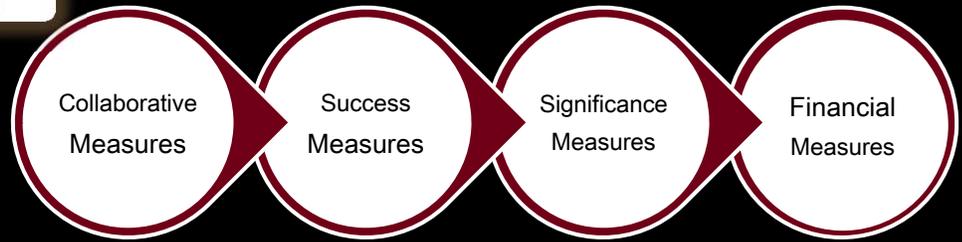




**Ohio**  
**Local Government**  
 Innovation Fund



## Round 5: Application Form

Step One: Fill out this Application Form in its entirety.

Step Two: Fill out the online submission form and submit your application materials. All supplemental application materials should be combined into one file for submission.

### LGIF: Applicant Profile

Lead Agency	
Project Name	
Type of Request	
Request Amount	
<a href="#">JobsOhio Region</a>	
Number of Collaborative Partners (including lead agency)	
Project Approach	
Project Type	



**Development  
 Services Agency**

Website: [http://development.ohio.gov/cs/cs\\_localgovfund.htm](http://development.ohio.gov/cs/cs_localgovfund.htm)

E-mail: [LGIF@development.ohio.gov](mailto:LGIF@development.ohio.gov)

Phone: 614 | 995 2292

<b>Lead Applicant</b>		<b>Round 5</b>	
<b>Project Name</b>		<b>Type of Request</b>	

Instructions	
<ul style="list-style-type: none"> <li>• Make sure to answer each question appropriately in the space provided, not exceeding the space allowed by the answer box.</li> <li>• Examples of completed applications are available on the LGIF website, found here:  <a href="http://development.ohio.gov/cs/cs_localgovfund.htm">http://development.ohio.gov/cs/cs_localgovfund.htm</a></li> </ul>	

Lead Agency			
Mailing Address:	Name:		
	Street Address:		
	City:		
	Zip:		
In what county is the lead agency located?			
<table border="1"> <tr> <td><a href="#">Ohio House District:</a></td> <td><a href="#">Ohio Senate District:</a></td> </tr> </table>		<a href="#">Ohio House District:</a>	<a href="#">Ohio Senate District:</a>
<a href="#">Ohio House District:</a>	<a href="#">Ohio Senate District:</a>		

Section 1  
Contacts

Project Contact		
Please provide information about the individual who should be contacted regarding this application.		
Mailing Address:	Name:	Title:
	Street Address:	
	City:	
	Zip:	
Email Address:	Phone Number:	

Fiscal Agency:		
Please provide information for the entity and individual serving as the fiscal agent for the project.		
Mailing Address:	Fiscal Agency:	
	Fiscal Officer:	Title:
	Street Address:	
	City:	
	Zip:	

Population		
Does the applicant (or collaborative partner) represent a city, township, or village with a population of less than 20,000 residents?	Yes	No
	List Entity	
Does the applicant (or collaborative partner) represent a county with a population of less than 235,000 residents?	Yes	No
	List Entity	

Single Applicant		
Is your organization applying as a single entity?	Yes	No

<b>Lead Applicant</b>		<b>Round 5</b>	
<b>Project Name</b>		<b>Type of Request</b>	

**Collaborative Partners**

Does the proposal include collaborative partners?	Yes	No
---	-----	----

Applicants applying with collaborative partners are required to show proof of the partnership with a signed partnership agreement and a resolution of support from each of the partner's governing entities. If the collaborative partner does not have a governing entity, a letter of support from the partnering organization is sufficient. These documents must be received by the end of the cure period in order for each entity to count as a collaborative partner for the purposes of this application.

**Nature of the Partnership**

As agreed upon in the signed partnership agreement, please identify the nature of the partnership with an explanation of how the lead agency and collaborative partners will work together on the proposed project.

Section 2  
Collaborative Partners

<b>Lead Applicant</b>		<b>Round 5</b>	
<b>Project Name</b>		<b>Type of Request</b>	

**List of Partners**

Please use the following space to list each collaborative partner who is participating in the project and is providing BOTH a resolution of support for the Local Government Innovation Fund application and has signed the partnership agreement.

Collaborative Partner # 1	
Mailing Address:	Name:
	Street Address:
	City:
	Zip:

Collaborative Partner # 2	
Mailing Address:	Name:
	Street Address:
	City:
	Zip:

Collaborative Partner # 3	
Mailing Address:	Name:
	Street Address:
	City:
	Zip:

Collaborative Partner # 4	
Mailing Address:	Name:
	Street Address:
	City:
	Zip:

Collaborative Partner # 5	
Mailing Address:	Name:
	Street Address:
	City:
	Zip:

Collaborative Partner # 6	
Mailing Address:	Name:
	Street Address:
	City:
	Zip:

Section 2 Collaborative Partners

<b>Lead Applicant</b>		<b>Round 5</b>	
<b>Project Name</b>		<b>Type of Request</b>	

Collaborative Partner # 7	
Mailing Address:	Name:
	Street Address:
	City:
	Zip:

Collaborative Partner # 8	
Mailing Address:	Name:
	Street Address:
	City:
	Zip:

Collaborative Partner # 9	
Mailing Address:	Name:
	Street Address:
	City:
	Zip:

Collaborative Partner # 10	
Mailing Address:	Name:
	Street Address:
	City:
	Zip:

Collaborative Partner # 11	
Mailing Address:	Name:
	Street Address:
	City:
	Zip:

Collaborative Partner # 12	
Mailing Address:	Name:
	Street Address:
	City:
	Zip:

Collaborative Partner # 13	
Mailing Address:	Name:
	Street Address:
	City:
	Zip:

Section 2 Collaborative Partners

<b>Lead Applicant</b>		<b>Round 5</b>	
<b>Project Name</b>		<b>Type of Request</b>	

**Project Information**

Provide a general description of the project, including a description of the final work product derived from the grant study or loan implementation project. This information may be used for council briefings, program and marketing materials.

Section 3

Project Information

<b>Lead Applicant</b>		<b>Round 5</b>	
<b>Project Name</b>		<b>Type of Request</b>	

Project Information		
Has this project been submitted for consideration in previous LGIF Rounds?	Yes	No
If yes, in which Round(s)?		
What was the project name?		
What entity was the lead applicant?		

Past Success		
Provide a summary of past efforts to implement a project to improve efficiency, implement shared services, coproduction, or a merger (5 points).		
Applicant demonstrates Past Success	Yes	No

Section 3

Project Information

Scalable		
Provide a summary of how the applicant's proposal can be scaled for the inclusion of other entities (5 points).		
Applicant demonstrates a Scalable project	Yes	No

<b>Lead Applicant</b>		<b>Round 5</b>	
<b>Project Name</b>		<b>Type of Request</b>	

Replicable		
Provide a summary of how the applicant's proposal can be replicated by other entities. A replicable project should include a component that another entity could use as a tool to implement a similar project (5 points).		
Applicant demonstrates a Replicable project	Yes	No

Section 3  
Project Information

Probability of Success		
Provide a summary of the likelihood of the grant study recommendations being implemented. Applicants requesting an implementation loan should provide a summary of the probability of savings from the loan request (5 points).		
Applicant demonstrates Probability of Success	Yes	No

<b>Lead Applicant</b>		<b>Round 5</b>	
<b>Project Name</b>		<b>Type of Request</b>	

<b>Performance Audit/Cost Benchmarking</b>		
<p>If the project is the result of recommendations from a prior performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code, or is informed by a previous cost benchmarking study, please attach a copy with the supporting documents. In the section below, provide a summary of the performance audit findings or cost benchmarking study results (5 points).</p>		
Prior Performance Audit or Cost Benchmarking	Yes	No

Section 3  
Project Information

<b>Economic Impact</b>		
<p>Provide a summary of how the proposal will promote a business environment through a private sector partner (5 points) and/or provide for community attraction (3 points).</p>		
Applicant demonstrates Economic Impact	Yes	No

<b>Lead Applicant</b>		<b>Round 5</b>	
<b>Project Name</b>		<b>Type of Request</b>	

<b>Response to Economic Demand</b>		
<p>Provide a summary of how the project responds to substantial changes in economic demand for local or regional government services. The narrative should include a description of the current and future expected service level needs (5 points).</p>		
Applicant demonstrates Response to Economic Demand	Yes	No

Section 3  
Project Information

## Budget Information

### General Instructions

- Both the Project Budget and Program Budgets are required to be filled out in this form.
- Consolidate budget information to fit in the form. Additional budget detail may be provided in the budget narrative or in an attachment

#### Project Budget:

- The Project Budget should detail expenses related to the grant or loan project.
- The Project Budget justification must be explained in the Project Budget Narrative section of the application. This section is also used to explain the reasoning behind any items on the budget that are not self explanatory, and provide additional detail about project expenses.
- The Project Budget should be for the period that covers the entire project. The look-back period for in-kind contributions is two years. These contributions are considered a part of the total project costs.
- For the Project Budget, indicate which entity and revenue source will be used to fund each expense. This information will be used to help determine eligible project expenses.
- Total Sources must equal Total Uses. Include staff time and other in-kind matches in the Total Uses section of the budget.

#### Program Budget

- Use the Program Budget to outline the costs associated with the implementation of the program in your community.
- Six (6) years of Program Budgets should be provided. The standard submission should include three years previous budgets (actual), and three years of projections including implementation of the proposed project. A second set of three years of projections (one set including implementation of this program, and one set where no shared services occurred) may be provided in lieu of three years previous if this does not apply to the proposed project.
- Please use the Program Budget Narrative section to explain changes in expenses and revenues, and to defend the budget projections. If the budget requires the combining of costs on the budget template, please explain this in the narrative.

#### Return on Investment:

- A Return on Investment calculation is required, and should reference cost savings, cost avoidance and/or increased revenues indicated in Program Budget sections of the application. Use the space designated for narrative to justify this calculation, using references when appropriate.

#### For Loan Applications only:

- Using the space provided, outline a loan repayment structure.
- Attach three years prior financial documents related to the financial health of the lead applicant (balance sheet, income statement and a statement of cash flows).

Lead Applicant		Round 5	
Project Name		Type of Request	

**Project Budget**

Use this space to outline all sources of funds and the uses of those funds. Both sections should include all funds related to the project, including in-kind match contributions. Use the project budget narrative on the next page to justify the project budget, and indicate the line items for which the grant will be used.

Sources of Funds

LGIF Request:

Cash Match (List Sources Below):

Source:	<input type="text"/>

In-Kind Match (List Sources Below):

Source:	<input type="text"/>
Source:	<input type="text"/>
Source:	<input type="text"/>

Total Match:

Total Sources:

Uses of Funds

	Amount	Revenue Source
Consultant Fees:	<input type="text"/>	<input type="text"/>
Legal Fees:	<input type="text"/>	<input type="text"/>
Other: _____	<input type="text"/>	<input type="text"/>
Other: _____	<input type="text"/>	<input type="text"/>
Other: _____	<input type="text"/>	<input type="text"/>
Other: _____	<input type="text"/>	<input type="text"/>
Other: _____	<input type="text"/>	<input type="text"/>
Other: _____	<input type="text"/>	<input type="text"/>
Other: _____	<input type="text"/>	<input type="text"/>

Total Uses:

Local Match Percentage:

\* Please note that this match percentage will be included in your grant/loan agreement and cannot be changed after awards are made.

Local Match Percentage = (Match Amount/Project Cost) \* 100 (10% match required)  
 10-39.99% (1 point)      40-69.99% (3 points)      70% or greater (5 points)

Section 4  
Financial Information

Lead Applicant		<b>Round 5</b>	
Project Name		Type of Request	

**Project Budget Narrative: Use this space to justify any expenses that are not self-explanatory.**

Section 4  
Financial Information

Lead Applicant		Round 5	
Project Name		Type of Request	

**Program Budget**

Actual ___ Projected ___	FY _____	FY _____	FY _____
Expenses	Total Program Expenses	Total Program Expenses	Total Program Expenses
Salary and Benefits			
Contract Services			
Occupancy (rent, utilities, maintenance)			
Training & Professional Development			
Insurance			
Travel			
Capital & Equipment Expenses			
Supplies, Printing, Copying & Postage			
Evaluation			
Marketing			
Conferences, meetings, etc.			
Administration			
*Other - _____			
*Other - _____			
*Other - _____			
<b>TOTAL EXPENSES</b>			
	<b>Revenues</b>	<b>Revenues</b>	<b>Revenues</b>
<b>Contributions, Gifts, Grants, &amp; Earned Revenue</b>			
<i>Local Government:</i> _____			
<i>Local Government:</i> _____			
<i>Local Government:</i> _____			
<i>State Government</i>			
<i>Federal Government</i>			
*Other - _____			
*Other - _____			
*Other - _____			
<i>Membership Income</i>			
<i>Program Service Fees</i>			
<i>Investment Income</i>			
<b>TOTAL REVENUES</b>			

Lead Applicant		Round 5	
Project Name		Type of Request	

**Program Budget**

Actual ___ Projected ___	FY _____	FY _____	FY _____
Expenses	Total Program Expenses	Total Program Expenses	Total Program Expenses
Salary and Benefits			
Contract Services			
Occupancy (rent, utilities, maintenance)			
Training & Professional Development			
Insurance			
Travel			
Capital & Equipment Expenses			
Supplies, Printing, Copying & Postage			
Evaluation			
Marketing			
Conferences, meetings, etc.			
Administration			
*Other - _____			
*Other - _____			
*Other - _____			
<b>TOTAL EXPENSES</b>			
Revenues	Revenues	Revenues	Revenues
Contributions, Gifts, Grants, & Earned Revenue			
<i>Local Government:</i> _____			
<i>Local Government:</i> _____			
<i>Local Government:</i> _____			
<i>State Government</i>			
<i>Federal Government</i>			
*Other - _____			
*Other - _____			
*Other - _____			
<i>Membership Income</i>			
<i>Program Service Fees</i>			
<i>Investment Income</i>			
<b>TOTAL REVENUES</b>			

Lead Applicant		Round 5
Project Name		Type of Request

**Program Budget**

Use this space to justify your program budget and/or explain any assumptions used for the budget projections. These projections should be based on research, case studies, or industry standards and include a thoughtful justification.

**Section 4: Financial Information Scoring**

(5 points) Applicant provided complete and accurate budget information and narrative justification for a total of six fiscal years.

(3 points) Applicant provided complete and accurate budget information and for at least three fiscal years.

(1 point) Applicant provided complete and accurate budget information for less than three fiscal years.

<b>Lead Applicant</b>		<b>Round 5</b>	
<b>Project Name</b>		Type of Request	

## Return On Investment

Return on Investment is a performance measure used to evaluate the efficiency of an investment. To derive the expected return on investment, divide the net gains of the project by the net costs. For these calculations, please use the implementation gains and costs, NOT the project costs (the cost of the feasibility, planning, or management study)--unless the results of this study will lead to direct savings without additional implementation costs. The gains from this project should be derived from the prior and future program budgets provided, and should be justified in the return on investment narrative.

### Return on Investment Formulas:

Consider the following questions when determining the appropriate ROI formula for your project. Check the box of the formula that you are using to determine your ROI. These numbers should refer to savings/revenues illustrated in projected budgets.

Do you expect cost savings from efficiency from your project?

Use this formula: 
$$\frac{\text{Total \$ Saved}}{\text{Total Program Costs}} * 100 = \text{ROI}$$

Do you expect cost avoidance from the implementation of your project/program?

Use this formula: 
$$\frac{\text{Total Cost Avoided}}{\text{Total Program Costs}} * 100 = \text{ROI}$$

Do you expect increased revenues as a result of your project/program?

Use this formula: 
$$\frac{\text{Total New Revenue}}{\text{Total Program Costs}} * 100 = \text{ROI}$$

Do you expect some combination of savings, cost avoidance, or increased revenue as a result of your project/program? (Total Gains combines \$ Saved, Costs Avoided, and New Revenue)

Use this formula: 
$$\frac{\text{Total Gains}}{\text{Total Program Costs}} * 100 = \text{ROI}$$

Expected Return on Investment = \_\_\_\_\_ \* 100 =

Expected Return on Investment is:

Less than 25% (10 points)
25%-75% (20 points)
Greater than 25% (30 points)

Questions about how to calculate ROI? Please contact the Office of Redevelopment at 614-995-2292 or

[lgif@development.ohio.gov](mailto:lgif@development.ohio.gov)

Section 4  
Financial Information

<b>Lead Applicant</b>		<b>Round 5</b>	
<b>Project Name</b>		<b>Type of Request</b>	

Return on Investment Justification Narrative: In the space below, describe the nature of the expected return on investment, providing justification for the numbers presented in the ROI calculation. This calculation should be based on the savings, cost avoidance, or increased revenues shown in the program budgets on the preceding pages. Use references when appropriate to justify assumptions used for cost projections.

