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**State Route 57 Fire & EMS Collaboration:  
A Shared Services Fire and EMS Feasibility Study Application**

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**Submitted by:  
City of Wadsworth, Guilford Township and the City of Rittman in  
Medina and Wayne Counties, Ohio**

**Dated: March 1, 2012**

# TAB 1: PROJECT CONTACT INFORMATION



## **I. Contact Information**

- A. Main Agency Applicant** - **City of Wadsworth**  
**120 Maple Street**  
**Wadsworth, Ohio 44281-1825**  
**Telephone: (330) 335-2705**  
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[www.wadsworthcity.com](http://www.wadsworthcity.com)
- Applicant Contact** - **Matthew G. Hiscock**  
**Director of Public Safety**  
**120 Maple Street**  
**Wadsworth, Ohio 44281-1825**  
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The City of Wadsworth is located in Medina County, Ohio, specifically, in the southeast corner of the county near the northeast corner of Wayne County and the western border of Summit County. The City of Wadsworth may be generally described as a progressive suburban city with many of its residents commuting to work in other communities. However, prior to the current economic recession, the City realized large scale housing, commercial and industrial development throughout its jurisdiction and has become a destination community for young professionals and families. The City currently provides modern fire protection and EMS services to the City of Wadsworth and Wadsworth Township from two (2) stations. Wadsworth Township can be generally described as a rural bedroom community. The current fire and EMS district shares its eastern border with Guilford Township. Additionally, the southwest area of the city fire and EMS district is in close proximity to the border of the City of Rittman located in Wayne and Medina County, Ohio. Pursuant to 2010 census data, the city has a population of 21,527, while the township has a population of 4,191. (See, Exhibits 1A and 1B in Section 5, Supporting Documentation.)

The City of Wadsworth has agreed to act as the primary applicant in the proposed project. To ensure that the interests of all agencies and their respective political subdivisions are addressed, the City envisions that the scope and direction of any feasibility analysis will be directed by the established project steering committee, comprised of representatives of the primary applicant and the collaborating partners. It is anticipated that Wadsworth Fire and EMS Department (hereinafter "WFD") representatives will work with representatives of both the Seville-Guilford Fire and EMS Department and the City of Rittman Fire and EMS Departments, together with an established industry consultant, on exploration and the analysis of the benefits of shared staffing at new and existing stations, creation of a joint response area from new and existing stations, creation of a joint purchasing program for apparatus, equipment and supplies, construction of a joint safety force training facility and shared public safety substation, as well as, standardization of department training, operations and administration.

The Wadsworth City Council has authorized participation in this Local Government Innovation Fund project application. A copy of the authorizing legislation and executed partnership agreement may be found in Section 5, Supporting Documentation as Exhibits 1C and 1D respectively.



## TAB 2: COLLABORATIVE PARTNERS



## II. Collaborative Partners

**A. Guilford Township** - **Guilford Township**  
**9422 Guilford Road**  
**Seville, Ohio 44273-9346**  
**Telephone: (330) 769-1929**  
**Facsimile: (330) 769-3562**  
[ruprecht@guilfordtwp.oh.com](mailto:ruprecht@guilfordtwp.oh.com)

**Partner Primary Contact** - **Jerry Winkler, Fire Chief**  
**Seville-Guilford Township**  
**181 Center Street**  
**Seville, Ohio 44273-9580**  
**Telephone: (330) 769-4112**  
**Facsimile: (330) 769-3562**  
[jwinkler@sgfireems.com](mailto:jwinkler@sgfireems.com)

Guilford Township is also located in southern Medina County, Ohio. The township may be generally described as rural in composition. The Village of Seville, an attached village within the township, comprises 2/3rds of the township population and is located in the western portion of the township. The township fire and EMS department provides fire protection and EMS services to both township and village residents. The township's eastern border is adjacent to the eastern border of Wadsworth Township and is north of the City of Rittman. Pursuant to 2010 census data, the township has a population of 3,203 and the village has a population of 2,296. (See, Exhibits 1B and 2A in Section 5, Supporting Documents.)

The Seville-Guilford Fire and EMS Department (hereinafter "SGFD") envisions full participation in all aspects of the proposed project to include participation on the project steering committee, compilation of township and village data and assisting with the scope and direction of a feasibility analysis regarding shared staffing at new and existing stations, creation of a joint response area from new and existing stations, creation of a joint purchasing program for apparatus, equipment and supplies, construction of a joint safety force training facility and shared public safety substation, as well as, standardization of department training, operations and administration.

The township trustee's have authorized participation in this Local Government Innovation Fund project application. A copy of the authorizing legislation and executed partnership agreement may be found in Section 5, Supporting Documentation as Exhibits 2B and 1D respectively.

**B. City of Rittman** - **City of Rittman**  
**30 North Main Street**  
**Rittman, Ohio 44270-1436**  
**Telephone: (330) 925-2045**  
**Facsimile: (330) 925-2066**  
[www.rittman.com](http://www.rittman.com)

**Partner Primary Contact** - **Larry Boggs**  
**City Manager**  
**30 North Main Street**  
**Rittman, Ohio 44270-1436**  
**Telephone: (330) 925-2045**  
**Facsimile: (330) 925-2066**  
[lboggs@rittman.com](mailto:lboggs@rittman.com)

The City of Rittman is primarily situated in the northeast corner of Wayne County, Ohio. In actuality, there are portions of the city that are also located in the southeastern portion of Medina County, Ohio. The north and northeastern portions of the city share borders with Guilford Township and Wadsworth Township. The City of Rittman may be generally characterized as a small suburban city. The city has been particularly challenged by the recent economic recession. Pursuant to 2010 census data, the city has a population of 6,491. (See, Exhibit 2C in Section 5, Supporting Documents.)

The City of Rittman Fire and EMS Departments (hereinafter “RFD & REMS”) envision full participation in all aspects of the proposed project to include participation on the project steering committee, compilation of city data and assisting with the scope and direction of a feasibility analysis regarding shared staffing at new and existing stations, creation of a joint response area from new and existing stations, creation of a joint purchasing program for apparatus, equipment and supplies, construction of a joint safety force training facility and station, as well as, standardization of department training, operations and administration.

The Rittman City Council has authorized participation in this Local Government Innovation Fund project application. A copy of the authorizing legislation and executed partnership agreement may be found in Section 5, Supporting Documentation, as Exhibits 2D and 1D respectively.

## TAB 3: PROJECT INFORMATION



### **III. Project Information**

#### **A. Project Name**

This proposed shared services project name is the State Route 57 Fire and EMS collaboration. State Route 57 is a main north-south state route between Medina and Wayne Counties. It is also centrally located within the proposed feasibility study area and proximately located within or near to the WFD, SGFD and RFD & REMS coverage areas.

#### **B. Problem Statement**

The fundamental rationale for this project is a realization by the collaborating political subdivisions and their respective Fire and EMS departments that the current state of the economy in northeast Ohio, decreasing local budgets and the shrinking availability of qualified staff, coupled with the demands placed upon each entity by their citizenry for the continued provision of cost effective, modern firefighting and emergency medical services, requires the exploration of a change or at the very least an examination of different service delivery models.

It is well settled that the primary expenses of any fire and EMS department are based in personnel, apparatus, equipment, training and supply expenditures.<sup>1</sup> The collaborating agencies are no different with an average total budgetary expenditures of \$2.1 million over the past three (3) years for the WFD, \$659,410.00 for the SGFD and \$485,329.00 for the RFD & REMS over the same period.

The WFD responded to two thousand eighty one (2,081) calls for service in 2009, two thousand one hundred sixty (2,160) in 2010 and two thousand one hundred and twenty nine (2,129) total calls for service in 2011. The SGFD responded to seven hundred fifty three (753) calls for service in 2009, six hundred ninety one (691) in 2010 and seven hundred thirteen (713) in 2011, while the RFD & REMS responded to one thousand seventy four (1,074) calls for service in 2009, one thousand ten (1,010) in 2010 and one thousand one hundred twenty (1,120) total calls for service in 2011. These numbers represented a two point four percent (2.4%) average increase for the WFD and a five percent (5.0%) average increase for the RFD & REMS. The SGFD experienced an average decrease of five percent (5.0%) over the past three (3) years. These call volumes coupled with average response times ranging from four minutes fifty five seconds (4:55) in the City of Wadsworth to seven minutes thirty three seconds (7:33) in Guilford Township, places a premium on the availability of well qualified and cross trained personnel for each department.

Given the current expenditure levels and the anticipated increasing service demands, the steering committee of the collaborating partners has identified areas where operational efficiencies and fiscal savings can be realized by sharing staffing, combining response areas, standardizing operations and sharing future capital and operational expenditures. Specifically, the steering committee has identified potential operational efficiencies and fiscal savings by sharing staffing at existing and proposed fire and EMS stations. By staffing stations with cross trained staff from multiple departments and establishing new joint response areas which ignore the response impediments of current political subdivision boundaries and the strict statutory mandates of Ohio's rigid fire districting requirements,<sup>2</sup> the departments anticipate reduced overall personnel

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<sup>1</sup> Jay Fitch and Keith Griffiths (2005), *EMS in Critical Condition: Meeting the Challenge*, ICMA Press.

<sup>2</sup> See, Ohio Revised Code Section 505.375.

costs. Additionally, the collaborative partners anticipate through implementation of these shared services an improvement in the primary service level benefit to citizens, in the form of reduced response times. Rather than wait for firefighters or emergency medical service staff to respond from a station centrally located in an existing fire district, the closest available personnel to an emergency will respond. With the exception of some automatic aid areas, existing political boundaries can prevent the closest available emergency personnel from responding. Crews comprised of shared cross trained staff, operating in newly created response areas from shared stations, will be dispatched regardless of political jurisdictional boundaries. By eliminating political jurisdictional boundaries from coverage areas the steering committee believes that the collaborating partners working together can provide enhanced services at a lower overall cost. In doing so, emergency responses can be directed from the closest, best equipped station, improving service levels to all community residents, businesses and those who visit or travel through the response areas.

The steering committee has also identified potential fiscal and operational savings in the establishment of a joint purchasing program for apparatus, equipment and supplies. Provision of modern firefighting and EMS services require large capital investments and enormous operational expenses. The steering committee has identified the potential savings of a joint purchasing program as including, volume discounting from combined purchase power, negotiation of favorable governmental entity terms and conditions, potential dispensing of formal bidding processes and significant savings by jointly contributing on scheduled large capital replacements.

The WFD, SGFD and the RFD & REMS all provide fire protection services and advanced life support (“ALS”) level EMS services to the jurisdictions in which they serve. They also currently operate under the same medical control license. This mutuality of mission and service levels provides for a potential standardization of the day to day operational equipment and supplies needed to perform their shared missions. The certifications held by personnel are statewide certifications. The shared standards of care, processes and procedures also lend well to the standardization of equipment and supplies used by each department. Whether it is the purchase of necessary EMS drugs, bandages or even protective gloves, all of these items may be standardized and potentially acquired in bulk at a savings to all participating agencies.

These types of savings may also translate into larger capital purchases. All of the participating departments maintain apparatus replacement schedules. The steering committee has identified that joint purchasing of apparatus, whether it is ambulances, pumpers, aerial ladders or platforms would result in significant savings. The cost of these types of emergency response vehicles continues to grow exponentially, while the revenue streams for individualized department replacements continues to shrink. With the desire of all of the departments to maintain the current firefighting and ALS level of services to their citizens, the realization that the number of apparatus and how they are equipped and stationed is resulting in an unnecessary duplication of apparatus and ambulance purchases, as well as, a duplication of equipment, supplies and increased maintenance costs on similar mission oriented vehicles. Equipment standardization and savings can also be realized in areas such as acquisition of firefighter protective gear, emergency communication equipment, firefighting tools and larger EMS capital expenses like cots and cardiac monitoring devices. Standardization and shared purchasing will result in significant short and long term savings for all departments.

