \$ 820,922 | \$ 114,140 | \$ - | \$ - |
| Security of persons and property | 670,847 | 3,333 | 14,048 | - |
| Transportation | 421,264 | 126,454 | 354,527 | - |
| Community environment | 184,869 | - | - | 186,567 |
| Leisure time activity | 16,173 | - | - | - |
| Interest and fiscal charges | 122,330 | 44,909 | - | - |
| Total governmental activities | <u>2,236,405</u> | <u>288,836</u> | <u>368,575</u> | <u>186,567</u> |
| Business-type Activities: | | | | |
| Sewer | 1,607,372 | 1,237,703 | - | - |
| Water | 155,899 | 103,378 | - | - |
| Refuse | 276,015 | 316,996 | - | - |
| Total business-type activities | <u>2,039,286</u> | <u>1,658,077</u> | <u>-</u> | <u>-</u> |
| Total primary government | <u>\$ 4,275,691</u> | <u>\$ 1,946,913</u> | <u>\$ 368,575</u> | <u>\$ 186,567</u> |

General Revenues:

Property taxes levied for:

General purposes

Fire

Income taxes levied for:

General purposes

Police services

Grants and entitlements not restricted to specific programs

Payment in lieu of taxes

Investment earnings

Miscellaneous

Total general revenues

Transfers

Change in net assets

Net assets at beginning of year

Net assets at end of year

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF CARLISLE, OHIO

STATEMENT OF NET ASSETS
DECEMBER 31, 2008

| | Governmental Activities | Business-type Activities | Total |
|---|----------------------------|-----------------------------|----------------------|
| Assets: | | | |
| Equity in pooled cash and cash equivalents | \$ 1,805,406 | \$ 1,332,829 | \$ 3,138,235 |
| Receivables (net of allowances for uncollectibles): | | | |
| Income taxes | 240,839 | - | 240,839 |
| Property and other taxes | 190,554 | - | 190,554 |
| Accounts | 77,332 | 130,383 | 207,715 |
| Accrued interest | 35,765 | - | 35,765 |
| Special assessments | 1,435 | 21,342 | 22,777 |
| Due from other governments | 208,778 | - | 208,778 |
| Materials and supplies inventory | 23,773 | 2,169 | 25,942 |
| Prepayments | 20,974 | 5,092 | 26,066 |
| Capital assets: | | | |
| Land | 1,471,040 | - | 1,471,040 |
| Depreciable capital assets, net | 3,064,701 | 5,546,982 | 8,611,683 |
| Total capital assets | <u>4,535,741</u> | <u>5,546,982</u> | <u>10,082,723</u> |
| Total assets | <u>7,140,597</u> | <u>7,038,797</u> | <u>14,179,394</u> |
| Liabilities: | | | |
| Accounts payable | 24,394 | 71,138 | 95,532 |
| Accrued wages and benefits | 9,560 | 1,973 | 11,533 |
| Due to other governments | 55,904 | 10,296 | 66,200 |
| Unearned revenue | 172,093 | - | 172,093 |
| Accrued interest payable | 37,252 | - | 37,252 |
| Long-term liabilities: | | | |
| Due within one year | 2,627,647 | 1,841 | 2,629,488 |
| Due in more than one year | 650,127 | 839 | 650,966 |
| Total liabilities | <u>3,576,977</u> | <u>86,087</u> | <u>3,663,064</u> |
| Net assets: | | | |
| Invested in capital assets, net of related debt | 1,970,991 | 5,546,982 | 7,517,973 |
| Restricted for: | | | |
| Capital projects | 76,203 | - | 76,203 |
| Debt service | 5,025 | - | 5,025 |
| Transportation projects | 513,755 | - | 513,755 |
| Public safety | 565,390 | - | 565,390 |
| Other purposes | 22,271 | - | 22,271 |
| Unrestricted | 409,985 | 1,405,728 | 1,815,713 |
| Total net assets | <u>\$ 3,563,620</u> | <u>\$ 6,952,710</u> | <u>\$ 10,516,330</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF CARLISLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2008
(UNAUDITED)

| | | | Change in Net Assets | | 2008 Total | 2007 Total |
|--|---------------------|---------------------|----------------------|---------------------|----------------------|----------------------|
| | Governmental | Business-type | Governmental | Business-type | | |
| | Activities | Activities | Activities | Activities | | |
| | 2008 | 2008 | 2007 | 2007 | | |
| Revenues | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 288,836 | \$ 1,658,077 | \$ 265,431 | \$ 1,548,471 | \$ 1,946,913 | \$ 1,813,902 |
| Operating grants and contributions | 368,575 | - | 312,528 | - | 368,575 | 312,528 |
| Capital grants and contributions | 186,567 | - | 394,765 | - | 186,567 | 394,765 |
| Total program revenues | 843,978 | 1,658,077 | 972,724 | 1,548,471 | 2,502,055 | 2,521,195 |
| General revenues: | | | | | | |
| Property taxes | 190,375 | - | 197,346 | - | 190,375 | 197,346 |
| Income taxes | 856,143 | - | 905,246 | - | 856,143 | 905,246 |
| Unrestricted grants and entitlements | 188,303 | - | 170,048 | - | 188,303 | 170,048 |
| Payment in lieu of taxes | 206,858 | - | 86,479 | - | 206,858 | 86,479 |
| Investment earnings | 95,342 | - | 166,863 | - | 95,342 | 166,863 |
| Miscellaneous | 91,601 | 55,815 | 161,334 | 3,532 | 147,416 | 164,866 |
| Total general revenues | 1,628,622 | 55,815 | 1,687,316 | 3,532 | 1,684,437 | 1,690,848 |
| Total revenues | 2,472,600 | 1,713,892 | 2,660,040 | 1,552,003 | 4,186,492 | 4,212,043 |
| Expenses: | | | | | | |
| General government | 820,922 | - | 474,112 | - | 820,922 | 474,112 |
| Security of persons and property | 670,847 | - | 729,173 | - | 670,847 | 729,173 |
| Transportation | 421,264 | - | 185,554 | - | 421,264 | 185,554 |
| Community environment | 184,869 | - | 392,679 | - | 184,869 | 392,679 |
| Leisure time activity | 16,173 | - | 14,856 | - | 16,173 | 14,856 |
| Interest and fiscal charges | 122,330 | - | 135,002 | - | 122,330 | 135,002 |
| Sewer | - | 1,607,372 | - | 1,380,425 | 1,607,372 | 1,380,425 |
| Refuse | - | 155,899 | - | 152,877 | 155,899 | 152,877 |
| Water | - | 276,015 | - | 272,459 | 276,015 | 272,459 |
| Total expenses | 2,236,405 | 2,039,286 | 1,931,376 | 1,805,761 | 4,275,691 | 3,737,137 |
| Increase (decrease) in net assets before special items and transfers | 236,195 | (325,394) | 728,664 | (253,758) | (89,199) | 474,906 |
| Special Items: | | | | | | |
| Gain on sale of land | - | - | 44,700 | - | - | 44,700 |
| Transfers | 10,429 | (10,429) | - | - | - | - |
| Change in net assets | 246,624 | (335,823) | 773,364 | (253,758) | (89,199) | 519,606 |
| Net assets at beginning of year | 3,316,996 | 7,288,533 | 2,543,632 | 7,542,291 | 10,605,529 | 10,085,923 |
| Net assets at end of year | \$ 3,563,620 | \$ 6,952,710 | \$ 3,316,996 | \$ 7,288,533 | \$ 10,516,330 | \$ 10,605,529 |

CITY OF CARLISLE, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2008
(UNAUDITED)

Government-Wide Financial Analysis

The table below provides a summary of the City's net assets at December 31, 2008 and 2007:

| | Net Assets | | | | | |
|---|----------------------------|-----------------------------|----------------------------|-----------------------------|----------------------|----------------------|
| | Governmental Activities | Business-type Activities | Governmental Activities | Business-type Activities | 2008 Total | 2007 Total |
| | 2008 | 2008 | 2007 | 2007 | | |
| Assets | | | | | | |
| Current and other assets | \$ 2,604,856 | \$ 1,491,815 | \$ 2,648,393 | \$ 1,453,415 | \$ 4,096,671 | \$ 4,101,808 |
| Capital assets, net | <u>4,535,741</u> | <u>5,546,982</u> | <u>4,263,559</u> | <u>5,861,528</u> | <u>10,082,723</u> | <u>10,125,087</u> |
| Total assets | <u>7,140,597</u> | <u>7,038,797</u> | <u>6,911,952</u> | <u>7,314,943</u> | <u>14,179,394</u> | <u>14,226,895</u> |
| Liabilities | | | | | | |
| Long-term liabilities outstanding | 3,277,774 | 2,680 | 3,277,972 | 246 | 3,280,454 | 3,278,218 |
| Other liabilities | <u>299,203</u> | <u>83,407</u> | <u>316,984</u> | <u>26,164</u> | <u>382,610</u> | <u>343,148</u> |
| Total liabilities | <u>3,576,977</u> | <u>86,087</u> | <u>3,594,956</u> | <u>26,410</u> | <u>3,663,064</u> | <u>3,621,366</u> |
| Net Assets | | | | | | |
| Invested in capital assets, net of related debt | 1,970,991 | 5,546,982 | 2,614,462 | 5,861,528 | 7,517,973 | 8,475,990 |
| Restricted | 1,182,644 | - | 1,111,076 | - | 1,182,644 | 1,111,076 |
| Unrestricted (deficit) | <u>409,985</u> | <u>1,405,728</u> | <u>(408,542)</u> | <u>1,427,005</u> | <u>1,815,713</u> | <u>1,018,463</u> |
| Total net assets | <u>\$ 3,563,620</u> | <u>\$ 6,952,710</u> | <u>\$ 3,316,996</u> | <u>\$ 7,288,533</u> | <u>\$ 10,516,330</u> | <u>\$ 10,605,529</u> |

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2008, the City's assets exceeded liabilities by \$10,516,330. At year-end, net assets were \$3,563,620 and \$6,952,710 for the governmental activities and the business-type activities, respectively.

Capital assets reported on the government-wide statements represent the largest portion of the City's assets. At year-end, capital assets represented 71.11% of total assets. Capital assets include land, buildings and improvements, furniture and equipment, vehicles and infrastructure. Capital assets, net of related debt to acquire the assets at December 31, 2008, were \$1,970,991 and \$5,546,982 in the governmental activities and business-type activities, respectively. These capital assets are used to provide services to citizens and are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

A portion of the City's net assets, \$1,182,644, represents resources that are subject to external restriction on how they may be used. In the governmental activities, the remaining balance of unrestricted net assets is \$409,985.

The table on the following page shows the changes in net assets for 2008 and 2007.

CITY OF CARLISLE, OHIO

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

| | <u>General</u> | <u>Police Services</u> | <u>Carlisle Business Park</u> | <u>SR 123 Phase V</u> |
|--|-------------------|----------------------------|-----------------------------------|---------------------------|
| Revenues: | | | | |
| Income taxes | \$ 550,637 | \$ 275,319 | \$ - | \$ - |
| Property and other taxes | 81,605 | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and permits | 83,946 | - | - | - |
| Fines and forfeitures | 61,591 | - | - | - |
| Intergovernmental | 157,359 | - | - | - |
| Special assessments. | 49,023 | - | - | - |
| Investment income | 111,281 | - | - | - |
| Payment in lieu of taxes | - | - | - | - |
| Other | 90,555 | 1,046 | 6,000 | - |
| Total revenues | <u>1,185,997</u> | <u>276,365</u> | <u>6,000</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government. | 574,298 | - | - | - |
| Security of persons and property | 317,303 | 269,463 | - | - |
| Transportation. | - | - | - | - |
| Community environment | 150,282 | - | 7,302 | 1,184 |
| Leisure time activity. | 12,894 | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal retirement. | - | - | 1,299,097 | 480,000 |
| Interest and fiscal charges. | - | - | 48,780 | 19,357 |
| Total expenditures | <u>1,054,777</u> | <u>269,463</u> | <u>1,355,179</u> | <u>500,541</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>131,220</u> | <u>6,902</u> | <u>(1,349,179)</u> | <u>(500,541)</u> |
| Other financing sources (uses): | | | | |
| Notes issued | - | - | 1,218,750 | 480,000 |
| Premiums on notes | - | - | 149 | 672 |
| Transfers in | - | - | 124,000 | - |
| Transfers out | (124,000) | - | - | - |
| Total other financing sources (uses) | <u>(124,000)</u> | <u>-</u> | <u>1,342,899</u> | <u>480,672</u> |
| Net change in fund balances | 7,220 | 6,902 | (6,280) | (19,869) |
| Fund balances at beginning of year | <u>868,290</u> | <u>363,078</u> | <u>11,775</u> | <u>46,387</u> |
| Fund balances at end of year | <u>\$ 875,510</u> | <u>\$ 369,980</u> | <u>\$ 5,495</u> | <u>\$ 26,518</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF CARLISLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2007
(UNAUDITED)

The table below shows the changes in net assets for fiscal year 2007 and 2006.

| | Change in Net Assets | | | | | |
|--------------------------------------|----------------------|---------------|--------------|---------------|---------------|---------------|
| | Governmental | Business-type | Governmental | Business-type | 2007 | 2006 |
| | Activities | Activities | Activities | Activities | | |
| 2007 | 2007 | 2006 | 2006 | Total | Total | |
| Revenues | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 265,431 | \$ 1,548,471 | \$ 300,864 | \$ 1,469,212 | \$ 1,813,902 | \$ 1,770,076 |
| Operating grants and contributions | 312,528 | - | 310,716 | - | 312,528 | 310,716 |
| Capital grants and contributions | 394,765 | - | 365,801 | - | 394,765 | 365,801 |
| Total program revenues | 972,724 | 1,548,471 | 977,381 | 1,469,212 | 2,521,195 | 2,446,593 |
| General revenues: | | | | | | |
| Property taxes | 197,346 | - | 190,208 | - | 197,346 | 190,208 |
| Income taxes | 905,246 | - | 952,901 | - | 905,246 | 952,901 |
| Unrestricted grants and entitlements | 170,048 | - | 123,359 | - | 170,048 | 123,359 |
| Payment in lieu of taxes | 86,479 | - | - | - | 86,479 | - |
| Investment earnings | 166,863 | - | 129,903 | - | 166,863 | 129,903 |
| Miscellaneous | 161,334 | 3,532 | 87,548 | 17,957 | 164,866 | 105,505 |
| Total general revenues | 1,687,316 | 3,532 | 1,483,919 | 17,957 | 1,690,848 | 1,501,876 |
| Total revenues | 2,660,040 | 1,552,003 | 2,461,300 | 1,487,169 | 4,212,043 | 3,948,469 |
| Expenses: | | | | | | |
| General government | 474,112 | - | 475,983 | - | 474,112 | 475,983 |
| Security of persons and property | 729,173 | - | 710,821 | - | 729,173 | 710,821 |
| Transportation | 185,554 | - | 283,230 | - | 185,554 | 283,230 |
| Community environment | 392,679 | - | 188,758 | - | 392,679 | 188,758 |
| Leisure time activity | 14,856 | - | 16,001 | - | 14,856 | 16,001 |
| Interest and fiscal charges | 135,002 | - | 87,194 | - | 135,002 | 87,194 |
| Sewer | - | 1,380,425 | - | 1,175,835 | 1,380,425 | 1,175,835 |
| Refuse | - | 152,877 | - | 138,314 | 152,877 | 138,314 |
| Water | - | 272,459 | - | 270,468 | 272,459 | 270,468 |
| Total expenses | 1,931,376 | 1,805,761 | 1,761,987 | 1,584,617 | 3,737,137 | 3,346,604 |
| Special Items: | | | | | | |
| Gain on sale of land | 44,700 | - | 52,827 | - | 44,700 | 52,827 |
| Change in net assets | 773,364 | (253,758) | 752,140 | (97,448) | 519,606 | 654,692 |
| Net assets at beginning of year | 2,543,632 | 7,542,291 | 1,791,492 | 7,639,739 | 10,085,923 | 9,431,231 |
| Net assets at end of year | \$ 3,316,996 | \$ 7,288,533 | \$ 2,543,632 | \$ 7,542,291 | \$ 10,605,529 | \$ 10,085,923 |

CITY OF CARLISLE, OHIO

**STATEMENT OF NET ASSETS
DECEMBER 31, 2007**

| | Governmental Activities | Business-type Activities | Total |
|---|------------------------------------|-------------------------------------|----------------------|
| Assets: | | | |
| Equity in pooled cash and cash equivalents | \$ 1,844,894 | \$ 1,265,493 | \$ 3,110,387 |
| Receivables (net of allowances for uncollectibles): | | | |
| Income taxes | 262,361 | - | 262,361 |
| Property and other taxes | 193,546 | - | 193,546 |
| Accounts | 79,481 | 167,327 | 246,808 |
| Accrued interest | 55,302 | - | 55,302 |
| Special assessments | 957 | 14,231 | 15,188 |
| Due from other governments | 191,187 | - | 191,187 |
| Materials and supplies inventory | 5,367 | 647 | 6,014 |
| Prepayments | 15,298 | 5,717 | 21,015 |
| Capital assets: | | | |
| Land | 1,471,040 | - | 1,471,040 |
| Depreciable capital assets, net | 2,792,519 | 5,861,528 | 8,654,047 |
| Total capital assets | <u>4,263,559</u> | <u>5,861,528</u> | <u>10,125,087</u> |
| Total assets | <u>6,911,952</u> | <u>7,314,943</u> | <u>14,226,895</u> |
| Liabilities: | | | |
| Accounts payable | 18,135 | 10,542 | 28,677 |
| Accrued wages and benefits | 23,653 | 5,599 | 29,252 |
| Due to other governments | 62,656 | 10,023 | 72,679 |
| Unearned revenue | 163,640 | - | 163,640 |
| Accrued interest payable | 48,900 | - | 48,900 |
| Long-term liabilities: | | | |
| Due within one year | 2,579,766 | 246 | 2,580,012 |
| Due in more than one year | 698,206 | - | 698,206 |
| Total liabilities | <u>3,594,956</u> | <u>26,410</u> | <u>3,621,366</u> |
| Net assets: | | | |
| Invested in capital assets, net of related debt | 2,614,462 | 5,861,528 | 8,475,990 |
| Restricted for: | | | |
| Capital projects | 39,452 | - | 39,452 |
| Debt service | 10,200 | - | 10,200 |
| Transportation projects | 527,583 | - | 527,583 |
| Public safety | 513,253 | - | 513,253 |
| Other purposes | 20,588 | - | 20,588 |
| Unrestricted (deficit) | <u>(408,542)</u> | <u>1,427,005</u> | <u>1,018,463</u> |
| Total net assets | <u>\$ 3,316,996</u> | <u>\$ 7,288,533</u> | <u>\$ 10,605,529</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF CARLISLE, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007

| | Expenses | Program Revenues | | |
|---|---------------------|----------------------|------------------------------------|----------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities: | | | | |
| General government | \$ 474,112 | \$ 114,299 | \$ - | \$ - |
| Security of persons and property | 729,173 | 8,333 | 3,130 | - |
| Transportation | 185,554 | - | 309,398 | - |
| Community environment | 392,679 | 93,291 | - | 394,765 |
| Leisure time activity | 14,856 | - | - | - |
| Interest and fiscal charges | 135,002 | 49,508 | - | - |
| Total governmental activities | 1,931,376 | 265,431 | 312,528 | 394,765 |
| Business-type Activities: | | | | |
| Sewer | 1,380,425 | 1,153,057 | - | - |
| Water | 152,877 | 103,035 | - | - |
| Refuse | 272,459 | 292,379 | - | - |
| Total business-type activities | 1,805,761 | 1,548,471 | - | - |
| Total primary government | \$ 3,737,137 | \$ 1,813,902 | \$ 312,528 | \$ 394,765 |

General Revenues:

Property taxes levied for:

General purposes

Fire

Income taxes levied for:

General purposes

Police services

Grants and entitlements not restricted to specific programs

Payment in lieu of taxes

Investment earnings

Miscellaneous

Total general revenues

Special item:

Gain on sale of land

Change in net assets

Net assets at beginning of year

Net assets at end of year

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF CARLISLE, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

| | General | Police Services | Carlisle Business Park | SR 123 Phase V |
|--|-------------------|--------------------|---------------------------|-------------------|
| Revenues: | | | | |
| Income taxes | \$ 591,512 | \$ 295,809 | \$ - | \$ - |
| Property and other taxes | 81,247 | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and permits | 93,291 | - | - | - |
| Fines and forfeitures | 85,571 | - | - | - |
| Intergovernmental | 127,144 | - | - | - |
| Special assessments | 23,431 | - | - | - |
| Investment income | 121,653 | - | - | - |
| Payment in lieu of taxes | - | - | - | - |
| Other | 110,985 | 614 | 1,322 | - |
| Total revenues | <u>1,234,834</u> | <u>296,423</u> | <u>1,322</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 464,763 | - | - | - |
| Security of persons and property | 310,427 | 226,765 | - | - |
| Transportation | - | - | - | - |
| Community environment | 161,574 | - | 8,865 | 932 |
| Leisure time activity | 11,577 | - | - | - |
| Capital outlay | - | 17,491 | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | 41,017 | 7,764 |
| Total expenditures | <u>948,341</u> | <u>244,256</u> | <u>49,882</u> | <u>8,696</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>286,493</u> | <u>52,167</u> | <u>(48,560)</u> | <u>(8,696)</u> |
| Other financing sources (uses): | | | | |
| Notes issued | - | - | 1,299,097 | 480,000 |
| Note issuance costs | - | - | - | 225 |
| Transfers in | - | - | 89,000 | - |
| Transfers out | (229,000) | - | - | - |
| Sale of capital assets | 6,957 | - | - | - |
| Total other financing sources (uses) | <u>(222,043)</u> | <u>-</u> | <u>1,388,097</u> | <u>480,225</u> |
| Special item: | | | | |
| Sale of land | - | - | - | - |
| Net change in fund balances | 64,450 | 52,167 | 1,339,537 | 471,529 |
| Fund balances (deficit) at beginning of year | 803,840 | 310,911 | (1,327,762) | (425,142) |
| Fund balances at end of year | <u>\$ 868,290</u> | <u>\$ 363,078</u> | <u>\$ 11,775</u> | <u>\$ 46,387</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF CARLISLE, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2006

Government-Wide Financial Analysis

The table below provides a summary of the City's net assets at December 31, 2006 and 2005:

| | Net Assets | | | | | |
|---|----------------------------|-----------------------------|----------------------------|-----------------------------|----------------------|---------------------|
| | Governmental Activities | Business-type Activities | Governmental Activities | Business-type Activities | 2006 Total | 2005 Total |
| | 2006 | 2006 | 2005 | 2005 | | |
| <u>Assets</u> | | | | | | |
| Current and other assets | \$ 2,310,679 | \$ 1,431,869 | \$ 1,987,726 | \$ 1,232,703 | \$ 3,742,548 | \$ 3,220,429 |
| Capital assets, net | <u>3,695,860</u> | <u>6,132,978</u> | <u>2,606,592</u> | <u>6,457,477</u> | <u>9,828,838</u> | <u>9,064,069</u> |
| Total assets | 6,006,539 | 7,564,847 | 4,594,318 | 7,690,180 | 13,571,386 | 12,284,498 |
| <u>Liabilities</u> | | | | | | |
| Long-term liabilities outstanding | 783,666 | 1,707 | 831,660 | 12,072 | 785,373 | 843,732 |
| Other liabilities | <u>2,679,241</u> | <u>20,849</u> | <u>1,971,166</u> | <u>38,369</u> | <u>2,700,090</u> | <u>2,009,535</u> |
| Total liabilities | <u>3,462,907</u> | <u>22,556</u> | <u>2,802,826</u> | <u>50,441</u> | <u>3,485,463</u> | <u>2,853,267</u> |
| <u>Net Assets</u> | | | | | | |
| Invested in capital assets, net of related debt | 2,345,806 | 6,132,978 | 1,926,092 | 6,457,477 | 8,478,784 | 8,383,569 |
| Restricted | 752,054 | - | 559,734 | - | 752,054 | 559,734 |
| Unrestricted (deficit) | <u>(554,228)</u> | <u>1,409,313</u> | <u>(694,334)</u> | <u>1,182,262</u> | <u>855,085</u> | <u>487,928</u> |
| Total net assets | <u>\$ 2,543,632</u> | <u>\$ 7,542,291</u> | <u>\$ 1,791,492</u> | <u>\$ 7,639,739</u> | <u>\$ 10,085,923</u> | <u>\$ 9,431,231</u> |

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2006, the City's assets exceeded liabilities by \$10,085,923. At year-end, net assets were \$2,543,632 and \$7,542,291 for the governmental activities and the business-type activities, respectively.

Capital assets reported on the government-wide statements represent the largest portion of the City's assets. At year-end, capital assets represented 72.42% of total assets. Capital assets include land, buildings and improvements, furniture and equipment, vehicles, infrastructure and construction in progress. Capital assets, net of related debt to acquire the assets at December 31, 2006, were \$2,345,806 and \$6,132,978 in the governmental activities and business-type activities, respectively. These capital assets are used to provide services to citizens and are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

A portion of the City's net assets, \$752,054, represents resources that are subject to external restriction on how they may be used. In the governmental activities, the remaining deficit of unrestricted net assets is \$554,228.

CITY OF CARLISLE, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2006

The table below shows the changes in net assets for fiscal year 2006 and 2005.

| | Change in Net Assets | | | | | |
|--|----------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| | Governmental | Business-type | Governmental | Business-type | 2006 | 2005 |
| | Activities | Activities | Activities | Activities | Total | Total |
| | 2006 | 2006 | 2005 | 2005 | | |
| Revenues | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 300,864 | \$ 1,469,212 | \$ 318,955 | \$ 1,412,298 | \$ 1,770,076 | \$ 1,731,253 |
| Operating grants and contributions | 310,716 | - | 339,051 | - | 310,716 | 339,051 |
| Capital grants and contributions | 365,801 | - | 19,024 | - | 365,801 | 19,024 |
| Total program revenues | 977,381 | 1,469,212 | 677,030 | 1,412,298 | 2,446,593 | 2,089,328 |
| General revenues: | | | | | | |
| Property taxes | 190,208 | - | 187,479 | - | 190,208 | 187,479 |
| Income taxes | 952,901 | - | 737,558 | - | 952,901 | 737,558 |
| Unrestricted grants and entitlements | 123,359 | - | 169,118 | - | 123,359 | 169,118 |
| Investment earnings | 129,903 | - | 70,899 | - | 129,903 | 70,899 |
| Miscellaneous | 87,548 | 17,957 | 56,169 | 71,247 | 105,505 | 127,416 |
| Total general revenues | 1,483,919 | 17,957 | 1,221,223 | 71,247 | 1,501,876 | 1,292,470 |
| Total revenues | 2,461,300 | 1,487,169 | 1,898,253 | 1,483,545 | 3,948,469 | 3,381,798 |
| Expenses: | | | | | | |
| General government | 475,983 | - | 500,359 | - | 475,983 | 500,359 |
| Security of persons and property | 710,821 | - | 618,818 | - | 710,821 | 618,818 |
| Transportation | 283,230 | - | 243,657 | - | 283,230 | 243,657 |
| Community environment | 188,758 | - | 182,565 | - | 188,758 | 182,565 |
| Leisure time activity | 16,001 | - | 20,902 | - | 16,001 | 20,902 |
| Interest and fiscal charges | 87,194 | - | 77,232 | - | 87,194 | 77,232 |
| Sewer | - | 1,175,835 | - | 1,107,312 | 1,175,835 | 1,107,312 |
| Refuse | - | 270,468 | - | 261,851 | 270,468 | 261,851 |
| Water | - | 138,314 | - | 132,785 | 138,314 | 132,785 |
| Total expenses | 1,761,987 | 1,584,617 | 1,643,533 | 1,501,948 | 3,346,604 | 3,145,481 |
| Special Items: | | | | | | |
| Gain on sale of land | 52,827 | - | - | - | 52,827 | - |
| Change in net assets | 752,140 | (97,448) | 254,720 | (18,403) | 654,692 | 236,317 |
| Net assets at beginning of year | 1,791,492 | 7,639,739 | 1,536,772 | 7,658,142 | 9,431,231 | 9,194,914 |
| Net assets at end of year | \$ 2,543,632 | \$ 7,542,291 | \$ 1,791,492 | \$ 7,639,739 | \$ 10,085,923 | \$ 9,431,231 |

Clearcreek Township

CLEARCREEK TOWNSHIP
WARREN COUNTY

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

| | <u>General</u> | <u>Special Revenue</u> | <u>Totals (Memorandum Only)</u> |
|---|---------------------------|----------------------------|---|
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$924,283 | \$5,929,636 | \$6,853,919 |
| Charges for Services | | 512,669 | 512,669 |
| Licenses, Permits, and Fees | 89,334 | 34,725 | 124,059 |
| Fines and Forfeitures | 13,517 | | 13,517 |
| Intergovernmental | 740,571 | 1,570,381 | 2,310,952 |
| Special Assessments | | 102,734 | 102,734 |
| Earnings on Investments | 56,606 | 4,477 | 61,083 |
| Miscellaneous | <u>212,828</u> | <u>60,834</u> | <u>273,662</u> |
| Total Cash Receipts | <u>2,037,139</u> | <u>8,215,456</u> | <u>10,252,595</u> |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 733,393 | 54,866 | 788,259 |
| Public Safety | 902 | 6,063,212 | 6,064,114 |
| Public Works | 66,255 | 1,295,342 | 1,361,597 |
| Human Services | | 46,205 | 46,205 |
| Conservation - Recreation | 708,209 | | 708,209 |
| Capital Outlay | 182,213 | 335,374 | 517,587 |
| Debt Service: | | | |
| Redemption of Principal | | 210,000 | 210,000 |
| Interest and Other Fiscal Charges | | <u>28,395</u> | <u>28,395</u> |
| Total Cash Disbursements | <u>1,690,972</u> | <u>8,033,394</u> | <u>9,724,366</u> |
| Total Receipts Over/(Under) Disbursements | <u>346,167</u> | <u>182,062</u> | <u>528,229</u> |
| Fund Cash Balances, January 1 | <u>859,372</u> | <u>10,885,885</u> | <u>11,745,257</u> |
| Fund Cash Balances, December 31 | <u>\$1,205,539</u> | <u>\$11,067,947</u> | <u>\$12,273,486</u> |
| Reserve for Encumbrances, December 31 | <u>\$0</u> | <u>\$109,306</u> | <u>\$109,306</u> |

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

**CLEARCREEK TOWNSHIP
WARREN COUNTY**

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

| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | <u>Totals (Memorandum Only)</u> |
|---|--------------------|----------------------------|-----------------------------|---|
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$909,271 | \$5,715,200 | \$0 | \$6,624,471 |
| Charges for Services | | 542,772 | | 542,772 |
| Licenses, Permits, and Fees | 92,029 | 35,700 | | 127,729 |
| Fines and Forfeitures | 15,002 | | | 15,002 |
| Intergovernmental | 569,809 | 1,421,491 | | 1,991,300 |
| Special Assessments | | 105,310 | | 105,310 |
| Earnings on Investments | 282,027 | 26,444 | | 308,471 |
| Miscellaneous | 12,052 | 142,589 | | 154,641 |
| Total Cash Receipts | <u>1,880,190</u> | <u>7,989,506</u> | <u>0</u> | <u>9,869,696</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 784,105 | 49,384 | | 833,489 |
| Public Safety | 5,418 | 6,178,687 | | 6,184,105 |
| Public Works | 278,196 | 719,847 | | 998,043 |
| Health | 4,534 | | | 4,534 |
| Conservation - Recreation | 1,330,105 | | | 1,330,105 |
| Capital Outlay | 732,945 | 548,726 | 35 | 1,281,706 |
| Debt Service: | | | | |
| Redemption of Principal | | 200,000 | | 200,000 |
| Interest and Other Fiscal Charges | | 36,645 | | 36,645 |
| Total Cash Disbursements | <u>3,135,303</u> | <u>7,733,289</u> | <u>35</u> | <u>10,868,627</u> |
| Total Receipts Over/(Under) Disbursements | <u>(1,255,113)</u> | <u>256,217</u> | <u>(35)</u> | <u>(998,931)</u> |
| Other Financing Receipts / (Disbursements): | | | | |
| Transfers-In | | 6,000 | | 6,000 |
| Transfers-Out | (6,000) | | | (6,000) |
| Total Other Financing Receipts / (Disbursements) | <u>(6,000)</u> | <u>6,000</u> | <u>0</u> | <u>0</u> |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | <u>(1,261,113)</u> | <u>262,217</u> | <u>(35)</u> | <u>(998,931)</u> |
| Fund Cash Balances, January 1 | <u>2,120,485</u> | <u>10,623,517</u> | <u>35</u> | <u>12,744,037</u> |
| Fund Cash Balances, December 31 | <u>\$859,372</u> | <u>\$10,885,734</u> | <u>\$0</u> | <u>\$11,745,106</u> |
| Reserve for Encumbrances, December 31 | <u>\$3,791</u> | <u>\$174,075</u> | <u>\$0</u> | <u>\$177,866</u> |

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

**CLEARCREEK TOWNSHIP
WARREN COUNTY**

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

| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | <u>Totals (Memorandum Only)</u> |
|--|-------------------------|----------------------------|-----------------------------|---|
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$909,271 | \$5,715,200 | \$0 | \$6,624,471 |
| Charges for Services | | 542,772 | | 542,772 |
| Licenses, Permits, and Fees | 92,029 | 35,700 | | 127,729 |
| Fines and Forfeitures | 15,002 | | | 15,002 |
| Intergovernmental | 569,809 | 1,421,491 | | 1,991,300 |
| Special Assessments | | 105,310 | | 105,310 |
| Earnings on Investments | 282,027 | 26,444 | | 308,471 |
| Miscellaneous | 12,052 | 142,589 | | 154,641 |
| Total Cash Receipts | <u>1,880,190</u> | <u>7,989,506</u> | <u>0</u> | <u>9,869,696</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 784,105 | 49,384 | | 833,489 |
| Public Safety | 5,418 | 6,178,687 | | 6,184,105 |
| Public Works | 278,196 | 719,847 | | 998,043 |
| Health | 4,534 | | | 4,534 |
| Conservation - Recreation | 1,330,105 | | | 1,330,105 |
| Capital Outlay | 732,945 | 548,726 | 35 | 1,281,706 |
| Debt Service: | | | | |
| Redemption of Principal | | 200,000 | | 200,000 |
| Interest and Other Fiscal Charges | | 36,645 | | 36,645 |
| Total Cash Disbursements | <u>3,135,303</u> | <u>7,733,289</u> | <u>35</u> | <u>10,868,627</u> |
| Total Receipts Over/(Under) Disbursements | <u>(1,255,113)</u> | <u>256,217</u> | <u>(35)</u> | <u>(998,931)</u> |
| Other Financing Receipts / (Disbursements): | | | | |
| Transfers-In | | 6,000 | | 6,000 |
| Transfers-Out | (6,000) | | | (6,000) |
| Total Other Financing Receipts / (Disbursements) | <u>(6,000)</u> | <u>6,000</u> | <u>0</u> | <u>0</u> |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | (1,261,113) | 262,217 | (35) | (998,931) |
| Fund Cash Balances, January 1 | <u>2,120,485</u> | <u>10,623,517</u> | <u>35</u> | <u>12,744,037</u> |
| Fund Cash Balances, December 31 | <u>\$859,372</u> | <u>\$10,885,734</u> | <u>\$0</u> | <u>\$11,745,106</u> |
| Reserve for Encumbrances, December 31 | <u>\$3,791</u> | <u>\$174,075</u> | <u>\$0</u> | <u>\$177,866</u> |

