

# **Local Government Innovation Fund Application**

*Project S.H.A.R.E. (Schools Harnessing Aministrative Resources Efficiently)  
A shared services collaborative between Barnesville EVSD and Union LSD  
Belmont County, Ohio*

**February 28, 2012**

**Tab 1: Contact Information for Primary Applicant**

**Name of Primary Applicant:** Barnesville Exempted Village School District  
**Address of Primary Applicant:** 210 West Church Street  
Barnesville, OH 43713  
**Phone Numbers:** Phone: 1-740-425-3615  
Fax: 1-740-425-5000  
**Email Addresses:** Superintendent: Randy J. Lucas: [barn\\_rl@omeres.net](mailto:barn_rl@omeres.net)  
Treasurer: Matthew A. King: [matt.king@omeres.net](mailto:matt.king@omeres.net)  
**County:** Belmont County  
**Population Data:** See Tab 5

## **Tab 2: Contact Information for Collaborative Partner**

**Name of Collaborative Partner:** Union Local School District  
**Address:** 66779 Belmont Morristown Road  
Belmont, OH 43718  
**Phone Numbers:** Phone: 1-740-782-1978  
Fax: 1-740-782-1212  
**Email Addresses:** Superintendent: Harry Kirk Glasgow: [kirk.glasgow@omeresanet.net](mailto:kirk.glasgow@omeresanet.net)  
Treasurer: Shawn Miller: [ul\\_shawn@omeresanet.net](mailto:ul_shawn@omeresanet.net)  
**County:** Belmont County  
**Population Data:** See Tab 5

**Nature of Partnership:**

Officials from the Barnesville Exempted Village School and the Union Local School District intend to partner with the University of Cincinnati, Ohio University, Ohio Auditor of State, and East Central Ohio Educational Service Center to conduct a feasibility/cost-benchmarking study and staffing analysis to determine if shared services would be a viable approach to deliver services in an efficient and cost effective manner. As current positions become vacant in both districts due to retirement, resignation, etc., district administration will explore the possibility of modifying existing duties, and re-aligning current responsibilities. The ultimate goal of this endeavor is to maximize the use of staff in both districts in an effort to provide valuable services in the most efficient manner by ultimately reducing personnel costs in both districts.

**Partnership Agreement:** See Tab 5  
**Resolutions of Support:** See Tab 5

### **Tab 3: Project Information**

**Name of Project:** S.H.A.R.E. – (Schools Harnessing Administrative Resources Efficiently)

**Project Description:** See below for the Project Description

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Project S.H.A.R.E. will consist of 5 components: *Research/Reporting, Performance Audit, Legal Research, Job Descriptions and Project Facilitation.*

#### **Research/Reporting**

The University of Cincinnati Evaluation Services Center and the Voinovich School of Leadership and Public Affairs at Ohio University will collaborate to facilitate the research for the shared services feasibility study and development of a final report. The research will follow the steps outlined by the New Jersey Department of Community Affairs for joint service feasibility studies<sup>1</sup>:

1. Establish clear goals for the joint services.
2. Describe the level of services currently being provided by each local unit that will participate in the joint service.
3. Determine each participant's cost of providing the existing service.
4. Describe how the service is to be provided on a joint basis.
5. Determine the extent to which the proposed shared services meet the established goals.
6. Determine the economic, administrative and operational feasibility of performing the services on a joint basis.

A first critical step is to establish a clear understanding among key stakeholders regarding the services that are intended to be provided on a shared basis, any particular requirements that must be addressed by the joint services, and what aspects of the services, if any, will remain as the individual responsibilities of the participating school districts. Additionally, the researchers will want to clarify expectations about the shared services and the criteria that will be used to measure the quality and effectiveness of the joint services, and ensure that all potential participants (stakeholders) for the study have been identified. The research team will approach this step through initial in-person interviews with district administration and members of the boards of education in both school districts. Any “disconnects” that are identified during these interviews will be discussed with the Project Facilitator and a plan will be developed for resolving any significant differences before proceeding further with the feasibility study.

Following the clarification of goals and identification of stakeholders, the researchers will work with the Project Facilitator to develop a detailed research plan that will address Steps 2 – 6 above. The research will include identification of school districts that are currently implementing a plan for sharing of central office staff. Currently, there are at least two partnerships among Ohio school districts that share both a superintendent and treasurer and at least five district partnerships that share a treasurer. Following surveys or telephone interviews with these districts, site visits or teleconferences will be conducted with the Barnesville and Union Local administrative teams to learn more about how sharing administrative services has worked in those other districts and any “lessons learned”.

Concurrently, the researchers will conduct semi-structured interviews, in person or by telephone, with key stakeholders in both school districts to thoroughly describe the level of services currently being provided by each district, how those services are being provided, the extent to which the services are meeting current needs, projections of future service needs, each district's cost of providing the existing services, and projected service costs if the districts were to provide the services on their own. Key stakeholders are likely to include, at minimum, central office staff, school building administrators, and community leaders in both school districts. If a very large number of key stakeholders are identified, surveys may be substituted for some or all interviews. The interviews/surveys will help gauge the stakeholders' perceptions of the emerging plan for how the services will be provided, organized, and administered on a joint basis, including possible impacts on current staff. The interviewers will ask stakeholders to identify any potential problem areas. Interviews also will attempt to determine stakeholders' opinions regarding the criteria that should be used to measure the amount, quality, and effectiveness of the service delivery to each district. Again, any “disconnects” that are identified during these interviews will be discussed with the Project Facilitator

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<sup>1</sup> New Jersey Department of Community Affairs, Division of Local Government Services (2010, November). Shared Services – Working Together: A Guide to Joint Service Feasibility Studies and Shared Service Agreements. Trenton, NJ: Author.

with a plan developed for resolving any differences deemed to be potential roadblocks before proceeding further. Data from these interviews will be used to determine current and projected service needs and the requirements of each school district for levels of services, the costs for providing the services on a joint basis, and the emerging parameters for a plan and business rules for sharing services and evaluating outcomes.

An initial reader-friendly report will be prepared that will compare the proposed shared services plan with the goals identified in Step 1 and assess the economic, administrative, and operational feasibility of performing the services on a joint basis. Researchers will present the initial report to the administrators and school board members who participated in the initial interviews and solicit their feedback. Recognizing the importance of public engagement when planning for a change in the provision of important community services, the researchers also will work with the Project Facilitator to plan and conduct one or more community forums to present the proposed shared services plan and the findings of the feasibility study. Small focused group discussions will be used to solicit feedback from the attendees at the forums regarding community confidence in and/or concerns regarding the proposed plan. Analysis of the feedback from the administrators, school board members, and community will be incorporated into the final report which will be presented to a joint session of both boards of education by June 15, 2013.

The research and reporting component of the shared services feasibility study will be conducted collaboratively by Ohio University's Voinovich School of Leadership and Public Affairs, under the leadership of Dr. Marsha Lewis, and the University of Cincinnati Evaluation Services Center, under the direction of Dr. Debbie Zorn.

### **Performance Audit**

The Ohio Auditor of State's (AOS) Performance Audit Division, which has unique, in-depth knowledge of the operations of various governments and programs in Ohio, will conduct a performance audit of non-union personnel in both Barnesville Exempted Village School District and Union Local School District. Through the course of the performance audit, AOS will utilize their diverse skills and extensive experience with public sector entities to analyze the operations of all non-union and administrative employees in both districts. Ultimately, the objective of the audit will be to identify areas in which increased efficiency can be achieved through reallocation of workloads and reduction of employee costs. The intent of the audit is to identify cost savings, duplicated or underused services that could be reduced or eliminated, and gaps/overlaps in services. The results of the performance audit will be incorporated into the final report issued by Ohio University's Voinovich School of Leadership and Public Affairs and the University of Cincinnati Evaluation Services Center.

### **Legal Research**

The S.H.A.R.E. collaborative will partner with the law firm of Pepple & Waggoner, which specializes in school law services. With their broad and diverse experience, their legal specialists will conduct research and provide specific legal opinions to anticipated conflicts/inconsistencies in Ohio Revised Code related to sharing services across district lines. Due to the fact that the sharing of services concept (at the central office level) has not been widely utilized among school districts in Ohio, many questions will need answered to prevent future litigation and to ensure the success of the proposed partnership. Both districts have identified the following areas that will need to be investigated and researched in detail by legal counsel: employee contracts, job descriptions, potential conflicts of interest, and detailed partnership agreements defining terms and conditions of relationship (i.e.- how costs/time will be shared equitably between districts).

### **Job Descriptions**

The districts will collaborate with a human resources consulting firm, HRO Agency, LLC, to update current job descriptions, in an effort to identify the boundaries of each position and detect all associated duties.

### **Project Facilitation**

The East Central Ohio Educational Service Center will serve as the primary point of contact throughout the course of the feasibility study and shall have the authority to make decisions on behalf of the applicant and collaborative partner. As the project facilitator, they will be responsible for communicating their progress on a weekly basis with researchers, auditors, and legal counsel. Any problems or disconnects identified by the service partners shall be discussed directly with the project facilitator and resolved accordingly. The project facilitator will also work with the researchers to conduct one or more community forums, whereas they will present the proposed shared service plan and applicable findings from the feasibility study to the public.

<b>Type of Award:</b>	Grant request for feasibility study for shared services
<b>Proof of Feasibility Study:</b>	Not applicable
<b>Problem Statement:</b>	Current economic conditions have reduced available resources; therefore, school districts must explore alternative ways to operate in a more efficient manner.
<b>Targeted Approach:</b>	Shared Services
<b>Return on Investment:</b>	Preliminary projections indicate a total savings of approximately <b>80%</b> upon effective implementation of the proposed project. The initial 42% of actual salary/fringe benefit savings would be realized through the combining of administrative duties when a vacancy or retirement occurs. In addition to the actual savings yield, we feel that we will save an additional 38% via cost avoidance (i.e.- co-operative purchasing agreements, consortium bidding, etc.)
<b>Probability of Success:</b>	See below for Probability of Success

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This project has a *very high* probability of success due to the following:

- The close proximity of the two school districts (approximately 10 miles apart) enables the sharing of staff with minimal disruptions or logistical barriers
  - Similarity of districts – Both districts are very similar in terms of demographics (enrollment, poverty levels, median income, program offerings, etc.)
  - The anticipated retirements of several central office employees in both districts
  - The current financial condition of Union Local School District (The district is currently operating with a deficit and is working to avoid being placed into “Fiscal Caution/Fiscal Emergency” by the Ohio Department of Education). Union Local has worked diligently to eliminate a previous potential deficit of \$1.7 million dollars by negotiating an employee wage freeze and changing insurance carriers to yield significant savings; however, due to declining state revenues, the district continues to look for additional ways to reduce district expenditures
  - The past financial condition of Barnesville Exempted Village School District (The district was placed in “Fiscal Emergency” by the Ohio Department of Education on December 18, 2003, and released on February 28, 2008)
  - Potential financial savings for each school district is significant
  - Several of the key positions targeted in this study are non-union positions; therefore, there is greater flexibility with minimal obstacles to overcome upon implementation (i.e.-no collective bargaining language that could restrict successful implementation)
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**Plans/Ability to Replicate/Scale:** Feasibility study data will be shared with other governmental entities through presentations, professional organizations, conferences, etc. If successful, there are numerous school districts and/or other like political subdivisions with similar demographics and challenges that could realistically replicate this project. Upon successful implementation, the districts involved in this study intend to add additional collaborative partners and possibly expand the types of services to be shared.