In order to effectively and efficiently use shared staffing, apparatus and equipment it is only natural that the standardization of training, department procedures and processes must occur. In furtherance of this

concept, the WFD has for some time identified a need and desire to construct a public safety training facility. Medina County does not currently maintain a training facility capable of conducting live fire training. The closest live fire training facility accessible to the collaborating departments is twenty six (26) miles away in central Wayne County. Due to the combination nature of the collaborating departments, dedicated training sessions are often conducted on weekday evenings. Travel time, mechanical wear and tear and fuel costs associated with making the fifty two (52) mile round trip to the live fire training facility makes using this facility all but impossible. The participating agencies are in dire need of a shared training facility located closer to the current jurisdictions. With continued provision of shared services and the standardization of training, protocols and procedures, a well equipped training facility where the departments can jointly train is essential.

The WFD has also identified a need to better serve residents and businesses in the southwest portion of its fire and EMS district with an additional public safety substation. Based upon call volume and response time analysis, coupled with the development needs of the jurisdiction, it has been universally accepted that a facility should be located in the southwest area of the existing WFD response jurisdiction. As discussed above, the location of a new station in this geographic area would also allow for reduced response times across jurisdictional boundaries to areas currently served by the SGFD and the RFD & REMS. Interestingly, the SGFD has long realized a need for an additional station location to reduce response times and better serve the eastern portion of its jurisdiction and in 2009 the township identified a property as a potential site for a new station. It is important to note that the RFD & REMS currently operate out of a centrally located station originally constructed in 1988. The steering committee again has identified the potential to share staffing and create a shared response area from this proposed station so that all participating agencies may realize operational and fiscal savings from a new facility.

Significant capital cost savings and planning for a facility of this nature has been ongoing for several years. There is a strong likelihood that planned funding estimates for land acquisition, design and facility construction expenses will be met within the next twelve (12) to eighteen (18) months. While traditional 'brick and mortar' capital costs are important, the real success of this capital investment in facilities must be focused on the ongoing cost of staffing, equipping and maintaining a shared public safety training facility and substation of this nature. Only through the implementation of the above discussed shared staffing and purchasing programs, will making the capital investment in a new shared public safety training facility and substation become a reality for the collaborating partners.

### **C. Project Description**

Pursuant to Ohio Revised Code Section 189, the collaborative partners are seeking \$75,000.00 in LGIF grant funding for the purpose of conducting a feasibility study. The proposed feasibility study will analyze the fiscal and operational benefits to each community as a result of providing shared services in the form of shared fire and EMS staffing from existing and new substations, the benefits in establishing shared response areas from these existing and new facilities, the benefits of a shared and joint purchasing program for apparatus, equipment, supplies, as well as, standardization of training, protocols, processes, and procedures and the benefits to capital investments in a shared public safety training facility and substation. The members of the project steering committee believe that collaboration on these shared services can have a net positive effect on fiscal and operational aspects of all participating departments.

The communities involved in this project, the City of Wadsworth, Guilford Township and the City of Rittman provide modern fire protection and EMS services to each community and additionally to Wadsworth Township and the Village of Seville. The total coverage area encompasses approximately sixty five (65) square miles and consists of many varying and challenging natural, man-made, technological and transportation related hazards. The total coverage area includes approximately ten (10) miles of Interstate 76, two and a half (2.5) miles of Interstate 71, thirteen (13) miles of State Route 57, five (5) miles of State Route 3, five (5) miles of State Route 94, three (3) miles of State Route 261 and three (3) miles of State Route 585. In total the coverage area consists of approximately thirty seven thousand seven hundred and forty eight (37,748) residents, fifteen (15) public and private school buildings, ten (10) industrial parks, eleven (11) major commercial districts, twelve (12) assisted living facilities, four (4) hotels, two (2) local airports, a regional hospital, approximately twenty one (21) miles of CSX and Akron Barberton Cluster Railway tracks, a Department of Homeland Security identified national electrical power grid control station and the Ohio Western Reserve National Cemetery.

The problems and issues faced by the collaborative partners are common. Shortages of available and qualified cross-trained staffing, shared political boundaries, the rigid statutory requirements and impediments of Ohio's fire district formation statute, declining local fire and EMS budgets, the benefits of cooperative purchasing programs and standardization of training, practices and protocols, coupled with the economic need to share large scale capital investments, are issues faced by nearly every fire and EMS department operating in Ohio. Additionally, the shared service solutions proposed in this project are not isolated or so unique in nature to only allow for use by the identified collaborative partners. The proposed project solutions are both scalable enough to include neighboring non-participating departments and replicable enough that they can be used by departments in any region in the state. In fact, representatives of other departments have attended the steering committee meeting in regards to this LGIF application and others have already inquired about the goals, planning and implementation plan for the proposed project.

The joint training facility will promote a business relationship opportunity with local institutions of higher learning that maintain fire science, EMS and emergency management related majors. A business relationship can be formed to share capital facility investment, instructor staffing, class hosting and facility maintenance. Use of the facility is also not limited to current collaborating departments. It is anticipated that the facility will be available to all area departments conditioned on payment of a reasonable usage fee. Finally, a quick review of trade publications and scholarly writings will reveal a wealth of discussion on similar collaboration in the fire and EMS services area.<sup>3</sup>

That is not to say that the collaborating participants do not believe this project to be unique or worthy of funding. The projects primary focus is on the shared staffing and response district ideas. These are the next logical link on the service delivery model continuum between the ideas of automatic or mutual aid areas and the full merger and consolidation envisioned by the statutory mandates of Ohio's 'one size fits all' fire districting language. For traditionally territorial political subdivisions and their public safety force chiefs, shared response areas are the next logical collaborative step. More than mere automatic or mutual aid arrangements, these types of proposed collaboration require a shared commitment to virtually all aspects of the provision of the local government core function of providing fire protection and EMS services. From

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<sup>3</sup> Adam K. Thiel and Charles L. Jenkins (2012), *Managing Fire and EMS Services*, ICMA Press and Central Arizona Life Safety Council, *Managing Fire & EMS Delivery in These Tough Economic Times*, Phoenix Fire Department, 2009 (accessed January 26, 2012.)

shared staffing to shared facilities, from universal and joint training to shared purchasing of everything from large capital expenses like facilities, stations and apparatus, to operational supplies like bulk latex ems gloves and firefighting turnout gear. While the collaborating agencies and their respective communities are distinct, it is the belief of the steering committee that they are uniquely situated due to their proximity, operational philosophy, staffing needs, and financial resources to benefit from sharing the proposed services. While the estimated amount of fiscal savings varies between the collaborative partners for the differing categories of shared services, (See Figures 4C, 4D and 4E in Section 4) the partners agree that the principal operational benefit of enhanced coverage and service levels will be realized as a result of the proposed project.

Additionally, it is anticipated that the shared services project will enhance the business environment and promote community attraction through a potential lowering of the Insurance Services Office (ISO) Public Protection Classification ratings in each community. ISO's statistical, actuarial and underwriting information is a vital resource to insurers, governmental organizations and companies and is the basis of which many insurers build their property and other liability coverage programs.<sup>4</sup>

The impact of fire on businesses, large and small, can be substantial in terms of lost sales, supply chain interruption and temporary or permanent worker layoffs. Recovering from fire related losses can take months and in this economic environment, many businesses choose never to reopen. These potential negative effects have real consequences on local communities. These consequences can result in lost tax revenues, difficulty in attracting new businesses, blighted or vacant properties and increased unemployment levels.

This proposed shared services collaboration can potentially lead to improved ISO ratings which can lead to savings for local citizens and businesses in the form of reduced residential and commercial insurance premiums. This lowering of ISO ratings also assists with community economic development efforts by decreasing the commercial insurance costs for businesses considering relocating to the collaborating communities.

The collaborating communities have demonstrated a history of success and commitment to innovative combined local government service delivery. Examples of past and current shared service delivery model usage include:

- Establishment of designated Fire and EMS automatic aid areas;
- Contractual agreements for the provision of Fire and EMS coverage;
- Establishment of formal Fire and EMS mutual aid agreements;
- Joint Fire and EMS training opportunities;
- Municipal power service mutual aid agreements;
- Joint snow plowing operations;
- Participation in CUE Cooperative Purchasing Association Program;
- Collaborative capital construction project for new high school, public library annex, community center, center for older adults, public television studio and private healthcare center;
- Participation on All Hazards and Technical Rescue Teams; and
- Participation in Joint Drug Enforcement Organizations.

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<sup>4</sup> ISO's Public Protection Classification Program, [www.isomitigation.com/ppc/0000/ppc0001](http://www.isomitigation.com/ppc/0000/ppc0001) (accessed February 3, 2012.)

## TAB 4: FINANCIAL DOCUMENTATION



## **IV. Financial Documentation**

### **A. Balance Sheet, Income Statement and Statement of Cash Flows**

Attached are the most recent three (3) years of balance sheets, income statements and a statement of cash flows for each political subdivision. (See, Exhibits 4A through 4I, Section 5 Supporting Documents.) It is important to note that pursuant to government accounting and reporting rules, the data contained on these documents may include both governmental and enterprise functions for each entity and does not in all cases segregate revenue and expenses for the provision of community fire protection and EMS services. When possible the collaborative partners have also included specific fire and EMS department budgetary data.

### **B. Anticipated Project Costs**

The collaborative partners are seeking \$75,000.00 in LGIF grant funding, under Ohio Revised Code Section 189, for the purpose of conducting a shared services feasibility study. The proposed feasibility study will analyze the fiscal and operational benefits to each community of implementing shared fire and EMS staffing from existing and new substations, the benefits in establishing shared response areas from these existing and new facilities, the benefits of a shared and joint purchasing program for apparatus, equipment and supplies, standardization of training, protocols, processes and procedures, as well as, the benefits to a capital investment in a shared public safety training facility and substation. Based upon a review of trade publications, recent feasibility study projects and preliminary discussions with leading consulting agencies, the approximate cost for a feasibility study similar in scope and for communities and Fire and EMS departments the size of the collaborating partners, it is estimated that study costs can range between \$50,000.00 and \$75,000.00 dollars.

### **C. Matching Fund Investment**

Pursuant to the participation agreement, (See, Exhibit 1D in Section 5, Supporting Documentation) the collaborative partners have agreed to provide a total of \$10,000.00 in matching funds to be split equally amongst the collaborative partners. This amount is in excess of the required LGIF match requirement of at least ten percent (10%) of the total proposed project cost. The partners will use local governmental general or specialized fund monies to provide for the match amount. (See balance sheets and statement of cash documents attached.) No specific in kind match services have been identified to date.

### **D. Anticipated Project Savings**

The project steering community has proposed a variety of ideas to assist in reducing local government expenses through the use of shared fire protection and EMS services. These practices have proven to successfully lower costs and improve fire protection and EMS service delivery.<sup>5</sup> A thorough review of anticipated project savings must start with identification of baseline data. Figure 4A below provides community population as of the 2010 U.S. census, as well as, call volume, average response times and Insurance Services Office Public Protection Rating. Additionally, Figure 4B provides current staffing levels and certification for each of the combination style departments.