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

CLEARCREEK TOWNSHIP
WARREN COUNTY

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

| | General | Special Revenue | Capital Projects | Totals (Memorandum Only) |
|--|--------------------|---------------------|---------------------|--------------------------------|
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$909,082 | \$5,944,258 | \$0 | \$6,853,340 |
| Charges for Services | | 386,848 | | 386,848 |
| Licenses, Permits, and Fees | 72,767 | 47,257 | | 120,024 |
| Fines and Forfeitures | 28,820 | | | 28,820 |
| Intergovernmental | 672,314 | 951,875 | 110,000 | 1,734,189 |
| Special Assessments | | 98,707 | | 98,707 |
| Earnings on Investments | 477,451 | 62,454 | | 539,905 |
| Miscellaneous | 28,967 | 87,109 | | 116,076 |
| Total Cash Receipts | 2,189,401 | 7,578,508 | 110,000 | 9,877,909 |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 772,042 | 54,550 | | 826,592 |
| Public Safety | 34,245 | 4,991,821 | | 5,026,066 |
| Public Works | 405,769 | 893,629 | | 1,299,398 |
| Health | 10,064 | | | 10,064 |
| Conservation - Recreation | 324,181 | | | 324,181 |
| Capital Outlay | 224,777 | 41,342 | 190,131 | 456,250 |
| Debt Service: | | | | |
| Redemption of Principal | | 195,000 | | 195,000 |
| Interest and Other Fiscal Charges | | 44,346 | | 44,346 |
| Total Cash Disbursements | 1,771,078 | 6,220,688 | 190,131 | 8,181,897 |
| Total Receipts Over/(Under) Disbursements | 418,323 | 1,357,820 | (80,131) | 1,696,012 |
| Fund Cash Balances, January 1 | 1,702,162 | 9,265,697 | 80,166 | 11,048,025 |
| Fund Cash Balances, December 31 | \$2,120,485 | \$10,623,517 | \$35 | \$12,744,037 |
| Reserve for Encumbrances, December 31 | \$257,131 | \$352,963 | \$0 | \$610,094 |

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

CLEARCREEK TOWNSHIP
WARREN COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006

| | General | Special Revenue | Capital Projects | Totals (Memorandum Only) |
|--|--------------------|--------------------|---------------------|--------------------------------|
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$775,702 | \$5,601,796 | \$0 | \$6,377,498 |
| Charges for Services | | 347,889 | | 347,889 |
| Licenses, Permits, and Fees | 65,825 | 93,111 | | 158,936 |
| Fines and Forfeitures | 34,229 | 4,600 | | 38,829 |
| Intergovernmental | 493,952 | 965,485 | | 1,459,437 |
| Special Assessments | | 73,643 | | 73,643 |
| Earnings on Investments | 475,489 | 5,514 | | 481,003 |
| Miscellaneous | 14,616 | 124,346 | | 138,962 |
| Total Cash Receipts | 1,859,813 | 7,216,384 | 0 | 9,076,197 |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 696,757 | 50,273 | | 747,030 |
| Public Safety | 22,915 | 4,776,350 | | 4,799,265 |
| Public Works | 756,977 | 445,606 | | 1,202,583 |
| Health | 8,903 | | | 8,903 |
| Human Services | | | | 0 |
| Conservation - Recreation | 230,629 | | | 230,629 |
| Capital Outlay | 75,231 | 220,917 | | 296,148 |
| Debt Service: | | | | |
| Redemption of Principal | | 185,000 | | 185,000 |
| Interest and Other Fiscal Charges | | 51,100 | | 51,100 |
| Total Cash Disbursements | 1,791,412 | 5,729,246 | 0 | 7,520,658 |
| Total Receipts Over/(Under) Disbursements | 68,401 | 1,487,138 | 0 | 1,555,539 |
| Fund Cash Balances, January 1 | 1,633,761 | 7,778,559 | 80,166 | 9,492,486 |
| Fund Cash Balances, December 31 | \$1,702,162 | \$9,265,697 | \$80,166 | \$11,048,025 |
| Reserve for Encumbrances, December 31 | \$17,813 | \$67,347 | \$0 | \$85,160 |

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

Deerfield Township

DEERFIELD TOWNSHIP
WARREN COUNTY, OHIO
Balance Sheet
Governmental Funds
December 31, 2010

| | Major Governmental Funds | | | | | | | Total Governmental Funds | |
|---|--------------------------|---------------------|---------------------|--------------------------------|--------------------------------|---------------------|------------------------|--------------------------------|--------------------------------|
| | General | Police District | Fire & EMS | 1998 TIF General Reserve | 1998 TIF General Revenue | TIF Debt Service | Capital Projects | | Other Governmental Funds |
| Assets: | | | | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 4,265,922 | \$ 2,041,001 | \$ 2,137,004 | \$ - | \$ - | \$ 16 | \$ 321,507 | \$ 4,878,156 | \$ 13,641,606 |
| Receivables: | | | | | | | | | |
| Property and Other Taxes | 715,979 | 1,847,955 | 5,531,492 | - | - | - | - | 1,914,630 | 10,009,156 |
| Payment in Lieu of Taxes | - | - | - | - | 5,936,600 | - | - | - | 5,936,600 |
| Accounts | 112,276 | - | 104,026 | - | - | - | - | - | 216,302 |
| Intergovernmental | 583,552 | 136,037 | 383,967 | - | - | - | - | 263,915 | 1,367,471 |
| Special Assessments | - | - | - | - | - | - | - | 1,345,700 | 1,345,700 |
| Due From Other Funds | 1,500,000 | - | - | - | - | - | - | - | 1,500,000 |
| Supplies Inventory | - | - | - | - | - | - | - | 170,000 | 170,000 |
| Prepaid Items | 7,535 | 5,633 | 15,882 | - | - | - | - | 16,411 | 45,461 |
| Restricted Assets: | | | | | | | | | |
| Cash and Cash Equivalents with Fiscal Agent | - | - | - | 4,873,633 | 7,493,390 | - | - | 2,950,942 | 15,317,965 |
| Total Assets | \$ 7,182,364 | \$ 4,030,626 | \$ 8,172,371 | \$ 4,873,633 | \$ 13,429,990 | \$ 16 | \$ 321,507 | \$ 11,539,754 | \$ 49,550,261 |
| Liabilities: | | | | | | | | | |
| Accounts Payable | \$ 98,202 | \$ 15,413 | \$ 42,717 | \$ - | \$ - | \$ - | \$ - | \$ 96,234 | \$ 252,566 |
| Accrued Wages and Benefits Payable | 53,914 | - | 210,180 | - | - | - | - | 56,241 | 319,435 |
| Deferred Revenue | 1,163,916 | 1,983,992 | 6,007,333 | - | 5,936,600 | - | - | 3,464,656 | 18,556,497 |
| Accrued Interest Payable | 4,630 | - | - | - | - | - | 22,823 | - | 27,453 |
| Due To Other Funds | - | - | 1,500,000 | - | - | - | - | - | 1,500,000 |
| General Obligation Notes Payable | 2,006,000 | - | - | - | - | - | 10,680,000 | - | 12,680,000 |
| Total Liabilities | \$ 3,319,762 | \$ 1,999,405 | \$ 7,760,230 | \$ - | \$ 5,936,600 | \$ - | \$ 10,702,823 | \$ 3,617,131 | \$ 33,335,951 |
| Fund Balances: | | | | | | | | | |
| Reserved for Encumbrances | 28,102 | 13,463 | 776,842 | 15,579 | - | - | - | 16,479 | 850,465 |
| Reserved for Supplies Inventory | - | - | - | - | - | - | - | 170,000 | 170,000 |
| Reserved for Prepaid Items | 7,535 | 5,633 | 15,882 | - | - | - | - | 16,411 | 45,461 |
| Undesignated/Unreserved in: | | | | | | | | | |
| General Fund | 3,826,965 | - | (380,583) | 4,858,054 | 7,493,390 | - | - | 7,716,341 | 21,699,327 |
| Special Revenue Funds | - | 2,012,125 | - | - | - | - | - | - | 3,826,965 |
| Debt Service Funds | - | - | - | - | - | 16 | - | 3,392 | 3,408 |
| Capital Project Funds | - | - | - | - | - | - | (10,381,316) | - | (10,381,316) |
| Total Fund Balances | \$ 3,862,602 | \$ 2,031,221 | \$ 412,141 | \$ 4,873,633 | \$ 7,493,390 | \$ 16 | \$ (10,381,316) | \$ 7,922,623 | \$ 16,214,310 |
| Total Liabilities and Fund Balance | \$ 7,182,364 | \$ 4,030,626 | \$ 8,172,371 | \$ 4,873,633 | \$ 13,429,990 | \$ 16 | \$ 321,507 | \$ 11,539,754 | \$ 49,550,261 |

See accompanying notes to the basic financial statements.

**DEERFIELD TOWNSHIP
WARREN COUNTY, OHIO**
*Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2009*

| | | |
|---|--------------------|----------------------|
| Total Governmental Fund Balances | | \$ 14,758,249 |
| <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. | | 41,899,212 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds: | | |
| Property and other taxes | 289,085 | |
| Payments in lieu of taxes | 8,411,614 | |
| Intergovernmental | 1,338,549 | |
| Charges for services | <u>23,805</u> | |
| Total | | 10,063,053 |
| Some liabilities, including long-term debt obligations and compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds: | | |
| Accrued interest payable | (125,271) | |
| Compensated absences payable | (174,789) | |
| Long-term notes payable | (24,725,000) | |
| Special assessments bonds payable | (855,000) | |
| General obligations bonds payable | <u>(5,200,000)</u> | |
| Total | | <u>(31,080,060)</u> |
| Net Assets of Governmental Activities | | <u>\$ 35,640,454</u> |

See accompanying notes to the basic financial statements.

DEERFIELD TOWNSHIP
WARREN COUNTY, OHIO
Balance Sheet
Governmental Funds
December 31, 2009

| | Major Governmental Funds | | | | | | | Total Governmental Funds | |
|---|--------------------------|---------------------|---------------------|--------------------------------|----------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| | General | Police District | Fire and EMS | 1998 TIF General Reserve | 1998 TIF Revenue | TIF Debt Service | Capital Projects | | Other Governmental Funds |
| Assets: | | | | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 5,903,610 | \$ 2,151,014 | \$ 1,466,981 | \$ - | \$ - | \$ - | \$ 321,507 | \$ 4,654,408 | \$ 14,497,520 |
| Receivables: | | | | | | | | | |
| Property and Other Taxes | 766,366 | 1,921,895 | 3,293,310 | - | 8,411,794 | - | - | 1,989,816 | 7,971,297 |
| Payment in Lieu of Taxes | - | - | - | - | - | - | - | - | 8,411,794 |
| Accounts | 106,294 | - | 89,684 | - | - | - | - | - | 195,978 |
| Intergovernmental | 390,755 | 256,712 | 428,631 | - | - | - | - | 436,545 | 1,512,643 |
| Supplies Inventory | - | - | - | - | - | - | - | - | 161,850 |
| Prepaid Items | 6,397 | 5,065 | 12,377 | - | - | - | - | 14,535 | 38,374 |
| Restricted Assets: | | | | | | | | | |
| Cash and Cash Equivalents with Fiscal Agent | - | - | - | 4,525,866 | 5,930,783 | 56 | - | 2,951,015 | 13,407,720 |
| Total Assets | 7,173,422 | 4,334,596 | 5,290,983 | 4,525,866 | 14,342,577 | 56 | 321,507 | 10,208,169 | 46,197,176 |
| Liabilities: | | | | | | | | | |
| Accounts Payable | 96,299 | 19,875 | 41,059 | - | - | - | - | 48,874 | 206,107 |
| Accrued Wages and Benefits Payable | 85,282 | - | 317,994 | - | - | - | - | 77,518 | 480,794 |
| Deferred Revenue | 1,025,525 | 2,178,517 | 3,745,746 | - | 8,411,794 | - | - | 2,383,863 | 17,745,445 |
| Accrued Interest Payable | 4,109 | - | - | - | - | - | 22,562 | - | 26,671 |
| General Obligation Notes Payable | 2,000,000 | - | - | - | - | - | 10,980,000 | - | 12,980,000 |
| Total Liabilities | 3,211,215 | 2,198,392 | 4,104,799 | - | 8,411,794 | - | 11,002,562 | 2,510,255 | 31,438,927 |
| Fund Balances: | | | | | | | | | |
| Reserved for Encumbrances | 213,200 | 90,368 | 121,532 | - | - | - | - | 184,234 | 609,334 |
| Reserved for Supplies Inventory | - | - | - | - | - | - | - | 161,850 | 161,850 |
| Reserved for Prepaid Items | 6,397 | 5,065 | 12,377 | - | - | - | - | 14,535 | 38,374 |
| Undesignated/Unreserved in: | | | | | | | | | |
| General Fund | 3,742,610 | - | - | - | - | - | - | - | 3,742,610 |
| Special Revenue Funds | - | 2,040,771 | 1,052,365 | 4,525,866 | 5,930,783 | - | - | 7,333,461 | 20,883,246 |
| Debt Service Funds | - | - | - | - | - | 56 | - | 3,834 | 3,890 |
| Capital Project Funds | - | - | - | - | - | - | (10,681,055) | - | (10,681,055) |
| Total Fund Balance | 3,962,207 | 2,136,204 | 1,186,274 | 4,525,866 | 5,930,783 | 56 | (10,681,055) | 7,697,914 | 14,758,249 |
| Total Liabilities and Fund Balance | \$ 7,173,422 | \$ 4,334,596 | \$ 5,290,983 | \$ 4,525,866 | \$ 14,342,577 | \$ 56 | \$ 321,507 | \$ 10,208,169 | \$ 46,197,176 |

See accompanying notes to the basic financial statements.

DEERFIELD TOWNSHIP
WARREN COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2009

| | Program Revenues | | | Net (Expense) Revenue and Changes in Net Assets |
|--|-------------------|-------------------------|---------------------------------------|--|
| | Expenses | Charges for services | Operating grants and contributions | Governmental Activities |
| Governmental Activities: | | | | |
| General Government | \$ 3,752,960 | \$ 545,759 | \$ - | \$ (3,207,201) |
| Payment to Schools | 2,757,915 | - | - | (2,757,915) |
| Public Safety | 8,341,722 | 1,074,696 | 1,118,286 | (6,148,740) |
| Public Works | 1,715,503 | 186,791 | - | (1,528,712) |
| Public Health | 302,252 | 245,695 | - | (56,557) |
| Conservation-Recreation | 1,281,088 | 7,590 | - | (1,273,498) |
| Interest and fiscal charges | <u>1,873,756</u> | <u>-</u> | <u>-</u> | <u>(1,873,756)</u> |
| Total Governmental Activities | <u>20,025,196</u> | <u>2,060,531</u> | <u>1,118,286</u> | <u>(16,846,379)</u> |
| General Revenues: | | | | |
| Property Taxes Levied For: | | | | |
| | | | | 934,438 |
| | | | General Purposes | |
| | | | Public Works | 1,483,433 |
| | | | Public Safety | 5,962,138 |
| | | | Recreation | 806,794 |
| Grants and Entitlements Not Restricted to | | | | |
| | | | Specific Programs | 1,627,165 |
| | | | Payment in lieu of taxes | 9,252,914 |
| | | | Investment Earnings | 153,538 |
| | | | Miscellaneous | <u>1,010,172</u> |
| Total General Revenues | | | | <u>21,230,592</u> |
| Changes in Net Assets | | | | 4,384,213 |
| Net Assets at Beginning of Year (Restated) | | | | <u>31,256,241</u> |
| Net Assets at End of Year | | | | <u>\$ 35,640,454</u> |

See accompanying notes to the basic financial statements.

DEERFIELD TOWNSHIP
WARREN COUNTY, OHIO
Statement of Net Assets
December 31, 2009

| | Governmental Activities |
|---|----------------------------|
| Assets: | |
| Equity in Pooled Cash and Cash Equivalents | \$ 14,497,520 |
| Receivables: | |
| Property and Other Taxes | 7,971,297 |
| Payment in Lieu of Taxes | 8,411,794 |
| Accounts | 195,978 |
| Intergovernmental | 1,512,643 |
| Supplies Inventory | 161,850 |
| Prepaid items | 38,374 |
| Restricted Assets: | |
| Cash and Cash Equivalents with Fiscal Agent | 13,407,720 |
| Non-Depreciable Capital Assets | 22,517,982 |
| Depreciable Capital Assets, Net of Accumulated Depreciation | 19,381,230 |
| Total Assets | 88,096,388 |
| Liabilities: | |
| Accounts Payable | 206,107 |
| Accrued Wages and Benefits Payable | 480,704 |
| Accrued Interest Payable | 52,155 |
| Note Payable | 12,980,000 |
| Unearned Revenue | 7,682,392 |
| Accrued Interest Payable from Restricted Assets | 99,787 |
| Long Term Liabilities: | |
| Due Within One Year | 1,467,982 |
| Due In More Than One Year | 29,486,807 |
| Total Liabilities | 52,455,934 |
| Net Assets: | |
| Invested In Capital Assets, Net of Related Debt | 23,825,631 |
| Restricted For: | |
| Other Purpose | 2,829,513 |
| Debt Service | 4,842,754 |
| Capital Projects | 318,945 |
| Unrestricted | 3,823,611 |
| Total Net Assets | \$ 35,640,454 |

See accompanying notes to the basic financial statements.

**Deerfield Township
Warren County**
Statement of Cash Receipts, Disbursements and Changes in Fund Balances - Cash Basis
Governmental Funds
For the Year Ended December 31, 2008

| | General Fund | Police District Fund | Fire Fund Special Levy | 1998 TIF General Reserve Fund | 1998 TIF Revenue Fund | General Bond (Net) Retirement Fund | Other Governmental Funds | Total Governmental Funds |
|--|--------------------|----------------------|------------------------|-------------------------------|-----------------------|------------------------------------|--------------------------|--------------------------|
| Receipts | | | | | | | | |
| Property and other local taxes | \$1,088,222 | \$2,104,013 | \$3,701,970 | \$0 | \$0 | \$0 | \$2,216,922 | \$9,711,147 |
| Charges for services | 445,005 | 187,265 | 60,137 | 0 | 0 | 0 | 330,712 | 1,023,719 |
| Licenses, permits and fees | 80,650 | 0 | 0 | 0 | 0 | 0 | 0 | 80,650 |
| Fines and forfeitures | 127,044 | 0 | 0 | 0 | 0 | 0 | 0 | 127,044 |
| Intergovernmental | 1,051,716 | 235,201 | 401,833 | 0 | 0 | 0 | 591,489 | 2,266,299 |
| Special assessments | 0 | 0 | 0 | 0 | 0 | 0 | 643,294 | 643,294 |
| Payments in lieu of taxes | 0 | 0 | 0 | 0 | 7,279,022 | 0 | 0 | 7,279,022 |
| Gifts and contributions | 0 | 0 | 0 | 0 | 0 | 0 | 112,983 | 112,983 |
| Interest | 359,243 | 0 | 0 | 97,859 | 31,433 | 0 | 132,596 | 621,041 |
| Other | 79,443 | 0 | 0 | 0 | 0 | 0 | 231,699 | 302,142 |
| Total Receipts | 3,802,908 | 2,526,539 | 4,165,960 | 97,859 | 7,310,455 | 0 | 4,239,605 | 22,161,921 |
| Disbursements | | | | | | | | |
| Current: | | | | | | | | |
| General government | 5,399,305 | 0 | 0 | 0 | 0 | 0 | 0 | 5,399,305 |
| Payments to schools | 0 | 0 | 3,209,671 | 0 | 0 | 0 | 0 | 3,209,671 |
| Public safety | 0 | 2,046,363 | 4,213,358 | 0 | 0 | 0 | 234,653 | 7,004,374 |
| Public works | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 846,781 |
| Health | 43,335 | 0 | 0 | 0 | 0 | 0 | 222,446 | 265,781 |
| Conservation/Recreation | 25,474 | 0 | 0 | 0 | 0 | 0 | 547,769 | 573,243 |
| Other | 118,235 | 0 | 0 | 23,626 | 4,112 | 0 | 374,081 | 500,044 |
| Capital outlay | 147,517 | 234,304 | 104,190 | 658,393 | 0 | 0 | 1,482,452 | 2,626,876 |
| Debt service: | | | | | | | | |
| Principal retirement | 0 | 0 | 0 | 0 | 0 | 16,280,000 | 1,120,000 | 17,400,000 |
| Interest and fiscal charges | 0 | 0 | 0 | 0 | 0 | 546,638 | 1,327,607 | 1,873,665 |
| Insurance costs | 0 | 0 | 0 | 0 | 0 | 183,388 | 0 | 183,388 |
| Total Disbursements | 5,734,576 | 2,280,667 | 4,837,548 | 3,891,690 | 4,112 | 17,011,466 | 6,245,780 | 40,095,328 |
| Excess of receipts over (under) disbursements | (1,931,173) | 245,872 | (671,588) | (3,793,831) | 7,306,343 | (17,011,466) | (1,286,184) | (17,844,007) |
| Other Financing Sources (Uses) | | | | | | | | |
| Bonds issued | 0 | 0 | 0 | 0 | 0 | 5,200,000 | 0 | 5,200,000 |
| Notes issued | 0 | 0 | 0 | 0 | 0 | 10,980,000 | 0 | 10,980,000 |
| Transfers in | 832,400 | 0 | 400,000 | 6,044,231 | 0 | 810,997 | 3,125,443 | 11,213,071 |
| Transfers out | (1,135,716) | 0 | (62,281) | (832,400) | (6,528,900) | 0 | (3,240,774) | (11,213,071) |
| Total Other Financing Sources (Uses) | (303,316) | 0 | 337,719 | 5,211,831 | (6,528,900) | 17,010,997 | (115,331) | 16,180,000 |
| Net Change in Fund Balances | (2,234,489) | 245,872 | (333,869) | 1,418,000 | 1,377,443 | (449) | (2,101,515) | (1,664,007) |
| Fund Balances Beginning of Year | 6,724,554 | 1,897,054 | 1,299,700 | 2,674,204 | 4,224,242 | 64,188 | 9,319,429 | 26,221,371 |
| Fund Balances End of Year | \$4,488,065 | \$2,142,926 | \$960,831 | \$4,092,204 | \$5,601,685 | \$63,739 | \$7,217,914 | \$24,557,364 |

See accompanying notes to the basic financial statements.

Deerfield Township
Warren County
Statement of Assets and Fund Balances - Cash Basis
Governmental Funds
December 31, 2008

| | General Fund | Police District Fund | Fire Fund Special Levy | 1998 TIF General Reserve Fund | | 1998 TIF Revenue Fund | General Bond (Note) Retirement Fund | Other Governmental Funds | Total Governmental Funds |
|---|--------------|----------------------|------------------------|-------------------------------|--------------|-----------------------|-------------------------------------|--------------------------|--------------------------|
| | | | | General Reserve Fund | Reserve Fund | | | | |
| Assets | | | | | | | | | |
| Equity in pooled cash, cash equivalents and investments | \$4,488,065 | \$2,142,926 | \$930,831 | \$4,092,204 | \$4,092,204 | \$5,601,685 | \$63,739 | \$7,237,914 | \$24,557,364 |
| <i>Total Assets</i> | \$4,488,065 | \$2,142,926 | \$930,831 | \$4,092,204 | \$4,092,204 | \$5,601,685 | \$63,739 | \$7,237,914 | \$24,557,364 |
| Fund Balances | | | | | | | | | |
| Reserved | \$234,948 | \$3,747 | \$43,034 | \$0 | \$0 | \$0 | \$0 | \$621,940 | \$903,669 |
| Reserved for encumbrances | | | | | | | | | |
| Unreserved: | | | | | | | | | |
| Undesignated, reported in: | | | | | | | | | |
| General fund | 4,253,117 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,253,117 |
| Special revenue funds | 0 | 2,139,179 | 887,797 | 4,092,204 | 4,092,204 | 5,601,685 | 0 | 5,021,526 | 17,742,401 |
| Debt service funds | 0 | 0 | 0 | 0 | 0 | 0 | 63,739 | 1,334,007 | 1,397,746 |
| Capital projects funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 260,431 | 260,431 |
| <i>Total Fund Balances</i> | \$4,488,065 | \$2,142,926 | \$930,831 | \$4,092,204 | \$4,092,204 | \$5,601,685 | \$63,739 | \$7,237,914 | \$24,557,364 |

See accompanying notes to the basic financial statements.

City of Franklin

CITY OF FRANKLIN, OHIO
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2010

| | Program Revenues | | | |
|-----------------------------------|------------------|--------------------------------|--|--|
| | Expenses | Charges for Services and Sales | Operating Grants, Contributions and Interest | Capital Grants, Contributions and Interest |
| Governmental Activities: | | | | |
| General Government | \$2,286,274 | \$889,757 | \$153,652 | \$0 |
| Security of Persons and Property: | | | | |
| Police | 3,202,651 | 104,619 | 40,297 | 0 |
| Fire | 1,484,780 | 68,603 | 251,529 | 0 |
| Building Inspection | 147,697 | 0 | 0 | 0 |
| Street Lighting | 128,803 | 114,114 | 0 | 0 |
| Public Health and Welfare | 7,199 | 12,805 | 125,405 | 0 |
| Leisure Time Activities | 300,602 | 0 | 0 | 112,013 |
| Economic Development | 44,666 | 0 | 10,778 | 0 |
| Basic Utility Services | 84,329 | 0 | 0 | 0 |
| Transportation | 2,314,682 | 433 | 807,219 | 1,077,031 |
| Interest and Fiscal Charges | 461,532 | 0 | 0 | 0 |
| Total Governmental Activities | 10,463,215 | 1,190,331 | 1,388,880 | 1,189,044 |
| Business-Type Activities: | | | | |
| Water | 2,007,702 | 2,485,178 | 0 | 0 |
| Sewer | 2,748,200 | 2,944,427 | 0 | 0 |
| Trash | 684,848 | 700,817 | 0 | 0 |
| Stormwater Utility | 690,035 | 476,739 | 0 | 0 |
| Total Business-Type Activities | 6,130,785 | 6,607,161 | 0 | 0 |
| Total Activities | \$16,594,000 | \$7,797,492 | \$1,388,880 | \$1,189,044 |

General Revenues and Transfers:

Taxes

 Property Taxes Levied for:

 General Purposes

 Fire

 Other Purposes

 Income Taxes

 Other Local Taxes Levied for General Purposes

 Payments in Lieu of Taxes

 Grants and Entitlements not Restricted to Specific Programs

 Unrestricted Investment Earnings

 Contributions and Donations

 Other

 Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets at Beginning of Year

Net Assets at End of Year

See accompanying notes to the basic financial statements

Table 2 shows the changes in net assets for the years ended December 31, 2010 and December 31, 2009.

Table 2
Changes in Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|-------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
| | 2010 | 2009 | 2010 | 2009 | 2010 | 2009 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services and Sales | \$1,190,331 | \$878,274 | \$6,607,161 | \$6,205,975 | \$7,797,492 | \$7,084,249 |
| Operating Grants, Contributions and Interest | 1,388,880 | 1,433,860 | 0 | 0 | 1,388,880 | 1,433,860 |
| Capital Grants, Contributions and Interest | 1,189,044 | 1,410,224 | 0 | 635,971 | 1,189,044 | 2,046,195 |
| Total Program Revenues | 3,768,255 | 3,722,358 | 6,607,161 | 6,841,946 | 10,375,416 | 10,564,304 |
| General Revenues: | | | | | | |
| Property Taxes | 997,738 | 1,042,697 | 0 | 0 | 997,738 | 1,042,697 |
| Income Taxes | 5,900,995 | 5,017,029 | 0 | 0 | 5,900,995 | 5,017,029 |
| Other Local Taxes | 176,828 | 160,540 | 0 | 0 | 176,828 | 160,540 |
| Payments in Lieu of Taxes | 150,507 | 207,659 | 0 | 0 | 150,507 | 207,659 |
| Grants and Entitlements | 614,411 | 596,149 | 0 | 0 | 614,411 | 596,149 |
| Unrestricted Investment Earnings | 55,726 | 56,486 | 2,509 | 0 | 58,235 | 56,486 |
| Other | 193,262 | 307,846 | 14,630 | 50,972 | 207,892 | 358,818 |
| Total General Revenues | 8,089,467 | 7,388,406 | 17,139 | 50,972 | 8,106,606 | 7,439,378 |
| Total Revenues | 11,857,722 | 11,110,764 | 6,624,300 | 6,892,918 | 18,482,022 | 18,003,682 |
| Program Expenses: | | | | | | |
| General Government | 2,286,274 | 2,493,109 | 0 | 0 | 2,286,274 | 2,493,109 |
| Security of Persons and Property: | | | | | | |
| Police | 3,202,651 | 3,346,077 | 0 | 0 | 3,202,651 | 3,346,077 |
| Fire | 1,484,780 | 1,487,715 | 0 | 0 | 1,484,780 | 1,487,715 |
| Other | 276,500 | 274,711 | 0 | 0 | 276,500 | 274,711 |
| Public Health and Welfare | 7,199 | 11,810 | 0 | 0 | 7,199 | 11,810 |
| Leisure Time Activities | 300,602 | 308,359 | 0 | 0 | 300,602 | 308,359 |
| Economic Development | 44,666 | 44,630 | 0 | 0 | 44,666 | 44,630 |
| Basic Utility Services | 84,329 | 84,331 | 0 | 0 | 84,329 | 84,331 |
| Transportation | 2,314,682 | 2,825,088 | 0 | 0 | 2,314,682 | 2,825,088 |
| Interest and Fiscal Charges | 461,532 | 494,341 | 0 | 0 | 461,532 | 494,341 |
| Water | 0 | 0 | 2,007,702 | 2,067,302 | 2,007,702 | 2,067,302 |
| Sewer | 0 | 0 | 2,748,200 | 3,032,843 | 2,748,200 | 3,032,843 |
| Trash | 0 | 0 | 684,848 | 684,648 | 684,848 | 684,648 |
| Stormwater Utility | 0 | 0 | 690,035 | 578,995 | 690,035 | 578,995 |
| Total Expenses | 10,463,215 | 11,370,171 | 6,130,785 | 6,363,788 | 16,594,000 | 17,733,959 |
| Increase (Decrease) in Net Assets Before Transfers | 1,394,507 | (259,407) | 493,515 | 529,130 | 1,888,022 | 269,723 |
| Transfers | (138,530) | (95,407) | 138,530 | 95,407 | 0 | 0 |
| Increase (Decrease) in Net Assets | 1,255,977 | (354,814) | 632,045 | 624,537 | 1,888,022 | 269,723 |
| Beginning Net Assets | 49,025,645 | 49,380,459 | 19,378,268 | 18,753,731 | 68,403,913 | 68,134,190 |
| Ending Net Assets | \$50,281,622 | \$49,025,645 | \$20,010,313 | \$19,378,268 | \$70,291,935 | \$68,403,913 |

Charges for Services and Sales showed an increase of \$312,057 in the governmental activities. This was related to an increase in court fines, as the State Highway Patrol targeted the construction area around the I-75 ramps during construction in 2010, which resulted in a large increase in traffic citations. Capital Grants, Contributions and Interest in the governmental activities decreased \$221,180 due mainly to a decrease in Issue II grants received in 2010.

Income Taxes in the governmental activities increased \$883,966 in 2010 due to an increase in taxes paid by a local business, related to increased interest and dividends.

THE CITY AS A WHOLE

As stated previously, the statement of net assets looks at the City as a whole. Table 1 provides a summary of the City's net assets for 2010 compared to 2009.

*Table 1
Net Assets*

| | Governmental Activities | | Business-Type Activities | | Total | |
|------------------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
| | 2010 | 2009 | 2010 | 2009 | 2010 | 2009 |
| Assets: | | | | | | |
| Current and Other Assets | \$14,481,488 | \$13,795,743 | \$4,177,584 | \$4,033,330 | \$18,659,072 | \$17,829,073 |
| Nondepreciable Capital Assets | 19,175,661 | 19,175,661 | 1,095,364 | 1,095,364 | 20,271,025 | 20,271,025 |
| Depreciable Capital Assets, Net | 29,556,406 | 30,912,591 | 24,272,468 | 24,433,327 | 53,828,874 | 55,345,918 |
| Total Assets | 63,213,555 | 63,883,995 | 29,545,416 | 29,562,021 | 92,758,971 | 93,446,016 |
| Liabilities: | | | | | | |
| Current and Other Liabilities | 3,266,110 | 4,519,909 | 1,042,748 | 1,003,820 | 4,308,858 | 5,523,729 |
| Long-Term Liabilities: | | | | | | |
| Due Within One Year | 838,930 | 818,868 | 593,977 | 628,956 | 1,432,907 | 1,447,824 |
| Due in More Than One Year | 8,826,893 | 9,519,573 | 7,898,378 | 8,550,977 | 16,725,271 | 18,070,550 |
| Total Liabilities | 12,931,933 | 14,858,350 | 9,535,103 | 10,183,753 | 22,467,036 | 25,042,103 |
| Net Assets: | | | | | | |
| Invested in Capital Assets, | | | | | | |
| Net of Related Debt | 40,076,220 | 40,499,186 | 16,980,657 | 16,509,392 | 57,056,877 | 57,008,578 |
| Restricted | 6,717,135 | 6,910,728 | 813,939 | 853,076 | 7,531,074 | 7,763,804 |
| Unrestricted | 3,488,267 | 1,615,731 | 2,215,717 | 2,015,800 | 5,703,984 | 3,631,531 |
| Total Net Assets | \$50,281,622 | \$49,025,645 | \$20,010,313 | \$19,378,268 | \$70,291,935 | \$68,403,913 |

Total net assets increased \$1,888,022.

Net assets of the City's governmental activities increased \$1,255,977. This was primarily due to an increase in Cash and Cash Equivalents, due to the accumulation of revenue in lieu of taxes received for tax increment financing for future capital projects, as well as interest earned on the F.C. Dial trust, and a large refund from the Ohio Department of Transportation, for the prior year addition of a turn lane to State Route 73. Unrestricted net assets increased \$1,872,536, as the City had fewer operating transfers for operating activities of the fire department. Depreciable capital assets decreased \$1,356,185, due to deletions and depreciation expense exceeding additions during the year. In addition, current and other liabilities decreased \$1,253,799, due mainly to a decrease in accounts payable, related to a large income tax receipt that is being repaid over time, through reductions in taxes collected from the paying party. Finally, long-term liabilities decreased \$672,618 due to debt repayments, with no new debt issued.

Net assets of the City's business-type activities increased \$632,045. This was due to a decrease in long-term liabilities for the repayment of debt.