**Larger Consolidation Efforts:** Merging entire school districts is not a simple task due to concerns regarding local identity and control, traditions, tax rates, etc.; however, depending on the success of this project and future budget concerns, the future consolidation or merger of districts may be inevitable.

**Past Success of Projects:** See below for Past Success of Projects

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The district has successfully implemented the following projects:

- Belmont County schools worked with personnel from the East Central Ohio Educational Service Center and the Belmont County Board of Developmental Disabilities to re-design the delivery of county-wide preschool education services. This resulted in a reduction in early childhood costs for all districts. Furthermore, a Special Needs Preschool Unit was transferred from the BCBDD to Barnesville Schools which saved the district an additional \$45,000 annually to provide required early childhood education services.
- The current Superintendent and Treasurer at Barnesville Exempted Village School District served as representatives on a committee to study a potential merger of the former Belmont County Educational Service Center with an adjacent ESC. Based on the information gathered through visitations, interviews, and review of financial documents, the committee determined that a merger with the Tuscarawas-Carroll-Harrison Educational Service Center was in the best interest of the Belmont County ESC member districts. These findings were reported to the Belmont County ESC Governing Board and the proposed merger was successfully implemented in August of 2009. The merger of the two ESC's, now known as the East Central Ohio Educational Service Center, has reduced costs and provided additional shared services opportunities.
- The district participated in a \$1,000,000 Ohio School Facilities Commission sponsored House Bill 264-Energy Conservation Project which resulted in significant energy savings for Barnesville Schools on an annual basis.
- Barnesville Schools have successfully collaborated with other districts to share professional development opportunities to staff, via distance learning, which directly resulted in shared cost savings.
- Union Local Schools have partnered with the Belmont County Board of Developmental Disabilities to share the cost, students, and facilities for a mentally handicapped (MH) program at Union Local High School.
- Union Local Schools combined 3 former positions (supervisor of food service, transportation, and maintenance) into 1 full-time position, saving the district a significant amount of money. The district also moved its central office staff into the high school, which led to an annual savings of approximately \$20,000. The former central office space was sold to the Village of Morristown for \$1, thus helping another governmental entity in need.
- Both districts currently participate in the OMERESA cooperative purchasing programs for electric, natural gas, classroom supplies and technology equipment. Participation in the program has resulted in several hundred thousand dollars in savings.

**Economic Demand:** Due to the current economic strains faced both locally and at the state level, both districts are confident that sharing administrative services will reduce overhead costs and ensure that more tax dollars go directly into the classroom. We believe this type of collaboration will be well received by our financially conscious taxpayers, as it will promote a business friendly environment and will provide for positive public relations in both communities. As a result of recent budget shortfalls, both districts feel that sharing services provides an opportunity to show taxpayers that fiscal responsibility is a priority. Furthermore, this collaborative will reduce costs for both districts and thus delay/prevent the need to return to the ballot for operating levies.

**Intent to Implement:** Upon receiving the results of the performance audit and feasibility study, it is the intent of both districts to pursue implementation of shared services or any other proposed recommendations that may yield cost savings to either district.

**Economic Impact:** Initial discussions regarding the shared services project have been extremely positive within Belmont County. The results of these studies are highly anticipated by our constituents, as local governmental officials are working tirelessly to find ways to maximize the use of their resources as well. As these governmental entities are under increased pressure to implement some type of shared services model, this is often considered but rarely executed due to the lack of data to verify/validate effectiveness. It is our vision that Project S.H.A.R.E. will serve as a data-driven blueprint or roadmap for successful implementation of future shared services ventures.

#### **Tab 4: Financial Documentation**

**Financial History:** See pages 10-21 for 3 years of financial history for both Barnesville EVSD and Union LSD (*balance sheet & income statement included, statement of cash flows- N/A*)

**Anticipated Project Costs:** Project S.H.A.R.E. is requesting a \$100,000 grant for a shared services feasibility study. Both districts intend on using in-kind labor as the method used to meet the local match requirement. The local match % will be approximately 40%. Please see below for proposed in-kind service contributions.

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Randy Lucas- Superintendent of Barnesville EVSD  
210 West Church Street  
Barnesville, OH 43713  
740-425-3616 ext. 3002

Work to be Performed: July 1, 2012 – June 30, 2013  
Type of Service: Consultation with Service Providers  
Rate of Pay: \$50 per hour  
**Total Work Hours: 100 hours X \$50 = \$5,000**

Matt King- Treasurer of Barnesville EVSD  
210 West Church Street  
Barnesville, OH 43713  
740-425-3616 ext. 3003

Work to be Performed: July 1, 2012 – June 30, 2013  
Type of Service: Consultation with Service Providers  
Rate of Pay: \$50 per hour  
**Total Work Hours: 100 hours X \$50 = \$5,000**

Angela Hannahs- Elem. Principal of Barnesville EVSD  
210 West Church Street  
Barnesville, OH 43713  
740-425-3616 ext. 3128

Work to be Performed: July 1, 2012 – June 30, 2013  
Type of Service: Consultation with Service Providers  
Rate of Pay: \$50 per hour  
**Total Work Hours: 100 hours X \$50 = \$5,000**

Becky Hannahs- Dir. of Student Services-Barnesville EVSD  
210 West Church Street  
Barnesville, OH 43713  
740-425-3616 ext. 5113

Work to be Performed: July 1, 2012 – June 30, 2013  
Type of Service: Consultation with Service Providers  
Rate of Pay: \$50 per hour  
**Total Work Hours: 100 hours X \$50 = \$5,000**

Pat Stephen- Asst. Treasurer of Barnesville EVSD  
210 West Church Street  
Barnesville, OH 43713  
740-425-3616 ext. 3013

Work to be Performed: July 1, 2012 – June 30, 2013  
Type of Service: Consultation with Service Providers  
Rate of Pay: \$50 per hour  
**Total Work Hours: 100 hours X \$50 = \$5,000**

Jim Davenport- Dir. of Technology-Barnesville EVSD  
210 West Church Street  
Barnesville, OH 43713  
740-425-3616 ext. 3006

Work to be Performed: July 1, 2012 – June 30, 2013  
Type of Service: Consultation with Service Providers  
Rate of Pay: \$50 per hour  
**Total Work Hours: 100 hours X \$50 = \$5,000**

Kirk Glasgow- Superintendent of Union LSD  
66779 Belmont-Morristown Road  
Belmont, OH 43718  
740-782-1978

Work to be Performed: July 1, 2012 – June 30, 2013  
Type of Service: Consultation with Service Providers  
Rate of Pay: \$50 per hour  
**Total Work Hours: 100 hours X \$50 = \$5,000**

Shawn Miller- Treasurer of Union LSD  
66779 Belmont-Morristown Road  
Belmont, OH 43718  
740-782-1978

Work to be Performed: July 1, 2012 – June 30, 2013  
Type of Service: Consultation with Service Providers  
Rate of Pay: \$50 per hour  
**Total Work Hours: 100 hours X \$50 = \$5,000**

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**TOTAL IN-KIND CONTRIBUTION**  
*(via district provided labor/services)*

**\$40,000**

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Financial Projections (3 years): See below for Financial Projections

## FINANCIAL PROJECTIONS- 3 YEARS

	<u>Current Year</u>	<u>Projections</u>		
	<i>Affected Costs</i>	<i>Year 1</i>	<i>Year 2</i>	<i>Year 3</i>
<b>Salaries</b>	\$947,363	\$769,901	\$655,704	\$527,361
<b>Benefits</b>	\$180,000	\$150,000	\$120,000	\$90,000
<b>Purchased Services</b>	\$500,000	\$375,000	\$350,000	\$325,000
<b>Supplies/Materials</b>	\$300,000	\$225,000	\$215,000	\$200,000
<b>TOTALS</b>	<b>\$1,927,363</b>	<b>\$1,519,901</b>	<b>\$1,340,704</b>	<b>\$1,142,361</b>

<i>Annual Savings (from current year)</i>	<i>(\$407,462)</i>	<i>(\$586,659)</i>	<i>(\$785,002)</i>
<i>Cumulative Savings</i>	<i>(\$407,462)</i>	<i>(\$994,121)</i>	<i>(\$1,779,123)</i>

<b>TOTAL SAVINGS</b> <b>(over 3 years)</b> 	<b>(\$3,180,706)</b>
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**Project Budget:**

See below for Project Budget

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# Local Government Innovation Fund

*Proposed Budget for Project S.H.A.R.E.*

*"A Shared Services Feasibility & Cost-Benchmarking Study"*

**Description**

**Proposed Budget**

<b>Research &amp; Reporting-</b> to be conducted collaboratively by Ohio University's Voinich School of Leadership and Public Affairs and the University of Cincinnati Evaluation Services Center	<b>\$50,000.00</b>
<b>Performance Auditing-</b> to be provided by the Ohio Auditor of State- Performance Audit Division	<b>\$7,500.00</b>
<b>Legal Research-</b> to be provided by the law firm of Pepple & Waggoner who specialize in school law issues	<b>\$20,000.00</b>
<b>Job Description Update-</b> to be updated by the human resource consulting firm of HRO Agency, LLC	<b>\$12,500.00</b>
<b>Project Facilitation-</b> to be performed by the East Central Ohio Educational Service Center	<b>\$10,000.00</b>