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<sup>5</sup> See, Thiel and Jennings, *Managing Fire and EMS Services* and Fitch and Griffiths, *EMS in Critical Condition: Meeting the Challenge*.

**Figure 4A - Community/Department Baseline Information**

	<b>City of Wadsworth</b>	<b>Guilford Township</b>	<b>City of Rittman</b>	<b>Wadsworth Township</b>	<b>Village of Seville</b>
Population (2010)	21,567	3,203	6,491	4,191	2,296
EMS Calls (2011)	1582	224	961	120	265
Fire Calls (2011)	163	98	159	43	68
Other Calls (2011)	155	34	0	1	24
<b>Total Calls (2011)</b>	<b>1900</b>	<b>356</b>	<b>1,120</b>	<b>164</b>	<b>357</b>
Average Response Time*	4:55	7:33	E: 6:37 F: 3:45	6:27	E: 4:52 F: 5:39
ISO Rating**	4	6/9	4	5/9	5

\* Separate Fire and EMS average response times are provided for the City of Rittman and the Village of Seville.

\*\* Split ISO ratings reflect hydrant and non-hydranted areas of Guilford and Wadsworth Townships.

These baseline metrics aid in determining the effectiveness of the current services provided by each collaborating partner by answering questions about how the services are provided, are the services appropriate for the individual communities needs and is the service delivery model following industry established best practices. The baseline metrics also aid in answering questions of efficiencies regarding the current services provided. Quantifying efficiency deals with answering questions regarding the service quality, cost, timeliness and issues of resource allocation.

Examination of the baseline metrics comprising effectiveness and efficiency of the current fire protection and EMS services provided in each community is essential to determine the ultimate questions of return and investment. Returns analysis focuses on the studying of how well these core governmental services are provided and in what ways the entities can improve upon the provision or delivery of these core services. While the investment analysis focuses on determining how much does it cost the communities to provide these core services and how well are the entities managing their resources.

## Shared Staffing and Joint Response Areas

Based upon the unity of mission, the current department composition and organization, as well as, anticipated service demands, the collaborative partners believe that the sharing of cross trained fire and EMS staff will eliminate duplicative personnel and administrative costs. The steering committee has identified a growing shortage in the availability of qualified cross trained part-time or paid per call staff. The committee members have also identified a need to more effectively and efficiently deploy staff among the jurisdictions. By using a flexible staff deployment model that leverages the use of part-time or paid on-call contractual cross trained fire and EMS staff at existing and proposed facilities, the departments can more effectively staff all of the current jurisdictions and lower overall personnel related costs. Figure 4B contains current baseline staffing levels.

**Figure 4B - Department Baseline Staffing Information**

	<b>WFD &amp; EMS</b>	<b>SGFD &amp; EMS</b>	<b>RFD &amp; REMS</b>
Administration	1	1	2
Full-time FF/Paramedics	8	0	0
Full-time EMS Staff	1	1	0
Part-time Paid On-call Firefighters	30	36	27
EMS Only Staff	13	4	11
<b>Total Staffing</b>	<b>53</b>	<b>42</b>	<b>39</b>

By using contractual part-time cross trained staff at a compensation rate that blends aspects of each current department's wage rates, the collaborative partners anticipate that they will be able to realize significant cost savings while more efficiently allocating manpower among all existing stations. Using a more efficient deployment of the shared staff to respond to newly created joint response areas (See, Exhibit 4J in Section 5, Supporting Documents) can conservatively result in personnel cost savings of approximately \$388,000.00 annually.

The anticipated savings is a result of using a proposed blended compensation rate of \$15.00 per hour and a more efficient shared staffing deployment schedule, optimizing six (6) cross trained in facility response staff, ten (10) hours per day at three (3) stations and for no more than thirty (30) hours per week per staff

member. These six (6) cross trained staff personnel would be supplemented with existing full time contractual and administrative staff, scheduled back fill staff and paid per call responders.

Using these shared contractual employees to respond to newly established joint response areas will reduce incident response times and eliminate duplicative operational and administrative costs. Joint staffing will lead to standardization of processes, procedures, protocols and training, further enhancing staff oversight and quality controls. Joint staffing has proven to optimize fire protection and EMS service capacity when deployed based upon call volumes, functional needs and geographic population distribution.

**Figure 4C - Personnel Cost Information**

		<b>WFD &amp; EMS</b>	<b>SGFD &amp; EMS</b>	<b>RFD &amp; REMS</b>
Current Personnel Costs	2009	\$1,660,144.62	\$366,500.00	\$369,131.29
	2010	\$1,639,889.03	\$345,000.00	\$359,068.03
	2011	\$1,668,881.38	\$391,939.91	\$335,260.04
<b>Totals</b>		<b>\$4,968,915.03</b>	<b>\$1,103,439.91</b>	<b>\$1,063,459.36</b>
Shared Staffing Personnel Costs*	2012	\$1,539,281.38	\$262,340.00	\$205,660.04
	2013	\$1,543,161.38	\$266,228.00	\$209,548.04
	2014	\$1,547,049.38	\$270,108.00	\$213,428.04
<b>Totals</b>		<b>\$4,629,492.14</b>	<b>\$798,676.00</b>	<b>\$628,636.12</b>
<b>Anticipated (3) Year Personnel Savings</b>		<b>\$339,422.89</b>	<b>\$304,763.91</b>	<b>\$434,823.24</b>

*\* To reflect anticipated cost increases, a 3% annual reduction of initial annual savings was used for 2013 and 2014.*

### **Joint Purchasing Program**

Early on in the LGIF project discussions the steering committee recognized a common operational and cost saving potential associated with the joint purchasing of apparatus, equipment and supplies. The elimination of unnecessarily duplicative apparatus, equipment and supplies will lower operational and capital equipment costs. Cooperative sharing of the necessary capital and operational expenditures can result in significant per jurisdiction savings over time. This allows for greater predictability in the local government budgeting process and a more efficient and effective way to use capital resources to provide this core local government function.

**Figure 4D – Department Ten Year Apparatus Replacement Schedule**

	<b>WFD &amp; EMS</b>	<b>SGFD &amp; EMS</b>	<b>RFD &amp; REMS</b>	<b>WFD &amp; EMS Anticipated Replacement Costs</b>	<b>RFD &amp; REMS Anticipated Replacement Costs</b>	<b>SGFD &amp; EMS Anticipated Replacement Costs</b>
Engine	2	N/A	1	\$689,546 <sup>1</sup>	\$247,605 <sup>2</sup>	N/A
Heavy Rescue	N/A	1	N/A	N/A	N/A	\$227,943 <sup>3</sup>
Brush Truck	1	N/A	1	\$47,125 <sup>4</sup>	N/A	\$47,125 <sup>4</sup>
Tender	N/A	1	N/A	N/A	\$0	\$253,210 <sup>5</sup>
Ambulance	4	1	3	\$560,000 <sup>6</sup>	\$420,000 <sup>7</sup>	\$140,000 <sup>8</sup>
Support Vehicle	5	2	3	\$141,019 <sup>9</sup>	\$44,635 <sup>10</sup>	\$66,853 <sup>11</sup>
<b>Current Replacement Total Costs</b>	<b>12</b>	<b>5</b>	<b>8</b>	<b>\$1,437,690</b>	<b>\$712,240</b>	<b>\$735,132</b>
<b>Shared Replacement Total Cost</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>\$564,606</b>	<b>\$564,606</b>	<b>\$564,606</b>
<b>Anticipated (10) Year Savings</b>				<b>\$873,084</b>	<b>\$147,634</b>	<b>\$170,526</b>

1 WFD plans to replace an Engine in 2015 and 2020.

2 RFD is currently challenged to replace a nonfunctioning Engine scheduled to have been replaced in 2010.

3 SGFD plans to replace a Heavy Rescue in 2022.

4 WFD and SGFD have fiscally been unable to replace brush trucks in 2008 and 2011 respectively.

5 SGFD plans to replace a Tender in 2018.

6 WFD plans to replace an ambulance in 2013, 2017, 2018 and 2020.

7 REMS have been unable to replace an ambulance in scheduled in 2006 and plans to replace one each in 2013 and 2021.

8 SGFD plans to replace an ambulance in 2019.

9 WFD plans to replace (5) support vehicles between 2006 and 2020.

10. RFD & REMS plan to replace (2) support vehicles between 2004 and 2014.

11. SGFD plans to replace (2) support vehicles in 2017 and 2020 respectively.

The steering committee believes a joint purchasing program for apparatus replacement can achieve the greatest capital savings for the collaborating partners. WFD, SGFD and RFD & REMS representatives provided the ten (10) year apparatus replacement schedule data contained in Figure 4D above. The proposed joint purchasing program is based upon the idea that the agencies enjoy a unity of mission and the individual needs of the communities are not so diverse that there is a specific need for an unusual piece of apparatus. While the individual agencies may prefer different manufacturers or models of apparatus, in the

end of day the expected functionality of each piece of apparatus is similar. Based upon the functionality expectation, the shared purchasing and strategic deployment of shared apparatus will eliminate duplicative expenditures, reduce response times and utilize apparatus more effectively. Fiscally, the proposed shared purchasing program would amount to approximately one point one (\$1.1) million in capital savings over the next ten (10) years for the collaborating partners. The shared program would require the collaborating partners to share apparatus expenditures and eliminate the replacement of approximately (8) unnecessary and duplicative vehicles. This type of shared apparatus replacement schedule saves taxpayers money by avoiding the additional expense that they would incur if each collaborating partner separately purchased a piece of equipment.

Similarly, a joint purchasing program for shared equipment and supplies can be used to reduce duplicative expenditures. In the equipment and supply procurement area, the steering committee realized a need to standardize operations and eliminate the duplication of equipment. Figure 4E provides baseline equipment and supply data for each entity and anticipated bulk purchasing off standardized equipment and supplies. Based upon savings reported in other local government purchasing cooperatives, the steering committee used a conservative fifteen percent (15%) annual savings projection for years 2013 through 2015.

**Figure 4E – Three (3) Year Equipment and Supply Expenditures**

		<b>WFD &amp; EMS</b>	<b>SGFD &amp; EMS</b>	<b>RFD &amp; REMS</b>
Equipment & Supplies	2009	\$420,750.17	\$28,770.00	\$26,044.53
	2010	\$285,679.68	\$25,200.00	\$30,426.90
	2011	\$303,856.23	\$20,286.25	\$32,123.34
<b>Totals</b>		<b>\$1,010,286.08</b>	<b>\$74,256.25</b>	<b>\$88,594.77</b>
Anticipated Costs	2013	\$258,277.80	\$63,117.81	\$75,305.55
	2014	\$219,536.13	\$53,650.14	\$64,009.72
	2015	\$186,605.71	\$45,602.62	\$54,408.26
<b>Total (3) Year Savings</b>		<b>\$664,419.64</b>	<b>\$162,370.57</b>	<b>\$193,723.53</b>

## **Public Safety Training Facility and Substation**

Medina County has long been underserved by the lack of a true public safety training facility. Perhaps more so than in any other core governmental function, does the adage about performing the way you train hold True, than in the delivery of fire protection and EMS services. State mandates in regards to professional certification level and continuing licensure education requirements, together with the proliferation of national standards and guidelines continue to complicate the fire and EMS service. This proliferation of training mandates coupled with the technological advancements of society, continue to expand the expectations placed upon public safety forces by the public while shrinking budgets, aging facilities and urban sprawl continue to tax the resources of communities and their safety forces. This shared services proposal attempts to address this continuing need by proposing a shared public safety training facility and substation. Without the sharing of staffing costs neither of these capital proposals will be successful. The proposed shared staffing and joint response areas, together with standardization of operational processes, procedures and protocols and joint purchasing programs outlined earlier in this proposal are the essential foundational collaborative needs for the capital investment in these types facilities.