CITY OF FRANKLIN, OHIO
STATEMENT OF NET ASSETS
DECEMBER 31, 2010

| | Governmental Activities | Business-Type Activities | Totals |
|---|----------------------------|-----------------------------|---------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$8,770,899 | \$2,645,033 | \$11,415,932 |
| Accrued Interest Receivable | 9,597 | 0 | 9,597 |
| Accounts Receivable | 11,302 | 939,394 | 950,696 |
| Intergovernmental Receivable | 561,688 | 0 | 561,688 |
| Materials and Supplies Inventory | 206,404 | 19,337 | 225,741 |
| Income Taxes Receivable | 1,154,709 | 0 | 1,154,709 |
| Property Taxes Receivable | 1,261,329 | 0 | 1,261,329 |
| Other Local Taxes Receivable | 33,423 | 0 | 33,423 |
| Revenue in Lieu of Taxes Receivable | 203,368 | 0 | 203,368 |
| Internal Balances | 175,302 | (175,302) | 0 |
| Special Assessments Receivable | 1,891,767 | 0 | 1,891,767 |
| Capital Lease Receivable | 183,695 | 0 | 183,695 |
| Cash and Cash Equivalents with Trustee | 0 | 581,102 | 581,102 |
| Deferred Charges | 18,005 | 168,020 | 186,025 |
| Nondepreciable Capital Assets | 19,175,661 | 1,095,364 | 20,271,025 |
| Depreciable Capital Assets, Net | 29,556,406 | 24,272,468 | 53,828,874 |
| Total Assets | 63,213,555 | 29,545,416 | 92,758,971 |
| Liabilities | | | |
| Accounts Payable | 1,389,792 | 49,158 | 1,438,950 |
| Accrued Wages and Benefits Payable | 131,272 | 35,507 | 166,779 |
| Intergovernmental Payable | 249,749 | 36,488 | 286,237 |
| Contracts Payable | 2,423 | 467,721 | 470,144 |
| Accrued Interest Payable | 42,262 | 123,099 | 165,361 |
| Deferred Revenue | 1,350,612 | 0 | 1,350,612 |
| Notes Payable | 100,000 | 200,000 | 300,000 |
| Refundable Deposits | 0 | 130,775 | 130,775 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 838,930 | 593,977 | 1,432,907 |
| Due in More Than One Year | 8,826,893 | 7,898,378 | 16,725,271 |
| Total Liabilities | 12,931,933 | 9,535,103 | 22,467,036 |
| Net Assets | | | |
| Invested in Capital Assets, Net of Related Debt | 40,076,220 | 16,980,657 | 57,056,877 |
| Restricted for: | | | |
| Debt Service | 2,186,575 | 566,309 | 2,752,884 |
| Capital Outlay | 1,234,693 | 0 | 1,234,693 |
| Fire Protection | 378,208 | 0 | 378,208 |
| Transportation | 858,921 | 0 | 858,921 |
| Other Purposes | 704,089 | 0 | 704,089 |
| Revenue Bonds Replacement and Improvement | 0 | 247,630 | 247,630 |
| Leisure Time Activities Expendable | 276,950 | 0 | 276,950 |
| Leisure Time Activities Nonexpendable | 1,077,699 | 0 | 1,077,699 |
| Unrestricted | 3,488,267 | 2,215,717 | 5,703,984 |
| Total Net Assets | \$50,281,622 | \$20,010,313 | \$70,291,935 |

See accompanying notes to the basic financial statements

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

| | General | Fire Levy | Debt Service |
|---|--------------------|------------------|------------------|
| Revenues: | | | |
| Property Taxes | \$390,791 | \$485,014 | \$0 |
| Other Local Taxes | 172,307 | 0 | 0 |
| Income Taxes | 5,844,404 | 0 | 0 |
| Payments in Lieu of Taxes | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 323,651 |
| Charges for Services | 103,370 | 62,987 | 0 |
| Fines, Licenses and Permits | 624,176 | 0 | 0 |
| Intergovernmental | 601,961 | 238,139 | 0 |
| Interest | 55,726 | 0 | 147,712 |
| Contributions and Donations | 0 | 0 | 0 |
| Other | 151,818 | 14,321 | 267 |
| Total Revenues | 7,944,553 | 800,461 | 471,630 |
| Expenditures: | | | |
| Current: | | | |
| General Government | 2,188,164 | 0 | 1,085 |
| Security of Persons and Property: | | | |
| Police | 2,688,019 | 0 | 0 |
| Fire | 0 | 1,295,931 | 0 |
| Other | 144,742 | 0 | 0 |
| Public Health and Welfare | 0 | 0 | 0 |
| Leisure Time Activities | 40,410 | 0 | 0 |
| Economic Development | 0 | 0 | 0 |
| Transportation | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 618,000 |
| Interest and Fiscal Charges | 0 | 1,840 | 455,969 |
| Current Refunding | 50,000 | 0 | 0 |
| Total Expenditures | 5,111,335 | 1,297,771 | 1,075,054 |
| Excess of Revenues Over (Under) | | | |
| Expenditures | 2,833,218 | (497,310) | (603,424) |
| Other Financing Sources (Uses): | | | |
| Bond Anticipation Notes Issued | 197,000 | 0 | 0 |
| Current Refunding | (197,000) | 0 | 0 |
| Transfers In | 0 | 0 | 490,070 |
| Transfers Out | (1,018,253) | (6,319) | 0 |
| Total Other Financing Sources (Uses) | (1,018,253) | (6,319) | 490,070 |
| Net Change in Fund Balances | 1,814,965 | (503,629) | (113,354) |
| Fund Balances at Beginning of Year | 1,375,212 | 975,019 | 623,678 |
| Fund Balances at End of Year | \$3,190,177 | \$471,390 | \$510,324 |

See accompanying notes to the basic financial statements

| Issue II | Nonmajor Governmental Funds | Total Governmental Funds |
|-----------------|-----------------------------------|--------------------------------|
| \$0 | \$136,079 | \$1,011,884 |
| 0 | 0 | 172,307 |
| 0 | 0 | 5,844,404 |
| 0 | 150,507 | 150,507 |
| 0 | 108,045 | 431,696 |
| 0 | 220,839 | 387,196 |
| 0 | 52,039 | 676,215 |
| 244,622 | 1,895,066 | 2,979,788 |
| 0 | 112,065 | 315,503 |
| 0 | 1,886 | 1,886 |
| 988 | 37,111 | 204,505 |
| <u>245,610</u> | <u>2,713,637</u> | <u>12,175,891</u> |
| 0 | 87,201 | 2,276,450 |
| 0 | 472,790 | 3,160,809 |
| 0 | 102,843 | 1,398,774 |
| 0 | 128,803 | 273,545 |
| 0 | 7,199 | 7,199 |
| 0 | 233,142 | 273,552 |
| 0 | 44,666 | 44,666 |
| 0 | 1,115,056 | 1,115,056 |
| 266,272 | 59,839 | 326,111 |
| 0 | 1,490 | 619,490 |
| 1,184 | 2,810 | 461,803 |
| 50,000 | 0 | 100,000 |
| <u>317,456</u> | <u>2,255,839</u> | <u>10,057,455</u> |
| <u>(71,846)</u> | <u>457,798</u> | <u>2,118,436</u> |
| 90,500 | 0 | 287,500 |
| (90,500) | 0 | (287,500) |
| 173,260 | 631,615 | 1,294,945 |
| 0 | (132,263) | (1,156,835) |
| <u>173,260</u> | <u>499,352</u> | <u>138,110</u> |
| 101,414 | 957,150 | 2,256,546 |
| <u>(60,227)</u> | <u>2,719,199</u> | <u>5,632,881</u> |
| <u>\$41,187</u> | <u>\$3,676,349</u> | <u>\$7,889,427</u> |

*CITY OF FRANKLIN, OHIO
STATEMENT OF NET ASSETS
DECEMBER 31, 2008*

| | Governmental Activities | Business-Type Activities | Totals |
|---|----------------------------|-----------------------------|---------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$8,145,758 | \$2,985,216 | \$11,130,974 |
| Accrued Interest Receivable | 6,390 | 0 | 6,390 |
| Accounts Receivable | 340,106 | 834,321 | 1,174,427 |
| Intergovernmental Receivable | 590,518 | 0 | 590,518 |
| Materials and Supplies Inventory | 192,461 | 11,799 | 204,260 |
| Income Taxes Receivable | 1,175,749 | 0 | 1,175,749 |
| Property Taxes Receivable | 1,475,787 | 0 | 1,475,787 |
| Other Local Taxes Receivable | 31,043 | 0 | 31,043 |
| Internal Balances | 319,498 | (319,498) | 0 |
| Special Assessments Receivable | 2,483,170 | 0 | 2,483,170 |
| Cash and Cash Equivalents with Trustee | 0 | 627,400 | 627,400 |
| Deferred Charges | 20,775 | 194,204 | 214,979 |
| Nondepreciable Capital Assets | 19,301,595 | 3,169,635 | 22,471,230 |
| Depreciable Capital Assets, Net | 31,293,512 | 21,615,122 | 52,908,634 |
| Total Assets | 65,376,362 | 29,118,199 | 94,494,561 |
| Liabilities | | | |
| Accounts Payable | 2,995,475 | 18,670 | 3,014,145 |
| Accrued Wages and Benefits | 190,582 | 31,694 | 222,276 |
| Intergovernmental Payable | 242,225 | 29,101 | 271,326 |
| Contracts Payable | 0 | 302,121 | 302,121 |
| Accrued Interest Payable | 56,897 | 115,975 | 172,872 |
| Deferred Revenue | 1,439,820 | 0 | 1,439,820 |
| Notes Payable | 65,000 | 135,000 | 200,000 |
| Refundable Deposits | 0 | 114,144 | 114,144 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 811,861 | 618,426 | 1,430,287 |
| Due in More Than One Year | 10,344,511 | 9,226,489 | 19,571,000 |
| Total Liabilities | 16,146,371 | 10,591,620 | 26,737,991 |
| Net Assets | | | |
| Invested in Capital Assets, Net of Related Debt | 40,366,322 | 15,200,878 | 55,567,200 |
| Restricted for: | | | |
| Debt Service | 2,731,046 | 610,290 | 3,341,336 |
| Capital Outlay | 86,360 | 0 | 86,360 |
| Fire Protection | 1,078,765 | 0 | 1,078,765 |
| Transportation | 369,520 | 0 | 369,520 |
| Other Purposes | 845,165 | 0 | 845,165 |
| Revenue Bonds Replacement and Improvement | 0 | 217,630 | 217,630 |
| Leisure Time Activities Nonexpendable | 1,024,344 | 0 | 1,024,344 |
| Unrestricted | 2,728,469 | 2,497,781 | 5,226,250 |
| Total Net Assets | \$49,229,991 | \$18,526,579 | \$67,756,570 |

See accompanying notes to the basic financial statements

CITY OF FRANKLIN, OHIO
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2008

| | Program Revenues | | | |
|---|---------------------|--------------------------------|--|--|
| | Expenses | Charges for Services and Sales | Operating Grants, Contributions and Interest | Capital Grants, Contributions and Interest |
| Governmental Activities: | | | | |
| General Government | \$2,107,127 | \$709,146 | \$301,571 | \$0 |
| Security of Persons and Property: | | | | |
| Police | 3,250,081 | 9,660 | 158,996 | 0 |
| Fire | 1,509,378 | 97,292 | 352,115 | 0 |
| Building Inspection | 141,811 | 0 | 0 | 0 |
| Street Lighting | 102,802 | 104,500 | 0 | 0 |
| Public Health and Welfare | 59,846 | 42,422 | 846 | 0 |
| Leisure Time Activities | 353,315 | 0 | 0 | 1,138,136 |
| Economic Development | 84,517 | 0 | 15,637 | 0 |
| Basic Utility Services | 80,111 | 0 | 0 | 0 |
| Transportation | 2,173,257 | 867 | 585,281 | 1,733,039 |
| Interest and Fiscal Charges | 523,872 | 0 | 0 | 0 |
| Total Governmental Activities | <u>10,386,117</u> | <u>963,887</u> | <u>1,414,446</u> | <u>2,871,175</u> |
| Business-Type Activities: | | | | |
| Water | 1,948,802 | 2,391,732 | 0 | 0 |
| Sewer | 2,240,853 | 2,546,969 | 0 | 0 |
| Trash | 654,623 | 649,671 | 0 | 0 |
| Stormwater Utility | 674,377 | 457,602 | 0 | 0 |
| Total Business-Type Activities | <u>5,518,655</u> | <u>6,045,974</u> | <u>0</u> | <u>0</u> |
| Total Activities | <u>\$15,904,772</u> | <u>\$7,009,861</u> | <u>\$1,414,446</u> | <u>\$2,871,175</u> |
| General Revenues: | | | | |
| Taxes | | | | |
| Property Taxes Levied for: | | | | |
| General Purposes | | | | |
| Fire | | | | |
| Other Purposes | | | | |
| Income Taxes | | | | |
| Other Local Taxes Levied for General Purposes | | | | |
| Grants and Entitlements not Restricted to Specific Programs | | | | |
| Unrestricted Investment Earnings | | | | |
| Other | | | | |
| Transfers | | | | |
| Total General Revenues and Transfers | | | | |
| Change in Net Assets | | | | |
| Net Assets Beginning of Year - Restated (See Note 3) | | | | |
| Net Assets End of Year | | | | |

See accompanying notes to the basic financial statements

| <u>Net (Expense)Revenue and Changes in Net Assets</u> | | |
|---|---------------------------------|---------------------|
| <u>Governmental Activities</u> | <u>Business-Type Activities</u> | <u>Total</u> |
| (\$1,096,410) | \$0 | (\$1,096,410) |
| (3,081,425) | 0 | (3,081,425) |
| (1,059,971) | 0 | (1,059,971) |
| (141,811) | 0 | (141,811) |
| 1,698 | 0 | 1,698 |
| (16,578) | 0 | (16,578) |
| 784,821 | 0 | 784,821 |
| (68,880) | 0 | (68,880) |
| (80,111) | 0 | (80,111) |
| 145,930 | 0 | 145,930 |
| (523,872) | 0 | (523,872) |
| <u>(5,136,609)</u> | <u>0</u> | <u>(5,136,609)</u> |
| 0 | 442,930 | 442,930 |
| 0 | 306,116 | 306,116 |
| 0 | (4,952) | (4,952) |
| 0 | (216,775) | (216,775) |
| <u>0</u> | <u>527,319</u> | <u>527,319</u> |
| <u>(5,136,609)</u> | <u>527,319</u> | <u>(4,609,290)</u> |
| 472,445 | 0 | 472,445 |
| 534,375 | 0 | 534,375 |
| 134,236 | 0 | 134,236 |
| 5,322,030 | 0 | 5,322,030 |
| 124,412 | 0 | 124,412 |
| 502,780 | 0 | 502,780 |
| 213,422 | 10,423 | 223,845 |
| 310,224 | 14,930 | 325,154 |
| (420,598) | 420,598 | 0 |
| <u>7,193,326</u> | <u>445,951</u> | <u>7,639,277</u> |
| 2,056,717 | 973,270 | 3,029,987 |
| <u>47,173,274</u> | <u>17,553,309</u> | <u>64,726,583</u> |
| <u>\$49,229,991</u> | <u>\$18,526,579</u> | <u>\$67,756,570</u> |

*CITY OF FRANKLIN, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2008*

| | <u>General</u> | <u>Fire Levy</u> | <u>Debt Service</u> |
|--|--------------------|--------------------|---------------------|
| Assets: | | | |
| Equity in Pooled Cash and Cash Equivalents | \$4,659,198 | \$1,281,710 | \$164,406 |
| Materials and Supplies Inventory | 17,813 | 696 | 0 |
| Intergovernmental Receivable | 276,995 | 27,342 | 0 |
| Income Taxes Receivable | 1,175,749 | 0 | 0 |
| Property Taxes Receivable | 588,855 | 692,309 | 0 |
| Other Local Taxes Receivable | 31,043 | 0 | 0 |
| Accounts Receivable | 340,106 | 0 | 0 |
| Interfund Receivable | 175,302 | 0 | 393,018 |
| Special Assessments Receivable | 0 | 0 | 2,383,513 |
| Accrued Interest Receivable | 6,390 | 0 | 0 |
| Total Assets | <u>\$7,271,451</u> | <u>\$2,002,057</u> | <u>\$2,940,937</u> |
| Liabilities: | | | |
| Accounts Payable | \$2,921,873 | \$7,088 | \$0 |
| Accrued Wages and Benefits | 91,673 | 83,488 | 0 |
| Intergovernmental Payable | 96,080 | 36,384 | 0 |
| Accrued Interest Payable | 861 | 2,656 | 0 |
| Interfund Payable | 251,044 | 0 | 0 |
| Deferred Revenue | 1,933,646 | 719,651 | 2,383,513 |
| Notes Payable | 13,000 | 42,500 | 0 |
| Total Liabilities | <u>5,308,177</u> | <u>891,767</u> | <u>2,383,513</u> |
| Fund Balances: | | | |
| Reserved: | | | |
| Reserved for Encumbrances | 54,806 | 3,286 | 0 |
| Reserved for Leisure Time Activities | 0 | 0 | 0 |
| Unreserved, Undesignated, Reported in: | | | |
| General Fund | 1,908,468 | 0 | 0 |
| Special Revenue Funds | 0 | 1,107,004 | 0 |
| Debt Service Fund | 0 | 0 | 557,424 |
| Capital Projects Funds | 0 | 0 | 0 |
| Total Fund Balances | <u>1,963,274</u> | <u>1,110,290</u> | <u>557,424</u> |
| Total Liabilities and Fund Balances | <u>\$7,271,451</u> | <u>\$2,002,057</u> | <u>\$2,940,937</u> |

See accompanying notes to the basic financial statements

Franklin Township

FRANKLIN TOWNSHIP
WARREN COUNTY

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

| | Governmental Fund Types | | | | Totals (Memorandum Only) |
|--|-------------------------|--------------------|---------------------|-----------------|--------------------------------|
| | General | Special Revenue | Capital Projects | Permanent | |
| Cash Receipts: | | | | | |
| Property and Other Local Taxes | \$357,765 | \$408,583 | \$0 | \$0 | \$766,348 |
| Licenses, Permits, and Fees | 125,805 | 59,766 | | | 185,571 |
| Intergovernmental | 185,891 | 338,772 | 156,800 | | 681,463 |
| Special Assessments | | 34,123 | | | 34,123 |
| Earnings on Investments | 991 | 115 | | 433 | 1,539 |
| Miscellaneous | 7,581 | 55,126 | 11,000 | | 73,707 |
| Total Cash Receipts | 678,033 | 896,485 | 167,800 | 433 | 1,742,751 |
| Cash Disbursements: | | | | | |
| Current: | | | | | |
| General Government | 398,718 | 177,817 | | | 576,535 |
| Public Safety | 124,470 | 610,383 | | | 734,853 |
| Public Works | 35,742 | 139,291 | | | 175,033 |
| Health | 65,008 | | | | 65,008 |
| Human Services | | 108,686 | | | 108,686 |
| Conservation - Recreation | 70,447 | | | | 70,447 |
| Capital Outlay | 47,217 | 1,624 | 167,800 | | 216,641 |
| Total Cash Disbursements | 741,602 | 1,037,801 | 167,800 | 0 | 1,947,203 |
| Total Receipts Over/(Under) Disbursements | (63,569) | (141,316) | 0 | 433 | (204,452) |
| Other Financing Receipts / (Disbursements): | | | | | |
| Advances-In | 20,000 | 20,000 | | | 40,000 |
| Advances-Out | (20,000) | (20,000) | | | (40,000) |
| Total Other Financing Receipts / (Disbursements) | 0 | 0 | 0 | 0 | 0 |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | (63,569) | (141,316) | 0 | 433 | (204,452) |
| Fund Cash Balances, January 1 | 633,443 | 546,539 | 380 | 53,693 | 1,234,055 |
| Fund Cash Balances, December 31 | \$569,874 | \$405,223 | \$380 | \$54,126 | \$1,029,603 |
| Reserve for Encumbrances, December 31 | \$51,947 | \$19,714 | \$0 | \$0 | \$71,661 |

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

FRANKLIN TOWNSHIP
WARREN COUNTY

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

| | Governmental Fund Types | | | | Totals (Memorandum Only) |
|--|-------------------------|--------------------|---------------------|-----------------|--------------------------------|
| | General | Special Revenue | Capital Projects | Permanent | |
| Cash Receipts: | | | | | |
| Property and Other Local Taxes | \$384,913 | \$453,040 | \$0 | \$0 | \$837,953 |
| Licenses, Permits, and Fees | 119,925 | 68,227 | | | 188,152 |
| Intergovernmental | 226,077 | 420,764 | | | 646,841 |
| Special Assessments | | 33,356 | | | 33,356 |
| Earnings on Investments | 3,832 | 435 | | 222 | 4,489 |
| Miscellaneous | 20,945 | 106,088 | 12,500 | | 139,533 |
| Total Cash Receipts | 755,692 | 1,081,910 | 12,500 | 222 | 1,850,324 |
| Cash Disbursements: | | | | | |
| Current: | | | | | |
| General Government | 405,672 | 2,565 | | | 408,237 |
| Public Safety | 80,652 | 216,253 | | | 296,905 |
| Public Works | 2,610 | 524,658 | | | 527,268 |
| Health | 52,902 | 128,264 | | | 181,166 |
| Human Services | | 112,297 | | | 112,297 |
| Conservation - Recreation | 56,943 | | | | 56,943 |
| Capital Outlay | 83,268 | 2,680 | 25,120 | | 111,068 |
| Total Cash Disbursements | 682,047 | 986,717 | 25,120 | 0 | 1,693,884 |
| Total Receipts Over/(Under) Disbursements | 73,645 | 95,193 | (12,620) | 222 | 156,440 |
| Fund Cash Balances, January 1 | 559,783 | 451,221 | 13,000 | 53,471 | 1,077,475 |
| Fund Cash Balances, December 31 | \$633,428 | \$546,414 | \$380 | \$53,693 | \$1,233,915 |
| Reserve for Encumbrances, December 31 | \$47,300 | \$14,151 | \$0 | \$0 | \$61,451 |

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

FRANKLIN TOWNSHIP
WARREN COUNTY

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

| | Governmental Fund Types | | | | Totals (Memorandum Only) |
|--|-------------------------|--------------------|---------------------|-----------------|--------------------------------|
| | General | Special Revenue | Capital Projects | Permanent | |
| Cash Receipts: | | | | | |
| Property and Other Local Taxes | \$425,410 | \$549,581 | \$0 | \$0 | \$974,991 |
| Charges for Services | 0 | 2,075 | 0 | 0 | 2,075 |
| Licenses, Permits, and Fees | 109,992 | 67,618 | 0 | 0 | 177,610 |
| Intergovernmental | 223,294 | 229,369 | 88,006 | 0 | 540,669 |
| Special Assessments | 0 | 30,336 | 0 | 0 | 30,336 |
| Earnings on Investments | 25,895 | 3,264 | 0 | 817 | 29,976 |
| Miscellaneous | 16,053 | 84,763 | 10,000 | 0 | 110,816 |
| Total Cash Receipts | 800,644 | 967,006 | 98,006 | 817 | 1,866,473 |
| Cash Disbursements: | | | | | |
| Current: | | | | | |
| General Government | 437,764 | 0 | 0 | 0 | 437,764 |
| Public Safety | 132,153 | 177,250 | 0 | 0 | 309,403 |
| Public Works | 105,138 | 483,471 | 0 | 0 | 588,609 |
| Health | 61,373 | 119,964 | 0 | 0 | 181,337 |
| Human Services | 0 | 69,158 | 0 | 0 | 69,158 |
| Conservation - Recreation | 47,493 | 0 | 0 | 0 | 47,493 |
| Capital Outlay | 48,379 | 97,957 | 98,006 | 0 | 244,342 |
| Total Cash Disbursements | 832,300 | 947,800 | 98,006 | 0 | 1,878,106 |
| Total Receipts Over/(Under) Disbursements | (31,656) | 19,206 | 0 | 817 | (11,633) |
| Other Financing Receipts / (Disbursements): | | | | | |
| Transfers-In | | 10,000 | 0 | 0 | 10,000 |
| Transfers-Out | (10,000) | 0 | 0 | 0 | (10,000) |
| Advances-In | 25,000 | 25,000 | 0 | 0 | 50,000 |
| Advances-Out | (25,000) | (25,000) | 0 | 0 | (50,000) |
| Total Other Financing Receipts / (Disbursements) | (10,000) | 10,000 | 0 | 0 | 0 |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | (41,656) | 29,206 | 0 | 817 | (11,633) |
| Fund Cash Balances, January 1 | 613,701 | 421,140 | 0 | 52,654 | 1,087,495 |
| Fund Cash Balances, December 31 | \$572,045 | \$450,346 | \$0 | \$53,471 | \$1,075,862 |
| Reserve for Encumbrances, December 31 | \$19,821 | \$4,865 | \$0 | \$0 | \$24,686 |

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

FRANKLIN TOWNSHIP
WARREN COUNTY

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

| | Governmental Fund Types | | | | Totals (Memorandum Only) |
|--|-------------------------|--------------------|---------------------|-----------------|--------------------------------|
| | General | Special Revenue | Capital Projects | Permanent | |
| Cash Receipts: | | | | | |
| Property and Other Local Taxes | \$411,703 | \$435,411 | \$0 | \$0 | \$847,114 |
| Licenses, Permits, and Fees | 106,332 | 57,124 | 0 | 0 | 163,456 |
| Intergovernmental | 186,402 | 208,648 | 6,324 | 0 | 401,374 |
| Special Assessments | 0 | 30,316 | 0 | 0 | 30,316 |
| Earnings on Investments | 46,861 | 5,184 | 0 | 381 | 52,426 |
| Miscellaneous | 7,659 | 67,485 | 20,418 | 0 | 95,562 |
| Total Cash Receipts | 758,957 | 804,168 | 26,742 | 381 | 1,590,248 |
| Cash Disbursements: | | | | | |
| Current: | | | | | |
| General Government | 407,347 | 0 | 0 | 0 | 407,347 |
| Public Safety | 120,279 | 150,852 | 0 | 0 | 271,131 |
| Public Works | 35,339 | 436,638 | 0 | 0 | 471,977 |
| Health | 56,323 | 108,818 | 0 | 0 | 165,141 |
| Human Services | 0 | 37,524 | 0 | 0 | 37,524 |
| Conservation - Recreation | 43,834 | 0 | 0 | 0 | 43,834 |
| Capital Outlay | 181,661 | 58,656 | 26,742 | 0 | 267,059 |
| Total Cash Disbursements | 844,783 | 792,488 | 26,742 | 0 | 1,664,013 |
| Total Receipts Over/(Under) Disbursements | (85,826) | 11,680 | 0 | 381 | (73,765) |
| Other Financing Receipts / (Disbursements): | | | | | |
| Transfers-In | 0 | 40,000 | 0 | 0 | 40,000 |
| Transfers-Out | (40,000) | 0 | 0 | 0 | (40,000) |
| Advances-In | 15,000 | 15,000 | 0 | 0 | 30,000 |
| Advances-Out | (15,000) | (15,000) | 0 | 0 | (30,000) |
| Total Other Financing Receipts / (Disbursements) | (40,000) | 40,000 | 0 | 0 | 0 |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | (125,826) | 51,680 | 0 | 381 | (73,765) |
| Fund Cash Balances, January 1 | 739,527 | 369,459 | 0 | 52,273 | 1,161,259 |
| Fund Cash Balances, December 31 | \$613,701 | \$421,139 | \$0 | \$52,654 | \$1,087,494 |
| Reserve for Encumbrances, December 31 | \$17,482 | \$6,520 | \$0 | \$0 | \$24,002 |

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

Hamilton Township

**HAMILTON TOWNSHIP
WARREN COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

| | Governmental Fund Types | | | Totals (Memorandum Only) |
|---|-------------------------|---------------------|-----------------------|--------------------------------|
| | General | Special Revenue | Debt Service | |
| Cash Receipts: | | | | |
| Taxes | \$ 583,961 | \$ 5,387,785 | \$ - | \$ 5,971,746 |
| Licenses, Permits and Fees | 48,777 | 514,589 | - | 563,366 |
| Charges for Services | - | 37,931 | - | 37,931 |
| Fines and Forfeitures | - | 47,858 | - | 47,858 |
| Intergovernmental | 447,732 | 880,352 | - | 1,328,084 |
| Special Assessments | - | 280,293 | - | 280,293 |
| Earnings on Investments | 16,535 | - | - | 16,535 |
| Gifts | - | 1,800 | - | 1,800 |
| Other Revenue | 53,626 | 107,424 | - | 161,050 |
| Total Cash Receipts | 1,150,631 | 7,258,032 | - | 8,408,663 |
| Cash Disbursements: | | | | |
| Current: | | | | |
| Public Safety | - | 3,528,644 | - | 3,528,644 |
| Public Works | - | 1,187,288 | - | 1,187,288 |
| Public Health | 12,914 | 36,048 | - | 48,962 |
| Human Services | 37,953 | - | - | 37,953 |
| Conservation - Recreation | - | 844 | - | 844 |
| General Government | 1,061,556 | 181,616 | - | 1,243,172 |
| Capital Outlay | 641 | 1,129,235 | - | 1,129,876 |
| Debt Service: | | | | |
| Redemption of Principal | - | 2,950,066 | 103,000 | 3,053,066 |
| Interest and Fiscal Charges | - | 162,380 | 132,004 | 294,384 |
| Total Cash Disbursements | 1,113,064 | 9,176,121 | 235,004 | 10,524,189 |
| Total Receipts Over Disbursements | 37,567 | (1,918,089) | (235,004) - | (2,115,526) |
| Other Financing Receipts (Disbursements): | | | | |
| Proceeds from Debt | - | 2,566,369 | - | 2,566,369 |
| Transfers-In | - | 19,000 | 120,000 | 139,000 |
| Transfers-Out | (139,000) | - | - | (139,000) |
| Other Financing Uses | - | (10,041) | - | (10,041) |
| Total Other Financing Receipts (Disbursements) | (139,000) | 2,575,328 | 120,000 | 2,556,328 |
| Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements | (101,433) | 657,239 | (115,004) | 440,802 |
| Fund Cash Balances, January 1 | 1,470,282 | 3,365,897 | (1,852,012) | 2,984,167 |
| Fund Cash Balances, December 31 | <u>\$ 1,368,849</u> | <u>\$ 4,023,136</u> | <u>\$ (1,967,016)</u> | <u>\$ 3,424,969</u> |

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

**HAMILTON TOWNSHIP
WARREN COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

| | Governmental Fund Types | | | Totals (Memorandum Only) |
|---|-------------------------|---------------------|-----------------------|--------------------------------|
| | General | Special Revenue | Debt Service | |
| Cash Receipts: | | | | |
| Taxes | \$ 491,316 | \$ 3,834,253 | \$ - | \$ 4,325,569 |
| Licenses, Permits and Fees | 74,956 | 399,845 | - | 474,801 |
| Charges for Services | - | 19,223 | - | 19,223 |
| Fines and Forfeitures | - | 44,704 | - | 44,704 |
| Intergovernmental | 416,282 | 676,168 | - | 1,092,450 |
| Special Assessments | - | 232,617 | - | 232,617 |
| Earnings on Investments | 19,436 | - | - | 19,436 |
| Gifts | - | 1,240 | - | 1,240 |
| Other Revenue | 41,236 | 89,927 | - | 131,163 |
| Total Cash Receipts | 1,043,226 | 5,297,977 | - | 6,341,203 |
| Cash Disbursements: | | | | |
| Current: | | | | |
| Public Safety | - | 3,199,830 | - | 3,199,830 |
| Public Works | - | 1,060,782 | - | 1,060,782 |
| Public Health | 11,226 | 24,419 | - | 35,645 |
| Human Services | 39,803 | - | - | 39,803 |
| Conservation - Recreation | - | 24,037 | - | 24,037 |
| General Government | 992,947 | 134,372 | - | 1,127,319 |
| Capital Outlay | 38,494 | 1,140,920 | - | 1,179,414 |
| Debt Service: | | | | |
| Redemption of Principal | - | 996,394 | 103,000 | 1,099,394 |
| Interest and Fiscal Charges | - | 55,555 | 138,288 | 193,843 |
| Total Cash Disbursements | 1,082,470 | 6,636,309 | 241,288 | 7,960,067 |
| Total Receipts Over Disbursements | (39,244) | (1,338,332) | (241,288) | (1,618,864) |
| Other Financing Receipts (Disbursements): | | | | |
| Proceeds from Debt | - | 2,725,980 | - | 2,725,980 |
| Transfers-In | - | 26,645 | 75,000 | 101,645 |
| Transfers-Out | (101,645) | - | - | (101,645) |
| Total Other Financing Receipts (Disbursements) | (101,645) | 2,752,625 | 75,000 | 2,725,980 |
| Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements | (140,889) | 1,414,293 | (166,288) | 1,107,116 |
| Fund Cash Balances, January 1 | 1,611,171 | 1,951,604 | (1,685,724) | 1,877,051 |
| Fund Cash Balances, December 31 | \$ 1,470,282 | \$ 3,365,897 | \$ (1,852,012) | \$ 2,984,167 |

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

**HAMILTON TOWNSHIP
WARREN COUNTY, OHIO**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

| | Governmental Fund Types | | | Fiduciary | Totals (Memorandum Only) |
|---|-------------------------|--------------------|------------------|---------------------|--------------------------------|
| | General | Special Revenue | Debt Service | Expendable Trust | |
| <i>Cash Receipts:</i> | | | | | |
| Local Taxes | \$ 506,050 | \$ 3,857,463 | \$ - | \$ - | \$ 4,363,513 |
| Intergovernmental Revenues | 603,334 | 277,999 | - | - | 881,333 |
| Special Assessments | - | 203,719 | - | - | 203,719 |
| Licenses, Permits and Fees | 99,451 | 527,781 | - | - | 627,232 |
| Fines and Forfeitures | 83 | 119,468 | - | - | 119,551 |
| Interest Earnings | 7,264 | 7,543 | - | - | 14,807 |
| Other | 15,334 | 8,800 | - | - | 24,134 |
| Total Cash Receipts | 1,231,516 | 5,002,773 | - | - | 6,234,289 |
| <i>Cash Disbursements:</i> | | | | | |
| Current: | | | | | |
| General Government | 853,891 | 115,217 | - | - | 969,108 |
| Public Safety | - | 2,647,719 | - | - | 2,647,719 |
| Public Works | - | 929,735 | - | - | 929,735 |
| Public Health and Welfare | 9,147 | 42,105 | - | - | 51,252 |
| Capital Outlay | - | 1,232,842 | - | - | 1,232,842 |
| Debt Service: | | | | | |
| Principal | - | 1,246,759 | 103,000 | - | 1,349,759 |
| Interest and Fiscal Charges | - | 32,829 | 144,570 | - | 177,399 |
| Total Cash Disbursements | 863,038 | 6,247,206 | 247,570 | - | 7,357,814 |
| Total Receipts Over (Under) Disbursements | 368,478 | (1,244,433) | (247,570) | - | (1,123,525) |
| <i>Other Financing Receipts and (Disbursements):</i> | | | | | |
| Proceeds from Debt | 300,000 | 870,000 | - | - | 1,170,000 |
| Proceeds from Capital Leases | - | 742,941 | - | - | 742,941 |
| Transfers - In | - | 100,000 | - | - | 100,000 |
| Transfers - Out | (100,000) | - | - | - | (100,000) |
| Total Other Financing Receipts (Disbursements) | 200,000 | 1,712,941 | - | - | 1,912,941 |
| Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements | 568,478 | 468,508 | (247,570) | - | 789,416 |
| Fund Cash Balances, January 1 | 1,042,693 | 1,481,648 | (1,438,154) | 1,448 | 1,087,635 |
| Fund Cash Balances, December 31 | \$ 1,611,171 | \$ 1,950,156 | \$ (1,685,724) | \$ 1,448 | \$ 1,877,051 |

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

HAMILTON TOWNSHIP
WARREN COUNTY, OHIO

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004

| | Governmental Fund Types | | | Fiduciary Fund Type | Totals |
|---|-------------------------|---------------------|-----------------------|------------------------|----------------------|
| | General | Special Revenue | Debt Service | Expendable Trust | (Memorandum Only) |
| <i>Cash Receipts:</i> | | | | | |
| Local Taxes | \$ 423,405 | \$ 3,340,263 | \$ - | \$ - | \$ 3,763,668 |
| Intergovernmental Revenues | 380,819 | 294,767 | - | - | 675,586 |
| Special Assessments | - | 159,003 | - | - | 159,003 |
| Licenses, Permits and Fees | 184,430 | 333,836 | - | - | 518,266 |
| Fines and Forfeitures | - | 147,299 | - | - | 147,299 |
| Interest Earnings | 5,697 | 6 | - | - | 5,703 |
| Other | 13,693 | 2,413 | - | - | 16,106 |
| Total Cash Receipts | 1,008,044 | 4,277,587 | - | - | 5,285,631 |
| <i>Cash Disbursements:</i> | | | | | |
| <i>Current:</i> | | | | | |
| General Government | 779,441 | 129,909 | - | - | 909,350 |
| Public Safety | 3,070 | 2,029,641 | - | 1,083 | 2,033,794 |
| Public Works | - | 1,060,767 | - | - | 1,060,767 |
| Public Health and Welfare | 40,981 | 26,544 | - | - | 67,525 |
| Capital Outlay | 6,571 | 545,640 | - | - | 552,211 |
| <i>Debt Service:</i> | | | | | |
| Principal | - | 806,395 | 575,000 | - | 1,381,395 |
| Interest and Fiscal Charges | - | 32,604 | 151,700 | - | 184,304 |
| Total Cash Disbursements | 830,063 | 4,631,500 | 726,700 | 1,083 | 6,189,346 |
| Total Receipts Over (Under) Disbursements | 177,981 | (353,913) | (726,700) | (1,083) | (903,715) |
| <i>Other Financing Receipts and (Disbursements):</i> | | | | | |
| Proceeds from Debt | 600,000 | 870,000 | - | - | 1,470,000 |
| Transfers - In | - | 118,611 | - | - | 118,611 |
| Transfers - Out | (118,611) | - | - | - | (118,611) |
| Total Other Financing Receipts (Disbursements) | 481,389 | 988,611 | - | - | 1,470,000 |
| Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements | 659,370 | 634,698 | (726,700) | (1,083) | 566,285 |
| Fund Cash Balances, January 1 | 383,323 | 846,950 | (711,454) | 2,531 | 521,350 |
| Fund Cash Balances, December 31 | \$ 1,042,693 | \$ 1,481,648 | \$ (1,438,154) | \$ 1,448 | \$ 1,087,635 |
| Reserve for Encumbrances, December 31 | \$ 2,719 | \$ 9,374 | \$ - | \$ - | \$ 12,093 |