Section 4  
Financial Information

Lead Applicant		Round 5	
Project Name		Type of Request	

**Loan Repayment Structure**

Please outline your preferred loan repayment structure. At a minimum, please include the following: the entities responsible for repayment of the loan, all parties responsible for providing match amounts and an alternative funding source (in lieu of collateral). Applicants will have two years to complete their project upon execution of the loan agreement, and the repayment period will begin upon the final disbursement of the loan funds. A description of expected savings over the term of the loan may be used as a repayment source.

Section 4  
Financial Information

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 points)	Applicant does not have a secondary repayment source (0 points)
--	---

Lead Applicant		Round 5	
Project Name		Type of Request	

## Scoring Overview

### Section 1: Collaborative Measures

Collaborative Measures	Description	Max Points		Applicant Self Score
<b>Population</b>	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 <b>smallest</b> population listed in the application. Applications from (or collaborating with) small communities are preferred.	5		
<b>Participating Entities</b>	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.	5		

### Section 2: Success Measures

<b>Past Success</b>	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.	5		
<b>Scalable</b>	Applicant's proposal can be scaled for the inclusion of other entities.	5		
<b>Replicable</b>	Applicant's proposal can be replicated by other local governments.	5		
<b>Probability of Success</b>	Applicant provides a documented need for the project and clearly outlines the likelihood of the need being met.	5		

### Section 3: Significance Measures

<b>Performance Audit Implementation/Cost Benchmarking</b>	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.	5		
<b>Economic Impact</b>	Applicant demonstrates the project will promote a 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).	5		
<b>Response to Economic Demand</b>	The project responds to current substantial changes in economic demand for local or regional government services.	5		

### Section 4: Financial Measures

<b>Financial Information</b>	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.	5		
<b>Local Match</b>	Percentage of local matching funds being contributed to the project. This may include in-kind contributions.	5		
<b>Expected Return</b>	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.	30		
<b>Repayment Structure (Loan Only)</b>	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 fund, rainy day fund, contingency fund, etc.).	5		

<b>Total Points</b>				
---------------------	--	--	--	--

EXHIBIT A

RESOLUTIONS AND PARTNERSHIP AGREEMENT

RESOLUTION NO. \_\_\_\_

A RESOLUTION AUTHORIZING APPLICATION TO THE LOCAL GOVERNMENT INNOVATION FUND PROGRAM FOR A GRANT TO CONDUCT A FEASIBILITY REGARDING THE REGIONALIZATION OF WATER AND SEWER SERVICES

WHEREAS, the Council of the City of Coshocton currently partners with the Coshocton County Commissioners to deliver potable water and sewer collection services to their residents; and

WHEREAS, other communities and residents in the area have the need to upgrade their water and/or sanitary sewer services as economically as possible; and

WHEREAS, the City of Coshocton's water and sewer treatment plants have excess capacity to handle the needs of surrounding communities; and

WHEREAS, a feasibility study regarding servicing outlying communities and residents with water and sewer services should be conducted.

NOW, THEREOFRE, BE IT RESOLVED, by the Council of the City of Coshocton, State of Ohio:

SECTION 1: Application to the Local Government Innovation Fund Program for a grant to conduct a feasibility study regarding the impact of regionalization water and sewer services be is hereby authorized.

SECTION 2: The Mayor, and Safety Service Director are authorized to sign any documents and enter into any agreements as may be necessary and appropriate for obtaining financial assistance,

SECTION 3: That this Resolution shall be in force and effective immediately.

PASSED IN COUNCIL THIS \_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
PRESIDENT OF COUNCIL

APPROVED:

\_\_\_\_\_  
Steven D. Mercer, MAYOR

Resolution 2013 - \_\_\_\_\_

A RESOLUTION SUPPORTING A PARTNERSHIP AGREEMENT BETWEEN THE CITY OF COSHOCTON, OHIO AND THE COUNTY COMMISSIONERS FOR AN IMPACT STUDY ON COMBINING WATER AND SANITARY SEWER.

Whereas, The Board of County Commissioners realize that over the past two decades, the regulations for water and sanitary sewer systems have become more stringent and costly and this has impacted both the City of Coshocton, Ohio and the County of Coshocton, in the areas of compliance and affordability; and

Whereas, The Board of County Commissioners see a need for a regional sanitary sewer and water system; now therefore, be it

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:

Section 1: The Board of County Commissioners does hereby fully support and are authorized to enter into a partnership agreement between the City of Coshocton and the Coshocton Board of County Commissioners for an impact study on combining water and sanitary sewer.

Passed: \_\_\_\_\_

Board of County Commissioners

\_\_\_\_\_  
Dane Shryock

\_\_\_\_\_  
D. Curtis Lee

\_\_\_\_\_  
Gary Fischer

## **Partnership Agreement**

By and Between

### **The City of Coshocton, Ohio and the Coshocton County Commissioners**

The State of Ohio, through HB 153, has established the Local Government Innovation Fund (LGIF) providing \$45 million in the form of grants and loans to political subdivisions for local government innovation projects. Funds will be awarded to projects that promote efficiency, shared services, coproduction, and mergers among local governments. Projects are also expected to facilitate improved business environments and promote community attraction.

The City of Coshocton is applying to the LGIF for grant funds which will be used for soft costs such as feasibility studies, process implementation, cost benchmarking, planning or a management investigation targeting service(s) provided by the City. The proposed project, explained below, qualifies under the LGIF's "Merger" approach where the consolidation of multiple entities to serve a greater service area at a lower provision of costs.

The LGIF encourages and will reward those applications for funding that include "Collaborative Partner(s)", which means any political subdivision, nonprofit entity, or for-profit entity that is identified as a partner. Applicants must provide an executed partnership agreement with the other participating entities which outlines the nature of the partnership, and explains how the main applicants and partners will work collaboratively on the proposed project.

Over the past two decades, the regulations for water and sanitary sewer systems have become more stringent and costly. This has impacted both the City and County of Coshocton in both the areas of compliance and affordability. The necessity of such services is paramount for good quality of life. The cost of sanitary sewer and water services has increased dramatically and will continue to rise in the future.

The City of Coshocton has provided water and sanitary sewer treatment to the County of Coshocton for many years. In order to meet the increased demand for water and sanitary service, promote community attraction, and continually comply with EPA regulations there is an eminent need to combine water and wastewater services to promote efficiency and provide a fair and reasonable cost of service to its users. The City of Coshocton's water and wastewater treatment facilities meet current EPA mandates and have enough excess capacity to service the needs of the surrounding region.

Given that the County of Coshocton is both a purveyor and receiver of water and sanitary sewer services, the Coshocton County Commissioners see a need for a regional sanitary sewer and water system.

The Coshocton County Commissioners and the City of Coshocton agree to enter into this "Partnership Agreement" on \_\_\_\_\_ as part of the LGIF grant application, to collaborate in this feasibility study addressing both economic and environmental issues facing the region regarding sanitary sewer and water regionalization.

COSHOCTON COUNTY COMMISSIONERS

CITY OF COSHOCTON

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signed: \_\_\_\_\_

**EXHIBIT B**  
**FINANCIALS**

**Combined City and County Water and Sewer Operations**

	2010 Actual	2011 Actual	2012 Actual - Unaudited	2013 Projected**	2014 Projected	2015 Projected
Fund Balance	2,309,790.47	2,757,151.47	3,229,429.47	2,742,508.19	2,289,985.00	2,190,899.53
<b>OPERATING REVENUES</b>						
Charges for Services	5,753,538.60	5,511,767.53	5,471,860.69	5,422,410.02	\$ 5,426,354.35	\$ 5,426,800.39
Decreased Revenues with Regionalization*					(165,633.88)	(166,079.92)
Other	38,380.00	25,585.00	76,682.07	46,882.00	46,882.00	46,882.00
<b>TOTAL OPERATING RECEIPTS</b>	<b>5,791,918.60</b>	<b>5,537,352.53</b>	<b>5,548,542.76</b>	<b>5,469,292.02</b>	<b>5,307,602.47</b>	<b>5,307,602.47</b>
<b>OPERATING EXPENSES</b>						
Personal Service and Fringes	1,549,170.35	1,514,546.04	1,560,411.33	1,708,776.00	1,760,039.28	1,812,840.46
Contractual Services	635,114.80	623,674.51	427,268.52	514,216.57	529,643.07	545,532.36
Supplies and Materials	1,545,451.50	1,395,955.19	1,399,896.68	1,688,355.67	1,739,006.34	1,791,176.53
Other	78,885.31	43,919.04	28,857.20	23,609.41	24,317.69	25,047.22
Capital Outlay						
<b>Decrease Exp with Regionalization</b>					<b>(85,368.10)</b>	<b>(87,929.14)</b>
<b>TOTAL OPERATING DISBURSEMENTS</b>	<b>3,808,621.96</b>	<b>3,578,094.78</b>	<b>3,416,433.73</b>	<b>3,934,957.65</b>	<b>3,967,638.28</b>	<b>4,086,667.43</b>
<b>OPERATING INCOME</b>	<b>1,983,296.64</b>	<b>1,959,257.75</b>	<b>2,132,109.03</b>	<b>1,534,334.37</b>	<b>1,339,964.19</b>	<b>1,220,935.04</b>
<b>Increased project costs with Regionalization</b>				<b>(151,870.00)</b>		
<b>TOTAL OTHER FINANCING SOURCES &amp; USES***</b>	<b>(1,535,935.64)</b>	<b>(1,486,979.75)</b>	<b>(2,619,030.31)</b>	<b>(1,834,987.56)</b>	<b>(1,519,315.44)</b>	<b>(1,863,735.75)</b>
Net Increase (Decrease) Cash	447,361.00	472,278.00	(486,921.28)	(452,523.19)	(179,351.25)	(642,800.71)

**Assumptions:**

\* 2010, 2011 and 2012 County charges for services include transfers from general fund for short falls in the water and sewer revenues collected from utility fees

\*\* 2013 operating expenses are based on City and County budgets

\*\*\* Capital improvement plans are included in other financing sources and uses



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**CITY OF COSHOCTON**

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

	<u>Business-type Activities - Enterprise Funds</u>				<u>Governmental</u>
	<u>Water</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Total</u>	<u>Activities - Internal Service Funds</u>
<b>Cash flows from operating activities:</b>					
Cash received from customers . . . . .	\$ 3,543,854	\$ 1,663,814	\$ 845,438	\$ 6,053,106	\$ 1,001,505
Cash received from other operations . . . . .	9,700	26,541	-	36,241	100,239
Cash received from special assessments . . . . .	2,139	-	-	2,139	-
Cash payments for personal services . . . . .	(919,118)	(567,522)	-	(1,486,640)	-
Cash payments for contract services . . . . .	(252,791)	(184,802)	(764,955)	(1,202,548)	(150,000)
Cash payments for materials and supplies . . . . .	(1,122,312)	(398,331)	(89,226)	(1,609,869)	(1,000)
Cash payments for claims . . . . .	-	-	-	-	(995,925)
Cash payments for other expenses . . . . .	(960)	-	-	(960)	-
Net cash provided by (used in) operating activities . . . . .	<u>1,260,512</u>	<u>539,700</u>	<u>(8,743)</u>	<u>1,791,469</u>	<u>(45,181)</u>
<b>Cash flows from capital and related financing activities:</b>					
Acquisition of capital assets . . . . .	(48,961)	(7,650)	-	(56,611)	-
Principal retirement on revenue bonds . . . . .	-	(240,000)	-	(240,000)	-
Principal retirement on notes . . . . .	(750,000)	-	-	(750,000)	-
Principal retirement on loans . . . . .	(388,605)	-	-	(388,605)	-
Proceeds of notes . . . . .	650,000	-	-	650,000	-
Proceeds of loans . . . . .	10,762	-	-	10,762	-
Interest and fiscal charges . . . . .	(322,860)	(255,537)	-	(578,397)	-
Net cash (used in) capital and related financing activities . . . . .	<u>(849,664)</u>	<u>(503,187)</u>	<u>-</u>	<u>(1,352,851)</u>	<u>-</u>
<b>Cash flows from investing activities:</b>					
Interest received . . . . .	-	-	-	-	10
Net cash provided by investing activities . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>
Net increase (decrease) in cash and cash equivalents . . . . .	410,848	36,513	(8,743)	438,618	(45,171)
<b>Cash and cash equivalents at beginning of year . . . . .</b>	<u>1,480,691</u>	<u>829,099</u>	<u>261,605</u>	<u>2,571,395</u>	<u>47,104</u>
<b>Cash and cash equivalents at end of year . . . . .</b>	<u>\$ 1,891,539</u>	<u>\$ 865,612</u>	<u>\$ 252,862</u>	<u>\$ 3,010,013</u>	<u>\$ 1,933</u>

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**CITY OF COSHOCTON**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2010  
 (SEE ACCOUNTANT'S COMPILATION REPORT)

	<u>Business-type Activities - Enterprise Funds</u>				<u>Governmental Activities - Internal Service Funds</u>
	<u>Water</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Total</u>	
<b>Reconciliation of operating income (loss) to net cash (used in) operating activities:</b>					
Operating income (loss) . . . . .	\$ 673,486	\$ 202,473	\$ (29,100)	\$ 846,859	\$ 49,366
Adjustments:					
Depreciation. . . . .	609,732	369,659	-	979,391	-
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable. . . . .	2,676	(12,292)	20,357	10,741	-
Decrease in special assessments . . . . .	4,931	-	-	4,931	-
Decrease in materials and supplies inventory . . . . .	(81,375)	-	-	(81,375)	-
Increase (decrease) in accounts payable . . . . .	33,479	(1,640)	-	31,839	-
Increase in accrued wages and benefits. . . . .	1,181	3,750	-	4,931	-
(Decrease) in intergovernmental payable. . . . .	(12,516)	(14,227)	-	(26,743)	-
Increase (decrease) in compensated absences payable . . . . .	28,918	(8,023)	-	20,895	-
(Decrease) in claims payable. . . . .	-	-	-	-	(94,547)
Net cash provided by (used in) operating activities . . .	<u>\$ 1,260,512</u>	<u>\$ 539,700</u>	<u>\$ (8,743)</u>	<u>\$ 1,791,469</u>	<u>\$ (45,181)</u>

**Non-cash capital transactions:**

During 2010, the water fund purchased capital assets on account in the amount of \$1,580.