As in any facilities project cost estimation for a public safety training facility include land acquisition, site development, architectural and engineering costs, construction materials, equipment and labor, financing, insurance and furnishing, fixtures and equipment categories. A preliminary rough order of magnitude cost estimate for a facility that includes such items as a burn building, extrication pad, training props, classroom offices building, drafting or pump testing pond, hazardous materials area and driver training course is conservatively identified at two point five (\$2.5) million dollars. This high cost will require a multi-phased funding plan that staggers the cost of different priority need items. The continued exponential growth of mandated training costs necessitates that public safety forces partner with other public service entities when contemplating construction, staffing and maintaining a training facility. Additionally, colleges and universities with public safety programs make logical partners and can facilitate scheduling and operations at a training facility. Northeast Ohio has many public and private universities that would qualify as potential partners in such a facility.

A review of call volumes, response times and geographic distribution of population demands revealed that all of the collaborating partners would benefit from placement of a shared facility along or in the proximity of State Route 57. With average design build station costs of approximately one point eight (\$1.8) million for communities and departments of the collaborating agency size, a joint station will conservatively save area taxpayers three point eight (\$3.8) million dollars in capital construction costs over building three (3) separate stations. Add the fiscal and operational savings as a result of shared staffing and joint response areas and the rationale for these facilities becomes a win-win-win for the collaborating communities.

# **TAB 5: SUPPORTING DOCUMENTATION**

## Exhibit List

### **TAB 1: PROJECT CONTACT INFORMATION**

- 1A. City of Wadsworth Census Document
- 1B. Wadsworth and Guilford Township Census Document
- 1C. Wadsworth City Council LGIF Authorizing Legislation
- 1D. Executed Partnership Agreement

### **TAB 2: COLLABORATIVE PARTNERS**

- 2A. Village of Seville Census Document
- 2B. Guilford Township Trustees LGIF Authorizing Legislation
- 2C. City of Rittman Census Document
- 2D. City of Rittman LGIF Authorizing Legislation

### **TAB 3: PROJECT INFORMATION**

No Exhibits

### **TAB 4: FINANCIAL DOCUMENTATION**

- 4A. City of Wadsworth 2008 Balance Sheet, Income and Cash Flow Statements
- 4B. City of Wadsworth 2009 Balance Sheet, Income and Cash Flow Statements
- 4C. City of Wadsworth 2010 Balance Sheet, Income and Cash Flow Statements
- 4D. Guilford Township 2009 Balance Sheet, Income and Cash Flow Statements
- 4E. Guilford Township 2010 Balance Sheet, Income and Cash Flow Statements
- 4F. Guilford Township 2011 Balance Sheet, Income and Cash Flow Statements
- 4G. City of Rittman 2008 Balance Sheet, Income and Cash Flow Statements
- 4H. City of Rittman 2008 Balance Sheet, Income and Cash Flow Statements
- 4I. City of Rittman 2008 Balance Sheet, Income and Cash Flow Statements
- 4J. Jurisdiction Map

## SELF SCORE ASSESSMENT – PROJECTION SELECTION METHODOLOGY

### Section 1: Financing Measures

**A. Financial Information** **4**

Applicant has provided three (3) years of collaborating community financial history in the form of income statements, balance sheets and stated cash flows. Collaborating communities also provided department specific budget information and organized pertinent financial information into easy to follow comparison charts outlining three (3) years of anticipated project savings.

**B. Repayment Structure** **N/A**

The instant project is not a Loan request.

**C. Local Match** **1**

The collaborating partners clearly identify the match amount of \$10,000.00 and local source of the funds for the proposed feasibility study project. This amount exceeds the LGIF 10% minimum required match level and balances the collaborating partners current fiscal ability and conservative approach to expenses with a shared commitment to a exploring shared services.

### Section 2: Collaborative Measures

**A. Population** **5**

Two (2) of the collaborating communities have documented 2010 U.S. Census Bureau populations less than 20,000 residents. While the third collaborating community has a population just over the 20,000 resident measure.

**B. Participating Entities** **5**

This application contains three collaborating communities that provide fire Protection and EMS services to five (5) separate communities. Each of the Collaborating partners have executed a participation agreement identifying each and outlining the nature of the partnership and the proposed working relationship. Additionally, the legislative authority for each collaborating partner have passed a resolution of support.

### **Section 3: Success Measures**

#### **A. Expected Return 30**

Based upon the financials provided by the collaborative partners the proposed project demonstrates anticipated actual savings and cost avoidance in the middle evaluation category of 25.01% to 74.99%.

#### **B. Past Success 5**

All of the collaborating partners currently and in the past have participated in both public safety and public service shared services programs or delivery models with each other or other non-participating political subdivisions. All have realized either operational efficiency or actual fiscal savings as a result of these shared service arrangements.

#### **C. Scalable/Replicable Proposal 10**

The collaborative partners were cognizant of the need to provide for a shared services project that address both additional participation by surrounding agencies and the ability to replicate the proposed shared services models in other areas of the State of Ohio. The application provides rationale for both the scalable and ability to replicate the shared services delivery model for problems that are faced by most fire and EMS departments.

#### **D. Probability of Success 5**

The collaborating partners have provided a documented need in the form of data addressing call volumes, increasing personnel, equipment, training and supply costs and capital replacement expenses. The collaborating partners also demonstrate the anticipated comparative savings of sharing services and a commitment to implementation of the feasibility study results throughout the application.

### **Section 4: Significance Measures**

#### **A. Performance Audit Implementation/Cost Benchmarking 3**

The collaborating partners did not have a performance audit recommendation prepared by the Auditor of State pursuant to ORC 117 et al., prior to the LGIF application period. However, the collaborating partners do demonstrate the use of a cost benchmarking process in Section 4.

**B. Economic Impact** **5**

The collaborating partners clearly address the projects ability to promote a business relationship between the partners and potentially institutions of higher learning and the positive community and economic development project potential with respect to the improved ISO public protection classification discussion.

**C. Response to Economic Demand** **5**

The documented driving factor of the project feasibility study and exploration of different fire protection and EMS delivery models is a realization of decreasing community and department revenue streams while a demonstrable demand in calls for services and continued growth in all major expense categories.

**Section 5: Council Measures**

**Council Preferences** **10**

The collaborative partners have prepared this proposed Shared Services Fire and EMS Feasibility Study Application with an emphasis on addressing current fiscal and operational deficiencies in a core local government function shared by communities throughout the state. While incorporating many proven shared service models, the collaborating partners believe that this application and the anticipated implementation of a feasibility study finding provides an important causal link to overcoming many of the current public safety territorial impediments to meaningful collaboration. This anticipated project provides the road map for Ohio communities and their respective Fire and EMS departments to take the next shared services step from mutual or automatic aid to joint response areas without the ‘one size fits all’ full organizational merger ideas contained in the current rigid statutory framework for fire districting that so many public safety agencies are unwilling to take at this time.

**Self Score Assessment Point Total** **88**

## State &amp; County QuickFacts

**Wadsworth (city), Ohio**

<b>People QuickFacts</b>	<b>Wadsworth</b>	<b>Ohio</b>
Population, 2011 estimate	NA	11,544,951
Population, 2010	21,567	11,536,504
Population, percent change, 2000 to 2010	17.0%	1.6%
Population, 2000	18,437	11,353,140
Persons under 5 years, percent, 2010	6.6%	6.2%
Persons under 18 years, percent, 2010	25.6%	23.7%
Persons 65 years and over, percent, 2010	15.8%	14.1%
Female persons, percent, 2010	51.9%	51.2%
White persons, percent, 2010 (a)	96.9%	82.7%
Black persons, percent, 2010 (a)	0.8%	12.2%
American Indian and Alaska Native persons, percent, 2010 (a)	0.2%	0.2%
Asian persons, percent, 2010 (a)	0.7%	1.7%
Native Hawaiian and Other Pacific Islander, percent, 2010 (a)	Z	0.0%
Persons reporting two or more races, percent, 2010	1.1%	2.1%
Persons of Hispanic or Latino origin, percent, 2010 (b)	1.2%	3.1%
White persons not Hispanic, percent, 2010	96.1%	81.1%
Living in same house 1 year & over, 2006-2010	86.4%	85.0%
Foreign born persons, percent, 2006-2010	2.3%	3.8%
Language other than English spoken at home, pct age 5+, 2006-2010	3.5%	6.3%
High school graduates, percent of persons age 25+, 2006-2010	91.8%	87.4%
Bachelor's degree or higher, pct of persons age 25+, 2006-2010	32.2%	24.1%
Mean travel time to work (minutes), workers age 16+, 2006-2010	22.1	22.7
Housing units, 2010	9,320	5,127,508
Homeownership rate, 2006-2010	76.4%	69.2%
Housing units in multi-unit structures, percent, 2006-2010	18.1%	23.0%
Median value of owner-occupied housing units, 2006-2010	\$157,500	\$136,400
Households, 2006-2010	8,137	4,552,270
Persons per household, 2006-2010	2.58	2.46
Per capita money income in past 12 months (2010 dollars) 2006-2010	\$26,969	\$25,113
Median household income 2006-2010	\$58,303	\$47,358
Persons below poverty level, percent, 2006-2010	5.1%	14.2%
<b>Business QuickFacts</b>	<b>Wadsworth</b>	<b>Ohio</b>
Total number of firms, 2007	2,205	897,939
Black-owned firms, percent, 2007	F	5.8%
American Indian- and Alaska Native-owned firms, percent, 2007	F	0.3%
Asian-owned firms, percent, 2007	1.4%	2.0%

Native Hawaiian and Other Pacific Islander-owned firms, percent, 2007	F	S
Hispanic-owned firms, percent, 2007	F	1.1%
Women-owned firms, percent, 2007	S	27.7%
<hr/>		
Manufacturers shipments, 2007 (\$1000)	391,779	295,890,890
Merchant wholesaler sales, 2007 (\$1000)	133,321	135,575,279
Retail sales, 2007 (\$1000)	435,602	138,816,008
Retail sales per capita, 2007	\$21,316	\$12,049
Accommodation and food services sales, 2007 (\$1000)	39,112	17,779,905

<b>Geography QuickFacts</b>	<b>Wadsworth</b>	<b>Ohio</b>
Land area in square miles, 2010	10.62	40,860.69
Persons per square mile, 2010	2,030.6	282.3
FIPS Code	80304	39
Counties		

Population estimates for counties will be available in April, 2012 and for cities in June, 2012.

(a) Includes persons reporting only one race.

(b) Hispanics may be of any race, so also are included in applicable race categories.