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

Harlan Township

HARLAN TOWNSHIP
WARREN COUNTY

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

| | Governmental Fund Types | | | Totals (Memorandum Only) |
|--|-------------------------|--------------------|------------------|--------------------------------|
| | General | Special Revenue | Debt Service | |
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$107,687 | \$555,572 | \$103,085 | \$766,344 |
| Charges for Services | | 92,452 | | 92,452 |
| Licenses, Permits, and Fees | 3,813 | | | 3,813 |
| Intergovernmental | 69,704 | 198,761 | 15,517 | 283,982 |
| Earnings on Investments | 658 | 7 | | 665 |
| Miscellaneous | 750 | 33,434 | | 34,184 |
| Total Cash Receipts | 182,612 | 880,226 | 118,602 | 1,181,440 |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 226,122 | 135,458 | 1,172 | 362,752 |
| Public Safety | | 204,649 | | 204,649 |
| Public Works | 1,402 | 282,426 | | 283,828 |
| Health | | 11,754 | | 11,754 |
| Conservation - Recreation | 8,494 | | | 8,494 |
| Other | 14,072 | 101,767 | | 115,839 |
| Capital Outlay | | 18,343 | | 18,343 |
| Debt Service: | | | | |
| Redemption of Principal | | 104,123 | 57,000 | 161,123 |
| Interest and Other Fiscal Charges | | 8,536 | 45,832 | 54,368 |
| Total Cash Disbursements | 250,090 | 867,056 | 104,004 | 1,221,150 |
| Total Receipts Over/(Under) Disbursements | (67,478) | 13,170 | 14,598 | (39,710) |
| Other Financing Receipts / (Disbursements): | | | | |
| Sale of Fixed Assets | | 6,000 | | 6,000 |
| Total Other Financing Receipts / (Disbursements) | 0 | 6,000 | 0 | 6,000 |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | (67,478) | 19,170 | 14,598 | (33,710) |
| Fund Cash Balances, January 1 | 451,532 | 280,614 | 435,171 | 1,167,317 |
| Fund Cash Balances, December 31 | \$384,054 | \$299,784 | \$449,769 | \$1,133,607 |
| Reserve for Encumbrances, December 31 | \$13,263 | \$0 | \$0 | \$13,263 |

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

HARLAN TOWNSHIP
WARREN COUNTY

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

| | Governmental Fund Types | | | Totals (Memorandum Only) |
|--|-------------------------|--------------------|------------------|--------------------------------|
| | General | Special Revenue | Debt Service | |
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$114,422 | \$564,845 | \$109,871 | \$789,138 |
| Charges for Services | | 32,674 | | 32,674 |
| Licenses, Permits, and Fees | 3,722 | | | 3,722 |
| Intergovernmental | 82,154 | 212,827 | 26,727 | 321,708 |
| Earnings on Investments | 591 | 16 | | 607 |
| Miscellaneous | 144 | 59,155 | | 59,299 |
| Total Cash Receipts | 201,033 | 869,517 | 136,598 | 1,207,148 |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 125,173 | 146,509 | 1,719 | 273,401 |
| Public Safety | | 205,966 | | 205,966 |
| Public Works | 83,676 | 364,492 | | 448,168 |
| Health | | 11,891 | | 11,891 |
| Conservation - Recreation | 7,506 | | | 7,506 |
| Other | 39,083 | 103,145 | | 142,228 |
| Capital Outlay | | 294,357 | | 294,357 |
| Debt Service: | | | | |
| Redemption of Principal | | 73,010 | 54,000 | 127,010 |
| Interest and Other Fiscal Charges | | 5,687 | 48,720 | 54,407 |
| Total Cash Disbursements | 255,438 | 1,205,057 | 104,439 | 1,564,934 |
| Total Receipts Over/(Under) Disbursements | (54,405) | (335,540) | 32,159 | (357,786) |
| Other Financing Receipts / (Disbursements): | | | | |
| Sale of Bonds | | | 150,000 | 150,000 |
| Transfers-In | | 21,368 | | 21,368 |
| Transfers-Out | | (21,368) | | (21,368) |
| Total Other Financing Receipts / (Disbursements) | 0 | 0 | 150,000 | 150,000 |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | (54,405) | (335,540) | 182,159 | (207,786) |
| Fund Cash Balances, January 1 | 505,937 | 616,154 | 253,012 | 1,375,103 |
| Fund Cash Balances, December 31 | \$451,532 | \$280,614 | \$435,171 | \$1,167,317 |

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

**HARLAN TOWNSHIP
WARREN COUNTY**

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

| | <u>Governmental Fund Types</u> | | | Totals (Memorandum Only) |
|---|--------------------------------|----------------------------|-------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Debt Service</u> | |
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$111,909 | \$550,605 | \$109,784 | \$772,298 |
| Charges for Services | 0 | 2,951 | 0 | 2,951 |
| Licenses, Permits, and Fees | 3,205 | 0 | 0 | 3,205 |
| Intergovernmental | 180,857 | 200,787 | 15,932 | 397,576 |
| Earnings on Investments | 17,749 | 1,669 | 0 | 19,418 |
| Miscellaneous | 612 | 88,748 | 9 | 89,369 |
| Total Cash Receipts | <u>314,332</u> | <u>844,760</u> | <u>125,725</u> | <u>1,284,817</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 214,857 | 0 | 1,714 | 216,571 |
| Public Safety | 0 | 256,920 | 0 | 256,920 |
| Public Works | 80,549 | 296,112 | 0 | 376,661 |
| Health | 0 | 2,064 | 0 | 2,064 |
| Conservation - Recreation | 2,087 | 0 | 0 | 2,087 |
| Capital Outlay | 11,936 | 236,150 | 0 | 248,086 |
| Debt Service: | | | | |
| Redemption of Principal | 0 | 89,870 | 50,000 | 139,870 |
| Interest and Other Fiscal Charges | 0 | 11,316 | 51,371 | 62,687 |
| Total Cash Disbursements | <u>309,429</u> | <u>892,432</u> | <u>103,085</u> | <u>1,304,946</u> |
| Total Receipts Over/(Under) Disbursements | <u>4,903</u> | <u>(47,672)</u> | <u>22,640</u> | <u>(20,129)</u> |
| Other Financing Receipts: | | | | |
| Sale of Fixed Assets | 0 | 30,779 | 0 | 30,779 |
| Other Financing Sources | 0 | 4,200 | 0 | 4,200 |
| Total Other Financing Receipts | <u>0</u> | <u>34,979</u> | <u>0</u> | <u>34,979</u> |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements | <u>4,903</u> | <u>(12,693)</u> | <u>22,640</u> | <u>14,850</u> |
| Fund Cash Balances, January 1 | <u>501,031</u> | <u>628,847</u> | <u>230,372</u> | <u>1,360,250</u> |
| Fund Cash Balances, December 31 | <u><u>\$505,934</u></u> | <u><u>\$616,154</u></u> | <u><u>\$253,012</u></u> | <u><u>\$1,375,100</u></u> |

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

City of Lebanon

CITY OF LEBANON, OHIO
STATEMENT OF NET ASSETS
DECEMBER 31, 2010

| | Governmental Activities | Business-Type Activities | Totals |
|---|----------------------------|-----------------------------|----------------------|
| ASSETS | | | |
| Equity in Pooled Cash and Cash Equivalents | \$19,418,015 | \$26,921,178 | \$46,339,193 |
| Accounts Receivable, net | 0 | 8,415,882 | 8,415,882 |
| Intergovernmental Receivable | 989,179 | 26,855 | 1,016,034 |
| Accrued Interest Receivable | 105,759 | 96,900 | 202,659 |
| Prepaid Items | 85,079 | 47,499 | 132,578 |
| Internal Balances | (432,299) | 432,299 | 0 |
| Materials and Supplies Inventory | 210,869 | 2,169,300 | 2,380,169 |
| Income Taxes Receivable | 2,034,316 | 0 | 2,034,316 |
| Property Taxes Receivable | 3,194,290 | 0 | 3,194,290 |
| Other Local Taxes Receivable | 3,321 | 0 | 3,321 |
| Revenue in Lieu of Taxes Receivable | 1,264,773 | 0 | 1,264,773 |
| Capital Leases Receivable | 33,589 | 0 | 33,589 |
| Special Assessments Receivable | 213,261 | 12,764 | 226,025 |
| Cash and Cash Equivalents with Fiscal Agents | 0 | 5,899,553 | 5,899,553 |
| Deferred Charges | 124,124 | 577,134 | 701,258 |
| Nondepreciable Capital Assets | 14,487,958 | 6,352,845 | 20,840,803 |
| Depreciable Capital Assets, Net | 30,946,289 | 79,419,793 | 110,366,082 |
| Total Assets | 72,678,523 | 130,372,002 | 203,050,525 |
| LIABILITIES | | | |
| Accounts Payable | 143,115 | 238,931 | 382,046 |
| Accrued Wages Payable | 348,542 | 98,768 | 447,310 |
| Intergovernmental Payable | 505,826 | 88,813 | 594,639 |
| Contracts Payable | 1,004 | 0 | 1,004 |
| Retainage Payable | 29,412 | 29,747 | 59,159 |
| Deferred Revenue | 4,262,877 | 0 | 4,262,877 |
| Accrued Interest Payable | 20,105 | 273,914 | 294,019 |
| Claims Payable | 215,982 | 0 | 215,982 |
| Notes Payable | 0 | 800,000 | 800,000 |
| Refundable Deposits | 0 | 507,249 | 507,249 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 806,771 | 4,158,264 | 4,965,035 |
| Due in More Than One Year | 6,514,502 | 37,197,175 | 43,711,677 |
| Total Liabilities | 12,848,136 | 43,392,861 | 56,240,997 |
| NET ASSETS | | | |
| Invested in Capital Assets, Net of Related Debt | 39,380,807 | 48,615,352 | 87,996,159 |
| Restricted for: | | | |
| Debt Service | 4,197,439 | 0 | 4,197,439 |
| Capital Outlay | 5,189,738 | 0 | 5,189,738 |
| Security of Persons and Property | 1,236,366 | 0 | 1,236,366 |
| Public Health | 583,545 | 0 | 583,545 |
| Leisure Time Services | 49,252 | 0 | 49,252 |
| Community and Economic Development | 196,504 | 0 | 196,504 |
| Transportation | 1,470,375 | 0 | 1,470,375 |
| Other Purposes | 432,104 | 0 | 432,104 |
| Revenue Bonds Replacement and Improvement | 0 | 932,500 | 932,500 |
| Revenue Bonds Current Debt Service | 0 | 5,780,771 | 5,780,771 |
| Unrestricted | 7,094,257 | 31,650,518 | 38,744,775 |
| Total Net Assets | \$59,830,387 | \$86,979,141 | \$146,809,528 |

See accompanying notes to the basic financial statements

CITY OF LEBANON, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

| | Program Revenues | | | |
|------------------------------------|---------------------|--------------------------------|--|--|
| | Expenses | Charges for Services and Sales | Operating Grants, Contributions and Interest | Capital Grants, Contributions and Interest |
| Governmental Activities | | | | |
| General Government | \$4,068,631 | \$1,857,748 | \$319 | \$0 |
| Security of Persons and Property: | | | | |
| Police | 4,470,394 | 597,025 | 5,005 | 0 |
| Fire | 2,832,199 | 402,002 | 360,224 | 0 |
| Public Health | 197,806 | 102,577 | 33,645 | 0 |
| Leisure Time Services | 382,313 | 73,419 | 0 | 61,444 |
| Community and Economic Development | 873,466 | 0 | 5,965 | 0 |
| Transportation | 3,790,494 | 37,823 | 943,012 | 821,157 |
| Intergovernmental | 277,310 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 281,437 | 0 | 0 | 0 |
| Total Governmental Activities | <u>17,174,050</u> | <u>3,070,594</u> | <u>1,348,170</u> | <u>882,601</u> |
| Business-Type Activities | | | | |
| Electric | 28,153,003 | 28,078,497 | 0 | 0 |
| Sanitation | 1,522,129 | 1,456,893 | 0 | 0 |
| Sewer | 3,385,521 | 3,407,107 | 0 | 0 |
| Telecommunications | 171,385 | 150,371 | 0 | 0 |
| Water | 2,767,146 | 2,956,864 | 0 | 0 |
| Storm Water Utility | 572,544 | 815,451 | 0 | 69,410 |
| Total Business-Type Activities | <u>36,571,728</u> | <u>36,865,183</u> | <u>0</u> | <u>69,410</u> |
| Total Activities | <u>\$53,745,778</u> | <u>\$39,935,777</u> | <u>\$1,348,170</u> | <u>\$952,011</u> |

General Revenues and Transfers:
Taxes
 Property Taxes Levied For:
 General Purposes
 Fire and Life Squad
 Income Taxes
 Other Taxes
Payments in Lieu of Taxes
Grants and Entitlements not Restricted to Specific Programs
Unrestricted Contributions
Investment Earnings
Gain on Sale of Capital Assets
Other
Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense)Revenue and Changes in Net Assets

| Governmental Activities | Business-Type Activities | Total |
|----------------------------|-----------------------------|----------------------|
| (\$2,210,564) | \$0 | (\$2,210,564) |
| (3,868,364) | 0 | (3,868,364) |
| (2,069,973) | 0 | (2,069,973) |
| (61,584) | 0 | (61,584) |
| (247,450) | 0 | (247,450) |
| (867,501) | 0 | (867,501) |
| (1,988,502) | 0 | (1,988,502) |
| (277,310) | 0 | (277,310) |
| (281,437) | 0 | (281,437) |
| <u>(11,872,685)</u> | <u>0</u> | <u>(11,872,685)</u> |
| 0 | (74,506) | (74,506) |
| 0 | (65,236) | (65,236) |
| 0 | 21,586 | 21,586 |
| 0 | (21,014) | (21,014) |
| 0 | 189,718 | 189,718 |
| 0 | 312,317 | 312,317 |
| <u>0</u> | <u>362,865</u> | <u>362,865</u> |
| <u>(11,872,685)</u> | <u>362,865</u> | <u>(11,509,820)</u> |
| 1,206,503 | 0 | 1,206,503 |
| 2,373,747 | 0 | 2,373,747 |
| 5,451,284 | 0 | 5,451,284 |
| 1,371,444 | 0 | 1,371,444 |
| 1,259,657 | 0 | 1,259,657 |
| 661,125 | 0 | 661,125 |
| 2,000 | 0 | 2,000 |
| 179,250 | 232,745 | 411,995 |
| 9,150 | 10,200 | 19,350 |
| 139,756 | 68,458 | 208,214 |
| (310,237) | 310,237 | 0 |
| <u>12,343,679</u> | <u>621,640</u> | <u>12,965,319</u> |
| 470,994 | 984,505 | 1,455,499 |
| <u>59,359,393</u> | <u>85,994,636</u> | <u>145,354,029</u> |
| <u>\$59,830,387</u> | <u>\$86,979,141</u> | <u>\$146,809,528</u> |

**CITY OF LEBANON, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2010**

| | General | Fire and Life Squad | Capital Improvement |
|---|--------------------|------------------------|------------------------|
| ASSETS: | | | |
| Equity in Pooled Cash and Cash Equivalents | \$4,184,308 | \$1,275,714 | \$1,784,269 |
| Materials and Supplies Inventory | 35,177 | 31,688 | 0 |
| Prepaid Items | 55,483 | 11,792 | 0 |
| Income Taxes Receivable | 1,518,824 | 0 | 386,619 |
| Property Taxes Receivable | 1,080,745 | 2,113,545 | 0 |
| Other Local Taxes Receivable | 3,321 | 0 | 0 |
| Revenue in Lieu of Taxes Receivable | 0 | 0 | 0 |
| Accrued Interest Receivable | 64,807 | 0 | 5,998 |
| Intergovernmental Receivable | 341,524 | 117,418 | 0 |
| Special Assessments Receivable | 0 | 0 | 12,948 |
| Capital Lease Receivable | 0 | 0 | 0 |
| Advances to Other Funds | 973,679 | 0 | 0 |
| Total Assets | \$8,257,868 | \$3,550,157 | \$2,189,834 |
| LIABILITIES: | | | |
| Accounts Payable | \$71,906 | \$18,104 | \$37,180 |
| Accrued Wages Payable | 245,781 | 79,346 | 0 |
| Contracts Payable | 0 | 0 | 0 |
| Intergovernmental Payable | 338,963 | 98,645 | 0 |
| Interfund Payable | 11,127 | 4,991 | 0 |
| Retainage Payable | 0 | 0 | 29,412 |
| Deferred Revenue | 2,453,969 | 2,230,963 | 332,348 |
| Advances From Other Funds | 0 | 0 | 0 |
| Total Liabilities | 3,121,746 | 2,432,049 | 398,940 |
| FUND BALANCES: | | | |
| Nonspendable | 1,064,339 | 43,480 | 0 |
| Restricted | 0 | 1,074,628 | 1,790,894 |
| Committed | 0 | 0 | 0 |
| Unassigned | 4,071,783 | 0 | 0 |
| Total Fund Balances | 5,136,122 | 1,118,108 | 1,790,894 |
| Total Liabilities and Fund Balances | \$8,257,868 | \$3,550,157 | \$2,189,834 |

See accompanying notes to the basic financial statements

| <u>All Other Governmental</u> | <u>Total Governmental Funds</u> |
|-----------------------------------|---|
| \$10,073,407 | \$17,317,698 |
| 141,105 | 207,970 |
| 14,348 | 81,623 |
| 128,873 | 2,034,316 |
| 0 | 3,194,290 |
| 0 | 3,321 |
| 1,264,773 | 1,264,773 |
| 14,531 | 85,336 |
| 530,237 | 989,179 |
| 200,313 | 213,261 |
| 33,589 | 33,589 |
| 0 | 973,679 |
| <u>\$12,401,176</u> | <u>\$26,399,035</u> |
| \$12,819 | \$140,009 |
| 17,813 | 342,940 |
| 1,004 | 1,004 |
| 63,299 | 500,907 |
| 4,208 | 20,326 |
| 0 | 29,412 |
| 2,045,102 | 7,062,382 |
| 973,679 | 973,679 |
| <u>3,117,924</u> | <u>9,070,659</u> |
| 155,453 | 1,263,272 |
| 6,047,837 | 8,913,359 |
| 3,079,962 | 3,079,962 |
| 0 | 4,071,783 |
| <u>9,283,252</u> | <u>17,328,376</u> |
| <u>\$12,401,176</u> | <u>\$26,399,035</u> |

CITY OF LEBANON, OHIO
STATEMENT OF NET ASSETS
DECEMBER 31, 2009

| | Governmental Activities | Business-Type Activities | Totals |
|---|----------------------------|-----------------------------|----------------------|
| ASSETS | | | |
| Equity in Pooled Cash and Cash Equivalents | \$18,931,416 | \$23,980,698 | \$42,912,114 |
| Accounts Receivable, net | 0 | 8,500,974 | 8,500,974 |
| Intergovernmental Receivable | 1,038,426 | 22,063 | 1,060,489 |
| Accrued Interest Receivable | 154,293 | 89,333 | 243,626 |
| Prepaid Items | 67,516 | 70,436 | 137,952 |
| Internal Balances | (621,793) | 621,793 | 0 |
| Materials and Supplies Inventory | 290,407 | 2,230,747 | 2,521,154 |
| Income Taxes Receivable | 2,123,904 | 0 | 2,123,904 |
| Property Taxes Receivable | 2,964,637 | 0 | 2,964,637 |
| Other Local Taxes Receivable | 3,024 | 0 | 3,024 |
| Revenue in Lieu of Taxes Receivable | 1,305,122 | 0 | 1,305,122 |
| Capital Leases Receivable | 37,308 | 0 | 37,308 |
| Special Assessments Receivable | 300,700 | 17,158 | 317,858 |
| Cash and Cash Equivalents with Fiscal Agents | 196,394 | 6,037,689 | 6,234,083 |
| Deferred Charges | 132,087 | 622,605 | 754,692 |
| Nondepreciable Capital Assets | 14,260,291 | 5,953,636 | 20,213,927 |
| Depreciable Capital Assets, Net | 31,444,042 | 78,296,656 | 109,740,698 |
| Total Assets | 72,627,774 | 126,443,788 | 199,071,562 |
| LIABILITIES | | | |
| Accounts Payable | 201,578 | 219,070 | 420,648 |
| Accrued Wages Payable | 311,412 | 95,304 | 406,716 |
| Intergovernmental Payable | 437,661 | 88,082 | 525,743 |
| Retainage Payable | 107,496 | 21,286 | 128,782 |
| Deferred Revenue | 4,089,100 | 0 | 4,089,100 |
| Accrued Interest Payable | 22,094 | 202,947 | 225,041 |
| Claims Payable | 229,723 | 0 | 229,723 |
| Notes Payable | 0 | 900,000 | 900,000 |
| Matured Interest Payable | 105 | 0 | 105 |
| Refundable Deposits | 0 | 481,752 | 481,752 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 821,716 | 2,074,607 | 2,896,323 |
| Due in More Than One Year | 7,047,496 | 36,366,104 | 43,413,600 |
| Total Liabilities | 13,268,381 | 40,449,152 | 53,717,533 |
| NET ASSETS | | | |
| Invested in Capital Assets, Net of Related Debt | 39,072,022 | 46,697,775 | 85,769,797 |
| Restricted for: | | | |
| Debt Service | 4,384,903 | 0 | 4,384,903 |
| Capital Outlay | 4,627,636 | 0 | 4,627,636 |
| Security of Persons and Property | 978,143 | 0 | 978,143 |
| Public Health | 557,590 | 0 | 557,590 |
| Leisure Time Services | 38,608 | 0 | 38,608 |
| Community and Economic Development | 196,289 | 0 | 196,289 |
| Transportation | 1,528,419 | 0 | 1,528,419 |
| Other Purposes | 373,898 | 0 | 373,898 |
| Revenue Bonds Replacement and Improvement | 0 | 932,500 | 932,500 |
| Revenue Bonds Current Debt Service | 0 | 5,912,032 | 5,912,032 |
| Unrestricted | 7,601,885 | 32,452,329 | 40,054,214 |
| Total Net Assets | \$59,359,393 | \$85,994,636 | \$145,354,029 |

See accompanying notes to the basic financial statements

CITY OF LEBANON, OHIO
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | Program Revenues | | | |
|---------------------------------------|---------------------|--------------------------------|--|--|
| | Expenses | Charges for Services and Sales | Operating Grants, Contributions and Interest | Capital Grants, Contributions and Interest |
| Governmental Activities | | | | |
| General Government | \$3,812,972 | \$1,855,435 | \$651 | \$0 |
| Security of Persons and Property: | | | | |
| Police | 4,218,030 | 578,197 | 5,857 | 0 |
| Fire | 2,735,622 | 245,743 | 244,478 | 0 |
| Public Health | 181,562 | 104,390 | 50,741 | 0 |
| Leisure Time Services | 588,970 | 96,924 | 0 | 0 |
| Community and Economic Development | 868,309 | 0 | 3,501 | 0 |
| Transportation | 3,591,609 | 36,914 | 1,606,253 | 945,434 |
| Intergovernmental | 257,623 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 326,399 | 0 | 0 | 0 |
| Total Governmental Activities | 16,581,096 | 2,917,603 | 1,911,481 | 945,434 |
| Business-Type Activities | | | | |
| Electric | 26,164,717 | 28,867,568 | 0 | 0 |
| Sanitation | 1,363,001 | 1,349,490 | 0 | 0 |
| Sewer | 3,166,397 | 3,241,806 | 0 | 0 |
| Telecommunications | 210,102 | 126,404 | 0 | 0 |
| Water | 2,534,870 | 2,687,619 | 0 | 0 |
| Storm Water Utility | 512,516 | 818,352 | 0 | 33,720 |
| Total Business-Type Activities | 33,951,603 | 37,091,239 | 0 | 33,720 |
| Total Activities | \$50,532,699 | \$40,008,842 | \$1,911,481 | \$979,154 |

General Revenues and Transfers:

- Taxes
 - Property Taxes Levied For:
 - General Purposes
 - Fire and Life Squad
 - Debt Service
 - Income Taxes
 - Other Taxes
- Payments in Lieu of Taxes
- Grants and Entitlements not Restricted to Specific Programs
- Unrestricted Contributions
- Investment Earnings
- Gain on Sale of Capital Assets
- Other
- Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated (See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense)Revenue and Changes in Net Assets

| <u>Governmental Activities</u> | <u>Business-Type Activities</u> | <u>Total</u> |
|------------------------------------|-------------------------------------|----------------------|
| (\$1,956,886) | \$0 | (\$1,956,886) |
| (3,633,976) | 0 | (3,633,976) |
| (2,245,401) | 0 | (2,245,401) |
| (26,431) | 0 | (26,431) |
| (492,046) | 0 | (492,046) |
| (864,808) | 0 | (864,808) |
| (1,003,008) | 0 | (1,003,008) |
| (257,623) | 0 | (257,623) |
| (326,399) | 0 | (326,399) |
| <u>(10,806,578)</u> | <u>0</u> | <u>(10,806,578)</u> |
| 0 | 2,702,851 | 2,702,851 |
| 0 | (13,511) | (13,511) |
| 0 | 75,409 | 75,409 |
| 0 | (83,698) | (83,698) |
| 0 | 152,749 | 152,749 |
| 0 | 339,556 | 339,556 |
| <u>0</u> | <u>3,173,356</u> | <u>3,173,356</u> |
| <u>(10,806,578)</u> | <u>3,173,356</u> | <u>(7,633,222)</u> |
| 1,375,734 | 0 | 1,375,734 |
| 2,224,683 | 0 | 2,224,683 |
| 27,499 | 0 | 27,499 |
| 5,409,147 | 0 | 5,409,147 |
| 1,318,586 | 0 | 1,318,586 |
| 1,269,899 | 0 | 1,269,899 |
| 818,872 | 0 | 818,872 |
| 7,375 | 0 | 7,375 |
| 1,063,750 | 700,087 | 1,763,837 |
| 14,168 | 2,310 | 16,478 |
| 160,078 | 128,167 | 288,245 |
| <u>(1,536,455)</u> | <u>1,536,455</u> | <u>0</u> |
| <u>12,153,336</u> | <u>2,367,019</u> | <u>14,520,355</u> |
| 1,346,758 | 5,540,375 | 6,887,133 |
| <u>58,012,635</u> | <u>80,454,261</u> | <u>138,466,896</u> |
| <u>\$59,359,393</u> | <u>\$85,994,636</u> | <u>\$145,354,029</u> |

CITY OF LEBANON, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2009

| | General | Fire and Life Squad | Capital Improvement |
|---|--------------------|------------------------|------------------------|
| ASSETS: | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,845,277 | \$991,610 | \$1,883,275 |
| Cash and Cash Equivalents with Fiscal Agents | 0 | 0 | 0 |
| Materials and Supplies Inventory | 50,572 | 34,496 | 0 |
| Intergovernmental Receivable | 342,220 | 105,006 | 0 |
| Prepaid Items | 38,643 | 14,066 | 0 |
| Income Taxes Receivable | 1,586,621 | 0 | 402,962 |
| Property Taxes Receivable | 1,067,331 | 1,895,647 | 0 |
| Other Local Taxes Receivable | 3,024 | 0 | 0 |
| Revenue in Lieu of Taxes Receivable | 0 | 0 | 0 |
| Accrued Interest Receivable | 102,592 | 0 | 13,618 |
| Special Assessments Receivable | 0 | 0 | 23,836 |
| Capital Lease Receivable | 0 | 0 | 0 |
| Advances to Other Funds | 1,095,087 | 0 | 0 |
| Total Assets | \$8,131,367 | \$3,040,825 | \$2,323,691 |
| LIABILITIES: | | | |
| Accounts Payable | \$74,860 | \$12,334 | \$96,072 |
| Accrued Wages Payable | 219,641 | 70,329 | 0 |
| Intergovernmental Payable | 291,186 | 85,054 | 0 |
| Matured Interest Payable | 0 | 0 | 0 |
| Interfund Payable | 3,420 | 856 | 0 |
| Retainage Payable | 0 | 0 | 107,496 |
| Deferred Revenue | 2,542,142 | 2,000,653 | 375,117 |
| Advances From Other Funds | 0 | 0 | 0 |
| Total Liabilities | 3,131,249 | 2,169,226 | 578,685 |
| FUND BALANCES: | | | |
| Nonspendable | 1,184,302 | 48,562 | 0 |
| Restricted | 0 | 823,037 | 1,745,006 |
| Committed | 15,190 | 0 | 0 |
| Unassigned | 3,800,626 | 0 | 0 |
| Total Fund Balances | 5,000,118 | 871,599 | 1,745,006 |
| Total Liabilities and Fund Balances | \$8,131,367 | \$3,040,825 | \$2,323,691 |

See accompanying notes to the basic financial statements

| <u>All Other Governmental</u> | <u>Total Governmental Funds</u> |
|-----------------------------------|---|
| \$9,375,865 | \$16,096,027 |
| 196,394 | 196,394 |
| 202,971 | 288,039 |
| 591,200 | 1,038,426 |
| 11,207 | 63,916 |
| 134,321 | 2,123,904 |
| 1,659 | 2,964,637 |
| 0 | 3,024 |
| 1,305,122 | 1,305,122 |
| 24,971 | 141,181 |
| 276,864 | 300,700 |
| 37,308 | 37,308 |
| 0 | 1,095,087 |
| <u>\$12,157,882</u> | <u>\$25,653,765</u> |
| \$14,199 | \$197,465 |
| 16,781 | 306,751 |
| 57,009 | 433,249 |
| 105 | 105 |
| 2,818 | 7,094 |
| 0 | 107,496 |
| 2,234,464 | 7,152,376 |
| 1,095,087 | 1,095,087 |
| <u>3,420,463</u> | <u>9,299,623</u> |
| 214,178 | 1,447,042 |
| 5,401,332 | 7,969,375 |
| 3,121,909 | 3,137,099 |
| 0 | 3,800,626 |
| <u>8,737,419</u> | <u>16,354,142</u> |
| <u>\$12,157,882</u> | <u>\$25,653,765</u> |

| <u>CAPITAL IMPROVEMENT</u> | <u>ALL OTHER GOVERNMENTAL FUNDS</u> | <u>TOTAL GOVERNMENTAL FUNDS</u> |
|--------------------------------|---|---|
| \$3,271,918 | \$7,957,519 | \$18,420,764 |
| 0 | 195,768 | 195,768 |
| 0 | 265,423 | 349,258 |
| 0 | 527,047 | 960,280 |
| 0 | 10,120 | 68,844 |
| 581,608 | 145,402 | 2,214,719 |
| 0 | 23,506 | 3,113,176 |
| 0 | 0 | 2,670 |
| 0 | 0 | 16,814,848 |
| 8,063 | 13,323 | 60,759 |
| 46,646 | 357,084 | 403,730 |
| 0 | 40,804 | 40,804 |
| 0 | 0 | 1,216,587 |
| <u>\$3,908,235</u> | <u>\$9,535,996</u> | <u>\$43,862,207</u> |
| \$77,412 | \$8,902 | \$170,719 |
| 0 | 19,947 | 271,727 |
| 0 | 0 | 2,600 |
| 0 | 13,213 | 352,563 |
| 0 | 105 | 105 |
| 15,833 | 0 | 22,637 |
| 0 | 3,713 | 9,124 |
| 141,867 | 0 | 141,867 |
| 552,782 | 978,282 | 22,876,597 |
| 1,000,000 | 0 | 1,280,000 |
| 0 | 1,216,587 | 1,216,587 |
| <u>1,787,894</u> | <u>2,240,749</u> | <u>26,344,526</u> |
| 2,029,392 | 93,844 | 2,998,900 |
| 0 | 0 | 1,216,587 |
| 0 | 0 | 3,429,456 |
| 0 | 2,140,674 | 2,825,839 |
| 0 | 5,078,023 | 5,078,023 |
| 90,949 | (17,294) | 1,968,876 |
| <u>2,120,341</u> | <u>7,295,247</u> | <u>17,517,681</u> |
| <u>\$3,908,235</u> | <u>\$9,535,996</u> | <u>\$43,862,207</u> |

Massie Township

**MASSIE TOWNSHIP
WARREN COUNTY**

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

| | <u>Governmental Fund Types</u> | | | <u>Totals (Memorandum Only)</u> |
|--|--------------------------------|----------------------------|------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Permanent</u> | |
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$26,000 | \$106,691 | \$0 | \$132,691 |
| Charges for Services | | 7,495 | | 7,495 |
| Licenses, Permits, and Fees | 1,072 | | | 1,072 |
| Intergovernmental | 30,594 | 116,239 | | 146,833 |
| Earnings on Investments | 2,174 | 1,402 | 81 | 3,657 |
| Miscellaneous | 2,352 | 19,819 | | 22,171 |
| Total Cash Receipts | <u>62,192</u> | <u>251,646</u> | <u>81</u> | <u>313,919</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 58,382 | | | 58,382 |
| Public Safety | | 88,553 | | 88,553 |
| Public Works | | 51,343 | | 51,343 |
| Health | 613 | | 200 | 813 |
| Capital Outlay | 8,957 | 20,005 | | 28,962 |
| Total Cash Disbursements | <u>67,952</u> | <u>159,901</u> | <u>200</u> | <u>228,053</u> |
| Total Receipts Over/(Under) Disbursements | <u>(5,760)</u> | <u>91,745</u> | <u>(119)</u> | <u>85,866</u> |
| Fund Cash Balances, January 1 | 165,178 | 473,169 | 2,804 | 641,151 |
| Fund Cash Balances, December 31 | <u>\$159,418</u> | <u>\$563,403</u> | <u>\$2,685</u> | <u>\$727,017</u> |
| Reserve for Encumbrances, December 31 | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

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

MASSIE TOWNSHIP
WARREN COUNTY

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

| | Governmental Fund Types | | | Totals (Memorandum Only) |
|--|-------------------------|--------------------|----------------|--------------------------------|
| | General | Special Revenue | Permanent | |
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$24,435 | \$101,456 | \$0 | \$125,891 |
| Charges for Services | | 3,890 | | 3,890 |
| Licenses, Permits, and Fees | 838 | | | 838 |
| Intergovernmental | 128,656 | 144,152 | | 272,808 |
| Earnings on Investments | 4,718 | 4,018 | 81 | 8,817 |
| Miscellaneous | | 42,545 | | 42,545 |
| Total Cash Receipts | <u>158,647</u> | <u>296,061</u> | <u>81</u> | <u>454,789</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 59,186 | | | 59,186 |
| Public Safety | | 84,638 | | 84,638 |
| Public Works | | 104,643 | | 104,643 |
| Health | 559 | | 200 | 759 |
| Capital Outlay | | 78,214 | | 78,214 |
| Total Cash Disbursements | <u>59,745</u> | <u>267,495</u> | <u>200</u> | <u>327,440</u> |
| Total Receipts Over/(Under) Disbursements | <u>98,902</u> | <u>28,566</u> | <u>(119)</u> | <u>127,349</u> |
| Fund Cash Balances, January 1 | 66,276 | 444,603 | 2,923 | 513,802 |
| Fund Cash Balances, December 31 | <u>\$165,178</u> | <u>\$473,169</u> | <u>\$2,804</u> | <u>\$641,151</u> |
| Reserve for Encumbrances, December 31 | <u>\$0</u> | <u>\$1,000</u> | <u>\$0</u> | <u>\$1,000</u> |