**TOTAL PROPOSED BUDGET**

**\$100,000.00**

**Barnesville Exempted Village School District**  
*Balance Sheet*  
**Governmental Funds**  
*June 30, 2011*

	General	Schoolwide Pool	Debt Service	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$3,035,728	\$0	\$535,832	\$327,444	\$3,899,004
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	9,036	0	0	0	9,036
Receivables:					
Property Taxes	3,039,635	0	316,504	52,724	3,408,863
Intergovernmental	45,754	0	0	341,848	387,602
Interfund	0	327,563	0	0	327,563
Prepaid Items	5,836	0	0	0	5,836
Materials and Supplies Inventory	16,972	0	0	17,249	34,221
<i>Total Assets</i>	<u>\$6,152,961</u>	<u>\$327,563</u>	<u>\$852,336</u>	<u>\$739,265</u>	<u>\$8,072,125</u>
<b>Liabilities</b>					
Accounts Payable	\$38,439	\$827	\$0	\$14,390	\$53,656
Contracts Payable	0	0	0	17,671	17,671
Accrued Wages and Benefits	522,782	273,267	0	41,167	837,216
Interfund Payable	327,563	0	0	0	327,563
Intergovernmental Payable	273,904	53,469	0	14,946	342,319
Deferred Revenue	2,905,697	0	292,739	316,567	3,515,003
<i>Total Liabilities</i>	<u>4,068,385</u>	<u>327,563</u>	<u>292,739</u>	<u>404,741</u>	<u>5,093,428</u>
<b>Fund Balances</b>					
Nonspendable:					
Materials and Supplies Inventory	16,972	0	0	17,249	34,221
Prepaid Items	5,836	0	0	0	5,836
Restricted for:					
Capital Projects	0	0	0	9,677	9,677
Debt Service	0	0	559,597	0	559,597
Building Maintenance	0	0	0	105,575	105,575
Food Service Operation	0	0	0	21,933	21,933
Federal Programs	0	0	0	71,560	71,560
State Programs	0	0	0	1,044	1,044
Local Programs	0	0	0	107,486	107,486
Bus Purchase	9,036	0	0	0	9,036
Unassigned	2,052,732	0	0	0	2,052,732
<i>Total Fund Balances</i>	<u>2,084,576</u>	<u>0</u>	<u>559,597</u>	<u>334,524</u>	<u>2,978,697</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,152,961</u>	<u>\$327,563</u>	<u>\$852,336</u>	<u>\$739,265</u>	<u>\$8,072,125</u>

See accompanying notes to the basic financial statements

**Barnesville Exempted Village School District**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Fiscal Year Ended June 30, 2011*

	General	Schoolwide Pool	Debt Service	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes	\$2,538,208	\$0	\$255,654	\$42,287	\$2,836,149
Intergovernmental	5,864,761	575,813	37,596	1,757,952	8,236,122
Interest	28,586	0	5,236	2,138	35,960
Tuition and Fees	617,661	0	0	0	617,661
Extracurricular Activities	68,858	0	0	100,944	169,802
Contributions and Donations	13,411	0	0	4,235	17,646
Charges for Services	4,080	0	0	109,811	113,891
Miscellaneous	73,222	0	0	17,007	90,229
<i>Total Revenues</i>	<u>9,208,787</u>	<u>575,813</u>	<u>298,486</u>	<u>2,034,374</u>	<u>12,117,460</u>
<b>Expenditures</b>					
Current:					
Instruction:					
Regular	2,828,232	1,488,238	0	616,632	4,933,102
Special	759,443	307,911	0	483,211	1,550,565
Vocational	155,924	0	0	0	155,924
Student Intervention Services	38,219	185,187	0	13,223	236,629
Support Services:					
Pupils	341,948	213,192	0	49,985	605,125
Instructional Staff	108,532	73,752	0	110,342	292,626
Board of Education	146,752	0	0	0	146,752
Administration	561,418	197,074	0	147,896	906,388
Fiscal	367,696	0	6,848	1,136	375,680
Business	38,576	0	0	0	38,576
Operation and Maintenance of Plant	1,072,089	0	0	69,944	1,142,033
Pupil Transportation	505,642	0	0	0	505,642
Central	164,736	0	0	7,684	172,420
Operation of Non-Instructional Services	5,180	0	0	30,864	36,044
Food Service Operations	0	0	0	332,372	332,372
Extracurricular Activities	96,867	0	0	100,601	197,468
Capital Outlay	7,728	0	0	1,380	9,108
Debt Service:					
Principal Retirement	65,540	0	150,000	0	215,540
Interest and Fiscal Charges	15,841	0	111,130	0	126,971
<i>Total Expenditures</i>	<u>7,280,363</u>	<u>2,465,354</u>	<u>267,978</u>	<u>1,965,270</u>	<u>11,978,965</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,928,424</u>	<u>(1,889,541)</u>	<u>30,508</u>	<u>69,104</u>	<u>138,495</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	1,889,541	0	0	1,889,541
Transfers Out	(1,889,541)	0	0	0	(1,889,541)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,889,541)</u>	<u>1,889,541</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	38,883	0	30,508	69,104	138,495
<i>Fund Balances Beginning of Year - Restated (Note 3)</i>	<u>2,045,693</u>	<u>0</u>	<u>529,089</u>	<u>265,420</u>	<u>2,840,202</u>
<i>Fund Balances End of Year</i>	<u>\$2,084,576</u>	<u>\$0</u>	<u>\$559,597</u>	<u>\$334,524</u>	<u>\$2,978,697</u>

See accompanying notes to the basic financial statements

**Barnesville Exempted Village School District**  
*Balance Sheet*  
*Governmental Funds*  
*June 30, 2010*

	General	Schoolwide Pool	Debt Service	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$2,560,704	\$0	\$504,011	\$498,065	\$3,562,780
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	9,036	0	0	0	9,036
Receivables:					
Property Taxes	2,091,120	0	257,374	42,409	2,390,903
Intergovernmental	14,773	0	0	19,989	34,762
Interfund	0	285,504	0	0	285,504
Prepaid Items	9,006	0	0	0	9,006
Materials and Supplies Inventory	16,918	0	0	8,907	25,825
<i>Total Assets</i>	<u>\$4,701,557</u>	<u>\$285,504</u>	<u>\$761,385</u>	<u>\$569,370</u>	<u>\$6,317,816</u>
<b>Liabilities</b>					
Accounts Payable	\$37,582	\$0	\$0	\$16,312	\$53,894
Contracts Payable	0	0	0	94,587	94,587
Accrued Wages and Benefits	283,170	223,784	0	37,492	544,446
Interfund Payable	285,504	0	0	0	285,504
Intergovernmental Payable	228,308	61,720	0	31,465	321,493
Deferred Revenue	1,907,545	0	232,296	37,849	2,177,690
<i>Total Liabilities</i>	<u>2,742,109</u>	<u>285,504</u>	<u>232,296</u>	<u>217,705</u>	<u>3,477,614</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	209,403	0	0	65,590	274,993
Reserved for Property Taxes	198,348	0	25,078	4,560	227,986
Reserved for Bus Purchase	9,036	0	0	0	9,036
Unreserved, Undesignated, Reported in:					
General Fund	1,542,661	0	0	0	1,542,661
Special Revenue Funds	0	0	0	270,080	270,080
Debt Service Fund	0	0	504,011	0	504,011
Capital Projects Funds	0	0	0	11,435	11,435
<i>Total Fund Balances</i>	<u>1,959,448</u>	<u>0</u>	<u>529,089</u>	<u>351,665</u>	<u>2,840,202</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,701,557</u>	<u>\$285,504</u>	<u>\$761,385</u>	<u>\$569,370</u>	<u>\$6,317,816</u>

See accompanying notes to the basic financial statements

**Barnesville Exempted Village School District**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Fiscal Year Ended June 30, 2010*

	General	Schoolwide Pool	Debt Service	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes	\$2,084,058	\$0	\$231,809	\$38,542	\$2,354,409
Intergovernmental	5,964,322	0	36,716	2,089,118	8,090,156
Interest	38,976	0	7,691	4,526	51,193
Tuition and Fees	531,071	0	0	0	531,071
Extracurricular Activities	0	0	0	149,469	149,469
Contributions and Donations	0	0	0	28,637	28,637
Charges for Services	6,330	0	0	127,483	133,813
Miscellaneous	102,900	0	0	54,910	157,810
<i>Total Revenues</i>	<u>8,727,657</u>	<u>0</u>	<u>276,216</u>	<u>2,492,685</u>	<u>11,496,558</u>
<b>Expenditures</b>					
Current:					
Instruction:					
Regular	2,935,170	1,452,100	0	342,509	4,729,779
Special	442,817	274,040	0	275,769	992,626
Vocational	92,152	0	0	0	92,152
Student Intervention	45,829	142,799	0	19,240	207,868
Support Services:					
Pupil	198,862	160,380	0	189,106	548,348
Instructional Staff	46,746	68,892	0	144,414	260,052
Board of Education	166,801	0	0	0	166,801
Administration	566,802	179,033	0	155,192	901,027
Fiscal	376,991	0	6,204	1,017	384,212
Business	36,801	0	0	0	36,801
Operation and Maintenance of Plant	1,159,295	0	0	76,070	1,235,365
Pupil Transportation	434,472	0	0	0	434,472
Central	119,241	0	0	8,500	127,741
Operation of Non-Instructional Services	0	0	0	44,715	44,715
Food Service Operations	0	0	0	380,958	380,958
Extracurricular Activities	96,162	0	0	100,711	196,873
Capital Outlay	151,298	0	0	800,430	951,728
Debt Service:					
Principal Retirement	19,225	0	135,000	0	154,225
Interest and Fiscal Charges	4,628	0	118,296	0	122,924
Issuance Costs	0	0	0	14,289	14,289
<i>Total Expenditures</i>	<u>6,893,292</u>	<u>2,277,244</u>	<u>259,500</u>	<u>2,552,920</u>	<u>11,982,956</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,834,365</u>	<u>(2,277,244)</u>	<u>16,716</u>	<u>(60,235)</u>	<u>(486,398)</u>
<b>Other Financing Sources (Uses)</b>					
General Obligation Bonds Issued	0	0	0	714,719	714,719
Transfers In	0	2,277,244	0	0	2,277,244
Transfers Out	(1,668,115)	0	0	(609,129)	(2,277,244)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,668,115)</u>	<u>2,277,244</u>	<u>0</u>	<u>105,590</u>	<u>714,719</u>
<i>Net Change in Fund Balances</i>	166,250	0	16,716	45,355	228,321
<i>Fund Balances Beginning of Year</i>	<u>1,793,198</u>	<u>0</u>	<u>512,373</u>	<u>306,310</u>	<u>2,611,881</u>
<i>Fund Balances End of Year</i>	<u>\$1,959,448</u>	<u>\$0</u>	<u>\$529,089</u>	<u>\$351,665</u>	<u>\$2,840,202</u>