During 2009, the water fund and the sewer funds purchased capital assets on account in the amounts of \$5,865 and \$7,650, respectively.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



Dave Yost • Auditor of State

**CITY OF COSHOCTON  
COSHOCTON COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Business-type Activities - Enterprise Funds</u>				<u>Governmental Activities - Internal Service Funds</u>
	<u>Water</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Total</u>	
<b>Cash flows from operating activities:</b>					
Cash received from customers . . . . .	\$ 3,535,082	\$ 1,562,182	\$ 873,222	\$ 5,970,486	\$ 918,491
Cash received from other operations . . . . .	17,244	109	-	17,353	85,130
Cash received from special assessments . . . . .	8,232	-	-	8,232	-
Cash payments for personal services . . . . .	(895,753)	(548,081)	-	(1,443,834)	-
Cash payments for contract services . . . . .	(252,052)	(256,620)	(772,189)	(1,280,861)	(142,135)
Cash payments for materials and supplies . . . . .	(1,063,375)	(327,384)	(67,214)	(1,457,973)	(769)
Cash payments for claims. . . . .	-	-	-	-	(853,660)
Cash payments for other expenses . . . . .	(769)	-	-	(769)	-
Net cash provided by operating activities. . . . .	<u>1,348,609</u>	<u>430,206</u>	<u>33,819</u>	<u>1,812,634</u>	<u>7,057</u>
<b>Cash flows from capital and related financing activities:</b>					
Insurance proceeds . . . . .	33,896	-	-	33,896	-
Acquisition of capital assets . . . . .	(36,693)	-	-	(36,693)	-
Principal retirement on revenue bonds. . . . .	-	(250,000)	-	(250,000)	-
Principal retirement on notes. . . . .	(650,000)	-	-	(650,000)	-
Principal retirement on loans. . . . .	(402,326)	-	-	(402,326)	-
Proceeds of notes. . . . .	550,000	-	-	550,000	-
Interest and fiscal charges. . . . .	(305,477)	(245,937)	-	(551,414)	-
Net cash used in capital and related financing activities. . . . .	<u>(810,600)</u>	<u>(495,937)</u>	<u>-</u>	<u>(1,306,537)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents . . . . .	538,009	(65,731)	33,819	506,097	7,057
<b>Cash and cash equivalents at beginning of year . . . . .</b>	<u>1,891,539</u>	<u>865,612</u>	<u>252,862</u>	<u>3,010,013</u>	<u>1,933</u>
<b>Cash and cash equivalents at end of year . . . . .</b>	<u>\$ 2,429,548</u>	<u>\$ 799,881</u>	<u>\$ 286,681</u>	<u>\$ 3,516,110</u>	<u>\$ 8,990</u>

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**CITY OF COSHOCTON  
COSHOCTON COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Business-type Activities - Enterprise Funds</u>				<u>Governmental Activities - Internal Service Funds</u>
	<u>Water</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Total</u>	
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Operating income (loss) . . . . .	\$ 568,648	\$ 385,376	\$ 25,651	\$ 979,675	\$ (37,604)
Adjustments:					
Depreciation. . . . .	605,651	352,453	-	958,104	-
Changes in assets and liabilities:					
Decrease in accounts receivable . . . . .	61,261	46,373	7,901	115,535	-
Increase in special assessments. . . . .	(11,575)	-	-	(11,575)	-
Decrease in materials and supplies inventory. . . . .	130,075	-	-	130,075	-
Increase in notes receivable. . . . .	-	(387,157)	-	(387,157)	-
Increase (decrease) in accounts payable. . . . .	(26,840)	32,126	267	5,553	-
Increase in contracts payable . . . . .	10,570	75	-	10,645	-
Increase (decrease) in accrued wages and benefits. . . . .	(9)	414	-	405	-
Increase (decrease) in intergovernmental payable . . . . .	3,415	(1,393)	-	2,022	-
Increase in compensated absences payable . . . . .	7,413	1,939	-	9,352	-
Increase in claims payable. . . . .	-	-	-	-	44,661
Net cash provided by operating activities . . . . .	<u>\$ 1,348,609</u>	<u>\$ 430,206</u>	<u>\$ 33,819</u>	<u>\$ 1,812,634</u>	<u>\$ 7,057</u>

**Non-cash capital transactions:**

During 2011, the water fund purchased capital assets on account in the amount of \$10,134.  
During 2010, the water fund purchased capital assets on account in the amount of \$1,580.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Revenue Audit Trail Report

AS OF: 02/14/2013

STARTING ACCOUNT: 700  
 STARTING DATE: 01/01/2012  
 STARTING BATCH: 201201  
 STARTING ACCT YR: 2012

ENDING ACCOUNT: 704Z  
 ENDING DATE: 12/31/2012  
 ENDING BATCH: 201212Z  
 ENDING ACCT Y: 2012

BATCH NUMBER	POST DATE	TRANSACTION DESCRIPTION	TRANSACTION DESCRIPTION 2	DOCUMENT REFERENCE	POST BATCH	DEBIT AMOUNT	CREDIT AMOUNT	OTHER AMOUNT
2012 700-0150-41550 WATER DEBT REDUCTION								
RJ201201002-0011-1	01/31/2012	WATER DEPT		20792	5613	0.00	64612.02	0.00
RJ201202001-0070-1	02/29/2012	WATER DEPT		20858	5631	0.00	63604.55	0.00
RJ201203006-0006-1	03/30/2012	WATER DEPT		20910	5658	0.00	62116.13	0.00
RJ201204006-0012-1	04/30/2012	WATER DEPT		20982	5683	0.00	58179.41	0.00
RJ201205007-0008-1	05/31/2012	WATER DEPT		21041	5712	0.00	65862.07	0.00
RJ201206006-0007-1	06/29/2012	WATER DEPT		21095	5738	0.00	64803.64	0.00
RJ201207005-0004-1	07/31/2012	WATER DEPT		21151	5765	0.00	76307.49	0.00
RJ201208012-0006-1	08/31/2012	WATER DEPT		21215	5788	0.00	67950.40	0.00
RJ201209007-0004-1	09/28/2012	WATER DEPARTMENT		21273	5810	0.00	54526.64	0.00
RJ201210017-0003-1	10/31/2012	WATER DEPT		21329	5839	0.00	68321.31	0.00
RJ201211016-0003-1	11/30/2012	WATER DEPT		21382	5871	0.00	58804.99	0.00
RJ201212012-0001-1	12/31/2012	WATER DEPT		21431	5902	0.00	60104.62	0.00
TOTAL	700-0150-41550	CHARGES FOR SERVICES				0.00	765193.27	0.00
TOTAL	0150	WATER DEBT REDUCTION				0.00	765193.27	0.00
TOTAL	700	WATER INCOME				0.00	765193.27	0.00

2012 701-0150-41550 WATER COUNTY SURCHARGE								
RJ201201002-0011-1	01/31/2012	WATER DEPT		20792	5613	0.00	291526.46	0.00
RJ201202001-0071-1	02/29/2012	WATER DEPT		20858	5631	0.00	142172.17	0.00
RJ201203006-0005-1	03/30/2012	WATER DEPT		20910	5658	0.00	197816.66	0.00
RJ201204006-0012-1	04/30/2012	WATER DEPT		20982	5683	0.00	195385.26	0.00
RJ201205007-0008-1	05/31/2012	WATER DEPT		21041	5712	0.00	202134.94	0.00
RJ201206006-0007-1	06/18/2012	COSHOCTON COUNTY AUDIT		21066	5722	0.00	1480.76	0.00
RJ201207005-0004-1	06/29/2012	WATER DEPT		21095	5738	0.00	202105.68	0.00
RJ201208003-0010-1	07/31/2012	WATER DEPT		21151	5765	0.00	250356.30	0.00
RJ201209007-0004-1	07/31/2012	WATER DEPT		21151	5765	0.00	7914.08	0.00
RJ201210017-0003-1	08/10/2012	COUNTY AUDITOR		21174	5772	0.00	450.14	0.00
RJ201208009-0003-1	08/23/2012	CORRECTION/RCT	21066	21185	5780	0.00	1480.76-	0.00
RJ201208012-0006-1	08/31/2012	WATER DEPT		21215	5788	0.00	217902.15	0.00
RJ201209007-0004-1	09/28/2012	WATER DEPARTMENT		21273	5810	0.00	205377.00	0.00
RJ201210017-0003-1	10/31/2012	WATER DEPT		21329	5839	0.00	235026.47	0.00
RJ201211016-0003-1	11/30/2012	WATER DEPT		21382	5871	0.00	210663.64	0.00
RJ201212012-0001-1	12/31/2012	WATER DEPT		21431	5902	0.00	215314.59	0.00
TOTAL	701-0150-41550					0.00	2574145.54	0.00

2012 701-0150-41560 WATER COUNTY SURCHARGE								
RJ201201002-0011-1	01/31/2012	WATER DEPT		20792	5613	0.00	5454.69	0.00
RJ201202001-0071-1	02/29/2012	WATER DEPT		20858	5631	0.00	6745.89	0.00
RJ201203006-0007-1	03/30/2012	WATER DEPT		20910	5658	0.00	7058.49	0.00
RJ201204006-0014-1	04/30/2012	WATER DEPT		20982	5683	0.00	5564.76	0.00
RJ201205007-0009-1	05/31/2012	WATER DEPT		21041	5712	0.00	6918.90	0.00
RJ201206006-0008-1	06/29/2012	WATER DEPT		21095	5738	0.00	5815.44	0.00
RJ201207001-0026-1	07/13/2012	COUNTY AUDITOR		21119	5744	0.00	15432.07	0.00
RJ201208009-0004-1	08/23/2012	CORRECTION/RCT	21119	21186	5780	0.00	15432.07-	0.00
RJ201208012-0007-1	08/31/2012	WATER DEPT		21215	5788	0.00	7680.38	0.00
RJ201209007-0005-1	09/28/2012	WATER DEPARTMENT		21273	5810	0.00	5037.82	0.00
RJ201210017-0004-1	10/31/2012	WATER DEPT		21329	5839	0.00	7512.55	0.00

Revenue Audit Trail Report

AS OF: 02/14/2013

STARTING ACCOUNT: 700  
 STARTING DATE: 01/01/2012  
 STARTING BATCH: 201201  
 STARTING ACCT YR: 2012  
 ENDING ACCOUNT: 704Z  
 ENDING DATE: 12/31/2012  
 ENDING BATCH: 201212Z  
 ENDING ACCT Y: 2012

BATCH NUMBER	POST DATE	TRANSACTION DESCRIPTION	TRANSACTION 2 DESCRIPTION	DOCUMENT REFERENCE	POST BATCH	DEBIT AMOUNT	CREDIT AMOUNT	OTHER AMOUNT
2012 701-0180-41840								
RJ201201001-0029-1	01/25/2012	RIVER VIEW SCHOOLS	WATER SERV. DIRECTORS REPORT/MISC	20765	5605	0.00	3750.00	0.00
RJ201201001-0040-1	01/25/2012	WATER DEPT - SCRAP SOL		20775	5605	0.00	1529.50	0.00
RJ201202001-0030-1	02/29/2012	SERVICE DIRECTOR		20822	5631	0.00	3662.97	0.00
RJ201202001-0036-1	02/29/2012	SERVICE DIRECTOR		20828	5631	0.00	560.40	0.00
RJ201203004-0003-1	03/23/2012	HAS		20894	5649	0.00	2500.00	0.00
RJ201204003-0012-1	04/05/2012	COUNTY AUDITOR		20923	5663	0.00	344.69	0.00
RJ201204004-0020-1	04/20/2012	RIVER VIEW LOCAL SCHOO		20960	5677	0.00	2500.00	0.00
RJ201204006-0006-1	04/30/2012	WATER DEPT/OVERAGE PET		20979	5683	0.00	175.00	0.00
RJ201204008-0023-1	04/13/2012	CANAL INSURANCE		20940	5672	0.00	1365.84	0.00
RJ201208009-0003-1	08/23/2012	CORRECTION/RCT 21066		21185	5780	0.00	1480.76	0.00
RJ201208009-0004-1	08/23/2012	CORRECTION/RCT 21119		21186	5780	0.00	15432.07	0.00
RJ201208009-0015-1	08/23/2012	SSI MIX/REFUND		21197	5780	0.00	15.00	0.00
RJ201210009-0004-1	10/03/2012	CARA RENNER/COURT		21279	5818	0.00	195.00	0.00
RJ201210015-0008-1	10/29/2012	SERVICE DIRECTOR/FIRE		21320	5836	0.00	300.00	0.00
RJ201211002-0002-1	11/14/2012	HOME LOAN		21331	5849	0.00	40.00	0.00
RJ201212004-0013-1	12/18/2012	RIVER VIEW LOCAL SCHOO		21397	5882	0.00	3750.00	0.00
RJ201212008-0001-1	12/28/2012	COSH CO AUDITOR/TAP FE		21424	5897	0.00	350.00	0.00
TOTAL		701-0180-41840				0.00	37951.23	0.00
TOTAL		0180	MISC			0.00	37951.23	0.00
TOTAL		701	WATER			0.00	2685303.26	0.00
2012 702-0150-41550								
RJ201201002-0010-1	01/31/2012	WATER DEPT	WATER CONTINGENCY INCOME	20792	5613	0.00	15343.26	0.00
RJ201202001-0069-1	02/29/2012	WATER DEPT		20858	5631	0.00	7480.54	0.00
RJ201203006-0005-1	03/30/2012	WATER DEPT		20910	5658	0.00	10411.15	0.00
RJ201204006-0012-1	04/30/2012	WATER DEPT		20982	5683	0.00	10283.17	0.00
RJ201205007-0008-1	05/31/2012	WATER DEPT		21041	5712	0.00	10654.61	0.00
RJ201206006-0007-1	06/29/2012	WATER DEPT		21095	5738	0.00	10634.51	0.00
RJ201207005-0004-1	07/31/2012	WATER DEPT		21151	5765	0.00	13190.57	0.00
RJ201208012-0006-1	08/31/2012	WATER DEPT		21215	5788	0.00	11471.19	0.00
RJ201209007-0004-1	09/28/2012	WATER DEPARTMENT		21273	5810	0.00	10809.04	0.00
RJ201210017-0003-1	10/31/2012	WATER DEPT		21329	5839	0.00	12377.57	0.00
RJ201211016-0003-1	11/30/2012	WATER DEPT		21382	5871	0.00	11087.37	0.00
RJ201212012-0001-1	12/31/2012	WATER DEPT		21431	5902	0.00	11336.39	0.00
TOTAL		702-0150-41550				0.00	135079.37	0.00
TOTAL		0150	CHARGES FOR SERVICES			0.00	135079.37	0.00
2012 702-0180-41840								
RJ201211002-0011-1	11/14/2012	COSHOCTON COUNTY AUDIT	WATER CONT. SERV.DIR.REPORT	21340	5849	0.00	454.82	0.00
TOTAL		702-0180-41840				0.00	454.82	0.00
TOTAL		0180	MISC			0.00	454.82	0.00

Revenue Audit Trail Report

AS OF: 02/14/2013

STARTING ACCOUNT: 700  
 STARTING DATE: 01/01/2012  
 STARTING BATCH: 201201  
 STARTING ACCT YR: 2012

ENDING ACCOUNT: 704Z  
 ENDING DATE: 12/31/2012  
 ENDING BATCH: 201212Z  
 ENDING ACCT Y: 2012

BATCH NUMBER	POST DATE	TRANSACTION DESCRIPTION	TRANSACTION DESCRIPTION 2	DOCUMENT REFERENCE	POST BATCH	DEBIT AMOUNT	CREDIT AMOUNT	OTHER AMOUNT
2012 703-0150-41560 WATER CONT. SEWAGE INCOME								
RJ201201002-0010-1	01/31/2012	WATER DEPT		20792	5613	0.00	121118.00	0.00
RJ201202001-0069-1	02/29/2012	WATER DEPT		20858	5631	0.00	130662.16	0.00
RJ201203006-0005-1	03/30/2012	WATER DEPT		20910	5658	0.00	114081.08	0.00
RJ201204006-0014-1	04/30/2012	WATER DEPT		20982	5683	0.00	110652.79	0.00
RJ201205007-0009-1	05/31/2012	WATER DEPT		21041	5712	0.00	115123.54	0.00
RJ201206006-0008-1	06/29/2012	WATER DEPT		21095	5738	0.00	109088.90	0.00
RJ201207005-0005-1	07/31/2012	WATER DEPT		21151	5765	0.00	150223.29	0.00
RJ201208012-0007-1	08/31/2012	WATER DEPT		21215	5788	0.00	116567.72	0.00
RJ201209007-0005-1	09/28/2012	WATER DEPARTMENT		21273	5810	0.00	102866.08	0.00
RJ201210017-0004-1	10/31/2012	WATER DEPT		21329	5839	0.00	146224.58	0.00
RJ201211016-0004-1	11/30/2012	WATER DEPT		21382	5871	0.00	121562.04	0.00
RJ201212012-0002-1	12/31/2012	WATER DEPT		21431	5902	0.00	134322.93	0.00
TOTAL						0.00	1472493.11	0.00
2012 703-0180-41840 CHARGES FOR SERVICES SEWAGE SERV. DIR. REPORT/MTSC								
RJ201201001-0015-1	01/25/2012	UNITAR		20753	5605	0.00	6000.00	0.00
RJ201202001-0005-1	02/29/2012	SERVICE DIRECTOR		20800	5631	0.00	743.11	0.00
RJ201202001-0030-1	02/29/2012	SERVICE DIRECTOR		20822	5631	0.00	6270.00	0.00
RJ201205003-0013-1	05/22/2012	SERVICE DIRECTOR		21007	5639	0.00	23470.41	0.00
RJ201208009-0009-1	08/23/2012	WESCO/REFUND		21191	5780	0.00	292.50	0.00
RJ201209004-0001-1	09/24/2012	UNITAR/REFUND		21246	5801	0.00	1500.00	0.00
TOTAL						0.00	38276.02	0.00
TOTAL						0.00	38276.02	0.00
2012 704-0150-41560 CHARGES FOR SERVICES SEWAGE CONT. INCOME								
RJ201201002-0011-1	01/31/2012	WATER DEPT		20792	5613	0.00	6374.36	0.00
RJ201202001-0070-1	02/29/2012	WATER DEPT		20858	5631	0.00	6876.72	0.00
RJ201203006-0006-1	03/30/2012	WATER DEPT		20910	5658	0.00	6003.99	0.00
RJ201204006-0014-1	04/30/2012	WATER DEPT		20982	5683	0.00	5823.57	0.00
RJ201205007-0009-1	05/31/2012	WATER DEPT		21041	5712	0.00	6058.83	0.00
RJ201206006-0008-1	06/29/2012	WATER DEPT		21095	5738	0.00	5741.21	0.00
RJ201207005-0005-1	07/31/2012	WATER DEPT		21151	5765	0.00	7906.21	0.00
RJ201208012-0007-1	08/31/2012	WATER DEPT		21215	5788	0.00	6134.84	0.00
RJ201209007-0005-1	09/28/2012	WATER DEPARTMENT		21273	5810	0.00	5413.82	0.00
RJ201210017-0004-1	10/31/2012	WATER DEPT		21329	5839	0.00	7695.77	0.00
RJ201211016-0004-1	11/30/2012	WATER DEPT		21382	5871	0.00	6397.83	0.00
RJ201212012-0002-1	12/31/2012	WATER DEPT		21431	5902	0.00	7069.44	0.00
TOTAL						0.00	77496.59	0.00
TOTAL						0.00	77496.59	0.00
TOTAL						0.00	77496.59	0.00
TOTAL						0.00	77496.59	0.00