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

**MASSIE TOWNSHIP
WARREN COUNTY**

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

| | Governmental Fund Types | | | Totals |
|--|-------------------------|--------------------|----------------|----------------------|
| | General | Special Revenue | Permanent | (Memorandum Only) |
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$24,424 | \$104,792 | \$0 | \$129,216 |
| Charges for Services | 0 | 6,299 | 0 | 6,299 |
| Licenses, Permits, and Fees | 600 | 0 | 0 | 600 |
| Intergovernmental | 40,777 | 194,512 | 0 | 235,289 |
| Earnings on Investments | 11,829 | 9,482 | 81 | 21,392 |
| Miscellaneous | 0 | 35,633 | 0 | 35,633 |
| Total Cash Receipts | 77,630 | 350,718 | 81 | 428,429 |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 47,874 | 0 | 0 | 47,874 |
| Public Safety | 0 | 76,718 | 0 | 76,718 |
| Public Works | 0 | 94,148 | 0 | 94,148 |
| Health | 445 | 0 | 0 | 445 |
| Other | 0 | 1,738 | 0 | 1,738 |
| Capital Outlay | 0 | 114,515 | 0 | 114,515 |
| Total Cash Disbursements | 48,319 | 287,119 | 0 | 335,438 |
| Total Receipts Over Disbursements | 29,311 | 63,599 | 81 | 92,991 |
| Fund Cash Balance, January 1 | 36,965 | 381,004 | 2,843 | 420,812 |
| Fund Cash Balance, December 31 | \$66,276 | \$444,603 | \$2,924 | \$513,803 |

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

MASSIE TOWNSHIP
WARREN COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

| | Governmental Fund Types | | | Totals |
|--|-------------------------|--------------------|----------------|----------------------|
| | General | Special Revenue | Permanent | (Memorandum Only) |
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$20,984 | \$97,843 | \$0 | \$118,827 |
| Charges for Services | 0 | 2,286 | 0 | 2,286 |
| Licenses, Permits, and Fees | 3,313 | 0 | 0 | 3,313 |
| Intergovernmental | 25,842 | 106,796 | 0 | 132,638 |
| Earnings on Investments | 8,667 | 8,065 | 81 | 16,813 |
| Miscellaneous | 0 | 3,352 | 0 | 3,352 |
| Total Cash Receipts | 58,806 | 218,342 | 81 | 277,229 |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 60,873 | 0 | 0 | 60,873 |
| Public Safety | 0 | 89,807 | 0 | 89,807 |
| Public Works | 0 | 73,752 | 0 | 73,752 |
| Health | 212 | 0 | 200 | 412 |
| Other | 0 | 847 | 0 | 847 |
| Capital Outlay | 410 | 10,754 | 0 | 11,164 |
| Total Cash Disbursements | 61,495 | 175,160 | 200 | 236,855 |
| Total Receipts Over/(Under) Disbursements | (2,689) | 43,182 | (119) | 40,374 |
| Fund Cash Balance, January 1 | 39,654 | 337,822 | 2,962 | 380,438 |
| Fund Cash Balance, December 31 | \$36,965 | \$381,004 | \$2,843 | \$420,812 |

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

City of Mason

City of Mason, Ohio
Statement of Net Assets
December 31, 2010

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|----------------------|
| Assets: | | | |
| Equity in Pooled Cash and Investments | \$35,755,339 | \$12,650,953 | \$48,406,292 |
| Restricted Cash and Investments | 1,603,181 | 5,598,812 | 7,201,993 |
| Receivables: | | | |
| Taxes | 10,604,899 | 0 | 10,604,899 |
| Accounts | 486,658 | 1,448,050 | 1,934,708 |
| Interest | 89,930 | 32,723 | 122,653 |
| Intergovernmental | 3,783,386 | 0 | 3,783,386 |
| Special Assessments | 65,683 | 0 | 65,683 |
| Internal Balances | 3,950,000 | (3,950,000) | 0 |
| Prepays | 9,116 | 1,259,766 | 1,268,882 |
| Inventory | 269,680 | 204,877 | 474,557 |
| Deferred Issuance Costs | 480,549 | 182,718 | 663,267 |
| Nondepreciable Capital Assets | 65,974,755 | 10,604,830 | 76,579,585 |
| Depreciable Capital Assets, Net | 101,793,151 | 122,341,547 | 224,134,698 |
| Total Assets | 224,866,327 | 150,374,276 | 375,240,603 |
| Liabilities: | | | |
| Accounts Payable | 618,909 | 213,541 | 832,450 |
| Accrued Wages and Benefits | 858,794 | 166,630 | 1,025,424 |
| Retainage Payable | 139,994 | 740,529 | 880,523 |
| Accrued Interest Payable | 272,149 | 263,380 | 535,529 |
| Contracts Payable | 140,942 | 841,456 | 982,398 |
| Unearned Revenue | 6,921,430 | 0 | 6,921,430 |
| Claims Payable | 292,736 | 0 | 292,736 |
| General Obligation Notes Payable | 6,825,000 | 0 | 6,825,000 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 2,692,621 | 2,102,106 | 4,794,727 |
| Due In More Than One Year | 39,416,512 | 49,219,767 | 88,636,279 |
| Total Liabilities | 58,179,087 | 53,547,409 | 111,726,496 |
| Net Assets: | | | |
| Invested in Capital Assets, Net of Related Debt | 120,098,234 | 81,821,259 | 201,919,493 |
| Restricted for: | | | |
| Debt Service | 3,183,992 | 4,107,379 | 7,291,371 |
| Fire and Emergency Medical Services | 5,750,727 | 0 | 5,750,727 |
| Street Improvements | 6,124,089 | 0 | 6,124,089 |
| Other Purposes | 1,303,145 | 0 | 1,303,145 |
| Unrestricted (Deficit) | 30,227,053 | 10,898,229 | 41,125,282 |
| Total Net Assets | \$166,687,240 | \$96,826,867 | \$263,514,107 |

See accompanying notes to the basic financial statements.

City of Mason, Ohio
Statement of Activities
For the Fiscal Year Ended December 31, 2010

| | Expenses | Program Revenues | | |
|---------------------------------------|---------------------|--------------------------------|------------------------------------|----------------------------------|
| | | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities: | | | | |
| General Government | \$8,418,723 | \$2,258,954 | \$0 | \$0 |
| Public Safety | 11,753,670 | 1,251,431 | 1,176,945 | 0 |
| Leisure Time Activities | 2,426,474 | 555,017 | 0 | 0 |
| Community Development | 2,016,271 | 354,236 | 0 | 0 |
| Basic Utility Service | 224,627 | 255,781 | 0 | 15,240 |
| Transportation and Street Repair | 4,691,128 | 17,248 | 1,904,282 | 2,553,213 |
| Interest and Fiscal Charges | 1,459,621 | 0 | 0 | 0 |
| Total Governmental Activities | 30,990,514 | 4,692,667 | 3,081,227 | 2,568,453 |
| Business-Type Activities: | | | | |
| Sewer | 6,335,376 | 5,370,169 | 0 | 394,437 |
| Waste Collection | 1,498,606 | 1,501,222 | 0 | 0 |
| Stormwater Utility | 1,062,423 | 838,534 | 0 | 86,867 |
| Community Center | 3,905,317 | 2,416,729 | 0 | 38,606 |
| Golf Course | 3,158,462 | 2,107,523 | 0 | 0 |
| Total Business-Type Activities | 15,960,184 | 12,234,177 | 0 | 519,910 |
| Totals | \$46,950,698 | \$16,926,844 | \$3,081,227 | \$3,088,363 |

General Revenues:
Income Taxes
Property Taxes Levied for:
 General Purposes
 Special Revenue Purposes
 Debt Service Purposes
Grants and Entitlements not Restricted to Specific Programs
Payment in Lieu of Taxes
Investment Earnings
Other Revenues
Transfers-Internal Activities

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year, Restated

Net Assets End of Year

See accompanying notes to the basic financial statements.

City of Mason, Ohio
Statement of Revenues, Expenditures
and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended December 31, 2010

| | General | Street Construction, Maintenance and Repair | Fire and Emergency Medical Service | Other Governmental Funds |
|--|---------------------|---|--|--------------------------------|
| Revenues: | | | | |
| Taxes | \$20,449,001 | \$0 | \$3,884,059 | \$1,558,726 |
| Fines, Licenses and Permits | 1,501,649 | 0 | 0 | 660,223 |
| Charges for Services | 1,359,252 | 0 | 638,630 | 0 |
| Investment Earnings | 102,778 | 9,725 | 13,563 | 27,275 |
| Intergovernmental | 2,249,038 | 2,836,110 | 1,127,987 | 1,626,848 |
| Special Assessments | 0 | 0 | 0 | 86,162 |
| Revenue in Lieu of Taxes | 0 | 0 | 0 | 891,904 |
| Other Revenues | 989,110 | 0 | 7,856 | 38,005 |
| Total Revenues | 26,650,828 | 2,845,835 | 5,672,095 | 4,889,143 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | 7,237,987 | 0 | 0 | 480,865 |
| Public Safety | 6,362,802 | 0 | 4,677,429 | 14,235 |
| Leisure Time Activities | 1,787,595 | 0 | 0 | 0 |
| Community Development | 1,525,517 | 0 | 0 | 484,619 |
| Basic Utility Service | 224,627 | 0 | 0 | 0 |
| Transportation and Street Repair | 2,745,964 | 0 | 0 | 7,138 |
| Capital Outlay | 335,203 | 5,157,165 | 2,534,499 | 1,254,030 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 1,240,000 |
| Interest and Fiscal Charges | 56,883 | 13,525 | 0 | 1,364,247 |
| Bond Issuance Cost | 0 | 0 | 0 | 122,165 |
| Total Expenditures | 20,276,578 | 5,170,690 | 7,211,928 | 4,967,299 |
| Excess of Revenues Over (Under) Expenditures | 6,374,250 | (2,324,855) | (1,539,833) | (78,156) |
| Other Financing Sources (Uses): | | | | |
| Payments to Refunding Tax Increment Financing Bonds Escrow Agent | 0 | 0 | 0 | (1,550,000) |
| Issuance of Refunding Tax Increment Financing Bonds | 0 | 0 | 0 | 1,550,000 |
| Issuance of Long Term Capital Debt | 0 | 2,140,000 | 0 | 0 |
| Payments to Refunding Certificate of Participation Escrow Agent | 0 | 0 | 0 | (20,217,446) |
| Issuance of Refunding Certificate of Participation | 0 | 0 | 0 | 18,325,000 |
| Premium on Issuance of Refunding Certificate of Participation | 0 | 0 | 0 | 727,118 |
| Transfers In | 0 | 0 | 0 | 1,765,820 |
| Transfers (Out) | (3,367,367) | 0 | 0 | (5,000) |
| Total Other Financing Sources (Uses) | (3,367,367) | 2,140,000 | 0 | 595,492 |
| Net Change in Fund Balance | 3,006,883 | (184,855) | (1,539,833) | 517,336 |
| Fund Balance Beginning of Year, Restated | 18,893,285 | 4,459,667 | 6,885,065 | 4,318,156 |
| Change in Reserve for Inventory | (130,928) | 0 | (16,834) | 0 |
| Fund Balance End of Year | \$21,769,240 | \$4,274,812 | \$5,328,398 | \$4,835,492 |

See accompanying notes to the basic financial statements.

City of Mason, Ohio
Statement of Net Assets
Proprietary Funds
December 31, 2010

| | Sewer | Waste Collection | Stormwater Utility | Community Center |
|---|---------------------|---------------------|-----------------------|---------------------|
| Current Assets: | | | | |
| Equity in Pooled Cash and Investments | \$10,383,160 | \$56,134 | \$1,094,808 | \$789,992 |
| Restricted Cash and Investments | 3,332,326 | 0 | 0 | 2,266,486 |
| Receivables: | | | | |
| Accounts | 954,135 | 282,384 | 140,165 | 56,277 |
| Interest | 29,458 | 159 | 3,106 | 0 |
| Prepays | 0 | 0 | 0 | 1,259,766 |
| Inventory | 46,156 | 0 | 0 | 10,692 |
| Total Current Assets | 14,745,235 | 338,677 | 1,238,079 | 4,383,213 |
| Noncurrent Assets: | | | | |
| Nondepreciable Capital Assets | 4,669,178 | 0 | 271,210 | 0 |
| Depreciable Capital Assets, Net | 65,991,859 | 0 | 34,068,427 | 19,273,638 |
| Deferred Issuance Costs | 0 | 0 | 0 | 182,718 |
| Total Noncurrent Assets | 70,661,037 | 0 | 34,339,637 | 19,456,356 |
| Total Assets | 85,406,272 | 338,677 | 35,577,716 | 23,839,569 |
| Liabilities: | | | | |
| Accounts Payable | 38,488 | 0 | 0 | 60,036 |
| Accrued Wages and Benefits | 60,902 | 602 | 5,643 | 99,483 |
| Compensated Absences | 82,311 | 0 | 3,361 | 25,434 |
| Retainage Payable | 53,911 | 0 | 43,602 | 643,016 |
| Accrued Interest Payable | 118,199 | 0 | 24,600 | 39,485 |
| Contracts Payable | 36,155 | 125,385 | 10,071 | 669,845 |
| Interfund Payable | 0 | 0 | 0 | 3,950,000 |
| Long-Term Liabilities Due Within One Year | 1,151,000 | 0 | 45,000 | 295,000 |
| Total Current Liabilities | 1,540,966 | 125,987 | 132,277 | 5,782,299 |
| Long-Term Liabilities: | | | | |
| Compensated Absences | 73,862 | 280 | 2,705 | 8,802 |
| Bonds, Notes & Loans Payable | 29,413,000 | 0 | 1,595,000 | 0 |
| Capital Lease | 0 | 0 | 0 | 10,626,118 |
| Total Noncurrent Liabilities | 29,486,862 | 280 | 1,597,705 | 10,634,920 |
| Total Liabilities | 31,027,828 | 126,267 | 1,729,982 | 16,417,219 |
| Net Assets: | | | | |
| Invested in Capital Assets, Net of Related Debt | 40,097,037 | 0 | 32,699,637 | 8,352,520 |
| Restricted for: | | | | |
| Debt Service | 3,332,326 | 0 | 0 | 775,053 |
| Unrestricted (Deficit) | 10,949,081 | 212,410 | 1,148,097 | (1,705,223) |
| Total Net Assets | \$54,378,444 | \$212,410 | \$33,847,734 | \$7,422,350 |

See accompanying notes to the basic financial statements.

| <u>Golf Course</u> | <u>Total Business-Type Activities</u> |
|--------------------|---------------------------------------|
| \$326,859 | \$12,650,953 |
| 0 | 5,598,812 |
| 15,089 | 1,448,050 |
| 0 | 32,723 |
| 0 | 1,259,766 |
| <u>148,029</u> | <u>204,877</u> |
| <u>489,977</u> | <u>21,195,181</u> |
| 5,664,442 | 10,604,830 |
| 3,007,623 | 122,341,547 |
| 0 | 182,718 |
| <u>8,672,065</u> | <u>133,129,095</u> |
| <u>9,162,042</u> | <u>154,324,276</u> |
| 115,017 | 213,541 |
| 0 | 166,630 |
| 0 | 111,106 |
| 0 | 740,529 |
| 81,096 | 263,380 |
| 0 | 841,456 |
| 0 | 3,950,000 |
| <u>500,000</u> | <u>1,991,000</u> |
| <u>696,113</u> | <u>8,277,642</u> |
| 0 | 85,649 |
| 7,500,000 | 38,508,000 |
| 0 | 10,626,118 |
| <u>7,500,000</u> | <u>49,219,767</u> |
| <u>8,196,113</u> | <u>57,497,409</u> |
| 672,065 | 81,821,259 |
| 0 | 4,107,379 |
| <u>293,864</u> | <u>10,898,229</u> |
| <u>\$965,929</u> | <u>\$96,826,867</u> |

City of Mason, Ohio
Statement of Net Assets
December 31, 2009

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|----------------------|
| Assets: | | | |
| Equity in Pooled Cash and Investments | \$35,641,322 | \$17,755,573 | \$53,396,895 |
| Restricted Cash and Investments | 1,908,193 | 11,914,422 | 13,822,615 |
| Receivables: | | | |
| Taxes | 11,090,579 | 0 | 11,090,579 |
| Accounts | 482,262 | 1,415,440 | 1,897,702 |
| Interest | 42,127 | 24,180 | 66,307 |
| Intergovernmental | 3,639,517 | 0 | 3,639,517 |
| Special Assessments | 132,656 | 0 | 132,656 |
| Internal Balances | 2,550,000 | (2,550,000) | 0 |
| Inventory | 417,442 | 193,432 | 610,874 |
| Nondepreciable Capital Assets | 66,736,386 | 20,740,068 | 87,476,454 |
| Depreciable Capital Assets, Net | 96,774,984 | 102,565,700 | 199,340,684 |
| Deferred Issuance Costs | 381,505 | 190,331 | 571,836 |
| Total Assets | 219,796,973 | 152,249,146 | 372,046,119 |
| Liabilities: | | | |
| Accounts Payable | 522,490 | 400,525 | 923,015 |
| Accrued Wages and Benefits | 870,654 | 139,464 | 1,010,118 |
| Retainage Payable | 227,348 | 693,486 | 920,834 |
| Accrued Interest Payable | 193,299 | 281,289 | 474,588 |
| Contracts Payable | 676,930 | 2,032,266 | 2,709,196 |
| Unearned Revenue | 6,300,000 | 0 | 6,300,000 |
| Claims Payable | 413,064 | 0 | 413,064 |
| General Obligation Notes Payable | 6,300,000 | 10,195,000 | 16,495,000 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 2,526,944 | 1,484,577 | 4,011,521 |
| Due In More Than One Year | 39,741,807 | 41,563,411 | 81,305,218 |
| Total Liabilities | 57,772,536 | 56,790,018 | 114,562,554 |
| Net Assets: | | | |
| Invested in Capital Assets, Net of Related Debt | 117,869,403 | 77,388,687 | 195,258,090 |
| Restricted for: | | | |
| Debt Service | 2,706,642 | 4,069,854 | 6,776,496 |
| Capital Projects | 762,544 | 0 | 762,544 |
| Fire and Emergency Medical Services | 7,825,291 | 0 | 7,825,291 |
| Street Improvements | 5,367,356 | 0 | 5,367,356 |
| Other Purposes | 1,584,056 | 0 | 1,584,056 |
| Unrestricted | 25,909,145 | 14,000,587 | 39,909,732 |
| Total Net Assets | \$162,024,437 | \$95,459,128 | \$257,483,565 |

See accompanying notes to the basic financial statements.

City of Mason, Ohio
Statement of Activities
For the Fiscal Year Ended December 31, 2009

| | Expenses | Program Revenues | | |
|---------------------------------------|---------------------|--------------------------------|------------------------------------|----------------------------------|
| | | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities: | | | | |
| General Government | \$8,969,554 | \$2,088,882 | \$0 | \$0 |
| Public Safety | 11,758,497 | 1,321,832 | 1,368,615 | 0 |
| Leisure Time Activities | 2,860,505 | 564,185 | 0 | 347,780 |
| Community Development | 1,831,149 | 306,726 | 0 | 27,157 |
| Basic Utility Service | 233,714 | 263,341 | 0 | 0 |
| Transportation and Street Repair | 4,156,093 | 6,400 | 2,100,479 | 1,685,573 |
| Interest and Fiscal Charges | 1,981,386 | 0 | 0 | 0 |
| Total Governmental Activities | 31,790,898 | 4,551,366 | 3,469,094 | 2,060,510 |
| Business-Type Activities: | | | | |
| Sewer | 6,287,295 | 5,413,042 | 0 | 336,954 |
| Waste Collection | 1,437,256 | 1,427,989 | 0 | 0 |
| Stormwater Utility | 1,011,631 | 832,872 | 0 | 299,770 |
| Community Center | 3,332,634 | 1,839,654 | 0 | 5,959 |
| Golf Course | 3,246,476 | 2,225,669 | 0 | 0 |
| Total Business-Type Activities | 15,315,292 | 11,739,226 | 0 | 642,683 |
| Totals | \$47,106,190 | \$16,290,592 | \$3,469,094 | \$2,703,193 |

General Revenues:
Income Taxes
Property Taxes Levied for:
General Purposes
Special Revenue Purposes
Debt Service Purposes
Capital Projects Purposes
Grants and Entitlements not Restricted to Specific Programs
Investment Earnings
Other Revenues
Transfers-Internal Activities

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements.

| Net (Expense) Revenue and Changes in Net Assets | | |
|--|-----------------------------|---------------|
| Governmental Activities | Business-Type Activities | Total |
| (\$6,880,672) | \$0 | (\$6,880,672) |
| (9,068,050) | 0 | (9,068,050) |
| (1,948,540) | 0 | (1,948,540) |
| (1,497,266) | 0 | (1,497,266) |
| 29,627 | 0 | 29,627 |
| (363,641) | 0 | (363,641) |
| (1,981,386) | 0 | (1,981,386) |
| (21,709,928) | 0 | (21,709,928) |
| 0 | (537,299) | (537,299) |
| 0 | (9,267) | (9,267) |
| 0 | 121,011 | 121,011 |
| 0 | (1,487,021) | (1,487,021) |
| 0 | (1,020,807) | (1,020,807) |
| 0 | (2,933,383) | (2,933,383) |
| (21,709,928) | (2,933,383) | (24,643,311) |
| 20,749,797 | 0 | 20,749,797 |
| 1,196,087 | 0 | 1,196,087 |
| 3,859,491 | 0 | 3,859,491 |
| 1,385,822 | 0 | 1,385,822 |
| 509,685 | 0 | 509,685 |
| 2,787,157 | 0 | 2,787,157 |
| 208,558 | 83,653 | 292,211 |
| 921,424 | 0 | 921,424 |
| (9,038,489) | 9,038,489 | 0 |
| 22,579,532 | 9,122,142 | 31,701,674 |
| 869,604 | 6,188,759 | 7,058,363 |
| 161,154,833 | 89,270,369 | 250,425,202 |
| \$162,024,437 | \$95,459,128 | \$257,483,565 |

City of Mason, Ohio
Balance Sheet
Governmental Funds
December 31, 2009

| | General | Fire and Emergency Medical Service | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|--|--------------------------------|--------------------------------|
| Assets: | | | | |
| Equity in Pooled Cash and Investments | \$18,620,442 | \$7,332,742 | \$9,688,138 | \$35,641,322 |
| Restricted Cash and Investments | 0 | 0 | 1,908,193 | 1,908,193 |
| Receivables: | | | | |
| Taxes | 5,180,173 | 4,214,576 | 1,695,830 | 11,090,579 |
| Accounts | 313,626 | 124,221 | 44,415 | 482,262 |
| Interest | 9,283 | 3,884 | 28,960 | 42,127 |
| Intergovernmental | 1,413,403 | 909,682 | 1,316,432 | 3,639,517 |
| Special Assessments | 0 | 0 | 132,656 | 132,656 |
| Interfund | 2,550,000 | 0 | 0 | 2,550,000 |
| Inventory | 363,190 | 54,252 | 0 | 417,442 |
| Total Assets | 28,450,117 | 12,639,357 | 14,814,624 | 55,904,098 |
| Liabilities and Fund Balances: | | | | |
| Liabilities: | | | | |
| Accounts Payable | 429,947 | 65,048 | 27,495 | 522,490 |
| Accrued Wages and Benefits | 615,941 | 230,338 | 24,375 | 870,654 |
| Retainage Payable | 0 | 78,852 | 148,496 | 227,348 |
| Accrued Interest Payable | 30,082 | 0 | 14,651 | 44,733 |
| Contracts Payable | 25,868 | 235,531 | 415,531 | 676,930 |
| Deferred Revenue | 4,041,930 | 5,144,523 | 2,919,253 | 12,105,706 |
| Claims Payable | 413,064 | 0 | 0 | 413,064 |
| General Obligation Notes Payable | 4,000,000 | 0 | 2,300,000 | 6,300,000 |
| Total Liabilities | 9,556,832 | 5,754,292 | 5,849,801 | 21,160,925 |
| Fund Balances: | | | | |
| Reserved for Encumbrances | 7,879,951 | 2,408,959 | 5,014,224 | 15,303,134 |
| Reserved for Inventory | 363,190 | 54,252 | 0 | 417,442 |
| Unreserved, Undesignated, Reported in: | | | | |
| General Fund | 10,650,144 | 0 | 0 | 10,650,144 |
| Special Revenue Funds | 0 | 4,421,854 | 1,050,187 | 5,472,041 |
| Debt Service Funds | 0 | 0 | 180,712 | 180,712 |
| Capital Projects Funds | 0 | 0 | 2,719,700 | 2,719,700 |
| Total Fund Balances | 18,893,285 | 6,885,065 | 8,964,823 | 34,743,173 |
| Total Liabilities and Fund Balances | \$28,450,117 | \$12,639,357 | \$14,814,624 | \$55,904,098 |

See accompanying notes to the basic financial statements.

City of Mason, Ohio
Statement of Revenues, Expenditures
and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended December 31, 2009

| | General | Fire and Emergency Medical Service | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|--|--------------------------------|--------------------------------|
| Revenues: | | | | |
| Taxes | \$22,277,154 | \$3,856,133 | \$1,890,605 | \$28,023,892 |
| Fines, Licenses and Permits | 1,348,438 | 0 | 645,544 | 1,993,982 |
| Charges for Services | 1,410,691 | 747,692 | 0 | 2,158,383 |
| Investment Earnings | 140,488 | 46,918 | 57,113 | 244,519 |
| Intergovernmental | 1,995,880 | 1,125,037 | 2,577,178 | 5,698,095 |
| Special Assessments | 0 | 0 | 69,847 | 69,847 |
| Other Revenues | 1,132,886 | 18,016 | 160,164 | 1,311,066 |
| Total Revenues | 28,305,537 | 5,793,796 | 5,400,451 | 39,499,784 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | 8,040,328 | 0 | 466,759 | 8,507,087 |
| Public Safety | 6,263,465 | 5,030,003 | 19,520 | 11,312,988 |
| Leisure Time Activities | 2,362,857 | 0 | 0 | 2,362,857 |
| Community Development | 1,393,892 | 0 | 419,122 | 1,813,014 |
| Basic Utility Service | 233,714 | 0 | 0 | 233,714 |
| Transportation and Street Repair | 2,675,311 | 0 | 526,927 | 3,202,238 |
| Capital Outlay | 4,116,051 | 1,071,180 | 2,054,676 | 7,241,907 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 2,147,000 | 2,147,000 |
| Interest and Fiscal Charges | 73,949 | 0 | 1,918,146 | 1,992,095 |
| Total Expenditures | 25,159,567 | 6,101,183 | 7,552,150 | 38,812,900 |
| Excess of Revenues Over (Under) Expenditures | 3,145,970 | (307,387) | (2,151,699) | 686,884 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 1,737,811 | 0 | 3,811,244 | 5,549,055 |
| Transfers (Out) | (10,755,888) | 0 | (3,831,656) | (14,587,544) |
| Total Other Financing Sources (Uses) | (9,018,077) | 0 | (20,412) | (9,038,489) |
| Net Change in Fund Balance | (5,872,107) | (307,387) | (2,172,111) | (8,351,605) |
| Fund Balance Beginning of Year | 24,652,873 | 7,219,245 | 11,136,934 | 43,009,052 |
| Change in Reserve for Inventory | 112,519 | (26,793) | 0 | 85,726 |
| Fund Balance End of Year | \$18,893,285 | \$6,885,065 | \$8,964,823 | \$34,743,173 |

See accompanying notes to the basic financial statements.

City of Mason, Ohio
 Reconciliation of the Statement of Revenues, Expenditures, and Changes
 in Fund Balance of Governmental Funds to the Statement of Activities
 For the Fiscal Year Ended December 31, 2009

Net Change in Fund Balance - Total Governmental Funds (8,351,605)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital asset additions as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of the difference between capital asset additions and depreciation in the current period.

| | | |
|--|-------------|-----------|
| Capital assets used in governmental activities | \$9,291,933 | |
| Depreciation Expense | (3,348,007) | |
| | | 5,943,926 |

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

| | | |
|---------------------------|-----------|-----------|
| Income Taxes | \$344,053 | |
| Delinquent Property Taxes | (267) | |
| Interest | (35,961) | |
| Intergovernmental | 893,097 | |
| Other | (89,405) | |
| | | 1,111,517 |

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 2,147,000

In the statement of activities interest expense is accrued when incurred, whereas in governmental funds an interest expenditure is reported when due. 10,709

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.

| | | |
|------------------------------------|------------|-------|
| Compensated Absences | (\$54,548) | |
| Amortization of Bond Issuance Cost | (23,121) | |
| Change in Inventory | 85,726 | |
| | | 8,057 |

Change in Net Assets of Governmental Activities \$869,604

See accompanying notes to the basic financial statements.

City of Mason, Ohio
Statement of Net Assets
December 31, 2008

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|----------------------|
| Assets: | | | |
| Equity in Pooled Cash and Investments | \$42,479,721 | \$14,798,542 | \$57,278,263 |
| Restricted Cash and Investments | 3,391,317 | 3,456,936 | 6,848,253 |
| Receivables: | | | |
| Taxes | 10,720,068 | 0 | 10,720,068 |
| Accounts | 430,684 | 1,298,914 | 1,729,598 |
| Interest | 152,512 | 52,284 | 204,796 |
| Intergovernmental | 4,158,494 | 0 | 4,158,494 |
| Special Assessments | 199,631 | 0 | 199,631 |
| Internal Balances | 1,550,000 | (1,550,000) | 0 |
| Prepays | 0 | 466,692 | 466,692 |
| Deferred Bond Issuance Costs | 404,626 | 0 | 404,626 |
| Inventory | 331,716 | 202,527 | 534,243 |
| Nondepreciable Capital Assets | 66,821,315 | 13,174,162 | 79,995,477 |
| Depreciable Capital Assets, Net | 90,746,129 | 102,733,843 | 193,479,972 |
| Total Assets | 221,386,213 | 134,633,900 | 356,020,113 |
| Liabilities: | | | |
| Accounts Payable | 856,176 | 408,844 | 1,265,020 |
| Accrued Wages and Benefits | 970,419 | 153,501 | 1,123,920 |
| Retainage Payable | 447,729 | 152,253 | 599,982 |
| Accrued Interest Payable | 216,867 | 339,129 | 555,996 |
| Contracts Payable | 1,391,665 | 672,095 | 2,063,760 |
| Unearned Revenue | 7,404,570 | 0 | 7,404,570 |
| Claims Payable | 382,751 | 0 | 382,751 |
| General Obligation Notes Payable | 4,200,000 | 10,720,000 | 14,920,000 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 2,394,254 | 1,170,360 | 3,564,614 |
| Due In More Than One Year | 41,966,949 | 31,747,349 | 73,714,298 |
| Total Liabilities | 60,231,380 | 45,363,531 | 105,594,911 |
| Net Assets: | | | |
| Invested in Capital Assets, Net of Related Debt | 110,110,444 | 72,445,005 | 182,555,449 |
| Restricted for: | | | |
| Special Revenue | 13,930,740 | 0 | 13,930,740 |
| Debt Service | 3,772,727 | 3,304,683 | 7,077,410 |
| Capital Projects | 2,372,741 | 0 | 2,372,741 |
| Replacement and Improvement | 0 | 5,026,659 | 5,026,659 |
| Unrestricted | 30,968,181 | 8,494,022 | 39,462,203 |
| Total Net Assets | \$161,154,833 | \$89,270,369 | \$250,425,202 |

See accompanying notes to the basic financial statements.

City of Mason, Ohio
Statement of Activities
For the Fiscal Year Ended December 31, 2008

| | Expenses | Program Revenues | | |
|---------------------------------------|---------------------|--------------------------------|------------------------------------|----------------------------------|
| | | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities: | | | | |
| General Government | \$8,797,340 | \$2,047,656 | \$0 | \$0 |
| Public Safety | 12,041,878 | 1,048,709 | 1,013,724 | 0 |
| Leisure Time Activities | 2,884,015 | 561,063 | 0 | 0 |
| Community Development | 1,453,739 | 513,136 | 16,875 | 0 |
| Basic Utility Service | 251,649 | 286,189 | 0 | 0 |
| Transportation and Street Repair | 5,928,246 | 7,600 | 1,905,340 | 2,243,632 |
| Interest and Fiscal Charges | 2,214,589 | 0 | 0 | 0 |
| Total Governmental Activities | 33,571,456 | 4,464,353 | 2,935,939 | 2,243,632 |
| Business-Type Activities: | | | | |
| Sewer | 6,467,230 | 5,486,608 | 0 | 348,691 |
| Waste Collection | 1,390,404 | 1,392,019 | 0 | 0 |
| Stormwater Utility | 1,097,373 | 836,751 | 0 | 401,461 |
| Community Center | 3,041,733 | 2,074,846 | 0 | 12,062 |
| Golf Course | 3,864,928 | 2,408,790 | 0 | 0 |
| Total Business-Type Activities | 15,861,668 | 12,199,014 | 0 | 762,214 |
| Totals | \$49,433,124 | \$16,663,367 | \$2,935,939 | \$3,005,846 |

General Revenues:
Income Taxes
Property Taxes Levied for:
 General Purposes
 Special Revenue Purposes
 Debt Service Purposes
 Capital Projects Purposes
Grants and Entitlements not Restricted to Specific Programs
Investment Earnings
Refunds and Reimbursements
Other Revenues
Transfers-Internal Activities

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements.

| Net (Expense) Revenue and Changes in Net Assets | | |
|--|-----------------------------|----------------------|
| Governmental Activities | Business-Type Activities | Total |
| (\$6,749,684) | \$0 | (\$6,749,684) |
| (9,979,445) | 0 | (9,979,445) |
| (2,322,952) | 0 | (2,322,952) |
| (923,728) | 0 | (923,728) |
| 34,540 | 0 | 34,540 |
| (1,771,674) | 0 | (1,771,674) |
| (2,214,589) | 0 | (2,214,589) |
| <u>(23,927,532)</u> | <u>0</u> | <u>(23,927,532)</u> |
| 0 | (631,931) | (631,931) |
| 0 | 1,615 | 1,615 |
| 0 | 140,839 | 140,839 |
| 0 | (954,825) | (954,825) |
| 0 | (1,456,138) | (1,456,138) |
| <u>0</u> | <u>(2,900,440)</u> | <u>(2,900,440)</u> |
| <u>(23,927,532)</u> | <u>(2,900,440)</u> | <u>(26,827,972)</u> |
| 22,265,663 | 0 | 22,265,663 |
| 1,294,885 | 0 | 1,294,885 |
| 3,966,207 | 0 | 3,966,207 |
| 380,224 | 0 | 380,224 |
| 546,268 | 0 | 546,268 |
| 3,149,438 | 0 | 3,149,438 |
| 1,997,266 | 720,066 | 2,717,332 |
| 445,778 | 0 | 445,778 |
| 220,119 | 10,626 | 230,745 |
| (3,715,268) | 3,715,268 | 0 |
| <u>30,550,580</u> | <u>4,445,960</u> | <u>34,996,540</u> |
| 6,623,048 | 1,545,520 | 8,168,568 |
| <u>154,531,785</u> | <u>87,724,849</u> | <u>242,256,634</u> |
| <u>\$161,154,833</u> | <u>\$89,270,369</u> | <u>\$250,425,202</u> |

City of Mason, Ohio
Balance Sheet
Governmental Funds
December 31, 2008

| | General | Street Construction, Maintenance and Repair | Fire and Emergency Medical Service | Parks and Recreation |
|---|---------------------|---|--|-------------------------|
| Assets: | | | | |
| Equity in Pooled Cash and Investments | \$26,382,977 | \$3,394,398 | \$7,241,678 | \$222,003 |
| Restricted Cash and Investments | 0 | 447,729 | 0 | 0 |
| Receivables: | | | | |
| Taxes | 4,829,911 | 13,335 | 4,311,218 | 0 |
| Accounts | 166,479 | 0 | 216,472 | 0 |
| Interest | 100,600 | 15,234 | 28,928 | 887 |
| Intergovernmental | 1,666,681 | 1,336,684 | 752,389 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interfund | 1,550,000 | 0 | 0 | 0 |
| Inventory | 250,671 | 0 | 81,045 | 0 |
| Total Assets | 34,947,319 | 5,207,380 | 12,631,730 | 222,890 |
| Liabilities and Fund Balances: | | | | |
| Liabilities: | | | | |
| Accounts Payable | 782,318 | 0 | 43,575 | 0 |
| Accrued Wages and Benefits | 700,139 | 0 | 242,758 | 0 |
| Retainage Payable | 0 | 447,729 | 0 | 0 |
| Accrued Interest Payable | 57,592 | 0 | 0 | 0 |
| Contracts Payable | 187,213 | 1,015,463 | 10,246 | 63,557 |
| Deferred Revenue | 3,984,433 | 865,375 | 5,115,906 | 367 |
| Claims Payable | 382,751 | 0 | 0 | 0 |
| General Obligation Notes Payable | 4,200,000 | 0 | 0 | 0 |
| Total Liabilities | 10,294,446 | 2,328,567 | 5,412,485 | 63,924 |
| Fund Balances: | | | | |
| Reserved for Encumbrances | 11,708,751 | 2,441,677 | 354,521 | 11,255 |
| Reserved for Inventory | 250,671 | 0 | 81,045 | 0 |
| Unreserved, Undesignated, Reported in: | | | | |
| General Fund | 12,693,451 | 0 | 0 | 0 |
| Special Revenue Funds | 0 | 437,136 | 6,783,679 | 147,711 |
| Debt Service Funds | 0 | 0 | 0 | 0 |
| Capital Projects Funds | 0 | 0 | 0 | 0 |
| Total Fund Balances | 24,652,873 | 2,878,813 | 7,219,245 | 158,966 |
| Total Liabilities and Fund Balances | \$34,947,319 | 5,207,380 | \$12,631,730 | \$222,890 |

See accompanying notes to the basic financial statements.