See accompanying notes to the basic financial statements

**Barnesville Exempted Village School District**  
*Balance Sheet*  
*Governmental Funds*  
*June 30, 2009*

	General	Debt Service	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,492,095	\$491,103	\$425,919	\$3,409,117
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	9,036	0	0	9,036
Cash and Cash Equivalents with Escrow Agent	0	0	25,245	25,245
Receivables:				
Property Taxes	2,068,438	233,475	40,304	2,342,217
Intergovernmental	18,778	0	94,127	112,905
Accrued Interest	3,357	0	0	3,357
Prepaid Items	16,600	0	0	16,600
Materials and Supplies Inventory	17,129	0	10,931	28,060
<i>Total Assets</i>	<u>\$4,625,433</u>	<u>\$724,578</u>	<u>\$596,526</u>	<u>\$5,946,537</u>
<b>Liabilities</b>				
Accounts Payable	\$35,198	\$0	\$12,832	\$48,030
Accrued Wages and Benefits	595,952	0	150,774	746,726
Matured Severance Payable	1,849	0	0	1,849
Retirement Incentive Payable	3,669	0	0	3,669
Retainage Payable	0	0	25,245	25,245
Intergovernmental Payable	292,729	0	57,188	349,917
Deferred Revenue	1,902,838	212,205	44,177	2,159,220
<i>Total Liabilities</i>	<u>2,832,235</u>	<u>212,205</u>	<u>290,216</u>	<u>3,334,656</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	112,387	0	38,197	150,584
Reserved for Property Taxes	185,156	21,270	3,480	209,906
Reserved for Bus Purchase	9,036	0	0	9,036
Unreserved, Undesignated, Reported in:				
General Fund	1,486,619	0	0	1,486,619
Special Revenue Funds	0	0	250,798	250,798
Debt Service Fund	0	491,103	0	491,103
Capital Projects Funds	0	0	13,835	13,835
<i>Total Fund Balances</i>	<u>1,793,198</u>	<u>512,373</u>	<u>306,310</u>	<u>2,611,881</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,625,433</u>	<u>\$724,578</u>	<u>\$596,526</u>	<u>\$5,946,537</u>

See accompanying notes to the basic financial statements

**Barnesville Exempted Village School District**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Fiscal Year Ended June 30, 2009*

	General	Debt Service	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property Taxes	\$1,955,729	\$227,909	\$35,315	\$2,218,953
Intergovernmental	6,019,962	39,441	1,743,850	7,803,253
Interest	57,316	11,966	8,428	77,710
Tuition and Fees	557,766	0	0	557,766
Extracurricular Activities	0	0	129,013	129,013
Contributions and Donations	0	0	5,606	5,606
Charges for Services	8,500	0	134,663	143,163
Miscellaneous	32,212	0	61,311	93,523
<i>Total Revenues</i>	<u>8,631,485</u>	<u>279,316</u>	<u>2,118,186</u>	<u>11,028,987</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular	3,963,645	0	327,914	4,291,559
Special	814,398	0	683,341	1,497,739
Vocational	115,649	0	0	115,649
Student Intervention	92,514	0	90,628	183,142
Support Services:				
Pupil	408,949	0	94,725	503,674
Instructional Staff	158,668	0	173,079	331,747
Board of Education	141,336	0	0	141,336
Administration	630,213	0	157,781	787,994
Fiscal	381,824	6,521	5,380	393,725
Business	18,289	0	0	18,289
Operation and Maintenance of Plant	1,094,247	0	23,998	1,118,245
Pupil Transportation	542,014	0	0	542,014
Central	101,607	0	11,783	113,390
Operation of Non-Instructional Services	0	0	60,375	60,375
Food Service Operations	0	0	386,629	386,629
Extracurricular Activities	93,360	0	105,258	198,618
Capital Outlay	105,422	0	28,388	133,810
Debt Service:				
Principal Retirement	16,864	125,000	0	141,864
Interest and Fiscal Charges	5,002	124,753	0	129,755
<i>Total Expenditures</i>	<u>8,684,001</u>	<u>256,274</u>	<u>2,149,279</u>	<u>11,089,554</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(52,516)</u>	<u>23,042</u>	<u>(31,093)</u>	<u>(60,567)</u>
<b>Other Financing Sources</b>				
Inception of Capital Lease	81,422	0	0	81,422
<i>Net Change in Fund Balances</i>	28,906	23,042	(31,093)	20,855
<i>Fund Balances Beginning of Year</i>	<u>1,764,292</u>	<u>489,331</u>	<u>337,403</u>	<u>2,591,026</u>
<i>Fund Balances End of Year</i>	<u>\$1,793,198</u>	<u>\$512,373</u>	<u>\$306,310</u>	<u>\$2,611,881</u>

See accompanying notes to the basic financial statements

**Union Local School District**  
*Statement of Cash Basis Assets and Fund Balances*  
*Governmental Funds*  
*June 30, 2011*

	General	Bond Retirement	Building Maintenance	Classroom Facilities	Classroom Maintenance	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Equity in Pooled Cash and Cash Equivalents	(\$264,991)	\$740,276	\$111,840	\$340,236	\$94,404	(\$114,032)	\$907,733
<i>Total Assets</i>	<u>(\$264,991)</u>	<u>\$740,276</u>	<u>\$111,840</u>	<u>\$340,236</u>	<u>\$94,404</u>	<u>(\$114,032)</u>	<u>\$907,733</u>
<b>Fund Balances</b>							
Assigned to:							
Local Programs	\$29,395	\$0	\$0	\$0	\$0	\$0	\$29,395
Encumbrances	39,132	0	52,000	73,439	11,831	48,197	224,599
Committed for:							
Underground Storage Tanks	11,000	0	0	0	0	0	11,000
Local Programs	0	0	0	0	0	22,692	22,692
Restricted for:							
Textbooks	95,567	0	0	0	0	0	95,567
Local Grants	0	0	0	0	0	13,001	13,001
State Grants	0	0	0	0	0	10,446	10,446
Federal Grants	0	0	0	0	0	(157)	(157)
Classroom Facilities Maintenance	0	0	0	0	82,573	0	82,573
Local Programs	0	0	0	0	0	(160,064)	(160,064)
Debt Service	0	740,276	0	0	0	0	740,276
Capital Improvements	0	0	59,840	266,797	0	50	326,687
Unassigned	(440,085)	0	0	0	0	(48,197)	(488,282)
<i>Total Fund Balances</i>	<u>(\$264,991)</u>	<u>\$740,276</u>	<u>\$111,840</u>	<u>\$340,236</u>	<u>\$94,404</u>	<u>(\$114,032)</u>	<u>\$907,733</u>

See accompanying notes to the basic financial statements

**Union Local School District**  
*Statement of Cash Receipts, Cash Disbursements and Changes in Cash Basis Fund Balances*  
*Governmental Funds*  
*For the Fiscal Year Ended June 30, 2011*

	General	Bond Retirement	Building Maintenance	Classroom Facilities	Classroom Maintenance	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>							
Taxes	\$2,495,069	\$261,413	\$0	\$0	\$45,550	\$0	\$2,802,032
Intergovernmental	8,191,521	43,554	0	3,656	48,053	2,611,531	10,898,315
Interest	5,354	0	505	0	0	91	5,950
Charges for Services	0	0	0	0	0	108,256	108,256
Tuition and Fees	1,188,439	0	0	0	0	0	1,188,439
Extracurricular Activities	25,423	0	0	0	0	76,043	101,466
Gifts and Donations	10,860	0	0	0	0	24,223	35,083
Miscellaneous	15,303	0	0	38,067	0	13,776	67,146
<i>Total Receipts</i>	<u>11,931,969</u>	<u>304,967</u>	<u>505</u>	<u>41,723</u>	<u>93,603</u>	<u>2,833,920</u>	<u>15,206,687</u>
<b>Disbursements</b>							
<b>Current:</b>							
<b>Instruction:</b>							
Regular	5,905,651	0	0	0	0	1,206,359	7,112,010
Special	1,338,769	0	0	0	0	446,320	1,785,089
Vocational	347,719	0	0	0	0	0	347,719
Student Intervention Services	10,354	0	0	0	0	106,892	117,246
<b>Support Services:</b>							
Pupils	445,440	0	0	0	0	269,638	715,078
Instructional Staff	443,342	0	0	0	0	140,799	584,141
Board of Education	70,441	0	0	0	0	0	70,441
Administration	869,957	0	0	0	0	148,105	1,018,062
Fiscal	327,242	7,367	0	0	1,282	2,000	337,891
Operation and Maintenance of Plant	1,175,679	0	0	0	85,444	6,825	1,267,948
Pupil Transportation	732,093	0	0	0	0	44,626	776,719
Central	12,747	0	0	0	0	4,100	16,847
<b>Non-Instructional Services</b>							
Food Service Operations	0	0	0	0	0	474,483	474,483
Community Recreation Services	0	0	0	0	0	7,578	7,578
Extracurricular Activities	294,468	0	0	0	0	69,454	363,922
Site Improvements	5,558	0	8,377	32,755	5,738	15,100	67,528
<b>Debt Service:</b>							
Principal Retirement	51,000	210,000	0	0	0	0	261,000
Interest and Fiscal Charges	21,630	78,236	0	0	0	0	99,866
<i>Total Disbursements</i>	<u>12,052,090</u>	<u>295,603</u>	<u>8,377</u>	<u>32,755</u>	<u>92,464</u>	<u>2,942,279</u>	<u>15,423,568</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(120,121)</u>	<u>9,364</u>	<u>(7,872)</u>	<u>8,968</u>	<u>1,139</u>	<u>(108,359)</u>	<u>(216,881)</u>
<b>Other Financing Sources (Uses)</b>							
Sale of Capital Assets	0	0	0	0	0	2,000	2,000
Refund of Prior Year Expenditures	5,649	0	0	0	0	37,437	43,086
Refund of Prior Year Receipts	0	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,649</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,437</u>	<u>45,086</u>
<i>Net Change in Fund Balance</i>	<u>(114,472)</u>	<u>9,364</u>	<u>(7,872)</u>	<u>8,968</u>	<u>1,139</u>	<u>(68,922)</u>	<u>(171,795)</u>
<i>Fund Balances Beginning of Year</i>	<u>(150,519)</u>	<u>730,912</u>	<u>119,712</u>	<u>331,268</u>	<u>93,265</u>	<u>(45,110)</u>	<u>1,079,528</u>
<i>Fund Balances End of Year</i>	<u><u>(\$264,991)</u></u>	<u><u>\$740,276</u></u>	<u><u>\$111,840</u></u>	<u><u>\$340,236</u></u>	<u><u>\$94,404</u></u>	<u><u>(\$114,032)</u></u>	<u><u>\$907,733</u></u>

See accompanying notes to the financial statements

**Union Local School District**  
*Statement of Cash Basis Assets and Fund Balances*  
*Governmental Funds*  
*June 30, 2010*

Assets	General	Debt Service	Building Maintenance	Classroom Facilities	Other Governmental Funds	Total Governmental Funds
Equity in Pooled Cash and Cash Equivalents	(\$188,596)	\$730,912	\$119,712	\$331,268	\$86,232	\$1,079,528
<i>Total Assets</i>	<u>(\$188,596)</u>	<u>\$730,912</u>	<u>\$119,712</u>	<u>\$331,268</u>	<u>\$86,232</u>	<u>\$1,079,528</u>
<b>Fund Balances</b>						
Reserved for Encumbrances	\$63,260	\$0	\$0	\$117,205	\$29,738	\$210,203
Reserved for Textbooks	146,928	0	0	0	0	146,928
Unreserved:						
Undesignated, Reported in:						
General Fund	(398,784)	0	0	0	0	(398,784)
Special Revenue Funds	0	0	0	0	56,494	56,494
Debt Service Fund	0	730,912	0	0	0	730,912
Capital Projects Funds	0	0	119,712	214,063	0	333,775
<i>Total Fund Balances</i>	<u>(\$188,596)</u>	<u>\$730,912</u>	<u>\$119,712</u>	<u>\$331,268</u>	<u>\$86,232</u>	<u>\$1,079,528</u>