D: Suppressed to avoid disclosure of confidential information

F: Fewer than 100 firms

FN: Footnote on this item for this area in place of data

NA: Not available

S: Suppressed; does not meet publication standards

X: Not applicable

Z: Value greater than zero but less than half unit of measure shown

Source U.S. Census Bureau: State and County QuickFacts. Data derived from Population Estimates, American Community Survey, Census of Population and Housing, County Business Patterns, Economic Census, Survey of Business Owners, Building Permits, Consolidated Federal Funds Report, Census of Governments  
Last Revised: Tuesday, 31-Jan-2012 17:23:35 EST

**Township Population By County  
2010 Census**

Marion	Marion Township	44,749
	Pleasant Township	4,773
	Claridon Township	2,742
	Montgomery Township	2,330
	Prospect Township	2,089
	Richland Township	1,635
	Grand Prairie Township	1,590
	Big Island Township	1,205
	Green Camp Township	1,179
	Waldo Township	1,143
	Tully Township	854
	Salt Rock Township	673
	Bowling Green Township	650
	Scott Township	498
	Grand Township	391
Medina	Montville Township	11,185
	Brunswick Hills Township	9,898
	Medina Township	8,537
	Hinckley Township	7,646
	Lafayette Township	5,580
	Liverpool Township	5,127
	Sharon Township	5,111
	Granger Township	4,445
	Wadsworth Township	4,191
	York Township	3,438
	Litchfield Township	3,250
	Guilford Township	3,203
	Westfield Township	2,482
	Chatham Township	2,265
	Spencer Township	1,942
Harrisville Township	1,836	
Homer Township	1,462	

Map View: 2010 Census Interactive Population Map

# 2010 Census Interactive Population Search

## OH - Guilford township

**Population**

Total Population	3,203
------------------	-------

**Housing Status**  
( in housing units unless noted )

Total	1,238
Occupied	1,173
Owner-occupied	1,025
Population in owner-occupied ( number of individuals )	2,839
Renter-occupied	148
Population in renter-occupied ( number of individuals )	364
Vacant	65
Vacant: for rent	14
Vacant: for sale	12
Vacant: for seasonal/recreational /occasional use	8

**Population by Sex/Age**

Male	1,647
Female	1,556
Under 18	748
18 & over	2,455
20 - 24	137
25 - 34	234
35 - 49	794
50 - 64	794
65 & over	418

**Population by Ethnicity**

Hispanic or Latino	29
Non Hispanic or Latino	3,174

**Population by Race**

White	3,124
African American	13
Asian	26
American Indian and Alaska Native	6
Native Hawaiian and Pacific Islander	0
Other	3
Identified by two or more	31

**ORDINANCE NO. 12-011**

Sponsored by Council Member Timothy Eberling

AN ORDINANCE AUTHORIZING THE MAYOR AND/OR THE DIRECTOR OF PUBLIC SAFETY TO MAKE APPLICATION TO THE OHIO DEPARTMENT OF DEVELOPMENT LOCAL GOVERNMENT INNOVATION FUND (LGIF) TO ACQUIRE FUNDING TO BE USED FOR PREPARATION OF A FEASIBILITY STUDY IN CONJUNCTION WITH GUILFORD TOWNSHIP AND THE CITY OF RITTMAN TO EXPLORE PROJECTS THAT WILL PROMOTE EFFICIENCY, SHARED SERVICES AND CO-PRODUCTION OF THE PROVISION OF FIRE AND EMERGENCY MEDICAL SERVICES AND AUTHORIZING THE MAYOR AND/OR DIRECTOR OF PUBLIC SAFETY TO ENTER INTO A PARTICIPATION AGREEMENT OR LETTER OF UNDERSTANDING WITH GUILFORD TOWNSHIP AND THE CITY OF RITTMAN FOR THE DIVISION OF ANY MATCHING COSTS AND DECLARING AN EMERGENCY

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WADSWORTH, STATE OF OHIO:

**Section 1.** That this Council hereby authorizes the Mayor and/or Director of Public Safety to make application to the Ohio Department of Development Local Government Innovation Fund (LGIF) to acquire funding to be used for preparation of a feasibility study in conjunction with Guilford Township and the City of Rittman to explore projects that will promote efficiency, shared services and co-production of the provision of fire and emergency medical services and authorizes the Mayor and/or Director of Public Safety to enter into a participation agreement or letter of understanding with Guilford Township and the City of Rittman for the division of any matching costs;

**Section 2.** That this ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety in the City of Wadsworth in order to comply with the March 1, 2012 deadline to file an application for funding from the Local Government Innovation Fund; WHEREFORE, this ordinance shall go into immediate effect provided that it receives a two thirds vote of all members of city council. If it receives approval by a majority of the members but less than a two-thirds vote, then it shall be effective at the earliest time permitted by law.

Passed: February 7, 2012

  
President of Council PRO TEM

Attest: Jammye G. Guenther  
Clerk of Council

Approved: February 7, 2012

  
Mayor

1<sup>st</sup> Rdg. 2.7.12  
3<sup>rd</sup> Rdg. Suspended  
Vote: aye 7 nay 0

2<sup>nd</sup> Rdg. suspended  
Passed: yes 4 no       
Immediate Effect: yes 4 no

## **LOCAL GOVERNMENT INNOVATION FUND PARTICIPATION AGREEMENT**

**THIS PARTICIPATION AGREEMENT** (hereinafter "Agreement") is made by and entered into between the City of Wadsworth, (hereinafter "Wadsworth") an Ohio Municipal Corporation, 120 Maple Street, Wadsworth, Ohio, Guilford Township, (hereinafter "Guilford") an Ohio Township, 9422 Guilford Road, Seville, Ohio and the City of Rittman, (hereinafter "Rittman") an Ohio Municipal Corporation, 30 North Main Street, Rittman, Ohio, (hereinafter collectively referred to as the "Partners"); and

**WHEREAS**, the purpose of this Agreement is to comply with the requirements of the Local Government Innovation Fund, (hereinafter "LGIF") created pursuant to Ohio Revised Code Section 189 et al. Specifically, the Partners have agreed to apply to the LGIF to seek funding for a feasibility study to explore and analyze the sharing of services in regards to the local provision of Fire and EMS services; and

**WHEREAS**, the legislative authorities of Wadsworth, Guilford and Rittman have duly authorized the undersigned to enter into this Agreement; and

**NOW THEREFORE**, in consideration of the mutual covenants and agreements contained herein, the Partners agree as follows:

### **I. Support of LGIF Application, Goals and Objectives**

- 1.1 The Partners agree to continue to designate a representative to the LGIF steering committee;
- 1.2 The Partners agree to attend all LGIF related meetings;
- 1.3 The Partners agree to timely submit all information and data requested and/or needed in furtherance of the LGIF application and proposed feasibility study;
- 1.4 The Partners agree to communicate, as well as, make themselves available to any consultant hired in conjunction with preparation of the proposed feasibility study; and
- 1.5 The Partners agree to fully participate in all aspects of the proposed feasibility study;

### **II. Match Investment/Financial Information**

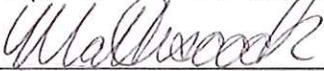
- 2.1 The Partners agree to equally split and provide for one third of the cost of the required LGIF matching investment;
- 2.2 The Partners agree that pursuant to LGIF requirements, the total match investment must be at least ten percent (10%) of the total proposed project cost; and
- 2.3 The Partners will use local funds to provide for the match amount.

### **III. Term**

- 3.1 This Agreement is effective when it is signed on behalf of all of the Parties.

IN WITNESS WHEREOF, the Partners have caused this Agreement to be executed by authorized officers on the dates indicated below their signatures and represent that they have the requisite authority to sign on behalf of the party indicated.

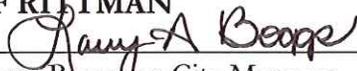
**THE CITY OF WADSWORTH**

By:   
Matthew G. Hiscock, as Director of Public Safety  
Title: Director of Public Safety, City of Wadsworth  
Date: 02/23/2012

**GUILFORD TOWNSHIP**

By:   
Ray Ruprecht, as Fiscal Officer  
Title: Fiscal Officer, Board of Guilford Township Trustees  
Date: 2/21/12

**CITY OF RITTMAN**

By:   
Larry Boggs, as City Manager  
Title: City Manager, City of Rittman  
Date: 2/23/12

Ohio  
2010 Census Population For Cities and Villages

Name	Census Population			Percent Change 2000 to 2010	Percent Change 1990 to 2000
	2010	2000	1990		
Rutland village	393	401	463	-2.0%	-13.4%
Sabina village	2,564	2,780	2,662	-7.8%	4.4%
St. Bernard city	4,368	4,924	5,344	-11.3%	-7.9%
St. Clairsville city	5,184	5,057	5,162	2.5%	-2.0%
St. Henry village	2,427	2,271	1,906	6.9%	19.2%
St. Louisville village	373	346	366	7.8%	-5.5%
St. Martin village	129	91	121	41.8%	-24.8%
St. Marys city	8,332	8,342	8,441	-0.1%	-1.2%
St. Paris village	2,089	1,998	1,842	4.6%	8.5%
Salem city	12,303	12,197	12,239	0.9%	-0.3%
Columbiana County part	12,299	---	---	n.a.	n.a.
Mahoning County part	4	---	---	n.a.	n.a.
Salesville village	129	154	56	-16.2%	175.0%
Salineville village	1,311	1,397	1,474	-6.2%	-5.2%
Sandusky city	25,793	27,844	29,764	-7.4%	-6.5%
Sarahsville village	166	198	166	-16.2%	19.3%
Sardinia village	980	862	770	13.7%	11.9%
Brown County part	980	862	---	13.7%	n.a.
Highland County part	0	0	---	n.a.	n.a.
Savannah village	413	372	337	11.0%	10.4%
Scio village	763	799	813	-4.5%	-1.7%
Scott village	286	322	350	-11.2%	-8.0%
Paulding County part	119	118	143	0.8%	-17.5%
Van Wert County part	167	204	207	-18.1%	-1.4%
Seaman village	944	1,039	1,001	-9.1%	3.8%
Sebring village	4,420	4,912	4,848	-10.0%	1.3%
Senecaville village	457	453	424	0.9%	6.8%
Seven Hills city	11,804	12,080	12,339	-2.3%	-2.1%
Seven Mile village	751	678	792	10.8%	-14.4%
Seville village	2,296	2,160	1,810	6.3%	19.3%
Shadyside village	3,785	3,675	3,934	3.0%	-6.6%
Shaker Heights city	28,448	29,405	30,831	-3.3%	-4.6%
Sharonville city	13,560	13,804	13,182	-1.8%	4.7%
Butler County part	2,363	2,226	1,870	6.2%	19.0%
Hamilton County part	11,197	11,578	11,312	-3.3%	2.4%
Shawnee village	655	608	770	7.7%	-21.0%
Shawnee Hills village	681	419	416	62.5%	0.7%
Sheffield village	3,982	2,949	1,943	35.0%	51.8%
Sheffield Lake city	9,137	9,371	9,825	-2.5%	-4.6%
Shelby city	9,317	9,821	9,564	-5.1%	2.7%
Sherrodsville village	304	316	290	-3.8%	9.0%
Sherwood village	827	801	833	3.2%	-3.8%
Shiloh village	649	721	785	-10.0%	-8.2%
Shreve village	1,514	1,582	1,584	-4.3%	-0.1%
Sidney city	21,229	20,211	18,710	5.0%	8.0%
Silver Lake village	2,519	3,019	3,052	-16.6%	-1.1%
Silverton city	4,788	5,178	5,859	-7.5%	-11.6%
Sinking Spring village	133	158	206	-15.8%	-23.3%
Smithfield village	869	867	705	0.2%	23.0%
Smithville village	1,252	1,333	1,354	-6.1%	-1.6%

**Map View: 2010 Census Interactive Population Map**

# 2010 Census Interactive Population Search

**OH - Seville village****Population**

Total Population	2,296
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**Housing Status  
(in housing units unless noted)**

Total	978
Occupied	917
Owner-occupied	718
Population in owner-occupied (number of individuals)	1,738
Renter-occupied	199
Population in renter-occupied (number of individuals)	463
Vacant	61
Vacant: for rent	15
Vacant: for sale	13
Vacant: for seasonal/recreational /occasional use	8

**Population by Sex/Age**

Male	1,100
Female	1,196
Under 18	480
18 & over	1,816
20 - 24	125
25 - 34	283
35 - 49	500
50 - 64	487
65 & over	370

**Population by Ethnicity**

Hispanic or Latino	35
Non Hispanic or Latino	2,261

**Population by Race**

White	2,224
African American	16
Asian	11
American Indian and Alaska Native	5
Native Hawaiian and Pacific Islander	1
Other	9
Identified by two or more	30

### Guilford Township Trustees

9422 Guilford Rd.  
Seville, Ohio 44273  
www.guilfordtwpoh.com  
*Organized since 1819*

Glenn Sheller  
Trustee  
330-334-8791

Bob Rohrer  
Trustee  
330-336-8977

Steve Fulton  
Trustee  
330-769-2936

Ray Ruprecht  
Fiscal Officer  
330-769-1929(phone & fax)

The Board of Trustees of Guilford Township, in Medina County Ohio met in regular session on the 7th day of February 2012 at the Guilford Township Hall with the following members present: Bob Rohrer, Steve Fulton and Glenn Sheller.