\* End of Report: City of Coshocton \*

Expense Audit Trail Report

AS OF: 02/14/13

STARTING ACCOUNT: 700  
 STARTING DATE : 01/01/2012  
 STARTING BATCH : 201201  
 STARTING ACCT YR: 2012  
 ENDING ACCOUNT: 700Z  
 ENDING DATE : 12/31/2012  
 ENDING BATCH : 201212Z  
 ENDING ACCT Y : 2012  
 YEAR CHARGED:

BATCH NUMBER	POST DATE	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE	VENDOR NUMBER	CHECK NUMBER	INVOICE NUMBER	DEBIT AMOUNT	CREDIT AMOUNT	OTHER AMOUNT
2012 700-5516-52603									
AP201201001-0239-1	01/03/12	WATER DEBT REDUCTION					0.00	0.00	682907.02
EJ201206008-0001-1	06/22/12	WATER DEBT REDUCTION	2012001083	001873	00000000ACH		341453.51	0.00	0.00
EJ201212001-0132-1	12/05/12	WATER TREATMENT	EXPA2012002261	001873	00000000ACH		341453.51	0.00	0.00
EN201205000-0000-0	05/21/12	WATER DEBTRED/SEWAGE	2012001083	001873			0.00	0.00	341453.51-
EN201212000-0000-0	12/05/12	WATER TREATMENT	EXPA2012002261	001873			0.00	0.00	341453.51-
TOTAL		700-5516-52603					682907.02	0.00	0.00
TOTAL		5516	DEBT SERVICE				682907.02	0.00	0.00
TOTAL		700	WATER DEBT REDUCTION				682907.02	0.00	0.00
TOTAL REPORT:							682907.02	0.00	0.00

\* End of Report: City of Coshocton \*

Expense Audit Trail Report

AS OF: 02/14/13

STARTING ACCOUNT: 701  
 STARTING DATE : 01/01/2012  
 STARTING BATCH : 201201  
 STARTING ACCT YR: 2012  
 ENDING ACCOUNT: 704Z  
 ENDING DATE : 12/31/2012  
 ENDING BATCH : 201212Z  
 ENDING ACCT Y : 2012  
 YEAR CHARGED:

BATCH NUMBER	POST DATE	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE	VENDOR NUMBER	CHECK NUMBER	INVOICE NUMBER	DEBIT AMOUNT	CREDIT AMOUNT	OTHER AMOUNT
2012 702-5511-52601									
AP201201001-0272-1	01/03/12	WATER CONT DEBT					0.00	0.00	20000.00
EJ201201002-0115-1	01/18/12	WATER IMP. NOTE PAY-2012000242	STARBANK		0000063527	803070800	184575.80	0.00	0.00
EN201201000-0000-0	01/13/12	WATER IMP. NOTE PAY-2012000242	STARBANK				0.00	0.00	184575.80-
TOTAL		702-5511-52601					184575.80	0.00	15424.20
TOTAL		5511	WATER				184575.80	0.00	15424.20
TOTAL		702	WATER CONT.				184575.80	0.00	15424.20
2012 703-5520-52101									
AP201201001-0272-1	01/03/12	SEWAGE OFFICE SALARI					0.00	0.00	25260.00
PR201201002-0110-1	01/25/12	DOBSON, REBECCA L.					542.13	0.00	0.00
PR201201002-0111-1	01/25/12	CLEMENT, JUDITH					509.63	0.00	0.00
PR201201004-0108-1	01/25/12	DOBSON, REBECCA L.					488.32	0.00	0.00
PR201201004-0109-1	01/25/12	CLEMENT, JUDITH					483.20	0.00	0.00
PR201202002-0109-1	02/29/12	DOBSON, REBECCA L.					488.32	0.00	0.00
PR201202002-0110-1	02/29/12	CLEMENT, JUDITH					483.20	0.00	0.00
PR201202004-0108-1	02/29/12	DOBSON, REBECCA L.					483.20	0.00	0.00
PR201202004-0109-1	02/29/12	CLEMENT, JUDITH					495.95	0.00	0.00
PR201203002-0109-1	03/13/12	DOBSON, REBECCA L.					488.32	0.00	0.00
PR201203002-0110-1	03/13/12	CLEMENT, JUDITH					483.20	0.00	0.00
PR201203004-0114-1	03/21/12	DOBSON, REBECCA L.					488.32	0.00	0.00
PR201203004-0115-1	03/21/12	CLEMENT, JUDITH					483.20	0.00	0.00
PR201204002-0114-1	04/03/12	DOBSON, REBECCA L.					488.32	0.00	0.00
PR201204002-0115-1	04/03/12	CLEMENT, JUDITH					483.20	0.00	0.00
PR201204008-0115-1	04/17/12	DOBSON, REBECCA L.					488.32	0.00	0.00
PR201205002-0116-1	04/17/12	CLEMENT, JUDITH					483.20	0.00	0.00
PR201205002-0116-1	05/01/12	DOBSON, REBECCA L.					488.32	0.00	0.00
PR201205004-0118-1	05/15/12	CLEMENT, JUDITH					488.32	0.00	0.00
PR201205004-0119-1	05/15/12	DOBSON, REBECCA L.					483.20	0.00	0.00
PR201205006-0118-1	05/29/12	CLEMENT, JUDITH					488.32	0.00	0.00
PR201205006-0119-1	05/29/12	DOBSON, REBECCA L.					483.20	0.00	0.00
PR201206004-0124-1	06/12/12	CLEMENT, JUDITH					488.32	0.00	0.00
PR201206004-0125-1	06/12/12	DOBSON, REBECCA L.					483.20	0.00	0.00
PR201206006-0123-1	06/26/12	CLEMENT, JUDITH					488.32	0.00	0.00
PR201206006-0124-1	06/26/12	DOBSON, REBECCA L.					483.20	0.00	0.00
PR201207004-0124-1	07/11/12	CLEMENT, JUDITH					488.32	0.00	0.00
PR201207004-0124-1	07/11/12	DOBSON, REBECCA L.					483.20	0.00	0.00
PR201207006-0121-1	07/30/12	CLEMENT, JUDITH					488.32	0.00	0.00
PR201207006-0122-1	07/30/12	DOBSON, REBECCA L.					483.20	0.00	0.00
PR201208002-0121-1	08/17/12	CLEMENT, JUDITH					488.32	0.00	0.00
PR201208002-0122-1	08/17/12	DOBSON, REBECCA L.					483.20	0.00	0.00
PR201208004-0120-1	08/23/12	CLEMENT, JUDITH					488.32	0.00	0.00
PR201208004-0120-1	08/23/12	DOBSON, REBECCA L.					483.20	0.00	0.00

Expense Audit Trail Report

AS OF: 02/14/13

STARTING ACCOUNT: 701  
 STARTING DATE : 01/01/2012  
 STARTING BATCH : 201201  
 STARTING ACCT YR: 2012  
 ENDING ACCOUNT: 704Z  
 ENDING DATE : 12/31/2012  
 ENDING BATCH : 201212Z  
 ENDING ACCT Y : 2012  
 YEAR CHARGED:

BATCH NUMBER	POST DATE	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE	VENDOR NUMBER	CHECK NUMBER	INVOICE NUMBER	DEBIT AMOUNT	CREDIT AMOUNT	OTHER AMOUNT
2012 704-5520-52601									
SEWAGE									
TOTAL 703 1611258.84 0.00 786728.88									
SEWAGE CONT DEBT									
AP201205001-0001-1	05/16/12	ORDINANCE 34-12					0.00	0.00	50000.00
EJ201205011-0119-1	05/23/12	A-E-06-2BB-1 GRANT R2012001064	TS1234		0000064614		25000.00	0.00	0.00
EJ201208009-0164-1	08/29/12	A-E-06-2BB-1 GRANT 2012001310	TS1234		0000065419	A-E06-2BB1	25000.00	0.00	0.00
EN201205000-0000-0	05/18/12	A-E-06-2BB-1 GRANT R2012001064	TS1234				0.00	0.00	25000.00-
EN201206000-0000-0	06/28/12	GRANT REPAYMENT/A-E-2012001310	TS1234				0.00	0.00	25000.00-
TOTAL 704-5520-52601									
TOTAL 5520									
TOTAL 704 SEWAGE									
TOTAL 704 SEWAGE CONT									
TOTAL REPORT: 4934825.20 0.00 1947468.76									

\* End of Report: City of Coshocton \*

Detailed Trial Balance

YEAR: 2010

DATE 12/31/2010

WATER & SEWER MAINT & REPAIR						TARGET PERCENT	1.00	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
356-0000-110101	WATER & SEWER MAINT & REPAIR	206107.93		206107.93			206107.93	
	TOTAL CASH	206107.93		206107.93	100.0		206107.93	100.0
356-0100-400100	USER FEES	139866.00	4280.29	144145.99	103.0	.		
356-0100-400101	User Fee - City Reimbursement					.		
<del>356-0100-400200</del>	<del>ARRA - Fresno Sewer Wages</del>	<del>30318.00</del>	<del>10100.86</del>	<del>30317.66</del>	<del>99.9</del>	.		
356-0100-400201	GOA Grant-CR 495/Lake Park Wat	53950.00		53950.00	100.0	.		
<del>356-0100-400202</del>	<del>ARRA - Reimb</del>	<del>3700.00</del>		<del>3700.00</del>	<del>100.0</del>	.		
356-0100-400300	TRFD Proceeds of Note					.		
<del>356-0100-400900</del>	<del>Issue II Direct Pays</del>	<del>72879.00</del>	<del>3515.40</del>	<del>73839.20</del>	<del>101.3</del>	.		
356-0100-400901	OWDA Direct Pays					.		
356-0100-401300	OTHER REC - NON REVENUE			38.81	881.0	.		
356-0100-490000	Transfer - In	47842.00		47842.32	100.0	.		
356-0100-490009	Advance - In	15000.00		15000.00	100.0	.		
	TOTAL REVENUE	363555.00	17896.55	368833.98	101.5			101.5
	CASH BALANCE & RECEIPTS	569662.93	17896.55	574941.91	100.9		574941.91	100.9
356-0100-510200	SALARIES - EMPLOYEES	20717.50	400.00	20717.50	100.0			100.0
356-0100-511000	P.E.R.S.	3800.00	56.00	3258.86	85.8		541.14	85.8
356-0100-511100	WORKER'S COMPENSATION	1004.02		998.64	99.5	5.38		100.0
356-0100-511200	UNEMPLOYMENT COMPENSATION							
356-0100-511300	HEALTH/LF/DENTAL INS	5956.12		5956.12	100.0			100.0
356-0100-511500	MEDICARE	500.00	5.80	286.40	57.3		213.60	57.3
356-0100-520000	Supplies	903.15				903.15		100.0
356-0100-521000	Equipment	20525.00		20453.66	99.7		71.34	99.7
356-0100-526000	CONTRACT SERVICES	9237.35				8500.00	737.35	92.0
356-0100-526001	SR 83 Water Extension Contr Se							
356-0100-526002	Issue II Direct Pays	73839.20	3515.40	73839.20	100.0			100.0
<del>356-0100-526003</del>	<del>OWDA Direct Pay</del>							
356-0100-526004	TRFD Contract Services	200000.00		185984.25	93.0		14015.75	93.0
356-0100-540000	Other Expense-City Reimb	33250.00		33250.00	100.0			100.0
356-0100-540001	UTILITIES	5459.22	564.93	4354.84	79.8	1104.15	.23	100.0
356-0100-540002	Other Expenses-Misc	37596.19	6010.53	29675.31	78.9	6508.34	1412.54	96.2
356-0100-599900	Advance Out	15000.00		15000.00	100.0			100.0
356-0200-510200	Salaries - Employees	22792.67	3166.25	22272.50	97.7		520.17	97.7
356-0200-511000	P.E.R.S.	2674.87	770.53	2674.87	100.0			100.0
356-0200-511100	Worker's Compensation							
356-0200-511200	Unemployment Compensation							
356-0200-511300	Health/Life/Dental Insurance	6051.08		6051.08	100.0			100.0
356-0200-511500	Medicare	337.00	43.79	314.38	93.3		22.62	93.3
356-0200-526000	Contract Services	4388.19				453.20	3934.99	10.3
356-0300-526000	GOA CR 495/Lake Pk Contr Serv	57788.65	1927.35	11537.55	20.0	42412.45	3838.65	93.4
356-0300-526001	CR 495/55 MASTER METER	47842.32				47842.32		100.0
	TOTAL EXPENDITURES	569662.53	16460.58	436625.16	76.6	107728.99	25308.38	95.6
356	WATER & SEWER MAINT & REPAIR	.40	1435.97	138316.75	187.5	107728.99	30587.76	435.0

Detailed Trial Balance

YEAR: 2010

DATE 12/31/2010

COUNTY DEBT-HS BOND

TARGET PERCENT 1.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
260-0000-110101	COUNTY DEBT-HS BOND	15417.92		15417.92			15417.92	
	TOTAL CASH	15417.92		15417.92	100.0		15417.92	100.0
260-0100-400100	General Property Tax	51068.00		51416.86	100.6			
260-0100-400101	Property Tax Rollback	17778.00		17777.71	99.9			
260-0100-400102	State Reimb-Pub Util Loss Reim	24101.00		24100.50	99.9	.		
260-0100-400103	Pub Util Excess Revenue			958.34	834.0	.		
260-0100-400200	Personal Property Tax		4.34	270.66	66.0	.		
260-0100-400202	Payment in Lieu of Taxes	81.00		82.38	101.7	.		
260-0100-400203	HB66 Pers Prop Levy Loss	26681.00		26681.19	100.0	.		
260-0100-400900	Transfer-In					.		
260-0100-490000	OWDA Direct Pay Fresno Plan Lo	226306.00		226306.00	100.0	.		
	TOTAL REVENUE	346015.00	4.34	347593.64	100.5			100.5
	CASH BALANCE & RECEIPTS	361432.92	4.34	363011.56	100.4		363011.56	100.4
<del>260-0100-540000</del>	<del>Human Serv Bldg Bonds</del>	<del>58615.00</del>		<del>58615.00</del>	<del>100.0</del>			<del>100.0</del>
260-0100-540001	SR 83 Water Extension	3589.20		2392.40	66.7		1196.80	66.7
<del>260-0100-540002</del>	<del>OWDA 5615 Pearl/Fresno Loan</del>							
<del>260-0100-540003</del>	<del>Probate Ct/Phone Sys Bonds</del>	<del>60088.00</del>		<del>60087.50</del>	<del>100.0</del>		.50	<del>100.0</del>
<del>260-0100-540099</del>	<del>OWDA Direct Pay Fresno Plan Lo</del>	<del>226306.00</del>		<del>226306.00</del>	<del>100.0</del>			<del>100.0</del>
260-0100-541000	Other Expense							
	TOTAL EXPENDITURES	348598.20		347400.90	99.7		1197.30	99.7
260	COUNTY DEBT-HS BOND	12834.72	4.34	15610.66	121.6		15610.66	121.6