See accompanying notes to the basic financial statements

**Union Local School District**  
*Statement of Cash Receipts, Cash Disbursements and Changes in Cash Basis Fund Balances*  
*Governmental Funds*  
*For the Fiscal Year Ended June 30, 2010*

	General	Debt Service	Building Maintenance	Classroom Facilities	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>						
Taxes	\$2,486,753	\$261,996	\$0	\$0	\$45,868	\$2,794,617
Intergovernmental	8,319,669	42,391	0	2,004,016	2,116,352	12,482,428
Interest	10,963	0	920	0	109	11,992
Charges for Services	0	0	0	0	118,701	118,701
Tuition and Fees	828,244	0	0	0	0	828,244
Extracurricular Activities	0	0	0	0	101,712	101,712
Gifts and Donations	2,500	0	0	0	30,545	33,045
Miscellaneous	23,804	0	0	0	10,218	34,022
<i>Total Receipts</i>	<u>11,671,933</u>	<u>304,387</u>	<u>920</u>	<u>2,004,016</u>	<u>2,423,505</u>	<u>16,404,761</u>
<b>Disbursements</b>						
<b>Current:</b>						
<b>Instruction:</b>						
Regular	6,142,595	0	0	0	683,053	6,827,648
Special	1,319,301	0	0	0	521,722	1,841,023
Vocational	377,750	0	0	0	835	378,585
Student Intervention Services	99,763	0	0	0	176,934	276,697
<b>Support Services:</b>						
Pupils	467,598	0	0	0	219,200	686,798
Instructional Staff	482,247	0	0	0	99,397	581,644
Board of Education	70,450	0	0	0	0	70,450
Administration	834,833	0	0	0	117,716	952,549
Fiscal	322,961	7,026	0	0	1,229	331,216
Operation and Maintenance of Plant	1,205,701	0	5,960	2,122,641	51,739	3,386,041
Pupil Transportation	628,892	0	0	0	23,530	652,422
Central	18,824	0	0	0	3,721	22,545
<b>Non-Instructional Services:</b>						
Food Service Operations	0	0	0	0	495,444	495,444
Extracurricular Activities	251,420	0	0	0	138,285	389,705
<b>Debt Service:</b>						
Principal Retirement	253,000	190,000	0	0	0	443,000
Interest and Fiscal Charges	12,881	89,505	0	0	0	102,386
<i>Total Disbursements</i>	<u>12,488,216</u>	<u>286,531</u>	<u>5,960</u>	<u>2,122,641</u>	<u>2,534,805</u>	<u>17,438,153</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(816,283)</u>	<u>17,856</u>	<u>(5,040)</u>	<u>(118,625)</u>	<u>(111,300)</u>	<u>(1,033,392)</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	425,000	0	0	0	0	425,000
Refund of Prior Year Expenditures	55,029	0	0	0	0	55,029
Refund of Prior Year Receipts	(17,586)	0	0	0	0	(17,586)
<i>Total Other Financing Sources (Uses)</i>	<u>462,443</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>462,443</u>
<i>Net Change in Fund Balance</i>	<u>(353,840)</u>	<u>17,856</u>	<u>(5,040)</u>	<u>(118,625)</u>	<u>(111,300)</u>	<u>(370,949)</u>
<i>Fund Balances Beginning of Year</i>	<u>165,244</u>	<u>713,056</u>	<u>124,752</u>	<u>449,893</u>	<u>197,532</u>	<u>1,650,477</u>
<i>Fund Balances End of Year</i>	<u>(\$188,596)</u>	<u>\$730,912</u>	<u>\$119,712</u>	<u>\$331,268</u>	<u>\$86,232</u>	<u>\$1,079,528</u>

See accompanying notes to the financial statements

**Union Local School District**  
*Balance Sheet*  
*Governmental Funds*  
*June 30, 2009*

	General	Bond Retirement	Classroom Facilities	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 99,187	\$ 713,056	\$ 449,893	\$ 322,289	\$ 1,584,425
Restricted Cash and Cash Equivalents	66,057	0	0	0	66,057
Receivables:					
Taxes	2,317,562	237,344	0	36,825	2,591,731
Accounts	4,340	0	0	590	4,930
Intergovernmental	0	0	2,145,661	124,775	2,270,436
Prepaid Items	11,675	0	0	0	11,675
Asset Held for Resale	250,000	0	0	0	250,000
<b>Total Assets</b>	<b>\$ 2,748,821</b>	<b>\$ 950,400</b>	<b>\$ 2,595,554</b>	<b>\$ 484,479</b>	<b>\$ 6,779,254</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 11,319	\$ 0	\$ 0	\$ 10,025	\$ 21,344
Contracts Payable	0	0	25,325	2,755	28,080
Accrued Wages and Benefits	1,196,829	0	0	158,960	1,355,789
Matured Compensated Absences Payable	44,108	0	0	0	44,108
Intergovernmental Payable	365,406	0	0	39,039	404,445
Deferred Revenue	1,980,239	200,805	141,645	105,898	2,428,587
<b>Total Liabilities</b>	<b>3,597,901</b>	<b>200,805</b>	<b>166,970</b>	<b>316,677</b>	<b>4,282,353</b>
<b>Fund Balances</b>					
Reserved for Encumbrances	22,253	0	0	19,196	41,449
Reserved for Property Taxes	337,323	36,539	0	6,308	380,170
Reserved for Textbooks	66,057	0	0	0	66,057
Reserved for Asset Held for Resale	250,000	0	0	0	250,000
Unreserved, Undesignated, Reported in:					
General Fund	(1,524,713)	0	0	0	(1,524,713)
Special Revenue Funds	0	0	0	5,503	5,503
Debt Service Fund	0	713,056	0	0	713,056
Capital Projects Funds	0	0	2,428,584	136,795	2,565,379
<b>Total Fund Balances (Deficit)</b>	<b>(849,080)</b>	<b>749,595</b>	<b>2,428,584</b>	<b>167,802</b>	<b>2,496,901</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,748,821</b>	<b>\$ 950,400</b>	<b>\$ 2,595,554</b>	<b>\$ 484,479</b>	<b>\$ 6,779,254</b>

See accompanying notes to the basic financial statements.

Union Local School District  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Fiscal Year Ended June 30, 2009

	General	Bond Retirement	Classroom Facilities	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes	\$ 2,379,115	\$ 263,239	\$ 0	\$ 45,143	\$ 2,687,497
Intergovernmental	8,563,077	43,625	2,004,016	1,514,488	12,125,206
Investment Income	11,002	82	0	2,253	13,337
Tuition and Fees	756,116	0	0	0	756,116
Extracurricular Activities	0	0	0	128,768	128,768
Rentals	7,398	0	0	0	7,398
Charges for Services	0	0	0	141,562	141,562
Contributions and Donations	6,308	0	0	25,648	31,956
Miscellaneous	46,857	0	0	17,425	64,282
<i>Total Revenues</i>	<u>11,769,873</u>	<u>306,946</u>	<u>2,004,016</u>	<u>1,875,287</u>	<u>15,956,122</u>
<b>Expenditures</b>					
Current:					
Instruction:					
Regular	5,910,629	0	0	512,711	6,423,340
Special	1,367,169	0	0	303,649	1,670,818
Vocational	394,240	0	0	6,189	400,429
Student Intervention Services	184,470	0	0	50,913	235,383
Other	8,372	0	0	740	9,112
Support Services:					
Pupils	431,515	0	0	199,800	631,315
Instructional Staff	562,595	0	0	54,387	616,982
Board of Education	53,298	0	0	0	53,298
Administration	813,693	0	0	95,081	908,774
Fiscal	326,707	7,082	0	1,200	334,989
Operation and Maintenance of Plant	1,176,063	0	0	26,005	1,202,068
Pupil Transportation	671,754	0	0	28,144	699,898
Central	14,778	0	0	3,756	18,534
Operation of Non-Instructional Services:					
Food Service Operations	0	0	0	578,372	578,372
Community Services	1,390	0	0	89	1,479
Extracurricular Activities	235,366	0	0	143,602	378,968
Capital Outlay	26,966	0	112,124	272,077	411,167
Debt Service:					
Principal Retirement	13,613	175,000	0	0	188,613
Issuance Costs	2,768	0	0	0	2,768
Interest and Fiscal Charges	12,487	99,961	0	0	112,448
<i>Total Expenditures</i>	<u>12,207,873</u>	<u>282,043</u>	<u>112,124</u>	<u>2,276,715</u>	<u>14,878,755</u>
<i>Excess of Revenues Over/(Under) Expenditures</i>	<u>(438,000)</u>	<u>24,903</u>	<u>1,891,892</u>	<u>(401,428)</u>	<u>1,077,367</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Capital Lease	253,000	0	536,415	63,585	853,000
Transfers In	0	0	0	118,446	118,446
Transfers Out	(118,446)	0	0	0	(118,446)
<i>Total Financing Sources</i>	<u>134,554</u>	<u>0</u>	<u>536,415</u>	<u>182,031</u>	<u>853,000</u>
<i>Net Change in Fund Balance</i>	<u>(303,446)</u>	<u>24,903</u>	<u>2,428,307</u>	<u>(219,397)</u>	<u>1,930,367</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(545,634)</u>	<u>724,692</u>	<u>277</u>	<u>387,199</u>	<u>566,534</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ (849,080)</u>	<u>\$ 749,595</u>	<u>\$ 2,428,584</u>	<u>\$ 167,802</u>	<u>\$ 2,496,901</u>

See accompanying notes to the basic financial statements.

**Tab 5: Supporting Documents**

<b>Executed Partnership Agreement:</b>	See page 23
<b>Resolution of Support:</b>	See pages 24 and 25
<b>2010 Census Data:</b>	See pages 26 through 29
<b>Self-score Assessment:</b>	See pages 30 through 33

# LGIF Partnership Agreement

The applicant (*Barnesville Exempted Village School District Board of Education*) and the collaborative partner (*Union Local School District Board of Education*) agree to participate in a shared services feasibility study to examine the viability of a future shared services partnership. The applicant and the collaborative partner agree to provide a necessary and reasonable amount of in-kind services to ensure that the local matching fund requirement is met. Furthermore, both partners agree to collaborate with outside agencies and provide timely responses to questions and data requests associated with this feasibility study.