City of Mason, Ohio
Statement of Revenues, Expenditures
and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended December 31, 2008

| | General | Street Construction, Maintenance and Repair | Fire and Emergency Medical Service | Parks and Recreation |
|--|---------------------|---|--|-------------------------|
| Revenues: | | | | |
| Taxes | \$23,330,456 | \$5,718 | \$3,988,691 | \$0 |
| Fines, Licenses and Permits | 1,446,352 | 0 | 0 | 16,300 |
| Charges for Services | 1,413,846 | 0 | 512,238 | 0 |
| Investment Earnings | 1,452,946 | 258,184 | 363,991 | 16,073 |
| Intergovernmental | 2,810,787 | 1,657,569 | 960,778 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Other Revenues | 812,295 | 25,100 | 10,674 | 0 |
| Total Revenues | 31,266,682 | 1,946,571 | 5,836,372 | 32,373 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | 7,598,481 | 0 | 0 | 0 |
| Public Safety | 6,481,757 | 0 | 4,855,877 | 0 |
| Leisure Time Activities | 2,488,160 | 0 | 0 | 0 |
| Community Development | 1,066,453 | 0 | 0 | 0 |
| Basic Utility Service | 251,649 | 0 | 0 | 0 |
| Transportation and Street Repair | 3,224,980 | 318,568 | 0 | 0 |
| Capital Outlay | 2,003,019 | 5,595,830 | 66,108 | 133,976 |
| Debt Service: | | | | |
| Principal Retirement | 6,850,000 | 0 | 0 | 5,600,000 |
| Interest and Fiscal Charges | 540,793 | 0 | 0 | 250,600 |
| Total Expenditures | 30,505,292 | 5,914,398 | 4,921,985 | 5,984,576 |
| Excess of Revenues Over (Under) Expenditures | 761,390 | (3,967,827) | 914,387 | (5,952,203) |
| Other Financing Sources (Uses): | | | | |
| Issuance of Long-Term Capital-Related Debt | 6,970,000 | 5,000,000 | 0 | 5,600,000 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers (Out) | (5,781,700) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 1,188,300 | 5,000,000 | 0 | 5,600,000 |
| Net Change in Fund Balance | 1,949,690 | 1,032,173 | 914,387 | (352,203) |
| Fund Balance Beginning of Year | 22,734,700 | 1,846,640 | 6,280,932 | 511,169 |
| Change in Reserve for Inventory | (31,517) | 0 | 23,926 | 0 |
| Fund Balance End of Year | \$24,652,873 | \$2,878,813 | \$7,219,245 | \$158,966 |

See accompanying notes to the basic financial statements.

| Other Governmental Funds | Total Governmental Funds |
|--------------------------------|--------------------------------|
| \$899,227 | \$28,224,092 |
| 747,516 | 2,210,168 |
| 0 | 1,926,084 |
| 113,581 | 2,204,775 |
| 485,584 | 5,914,718 |
| 93,501 | 93,501 |
| 147,950 | 996,019 |
| <u>2,487,359</u> | <u>41,569,357</u> |
| 469,888 | 8,068,369 |
| 6,160 | 11,343,794 |
| 0 | 2,488,160 |
| 385,900 | 1,452,353 |
| 0 | 251,649 |
| 0 | 3,543,548 |
| 2,753,172 | 10,552,105 |
| 1,471,000 | 13,921,000 |
| <u>1,620,989</u> | <u>2,412,382</u> |
| <u>6,707,109</u> | <u>54,033,360</u> |
| <u>(4,219,750)</u> | <u>(12,464,003)</u> |
| 0 | 17,570,000 |
| 2,369,200 | 2,369,200 |
| <u>(5,000)</u> | <u>(5,786,700)</u> |
| <u>2,364,200</u> | <u>14,152,500</u> |
| <u>(1,855,550)</u> | <u>1,688,497</u> |
| 9,954,705 | 41,328,146 |
| <u>0</u> | <u>(7,591)</u> |
| <u>\$8,099,155</u> | <u>\$43,009,052</u> |

Turtlecreek Township

**TURTLECREEK TOWNSHIP
WARREN COUNTY**

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

| | <u>Governmental Fund Types</u> | | <u>Totals (Memorandum Only)</u> |
|---|--------------------------------|----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | |
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$164,149 | \$1,724,762 | \$1,888,911 |
| Charges for Services | 0 | 300,487 | 300,487 |
| Licenses, Permits, and Fees | 81,639 | 2,286 | 83,925 |
| Fines and Forfeitures | 0 | 7,500 | 7,500 |
| Intergovernmental | 425,138 | 513,051 | 938,189 |
| Special Assessments | 0 | 40,050 | 40,050 |
| Earnings on Investments | 160,183 | 1,748 | 161,931 |
| Miscellaneous | 3,021 | 21,016 | 24,037 |
| Total Cash Receipts | 834,130 | 2,610,900 | 3,445,030 |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 422,447 | 0 | 422,447 |
| Public Safety | 14,052 | 789,457 | 803,509 |
| Public Works | 0 | 743,260 | 743,260 |
| Health | 8,819 | 733 | 9,552 |
| Human Services | 0 | 0 | 0 |
| Conservation - Recreation | 7,397 | 0 | 7,397 |
| Capital Outlay | 20,852 | 443,429 | 464,281 |
| Debt Service: | | | |
| Redemption of Principal | 150,000 | 0 | 150,000 |
| Interest and Other Fiscal Charges | 126,500 | 0 | 126,500 |
| Total Cash Disbursements | 750,067 | 1,976,879 | 2,726,946 |
| Total Receipts Over/(Under) Disbursements | 84,063 | 634,021 | 718,084 |
| Other Financing Receipts / (Disbursements): | | | |
| Sale of Fixed Assets | 2,803 | 12,461 | 15,264 |
| Transfers-In | 0 | 100,000 | 100,000 |
| Transfers-Out | (100,000) | 0 | (100,000) |
| Other Financing Sources | 0 | 0 | 0 |
| Other Financing Uses | (3,034) | (400) | (3,434) |
| Total Other Financing Receipts / (Disbursements) | (100,231) | 112,061 | 11,830 |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | (16,168) | 746,082 | 729,914 |
| Fund Cash Balances, January 1 | 4,558,374 | 2,442,369 | 7,000,743 |
| Fund Cash Balances, December 31 | \$4,542,206 | \$3,188,451 | \$7,730,657 |
| Reserve for Encumbrances, December 31 | \$18,176 | \$95,305 | \$113,481 |

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

TURTLECREEK TOWNSHIP
WARREN COUNTY

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

| | Governmental Fund Types | | Totals (Memorandum Only) |
|---|-------------------------|--------------------|--------------------------------|
| | General | Special Revenue | |
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$182,567 | \$1,813,785 | \$1,996,352 |
| Charges for Services | 0 | 322,572 | 322,572 |
| Licenses, Permits, and Fees | 38,989 | 3,628 | 42,617 |
| Intergovernmental | 412,893 | 464,705 | 877,598 |
| Special Assessments | 0 | 90,818 | 90,818 |
| Earnings on Investments | 174,816 | 1,226 | 176,042 |
| Miscellaneous | 25,667 | 53,180 | 78,847 |
| Total Cash Receipts | 834,932 | 2,749,914 | 3,584,846 |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 381,703 | 0 | 381,703 |
| Public Safety | 14,052 | 779,314 | 793,366 |
| Public Works | 0 | 528,638 | 528,638 |
| Health | 8,494 | 156 | 8,650 |
| Human Services | 0 | 4,295 | 4,295 |
| Conservation - Recreation | 4,560 | 0 | 4,560 |
| Capital Outlay | 34,478 | 251,070 | 285,548 |
| Debt Service: | | | |
| Redemption of Principal | 150,000 | 0 | 150,000 |
| Interest and Other Fiscal Charges | 129,937 | 0 | 129,937 |
| Total Cash Disbursements | 723,224 | 1,563,473 | 2,286,697 |
| Total Receipts Over/(Under) Disbursements | 111,708 | 1,186,441 | 1,298,149 |
| Other Financing Receipts / (Disbursements): | | | |
| Sale of Fixed Assets | 0 | 1,207 | 1,207 |
| Transfers-In | 0 | 154,283 | 154,283 |
| Transfers-Out | (100,000) | (54,283) | (154,283) |
| Other Financing Sources | 17,000 | 0 | 17,000 |
| Other Financing Uses | (463) | 0 | (463) |
| Total Other Financing Receipts / (Disbursements) | (83,463) | 101,207 | 17,744 |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | 28,245 | 1,287,648 | 1,315,893 |
| Fund Cash Balances, January 1 | 4,530,129 | 1,154,721 | 5,684,850 |
| Fund Cash Balances, December 31 | \$4,558,374 | \$2,442,369 | \$7,000,743 |
| Reserve for Encumbrances, December 31 | \$21,398 | \$364,107 | \$385,505 |

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

**TURTLECREEK TOWNSHIP
WARREN COUNTY**

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

| | <u>Governmental Fund Types</u> | | <u>Totals (Memorandum Only)</u> |
|--|--------------------------------|----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | |
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$177,396 | \$901,799 | \$1,079,195 |
| Charges for Services | 0 | 220,550 | 220,550 |
| Licenses, Permits, and Fees | 34,128 | 2,673 | 36,801 |
| Intergovernmental | 478,594 | 304,837 | 783,431 |
| Special Assessments | 0 | 40,083 | 40,083 |
| Earnings on Investments | 247,211 | 2,418 | 249,630 |
| Miscellaneous | 54,825 | 136,286 | 191,111 |
| Total Cash Receipts | <u>992,154</u> | <u>1,608,646</u> | <u>2,600,800</u> |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 451,593 | 0 | 451,593 |
| Public Safety | 14,052 | 817,452 | 831,504 |
| Public Works | 149,339 | 741,837 | 891,176 |
| Health | 7,609 | 594 | 8,203 |
| Conservation - Recreation | 106,776 | 0 | 106,776 |
| Capital Outlay | 1,070,093 | 69,528 | 1,139,621 |
| Debt Service: | | | |
| Redemption of Principal | 150,000 | 0 | 150,000 |
| Interest and Other Fiscal Charges | 138,188 | 0 | 138,188 |
| Total Cash Disbursements | <u>2,087,650</u> | <u>1,629,410</u> | <u>3,717,060</u> |
| Total Receipts Over/(Under) Disbursements | (1,095,496) | (20,765) | (1,116,261) |
| Fund Cash Balances, January 1 | <u>5,625,625</u> | <u>1,175,486</u> | <u>6,801,111</u> |
| Fund Cash Balances, December 31 | <u><u>\$4,530,129</u></u> | <u><u>\$1,154,721</u></u> | <u><u>\$5,684,850</u></u> |

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

TURTLECREEK TOWNSHIP
WARREN COUNTY

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

| | <u>Governmental Fund Types</u> | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|--------------------------------|
| | <u>General</u> | <u>Special Revenue</u> | |
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$169,213 | \$875,355 | \$1,044,568 |
| Charges for Services | 0 | 286,529 | 286,529 |
| Licenses, Permits, and Fees | 30,333 | 2,550 | 32,883 |
| Intergovernmental | 558,439 | 287,146 | 845,585 |
| Special Assessments | 0 | 36,731 | 36,731 |
| Earnings on Investments | 272,855 | 2,801 | 275,656 |
| Miscellaneous | 34,760 | 56,486 | 91,246 |
| | <u>1,065,600</u> | <u>1,547,599</u> | <u>2,613,198</u> |
| Total Cash Receipts | | | |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 364,405 | 0 | 364,405 |
| Public Safety | 14,472 | 593,088 | 607,560 |
| Public Works | 339,993 | 711,169 | 1,051,162 |
| Health | 5,882 | 305 | 6,188 |
| Conservation - Recreation | 20,368 | 0 | 20,368 |
| Capital Outlay | 265,040 | 142,357 | 407,397 |
| Debt Service: | | | |
| Redemption of Principal | 150,000 | 0 | 150,000 |
| Interest and Other Fiscal Charges | 146,438 | 0 | 146,438 |
| | <u>1,306,599</u> | <u>1,446,918</u> | <u>2,753,517</u> |
| Total Cash Disbursements | | | |
| Total Receipts Over/(Under) Disbursements | <u>(240,999)</u> | <u>100,680</u> | <u>(140,319)</u> |
| Other Financing Receipts / (Disbursements): | | | |
| Sale of Fixed Assets | 163,213 | | 163,213 |
| Transfers-In | | 200,000 | 200,000 |
| Transfers-Out | (200,000) | | (200,000) |
| Advances-In | 16,155 | 16,155 | 32,310 |
| Advances-Out | (16,155) | (16,155) | (32,310) |
| | <u>(36,787)</u> | <u>200,000</u> | <u>163,213</u> |
| Total Other Financing Receipts / (Disbursements) | | | |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | <u>(277,786)</u> | <u>300,680</u> | <u>22,894</u> |
| Fund Cash Balances, January 1 | <u>5,903,411</u> | <u>874,806</u> | <u>6,778,216</u> |
| Fund Cash Balances, December 31 | <u>\$5,625,625</u> | <u>\$1,175,486</u> | <u>\$6,801,111</u> |

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

Union Township

UNION TOWNSHIP
WARREN COUNTY

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

| | General | Special Revenue | Capital Projects | Totals (Memorandum Only) |
|--|------------------|--------------------|---------------------|--------------------------------|
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$91,221 | \$552,645 | \$0 | \$643,866 |
| Charges for Services | 0 | 99,943 | 0 | 99,943 |
| Licenses, Permits, and Fees | 0 | 40,174 | 0 | 40,174 |
| Intergovernmental | 133,063 | 236,871 | 194,608 | 564,542 |
| Special Assessments | 0 | 20,386 | 0 | 20,386 |
| Earnings on Investments | 2,730 | 363 | 0 | 3,093 |
| Miscellaneous | 8,766 | 31,846 | 0 | 40,612 |
| Total Cash Receipts | 235,780 | 982,228 | 194,608 | 1,412,616 |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 164,921 | 105,898 | 0 | 270,819 |
| Public Safety | 0 | 620,838 | 0 | 620,838 |
| Public Works | 3,525 | 149,027 | 0 | 152,552 |
| Health | 4,373 | 74,673 | 0 | 79,046 |
| Capital Outlay | 0 | 2,260 | 194,608 | 196,868 |
| Debt Service: | | | | |
| Redemption of Principal | 0 | 42,711 | 0 | 42,711 |
| Interest and Other Fiscal Charges | 0 | 5,049 | 0 | 5,049 |
| Total Cash Disbursements | 172,819 | 1,000,456 | 194,608 | 1,367,883 |
| Total Receipts Over/(Under) Disbursements | 62,961 | (18,228) | 0 | 44,733 |
| Other Financing Receipts: | | | | |
| Sale of Bonds | 0 | 68,000 | 0 | 68,000 |
| Sale of Fixed Assets | 0 | 649 | 0 | 649 |
| Total Other Financing Receipts | 0 | 68,649 | 0 | 68,649 |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | 62,961 | 50,421 | 0 | 113,382 |
| Fund Cash Balances, January 1 | 128,488 | 807,518 | 0 | 936,006 |
| Fund Cash Balances, December 31 | \$191,449 | \$857,939 | \$0 | \$1,049,388 |
| Reserve for Encumbrances, December 31 | \$3,460 | \$4,411 | \$0 | \$7,871 |

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

UNION TOWNSHIP
WARREN COUNTY

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

| | General | Special Revenue | Capital Projects | Totals (Memorandum Only) |
|--|-------------------------|-------------------------|---------------------|--------------------------------|
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$98,855 | \$563,390 | \$0 | \$662,245 |
| Charges for Services | 0 | 107,017 | 0 | 107,017 |
| Licenses, Permits, and Fees | 1,214 | 40,050 | 0 | 41,264 |
| Intergovernmental | 80,010 | 246,967 | 12,775 | 339,752 |
| Special Assessments | 0 | 21,378 | 0 | 21,378 |
| Earnings on Investments | 2,494 | 478 | 0 | 2,972 |
| Miscellaneous | 5,820 | 43,588 | 0 | 49,408 |
| | <u>188,393</u> | <u>1,022,868</u> | <u>12,775</u> | <u>1,224,036</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 167,078 | 115,243 | 0 | 282,321 |
| Public Safety | 2,267 | 575,604 | 0 | 577,871 |
| Public Works | 54,843 | 137,337 | 12,775 | 204,955 |
| Health | 0 | 63,133 | 0 | 63,133 |
| Debt Service: | | | | |
| Redemption of Principal | 0 | 34,237 | 0 | 34,237 |
| Interest and Other Fiscal Charges | 0 | 6,171 | 0 | 6,171 |
| | <u>224,188</u> | <u>931,725</u> | <u>12,775</u> | <u>1,168,688</u> |
| Total Receipts Over/(Under) Disbursements | <u>(35,795)</u> | <u>91,143</u> | <u>0</u> | <u>55,348</u> |
| Other Financing Receipts: | | | | |
| Sale of Fixed Assets | 0 | 7,814 | 0 | 7,814 |
| Other Financing Sources | 12,751 | 0 | 0 | 12,751 |
| | <u>12,751</u> | <u>7,814</u> | <u>0</u> | <u>20,565</u> |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | (23,044) | 98,957 | 0 | 75,913 |
| Fund Cash Balances, January 1 | <u>151,532</u> | <u>708,561</u> | <u>0</u> | <u>860,093</u> |
| Fund Cash Balances, December 31 | <u>\$128,488</u> | <u>\$807,518</u> | <u>\$0</u> | <u>\$936,006</u> |
| Reserve for Encumbrances, December 31 | <u>\$0</u> | <u>\$6,091</u> | <u>\$0</u> | <u>\$6,091</u> |

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

UNION TOWNSHIP
WARREN COUNTY

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

| | <u>Governmental Fund Types</u> | | <u>Totals (Memorandum Only)</u> |
|--|--------------------------------|----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | |
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$98,075 | \$572,638 | \$670,713 |
| Charges for Services | | 277,673 | 277,673 |
| Licenses, Permits, and Fees | 1,158 | 30,748 | 31,906 |
| Intergovernmental | 82,109 | 238,582 | 320,691 |
| Special Assessments | | 19,588 | 19,588 |
| Earnings on Investments | 3,548 | 550 | 4,098 |
| Miscellaneous | 30,183 | 25,670 | 55,853 |
| Total Cash Receipts | <u>215,073</u> | <u>1,165,449</u> | <u>1,380,522</u> |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 168,535 | 101,076 | 269,611 |
| Public Safety | | 649,498 | 649,498 |
| Public Works | 72,148 | 150,046 | 222,194 |
| Health | | 31,770 | 31,770 |
| Capital Outlay | 3,800 | 8,169 | 11,969 |
| Debt Service: | | | |
| Redemption of Principal | | 157,302 | 157,302 |
| Interest and Other Fiscal Charges | | 9,609 | 9,609 |
| Total Cash Disbursements | <u>244,483</u> | <u>1,107,470</u> | <u>1,351,953</u> |
| Total Receipts Over/(Under) Disbursements | <u>(29,410)</u> | <u>57,979</u> | <u>28,569</u> |
| Other Financing Receipts: | | | |
| Sale of Fixed Assets | | 11,022 | 11,022 |
| Total Other Financing Receipts | <u>0</u> | <u>11,022</u> | <u>11,022</u> |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Receipts | <u>(29,410)</u> | <u>69,001</u> | <u>39,591</u> |
| Fund Cash Balances, January 1 | 180,942 | 639,560 | 820,502 |
| Fund Cash Balances, December 31 | <u>\$151,532</u> | <u>\$708,561</u> | <u>\$860,093</u> |
| Reserve for Encumbrances, December 31 | <u>\$3,446</u> | <u>\$10,853</u> | <u>\$14,299</u> |

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

UNION TOWNSHIP
WARREN COUNTY

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

| | <u>Governmental Fund Types</u> | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|--------------------------------|
| | <u>General</u> | <u>Special Revenue</u> | |
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$117,395 | \$583,017 | \$700,412 |
| Charges for Services | | 96,551 | 96,551 |
| Licenses, Permits, and Fees | 2,195 | 41,647 | 43,842 |
| Intergovernmental | 85,679 | 190,472 | 276,151 |
| Special Assessments | | 19,659 | 19,659 |
| Earnings on Investments | 2,803 | 545 | 3,348 |
| Miscellaneous | 108,021 | 51,748 | 159,769 |
| Total Cash Receipts | <u>316,093</u> | <u>983,639</u> | <u>1,299,732</u> |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 169,744 | 93,878 | 263,622 |
| Public Safety | 5,000 | 666,011 | 671,011 |
| Public Works | 65,805 | 75,548 | 141,353 |
| Health | | 17,588 | 17,588 |
| Capital Outlay | | 6,992 | 6,992 |
| Debt Service: | | | |
| Redemption of Principal | | 51,674 | 51,674 |
| Interest and Other Fiscal Charges | | 14,256 | 14,256 |
| Total Cash Disbursements | <u>240,549</u> | <u>925,947</u> | <u>1,166,496</u> |
| Total Receipts Over/(Under) Disbursements | <u>75,544</u> | <u>57,692</u> | <u>133,236</u> |
| Other Financing Receipts / (Disbursements): | | | |
| Sale of Fixed Assets | | 7,170 | 7,170 |
| Advances-In | | 6,500 | 6,500 |
| Advances-Out | (6,500) | | (6,500) |
| Total Other Financing Receipts / (Disbursements) | <u>(6,500)</u> | <u>13,670</u> | <u>7,170</u> |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | 69,044 | 71,362 | 140,406 |
| Fund Cash Balances, January 1 | 111,897 | 568,197 | 680,094 |
| Fund Cash Balances, December 31 | <u>\$180,941</u> | <u>\$639,559</u> | <u>\$820,500</u> |
| Reserve for Encumbrances, December 31 | <u>\$5,211</u> | <u>\$12,985</u> | <u>\$18,196</u> |

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

Wayne Township

WAYNE TOWNSHIP
WARREN COUNTY

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

| | <u>General</u> | <u>Special Revenue</u> | <u>Totals (Memorandum Only)</u> |
|--|---------------------------|----------------------------|---|
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$124,093 | \$779,946 | \$904,039 |
| Charges for Services | | 209,758 | 209,758 |
| Licenses, Permits, and Fees | 39,728 | | 39,728 |
| Intergovernmental | 98,338 | 216,710 | 315,048 |
| Special Assessments | | 8,888 | 8,888 |
| Earnings on Investments | 38,613 | 690 | 39,303 |
| Miscellaneous | <u>6,578</u> | <u>18,826</u> | <u>25,404</u> |
| Total Cash Receipts | <u>307,350</u> | <u>1,234,818</u> | <u>1,542,168</u> |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 253,353 | 4,673 | 258,026 |
| Public Safety | | 345,707 | 345,707 |
| Public Works | 1,054 | 337,095 | 338,149 |
| Health | 4,227 | | 4,227 |
| Conservation - Recreation | 2,245 | | 2,245 |
| Capital Outlay | <u>1,087</u> | <u>28,529</u> | <u>29,616</u> |
| Total Cash Disbursements | <u>261,966</u> | <u>716,004</u> | <u>977,970</u> |
| Total Receipts Over/(Under) Disbursements | <u>45,384</u> | <u>518,814</u> | <u>564,198</u> |
| Other Financing Receipts / (Disbursements): | | | |
| Sale of Fixed Assets | | <u>14,029</u> | <u>14,029</u> |
| Total Other Financing Receipts / (Disbursements) | <u>0</u> | <u>14,029</u> | <u>14,029</u> |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | 45,384 | 532,843 | 578,227 |
| Fund Cash Balances, January 1 | <u>1,750,573</u> | <u>2,315,868</u> | <u>4,066,441</u> |
| Fund Cash Balances, December 31 | <u>\$1,795,957</u> | <u>\$2,848,711</u> | <u>\$4,644,668</u> |
| Reserve for Encumbrances, December 31 | <u>\$246</u> | <u>\$4,396</u> | <u>\$4,642</u> |

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

**WAYNE TOWNSHIP
WARREN COUNTY**

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

| | Private Purpose Trust |
|---|----------------------------------|
| Operating Cash Receipts: | |
| Miscellaneous | \$0 |
| Total Operating Cash Receipts | 0 |
| Operating Cash Disbursements: | |
| Other | 3,000 |
| Total Operating Cash Disbursements | 3,000 |
| Operating Income/(Loss) | (3,000) |
| Non-Operating Cash Receipts: | |
| Earnings on Investments | 235 |
| Total Non-Operating Cash Receipts | 235 |
| Net Receipts Over/(Under) Disbursements | (2,765) |
| Fund Cash Balances, January 1 | 24,518 |
| Fund Cash Balances, December 31 | \$21,753 |

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

**WAYNE TOWNSHIP
WARREN COUNTY**

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

| | General | Special Revenue | Totals (Memorandum Only) |
|--|--------------------|----------------------------|---|
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$134,326 | \$824,851 | \$959,177 |
| Charges for Services | | 219,968 | 219,968 |
| Licenses, Permits, and Fees | 7,401 | | 7,401 |
| Intergovernmental | 90,858 | 254,195 | 345,053 |
| Special Assessments | | 8,007 | 8,007 |
| Earnings on Investments | 33,789 | 765 | 34,554 |
| Miscellaneous | 6,349 | 20,790 | 27,139 |
| Total Cash Receipts | 272,723 | 1,328,576 | 1,601,299 |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 301,784 | 6,938 | 308,722 |
| Public Safety | | 364,251 | 364,251 |
| Public Works | | 362,533 | 362,533 |
| Health | 4,137 | | 4,137 |
| Conservation - Recreation | 4,392 | | 4,392 |
| Capital Outlay | 5,611 | 588,073 | 593,684 |
| Total Cash Disbursements | 315,924 | 1,321,795 | 1,637,719 |
| Total Receipts Over/(Under) Disbursements | (43,201) | 6,781 | (36,420) |
| Other Financing Receipts / (Disbursements): | | | |
| Sale of Fixed Assets | | 4,566 | 4,566 |
| Transfers-In | 1,577 | 17,895 | 19,472 |
| Transfers-Out | | (19,472) | (19,472) |
| Total Other Financing Receipts / (Disbursements) | 1,577 | 2,989 | 4,566 |
| Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements | (41,624) | 9,770 | (31,854) |
| Fund Cash Balances, January 1 | 1,793,208 | 2,305,087 | 4,098,295 |
| Fund Cash Balances, December 31 | \$1,751,584 | \$2,314,857 | \$4,066,441 |
| Reserve for Encumbrances, December 31 | \$0 | \$9,874 | \$9,874 |

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

WAYNE TOWNSHIP
WARREN COUNTY

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

| | Private Purpose Trust |
|---|--------------------------|
| Operating Cash Receipts: | |
| Miscellaneous | \$0 |
| Total Operating Cash Receipts | 0 |
| Operating Cash Disbursements: | |
| Other | 2,000 |
| Total Operating Cash Disbursements | 2,000 |
| Operating Income/(Loss) | (2,000) |
| Non-Operating Cash Receipts: | |
| Earnings on Investments | 217 |
| Total Non-Operating Cash Receipts | 217 |
| Net Receipts Over/(Under) Disbursements | (1,783) |
| Fund Cash Balances, January 1 | 26,301 |
| Fund Cash Balances, December 31 | \$24,518 |

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

WAYNE TOWNSHIP
WARREN COUNTY

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

| | <u>General</u> | <u>Special Revenue</u> | <u>Totals (Memorandum Only)</u> |
|--|---------------------------|----------------------------|---|
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$128,667 | \$633,429 | \$762,096 |
| Charges for Services | | 196,261 | 196,261 |
| Licenses, Permits, and Fees | 21,310 | | 21,310 |
| Intergovernmental | 452,098 | 274,657 | 726,756 |
| Special Assessments | | 15,458 | 15,458 |
| Earnings on Investments | 90,885 | 2,724 | 93,609 |
| Miscellaneous | 6,150 | 80,242 | 86,392 |
| | <u>699,110</u> | <u>1,202,771</u> | <u>1,901,881</u> |
| Total Cash Receipts | | | |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 242,188 | 3,008 | 245,195 |
| Public Safety | | 355,550 | 355,550 |
| Public Works | | 312,620 | 312,620 |
| Health | 3,724 | 517 | 4,241 |
| Conservation - Recreation | 1,351 | | 1,351 |
| Capital Outlay | 282 | 330,506 | 330,788 |
| | <u>247,545</u> | <u>1,002,201</u> | <u>1,249,747</u> |
| Total Cash Disbursements | | | |
| Total Receipts Over Disbursements | <u>451,565</u> | <u>200,569</u> | <u>652,134</u> |
| Fund Cash Balances, January 1 | <u>1,341,643</u> | <u>2,104,517</u> | <u>3,446,160</u> |
| Fund Cash Balances, December 31 | <u>\$1,793,208</u> | <u>\$2,305,087</u> | <u>\$4,098,294</u> |
| Reserve for Encumbrances, December 31 | <u>\$915</u> | <u>\$12,746</u> | <u>\$13,661</u> |

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

WAYNE TOWNSHIP
WARREN COUNTY

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

| | Private Purpose Trust |
|---|--------------------------|
| Operating Cash Receipts: | |
| Miscellaneous | \$0 |
| Total Operating Cash Receipts | 0 |
| Non-Operating Cash Receipts: | |
| Earnings on Investments | 664 |
| Total Non-Operating Cash Receipts | 664 |
| Net Receipts Over/(Under) Disbursements | 664 |
| Fund Cash Balances, January 1 | 25,637 |
| Fund Cash Balances, December 31 | \$26,301 |
| Reserve for Encumbrances, December 31 | \$0 |

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

Anticipated Project Costs

The following are the anticipated project costs for a feasibility study for the Warren County Career Center Fire Training Facility and Burn Building.

Needs Developed. Study of the market to determine need for the center. Review current state of the area and assess need. Benchmark peers in other areas. \$7,500

Operations Plan. Based on determined need, develop proposed plan of operations. Courses that will be added, FTE's, etc. \$10,000

Facilities Assessment. Assess current facility for space availability. Identify new space and facilities required. \$15,000

Financial Modeling. Develop capital and operating budgets for modeling scenarios. \$15,000

Site Requirements. Review site for expansion of space and perform due diligence on zoning requirements. Ensure infrastructure to support additions is available. \$20,000

Cost-Benefit Analysis. Using financial models provide cost-benefit analysis including economic impact to the surrounding area from increase in programs. \$5,000

Funding Strategy. Develop a funding strategy for capital and ongoing operations. \$7,500

Total Proposed Cost: \$80,000

Team Members Required

Project Manager
Warren County Staff
Architect
Civil Engineer
Land Use Attorney
Contractor
Specialty Consultants as Needed

Matching Funds

It is the intent of the Warren County Career Center to provide ten (10) percent matching funds to pay for the cost of the feasibility study. This amount would be equal to \$8000.00. These monies will be taken from the school district general fund.

Anticipated Savings

At the current level of course delivery, it is anticipated that these facilities would create an anticipated savings of at least \$5000.00 per year for the next several years. This rental money savings would be able to be utilized for on-going maintenance and improvement of the facilities. In addition, a cost savings would be realized by all collaborative partners in the form of manpower, equipment and facility rental costs that they now pay to rent an out-of-county facility. We estimate that this cost savings would be in the area of \$100,000.00 per year for all of the collaborative partners combined. It is anticipated that with an increase of course delivery due to the functionality of the facility, that the anticipated costs savings would increase annually.

Local Government Innovation Fund Application

Grant application for Feasibility Study

Warren County Career Center Fire Academy

Training and Live Burn Facility

Tab Five – Supporting Documentation

The following pages contain supporting documentation for the request for funding for the feasibility study.



Turtlecreek Township Fire Department
670 N. State Route 123
Lebanon, Ohio 45036-9512
Phone: (513) 932-4902 Fax: (513) 932-3654

February 22, 2012

Warren County Career Center
3525 North State Route 48
Lebanon, Ohio 45036

RE: Fire Training Tower

To Whom It May Concern,

Turtlecreek Township Fire Department would like to take this opportunity to express our thoughts surrounding the possible construction of a Fire Training Tower/Burn Building at the Warren County Career Center.

We feel that this type of facility would be extremely beneficial to not only the students of the Career Center, but to all of the surrounding fire departments and their members. A training tower and burn building will offer a high level of training and will allow for more realistic evolutions. Students will be given more opportunities to train at a more intense level, which will leave them more prepared for real life situations.

A facility of this type would continue to enhance the relationship and partnership between the Warren County Chiefs and the Warren County Career Center as this facility would be utilized to the fullest based on each department's needs, as well as the needs of the county as a whole. It would also offer the opportunity for multi-departmental trainings to occur, and improve the working relationship between county departments. The departments of Warren County would be excited and grateful to have this resource.

Sincerely,


Steve Flint
Fire Chief


Mike Jameson
Assistant Fire Chief


James Vandegrift
Township Trustee



FRANKLIN TOWNSHIP TRUSTEES
WARREN COUNTY

BETH CALLAHAN
President

GREGORY SAMPLE
Vice President

RONALD RUPPERT
Trustee

SCOT FROMEYER
Fiscal Officer

February 27, 2012

Re: Local Government Innovation Fund Grant

To Whom It May Concern:

The Warren County Career Center has and continues to play a major role in preparing our volunteer fire department's response in emergency situations. Keeping current with new equipment and training is essential to firefighters in Warren County and surrounding counties to meet increased demands. In addition, to providing a higher level of service the training will keep firefighters safer. Our goal is to exceed what is expected of us and advanced training is necessary to achieve that.

The Franklin Township Trustees strongly supports The Warren County Career Center in their efforts to secure grant funds. Funding for feasibility & other environmental impact studies for a fire training tower and a burn building, including a fire pit will enhance the training offered to hundreds of firefighters.

In making application for a Local Government Innovation Fund Grant the Career Center acknowledges the need and works to improve their training to protect citizens and firefighters alike.

Respectfully,

The Franklin Township Trustees

Helen Y Campbell
Franklin Township Administrator

March 1, 2012

To Whom It May Concern,

I am writing on behalf of the Warren County Career Center (WCCC), in Lebanon, Ohio to support their quest for constructing a firefighter training facility on their school grounds. I have been a fire and EMS instructor for the WCCC since 1991 and can personally attest to the need for a proper building in which to train our future and current public safety responders.