Detailed Trial Balance

YEAR: 2010

DATE 12/31/2010

N Corridor-CR 55-CR 495 Bonds

TARGET PERCENT 1.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
262-0000-110101	N Corridor-CR 55-CR 495 Bonds	27935.19		27935.19			27935.19	
	TOTAL CASH	27935.19		27935.19	100.0		27935.19	100.0
262-0100-400100	General Property Tax	103132.00		103132.00	100.0	.		
262-0100-400300	TRFD Sewer-Proceeds of Loan					.		
262-0100-400400	User Fees/Tap-In Fees	14044.00	1200.00	15244.35	108.5	.		
262-0100-400402	Misc - Hopewell	10000.00		10000.00	100.0	.		
262-0100-400403	Misc - Career Center	10000.00		10000.00	100.0	.		
262-0100-400500	Airport Terminal Construction	15575.00		15575.00	100.0	.		
262-0100-400900	Transfer-in	1151.00		1150.70	99.9	.		
262-0100-490000	Advance - In					.		
	TOTAL REVENUE	153902.00	1200.00	155102.05	100.8			100.8
	CASH BALANCE & RECEIPTS	181837.19	1200.00	183037.24	100.6		183037.24	100.6
262-0100-540002	N Corridor Sewer Note	4592.24		4592.24	100.0			100.0
262-0100-540003	TRFD Sewer Note	26900.00		26900.00	100.0			100.0
262-0100-540004	2004 N Corridor Bonds	149200.00		149200.00	100.0			100.0
262-0100-599999	Advance - Out							
	TOTAL EXPENDITURES	180692.24		180692.24	100.0			100.0
262	N Corridor-CR 55-CR 495 Bonds	1144.95	1200.00	2345.00	204.8		2345.00	204.8

Detailed Trial Balance

YEAR: 2011

DATE 01/02/2012

		WATER & SEWER MAINT & REPAIR				TARGET PERCENT	1.00	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
356-0000-110101	WATER & SEWER MAINT & REPAIR	138316.75		138316.75			138316.75	
	TOTAL CASH	138316.75		138316.75	100.0		138316.75	100.0
356-0100-400100	User Fees - NC	65541.00		59704.46	91.0	.		
356-0100-400101	User Fee - City Reimbursement	12322.00	1259.89	12321.65	99.9	.		
<del>356-0100-400102</del>	<del>Sewer Fees - Fresno</del>	<del>15950.00</del>	<del>2767.21</del>	<del>16039.92</del>	<del>100.5</del>	.		
<del>356-0100-400103</del>	<del>WL Facility Usage Fee</del>	<del>20371.00</del>	<del>3461.96</del>	<del>20443.82</del>	<del>100.3</del>	.		
356-0100-400104	Maint Repair Fee Fresno	8354.00	900.00	8324.54	99.6	.		
356-0100-400200	ARRA - Fresno Sewer Wages	4321.00		4320.86	99.9	.		
356-0100-400201	GOA Grant-CR 495/Lake Park Wat	49050.00		49060.00	100.0	.		
356-0100-400202	ARRA - Reimb					.		
356-0100-400300	TRFD Proceeds of Note					.		
<del>356-0100-400900</del>	<del>Issue II Direct Pays</del>	<del>127777.00</del>		<del>127776.94</del>	<del>99.9</del>	.		
356-0100-400901	OWDA Direct Pays					.		
356-0100-401300	OTHER REC - NON REVENUE	1625.00		1624.97	99.9	.		
356-0100-490000	Transfer - In					.		
356-0100-490009	Advance - In					.		
	TOTAL REVENUE	305311.00	8389.06	299617.16	98.1			98.1
	CASH BALANCE & RECEIPTS	443627.75	8389.06	437933.91	98.7		437933.91	98.7
356-0100-510200	SALARIES - EMPLOYEES	47748.00	3536.40	47747.79	100.0		.21	100.0
356-0100-511000	P.E.R.S.	6246.00	527.97	6245.56	100.0		.44	100.0
356-0100-511100	WORKER'S COMPENSATION	1431.06		1431.06	100.0			100.0
356-0100-511200	UNEMPLOYMENT COMPENSATION							
356-0100-511300	HEALTH/LF/DENTAL INS	14183.00		14182.15	100.0		.85	100.0
356-0100-511500	MEDICARE	663.00	46.40	662.20	99.9		.80	99.9
356-0100-520000	Supplies	348.00		347.20	99.8		.80	99.8
356-0100-521000	Equipment	4849.87	3232.00	4848.99	100.0		.88	100.0
356-0100-526000	CONTRACT SERVICES	22081.45		9000.00	40.8	5236.69	7844.76	64.5
356-0100-526001	SR 83 Water Extension Contr Se							
<del>356-0100-526002</del>	<del>Issue II Direct Pays</del>	<del>127776.94</del>		<del>127776.94</del>	<del>100.0</del>			100.0
356-0100-526003	OWDA Direct Pay							
<del>356-0100-526005</del>	<del>WL Facility Contract Services</del>	<del>23909.00</del>	<del>3725.76</del>	<del>20109.07</del>	<del>84.1</del>	3799.93		100.0
356-0100-540000	Other Expense-City Reimb	12322.54	3530.18	12322.54	100.0			100.0
356-0100-540001	UTILITIES	12663.15	1150.27	11513.21	90.9	1149.93	.01	100.0
356-0100-540002	Other Expenses-Misc	21269.49	2081.32	19314.29	90.8	1955.08	.12	100.0
<del>356-0100-540003</del>	<del>Other Exp Fresno Maint Repair</del>	<del>4000.00</del>					4000.00	
356-0100-599900	Advance Out							
356-0200-510200	Salaries - Employees							
356-0200-511000	P.E.R.S.	443.28		443.28	100.0			100.0
356-0200-511300	Health/Life/Dental Insurance							
356-0200-511500	Medicare							
356-0200-526000	Contract Services	4388.19		4388.19	100.0			100.0
356-0300-526000	GOA CR 495/Lake Pk Contr Serv	91462.45	12499.81	70909.76	77.5	20552.69		100.0
356-0300-526001	CR 495/55 MASTER METER	47842.32	12499.81-	30704.56	64.2	17137.76		100.0
	TOTAL EXPENDITURES	443627.74	17830.30	381946.79	86.1	49832.08	11848.87	97.3

Detailed Trial Balance

YEAR: 2011

DATE 01/02/2012

		COUNTY DEBT-HS BOND				TARGET PERCENT	1.00	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
260-0000-110101	COUNTY DEBT-HS BOND	15610.66		15610.66			15610.66	
	TOTAL CASH	15610.66		15610.66	100.0		15610.66	100.0
260-0100-400100	General Property Tax	75000.00		75948.23	101.2			
260-0100-400101	Property Tax Rollback	21209.00		21208.95	99.9			
260-0100-400102	State Reimb-Pub Util Loss Reim	26029.00		26029.08	100.0	.		
260-0100-400103	Pub Util Excess Revenue					.		
260-0100-400200	Personal Property Tax			124.21	421.0	.		
260-0100-400202	Payment in Lieu of Taxes	82.00	4.56	114.73	139.9	.		
260-0100-400203	HB66 Pers Prop Levy Loss	19392.00		19391.86	99.9	.		
260-0100-400204	US Corps Engineer Congressiona	178394.00		178394.08	100.0	.		
260-0100-400900	Transfer-In					.		
260-0100-490000	OWDA Direct Pay Fresno Plan Lo					.		
	TOTAL REVENUE	320106.00	4.56	321211.14	100.3			100.3
	CASH BALANCE & RECEIPTS	335716.66	4.56	336821.80	100.3		336821.80	100.3
<del>260-0100-540000</del>	<del>Human Serv Bldg Bonds</del>	<del>55695.00</del>		<del>55695.00</del>	<del>100.0</del>			<del>100.0</del>
260-0100-540001	SR 83 Water Extension	2393.00		2392.40	100.0		.60	100.0
<del>260-0100-540002</del>	<del>OWDA 5615 Pearl/Fresno Loan</del>	<del>187407.28</del>	<del>4506.60</del>	<del>187407.28</del>	<del>100.0</del>			<del>100.0</del>
<del>260-0100-540003</del>	<del>Probate Ct/Phone Sys Bonds</del>	<del>58775.00</del>		<del>58775.00</del>	<del>100.0</del>			<del>100.0</del>
<del>260-0100-540009</del>	<del>OWDA Direct Pay Fresno Plan Lo</del>							
	TOTAL EXPENDITURES	304270.28	4506.60	304269.68	100.0		.60	100.0
260	COUNTY DEBT-HS BOND	31446.38	4502.04-	32552.12	103.5		32552.12	103.5

Detailed Trial Balance

YEAR: 2011

DATE 01/02/2012

N Corridor-CR 55-CR 495 Bonds

TARGET PERCENT 1.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
262-0000-110101	N Corridor-CR 55-CR 495 Bonds	2345.00		2345.00			2345.00	
	TOTAL CASH	2345.00		2345.00	100.0		2345.00	100.0
262-0100-400100	General Property Tax	108900.00		109200.00	100.2	.		
262-0100-400300	Proceeds of Note					.		
262-0100-400400	User Fees/Tap-In Fees	33940.00	500.00	33940.00	100.0	.		
262-0100-400402	Misc - Hopewell	10000.00		10000.00	100.0	.		
262-0100-400403	Misc - Career Center	10000.00		10000.00	100.0	.		
262-0100-400500	Airport Terminal Construction					.		
262-0100-400900	Transfer-in	15412.00		15412.00	100.0	.		
262-0100-490000	Advance - In	16300.00		16300.00	100.0	.		
	TOTAL REVENUE	194552.00	500.00	194852.00	100.2			100.2
	CASH BALANCE & RECEIPTS	196897.00	500.00	197197.00	100.1		197197.00	100.1
262-0100-540002	N Corridor Sewer Note	4593.00		4592.24	100.0		.76	100.0
262-0100-540003	TRFD Sewer Note	26900.00		26208.11	97.4		691.89	97.4
262-0100-540004	2004 N Corridor Bonds	147250.00		147250.00	100.0			100.0
262-0100-599999	Advance - Out							
	TOTAL EXPENDITURES	178743.00		178050.35	99.6		692.65	99.6
262	N Corridor-CR 55-CR 495 Bonds	18154.00	500.00	19146.65	105.5		19146.65	105.5

Detailed Trial Balance

YEAR: 2012

DATE 12/31/2012

Water & Sewer Maintenance

TARGET PERCENT 1.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
362-0000-110101	Water & Sewer Maintenance	47662.58		47662.58			47662.58	--
	TOTAL CASH	47662.58		47662.58	100.0		47662.58	100.0
362-0100-400100	User Fees - NC	71039.00		66039.03	92.9			
362-0100-400101	User Fee - City Reimbursement	18407.00		18407.07	100.0			
<del>362-0100-400102</del>	<del>Sewer Fees - Fresno</del>	<del>24600.00</del>	<del>1968.66</del>	<del>24512.81</del>	<del>99.6</del>			
<del>362-0100-400103</del>	<del>WL Facility Usage Fee - Fresno</del>	<del>39961.00</del>	<del>3282.61</del>	<del>39975.47</del>	<del>100.0</del>			
<del>362-0100-400900</del>	<del>OPWC Issue II Direct Pay</del>	<del>65137.00</del>		<del>65136.98</del>	<del>99.9</del>			
362-0100-401300	Other Receipts - Non Revenue			793.55	355.0			
362-0100-490000	Transfer-In							
362-0100-490009	Advance-In							
	TOTAL REVENUE	219144.00	5251.27	214864.91	98.0			98.0
	CASH BALANCE & RECEIPTS	266806.58	5251.27	262527.49	98.3		262527.49	98.3
362-0100-510200	Salaries - Employees	42012.00	2400.00	40816.70	97.2		1195.30	97.2
362-0100-511000	OPERS	6652.00	504.00	6041.43	90.8		610.57	90.8
362-0100-511100	Workers Comp	1200.00		647.49	54.0		552.51	54.0
362-0100-511200	Unemployment Comp							
362-0100-511300	Health/Lf/Dental Ins	9953.38		9953.38	100.0			100.0
362-0100-511500	Medicare	690.00	34.80	569.16	82.5		120.84	82.5
362-0100-520000	Supplies	1000.00		443.34	44.3	481.66	75.00	92.5
362-0100-521000	Equipment	3000.00		2446.47	81.5	553.53		100.0
362-0100-526000	Contract Services	5236.69	183.43	4845.14	92.5	216.57	174.98	96.7
362-0100-526001	SR 83 Water Extension							
<del>362-0100-526002</del>	<del>Issue II Direct Pays</del>	<del>65136.98</del>		<del>65136.98</del>	<del>100.0</del>			100.0
362-0100-526003	OWDA Direct Pay							
<del>362-0100-526005</del>	<del>WL Facility Contract</del>	<del>38956.41</del>	<del>2873.84</del>	<del>35853.59</del>	<del>92.0</del>	3102.82		100.0
362-0100-540000	Other Expense - City Reimb	18407.07	350.00	18407.07	100.0			100.0
362-0100-540001	Utilities	18765.07	1543.78	16301.74	86.9	1320.48	1142.85	93.9
362-0100-540002	Other Expenses - Misc	12955.08	197.93	10450.13	80.7	609.41	1895.54	85.4
<del>362-0100-540003</del>	<del>Other Expense - Fresno Main</del>							
362-0100-599900	Advance Out							
362-0300-526000	GOA CR 495/Lake Pk Contr Serv	20552.69		20552.69	100.0			100.0
362-0300-526001	CR 495/55 Master Meter	17137.76		17137.76	100.0			100.0
	TOTAL EXPENDITURES	261655.13	8087.78	249603.07	95.4	6284.47	5767.59	97.8
362	Water & Sewer Maintenance	5151.45	2836.51	12924.42	250.9	6284.47	6639.95	372.9

Detailed Trial Balance

YEAR: 2012

DATE 12/31/2012

		COUNTY DEBT-HS BOND				TARGET PERCENT	1.00	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
260-0000-110101	COUNTY DEBT-HS BOND	32552.12		32552.12			32552.12	
	TOTAL CASH	32552.12		32552.12	100.0		32552.12	100.0
260-0100-400100	General Property Tax	72977.00		72976.57	99.9			
260-0100-400101	Property Tax Rollback	20200.00		21146.51	104.6			
260-0100-400102	State Reimb-Pub Util Loss Reim	24101.00		24101.00	100.0			
260-0100-400103	Pub Util Excess Revenue							
260-0100-400200	Personal Property Tax			29.32	932.0			
260-0100-400202	Payment in Lieu of Taxes	82.00	4.54	108.17	131.9			
260-0100-400203	HB66 Pers Prop Levy Loss	19344.00		19343.86	99.9			
260-0100-400204	US Corps Engineer Congressiona							
260-0100-400400	Fees Fresno Sewer Loan	9014.00	686.99	8378.25	92.9			
260-0100-400900	Transfer-In							
260-0100-401300	Other - Non Revenue	4699.00		4699.39	100.0			
260-0100-490000	OWDA Direct Pay Fresno Plan Lo							
	TOTAL REVENUE	150417.00	691.53	150783.07	100.2			100.2
	CASH BALANCE & RECEIPTS	182969.12	691.53	183335.19	100.2		183335.19	100.2
<del>260-0100-540000</del>	<del>Human Serv Bldg Bonds</del>	<del>55695.00</del>		<del>47775.00</del>	<del>85.8</del>		<del>7920.00</del>	<del>85.8</del>
<del>260-0100-540001</del>	<del>SR 83 Water Extension</del>	<del>3589.00</del>	<del>1196.20</del>	<del>3588.60</del>	<del>100.0</del>		<del>.40</del>	<del>100.0</del>
<del>260-0100-540002</del>	<del>OWDA 5615 Pearl/Fresno Loan</del>	<del>9014.00</del>	<del>4506.60</del>	<del>9013.20</del>	<del>100.0</del>		<del>.80</del>	<del>100.0</del>
<del>260-0100-540003</del>	<del>Probate Ct/Phone Sys Bonds</del>	<del>46722.00</del>		<del>40750.00</del>	<del>87.2</del>		<del>5972.00</del>	<del>87.2</del>
<del>260-0100-540004</del>	<del>112 Various Purp Refund Bond</del>	<del>15240.50</del>		<del>15238.91</del>	<del>100.0</del>		<del>1.59</del>	<del>100.0</del>
<del>260-0100-540009</del>	<del>Transfer Out</del>	<del>19000.00</del>	<del>19000.00</del>	<del>19000.00</del>	<del>100.0</del>			<del>100.0</del>
<del>260-0100-540099</del>	<del>OWDA Direct Pay Fresno Plan Lo</del>							
	TOTAL EXPENDITURES	149260.50	24702.80	135365.71	90.7		13894.79	90.7
260	COUNTY DEBT-HS BOND	33708.62	24011.27	47969.48	142.3		47969.48	142.3