  
Barnesville EVSD- Treasurer

  
Barnesville EVSD- Superintendent

  
Union Local SD- Treasurer

  
Union Local SD- Superintendent

**LOCAL GOVERNMENT INNOVATION FUND  
COLLABORATION PROJECT BETWEEN UNION LOCAL  
SCHOOL DISTRICT & BARNESVILLE EVSD**

WHEREAS sharing services and partnering saves resources, creates economics of scale and expands options available to schools and government services:

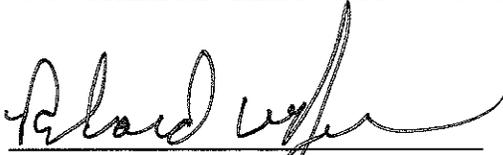
WHEREAS shared services expand the potential to promote equitable programming and service opportunities exist for both schools and government throughout an entire government region;

WHEREAS the Local Government Innovation Fund project shall focus on research and design of these strategic principles;

WHEREAS Best Practices offer evidence that quality, innovation and customer service be improved through collaboration;

THEREFORE, the Board of Education of Barnesville Exempted Village School District enthusiastically endorses the Local Government Innovation Fund strategic initiative to conduct a Shared Services Feasibility Study between Barnesville EVSD and Union Local School District.

BE IT FURTHER RESOLVED that the Board of Education authorizes its Superintendent and Treasurer to collaborate with other member government entities to advance the Local Government Innovation Fund Project.

  
\_\_\_\_\_  
Board President - Barnesville EVSD

1-23-12  
Date

  
\_\_\_\_\_  
Treasurer - Barnesville EVSD

01/23/2012  
Date

**LOCAL GOVERNMENT INNOVATION FUND  
COLLABORATION PROJECT BETWEEN UNION LOCAL  
SCHOOL DISTRICT & BARNESVILLE EVSD**

WHEREAS sharing services and partnering saves resources, creates economics of scale and expands options available to schools and government services;

WHEREAS shared services expand the potential to promote equitable programming and service opportunities exist for both schools and government throughout an entire government region;

WHEREAS the Local Government Innovation Fund project shall focus on research and design of these strategic principles;

WHEREAS Best Practices offer evidence that quality, innovation and customer service be improved through collaboration;

THEREFORE, the Board of Education of Union Local School District enthusiastically endorses the Local Government Innovation Fund strategic initiative to conduct a Shared Services Feasibility Study between Barnesville EVSD and Union Local School District.

BE IT FURTHER RESOLVED that the Board of Education authorizes its Superintendent and Treasurer to collaborate with other member government entities to advance the Local Government Innovation Fund Project.

  
Board President - Union LSD

1-19-2012  
Date

  
Treasurer - Union LSD

1-19-12  
Date

**Table DP-1. Profile of General Demographic Characteristics: 2010**

**Geographic Area: Barnesville Exempted Village School District04520**

[For information on confidentiality protection, nonsampling error, and definitions, see <http://www.census.gov/prod/cen2010/doc/dpsf.pdf>]

Subject	Number	Percent	Subject	Number	Percent
<b>Total population.....</b>	<b>8,065</b>	<b>100.0</b>	<b>SEX AND AGE (continued)</b>		
<b>AGE</b>			16 years and over.....	317	3.9
Under 5 years.....	535	6.6	Male.....	309	3.8
5 to 9 years.....	482	6.0	Female.....	285	3.5
10 to 14 years.....	473	5.9	18 years and over.....	242	3.0
15 to 19 years.....	556	6.9	Male.....	216	2.7
20 to 24 years.....	458	5.7	Female.....	185	2.3
25 to 29 years.....	516	6.4	21 years and over.....	153	1.9
30 to 34 years.....	437	5.4	Male.....	137	1.7
35 to 39 years.....	468	5.8	Female.....	150	1.9
40 to 44 years.....	493	6.1	62 years and over.....	44	0.5
45 to 49 years.....	584	7.2	Male.....	3,375	41.8
50 to 54 years.....	597	7.4	Female.....	3,268	40.5
55 to 59 years.....	557	6.9	65 years and over.....	3,132	38.8
60 to 64 years.....	498	6.2	Male.....	984	12.2
65 to 69 years.....	406	5.0	Female.....	841	10.4
70 to 74 years.....	316	3.9			
75 to 79 years.....	255	3.2	<b>RACE</b>		
80 to 84 years.....	214	2.7	<b>Total population.....</b>	<b>8,065</b>	<b>100.0</b>
85 years and over.....	220	2.7	One race.....	7,949	98.6
<b>SEX AND AGE</b>			White.....	7,827	97.0
<b>Male.....</b>	<b>41</b>	<b>0.5</b>	Black or African American.....	64	0.8
Under 5 years.....	6,487	80.4	American Indian and Alaska Native.....	8	0.1
5 to 9 years.....	6,248	77.5	Asian.....	41	0.5
10 to 14 years.....	5,936	73.6	Asian Indian.....	11	0.1
15 to 19 years.....	1,698	21.1	Chinese.....	10	0.1
20 to 24 years.....	1,411	17.5	Filipino.....	4	0.0
25 to 29 years.....	3,910	48.5	Japanese.....	0	0.0
30 to 34 years.....	274	3.4	Korean.....	7	0.1
35 to 39 years.....	255	3.2	Vietnamese.....	7	0.1
40 to 44 years.....	228	2.8	Other Asian <sup>1</sup> .....	2	0.0
45 to 49 years.....	310	3.8	Native Hawaiian and Other Pacific Islander.....	0	0.0
50 to 54 years.....	214	2.7	Native Hawaiian.....	0	0.0
55 to 59 years.....	253	3.1	Guamanian or Chamorro.....	0	0.0
60 to 64 years.....	214	2.7	Samoan.....	0	0.0
65 to 69 years.....	261	3.2	Other Pacific Islander <sup>2</sup> .....	0	0.0
70 to 74 years.....	248	3.1	Some other race.....	9	0.1
75 to 79 years.....	267	3.3	Two or more races.....	116	1.4
80 to 84 years.....	288	3.6	White; American Indian and Alaska Native.....	37	0.5
85 years and over.....	272	3.4	White; Asian.....	16	0.2
<b>Female.....</b>	<b>256</b>	<b>3.2</b>	White; Black or African American.....	57	0.7
Under 5 years.....	190	2.4	White; Some other race.....	4	0.0
5 to 9 years.....	131	1.6	<b>Race alone or in combination with one or more other races:</b> <sup>3</sup>		
10 to 14 years.....	102	1.3	White.....	7,941	98.5
15 to 19 years.....	77	1.0	Black or African American.....	121	1.5
20 to 24 years.....	70	0.9	American Indian and Alaska Native.....	46	0.6
25 to 29 years.....	39	0.5	Asian.....	58	0.7
30 to 34 years.....	3,112	38.6	Native Hawaiian and Other Pacific Islander.....	1	0.0
35 to 39 years.....	2,980	36.9	Some other race.....	14	0.2
40 to 44 years.....	2,804	34.8	<b>HISPANIC OR LATINO BY ORIGIN</b>		
45 to 49 years.....	714	8.9	<b>Total population.....</b>	<b>8,065</b>	<b>100.0</b>
50 to 54 years.....	570	7.1	Hispanic or Latino (of any race).....	37	0.5
55 to 59 years.....	4,155	51.5	Mexican.....	12	0.1
60 to 64 years.....	261	3.2	Puerto Rican.....	3	0.0
65 to 69 years.....	227	2.8	Cuban.....	2	0.0
70 to 74 years.....	245	3.0	Other Hispanic or Latino.....	20	0.2
75 to 79 years.....	246	3.1	Not Hispanic or Latino.....	8,028	99.5
80 to 84 years.....	244	3.0			
85 years and over.....	263	3.3			
Median age (years).....	223.0	(X)			
Male.....	207.0	(X)			
Female.....	245.0	(X)			

**Table DP-1. Profile of General Demographic Characteristics: 2010 (continued)**

**Geographic Area: Barnesville Exempted Village School District04520**

[For information on confidentiality protection, nonsampling error, and definitions, see <http://www.census.gov/prod/cen2010/doc/dpsf.pdf>]

Subject	Number	Percent	Subject	Number	Percent
<b>HISPANIC OR LATINO AND RACE</b>			<b>HOUSEHOLDS BY TYPE <sup>4</sup> (continued)</b>		
<b>Total population.....</b>	<b>8,065</b>	<b>100.0</b>	Nonfamily households.....	1,015	31.6
Hispanic or Latino.....	37	0.5	Householder living alone.....	870	27.0
White alone.....	26	0.3	Male.....	359	11.2
Black or African American alone.....	2	0.0	65 years and over.....	111	3.5
American Indian and Alaska Native alone.....	0	0.0	Female.....	511	15.9
Asian alone.....	0	0.0	65 years and over.....	315	9.8
Native Hawaiian and Other Pacific Islander alone.....	0	0.0	Households with individuals under 18 years.....	986	30.6
Some other race alone.....	3	0.0	Households with individuals 65 years and over.....	973	30.2
Two or more races alone.....	6	0.1	Average household size.....	2.43	(X)
Not Hispanic or Latino.....	8,028	99.5	Average family size.....	2.91	(X)
White alone.....	7,801	96.7	<b>HOUSING OCCUPANCY</b>		
Black or African American alone.....	62	0.8	<b>Total housing units.....</b>	<b>3,859</b>	<b>100.0</b>
American Indian and Alaska Native alone.....	8	0.1	Occupied housing units.....	3,217	83.4
Asian alone.....	41	0.5	Vacant housing units.....	642	16.6
Native Hawaiian and Other Pacific Islander alone.....	0	0.0	For rent.....	45	1.2
Some other race alone.....	6	0.1	Rented, not occupied.....	8	0.2
Two or more races alone.....	110	1.4	For sale only.....	59	1.5
<b>RELATIONSHIP <sup>4</sup></b>			Sold, not occupied.....	9	0.2
<b>Total population.....</b>	<b>8,065</b>	<b>100.0</b>	For seasonal, recreational, or occasional use.....	270	7.0
In households.....	7,821	97.0	All other vacants.....	251	6.5
Householder.....	3,217	39.9	Homeowner vacancy rate (percent).....	2.4	(X)
Spouse.....	1,679	20.8	Rental vacancy rate (percent).....	5.3	(X)
Child.....	2,219	27.5	<b>HOUSING TENURE</b>		
Own child under 18 years.....	1,601	19.9	<b>Occupied housing units.....</b>	<b>3,217</b>	<b>100.0</b>
Other relatives.....	317	3.9	Owner-occupied housing units.....	2,418	75.2
Under 18 years.....	123	1.5	Renter-occupied housing units.....	6,098	189.6
65 years and over.....	51	0.6	<b>Total Population in Households.....</b>		
Nonrelatives.....	389	4.8	In owner-occupied housing units.....	3	0.0
Under 18 years.....	52	0.6	In renter-occupied housing units.....	799	10.2
65 years and over.....	15	0.2	Average household size of owner-occupied units.....	1,723.00	(X)
Unmarried partner.....	233	2.9	Average household size of renter-occupied units.....	2.16	(X)
In group quarters.....	244	3.0	<b>HOUSEHOLDS BY TYPE <sup>4</sup></b>		
Institutionalized population.....	145	1.8	<b>Total households.....</b>	<b>3,217</b>	<b>100.0</b>
Male.....	46	0.6	Family households (families).....	2,202	68.4
Female.....	99	1.2	With own children under 18 years.....	898	27.9
Noninstitutionalized population.....	99	1.2	Husband-Wife families.....	1,679	52.2
Male.....	52	0.6	With own children under 18 years.....	608	18.9
Female.....	47	0.6	Male householder, no wife present.....	156	4.8
<b>HOUSEHOLDS BY TYPE <sup>4</sup></b>			With own children under 18 years.....	102	3.2
<b>Total households.....</b>	<b>3,217</b>	<b>100.0</b>	Female householder, no husband present.....	367	11.4
Family households (families).....	2,202	68.4	With own children under 18 years.....	188	5.8
With own children under 18 years.....	898	27.9			
Husband-Wife families.....	1,679	52.2			
With own children under 18 years.....	608	18.9			
Male householder, no wife present.....	156	4.8			
With own children under 18 years.....	102	3.2			
Female householder, no husband present.....	367	11.4			
With own children under 18 years.....	188	5.8			

(X) Not applicable.