Bob Rohrer offered the following Resolution and moved the adoption of it, which was second by Glenn Sheller.

#### Resolution 2012-05

**Approval to apply for funding from the Ohio Department of Development Local Government Innovation Fund to acquire funding to prepare feasibility study in conjunction with the cities of Wadsworth and Rittman**

**WHEREAS**, the Guilford Township Trustees of Medina, County Ohio continue to seek and evaluate the different avenues to provide for the best Fire & EMS Services for the residents of Guilford Township and the use of public funds;

**WHEREAS**, through the Ohio Department of Development Local Government Innovation Fund (LGIF) the Township can acquire funding to be used for preparation of a feasibility study in conjunction with the City of Wadsworth and City of Rittman to explore projects that will promote efficiency, shared services and co-production of the provision of fire and emergency medical services;

**THEREFORE**, the Guilford Township Trustees agree to enter into a participation agreement or letter of understanding with the City of Wadsworth and City of Rittman for the division of any matching costs associated with the Ohio Department of Development Local Government Innovation Fund feasibility study.

Roll call vote: Sheller- yes, Rohrer- yes, Fulton- yes

I, Ray Ruprecht, as the Fiscal Officer of the Board of the Guilford Township Trustees, do hereby certify that the above Resolution, proposed by Board Member, Bob Rohrer, second by Board Member Glenn Sheller, was this day passed and adopted by the Board of the Guilford Township Trustees.

DATE: February 7, 2012

ATTEST: Ray Ruprecht  
TITLE: Fiscal Officer



GUILFORD TOWNSHIP BOARD OF TRUSTEES

The Board of Guilford Township Trustees, Medina County, Ohio, met in regular session on October 11, 2000 with the following members present: Gene Fulton, John Wanko, and Glenn Sheller.

Glenn Sheller moved the following resolution and was seconded by Gene Fulton.

RESOLUTION NO. 10-2000-02

RESOLUTION IN SUPPORT OF MEDINA COUNTY EMERGENCY MANAGEMENT'S EFFORT IN ESTABLISHING A MEDINA COUNTY TECHNICAL RESCUE OPERATIONS TEAM AND GUILFORD TOWNSHIP FUNDING THEIR SHARE OF OPERATING A MEDINA COUNTY TECHNICAL RESCUE OPERATIONS TEAM

WHEREAS, the Guilford Township Trustees has considered the efforts of Medina County Emergency Management to establish a technical rescue operations team (TROT),

WHEREAS, statistics have shown there is a need in Medina County for such rescue operation, and

WHEREAS, for the safety, health, and welfare of those that would have need for such rescue, and

NOW, THEREFORE, THE BOARD OF THE GUILFORD TOWNSHIP TRUSTEES, MEDINA COUNTY, STATE OF OHIO, DOES HEREBY SUPPORT THE MEDINA COUNTY EMERGENCY MANAGEMENT'S EFFORT TO ESTABLISH A MEDINA COUNTY TECHNICAL RESCUE OPERATION TEAM AND GUILFORD TOWNSHIP TRUSTEES IS WILLING TO FUND THEIR FAIR SHARE OF SUCH OPERATIONS.

ROLL CALL: GENE FULTON-YES, JOHN WANKO-YES, GLENN SHELLER-YES

I, Ray Ruprecht, as the Clerk of the Board of the Guilford Township Trustees, do hereby certify that the above Resolution, proposed by Board Member, Glenn Sheller, seconded by Board Member Gene Fulton, was this day passed and adopted by the Board of the Guilford Township Trustees.

DATE: October 11, 2000

ATTEST: Ray Ruprecht

TITLE: Clerk

## State &amp; County QuickFacts

**Rittman (city), Ohio**

<b>People QuickFacts</b>	<b>Rittman</b>	<b>Ohio</b>
Population, 2011 estimate	NA	11,544,951
Population, 2010	6,491	11,536,504
Population, percent change, 2000 to 2010	2.8%	1.6%
Population, 2000	6,314	11,353,140
Persons under 5 years, percent, 2010	7.0%	6.2%
Persons under 18 years, percent, 2010	23.9%	23.7%
Persons 65 years and over, percent, 2010	14.7%	14.1%
Female persons, percent, 2010	51.1%	51.2%
White persons, percent, 2010 (a)	97.2%	82.7%
Black persons, percent, 2010 (a)	0.4%	12.2%
American Indian and Alaska Native persons, percent, 2010 (a)	0.2%	0.2%
Asian persons, percent, 2010 (a)	0.4%	1.7%
Native Hawaiian and Other Pacific Islander, percent, 2010 (a)	0.0%	0.0%
Persons reporting two or more races, percent, 2010	1.6%	2.1%
Persons of Hispanic or Latino origin, percent, 2010 (b)	1.2%	3.1%
White persons not Hispanic, percent, 2010	96.3%	81.1%
Living in same house 1 year & over, 2006-2010	87.6%	85.0%
Foreign born persons, percent, 2006-2010	1.5%	3.8%
Language other than English spoken at home, pct age 5+, 2006-2010	3.5%	6.3%
High school graduates, percent of persons age 25+, 2006-2010	83.5%	87.4%
Bachelor's degree or higher, pct of persons age 25+, 2006-2010	11.0%	24.1%
Mean travel time to work (minutes), workers age 16+, 2006-2010	25.2	22.7
Housing units, 2010	2,752	5,127,508
Homeownership rate, 2006-2010	70.8%	69.2%
Housing units in multi-unit structures, percent, 2006-2010	14.0%	23.0%
Median value of owner-occupied housing units, 2006-2010	\$111,600	\$136,400
Households, 2006-2010	2,550	4,552,270
Persons per household, 2006-2010	2.53	2.46
Per capita money income in past 12 months (2010 dollars) 2006-2010	\$19,321	\$25,113
Median household income 2006-2010	\$43,837	\$47,358
Persons below poverty level, percent, 2006-2010	9.3%	14.2%
<b>Business QuickFacts</b>	<b>Rittman</b>	<b>Ohio</b>
Total number of firms, 2007	235	897,939
Black-owned firms, percent, 2007	F	5.8%
American Indian- and Alaska Native-owned firms, percent, 2007	F	0.3%
Asian-owned firms, percent, 2007	F	2.0%

Native Hawaiian and Other Pacific Islander-owned firms, percent, 2007	F	S
Hispanic-owned firms, percent, 2007	F	1.1%
Women-owned firms, percent, 2007	27.2%	27.7%
<hr/>		
Manufacturers shipments, 2007 (\$1000)	NA	295,890,890
Merchant wholesaler sales, 2007 (\$1000)	3,039	135,575,279
Retail sales, 2007 (\$1000)	67,667	138,816,008
Retail sales per capita, 2007	\$10,775	\$12,049
Accommodation and food services sales, 2007 (\$1000)	1,998	17,779,905

**Geography QuickFacts**

	Rittman	Ohio
Land area in square miles, 2010	6.43	40,860.69
Persons per square mile, 2010	1,009.3	282.3
FIPS Code	67356	39
Counties		

Population estimates for counties will be available in April, 2012 and for cities in June, 2012.

(a) Includes persons reporting only one race.

(b) Hispanics may be of any race, so also are included in applicable race categories.

D: Suppressed to avoid disclosure of confidential information

F: Fewer than 100 firms

FN: Footnote on this item for this area in place of data

NA: Not available

S: Suppressed; does not meet publication standards

X: Not applicable

Z: Value greater than zero but less than half unit of measure shown

Source U.S. Census Bureau: State and County QuickFacts. Data derived from Population Estimates, American Community Survey, Census of Population and Housing, County Business Patterns, Economic Census, Survey of Business Owners, Building Permits, Consolidated Federal Funds Report, Census of Governments

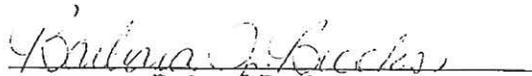
Last Revised: Tuesday, 31-Jan-2012 17:23:23 EST

CERTIFICATION

FROM: Barbara J. Brooks, Clerk of Council  
DATE: February 17, 2012  
RE: Ordinance No. 7696

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I, Barbara J. Brooks, duly appointed Clerk of the City Council of the City of Rittman, Ohio, hereby certify that attached hereto is a true and correct copy of Ordinance No. 7696 adopted by Rittman City Council on February 13, 2012 at a Regular Meeting of the Council of the City of Rittman held in accordance with law, and that such an Ordinance has not been repealed, revoked, rescinded or amended and is in full force and effect on the date here. Witness my hand and the Seal of said City Council this seventeenth day of February 2012.

  
Barbara J. Brooks  
Clerk of Council  
City of Rittman, Ohio

*SEAL*

# RECORD OF ORDINANCES

Dixon Legal Blank, Inc.

Form No. 30041

Ordinance No. 7696

Passed February 13, 2012

## ORDINANCE NO. 7696

AN ORDINANCE OF THE COUNCIL OF THE CITY OF RITTMAN, WAYNE AND MEDINA COUNTIES AND STATE OF OHIO, AUTHORIZING THE MUNICIPAL MANAGER TO MAKE APPLICATION TO THE OHIO DEPARTMENT OF DEVELOPMENT LOCAL GOVERNMENT INNOVATION FUND (LGIF) TO ACQUIRE FUNDING TO BE USED FOR PREPARATION OF A FEASIBILITY STUDY IN CONJUNCTION WITH GUILFORD TOWNSHIP AND THE CITY OF WADSWORTH TO EXPLORE PROJECTS THAT WILL PROMOTE EFFICIENCY, SHARED SERVICES AND CO-PRODUCTION OF THE PROVISION OF FIRE AND EMERGENCY MEDICAL SERVICES AND AUTHORIZING THE MUNICIPAL MANAGER TO ENTER INTO A PARTICIPATION AGREEMENT OR LETTER OF UNDERSTANDING WITH GUILFORD TOWNSHIP AND THE CITY OF WADSWORTH FOR THE DIVISION OF ANY MATCHING COSTS AND DECLARING AN EMERGENCY.

NOW THEREFORE, be it ordained by the Council of the City of Rittman, Counties of Wayne and Medina, Ohio, three-fourths of all members elected and appointed thereto concurring:

### SECTION ONE.

That this Council hereby authorizes the Municipal Manager to make application to the Ohio Department of Development Local Government Innovation Fund (LGIF) to acquire funding to be used for preparation of a feasibility study in conjunction with Guilford Township and the City of Wadsworth to explore projects that will promote efficiency, shared services and co-production of the provision of fire and emergency medical services and authorizes the Municipal Manager to enter into a participation agreement or letter of understanding with Guilford Township and the City of Wadsworth for the division of any matching costs.