While I have spent the majority of my teaching years in the adult education program, I have also worked with a secondary program for Fire and EMS. I am very proud of the young men and women we have placed in the workforce through that program and I currently employ some of them at both my career department and my volunteer department. While the secondary students receive two high school years of training, the adults obtain their training through classes as they become available. A full time program for adults is greatly needed and I believe a well designed facility is the key component to making that program become a reality.

Currently, our students train in a make-shift facility inside our school building. We are limited to the types of training we can do and are forced to travel, sometimes over thirty minutes, to a proper location and we are at the mercy of their schedule. Travelling causes a strain on everyone's schedule and does not always permit us as instructors to get the most out of a training event.

As the Chief of a volunteer fire department with limited funds, I must carefully choose where I send my new employees for their firefighting training. The WCCC is our county's local facility and I want to support their program as often as possible. Most of my volunteers are the typical "9 to 5" type workers during the day and when they attend classes in the evening, it is more time spent away from their families. It is imperative that I find classes that fit well into their schedule and have facilities that encompass all of their training needs.

So as an instructor, career Fire Captain and volunteer Fire Chief, I ask you to please consider the Warren County Career Center's request for funding to support their study as I am certain they will receive positive results in showing a true need for a proper training facility.

Yours in Life Safety,

Chief Krista R. Wyatt

Chief Krista R. Wyatt
Carlisle Fire Rescue
Carlisle, Ohio



**Deerfield Township
FIRE RESCUE DEPARTMENT**

FIRE HEADQUARTERS
3380 Townsley Drive
Loveland, Ohio 45140
Tel: 513-459-0875
Fax: 513-573-0840
www.deerfieldtwp.com

FIRE CHIEF
Chris Eisele

BATTALION CHIEFS
Douglas Koch
Douglas Wehmeyer
Mark Miller

February 27, 2012

Mr. Kim E. Fladung
Coordinator of Public Safety Services
3525 North State Route 48
Lebanon, Ohio 45036

Ref: Local Government Innovation Fund Grant

Mr. Fladung,

Deerfield Township is excited to learn that the Warren County Career Center is applying for a grant with the ultimate goal of enhancing firefighter training within Warren County. As you are aware there is not a facility located in close enough proximity to Deerfield Township or Warren County that facilitates live fire training. As we continue to improve fire prevention measures and enhance fire and building codes we find that the number of residential and commercial fires are decreasing. While this is exactly what we want, we find that this statistic requires even more training for our firefighters. This training is next to impossible without an established live fire training facility. I can assure you that our department will utilize this facility at least twice a year to training our staff of 100 firefighters.

There is also a need for a technical rescue training facility within Warren County. Several departments, including Deerfield have both trained personnel and equipment to mitigate technical rescue incidents but we all lack the facilities to perform safe and efficient training to both maintain skills and cohesiveness.

Building a training facility on your campus will greatly enhance the ability for our firefighters and those throughout the county to maintain essential skills, thereby making our operations safer.

A resource, like what you are proposing, improves efficiency and eliminates the need for multiple agencies to construct smaller and less productive facilities in their respective communities potentially wasting taxpayer dollars.

Deerfield Township fully supports this endeavor; please let us know if there is anything we can do to assist you in bringing this project to fruition.

Respectfully,

Douglas W. Wehmeyer
Battalion Chief



February 24, 2012

Kim E. Fladung
Public Safety Services Coordinator
Warren County Career Center
3525 North State Route 48
Lebanon, Ohio 45036-1099

Mr. Kim Fladung,

The City of Mason Fire Department would like to extend its support to the Warren County Career Center's Department of Public Safety Services. The goal of constructing a Fire Training Facility and Class "A" Burn Building is a progressive step that will enhance the learning skills and capabilities of all that attend this facility. A new training facility will help us train students and firefighters the skills necessary to meet the increasing challenges facing today's fire service. Since Warren County currently does not have a formal fire training facility, your plans to create one will support all area fire departments in improving the safety and well-being of their personnel and communities.

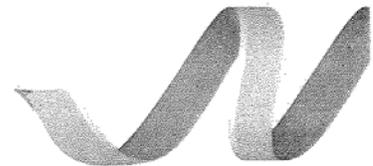
Sincerely,

John R. Moore
Fire Chief / Safety Director
City of Mason Fire Department
6000 Mason Montgomery Road
Mason, Ohio 45040

FIRE DEPARTMENT

6000 MASON-MONTGOMERY RD
T 513.229.8540 F 513.229.8545

MASON, OHIO 45040
WWW.IMAGINEMASON.ORG



Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Warren County

| Population | |
|--|---------|
| Total Population | 212,693 |
| Housing Status (in housing units unless noted) | |
| Total | 80,750 |
| Occupied | 76,424 |
| Owner-occupied | 60,143 |
| Population in owner-occupied (number of individuals) | 168,607 |
| Renter-occupied | 16,281 |
| Population in renter-occupied (number of individuals) | 38,101 |
| Households with individuals under 18 | 28,731 |
| Vacant | 4,326 |
| Vacant: for rent | 1,387 |
| Vacant: for sale | 1,082 |
| Vacant: for seasonal/recreational/occasional use | 397 |

| Population by Sex/Age | |
|-----------------------|---------|
| Male | 106,896 |
| Female | 105,797 |
| Under 18 | 58,475 |
| 18 & over | 154,218 |
| 20 - 24 | 9,732 |
| 25 - 34 | 25,050 |
| 35 - 49 | 51,966 |
| 50 - 64 | 40,004 |
| 65 & over | 22,936 |

| Population by Ethnicity | |
|-------------------------|---------|
| Hispanic or Latino | 4,784 |
| Non Hispanic or Latino | 207,909 |

| Population by Race | |
|--------------------------------------|---------|
| White | 192,431 |
| African American | 6,940 |
| Asian | 8,284 |
| American Indian and Alaska Native | 341 |
| Native Hawaiian and Pacific Islander | 99 |
| Other | 1,414 |
| Identified by two or more | 3,184 |

OH - Ohio

| Population | |
|--|------------|
| Total Population | 11,536,504 |
| Housing Status (in housing units unless noted) | |
| Total | 5,127,598 |
| Occupied | 4,603,435 |
| Owner-occupied | 3,111,054 |
| Population in owner-occupied (number of individuals) | 7,889,424 |
| Renter-occupied | 1,492,381 |
| Population in renter-occupied (number of individuals) | 3,340,814 |
| Households with individuals under 18 | 1,293,126 |
| Vacant | 524,073 |
| Vacant: for rent | 184,143 |
| Vacant: for sale | 78,089 |
| Vacant: for seasonal/recreational/occasional use | 58,591 |

| Population by Sex/Age | |
|-----------------------|-----------|
| Male | 5,632,156 |
| Female | 5,904,348 |
| Under 18 | 2,730,751 |
| 18 & over | 8,805,753 |
| 20 - 24 | 763,116 |
| 25 - 34 | 1,409,959 |
| 35 - 49 | 2,334,965 |
| 50 - 64 | 2,339,323 |
| 65 & over | 1,622,015 |

| Population by Ethnicity | |
|-------------------------|------------|
| Hispanic or Latino | 354,674 |
| Non Hispanic or Latino | 11,181,830 |

| Population by Race | |
|--------------------------------------|-----------|
| White | 9,539,437 |
| African American | 1,407,681 |
| Asian | 192,233 |
| American Indian and Alaska Native | 25,292 |
| Native Hawaiian and Pacific Islander | 4,066 |
| Other | 130,030 |
| Identified by two or more | 237,765 |

Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Clear Creek township

| Population | |
|--|--------|
| Total Population | 30,265 |
| Housing Status (in housing units unless noted) | |
| Total | 10,873 |
| Occupied | 10,404 |
| Owner-occupied | 9,309 |
| Population in owner-occupied (number of individuals) | 27,289 |
| Renter-occupied | 1,095 |
| Population in renter-occupied (number of individuals) | 2,866 |
| Households with individuals under 18 | 4,507 |
| Vacant | 469 |
| Vacant: for rent | 99 |
| Vacant: for sale | 155 |
| Vacant: for seasonal/recreational/occasional use | 57 |

| Population by Sex/Age | |
|-----------------------|--------|
| Male | 14,987 |
| Female | 15,278 |
| Under 18 | 9,248 |
| 18 & over | 21,017 |
| 20 - 24 | 949 |
| 25 - 34 | 2,692 |
| 35 - 49 | 7,898 |
| 50 - 64 | 5,943 |
| 65 & over | 2,951 |

| Population by Ethnicity | |
|-------------------------|--------|
| Hispanic or Latino | 495 |
| Non Hispanic or Latino | 29,770 |

| Population by Race | |
|--------------------------------------|--------|
| White | 28,344 |
| African American | 489 |
| Asian | 828 |
| American Indian and Alaska Native | 39 |
| Native Hawaiian and Pacific Islander | 6 |
| Other | 111 |
| Identified by two or more | 448 |

OH - Ohio

| Population | |
|--|------------|
| Total Population | 11,536,504 |
| Housing Status (in housing units unless noted) | |
| Total | 5,127,508 |
| Occupied | 4,603,435 |
| Owner-occupied | 3,111,054 |
| Population in owner-occupied (number of individuals) | 7,889,424 |
| Renter-occupied | 1,492,381 |
| Population in renter-occupied (number of individuals) | 3,340,814 |
| Households with individuals under 18 | 1,293,126 |
| Vacant | 524,073 |
| Vacant: for rent | 184,143 |
| Vacant: for sale | 78,089 |
| Vacant: for seasonal/recreational/occasional use | 58,591 |

| Population by Sex/Age | |
|-----------------------|-----------|
| Male | 5,632,156 |
| Female | 5,904,348 |
| Under 18 | 2,730,751 |
| 18 & over | 8,805,753 |
| 20 - 24 | 763,116 |
| 25 - 34 | 1,409,959 |
| 35 - 49 | 2,334,965 |
| 50 - 64 | 2,339,323 |
| 65 & over | 1,622,015 |

| Population by Ethnicity | |
|-------------------------|------------|
| Hispanic or Latino | 354,674 |
| Non Hispanic or Latino | 11,181,830 |

| Population by Race | |
|--------------------------------------|-----------|
| White | 9,539,437 |
| African American | 1,407,681 |
| Asian | 192,233 |
| American Indian and Alaska Native | 25,292 |
| Native Hawaiian and Pacific Islander | 4,066 |
| Other | 130,030 |
| Identified by two or more | 237,765 |

Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Deerfield township

| Population | |
|--|--------|
| Total Population | 36,059 |
| Housing Status (in housing units unless noted) | |
| Total | 14,084 |
| Occupied | 13,419 |
| Owner-occupied | 9,663 |
| Population in owner-occupied (number of individuals) | 28,000 |
| Renter-occupied | 3,756 |
| Population in renter-occupied (number of individuals) | 8,053 |
| Households with individuals under 18 | 5,398 |
| Vacant | 665 |
| Vacant: for rent | 271 |
| Vacant: for sale | 160 |
| Vacant: for seasonal/recreational/occasional use | 87 |

| Population by Sex/Age | |
|-----------------------|--------|
| Male | 17,772 |
| Female | 18,287 |
| Under 18 | 10,549 |
| 18 & over | 25,510 |
| 20 - 24 | 1,657 |
| 25 - 34 | 4,628 |
| 35 - 49 | 9,356 |
| 50 - 64 | 6,221 |
| 65 & over | 2,908 |

| Population by Ethnicity | |
|-------------------------|--------|
| Hispanic or Latino | 1,138 |
| Non Hispanic or Latino | 34,921 |

| Population by Race | |
|--------------------------------------|--------|
| White | 29,785 |
| African American | 1,281 |
| Asian | 3,906 |
| American Indian and Alaska Native | 42 |
| Native Hawaiian and Pacific Islander | 31 |
| Other | 348 |
| Identified by two or more | 666 |

OH - Clear Creek township

| Population | |
|--|--------|
| Total Population | 30,265 |
| Housing Status (in housing units unless noted) | |
| Total | 10,873 |
| Occupied | 10,404 |
| Owner-occupied | 9,309 |
| Population in owner-occupied (number of individuals) | 27,289 |
| Renter-occupied | 1,095 |
| Population in renter-occupied (number of individuals) | 2,866 |
| Households with individuals under 18 | 4,507 |
| Vacant | 469 |
| Vacant: for rent | 99 |
| Vacant: for sale | 155 |
| Vacant: for seasonal/recreational/occasional use | 57 |

| Population by Sex/Age | |
|-----------------------|--------|
| Male | 14,987 |
| Female | 15,278 |
| Under 18 | 9,248 |
| 18 & over | 21,017 |
| 20 - 24 | 949 |
| 25 - 34 | 2,692 |
| 35 - 49 | 7,898 |
| 50 - 64 | 5,943 |
| 65 & over | 2,951 |

| Population by Ethnicity | |
|-------------------------|--------|
| Hispanic or Latino | 495 |
| Non Hispanic or Latino | 29,770 |

| Population by Race | |
|--------------------------------------|--------|
| White | 28,344 |
| African American | 489 |
| Asian | 828 |
| American Indian and Alaska Native | 39 |
| Native Hawaiian and Pacific Islander | 6 |
| Other | 111 |
| Identified by two or more | 448 |

Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Franklin township

| Population | |
|--|--------|
| Total Population | 30,312 |
| Housing Status (in housing units unless noted) | |
| Total | 12,684 |
| Occupied | 11,752 |
| Owner-occupied | 8,306 |
| Population in owner-occupied (number of individuals) | 21,929 |
| Renter-occupied | 3,446 |
| Population in renter-occupied (number of individuals) | 8,164 |
| Households with individuals under 18 | 3,568 |
| Vacant | 932 |
| Vacant: for rent | 378 |
| Vacant: for sale | 179 |
| Vacant: for seasonal/recreational/occasional use | 40 |

| Population by Sex/Age | |
|-----------------------|--------|
| Male | 14,798 |
| Female | 15,514 |
| Under 18 | 7,422 |
| 18 & over | 22,890 |
| 20 - 24 | 1,675 |
| 25 - 34 | 3,718 |
| 35 - 49 | 6,339 |
| 50 - 64 | 6,156 |
| 65 & over | 4,302 |

| Population by Ethnicity | |
|-------------------------|--------|
| Hispanic or Latino | 419 |
| Non Hispanic or Latino | 29,893 |

| Population by Race | |
|--------------------------------------|--------|
| White | 29,085 |
| African American | 493 |
| Asian | 159 |
| American Indian and Alaska Native | 56 |
| Native Hawaiian and Pacific Islander | 0 |
| Other | 112 |
| Identified by two or more | 407 |

OH - Hamilton township

| Population | |
|--|--------|
| Total Population | 23,556 |
| Housing Status (in housing units unless noted) | |
| Total | 8,916 |
| Occupied | 8,308 |
| Owner-occupied | 7,750 |
| Population in owner-occupied (number of individuals) | 21,502 |
| Renter-occupied | 758 |
| Population in renter-occupied (number of individuals) | 2,046 |
| Households with individuals under 18 | 3,394 |
| Vacant | 408 |
| Vacant: for rent | 38 |
| Vacant: for sale | 160 |
| Vacant: for seasonal/recreational/occasional use | 45 |

| Population by Sex/Age | |
|-----------------------|--------|
| Male | 11,686 |
| Female | 11,870 |
| Under 18 | 6,914 |
| 18 & over | 16,642 |
| 20 - 24 | 744 |
| 25 - 34 | 3,547 |
| 35 - 49 | 5,556 |
| 50 - 64 | 4,186 |
| 65 & over | 2,247 |

| Population by Ethnicity | |
|-------------------------|--------|
| Hispanic or Latino | 458 |
| Non Hispanic or Latino | 23,098 |

| Population by Race | |
|--------------------------------------|--------|
| White | 22,320 |
| African American | 455 |
| Asian | 305 |
| American Indian and Alaska Native | 30 |
| Native Hawaiian and Pacific Islander | 7 |
| Other | 106 |
| Identified by two or more | 333 |

Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Hamilton township

| Population | |
|--|--------|
| Total Population | 23,556 |
| Housing Status (in housing units unless noted) | |
| Total | 8,916 |
| Occupied | 8,508 |
| Owner-occupied | 7,750 |
| Population in owner-occupied (number of individuals) | 21,502 |
| Renter-occupied | 758 |
| Population in renter-occupied (number of individuals) | 2,046 |
| Households with individuals under 18 | 3,394 |
| Vacant | 408 |
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| Vacant: for sale | 160 |
| Vacant: for seasonal/recreational/occasional use | 45 |

| Population by Sex/Age | |
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| Male | 11,686 |
| Female | 11,870 |
| Under 18 | 6,914 |
| 18 & over | 16,642 |
| 20 - 24 | 744 |
| 25 - 34 | 3,547 |
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| 65 & over | 2,247 |

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| Non Hispanic or Latino | 23,098 |

| Population by Race | |
|--------------------------------------|--------|
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| African American | 455 |
| Asian | 305 |
| American Indian and Alaska Native | 30 |
| Native Hawaiian and Pacific Islander | 7 |
| Other | 106 |
| Identified by two or more | 333 |

OH - Deerfield township

| Population | |
|--|--------|
| Total Population | 36,059 |
| Housing Status (in housing units unless noted) | |
| Total | 14,084 |
| Occupied | 13,419 |
| Owner-occupied | 9,663 |
| Population in owner-occupied (number of individuals) | 28,000 |
| Renter-occupied | 3,756 |
| Population in renter-occupied (number of individuals) | 8,053 |
| Households with individuals under 18 | 5,398 |
| Vacant | 665 |
| Vacant: for rent | 271 |
| Vacant: for sale | 160 |
| Vacant: for seasonal/recreational/occasional use | 87 |

| Population by Sex/Age | |
|-----------------------|--------|
| Male | 17,772 |
| Female | 18,287 |
| Under 18 | 10,549 |
| 18 & over | 25,510 |
| 20 - 24 | 1,657 |
| 25 - 34 | 4,628 |
| 35 - 49 | 9,356 |
| 50 - 64 | 6,221 |
| 65 & over | 2,908 |

| Population by Ethnicity | |
|-------------------------|--------|
| Hispanic or Latino | 1,138 |
| Non Hispanic or Latino | 34,921 |

| Population by Race | |
|--------------------------------------|--------|
| White | 29,785 |
| African American | 1,281 |
| Asian | 3,906 |
| American Indian and Alaska Native | 42 |
| Native Hawaiian and Pacific Islander | 31 |
| Other | 348 |
| Identified by two or more | 666 |

Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Harlan township

| Population | |
|--|-------|
| Total Population | 4,698 |
| Housing Status (in housing units unless noted) | |
| Total | 1,797 |
| Occupied | 1,705 |
| Owner-occupied | 1,551 |
| Population in owner-occupied (number of individuals) | 4,251 |
| Renter-occupied | 154 |
| Population in renter-occupied (number of individuals) | 447 |
| Households with individuals under 18 | 525 |
| Vacant | 92 |
| Vacant: for rent | 9 |
| Vacant: for sale | 18 |
| Vacant: for seasonal/recreational/occasional use | 7 |

| Population by Sex/Age | |
|-----------------------|-------|
| Male | 2,384 |
| Female | 2,314 |
| Under 18 | 1,155 |
| 18 & over | 3,543 |
| 20 - 24 | 191 |
| 25 - 34 | 479 |
| 35 - 49 | 1,068 |
| 50 - 64 | 1,132 |
| 65 & over | 551 |

| Population by Ethnicity | |
|-------------------------|-------|
| Hispanic or Latino | 67 |
| Non Hispanic or Latino | 4,631 |

| Population by Race | |
|--------------------------------------|-------|
| White | 4,604 |
| African American | 15 |
| Asian | 15 |
| American Indian and Alaska Native | 2 |
| Native Hawaiian and Pacific Islander | 6 |
| Other | 14 |
| Identified by two or more | 42 |

OH - Franklin township

| Population | |
|--|--------|
| Total Population | 30,312 |
| Housing Status (in housing units unless noted) | |
| Total | 12,684 |
| Occupied | 11,752 |
| Owner-occupied | 8,306 |
| Population in owner-occupied (number of individuals) | 21,929 |
| Renter-occupied | 3,446 |
| Population in renter-occupied (number of individuals) | 8,164 |
| Households with individuals under 18 | 3,568 |
| Vacant | 932 |
| Vacant: for rent | 378 |
| Vacant: for sale | 179 |
| Vacant: for seasonal/recreational/occasional use | 40 |

| Population by Sex/Age | |
|-----------------------|--------|
| Male | 14,798 |
| Female | 15,514 |
| Under 18 | 7,422 |
| 18 & over | 22,890 |
| 20 - 24 | 1,675 |
| 25 - 34 | 3,718 |
| 35 - 49 | 6,339 |
| 50 - 64 | 6,156 |
| 65 & over | 4,302 |

| Population by Ethnicity | |
|-------------------------|--------|
| Hispanic or Latino | 419 |
| Non Hispanic or Latino | 29,893 |

| Population by Race | |
|--------------------------------------|--------|
| White | 29,085 |
| African American | 493 |
| Asian | 159 |
| American Indian and Alaska Native | 56 |
| Native Hawaiian and Pacific Islander | 0 |
| Other | 112 |
| Identified by two or more | 407 |

<http://2010.census.gov/2010census/popmap/ipmtext.php?fl=39>

2/29/2012

Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Lebanon city

| Population | |
|--|--------|
| Total Population | 20,033 |
| Housing Status (in housing units unless noted) | |
| Total | 7,920 |
| Occupied | 7,436 |
| Owner-occupied | 4,596 |
| Population in owner-occupied (number of individuals) | 12,664 |
| Renter-occupied | 2,840 |
| Population in renter-occupied (number of individuals) | 6,846 |
| Households with individuals under 18 | 2,845 |
| Vacant | 484 |
| Vacant: for rent | 214 |
| Vacant: for sale | 107 |
| Vacant: for seasonal/recreational/occasional use | 25 |

| Population by Sex/Age | |
|-----------------------|--------|
| Male | 9,821 |
| Female | 10,212 |
| Under 18 | 5,858 |
| 18 & over | 14,175 |
| 20 - 24 | 1,011 |
| 25 - 34 | 2,783 |
| 35 - 49 | 4,624 |
| 50 - 64 | 3,277 |
| 65 & over | 2,028 |

| Population by Ethnicity | |
|-------------------------|--------|
| Hispanic or Latino | 711 |
| Non Hispanic or Latino | 19,322 |

| Population by Race | |
|--------------------------------------|--------|
| White | 18,569 |
| African American | 525 |
| Asian | 166 |
| American Indian and Alaska Native | 43 |
| Native Hawaiian and Pacific Islander | 4 |
| Other | 330 |
| Identified by two or more | 396 |

OH - Harlan township

| Population | |
|--|-------|
| Total Population | 4,698 |
| Housing Status (in housing units unless noted) | |
| Total | 1,797 |
| Occupied | 1,705 |
| Owner-occupied | 1,551 |
| Population in owner-occupied (number of individuals) | 4,251 |
| Renter-occupied | 154 |
| Population in renter-occupied (number of individuals) | 447 |
| Households with individuals under 18 | 525 |
| Vacant | 92 |
| Vacant: for rent | 9 |
| Vacant: for sale | 18 |
| Vacant: for seasonal/recreational/occasional use | 7 |

| Population by Sex/Age | |
|-----------------------|-------|
| Male | 2,384 |
| Female | 2,314 |
| Under 18 | 1,155 |
| 18 & over | 3,543 |
| 20 - 24 | 191 |
| 25 - 34 | 479 |
| 35 - 49 | 1,068 |
| 50 - 64 | 1,132 |
| 65 & over | 551 |

| Population by Ethnicity | |
|-------------------------|-------|
| Hispanic or Latino | 67 |
| Non Hispanic or Latino | 4,631 |

| Population by Race | |
|--------------------------------------|-------|
| White | 4,604 |
| African American | 15 |
| Asian | 15 |
| American Indian and Alaska Native | 2 |
| Native Hawaiian and Pacific Islander | 6 |
| Other | 14 |
| Identified by two or more | 42 |

<http://2010.census.gov/2010census/popmap/ipmtext.php?fl=39>

2/29/2012

Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Massie township

| Population | |
|--|-------|
| Total Population | 1,141 |
| Housing Status (in housing units unless noted) | |
| Total | 477 |
| Occupied | 432 |
| Owner-occupied | 356 |
| Population in owner-occupied (number of individuals) | 946 |
| Renter-occupied | 76 |
| Population in renter-occupied (number of individuals) | 195 |
| Households with individuals under 18 | 122 |
| Vacant | 45 |
| Vacant: for rent | 7 |
| Vacant: for sale | 4 |
| Vacant: for seasonal/recreational/occasional use | 4 |

| Population by Sex/Age | |
|-----------------------|-----|
| Male | 602 |
| Female | 539 |
| Under 18 | 271 |
| 18 & over | 870 |
| 20 - 24 | 44 |
| 25 - 34 | 123 |
| 35 - 49 | 257 |
| 50 - 64 | 284 |
| 65 & over | 141 |

| Population by Ethnicity | |
|-------------------------|-------|
| Hispanic or Latino | 7 |
| Non Hispanic or Latino | 1,134 |

| Population by Race | |
|--------------------------------------|-------|
| White | 1,101 |
| African American | 13 |
| Asian | 3 |
| American Indian and Alaska Native | 0 |
| Native Hawaiian and Pacific Islander | 0 |
| Other | 1 |
| Identified by two or more | 23 |

OH - Mason city

| Population | |
|--|--------|
| Total Population | 30,712 |
| Housing Status (in housing units unless noted) | |
| Total | 11,471 |
| Occupied | 11,016 |
| Owner-occupied | 9,198 |
| Population in owner-occupied (number of individuals) | 26,523 |
| Renter-occupied | 1,818 |
| Population in renter-occupied (number of individuals) | 4,003 |
| Households with individuals under 18 | 4,726 |
| Vacant | 455 |
| Vacant: for rent | 143 |
| Vacant: for sale | 141 |
| Vacant: for seasonal/recreational/occasional use | 58 |

| Population by Sex/Age | |
|-----------------------|--------|
| Male | 14,889 |
| Female | 15,823 |
| Under 18 | 9,472 |
| 18 & over | 21,240 |
| 20 - 24 | 1,078 |
| 25 - 34 | 2,652 |
| 35 - 49 | 8,496 |
| 50 - 64 | 5,287 |
| 65 & over | 3,052 |

| Population by Ethnicity | |
|-------------------------|--------|
| Hispanic or Latino | 988 |
| Non Hispanic or Latino | 29,724 |

| Population by Race | |
|--------------------------------------|--------|
| White | 26,141 |
| African American | 1,013 |
| Asian | 2,757 |
| American Indian and Alaska Native | 50 |
| Native Hawaiian and Pacific Islander | 35 |
| Other | 242 |
| Identified by two or more | 474 |

<http://2010.census.gov/2010census/popmap/ipmtext.php?fl=39>

2/29/2012

Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Mason city

| Population | |
|--|--------|
| Total Population | 30,712 |
| Housing Status (in housing units unless noted) | |
| Total | 11,471 |
| Occupied | 11,016 |
| Owner-occupied | 9,198 |
| Population in owner-occupied (number of individuals) | 26,523 |
| Renter-occupied | 1,818 |
| Population in renter-occupied (number of individuals) | 4,003 |
| Households with individuals under 18 | 4,726 |
| Vacant | 455 |
| Vacant: for rent | 143 |
| Vacant: for sale | 141 |
| Vacant: for seasonal/recreational/occasional use | 58 |

| Population by Sex/Age | |
|-----------------------|--------|
| Male | 14,889 |
| Female | 15,823 |
| Under 18 | 9,472 |
| 18 & over | 21,240 |
| 20 - 24 | 1,078 |
| 25 - 34 | 2,652 |
| 35 - 49 | 8,496 |
| 50 - 64 | 5,287 |
| 65 & over | 3,052 |

| Population by Ethnicity | |
|-------------------------|--------|
| Hispanic or Latino | 988 |
| Non Hispanic or Latino | 29,724 |

| Population by Race | |
|--------------------------------------|--------|
| White | 26,141 |
| African American | 1,013 |
| Asian | 2,757 |
| American Indian and Alaska Native | 50 |
| Native Hawaiian and Pacific Islander | 35 |
| Other | 242 |
| Identified by two or more | 474 |

OH - Lebanon city

| Population | |
|--|--------|
| Total Population | 20,033 |
| Housing Status (in housing units unless noted) | |
| Total | 7,920 |
| Occupied | 7,436 |
| Owner-occupied | 4,396 |
| Population in owner-occupied (number of individuals) | 12,664 |
| Renter-occupied | 2,840 |
| Population in renter-occupied (number of individuals) | 6,846 |
| Households with individuals under 18 | 2,845 |
| Vacant | 484 |
| Vacant: for rent | 214 |
| Vacant: for sale | 107 |
| Vacant: for seasonal/recreational/occasional use | 25 |

| Population by Sex/Age | |
|-----------------------|--------|
| Male | 9,821 |
| Female | 10,212 |
| Under 18 | 5,858 |
| 18 & over | 14,175 |
| 20 - 24 | 1,011 |
| 25 - 34 | 2,783 |
| 35 - 49 | 4,624 |
| 50 - 64 | 3,277 |
| 65 & over | 2,028 |

| Population by Ethnicity | |
|-------------------------|--------|
| Hispanic or Latino | 711 |
| Non Hispanic or Latino | 19,322 |

| Population by Race | |
|--------------------------------------|--------|
| White | 18,569 |
| African American | 525 |
| Asian | 166 |
| American Indian and Alaska Native | 43 |
| Native Hawaiian and Pacific Islander | 4 |
| Other | 330 |
| Identified by two or more | 396 |

Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Salem township

| Population | |
|--|-------|
| Total Population | 4,389 |
| Housing Status (in housing units unless noted) | |
| Total | 1,814 |
| Occupied | 1,658 |
| Owner-occupied | 1,291 |
| Population in owner-occupied (number of individuals) | 3,430 |
| Renter-occupied | 367 |
| Population in renter-occupied (number of individuals) | 920 |
| Households with individuals under 18 | 494 |
| Vacant | 156 |
| Vacant: for rent | 67 |
| Vacant: for sale | 21 |
| Vacant: for seasonal/recreational/occasional use | 19 |

| Population by Sex/Age | |
|-----------------------|-------|
| Male | 2,171 |
| Female | 2,218 |
| Under 18 | 1,006 |
| 18 & over | 3,383 |
| 20 - 24 | 172 |
| 25 - 34 | 407 |
| 35 - 49 | 981 |
| 50 - 64 | 1,075 |
| 65 & over | 621 |

| Population by Ethnicity | |
|-------------------------|-------|
| Hispanic or Latino | 59 |
| Non Hispanic or Latino | 4,330 |

| Population by Race | |
|--------------------------------------|-------|
| White | 4,253 |
| African American | 11 |
| Asian | 21 |
| American Indian and Alaska Native | 10 |
| Native Hawaiian and Pacific Islander | 0 |
| Other | 18 |
| Identified by two or more | 76 |

OH - Massie township

| Population | |
|--|-------|
| Total Population | 1,141 |
| Housing Status (in housing units unless noted) | |
| Total | 477 |
| Occupied | 432 |
| Owner-occupied | 356 |
| Population in owner-occupied (number of individuals) | 946 |
| Renter-occupied | 76 |
| Population in renter-occupied (number of individuals) | 195 |
| Households with individuals under 18 | 122 |
| Vacant | 45 |
| Vacant: for rent | 7 |
| Vacant: for sale | 4 |
| Vacant: for seasonal/recreational/occasional use | 4 |

| Population by Sex/Age | |
|-----------------------|-----|
| Male | 602 |
| Female | 539 |
| Under 18 | 271 |
| 18 & over | 870 |
| 20 - 24 | 44 |
| 25 - 34 | 123 |
| 35 - 49 | 257 |
| 50 - 64 | 284 |
| 65 & over | 141 |

| Population by Ethnicity | |
|-------------------------|-------|
| Hispanic or Latino | 7 |
| Non Hispanic or Latino | 1,134 |

| Population by Race | |
|--------------------------------------|-------|
| White | 1,101 |
| African American | 13 |
| Asian | 3 |
| American Indian and Alaska Native | 0 |
| Native Hawaiian and Pacific Islander | 0 |
| Other | 1 |
| Identified by two or more | 23 |

Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Turtlecreek township

| Population | |
|--|--------|
| Total Population | 15,143 |
| Housing Status (in housing units unless noted) | |
| Total | 4,207 |
| Occupied | 3,952 |
| Owner-occupied | 3,164 |
| Population in owner-occupied (number of individuals) | 8,807 |
| Renter-occupied | 788 |
| Population in renter-occupied (number of individuals) | 1,655 |
| Households with individuals under 18 | 1,244 |
| Vacant | 255 |
| Vacant: for rent | 69 |
| Vacant: for sale | 65 |
| Vacant: for seasonal/recreational/occasional use | 22 |

| Population by Sex/Age | |
|-----------------------|--------|
| Male | 9,647 |
| Female | 5,496 |
| Under 18 | 2,598 |
| 18 & over | 12,545 |
| 20 - 24 | 1,483 |
| 25 - 34 | 2,498 |
| 35 - 49 | 3,627 |
| 50 - 64 | 2,680 |
| 65 & over | 1,891 |

| Population by Ethnicity | |
|-------------------------|--------|
| Hispanic or Latino | 221 |
| Non Hispanic or Latino | 14,922 |

| Population by Race | |
|--------------------------------------|--------|
| White | 12,291 |
| African American | 2,549 |
| Asian | 54 |
| American Indian and Alaska Native | 36 |
| Native Hawaiian and Pacific Islander | 3 |
| Other | 77 |
| Identified by two or more | 133 |

OH - Salem township

| Population | |
|--|-------|
| Total Population | 4,389 |
| Housing Status (in housing units unless noted) | |
| Total | 1,814 |
| Occupied | 1,658 |
| Owner-occupied | 1,291 |
| Population in owner-occupied (number of individuals) | 3,430 |
| Renter-occupied | 367 |
| Population in renter-occupied (number of individuals) | 920 |
| Households with individuals under 18 | 494 |
| Vacant | 156 |
| Vacant: for rent | 67 |
| Vacant: for sale | 21 |
| Vacant: for seasonal/recreational/occasional use | 19 |

| Population by Sex/Age | |
|-----------------------|-------|
| Male | 2,171 |
| Female | 2,218 |
| Under 18 | 1,006 |
| 18 & over | 3,383 |
| 20 - 24 | 172 |
| 25 - 34 | 407 |
| 35 - 49 | 981 |
| 50 - 64 | 1,075 |
| 65 & over | 621 |

| Population by Ethnicity | |
|-------------------------|-------|
| Hispanic or Latino | 59 |
| Non Hispanic or Latino | 4,330 |

| Population by Race | |
|--------------------------------------|-------|
| White | 4,253 |
| African American | 11 |
| Asian | 21 |
| American Indian and Alaska Native | 10 |
| Native Hawaiian and Pacific Islander | 0 |
| Other | 18 |
| Identified by two or more | 76 |

Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Union township

| Population | |
|--|-------|
| Total Population | 4,696 |
| Housing Status (in housing units unless noted) | |
| Total | 1,915 |
| Occupied | 1,787 |
| Owner-occupied | 1,365 |
| Population in owner-occupied (number of individuals) | 3,576 |
| Renter-occupied | 422 |
| Population in renter-occupied (number of individuals) | 1,104 |
| Households with individuals under 18 | 532 |
| Vacant | 128 |
| Vacant: for rent | 42 |
| Vacant: for sale | 30 |
| Vacant: for seasonal/recreational/occasional use | 3 |

| Population by Sex/Age | |
|-----------------------|-------|
| Male | 2,305 |
| Female | 2,391 |
| Under 18 | 1,176 |
| 18 & over | 3,520 |
| 20 - 24 | 235 |
| 25 - 34 | 501 |
| 35 - 49 | 1,006 |
| 50 - 64 | 1,077 |
| 65 & over | 597 |

| Population by Ethnicity | |
|-------------------------|-------|
| Hispanic or Latino | 63 |
| Non Hispanic or Latino | 4,633 |

| Population by Race | |
|--------------------------------------|-------|
| White | 4,567 |
| African American | 26 |
| Asian | 19 |
| American Indian and Alaska Native | 9 |
| Native Hawaiian and Pacific Islander | 4 |
| Other | 12 |
| Identified by two or more | 59 |