<sup>1</sup> Other Asian alone, or two or more Asian categories.

<sup>2</sup> Other Pacific Islander alone, or two or more Native Hawaiian and Other Pacific Islander categories.

<sup>3</sup> In combination with one or more of the other races listed. The identified race categories may add to more than the total population and their percentages may add to more than 100 percent because individuals may report more than one race.

<sup>4</sup> The U.S. Census Bureau edited same-sex spouse responses during processing to "unmarried partner." Family households consist of a householder and one or more people related by birth, marriage, or adoption. They do not include same-sex married couples even if legally recognized. Same-sex households are only included in the family households category if there is a least one additional person related to the householder by birth or adoption.

<sup>5</sup> The homeowner vacancy rate is the proportion of the homeowner inventory that is vacant "for sale". It is computed by dividing the total number of vacant units that are "for sale only" by the sum of owner-occupied units, vacant units that are for sale only, and vacant units sold but not occupied, multiplied by 100.

<sup>6</sup> The rental vacancy rate is the proportion of the rental inventory that is vacant "for rent". It is computed by dividing the total number of vacant units that are "for rent" by the sum of renter-occupied units, vacant units that are "for rent only", and vacant units rented but not occupied, multiplied by 100.

Source: U.S. Census Bureau, 2010 Census Demographic Profile Summary File.

Prepared by: Office of Policy Research and Strategic Planning

**Table DP-1. Profile of General Demographic Characteristics: 2010**

**Geographic Area: Union Local School District04601**

[For information on confidentiality protection, nonsampling error, and definitions, see <http://www.census.gov/prod/cen2010/doc/dpsf.pdf>]

Subject	Number	Percent	Subject	Number	Percent
<b>Total population.....</b>	<b>9,175</b>	<b>100.0</b>	<b>SEX AND AGE (continued)</b>		
<b>AGE</b>			16 years and over.....	372	4.1
Under 5 years.....	511	5.6	Male.....	450	4.9
5 to 9 years.....	537	5.9	Female.....	363	4.0
10 to 14 years.....	588	6.4	18 years and over.....	325	3.5
15 to 19 years.....	586	6.4	Male.....	193	2.1
20 to 24 years.....	498	5.4	Female.....	171	1.9
25 to 29 years.....	459	5.0	21 years and over.....	135	1.5
30 to 34 years.....	528	5.8	Male.....	132	1.4
35 to 39 years.....	577	6.3	Female.....	104	1.1
40 to 44 years.....	578	6.3	62 years and over.....	44	0.5
45 to 49 years.....	728	7.9	Male.....	3,771	41.1
50 to 54 years.....	867	9.4	Female.....	3,643	39.7
55 to 59 years.....	747	8.1	65 years and over.....	3,512	38.3
60 to 64 years.....	641	7.0	Male.....	913	10.0
65 to 69 years.....	401	4.4	Female.....	735	8.0
70 to 74 years.....	300	3.3			
75 to 79 years.....	239	2.6	<b>RACE</b>		
80 to 84 years.....	224	2.4	<b>Total population.....</b>	<b>9,175</b>	<b>100.0</b>
85 years and over.....	166	1.8	One race.....	9,053	98.7
<b>SEX AND AGE</b>			White.....	8,942	97.5
<b>Male.....</b>	<b>43</b>	<b>0.5</b>	Black or African American.....	52	0.6
Under 5 years.....	7,421	80.9	American Indian and Alaska Native.....	20	0.2
5 to 9 years.....	7,155	78.0	Asian.....	28	0.3
10 to 14 years.....	6,864	74.8	Asian Indian.....	15	0.2
15 to 19 years.....	1,688	18.4	Chinese.....	2	0.0
20 to 24 years.....	1,330	14.5	Filipino.....	3	0.0
25 to 29 years.....	4,541	49.5	Japanese.....	1	0.0
30 to 34 years.....	256	2.8	Korean.....	1	0.0
35 to 39 years.....	273	3.0	Vietnamese.....	0	0.0
40 to 44 years.....	308	3.4	Other Asian <sup>1</sup> .....	6	0.1
45 to 49 years.....	314	3.4	Native Hawaiian and Other Pacific Islander.....	2	0.0
50 to 54 years.....	233	2.5	Native Hawaiian.....	0	0.0
55 to 59 years.....	239	2.6	Guamanian or Chamorro.....	0	0.0
60 to 64 years.....	269	2.9	Samoan.....	0	0.0
65 to 69 years.....	294	3.2	Other Pacific Islander <sup>2</sup> .....	2	0.0
70 to 74 years.....	287	3.1	Some other race.....	9	0.1
75 to 79 years.....	356	3.9	Two or more races.....	122	1.3
80 to 84 years.....	417	4.5	White; American Indian and Alaska Native.....	49	0.5
85 years and over.....	384	4.2	White; Asian.....	14	0.2
<b>Female.....</b>	<b>316</b>	<b>3.4</b>	White; Black or African American.....	42	0.5
Under 5 years.....	208	2.3	White; Some other race.....	5	0.1
5 to 9 years.....	129	1.4	<b>Race alone or in combination with one or more other races:</b> <sup>3</sup>		
10 to 14 years.....	104	1.1	White.....	9,058	98.7
15 to 19 years.....	92	1.0	Black or African American.....	101	1.1
20 to 24 years.....	62	0.7	American Indian and Alaska Native.....	74	0.8
25 to 29 years.....	42	0.5	Asian.....	49	0.5
30 to 34 years.....	3,650	39.8	Native Hawaiian and Other Pacific Islander.....	3	0.0
35 to 39 years.....	3,512	38.3	Some other race.....	18	0.2
40 to 44 years.....	3,352	36.5			
45 to 49 years.....	775	8.4	<b>HISPANIC OR LATINO BY ORIGIN</b>		
50 to 54 years.....	595	6.5	<b>Total population.....</b>	<b>9,175</b>	<b>100.0</b>
55 to 59 years.....	4,634	50.5	Hispanic or Latino (of any race).....	46	0.5
60 to 64 years.....	255	2.8	Mexican.....	21	0.2
65 to 69 years.....	264	2.9	Puerto Rican.....	4	0.0
70 to 74 years.....	280	3.1	Cuban.....	2	0.0
75 to 79 years.....	272	3.0	Other Hispanic or Latino.....	19	0.2
80 to 84 years.....	265	2.9	Not Hispanic or Latino.....	9,129	99.5
85 years and over.....	220	2.4			
Median age (years).....	259.0	(X)			
Male.....	283.0	(X)			
Female.....	291.0	(X)			

**Table DP-1. Profile of General Demographic Characteristics: 2010 (continued)**

**Geographic Area: Union Local School District04601**

[For information on confidentiality protection, nonsampling error, and definitions, see <http://www.census.gov/prod/cen2010/doc/dpsf.pdf>]

Subject	Number	Percent	Subject	Number	Percent
<b>HISPANIC OR LATINO AND RACE</b>			<b>HOUSEHOLDS BY TYPE <sup>4</sup> (continued)</b>		
<b>Total population.....</b>	<b>9,175</b>	<b>100.0</b>	Nonfamily households.....	1,088	29.3
Hispanic or Latino.....	46	0.5	Householder living alone.....	918	24.7
White alone.....	27	0.3	Male.....	424	11.4
Black or African American alone.....	3	0.0	65 years and over.....	135	3.6
American Indian and Alaska Native alone.....	2	0.0	Female.....	494	13.3
Asian alone.....	0	0.0	65 years and over.....	283	7.6
Native Hawaiian and Other Pacific Islander alone.....	0	0.0	Households with individuals under 18 years.....	1,127	30.4
Some other race alone.....	7	0.1	Households with individuals 65 years and over.....	1,006	27.1
Two or more races alone.....	7	0.1	Average household size.....	2.46	(X)
Not Hispanic or Latino.....	9,129	99.5	Average family size.....	2.90	(X)
White alone.....	8,915	97.2	<b>HOUSING OCCUPANCY</b>		
Black or African American alone.....	49	0.5	<b>Total housing units.....</b>	<b>4,277</b>	<b>100.0</b>
American Indian and Alaska Native alone.....	18	0.2	Occupied housing units.....	3,713	86.8
Asian alone.....	28	0.3	Vacant housing units.....	564	13.2
Native Hawaiian and Other Pacific Islander alone.....	2	0.0	For rent.....	54	1.3
Some other race alone.....	2	0.0	Rented, not occupied.....	8	0.2
Two or more races alone.....	115	1.3	For sale only.....	45	1.1
<b>RELATIONSHIP <sup>4</sup></b>			Sold, not occupied.....	24	0.6
<b>Total population.....</b>	<b>9,175</b>	<b>100.0</b>	For seasonal, recreational, or occasional use.....	228	5.3
In households.....	9,116	99.4	All other vacants.....	205	4.8
Householder.....	3,713	40.5	Homeowner vacancy rate (percent).....	1.5	(X)
Spouse.....	2,054	22.4	Rental vacancy rate (percent).....	6.6	(X)
Child.....	2,507	27.3	<b>HOUSING TENURE</b>		
Own child under 18 years.....	1,779	19.4	<b>Occupied housing units.....</b>	<b>3,713</b>	<b>100.0</b>
Other relatives.....	434	4.7	Owner-occupied housing units.....	2,960	79.7
Under 18 years.....	180	2.0	Renter-occupied housing units.....	7,370	198.5
65 years and over.....	80	0.9	<b>Total Population in Households.....</b>		
Nonrelatives.....	408	4.4	In owner-occupied housing units.....	2	0.0
Under 18 years.....	37	0.4	In renter-occupied housing units.....	753	8.3
65 years and over.....	27	0.3	Average household size of owner-occupied units.....	1,746.00	(X)
Unmarried partner.....	263	2.9	Average household size of renter-occupied units.....	2.32	(X)
In group quarters.....	59	0.6	<b>HOUSEHOLDS BY TYPE <sup>4</sup></b>		
Institutionalized population.....	25	0.3	<b>Total households.....</b>	<b>3,713</b>	<b>100.0</b>
Male.....	25	0.3	Family households (families).....	2,625	70.7
Female.....	0	0.0	With own children under 18 years.....	1,003	27.0
Noninstitutionalized population.....	34	0.4	Husband-Wife families.....	2,054	55.3
Male.....	13	0.1	With own children under 18 years.....	720	19.4
Female.....	21	0.2	Male householder, no wife present.....	185	5.0
<b>HOUSEHOLDS BY TYPE <sup>4</sup></b>			With own children under 18 years.....	89	2.4
<b>Total households.....</b>	<b>3,713</b>	<b>100.0</b>	Female householder, no husband present.....	386	10.4
Family households (families).....	2,625	70.7	With own children under 18 years.....	194	5.2
With own children under 18 years.....	1,003	27.0			
Husband-Wife families.....	2,054	55.3			
With own children under 18 years.....	720	19.4			
Male householder, no wife present.....	185	5.0			
With own children under 18 years.....	89	2.4			
Female householder, no husband present.....	386	10.4			
With own children under 18 years.....	194	5.2			

(X) Not applicable.