# RECORD OF ORDINANCES

Denton Legal Blank, Inc.

Form No. 30943

Ordinance No. 7696

Passed February 13, 2012

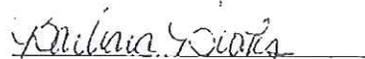
## SECTION TWO.

In order to comply with the March 1, 2012 deadline to file an application for funding from the Local Government Innovation Fund this Ordinance is hereby declared to be an emergency measure necessary for the public peace, health and safety and shall go into immediate force and effect upon its passage.

Passed: February 13, 2012

  
Mayor

Attest:

  
Clerk of Council

City of Wadsworth, Ohio  
Medina County  
Balance Sheet  
Governmental Funds  
December 31, 2008

	General	Income Tax	Non-Major Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,158,682	\$2,150,548	\$7,200,855	\$12,510,085
Cash and Cash Equivalents in				
Segregated Accounts	8,224	0	0	8,224
Cash and Cash Equivalents With Fiscal Agents	0	0	128	128
Investments	6,263	0	0	6,263
Receivables:				
Taxes	1,111,613	0	1,348,628	2,460,241
Income Taxes	0	1,868,925	0	1,868,925
Accounts	42,649	0	435,868	478,517
Interfund	262,249	1,206,400	2,706,357	4,175,006
Accrued Interest	19,769	0	1,550	21,319
Intergovernmental	540,520	0	648,524	1,189,044
Special Assessments	0	0	365,770	365,770
Materials and Supplies Inventory	0	0	298,738	298,738
Prepaid Items	51,385	234	13,655	65,274
<b>Total Assets</b>	<b>\$5,201,354</b>	<b>\$5,226,107</b>	<b>\$13,020,073</b>	<b>\$23,447,534</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$45,074	\$30,125	\$200,564	\$275,763
Accrued Wages and Benefits	263,748	1,488	132,563	397,799
Intergovernmental Payable	345,077	47,559	144,966	537,602
Matured Compensated Absences	2,586	0	0	2,586
Matured Interest Payable	0	0	128	128
Interfund Payable	0	0	4,137,365	4,137,365
Deferred Revenue	1,579,986	807,174	2,411,831	4,798,991
Unearned Revenue	11,411	0	48,302	59,713
<b>Total Liabilities</b>	<b>2,247,882</b>	<b>886,346</b>	<b>7,075,719</b>	<b>10,209,947</b>
<b>Fund Balances</b>				
Reserved for:				
Encumbrances	610,961	0	1,043,551	1,654,512
Prepaid Items	51,385	234	13,655	65,274
Interfund Receivable	262,249	1,206,400	2,706,357	4,175,006
Debt Service Principal	0	0	503,203	503,203
Unreserved, Undesignated, Reported in:				
General Fund	2,028,877	0	0	2,028,877
Special Revenue Funds	0	3,133,127	2,368,393	5,501,520
Capital Projects Funds	0	0	(690,805)	(690,805)
<b>Total Fund Balances</b>	<b>2,953,472</b>	<b>4,339,761</b>	<b>5,944,354</b>	<b>13,237,587</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$5,201,354</b>	<b>\$5,226,107</b>	<b>\$13,020,073</b>	<b>\$23,447,534</b>

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

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

	General	Income Tax	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property and Other Local Taxes	\$1,110,570	\$0	\$2,147,998	\$3,258,568
Income Taxes	0	6,525,267	0	6,525,267
Special Assessments	0	0	28,630	28,630
Charges for Services	311,651	0	1,575,569	1,887,220
Licenses and Permits	585,298	0	241,470	826,768
Fines and Forfeitures	9,019	0	289,711	298,730
Intergovernmental	2,168,346	264,970	3,173,588	5,606,904
Interest	396,278	0	146,576	542,854
Rent	8,000	0	238,065	246,065
Contributions and Donations	11,918	0	5,850	17,768
Other	7	0	36,629	36,636
<b>Total Revenues</b>	<b>4,601,087</b>	<b>6,790,237</b>	<b>7,884,086</b>	<b>19,275,410</b>
<b>Expenditures</b>				
<b>Current:</b>				
General Government	3,718,296	483,823	1,915,883	6,118,002
Security of Persons and Property	3,957,650	0	1,686,043	5,643,693
Public Health	94,804	0	454	95,258
Leisure Time Services	809,910	0	1,293,301	2,103,211
Community and Economic Development	225,176	0	513,912	739,088
Public Works	0	0	7,928	7,928
Transportation	0	0	2,314,431	2,314,431
Intergovernmental	5,841	0	5,216	11,057
Capital Outlay	0	0	2,591,116	2,591,116
<b>Debt Service:</b>				
Principal Retirement	1,987	0	355,000	356,987
Interest and Fiscal Charges	4,251	0	148,425	152,676
<b>Total Expenditures</b>	<b>8,817,915</b>	<b>483,823</b>	<b>10,831,709</b>	<b>20,133,447</b>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(4,216,828)</u>	<u>6,306,414</u>	<u>(2,947,623)</u>	<u>(858,037)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	3,400,000	0	2,211,000	5,611,000
Transfers Out	0	(5,531,000)	(80,000)	(5,611,000)
<b>Total Other Financing Sources (Uses)</b>	<u>3,400,000</u>	<u>(5,531,000)</u>	<u>2,131,000</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<b>(816,828)</b>	<b>775,414</b>	<b>(816,623)</b>	<b>(858,037)</b>
<b>Fund Balance Beginning of Year</b>	<u>3,770,300</u>	<u>3,564,347</u>	<u>6,760,977</u>	<u>14,095,624</u>
<b>Fund Balance End of Year</b>	<u>\$2,953,472</u>	<u>\$4,339,761</u>	<u>\$5,944,354</u>	<u>\$13,237,587</u>

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

City of Wadsworth, Ohio  
 Medina County  
 Balance Sheet  
 Governmental Funds  
 December 31, 2009

	General	Income Tax	Non-Major Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,329,554	\$2,345,109	\$9,146,043	\$14,820,706
Cash and Cash Equivalents in				
Segregated Accounts	5,579	0	0	5,579
Cash and Cash Equivalents With Fiscal Agents	0	0	128	128
Investments	3,178	0	0	3,178
Receivables:				
Taxes	1,137,895	0	1,376,272	2,514,167
Income Taxes	0	1,835,271	0	1,835,271
Accounts	222,401	0	402,257	624,658
Interfund	924,971	0	1,965,009	2,889,980
Accrued Interest	2,096	0	109	2,205
Intergovernmental	708,638	44,205	909,549	1,662,392
Special Assessments	0	0	355,526	355,526
Notes	0	0	224,000	224,000
Materials and Supplies Inventory	0	0	306,389	306,389
Prepaid Items	48,597	244	12,614	61,455
<b>Total Assets</b>	<b>\$6,382,909</b>	<b>\$4,224,829</b>	<b>\$14,697,896</b>	<b>\$25,305,634</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$61,515	\$0	\$225,610	\$287,125
Accrued Wages and Benefits	79,929	433	54,612	134,974
Intergovernmental Payable	332,696	1,456	130,299	464,451
Matured Interest Payable	0	0	128	128
Interfund Payable	0	0	2,860,748	2,860,748
Deferred Revenue	766,352	693,683	1,071,614	2,531,649
Unearned Revenue	1,081,122	0	1,514,418	2,595,540
<b>Total Liabilities</b>	<b>2,321,614</b>	<b>695,572</b>	<b>5,857,429</b>	<b>8,874,615</b>
<b>Fund Balances</b>				
Reserved for:				
Encumbrances	583,995	1,942	774,760	1,360,697
Prepaid Items	48,597	244	12,614	61,455
Interfund Receivable	924,971	0	1,965,009	2,889,980
Notes Receivable	0	0	224,000	224,000
Debt Service Principal	0	0	495,248	495,248
Unreserved, Undesignated, Reported in:				
General Fund	2,503,732	0	0	2,503,732
Special Revenue Funds	0	3,527,071	4,877,890	8,404,961
Capital Projects Funds	0	0	490,946	490,946
<b>Total Fund Balances</b>	<b>4,061,295</b>	<b>3,529,257</b>	<b>8,840,467</b>	<b>16,431,019</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$6,382,909</b>	<b>\$4,224,829</b>	<b>\$14,697,896</b>	<b>\$25,305,634</b>

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

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

	General	Income Tax	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property and Other Local Taxes	\$1,027,069	\$0	\$2,140,629	\$3,167,698
Income Taxes	0	6,591,226	0	6,591,226
Special Assessments	0	0	84,377	84,377
Charges for Services	526,520	0	1,684,251	2,210,771
Licenses and Permits	644,964	0	293,991	938,955
Fines and Forfeitures	9,091	0	252,242	261,333
Intergovernmental	2,139,066	216,594	3,120,035	5,475,695
Interest	134,295	0	61,352	195,647
Rent	1,400	0	235,545	236,945
Contributions and Donations	22,008	0	35,900	57,908
Other	0	0	88,582	88,582
<i>Total Revenues</i>	<u>4,504,413</u>	<u>6,807,820</u>	<u>7,996,904</u>	<u>19,309,137</u>
<b>Expenditures</b>				
Current:				
General Government	3,260,307	458,324	1,496,535	5,215,166
Security of Persons and Property	3,793,142	0	1,625,489	5,418,631
Public Health	81,567	0	1,454	83,021
Leisure Time Services	693,472	0	1,162,109	1,855,581
Community and Economic Development	290,700	0	316,107	606,807
Public Works	0	0	4,636	4,636
Transportation	0	0	2,000,080	2,000,080
Capital Outlay	66,364	0	2,351,347	2,417,711
Debt Service:				
Principal Retirement	2,072	0	370,000	372,072
Interest and Fiscal Charges	4,166	0	132,907	137,073
Issuance Costs	0	0	53,149	53,149
<i>Total Expenditures</i>	<u>8,191,790</u>	<u>458,324</u>	<u>9,513,813</u>	<u>18,163,927</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(3,687,377)</u>	<u>6,349,496</u>	<u>(1,516,909)</u>	<u>1,145,210</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	4,800,000	0	2,539,800	7,339,800
Bonds Issued	0	0	2,015,000	2,015,000
Premium on Debt Issued	0	0	33,222	33,222
Transfers Out	(4,800)	(7,160,000)	(175,000)	(7,339,800)
<i>Total Other Financing Sources (Uses)</i>	<u>4,795,200</u>	<u>(7,160,000)</u>	<u>4,413,022</u>	<u>2,048,222</u>
<i>Net Change in Fund Balances</i>	<u>1,107,823</u>	<u>(810,504)</u>	<u>2,896,113</u>	<u>3,193,432</u>
<i>Fund Balance Beginning of Year</i>	<u>2,953,472</u>	<u>4,339,761</u>	<u>5,944,354</u>	<u>13,237,587</u>
<i>Fund Balance End of Year</i>	<u>\$4,061,295</u>	<u>\$3,529,257</u>	<u>\$8,840,467</u>	<u>\$16,431,019</u>