Detailed Trial Balance

YEAR: 2012

DATE 12/31/2012

N Corridor-CR 55-CR 495 Bonds

TARGET PERCENT 1.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	M-T-D AMOUNT	Y-T-D AMOUNT	% YTD	OUTSTANDING ENCUMBRANCE	UNENCUMBERED BALANCE	% VAR
262-0000-110101	N Corridor-CR 55-CR 495 Bonds	19146.65		19146.65			19146.65	
	TOTAL CASH	19146.65		19146.65	100.0		19146.65	100.0
262-0100-400100	General Property Tax	113145.00		113145.00	100.0	.		
262-0100-400300	Proceeds of Note					.		
262-0100-400400	User Fees/Tap-In Fees	20660.00		20660.00	100.0	.		
262-0100-400402	Misc - Hopewell	10000.00		10000.00	100.0	.		
262-0100-400403	Misc - Career Center	10000.00		10000.00	100.0	.		
262-0100-400500	Airport Terminal Construction					.		
262-0100-400900	Transfer-in	34258.00	19000.00	34258.00	100.0	.		
262-0100-490000	Advance - In					.		
	TOTAL REVENUE	188063.00	19000.00	188063.00	100.0			100.0
	CASH BALANCE & RECEIPTS	207209.65	19000.00	207209.65	100.0		207209.65	100.0
262-0100-540000	OPW CR 495/TR 74 Water Line Lo	9674.72	4837.36	9674.72	100.0			100.0
262-0100-540001	OPW CR 55 Master Meter Loan	1167.52	583.76	1167.52	100.0			100.0
262-0100-540002	N Corridor Sewer Note	6889.00	2296.12	6888.36	100.0		.64	100.0
262-0100-540003	TRFD Sewer Note	25525.71		25525.71	100.0			100.0
262-0100-540004	2004 N Corridor Bonds	147250.00		147250.00	100.0			100.0
<del>262-0100-599999</del>	<del>Advance - Out</del>	<del>16300.00</del>		<del>16300.00</del>	<del>100.0</del>			<del>100.0</del>
	TOTAL EXPENDITURES	206806.95	7717.24	206806.31	100.0		.64	100.0
262	N Corridor-CR 55-CR 495 Bonds	402.70	11282.76	403.34	100.2		403.34	100.2

EXHIBIT C

BENCHMARKING

**City of Coshocton, Ohio Sewer and Water Rates**

**Compared to Other Surrounding Cities**  
 Using Ohio EPA 2010 Sewer and Water Rate Survey\*

	Annual 2010 Sewer**	Annual 2010 Water**
Coshocton	\$295.00	\$ 338.00
Cambridge	\$586.00	\$ 344.00
Newark	\$311.00	\$ 326.00
Newcomerstown	\$278.00	\$ 356.00
West Lafayette	\$502.00	\$ 668.00
Wooster	\$361.00	\$ 540.00
Zanesville	\$564.00	\$ 410.00
Average of Cities above	\$413.86	\$ 426.00
State of Ohio Average	\$536.00	\$ 503.00

\* Using Ohio EPA 2010 Sewer and Water Rate Survey  
 \*\* Based on 7,756 gal per month or 1,037 c.f./mo.

**Coshocton Annual Current Rates = 2010 Water Rate effective 5/15/10 - Excluding any surcharge**

\$ 308.50 A. Residential & Commercial Rates (Quarterly) - Inside Corporate Limits  
 \$ 462.44 B. Residential & Commercial Rates (Quarterly) - Outside Corporate Limits

**Coshocton Annual Current Rates = Sewer Charges effective January 1, 2013 - Excluding any surcharge**

\$ 331.24 A. Residential & Commercial Rates (Quarterly) - Inside Corporate Limits  
 \$ 496.78 B. Residential & Commercial Rates (Quarterly) - Outside Corporate Limits

Coshocton	inside		outside	
	Water - A	Water - B	Sewer - A	Sewer - B
Minimum Charge (first 1,100 cf)	\$ 31.53	\$ 47.27	\$ 39.14	\$ 58.71
Next 900 cf = charge / 1,000 cf	\$ 23.12	\$ 34.64	\$ 25.55	\$ 38.32
Next 8000 cf = charge /1,000 cf	\$ 22.31	\$ 33.45	\$ 18.61	\$ 27.90
Annual Charge based on 3,111 cf/qr	\$ 308.50	\$ 462.44	\$ 331.24	\$ 496.78

May 2012



Environmental  
Protection Agency

Office of Fiscal Administration

# 2010 Sewer and Water Rate Survey



John R. Kasich, Governor  
Mary Taylor, Lt. Governor  
Scott J. Nally, Director

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## Introduction

The Sewer and Water Rate Survey's central purpose is to collect and publish Ohio residential sewer and water rates. Year 2010 rates were collected from the twenty-seventh annual Sewer and Water Rate Survey, conducted by the Ohio Environmental Protection Agency. Ohio EPA sent survey questionnaires to 784 municipalities and districts and received 602 responses (80%).

The 2010 Sewer and Water Rate Survey also gathered information regarding the following:

- Sewer Tap-in Fees
- Water Tap-in Fees

Historic survey data and sewer and water rates for over 500 cities, villages and districts during the 1984-2010 periods are available online at Ohio EPA's Office of Fiscal Administration web page located at <http://www.epa.state.oh.us/ofa/>.

Contact [economic.analysis@epa.state.oh.us](mailto:economic.analysis@epa.state.oh.us) to receive a copy of the survey by e-mail. Or call Ohio EPA, Office of Fiscal Administration, Economic Analysis Unit at 614-644-3760 to receive a hard copy or request additional information.

### Sewer and Water Rate Calculations

Sewer and water charges usually depend on consumption measured in gallons or cubic feet, and are billed monthly, bimonthly or quarterly. In order to standardize sewer and water rates across Ohio and to allow for comparisons among systems, the 2010 Sewer and Water Rate Survey presents rates calculated for an assumed level of consumption.

Annual rates were calculated for residential customers within municipal limits, assuming that a household consists of three (3) people individually consuming 85 gallons of water each day. Community annual sewer and water rate calculations assumed one of the following as the average water consumption per household:

- 7,756 gallons per month (1,037 cubic feet per month)
- 15,512 gallons bi-monthly (2,074 cubic feet bi-monthly)
- 23,268 gallons per quarter (3,111 cubic feet per quarter)

The rates in Appendices 2 and 3 include charges levied for direct use of sewer and water systems. Charges unrelated to sewer and water use, such as income and property taxes, have not been included in rate calculations. Information about other revenue sources has been noted in the appendices, when available.

Privately owned sewer and water systems may be funded differently than some public systems. As a result, the sewer and water rates charged by privately owned companies may be higher than some public systems.

Actual sewer and water charges for individual households will be higher (or lower) than those listed in Appendices 2 and 3 for those households with average, metered water use more (or less) than 7,756 gallons per month.

**Sewer Rates**

The 2010 average annual residential sewer rate in Ohio was \$536, a 4.3% increase over 2009. Half of all sewer systems charged rates lower than \$488 per year. Table 1 shows annual sewer rate averages for 1983 through 2010, along with the percentage change in average rates and the consumer price index (CPI-U: Midwest urban prices for all items). Figure 1 displays average annual sewer rate data and a trend line adjusting the base year (1984) average sewer rate for inflation. Figure 2 displays the range of sewer rates charged by communities in 2010.

**Table 1: Annual Residential Sewer Rate and CPI Change 1983-2010**

Year	Average Rate	Percentage Increase	
		Rate	CPI
1983	\$138	N/A	N/A
1984	\$144	4.3%	3.7%
1985	\$154	6.9%	3.1%
1986	\$163	5.8%	1.1%
1987	\$180	10.4%	3.6%
1988	\$200	11.1%	3.8%
1989	\$217	8.5%	4.7%
1990	\$232	6.9%	4.9%
1991	\$247	6.5%	3.9%
1992	\$259	4.9%	2.8%
1993	\$276	6.6%	2.9%
1994	\$286	3.6%	2.9%
1995	\$297	3.8%	3.1%
1996	\$311	4.7%	3.1%
1997	\$324	4.2%	2.4%
1998	\$335	3.4%	1.7%
1999	\$343	2.4%	2.1%
2000	\$354	3.2%	3.4%
2001	\$371	4.8%	2.7%
2002	\$382	3.0%	1.2%
2003	\$397	3.9%	1.9%
2004	\$414	4.3%	2.4%
2005	\$427	2.9%	3.2%
2006	\$444	4.0%	2.4%
2007	\$466	5.0%	2.7%
2008	\$492	5.6%	3.7%
2009	\$514	4.5%	-0.6%
2010	\$536	4.3%	2.0%

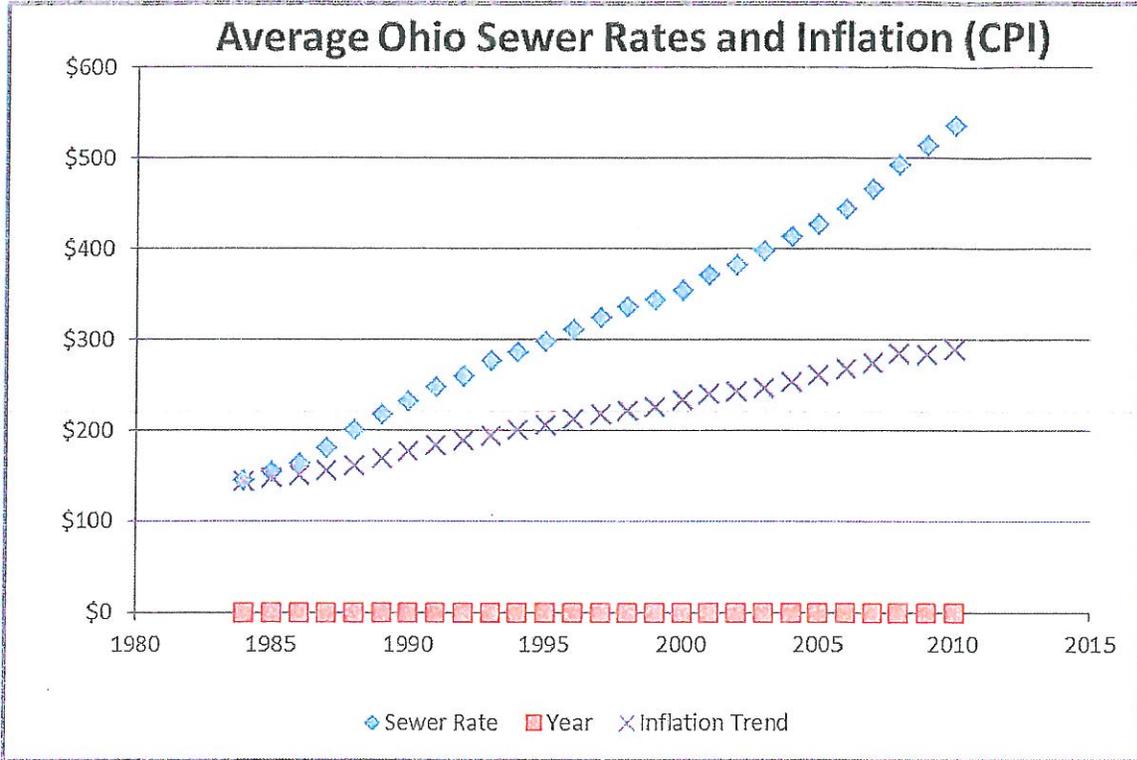


Figure 1: Annual Sewer Rates and Inflation 1984-2010

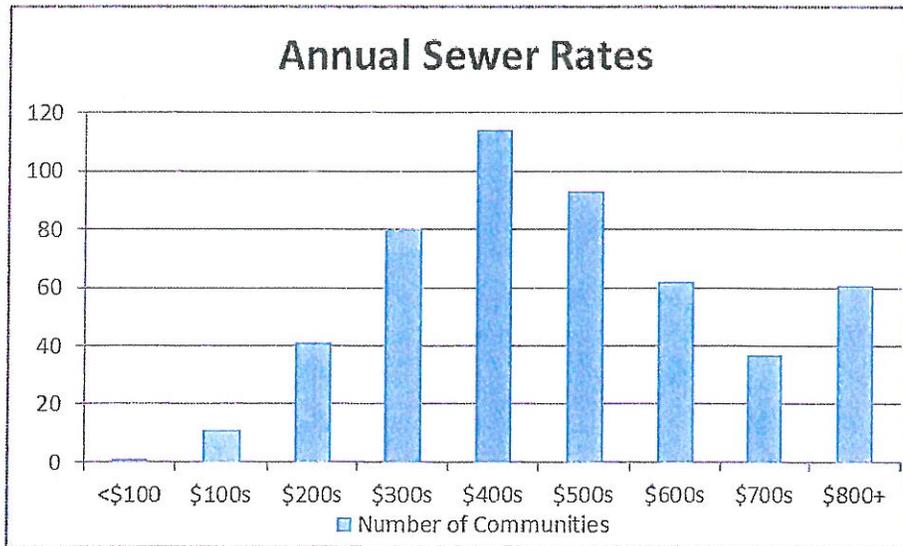


Figure 2: Sewer Rate Distribution in 2010.

**Water Rates**

The 2010 average annual residential water rate in Ohio was \$503, a 3.9% increase over 2009. Half of all water systems charged rates lower than \$450. Table 2 displays annual water rate data for 1984 through 2010, along with the percentage change in average rates and the consumer price index (CPI-U: Midwest urban prices for all items). Figure 3 displays average annual water rate data and a trend line adjusting the base year (1985) average water rate for inflation. Figure 4 displays the range of water rates charged by communities in 2010.

**Table 2: Annual Residential Water Rate and CPI Change 1984-2010**

Year	Average Rate	Percentage Increase	
		Rate	CPI
1984	\$155	N/A	N/A
1985	\$163	5.2%	3.1%
1986	\$167	2.5%	1.1%
1987	\$175	4.8%	3.6%
1988	\$181	3.4%	3.8%
1989	\$188	3.9%	4.7%
1990	\$195	3.7%	4.9%
1991	\$210	7.7%	3.9%
1992	\$225	7.1%	2.8%
1993	\$239	6.2%	2.9%
1994	\$253	5.9%	2.9%
1995	\$268	5.9%	3.1%
1996	\$281	4.9%	3.1%
1997	\$296	5.3%	2.4%
1998	\$305	3.0%	1.7%
1999	\$315	3.3%	2.1%
2000	\$326	3.5%	3.4%
2001	\$334	2.5%	2.7%
2002	\$349	4.5%	1.2%
2003	\$369	5.7%	1.9%
2004	\$390	5.7%	2.4%
2005	\$399	2.3%	3.2%
2006	\$411	3.0%	2.4%
2007	\$439	6.8%	2.7%
2008	\$458	4.3%	3.7%
2009	\$484	5.2%	-0.6%
2010	\$503	3.9%	2.0%

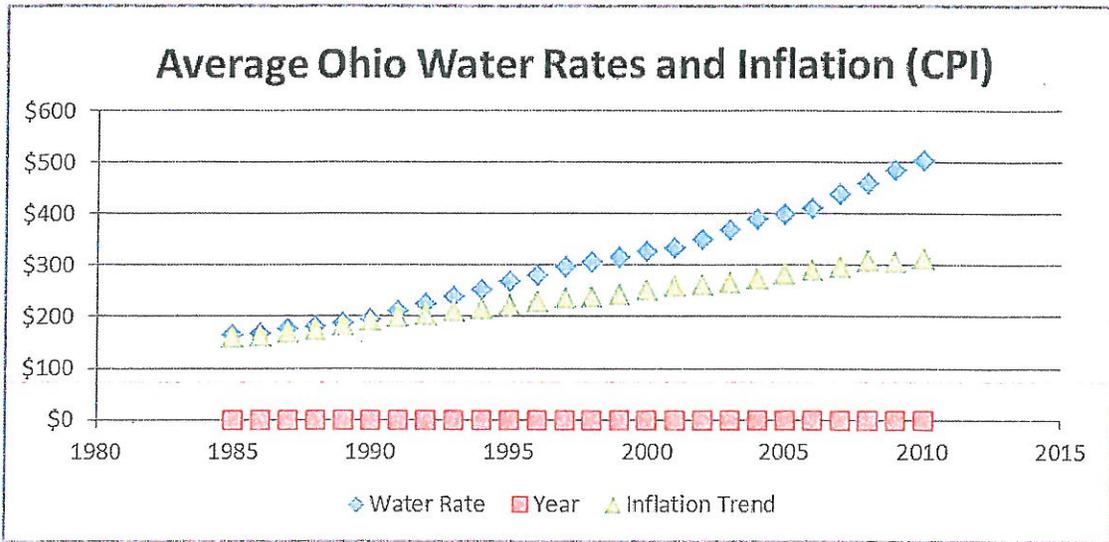


Figure 3: Annual Water Rates and Inflation 1985-2010

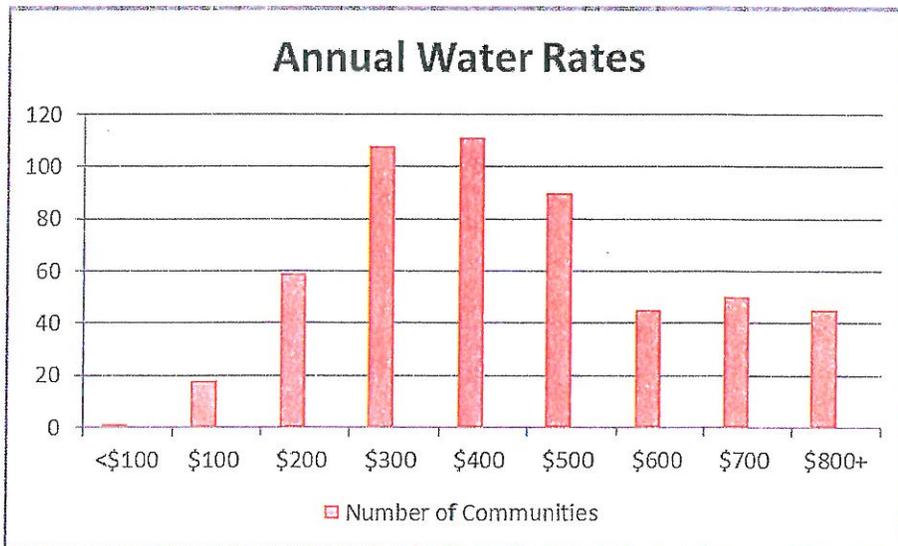


Figure 4: Water Rate Distribution in 2010

**Sewer and Water Rate Increases**

Of 498 sewer systems, 249, or approximately 50%, reported a rate increase during 2010. Three sewer systems reported a rate decrease in 2010.