OH - Turtlecreek township

| Population | |
|--|--------|
| Total Population | 15,143 |
| Housing Status (in housing units unless noted) | |
| Total | 4,207 |
| Occupied | 3,952 |
| Owner-occupied | 3,164 |
| Population in owner-occupied (number of individuals) | 8,807 |
| Renter-occupied | 788 |
| Population in renter-occupied (number of individuals) | 1,655 |
| Households with individuals under 18 | 1,244 |
| Vacant | 255 |
| Vacant: for rent | 69 |
| Vacant: for sale | 65 |
| Vacant: for seasonal/recreational/occasional use | 22 |

| Population by Sex/Age | |
|-----------------------|--------|
| Male | 9,647 |
| Female | 5,496 |
| Under 18 | 2,598 |
| 18 & over | 12,545 |
| 20 - 24 | 1,483 |
| 25 - 34 | 2,498 |
| 35 - 49 | 3,627 |
| 50 - 64 | 2,680 |
| 65 & over | 1,891 |

| Population by Ethnicity | |
|-------------------------|--------|
| Hispanic or Latino | 221 |
| Non Hispanic or Latino | 14,922 |

| Population by Race | |
|--------------------------------------|--------|
| White | 12,291 |
| African American | 2,549 |
| Asian | 54 |
| American Indian and Alaska Native | 36 |
| Native Hawaiian and Pacific Islander | 3 |
| Other | 77 |
| Identified by two or more | 133 |

Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Washington township

| Population | |
|--|-------|
| Total Population | 2,717 |
| Housing Status (in housing units unless noted) | |
| Total | 1,047 |
| Occupied | 976 |
| Owner-occupied | 875 |
| Population in owner-occupied (number of individuals) | 2,417 |
| Renter-occupied | 101 |
| Population in renter-occupied (number of individuals) | 300 |
| Households with individuals under 18 | 337 |
| Vacant | 71 |
| Vacant: for rent | 7 |
| Vacant: for sale | 13 |
| Vacant: for seasonal/recreational/occasional use | 9 |

| Population by Sex/Age | |
|-----------------------|-------|
| Male | 1,384 |
| Female | 1,333 |
| Under 18 | 692 |
| 18 & over | 2,025 |
| 20 - 24 | 107 |
| 25 - 34 | 232 |
| 35 - 49 | 708 |
| 50 - 64 | 639 |
| 65 & over | 277 |

| Population by Ethnicity | |
|-------------------------|-------|
| Hispanic or Latino | 32 |
| Non Hispanic or Latino | 2,685 |

| Population by Race | |
|--------------------------------------|-------|
| White | 2,658 |
| African American | 22 |
| Asian | 9 |
| American Indian and Alaska Native | 4 |
| Native Hawaiian and Pacific Islander | 0 |
| Other | 7 |
| Identified by two or more | 17 |

OH - Union township

| Population | |
|--|-------|
| Total Population | 4,696 |
| Housing Status (in housing units unless noted) | |
| Total | 1,915 |
| Occupied | 1,787 |
| Owner-occupied | 1,365 |
| Population in owner-occupied (number of individuals) | 3,576 |
| Renter-occupied | 422 |
| Population in renter-occupied (number of individuals) | 1,104 |
| Households with individuals under 18 | 532 |
| Vacant | 128 |
| Vacant: for rent | 42 |
| Vacant: for sale | 30 |
| Vacant: for seasonal/recreational/occasional use | 3 |

| Population by Sex/Age | |
|-----------------------|-------|
| Male | 2,305 |
| Female | 2,391 |
| Under 18 | 1,176 |
| 18 & over | 3,520 |
| 20 - 24 | 235 |
| 25 - 34 | 501 |
| 35 - 49 | 1,006 |
| 50 - 64 | 1,077 |
| 65 & over | 597 |

| Population by Ethnicity | |
|-------------------------|-------|
| Hispanic or Latino | 63 |
| Non Hispanic or Latino | 4,633 |

| Population by Race | |
|--------------------------------------|-------|
| White | 4,567 |
| African American | 26 |
| Asian | 19 |
| American Indian and Alaska Native | 9 |
| Native Hawaiian and Pacific Islander | 4 |
| Other | 12 |
| Identified by two or more | 59 |

Map View: [2010 Census Interactive Population Map](#)

2010 Census Interactive Population Search

OH - Wayne township

| Population | |
|--|-------|
| Total Population | 8,180 |
| Housing Status (in housing units unless noted) | |
| Total | 3,276 |
| Occupied | 3,123 |
| Owner-occupied | 2,469 |
| Population in owner-occupied (number of individuals) | 6,594 |
| Renter-occupied | 654 |
| Population in renter-occupied (number of individuals) | 1,484 |
| Households with individuals under 18 | 945 |
| Vacant | 153 |
| Vacant: for rent | 42 |
| Vacant: for sale | 23 |
| Vacant: for seasonal/recreational/occasional use | 17 |

| Population by Sex/Age | |
|-----------------------|-------|
| Male | 4,079 |
| Female | 4,101 |
| Under 18 | 1,929 |
| 18 & over | 6,251 |
| 20 - 24 | 372 |
| 25 - 34 | 729 |
| 35 - 49 | 1,869 |
| 50 - 64 | 1,868 |
| 65 & over | 1,201 |

| Population by Ethnicity | |
|-------------------------|-------|
| Hispanic or Latino | 105 |
| Non Hispanic or Latino | 8,075 |

| Population by Race | |
|--------------------------------------|-------|
| White | 7,969 |
| African American | 31 |
| Asian | 26 |
| American Indian and Alaska Native | 19 |
| Native Hawaiian and Pacific Islander | 3 |
| Other | 29 |
| Identified by two or more | 103 |

OH - Washington township

| Population | |
|--|-------|
| Total Population | 2,717 |
| Housing Status (in housing units unless noted) | |
| Total | 1,047 |
| Occupied | 976 |
| Owner-occupied | 875 |
| Population in owner-occupied (number of individuals) | 2,417 |
| Renter-occupied | 101 |
| Population in renter-occupied (number of individuals) | 300 |
| Households with individuals under 18 | 337 |
| Vacant | 71 |
| Vacant: for rent | 7 |
| Vacant: for sale | 13 |
| Vacant: for seasonal/recreational/occasional use | 9 |

| Population by Sex/Age | |
|-----------------------|-------|
| Male | 1,384 |
| Female | 1,333 |
| Under 18 | 692 |
| 18 & over | 2,025 |
| 20 - 24 | 107 |
| 25 - 34 | 232 |
| 35 - 49 | 708 |
| 50 - 64 | 639 |
| 65 & over | 277 |

| Population by Ethnicity | |
|-------------------------|-------|
| Hispanic or Latino | 32 |
| Non Hispanic or Latino | 2,685 |

| Population by Race | |
|--------------------------------------|-------|
| White | 2,638 |
| African American | 22 |
| Asian | 9 |
| American Indian and Alaska Native | 4 |
| Native Hawaiian and Pacific Islander | 0 |
| Other | 7 |
| Identified by two or more | 17 |

Local Government Innovation Fund Program

Application Scoring

| | |
|-----------------------|--|
| Lead Applicant | Warren County Career Center |
| Project Name | Feasibility Study for a Fire Training and Live Burn Facility |

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

or

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

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

| Local Government Innovation Fund Project Scoring Sheet | | | | | |
|--|---|---|------------|----------------------------------|-----------------|
| Section 1: Financing Measures | | | | | |
| Financing Measures | Description | Criteria | Max Points | Applicant Self Score | Validated Score |
| Financial Information | Applicant includes financial information (i.e., service related operating budgets) for the most recent three years and the three year period following the project. The financial information must be directly related to the scope of the project and will be used as the cost basis for determining any savings resulting from the project. | Applicant provides a thorough, detailed and complete financial information | 5 | <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"/> | |
| | | Points | | 5 | 0 |
| Repayment Structure (Loan Only) | Applicant demonstrates a viable repayment source to support loan award. Secondary source can be in the form of a debt reserve, bank participation, a guarantee from a local entity, or other collateral (i.e., emergency rainy day, or contingency fund, etc.). | Applicant clearly demonstrates a secondary repayment source. | 5 | <input type="radio"/> | |
| | | Applicant does not have a secondary repayment source. | 0 | <input type="radio"/> | |
| | | Points | | 0 | 0 |
| Local Match | Percentage of local matching funds being contributed to the project. This may include in-kind contributions. | 70% or greater | 5 | <input type="radio"/> | |
| | | 40-69.99% | 3 | <input type="radio"/> | |
| | | 10-39.99% | 1 | <input checked="" type="radio"/> | |
| | | Points | | 1 | 0 |
| Total Section Points | | | | 6 | 0 |

| Section 2: Collaborative Measures | | | | | |
|-----------------------------------|--|---|------------|----------------------------------|-----------------|
| Collaborative Measures | Description | Criteria | Max Points | Applicant Self Score | Validated Score |
| Population | Applicant's population (or the population of the area(s) served) falls within one of the listed categories as determined by the U.S. Census Bureau. Population scoring will be determined by the smallest population listed in the application. Applications from (or collaborating with) small communities are preferred. | Applicant (or collaborative partner) is not a county and has a population of less than 20,000 residents | 5 | <input type="radio"/> | |
| | | Applicant (or collaborative partner) is a county but has less than 235,000 | 5 | <input checked="" type="radio"/> | |
| | | Applicant (or collaborative partner) is not a county but has a population 20,001 or greater. | 3 | <input type="radio"/> | |
| | | Applicant (or collaborative partner) is a county with a population of 235,001 residents or more | 3 | <input type="radio"/> | |
| | | Points | | 5 | 0 |
| Participating Entities | Applicant has executed partnership agreements outlining all collaborative partners and participation agreements and has resolutions of support. (Note: Sole applicants only need to provide a resolution of support from its governing entity.) | More than one applicant | 5 | <input checked="" type="radio"/> | |
| | | Single applicant | 1 | <input type="radio"/> | |
| | | Points | | 5 | 0 |
| Total Section Points | | | | 10 | 0 |

| Local Government Innovation Fund Project Scoring Sheet | | | | | |
|--|---|--|--------|----------------------------------|-----------------|
| Section 3: Success Measures | | | | | |
| Success Measures | Description | Criteria | Points | Applicant Self Score | Validated Score |
| Expected Return | Applicant demonstrates as a percentage of savings (i.e., actual savings, increased revenue, or cost avoidance) an expected return. The return must be derived from the applicant's cost basis. The expected return is ranked in one of the following percentage categories: | 75% or greater | 30 | <input type="radio"/> | |
| | | 25.01% to 74.99% | 20 | <input checked="" type="radio"/> | |
| | | Less than 25% | 10 | <input type="radio"/> | |
| | | Points | | 20 | 0 |
| Past Success | Applicant has successfully implemented, or is following project guidance from a shared services model, for an efficiency, shared service, coproduction or merger project in the past. | Yes | 5 | <input checked="" type="radio"/> | |
| | | No | 0 | <input type="radio"/> | |
| | | Points | | 5 | 0 |
| Scalable/Replicable Proposal | Applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments. | The project is both scalable and replicable | 10 | <input checked="" type="radio"/> | |
| | | The project is either scalable or replicable | 5 | <input type="radio"/> | |
| | | Does not apply | 0 | <input type="radio"/> | |
| | | Points | | 10 | 0 |
| Probability of Success | Applicant provides a documented need for the project and clearly outlines the likelihood of the need being met. | Provided | 5 | <input checked="" type="radio"/> | |
| | | Not Provided | 0 | <input type="radio"/> | |
| | | Points | | 5 | 0 |
| Total Section Points | | | | 40 | 0 |

| Section 4: Significance Measures | | | | | |
|---|---|---|-----------------|----------------------------------|-----------------|
| Significance Measures | Description | Criteria | Points Assigned | Applicant Self Score | Validated Score |
| Performance Audit Implementation /Cost Benchmarking | The project implements a single recommendation from a performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code or is informed by cost benchmarking. | Project implements a recommendation from an audit or is informed by benchmarking | 5 | <input checked="" type="radio"/> | |
| | | Project does not implement a recommendation from an audit and is not informed by benchmarking | 0 | <input type="radio"/> | |
| | | Points | | 5 | 0 |
| Economic Impact | Applicant demonstrates the project will promote business environment (i.e., demonstrates a business relationship resulting from the project) and will provide for community attraction (i.e., cost avoidance with respect to taxes) | Applicant clearly demonstrates economic impact | 5 | <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"/> | |
| | | Points | | 5 | 0 |
| Response to Economic Demand | The project responds to current substantial changes in economic demand for local or regional government services. | Yes | 5 | <input checked="" type="radio"/> | |
| | | No | 0 | <input type="radio"/> | |
| | | Points | | 5 | 0 |
| Total Section Points | | | | 15 | 0 |

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

| Scoring Summary | | |
|-----------------------------------|----------------------|-----------------|
| | Applicant Self Score | Validated Score |
| Section 1: Financing Measures | 6 | 0 |
| Section 2: Collaborative Measures | 10 | 0 |
| Section 3: Success Measures | 40 | 0 |
| Section 4: Significance Measures | 15 | 0 |
| Total Base Points: | | 71 |

| Reviewer Comments |
|-------------------|
| |



April 2, 2012

Margaret Hess
Warren County Career Center
3525 North State Route 48
Lebanon, Ohio 45036

RE: Application Cure Letter

Dear Margaret Hess:

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

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

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

Sincerely,

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

Local Government Innovation Fund Completeness Review

Applicant: Warren County Career Center
Project Name: Warren County Career Fire Academy Training
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.

3. Financial Documentation

Please provide financial projections for your funding request. For grant requests, applicants must at minimum, estimate the anticipated savings they are expecting to realize as a result of the study. For loan projects, please provide projections for at least three years to help demonstrate the savings achieved and the repayment source for the loan.

4. Partnership Agreements

Partnership agreements must be signed by all parties listed as collaborative partners. Please provide a partnership agreement that at minimum: 1) lists all collaborative partners; 2) lists the nature of the partnership; and 3) is signed by all parties. Please note, partnership agreements must be specific to the project for which funding is requested.

Executed Partnership Agreement

The parties and entities listed below hereby enter into this Executed Partnership Agreement for the development of a feasibility study to determine the need and use of a Fire Training Facility, Burn Building and Technical Rescue Training Center on the school property commonly known as the Warren County Career Center, 3525 North St. Route 48, Lebanon, Ohio 45036 This MOU is made and entered into as of the date signed by the last party to execute this MOU (the "Effective Date").

1. PARTIES. The following entities and persons are individually known as a "Party" and collectively known as the "Parties":

- a. The Warren County Career Center
- b. The Warren County Fire Chiefs Association, comprised of the following departments:
 - c. Carlisle Fire Department
 - d. Clearcreek Township Fire Department
 - e. Deerfield Township Fire Department
 - f. Franklin Fire Department
 - g. Franklin Township Fire Department
 - h. Hamilton Township Fire Department
 - i. Harlan Township Fire Department
 - j. Lebanon Fire Department
 - k. Massie Township Fire Department
 - l. Mason Fire Department
 - m. Salem-Morrow Fire Department
 - n. Turtlecreek Township Fire Department
 - o. Union Township (South Lebanon) Fire Department
 - p. Wayne Township Fire Department

2. PURPOSE. The Parties desire to work together to develop, a feasibility study with the intent to build a Fire Training Tower, Burn Building and Technical Rescue Training Facility (known as the Fire Training Facility) on school property for the benefit of the Parties and the Warren County community.

3. Fire Training Facility. Upon the approval to conduct the feasibility study, all parties agree to participate in the study of use for the facility.

4. Nature of Partnership. The above listed partners agree to participate in the planning and implementation of a feasibility study and subsequent building of any facilities. Through a Public Safety Advisory Committee, these partners serve to advise and implement on any policies and procedures adopted by the Warren Count Career Center. The partners will also be providing in-kind donations for building and equipping the training facility once the feasibility study is completed.

IN WITNESS WHEREOF, the parties hereto have set their hands as of the Effective Date.

Warren County Career Center

By: Margaret A Hess

Print Name: Margaret A Hess

Title: Superintendent

Date: 4/12/12

Warren County Fire Chiefs Association

By: Michael T Hannigan

Print Name: MICHAEL T HANNIGAN

Title: FIRE Chiefs Association President

Date: 4/12/12

Carlisle Fire Department

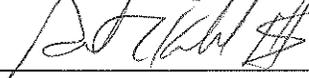
By: 

Print Name: KRISTA R. WYATT

Title: FIRE CHIEF

Date: 4-25-12

Clearcreek Township Fire Department

By: 

Print Name: Robert L Kidd III

Title: Fire Chief

Date: 4/25/12

Deerfield Township Fire Department

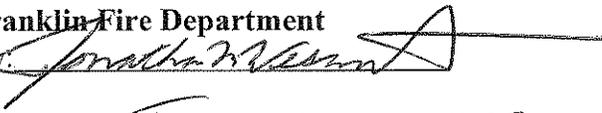
By: 

Print Name: James W Wehmer

Title: Battalion Chief

Date: 4/26/12

Franklin Fire Department

By: 

Print Name: JONATHAN M. WESTENDORP

Title: FIRE CHIEF

Date: 4/23/2012

Franklin Township Fire Department

By: 

Print Name: JOHN DILLY

Title: ASST CHIEF

Date: April 24, 2012

Hamilton Township Fire Department

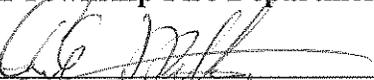
By: 

Print Name: MARK GREATOR

Title: FIRE CHIEF

Date: APRIL 23, 2012

Harlan Township Fire Department

By: 

Print Name: Andy MITTEN

Title: FIRE CHIEF

Date: APRIL 24, 2012

Lebanon Fire Department

By: 

Print Name: MICHAEL T. HANNIGAN

Title: LEBANON FIRE CHIEF

Date: 04/24/12

Massie Township Fire Department

By: Scott Hives

Print Name: Scott Hives

Title: Fire Chief

Date: 4-26-12

Mason Fire Department

By: JL Moore

Print Name: JOHN MOORE

Title: FIRE Chief

Date: 4/23/12

Salem-Morrow Fire Department

By: William T. Harrison III

Print Name: WILLIAM T. HARRISON III

Title: Assistant Fire Chief

Date: 4/24/12

Turtlecreek Township Fire Department

By: Steve Flint

Print Name: TURTLE STEVE FLINT

Title: CHIEF

Date: 4-23-12

Union Township (South Lebanon) Fire Department

By: Robert D. Napier

Print Name: Robert D. Napier

Title: Chief

Date: 4-24-2012

Wayne Township Fire Department

By: Paul Scherer

Print Name: Paul Scherer

Title: Chief

Date: 4-25-12

Executed Partnership Agreement

The parties and entities listed below hereby enter into this Executed Partnership Agreement for the development of a feasibility study to determine the need and use of a Fire Training Facility, Burn Building and Technical Rescue Training Center on the school property commonly known as the Warren County Career Center, 3525 North St. Route 48, Lebanon, Ohio 45036. This MOU is made and entered into as of the date signed by the last party to execute this MOU (the "Effective Date").

1. PARTIES. The following entities and persons are individually known as a "Party" and collectively known as the "Parties":

- a. The Warren County Career Center
- b. The Warren County Fire Chiefs Association, comprised of the following departments:
 - c. Carlisle Fire Department
 - d. Clearcreek Township Fire Department
 - e. Deerfield Township Fire Department
 - f. Franklin Fire Department
 - g. Franklin Township Fire Department
 - h. Hamilton Township Fire Department
 - i. Harlan Township Fire Department
 - j. Lebanon Fire Department
 - k. Massie Township Fire Department
 - l. Mason Fire Department
 - m. Salem-Morrow Fire Department
 - n. Turtlecreek Township Fire Department
 - o. Union Township (South Lebanon) Fire Department
 - p. Wayne Township Fire Department

2. PURPOSE. The Parties desire to work together to develop, a feasibility study with the intent to build a Fire Training Tower, Burn Building and Technical Rescue Training Facility (known as the Fire Training Facility) on school property for the benefit of the Parties and the Warren County community.

3. Fire Training Facility. Upon the approval to conduct the feasibility study, all parties agree to participate in the study of use for the facility.

IN WITNESS WHEREOF, the parties hereto have set their hands as of the Effective Date.

Warren County Career Center

By: Margaret A Hess

Print Name: Margaret A Hess

Title: Superintendent

Date: 4/12/12

Warren County Fire Chiefs Association

By: Michael T Hannigan

Print Name: MICHAEL T HANNIGAN

Title: FIRE Chiefs Association President

Date: 4/12/12

Local Government Innovation Fund Application

Grant Application for Feasibility Study

Warren County Career Center Fire Academy

Training and Live Burn Facility

Financial Documentation – Savings

As a result of the grant request for the feasibility study for the Training and Live Burn Facility, The Warren County Career Center anticipates a cost savings of approximately \$73,000.00 to be combined with matching funds to perform this study.

In addition, it is anticipated that when the facility is built, the Career Center and Collaborative partners would realize an anticipated savings of approximately \$100,000.00 per year in utilization, manpower and benefit costs for the use of the facility.

Local Government Innovation Fund Application

Grant Application for Feasibility Study

Warren County Career Center Fire Academy

Training and Live Burn Facility

In-Kind Matching Contributions

At this time, the Warren County Career Center has not received any in-kind contributions to conduct a feasibility study for the Training and Live Burn Facility.

It is the intent of the Career Center to supply the matching funds needed for the feasibility study.

As the feasibility study is completed and project approval is received, it is the intent of the Warren County Career Center to receive in-kind donations from collaborative partners as part of the cost of building and operating the training center into the future.

Local Government Innovation Fund Application

Grant Application for Feasibility Study

Warren County Career Center Fire Academy

Training and Live Burn Facility

Line Item Budget

The following is the line item budget for the request for Grant Funding for a feasibility Study:

Warren County Career Center Project Budget

Sources of Funds

| | |
|--------------------------|-------------|
| LGIF Request | \$73,000.00 |
| Match Contribution (10%) | \$ 7,300.00 |

| | |
|-------|-------------|
| Total | \$80,300.00 |
|-------|-------------|

Uses of Funds

| | |
|---------------------------|-------------|
| Consultant Fees for Study | \$80,300.00 |
|---------------------------|-------------|

| | |
|-------|-------------|
| Total | \$80,300.00 |
|-------|-------------|

Total Project Cost: \$80,300.00

CITY OF FRANKLIN, OHIO
RESOLUTION 2012-24

SUPPORTING THE GRANT APPLICATION FOR LOCAL GOVERNMENT INNOVATION FUNDS IN COLLABORATION WITH THE WARREN COUNTY CAREER CENTER

WHEREAS, the Warren County Career Center has made application for Local Government Innovation Grant Funds to the State of Ohio Office of Development;

WHEREAS, said funds would be used to conduct a feasibility study for a training tower and burn building ("the Project"), which would be available for use by all Warren County fire agencies, including the City of Franklin Division of Fire; and

WHEREAS, this Council desires to work in collaboration with the Warren County Career Center in support of this project,

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Franklin, Ohio, a majority of members present concurring, that:

Section 1. This Council does hereby pledge its support for and collaboration with the Warren County Career Center in obtaining Local Government Innovation Grant funds from the State of Ohio to conduct a feasibility study for building a training tower and burn building on the Warren County Career Center campus.

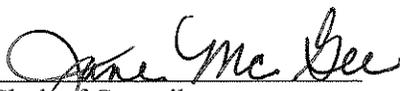
Section 2. This Council does hereby encourage the State of Ohio Office of Development to approve the grant application submitted by the Warren County Career Center for the Project.

Section 3. The Clerk of Council is hereby directed to send a certified copy of this Resolution to the Warren County Career Center.

Section 4. It is hereby found that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council that resulted in this formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code, and the Rules of Council.

Section 5. This Resolution shall become effective immediately upon its passage.

ADOPTED: April 2, 2012

ATTEST: 
Clerk of Council

APPROVED: 
Mayor

CERTIFICATE

I, the undersigned Clerk of Council, do hereby certify that the foregoing is a true and correct copy of Resolution 2012-24 passed by that body on April 2, 2012.


Clerk of Council

RESOLUTION NO. 2012-028

A RESOLUTION SUPPORTING THE USE OF THE LOCAL GOVERNMENT INNOVATION TRUST FUND FOR PLANNING PURPOSES IN COLLABORATION BETWEEN THE WARREN COUNTY CAREER CENTER ADULT EDUCATION PUBLIC SAFETY SERVICES PROGRAM AND THE WARREN COUNTY FIRE CHIEFS

WHEREAS, the City Council of Lebanon, Ohio extends its full support for the use of The Government Innovation Trust Fund Grant for the Planning Process for a Fire Training Facility for use by the area Fire Departments; and

WHEREAS, the Warren County Career Center Adult Education Public Safety Program with the assistance of the Warren County Fire Chief's Association will be responsible for the completion of the Planning Process; and

WHEREAS, the eventual outcome of this entire project will be a Training Facility for the members of the Lebanon Fire Division in very close proximity to the Lebanon City limits; and

WHEREAS, the City of Lebanon Fire Division is an active participant in both the Warren County Career Center Adult Education Public Safety Program and the Warren County Fire Chiefs Association;

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

SECTION 1. That the City Council of the City of Lebanon, Ohio hereby extends its full support to the use of The Government Innovation Trust Fund Grant for the Planning Process for a Fire Training Facility for use by the area Fire Departments

SECTION 2. That the Clerk of the City Council is hereby authorized and directed to forward a certified copy of this Resolution to the Warren County Career Center, Public Safety Adult Education, 3525 North State Route 48, Lebanon, OH 45036-1099.

SECTION 3. That this Resolution shall take effect and be in force from and after the earliest period allowed by law.


Mayor

Passed: **APRIL 10, 2012**

Attest:


Clerk of Council

CERTIFICATE

The undersigned, Clerk of Council, Lebanon, Ohio, hereby certifies the foregoing to be a true and correct copy of Res#2012-028, adopted April 10, 2012.


Clerk

Sponsors

Vice Mayor Flick, Mr. Monroe, Mr. Messer
Council members

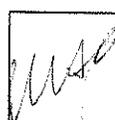
City
Manager

City
Auditor

City
Attorney







RESOLUTION 2012 - 5

SUPPORTING THE SUBMITTAL OF A GRANT APPLICATION TO THE LOCAL GOVERNMENT INNOVATION FUND BY WARREN COUNTY CAREER CENTER IN ORDER TO FUND A FEASIBILITY STUDY FOR A FIRE TRAINING TOWER AND BURN BUILDING TO BE USED FOR FIREFIGHTER TRAINING

WHEREAS, fire and emergency medical services are an important governmental service; and

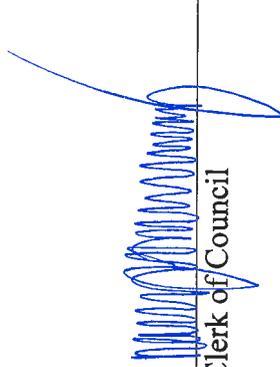
WHEREAS, training fire and emergency medical services personnel is important for the safety of our citizens; and

WHEREAS, it is recognized that this study will provide vital information on future training resources for the City of Mason Fire Department; and

WHEREAS, a collaborative effort with Warren County Career Center will provide efficiency and save taxpayer dollars;

Now, **THEREFORE**, **BE IT RESOLVED** the Council of the City of Mason, Ohio supports Warren County Career Center submittal of a grant application to the Local Government Innovation Fund for a feasibility study in order to continue the training collaborations with the City of Mason Fire Department and other Warren County fire departments.

Passed this 9th day of April, 2012.


Clerk of Council


Mayor David Nichols

RECORD OF RESOLUTIONS

Dayton Legal Blank, Inc., Form No. 38045

Resolution No. 4175

Passed March 28, 2012, 20

CLEARCREEK TOWNSHIP WARREN COUNTY, OHIO

A RESOLUTION SUPPORTING THE WARREN COUNTY CAREER CENTER AND THE WARREN COUNTY FIRE CHIEFS COLLABORATIVE EFFORT IN THE APPLICATION FOR LOCAL GOVERNMENT INNOVATION FUNDS

WHEREAS, the Warren County Vocational School District Board of Education is applying for Local Government Innovation Funds to conduct a feasibility study for a training tower and burn building for use by all Warren County fire agencies; and

WHEREAS, the Warren County Fire Chief are seeking to support to Warren County Vocational School District Board of Education; and

WHEREAS, it is the desire of the Fire District to join in this collaborative effort; and

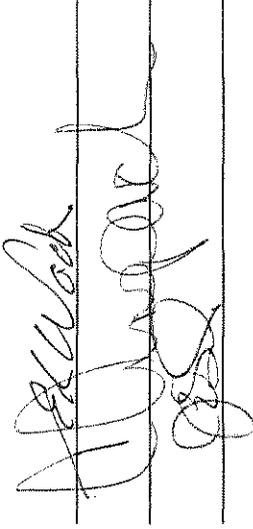
NOW THEREFORE, BE IT RESOLVED by the Board of Clearcreek Township Trustees supports the collaboration between the Clearcreek Fire District, Warren County Fire Chiefs and the Warren County Vocational School District Board of Education in applying for Local Government Innovation Funds.

Mr. Gabbard moved to adopt the foregoing Resolution. MS. Anspach seconded the motion and upon the call of the roll the following vote resulted:

Mr. Wade - yes
MS. Anspach - yes
Mr. Gabbard - yes

Resolution adopted at a regular public meeting conducted March 28, 2012.

THE BOARD OF CLEARCREEK TOWNSHIP TRUSTEES



Two handwritten signatures are present on the line. The first signature is written in dark ink and appears to be 'A. Wade'. The second signature is written in blue ink and appears to be 'M. Anspach'.

SALEM TOWNSHIP TRUSTEES

Warren County, Ohio

P.O. Box 171, Morrow, OH 45152

Board of Trustees

Richard W. Dare
Kirk Ramsey
R.Heath Kilburn

Fiscal Officer

Deborah Harper

Resolution 12-0410

That The Salem Township Board of Trustees
Supports
The Local Government Innovation Fund Grant for Planning
Purposes in Collaboration Between WCCC Adult Education
Public Safety Services Program and
The Warren County Fire Chiefs

The Salem Township Board of Trustees , Warren County, Ohio met in regular session on the 10th day of April, 2012, in the conference room located at the Salem Morrow Fire Station with the following members present:

Mr. Kirk Ramsey

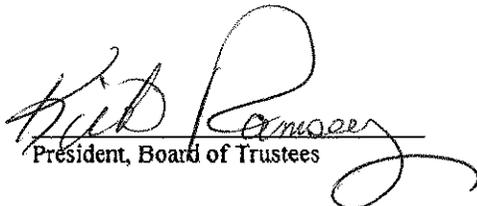
Mr. Richard Dare

Mr. Heath Kilburn

It was moved by Mr. Dare and seconded by Mr. Kilburn that the resolution of support for the joint program be approved as presented.

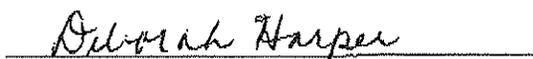
Roll call vote as follows: Mr. Dare, yes
Mr. Ramsey, yes
Mr. Kilburn, yes

Resolution passed this 10th day of April, 2012.

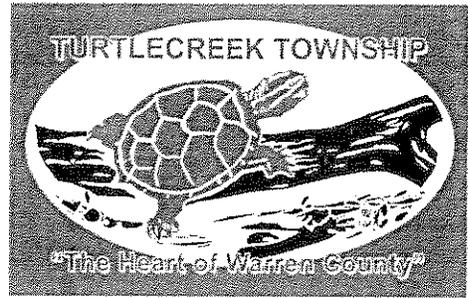

Kirk Ramsey
President, Board of Trustees


Deborah Harper
Fiscal Officer, Salem Township

The undersigned hereby certifies that the foregoing is a true and correct copy of a resolution adopted at a meeting held on the 10th day of April, 2012, together with a true and correct extract from the minutes of said meeting pertinent to consideration and adoption of said resolution.



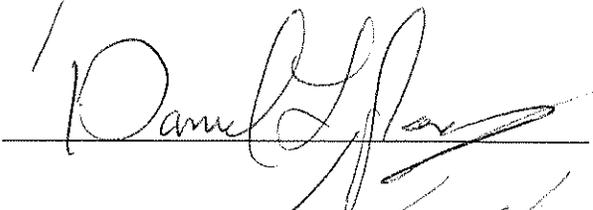
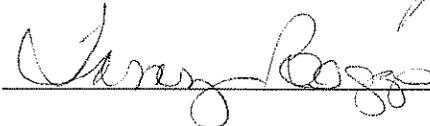
Deborah Harper, Fiscal Officer Salem Township



**RESOLUTION 12-03-05
TURTLE CREEK TOWNSHIP
WARREN COUNTY, OHIO**

BE IT RESOLVED by the Board of Trustees of Turtlecreek Township, Warren County, Ohio, that they issue this resolution in support of Warren County Career Center building a training tower. Resolution was initiated by Mr. Jones and seconded by Mr. VanDeGrift. All voiced a "YEA" vote and the resolution passed.

Adopted this 27th day of March, 2012

| | | |
|---------|--|----------------------|
| Signed: |  | "YEA" |
| |  | "YEA" |
| |  | "YEA" |
| Attest: |  | Chief Fiscal Officer |

WARREN COUNTY VOCATIONAL SCHOOL DISTRICT

RESOLUTION 721-12

WCVSD BOARD OF EDUCATION
SUPPORTS
THE LOCAL GOVERNMENT INNOVATION FUND GRANT
FOR PLANNING PURPOSES
IN COLLABORATION BETWEEN
WCCC ADULT EDUCATION PUBLIC SAFETY SERVICES PROGRAM
AND THE
WARREN COUNTY FIRE CHIEFS

The Warren County Vocational School District Board of Education of Warren County, Ohio met in regular session on the 15th day of March 2012, at the Warren County Career Center, with the following members present:

| | |
|------------------|---------|
| Mr. Barton | present |
| Mrs. Grice | present |
| Mrs. Baker-Hicks | present |
| Mrs. Holloway | present |
| Dr. Kohls | present |
| Mrs. Raleigh | present |

Moved by Mrs. Holloway and seconded by Mrs. Baker-Hicks that the resolution be accepted as presented.

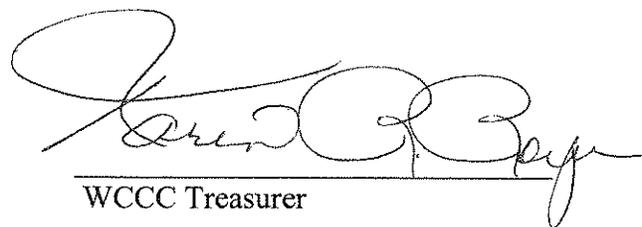
Roll call vote resulted as follows:

Mrs. Holloway, aye; Dr. Kohls, aye; Mrs. Raleigh, aye;
Mr. Barton, aye; Mrs. Grice, aye; Mrs. Baker-Hicks, aye.

Motion carried.



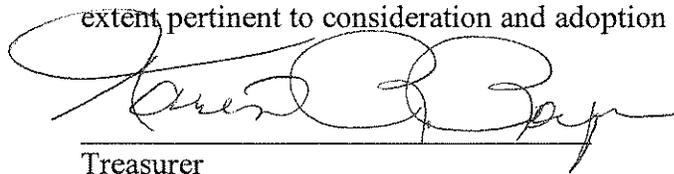
WCVSD President



WCCC 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 15th day of March, 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



9120 Morrow-Rossburg Road
P.O. Box 160
Pleasant Plain, Ohio 45162
PH: 513-877-2727 Fax: 513-877-2728

April 10, 2012

Dear Kim,

Harlan Township fully supports the proposal to construct a burn tower in the area of the Warren County Career Center. We feel it would be beneficial to improve training and safety for both the students enrolled in the Fire Science program of the Warren County Career Center, as well as all current firefighters in the Warren County area.

Sincerely,

Andy Mitten
Harlan Township Administrator