<sup>1</sup> Other Asian alone, or two or more Asian categories.

<sup>2</sup> Other Pacific Islander alone, or two or more Native Hawaiian and Other Pacific Islander categories.

<sup>3</sup> In combination with one or more of the other races listed. The identified race categories may add to more than the total population and their percentages may add to more than 100 percent because individuals may report more than one race.

<sup>4</sup> The U.S. Census Bureau edited same-sex spouse responses during processing to "unmarried partner." Family households consist of a householder and one or more people related by birth, marriage, or adoption. They do not include same-sex married couples even if legally recognized. Same-sex households are only included in the family households category if there is a least one additional person related to the householder by birth or adoption.

<sup>5</sup> The homeowner vacancy rate is the proportion of the homeowner inventory that is vacant "for sale". It is computed by dividing the total number of vacant units that are "for sale only" by the sum of owner-occupied units, vacant units that are for sale only, and vacant units sold but not occupied, multiplied by 100.

<sup>6</sup> The rental vacancy rate is the proportion of the rental inventory that is vacant "for rent". It is computed by dividing the total number of vacant units that are "for rent" by the sum of renter-occupied units, vacant units that are "for rent only", and vacant units rented but not occupied, multiplied by 100.

Source: U.S. Census Bureau, 2010 Census Demographic Profile Summary File.

Prepared by: Office of Policy Research and Strategic Planning

# Local Government Innovation Fund Program

## *Application Scoring*

<b>Lead Applicant</b>	Barnesville Exempted Village School District
<b>Project Name</b>	Project S.H.A.R.E.

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

or

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

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

### Local Government Innovation Fund Project Scoring Sheet

#### Section 1: Financing Measures

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

#### Section 2: Collaborative Measures

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

### Local Government Innovation Fund Project Scoring Sheet

#### Section 3: Success Measures

Success Measures	Description	Criteria	Points	Applicant Self Score	Validated Score
Expected Return	<i>Applicant demonstrates as a percentage of savings (i.e., actual savings, increased revenue, or cost avoidance) an expected return. The return must be derived from the applicant's cost basis. The expected return is ranked in one of the following percentage categories:</i>	75% or greater	30	<input checked="" type="radio"/>	
		25.01% to 74.99%	20	<input type="radio"/>	
		Less than 25%	10	<input type="radio"/>	
		<b>Points</b>			30
Past Success	<i>Applicant has successfully implemented, or is following project guidance from a shared services model, for an efficiency, shared service, coproduction or merger project in the past.</i>	Yes	5	<input checked="" type="radio"/>	
		No	0	<input type="radio"/>	
		<b>Points</b>			5
Scalable/Replicable Proposal	<i>Applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments.</i>	The project is both scalable and replicable	10	<input checked="" type="radio"/>	
		The project is either scalable or replicable	5	<input type="radio"/>	
		Does not apply	0	<input type="radio"/>	
		<b>Points</b>			10
Probability of Success	<i>Applicant provides a documented need for the project and clearly outlines the likelihood of the need being met.</i>	Provided	5	<input checked="" type="radio"/>	
		Not Provided	0	<input type="radio"/>	
		<b>Points</b>			5
<b>Total Section Points</b>				50	0

#### Section 4: Significance Measures

Significance Measures	Description	Criteria	Points Assigned	Applicant Self Score	Validated Score
Performance Audit Implementation /Cost Benchmarking	<i>The project implements a single recommendation from a performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code or is informed by cost benchmarking.</i>	Project implements a recommendation from an audit or is informed by benchmarking	5	<input checked="" type="radio"/>	
		Project does not implement a recommendation from an audit and is not informed by benchmarking	0	<input type="radio"/>	
		<b>Points</b>			5
Economic Impact	<i>Applicant demonstrates the project will a promote business environment (i.e., demonstrates a business relationship resulting from the project) and will provide for community attraction (i.e., cost avoidance with respect to taxes)</i>	Applicant clearly demonstrates economic impact	5	<input checked="" type="radio"/>	
		Applicant mentions but does not prove economic impact	3	<input type="radio"/>	
		Applicant does not demonstrate an economic impact	0	<input type="radio"/>	
		<b>Points</b>			5
Response to Economic Demand	<i>The project responds to current substantial changes in economic demand for local or regional government services.</i>	Yes	5	<input checked="" type="radio"/>	
		No	0	<input type="radio"/>	
		<b>Points</b>			5
<b>Total Section Points</b>				15	0

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

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

Reviewer Comments



April 2, 2012

Randy Lucas  
Barnesville Exempted Village School District  
210 West Church Street  
Barnesville, Ohio 43713

RE: Application Cure Letter

Dear Randy Lucas:

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

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

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

Sincerely,

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

## Local Government Innovation Fund Completeness Review

**Applicant:** Barnesville Exempted Village School District  
**Project Name:** S.H.A.R.E. (Schools Harnessing Administrative Resources Efficiently)  
**Request Type:** Grant

### Issues for Response

#### 1. Match

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

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

#### 2. Budget

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

#### *Example:*

##### **Collaboration Village's Project Budget**

###### **Sources of Funds**

LGIF Request	\$100,000
Match Contribution (10%)	\$ 11,111
Total	\$111,111

###### **Uses of Funds**

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

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

## Local Government Innovation Fund- Cure Response

**Applicant:** Barnesville Exempted Village School District  
**Project Name:** S.H.A.R.E. (Schools Harnessing Administrative Resources Efficiently)  
**Request Type:** Grant

### S.H.A.R.E. Project Budget

#### *Sources of Funds*

LGIF Request	\$100,000
In-Kind Match Contribution (28.5% of total project)	\$40,000
<b>Total Sources of Fund</b>	<b>\$140,000</b>

#### *Uses of Funds*

Research/Reporting	\$50,000
Performanace Auditing	\$7,500
Legal Research	\$20,000
Job Description Update	\$12,500
Project Facilitation	\$10,000
*** In-Kind Services Provided by District Employees	\$40,000
<b>Total Uses of Funds</b>	<b>\$140,000</b>

**Total Project Cost** **\$140,000**

\*\*\* Please see attachment for details on in-kind services/labor to be provided. Anticipated in-kind contributions will be certified **after** the contribution is made.

## **Tab 4: Financial Documentation**

**Financial History:** See pages 10-21 for 3 years of financial history for both Barnesville EVSD and Union LSD (*balance sheet & income statement included, statement of cash flows- N/A*)

**Anticipated Project Costs:** Project S.H.A.R.E. is requesting a \$100,000 grant for a shared services feasibility study. Both districts intend on using in-kind labor as the method used to meet the local match requirement. The local match % will be approximately 40%. Please see below for proposed in-kind service contributions.

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Randy Lucas- Superintendent of Barnesville EVSD 210 West Church Street Barnesville, OH 43713 740-425-3616 ext. 3002	Work to be Performed: July 1, 2012 – June 30, 2013 Type of Service: Consultation with Service Providers Rate of Pay: \$50 per hour <u>Total Work Hours: 100 hours X \$50 = \$5,000</u>
Matt King- Treasurer of Barnesville EVSD 210 West Church Street Barnesville, OH 43713 740-425-3616 ext. 3003	Work to be Performed: July 1, 2012 – June 30, 2013 Type of Service: Consultation with Service Providers Rate of Pay: \$50 per hour <u>Total Work Hours: 100 hours X \$50 = \$5,000</u>
Angela Hannahs- Elem. Principal of Barnesville EVSD 210 West Church Street Barnesville, OH 43713 740-425-3616 ext. 3128	Work to be Performed: July 1, 2012 – June 30, 2013 Type of Service: Consultation with Service Providers Rate of Pay: \$50 per hour <u>Total Work Hours: 100 hours X \$50 = \$5,000</u>
Becky Hannahs- Dir. of Student Services-Barnesville EVSD 210 West Church Street Barnesville, OH 43713 740-425-3616 ext. 5113	Work to be Performed: July 1, 2012 – June 30, 2013 Type of Service: Consultation with Service Providers Rate of Pay: \$50 per hour <u>Total Work Hours: 100 hours X \$50 = \$5,000</u>
Pat Stephen- Asst. Treasurer of Barnesville EVSD 210 West Church Street Barnesville, OH 43713 740-425-3616 ext. 3013	Work to be Performed: July 1, 2012 – June 30, 2013 Type of Service: Consultation with Service Providers Rate of Pay: \$50 per hour <u>Total Work Hours: 100 hours X \$50 = \$5,000</u>
Jim Davenport- Dir. of Technology-Barnesville EVSD 210 West Church Street Barnesville, OH 43713 740-425-3616 ext. 3006	Work to be Performed: July 1, 2012 – June 30, 2013 Type of Service: Consultation with Service Providers Rate of Pay: \$50 per hour <u>Total Work Hours: 100 hours X \$50 = \$5,000</u>
Kirk Glasgow- Superintendent of Union LSD 66779 Belmont-Morristown Road Belmont, OH 43718 740-782-1978	Work to be Performed: July 1, 2012 – June 30, 2013 Type of Service: Consultation with Service Providers Rate of Pay: \$50 per hour <u>Total Work Hours: 100 hours X \$50 = \$5,000</u>
Shawn Miller- Treasurer of Union LSD 66779 Belmont-Morristown Road Belmont, OH 43718 740-782-1978	Work to be Performed: July 1, 2012 – June 30, 2013 Type of Service: Consultation with Service Providers Rate of Pay: \$50 per hour <u>Total Work Hours: 100 hours X \$50 = \$5,000</u>

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**TOTAL IN-KIND CONTRIBUTION**  
*(via district provided labor/services)*

**\$40,000**

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