Of 529 water systems, 261, or approximately 49%, reported a rate increase during 2010.

**Statistical Section**

**Table 3: Descriptive Statistics for Appendix 2 Sewer Rates**

Count	498
Mean	536
Median	501
Mode	480
Range	1278
Standard Deviation	257.35
Minimum	24
Maximum	1302
25 <sup>th</sup> Percentile	389
75 <sup>th</sup> Percentile	655

**Table 4: Descriptive Statistics for Appendix 3 Water Rates**

Count	529
Mean	503
Median	480
Mode	446
Range	1321
Standard Deviation	241.87
Minimum	24
Maximum	1345
25 <sup>th</sup> Percentile	355
75 <sup>th</sup> Percentile	616

**Tap-in Fees**

Appendix 4 contains the sewer and water tap-in fees submitted by respondents for residential customers inside and outside municipal limits. The fees are generally presented as they were reported on the questionnaires, without correction or interpretation. As a result, they may not be comparable across communities.

For example, some of the reported tap-in fees included labor and installation charges. Whereas other reported tap-in fees included only an administrative fee with the customer being held responsible for hiring their own private contractor to install the lines and taps. Finally, in other cases, tap-in fees were used as a source of revenue for debt repayment, or as a mechanism for new customers to pay towards the capital costs of the existing system.



Environmental Protection Agency

2010 SEWER AND WATER RATE SURVEY

Survey Deadline: November 18, 2011

Return to: Charles Branch
Ohio Environmental Protection Agency
Office of Fiscal Administration
Economic Analysis Unit
PO Box 1049
Columbus, OH 43216-1049

or fax to: (614) 728-1856
or email to: economic.analysis@epa.state.oh.us

Please correct: Person
Community
Street Address
Place, OH Zip Code
(937) 795-2212 Residential billing period: Monthly, Quarterly, etc.
Website: web address
Email: email address

1. Did an increase in sewer rates become effective in your community during 2010?
SEWER INCREASE: No Yes

Our records show a 2009 annual residential sewer rate of \$xxx. (Please send new sewer rates.)

2. Did an increase in water rates become effective in your community during 2010?
WATER INCREASE: No Yes

Our records show a 2009 annual residential water rate of \$xxx. (Please send new water rates.)

3. What are the current tap-in fees for residential customers?

Table with 3 columns: Fee Type, SEWER, WATER. Rows: Inside the corporation limit, Outside the corporation limit.

4. Please indicate if you would be willing to receive this survey via e-mail next year (and in future years).
NO YES If yes, please provide your preferred email address:

DO NOT WRITE IN THIS SPACE

Community: Place Name Code: Census Code County: County Name
2010 Sewer Rate 2010 Water Rate

Appendix 2 2010 Annual Residential Sewer Rates (based on 7,756 gal./mo. Or 1,037 c.f./mo.)

<u>Community</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Chillicothe	365	365	365	357	357	N/A	343	336	330	309	289	258
Cincinnati	719	719	578	555	511	457	408	385	360	335	295	269
Circleville	431	431	431	431	391	355	322	294	286	280	276	270
Clarksburg	484	484	484	420	420	420	420	360	360	360	324	324
Clarksville	600	600	600	N/A								
Clermont County Sewer District	413	413	394	386	379	379	379	379	379	379	379	414
Cleveland1	507	462	421	384	350	326	304	282	263	N/A	N/A	320
Cleveland Heights	721	634	N/A									
Cleves	849	765	695	576	554	511	N/A	N/A	385	N/A	N/A	N/A
Clinton Water and Sewer District	N/A	N/A	N/A	N/A	376	376	376	376	N/A	N/A	N/A	336
Clyde	572	555	539	431	431	431	431	431	431	431	431	431
Coal Grove	499	484	447	447	N/A	N/A	N/A	N/A	419	326	326	326
Coalton	636	636	636	636	N/A	N/A	405	405	405	405	405	390
Coldwater	381	381	381	381	381	339	339	339	339	339	307	232
Columbiana	692	692	692	692	692	692	692	527	417	307	307	298
Columbus	567	577	461	456	415	320	292	272	259	259	259	259
Columbus Grove	996	505	505	490	346	346	N/A	N/A	302	295	286	286
Conneaut	N/A	N/A	N/A	N/A	N/A	565	473	429	429	429	429	429
Continental	399	399	399	399	380	380	233	233	168	168	168	168
Convoy	444	444	384	304	304	304	264	264	264	264	264	264
Cortland	362	362	386	386	431	431	431	431	431	431	431	431
Coshocton	295	287	287	287	287	265	232	222	221	221	221	202
Covington	272	272	218	218	218	218	218	218	218	218	218	218
Crestline	605	591	577	552	466	421	380	380	380	380	380	380
Creston	247	247	247	247	345	345	345	345	345	345	345	345
Cridersville	446	446	386	386	N/A	N/A	322	N/A	N/A	245	N/A	243
Croton	594	N/A										
Cuyahoga Falls	424	424	N/A									
Cygnets	576	426	426	426	426	426	426	426	426	426	426	426
Dalton	698	698	698	558	558	558	558	558	432	432	315	315
Danville	N/A	N/A	542	542	542	542	542	542	542	542	N/A	566
Dayton	271	261	247	241	234	N/A	204	192	192	192	192	192
Defiance	748	611	558	N/A	466	N/A	423	423	423	390	357	328
DeGraff	464	464	464	464	464	464	464	464	464	464	464	284
Delaware	595	598	591	509	432	409	409	362	362	362	325	325
Delphos	949	925	855	585	585	509	N/A	N/A	410	404	391	N/A
Delta	748	748	580	416	429	429	429	429	390	390	390	390
Dennison2	482	413	413	354	354	354	354	N/A	298	298	285	285
Deshler	482	N/A	459	459	459	459	459	306	N/A	N/A	N/A	185
Dillonvale3	N/A	N/A	N/A	N/A	355	N/A	346	346	346	305	305	305
Dover	691	691	691	658	627	570	N/A	N/A	543	374	374	374
Doylestown	705	705	705	705	705	648	648	648	648	648	648	648
Dresden	377	360	360	350	350	339	339	330	330	330	330	330
Dunkirk	476	476	360	317	262	251	234	234	234	234	N/A	171
East Liverpool	428	391	326	308	308	308	308	308	280	280	280	280
East Palestine	905	905	851	N/A	811	727	727	727	727	727	568	568
Eaton	389	389	389	389	389	389	389	N/A	251	251	N/A	228
Edgerton	N/A	N/A	395	395	N/A	252	252	252	252	252	252	252
Edison	480	480	480	480	480	456	456	456	444	444	444	N/A
Edon	694	654	614	478	478	478	478	478	478	478	431	383
Eldorado	695	695	668	668	668	668	605	456	456	456	419	381
Elida	364	364	291	291	291	291	291	291	291	291	291	291

**Appendix 3 2010 Annual Residential Water Rates (based on 7,756 gal./mo. Or 1,037 c.f./mo.)**

Camden	358	358	358	358	358	358	N/A	262	116	116	116	116
Campbell	N/A	N/A	N/A	N/A	512	437	437	N/A	N/A	425	425	425
<b>Community</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
Canal Fulton	352	352	352	326	N/A	310	310	310	310	310	310	293
Canal Winchester	513	504	504	495	481	452	452	452	452	410	390	390
Canfield	558	558	505	458	373	373	361	333	333	333	333	333
Canton	251	251	195	195	184	172	172	169	162	162	162	132
Cardington	826	802	703	608	506	423	423	423	423	423	423	423
Carey6	237	237	237	237	237	237	237	237	237	208	208	208
Carlisle	441	421	407	395	383	N/A						
Carroll	548	479	341	341	341	341	341	341	341	341	317	272
Carroll Water & Sewer District	545	526	507	489	489	489	489	489	465	316	316	316
Carrollton	489	557	511	N/A	235	230	230	230	230	230	230	179
Catawba	270	270	270	225	225	225	225	225	225	225	225	225
Cedarville (Greene Co. Water)	N/A	N/A	463	463	463	463	463	463	463	459	454	445
Celina	691	671	554	475	475	432	432	N/A	360	300	272	272
Centerburg	375	375	375	566	566	566	572	576	N/A	254	254	254
Chagrin Falls	686	N/A	631	604	585	565	546	546	528	479	436	363
Chardon	498	498	498	498	388	388	388	298	298	298	298	298
Chauncey	635	605	549	526	340	340	340	N/A	256	256	256	256
Chillicothe	511	511	511	501	501	N/A	482	472	462	440	420	390
Cincinnati Water	283	283	267	251	224	207	197	191	189	189	189	189
Circleville	339	339	339	339	305	278	255	237	230	224	219	214
Clarksburg	447	447	447	447	447	447	447	447	447	283	214	214
Clarksville	944	944	N/A									
Clermont County Sewer District	261	261	251	242	221	221	221	221	221	221	221	232
Cleveland1	305	283	262	240	191	191	186	179	173	167	162	151
Cleveland Heights	704	704	N/A									
Cleves	232	221	221	200	175	175	168	168	168	153	153	153
Clyde	700	700	680	544	544	544	544	544	544	544	544	544
Coal Grove	499	484	465	465	N/A	N/A	N/A	N/A	302	279	279	279
Coalton	866	866	857	832	N/A	N/A	722	656	601	601	N/A	546
Coldwater	396	396	396	396	396	437	437	280	280	280	241	206
Columbiana	609	609	609	545	N/A	395	395	290	290	290	290	227
Columbus	389	353	269	229	251	233	213	208	198	189	189	189
Columbus Grove	244	204	204	302	198	198	N/A	N/A	171	171	165	165
Conneaut	N/A	N/A	N/A	N/A	N/A	429	412	322	322	322	322	322
Continental	392	392	392	392	240	240	233	233	186	186	186	186
Convoy	216	216	216	156	156	156	136	136	136	136	96	96
Cortland	350	350	298	298	298	175	175	175	175	175	175	175
<b>Coshocton</b>	<b>338</b>	<b>318</b>	<b>308</b>	<b>302</b>	<b>288</b>	<b>213</b>	<b>197</b>	<b>193</b>	<b>184</b>	<b>174</b>	<b>172</b>	<b>159</b>
Covington	443	443	437	437	437	437	367	306	302	156	156	156
Crestline	474	457	456	409	367	332	301	302	302	302	302	302
Creston	253	253	253	253	193	193	193	193	193	193	193	193
Cridersville	323	323	311	311	311	311	311	N/A	N/A	252	N/A	145
Cumberland	773	773	773	773	773	773	773	773	773	N/A	747	687

Appendix 4 2010 Residential Sewer and Water Tap-in Fees

<u>Community</u>	<u>Inside Sewer Tap-In</u>	<u>Outside Sewer Tap-In</u>	<u>Inside Water Tap-In</u>	<u>Outside Water Tap-In</u>
Carlisle	1,239		1,239	
Carroll	4,755.2		3,740	
Carroll Water & Sewer District			2,000	3,000
Carrollton	350	350	1,350	1,350
Catawba	1,000		1000	
Cecil	50			
Celina	800	800	700	700
Centerburg	3,586		2,422	
Chargin Falls	3,100	6,200	2,500	3,750
Chardon			1475	
Chauncey				
Chillicothe	300	300	1,000	1,000
Cincinnati Sewer	3,450	3,450		
Cincinnati Water			2,775	2,775
Circleville	450	450	1,000	1,000
Clarksburg	900	900	700	700
Clermont Co. Sewer District	2,620	2,620	1,550	1,550
Clarksville	8,500		3,000	
Cleveland Water			284	284
Cleveland Heights				
Cleves			2,447.2	2,447.2
Clyde				
Coal Grove	1,420		700	700
Coalton	650	650	650	650
Coldwater	400	500	600	750
College Corner, Village of	750		150	150
Columbiana	1,500	1,500	2,100	2,100
Columbus Sewer	3,044		1,345	1,749
Columbus Grove	250		750	
Conneaut	1,000		600	
Aqua Ohio, Inc. (Lake Erie Div.)				
Continental	400	800	400	800
Convoy	100		500	
Coolville			1,000	
Cortland	495	990	1,020	2,040
Coshocton	600	950	843.65	956.13
Covington	311.29	342.42	452.5	497.75
Crestline	150		700	1,400
Creston	1,000	2,000	500	1,000
Cridersville	400	600	400	600
Croton	2500			
Cumberland			982	982
Cuyahoga Falls		1,1530	370	4,477.1
Summit County Dept. of Env. Services	3,270	1,960		
Cygnnet	1,300	1,300	500	500
Dalton	900	900	2,500	2,500
Dayton				
Defiance	10	10	1,675	1,900
DeGraff	1,000	1,000	1,000	1,000
Delaware	5,385	5,385	5,650	5,650

### **Acknowledgements**

Thanks to the communities responding to this year's survey. The Sewer and Water Rate Survey depends on the support of Ohio sewer and water systems.

Thanks to readers who have suggested improvements and publicized this report.

Thanks to Ohio EPA's Public Interest Center for presentation advice and publicity.

Thanks to Karen Wood for allowing us to use her photo on the cover.

Produced by the Ohio EPA, Office of Fiscal Administration, Economic Analysis Unit:  
Charles Branch

John Kasich, Governor  
Mary Taylor, Lieutenant Governor  
Scott Nally, Director

May 2012

EXHIBIT D  
IN-KIND COSTS

Utilities Department  
760 Chestnut St  
Coshocton, OH 43812

740-622-2626  
740-623-5927-Fax



Steven Mercer  
Mayor

Dave McVay  
Utilities Director

March 4, 2013

Jason Tansey  
ARCADIS  
One Seagate Center, Suite 700  
Toledo, OH 43604

Mr. Jason Tansey:

The following is a list of our estimated in kind costs in regards to the LGIF Grant Application.

Dave McVay, Utilities Director	112 hours x \$32.00=\$3584.00
Sherry Kirkpatrick, City Auditor	85 hours x \$30.25=\$2571.25
Jerry Stenner, Safety-Service Director	80 hours x \$41.24=\$3299.20
Cara Renner, Admin Support	55 hours x \$24.34=\$1338.70
Cherry Wilson, Admin Support	55 hours x \$15.30=\$841.50
Robert Skelton, Law Director	44 hours x \$30.25= \$1331.00
Steve Mercer, Mayor	36 hours x \$30.25=\$1089.00

**Total Estimated Hourly Costs: \$14,054.65**

**Total Estimate Insurance (\$5.77 X 467hrs: \$ 2,694.59**

**Total Estimated Labor Costs with Benefits: \$ 16,749.24**

Sincerely,

Dave McVay  
Utilities Director, City of Coshocton  
740-623-5920

**April 18, 2013**

**Local Government Innovation Fund**

**Response**

**Applicant: City of Coshocton**

**Round 5 – Cure Period**

**Coshocton City/County Water and Wastewater Regionalization Study**

April 2, 2013

Jerry Stenner  
Safety Service Director  
760 Chestnut St.  
Coshocton, OH 43812

RE: Application Cure Letter

Dear Jerry Stenner:

The Ohio Development Services Agency (ODSA) has received and is currently reviewing your application for Round 5 of Local Government Innovation Fund program. This letter serves to provide notice of any issues with 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 5 of the Local Government Innovation Fund program. A written response from the applicant to this completeness review is due to ODSA no later than 5:00 p.m. on *April 19, 2013*. Please send the response in a single email to [lgif@development.ohio.gov](mailto:lgif@development.ohio.gov) and include "Cure—Project Name" in the subject line.

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

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

Sincerely,



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

### Local Government Innovation Fund Completeness Review

Applicant: City of Coshocton

Project Name: Coshocton City/County Water and Wastewater Rationalization Study

#### Issues for Response

- 1. Format**  
Application is in the correct format and ready for review.
- 2. Request**  
Application is for an eligible request.
- 3. Project Budget**  
The project budget requires additional attention. Please provide an explanation of what the \$4,000 in-kind match of "County Administrative" costs will be used for and how this figure was calculated.
- 4. Program Budget**  
The program budget is incomplete. Please provide a 3 year budget describing what costs would be for water and wastewater services if the City of Coshocton and the County of Coshocton did not merge services.
- 5. Return on Investment**  
The ROI calculation is complete. No further information is required at this time.
- 6. Resolutions of Support**  
No signed resolutions of support from the City of Coshocton and the County of Coshocton are present. No signed resolutions of support from the City of Coshocton and the County of Coshocton are present.
- 7. Partnership Agreements**  
No signed partnership agreement between the City of Coshocton and the County of Coshocton is present. No signed partnership agreement between the City of Coshocton and the County of Coshocton is present.
- 8. Total Number of Validated Partners**  
The application has a total of zero validated partners at this time.
- 9. Feasibility Study (Loans Only)**  
N/A
- 10. Other Comments**

### **#3. PROJECT BUDGET**

**Request: Provide explanation of what the \$4,000 in-kind match of “County Administrative” costs will be used for and how this figure was calculated.**

**Response: Please see the attached in-kind documentation as provided by the County.**

**Local Government Innovation Fund  
 In Kind Costs  
 Coshocton County  
 FTW - 4/17/13**

	Hours	Rate	Cost
Fred Wachtel, County Engineer	5	\$ 41	\$ 205
Chris Sycks, County Auditor	0.5	\$ 35	\$ 18
Jinni Bowman, Chief Deputy Auditor	2	\$ 25	\$ 50
Brian Simmons, Manager of Operations	5	\$ 26	\$ 130
Assistant Prosecuting Attorney	5	\$ 35	\$ 175
County Commissioners - three	9	\$ 25	\$ 225
			\$ -
Total Hours	26.5		
Direct Labor Costs			<b>\$ 803</b>
Benefits and Insurance, Direct Labor X	22%		<b>\$ 177</b>
Total Cost (Labor and Benefits)			<b><u>\$ 979</u></b>

#### **#4. PROGRAM BUDGET**

**Request:** Please provide a 3 year budget describing what costs would be for water and wastewater services if the City of Coshocton and the County of Coshocton did not merge services.

**Response:** Please see the attached Program Budget forms which identify the program costs as follows:

- 1) Revised Budget City/County Water and Wastewater System With Merger
- 2) Program Budget City/County Water and Wastewater System Without Merger

Revised Budget City/County Water and Sewer System WITH Merger

Lead Applicant:	City of Coshocton	Round 5
Project Name:	Coshocton City/County Water and Sewer System	Type of Request: Grant

Program Budget			
Actual <input checked="" type="checkbox"/> Projected <input type="checkbox"/>	FY 2010	FY 2011	FY 2012
Expenses	Total Program Expenses	Total Program Expenses	Total Program Expenses
Salary and Benefits	\$1,549,170	\$1,514,546	\$1,560,411
Contract Services	\$635,115	\$623,675	\$427,269
Occupancy (rent, utilities, maintenance)			
Training & Professional Development			
Insurance			
Travel			
Capital & Equipment Expenses			
Supplies, Printing, Copying & Postage			
Evaluation			
Marketing			
Conferences, meetings, etc.			
Administration			
*Other - Supplies and Materials	\$1,545,452	\$1,395,955	\$1,399,897
*Other - Misc.	\$78,885	\$43,919	\$28,857
*Other -			
<b>TOTAL EXPENSES</b>	<b>\$3,808,622</b>	<b>\$3,578,095</b>	<b>\$3,416,434</b>
	Revenues	Revenues	Revenues
<b>Contributions, Gifts, Grants, &amp; Earned Revenue</b>			
Local Government: City/County User Chg	\$5,367,059	\$5,203,231	\$5,202,721
Local Government: County Gen Fd/Other*	\$386,480	\$308,537	\$269,140
Local Government:			
State Government			
Federal Government			
*Other -			
*Other - Misc.	\$38,380	\$25,585	\$76,682
*Other -			
Membership Income			
Program Service Fees			
Investment Income			
<b>TOTAL REVENUES</b>	<b>\$5,791,919</b>	<b>\$5,537,353</b>	<b>\$5,548,543</b>

\* County General Fund/Other revenue covers difference between operational and debt service expenses.

Revised Budget City/County Water and Sewer System WITH Merger

Lead Applicant		City of Coshocton		Round 5	
Project Name		Coshocton City/County Water and Sewer System		Type of Request	
				Grant	
Program Budget					
Actual <input type="checkbox"/> Projected <input checked="" type="checkbox"/>		FY 2013		FY 2014	
Expenses		Total Program Expenses		Total Program Expenses	
Salary and Benefits		\$1,708,776		\$1,720,693	
Contract Services		\$514,217		\$526,330	
Occupancy (rent, utilities, maintenance)					
Training & Professional Development					
Insurance					
Travel					
Capital & Equipment Expenses		\$151,870			
Supplies, Printing, Copying & Postage					
Evaluation					
Marketing					
Conferences, meetings, etc.					
Administration					
*Other - Supplies and Materials		\$1,688,356		\$1,720,615	
*Other - Misc.		\$23,609		\$0	
*Other -					
<b>TOTAL EXPENSES</b>		<b>\$4,086,828</b>		<b>\$3,967,638</b>	
		Revenues		Revenues	
Contributions, Gifts, Grants, & Earned Revenue					
Local Government: City/County User Charge		\$5,260,720		\$5,260,720	
Local Government: County Gen Fd/Other*		\$161,690		\$0	
Local Government:					
State Government					
Federal Government					
*Other -					
*Other - Misc.		\$46,882		\$46,882	
*Other -					
Membership Income					
Program Service Fees					
Investment Income					
<b>TOTAL REVENUES</b>		<b>\$5,469,292</b>		<b>\$5,307,602</b>	

\* County General Fund/Other revenue covers difference between operational and debt service expenses.

Budget City/County Water and Sewer System WITHOUT Merger

Lead Applicant: City of Coshocton		Round 5	
Project Name: Coshocton City/County Water and Sewer System		Type of Request: Grant	
Program Budget			
Actual <input checked="" type="checkbox"/> Projected <input type="checkbox"/>	FY 2010	FY 2011	FY 2012
Expenses	Total Program Expenses	Total Program Expenses	Total Program Expenses
Salary and Benefits	\$1,549,170	\$1,514,546	\$1,560,411
Contract Services	\$635,115	\$623,675	\$427,269
Occupancy (rent, utilities, maintenance)			
Training & Professional Development			
Insurance			
Travel			
Capital & Equipment Expenses			
Supplies, Printing, Copying & Postage			
Evaluation			
Marketing			
Conferences, meetings, etc.			
Administration			
*Other - Supplies and Materials	\$1,545,452	\$1,395,955	\$1,399,897
*Other - Misc.	\$78,885	\$43,919	\$28,857
*Other - _____			
<b>TOTAL EXPENSES</b>	<b>\$3,808,622</b>	<b>\$3,578,095</b>	<b>\$3,416,434</b>
	Revenues	Revenues	Revenues
<b>Contributions, Gifts, Grants, &amp; Earned Revenue</b>			
Local Government: City/County User Chg	\$5,367,059	\$5,203,231	\$5,202,721
Local Government: County Gen Fd/Other*	\$386,480	\$308,537	\$269,140
Local Government: _____			
State Government			
Federal Government			
*Other - _____			
*Other - Misc.	\$38,380	\$25,585	\$76,682
*Other - _____			
Membership Income			
Program Service Fees			
Investment Income			
<b>TOTAL REVENUES</b>	<b>\$5,791,919</b>	<b>\$5,537,353</b>	<b>\$5,548,543</b>

\* County General Fund/Other revenue covers difference between operational and debt service expenses.

Budget City/County Water and Sewer System WITHOUT Merger

Lead Applicant	City of Coshocton	Round 5
Project Name	Coshocton City/County Water and Sewer System	Type of Request
		Grant

Program Budget				
Actual <input type="checkbox"/>	Projected <input checked="" type="checkbox"/>	FY 2013	FY 2014	FY 2015
Expenses		Total Program Expenses	Total Program Expenses	Total Program Expenses
Salary and Benefits		\$1,708,776	\$1,760,039	\$1,812,840
Contract Services		\$514,217	\$529,643	\$545,532
Occupancy (rent, utilities, maintenance)				
Training & Professional Development				
Insurance				
Travel				
Capital & Equipment Expenses				
Supplies, Printing, Copying & Postage				
Evaluation				
Marketing				
Conferences, meetings, etc.				
Administration				
*Other - Supplies and Materials		\$1,688,356	\$1,739,006	\$1,791,177
*Other - Misc.		\$23,609	\$24,318	\$25,047
*Other -				
<b>TOTAL EXPENSES</b>		<b>\$3,934,958</b>	<b>\$4,053,006</b>	<b>\$4,174,596</b>
		Revenues	Revenues	Revenues
Contributions, Gifts, Grants, & Earned Revenue				
Local Government: City/County User Cnfg		\$5,260,720	\$5,260,720	\$5,260,720
Local Government: County Gen Fd/Other*		\$161,690	\$165,634	\$166,080
Local Government:				
State Government				
Federal Government				
*Other -				
*Other - Misc.		\$46,882	\$46,882	\$46,882
*Other -				
Membership Income				
Program Service Fees				
Investment Income				
<b>TOTAL REVENUES</b>		<b>\$5,469,292</b>	<b>\$5,473,236</b>	<b>\$5,473,682</b>

\* County General Fund/Other revenue covers difference between operational and debt service expenses.

**#6. RESOLUTION OF SUPPORT**

**Request:** No signed resolutions of support from the City of Coshocton and the County of Coshocton are present.

**Response:** Please see the attached Resolutions:

- 1) City of Coshocton Resolution No. 1-13
- 2) County of Coshocton Resolution No. 2013-16

RESOLUTION 1-13

A RESOLUTION AUTHORIZING APPLICATION TO THE LOCAL GOVERNMENT INNOVATION FUND PROGRAM FOR A GRANT TO CONDUCT A FEASIBILITY REGARDING THE REGIONALIZATION OF WATER AND SEWER SERVICES

WHEREAS, the Council of the City of Coshocton currently partners with the Coshocton County Commissioners to deliver potable water and sewer collection services to their residents; and

WHEREAS, other communities and residents in the area have the need to upgrade their water and/or sanitary sewer services as economically as possible; and

WHEREAS, the City of Coshocton's water and sewer treatment plants have excess capacity to handle the needs of surrounding communities; and

WHEREAS, a feasibility study regarding servicing outlying communities and residents with water and sewer services should be conducted.

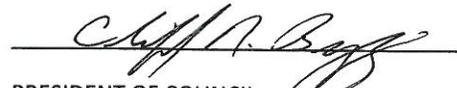
NOW, THEREOFRE, BE IT RESOLVED, by the Council of the City of Coshocton, State of Ohio:

SECTION 1: Application to the Local Government Innovation Fund Program for a grant to conduct a feasibility study regarding the impact of regionalization water and sewer services be is hereby authorized.

SECTION 2: The Mayor and Safety Service Director are authorized to sign any documents and enter into any agreements as may be necessary and appropriate for obtaining financial assistance,

SECTION 3: That this Resolution shall be in force and effective immediately.

PASSED IN COUNCIL this 25<sup>th</sup> day of MARCH 2013.

  
PRESIDENT OF COUNCIL

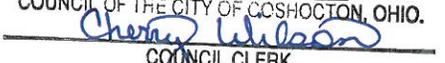
APPROVED:

  
MAYOR

ATTEST:

  
CLERK

Approved as to form  
Robert A. Skelton  
Law Director  
City of Coshocton

I DO HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF RESOLUTION NO. 1-13 PASSED ON 3-25, 2013 BY THE COUNCIL OF THE CITY OF COSHOCTON, OHIO.  
  
COUNCIL CLERK

CERTIFICATE OF PUBLISHING

I hereby certify that the foregoing Ordinance was published according to law. Published in the Coshocton Tribune on:

4-5-13 and 4-12-13  
Date Date

Cherry Wilson  
Clerk of Council

I DO HEREBY CERTIFY THAT THIS IS A TRUE AND  
CORRECT COPY OF ORDINANCE NO. 1-13  
PASSED ON 3-25-13 BY THE  
COUNCIL OF THE CITY OF COSHOCTON, OHIO.  
Cherry Wilson  
COUNCIL CLERK



## **#7. PARTNERSHIP AGREEMENTS**

**Request:** No signed partnership agreement between the City of Coshocton and the County of Coshocton is present.

**Response:** Attached is the Partnership Agreement by and between The City of Coshocton, Ohio and the Coshocton County Commissioners

## **Partnership Agreement**

**By and Between**

### **The City of Coshocton, Ohio and the Coshocton County Commissioners**

The State of Ohio, through HB 153, has established the Local Government Innovation Fund (LGIF) providing \$45 million in the form of grants and loans to political subdivisions for local government innovation projects. Funds will be awarded to projects that promote efficiency, shared services, coproduction, and mergers among local governments. Projects are also expected to facilitate improved business environments and promote community attraction.

The City of Coshocton is applying to the LGIF for grant funds which will be used for soft costs such as feasibility studies, process implementation, cost benchmarking, planning or a management investigation targeting service(s) provided by the City. The proposed project, explained below, qualifies under the LGIF's "Merger" approach where the consolidation of multiple entities to serve a greater service area at a lower provision of costs.

The LGIF encourages and will reward those applications for funding that include "Collaborative Partner(s)", which means any political subdivision, nonprofit entity, or for-profit entity that is identified as a partner. Applicants must provide an executed partnership agreement with the other participating entities which outlines the nature of the partnership, and explains how the main applicants and partners will work collaboratively on the proposed project.

Over the past two decades, the regulations for water and sanitary sewer systems have become more stringent and costly. This has impacted both the City and County of Coshocton in both the areas of compliance and affordability. The necessity of such services is paramount for good quality of life. The cost of sanitary sewer and water services has increased dramatically and will continue to rise in the future.

The City of Coshocton has provided water and sanitary sewer treatment to the County of Coshocton for many years. In order to meet the increased demand for water and sanitary service, promote community attraction, and continually comply with EPA regulations there is an eminent need to combine water and wastewater services to promote efficiency and provide a fair and reasonable cost of service to its users. The City of Coshocton's water and wastewater treatment facilities meet current EPA mandates and have enough excess capacity to service the needs of the surrounding region.

Given that the County of Coshocton is both a purveyor and receiver of water and sanitary sewer services, the Coshocton County Commissioners see a need for an extended municipal sanitary sewer and water system.

The Coshocton County Commissioners and the City of Coshocton agree to enter into this "Partnership Agreement" on 3/12/13 as part of the LGIF grant application, to collaborate in this feasibility study addressing both economic and environmental issues facing the region regarding an extended municipal sanitary sewer and water system.

COSHOCTON COUNTY COMMISSIONERS

CITY OF COSHOCTON

D. Curtis Lee

Steven D. [Signature]

Ray [Signature]

[Signature]

Signed: 3-13-13

Dave R. [Signature]

3/15/13  
3/15/13