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

City of Wadsworth, Ohio  
Balance Sheet  
Governmental Funds  
December 31, 2010

	General	Income Tax	Community Center Project	Non-Major Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$5,011,236	\$2,188,215	\$1,961,883	\$10,279,246	\$19,440,580
Cash and Cash Equivalents in					
Segregated Accounts	4,967	0	0	0	4,967
Cash and Cash Equivalents With Fiscal Agents	0	0	0	128	128
Investments	2,503	0	0	0	2,503
Receivables:					
Taxes	1,174,460	0	0	1,422,202	2,596,662
Income Taxes	0	1,711,609	0	0	1,711,609
Accounts	64,179	0	0	359,047	423,226
Interfund	96,988	0	0	1,573,880	1,670,868
Accrued Interest	4,465	0	0	182	4,647
Intergovernmental	685,460	59,922	0	724,264	1,469,646
Special Assessments	0	0	0	405,856	405,856
Notes	0	0	0	202,748	202,748
Materials and Supplies Inventory	0	0	0	411,503	411,503
Prepaid Items	49,290	256	0	8,817	58,363
<b>Total Assets</b>	<b>\$7,093,548</b>	<b>\$3,960,002</b>	<b>\$1,961,883</b>	<b>\$15,387,873</b>	<b>\$28,403,306</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$24,856	\$29,754	\$0	\$323,995	\$378,605
Accrued Wages and Benefits	98,739	5,084	0	51,753	155,576
Intergovernmental Payable	307,075	1,968	0	116,307	425,350
Matured Interest Payable	0	0	0	128	128
Interfund Payable	0	0	0	1,651,812	1,651,812
Deferred Revenue	575,226	600,469	0	1,137,094	2,312,789
Unearned Revenue	1,131,846	0	0	1,376,988	2,508,834
<b>Total Liabilities</b>	<b>2,137,742</b>	<b>637,275</b>	<b>0</b>	<b>4,658,077</b>	<b>7,433,094</b>
<b>Fund Balances</b>					
Reserved for:					
Encumbrances	465,188	0	0	1,046,990	1,512,178
Prepaid Items	49,290	256	0	8,817	58,363
Interfund Receivable	96,988	0	0	1,573,880	1,670,868
Notes Receivable	0	0	0	202,748	202,748
Debt Service Principal	0	0	0	431,789	431,789
Unreserved, Undesignated, Reported in:					
General Fund	4,344,340	0	0	0	4,344,340
Special Revenue Funds	0	3,322,471	0	4,753,254	8,075,725
Capital Projects Funds	0	0	1,961,883	2,712,318	4,674,201
<b>Total Fund Balances</b>	<b>4,955,806</b>	<b>3,322,727</b>	<b>1,961,883</b>	<b>10,729,796</b>	<b>20,970,212</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$7,093,548</b>	<b>\$3,960,002</b>	<b>\$1,961,883</b>	<b>\$15,387,873</b>	<b>\$28,403,306</b>

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

**City of Wadsworth, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2010*

	General	Income Tax	Community Center Project	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property and Other Local Taxes	\$1,044,335	\$0	\$0	\$1,952,197	\$2,996,532
Income Taxes	0	6,573,369	0	0	6,573,369
Payments in Lieu of Taxes	99,000	0	0	0	99,000
Special Assessments	0	0	0	184,287	184,287
Charges for Services	355,671	0	0	1,501,911	1,857,582
Licenses and Permits	126,607	0	0	263,405	390,012
Fines and Forfeitures	457,199	0	0	195,894	653,093
Intergovernmental	2,356,827	241,971	0	3,547,108	6,145,906
Interest	77,384	0	0	32,588	109,972
Rent	9,400	0	0	0	9,400
Contributions and Donations	2,251	0	100	7,280	9,631
Other	0	0	0	201,433	201,433
<b>Total Revenues</b>	<b>4,528,674</b>	<b>6,815,340</b>	<b>100</b>	<b>7,886,103</b>	<b>19,230,217</b>
<b>Expenditures</b>					
<b>Current:</b>					
General Government	2,080,415	566,969	0	243,828	2,891,212
Security of Persons and Property	4,543,221	0	0	1,491,109	6,034,330
Public Health	98,634	0	0	1,807	100,441
Leisure Time Services	944,732	0	597,991	556,452	2,099,175
Community and Economic Development	334,776	0	0	181,534	516,310
Public Works	0	0	0	690,694	690,694
Transportation	0	0	0	2,054,047	2,054,047
Intergovernmental	7,499	0	0	0	7,499
Capital Outlay	0	0	15,265,690	2,547,451	17,813,141
<b>Debt Service:</b>					
Principal Retirement	2,161	0	0	250,000	252,161
Interest and Fiscal Charges	4,077	0	0	96,636	100,713
Issuance Costs	0	0	360,988	0	360,988
<b>Total Expenditures</b>	<b>8,015,515</b>	<b>566,969</b>	<b>16,224,669</b>	<b>8,113,558</b>	<b>32,920,711</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(3,486,841)</b>	<b>6,248,371</b>	<b>(16,224,569)</b>	<b>(227,455)</b>	<b>(13,690,494)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	4,500,000	0	0	2,345,800	6,845,800
Bonds Issued	0	0	18,290,000	0	18,290,000
Proceeds from Sale of Capital Assets	27,828	0	0	11,820	39,648
Transfers Out	(146,476)	(6,454,901)	0	(240,836)	(6,842,213)
Discount on Revenue Bonds	0	0	(103,548)	0	(103,548)
<b>Total Other Financing Sources (Uses)</b>	<b>4,381,352</b>	<b>(6,454,901)</b>	<b>18,186,452</b>	<b>2,116,784</b>	<b>18,229,687</b>
<b>Net Change in Fund Balances</b>	<b>894,511</b>	<b>(206,530)</b>	<b>1,961,883</b>	<b>1,889,329</b>	<b>4,539,193</b>
<b>Fund Balance Beginning of Year</b>	<b>4,061,295</b>	<b>3,529,257</b>	<b>0</b>	<b>8,840,467</b>	<b>16,431,019</b>
<b>Fund Balance End of Year</b>	<b>\$4,955,806</b>	<b>\$3,322,727</b>	<b>\$1,961,883</b>	<b>\$10,729,796</b>	<b>\$20,970,212</b>

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

CASH SUMMARY BY FUND  
GUILDFORD TOWNSHIP, MEDINA COUNTY  
From 01/01/2009 to 12/31/2009

Fund No	Fund Name	Starting	Total		Total		Total		Total		Ending	Investment		Checking
		Balance 01/01/2009	Adjustments	Receipts	Transfers In (MEMO Only)	Advances In (MEMO Only)	Receipts & Adjustment Balance	Expenditures	Transfers Out (MEMO Only)	Advances Out (MEMO Only)	Balance 12/31/2009	Balance	Balance	Balance
2111	Fire District	\$162,417.44	\$0.00	\$331,504.37	\$475.58	\$0.00	\$494,397.39	\$313,799.82	\$0.00	\$0.00	\$180,597.57	\$157,005.87	\$23,591.70	
2281	Ambulance And Emergency	233,949.40	0.00	350,823.47	649.25	0.00	585,422.12	276,693.60	0.00	0.00	308,728.52	287,511.31	21,217.21	
2282	Ambulance And Emergency	132,189.07	0.00	118,529.32	366.05	0.00	251,084.44	87,666.41	0.00	0.00	163,418.03	153,859.93	9,558.10	
2901	Miscellaneous Special	14.98	0.00	0.00	0.00	0.00	14.98	14.98	0.00	0.00	0.00	0.00	0.00	
4901	Miscellaneous Capital	0.00	0.00	58,689.00	0.00	0.00	58,689.00	58,689.00	0.00	0.00	0.00	0.00	0.00	
Report Total:		\$528,570.89	\$0.00	\$859,546.16	\$1,490.88	\$0.00	\$1,389,607.93	\$736,863.81	\$0.00	\$0.00	\$652,744.12	\$598,377.11	\$54,367.01	

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

GUILFORD TOWNSHIP  
MEDINA COUNTY

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	MOUND HILL	RIVER STPX	FIRE DISTRICT	ROAD DISTRICT	PERMISSIVE MOTOR VEH LICENSE
<b>Cash Receipts:</b>								
Property and Other Local Taxes	\$0.00	\$0.00	\$137,863.53	\$13,558.13	\$0.00	\$273,977.45	\$52,484.53	\$0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Licenses, Permits, and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00
Intergovernmental	8,604.72	0.00	21,594.88	1,957.80	0.00	42,768.60	8,415.38	11,590.90
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	173.62	463.48	0.00	0.00	0.00	0.00	0.00	242.05
Miscellaneous	0.00	2,711.21	27,000.00	0.00	1,285.00	14,458.32	0.00	0.00
<b>Total Cash Receipts</b>	<b>8,778.34</b>	<b>89,806.50</b>	<b>186,558.41</b>	<b>15,515.93</b>	<b>1,285.00</b>	<b>331,504.37</b>	<b>60,884.91</b>	<b>11,832.95</b>
<b>Cash Disbursements:</b>								
Current:								
General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	0.00	0.00	0.00	0.00	0.00	192,955.08	0.00	0.00
Public Works	2,083.47	88,676.01	101,428.26	0.00	0.00	0.00	83,405.58	12,852.00
Health	0.00	0.00	0.00	15,314.97	2,005.18	0.00	0.00	0.00
Human Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Conservation/Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	110,243.02	0.00	0.00	120,844.74	0.00	0.00
Debt Service:								
Redemption of Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Other Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Cash Disbursements</b>	<b>2,083.47</b>	<b>88,676.01</b>	<b>211,671.28</b>	<b>15,314.97</b>	<b>2,005.18</b>	<b>313,799.82</b>	<b>83,405.58</b>	<b>12,852.00</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>6,694.87</b>	<b>1,130.49</b>	<b>-25,112.87</b>	<b>200.96</b>	<b>-720.18</b>	<b>17,704.55</b>	<b>-22,520.67</b>	<b>-1,019.05</b>
<b>Other Financing Receipts/(Disbursements)</b>								
Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers-In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers-Out	0.00	0.00	0.00	0.00	0.00	475.58	0.00	0.00
Advances-In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advances-Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

GUILFORD TOWNSHIP  
MEDINA COUNTY  
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	MOUND HILL	RIVER STYX	FIRE DISTRICT	ROAD DISTRICT	PERMISSIVE MOTOR VEH LICENSE
Total Other Financing Receipts/(Disbursements)	0.00	0.00	0.00	0.00	135.28	475.58	0.00	0.00
Other Financing Receipts/(Disbursements)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Item	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	6,694.87	1,130.49	-25,112.87	200.96	-584.90	18,180.13	-22,520.67	-1,019.05
And Other Financing Disbursements	61,193.61	169,615.05	196,651.74	1,749.05	55,959.66	162,417.44	127,105.17	87,652.58
Fund Cash Balance, January 1	67,888.48	170,745.54	171,538.87	1,950.01	55,374.76	180,597.57	104,584.50	86,633.53
Fund Cash Balance, December 31	0.00	0.00	353.74	0.00	0.00	-258.87	0.00	0.00
Reserve For Encumbrances, December 31								

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

GUILFORD TOWNSHIP  
MEDINA COUNTY

	FIRE & RSC AMBULANCE EMS SERV	FIRE & RSC AMBULANCE EMS SERV	MISC SPECIAL REVENUE	SPECIAL REVENUE TOTAL
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$302,795.34	\$0.00	\$0.00	\$780,763.98
Charges for Services	0.00	117,718.08	0.00	117,718.08
Licenses, Permits, and Fees	0.00	0.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	300.00
Intergovernmental	47,914.69	0.00	0.00	229,478.78
Special Assessments	0.00	0.00	0.00	0.00
Earnings on Investments	0.00	0.00	0.00	879.15
Miscellaneous	113.44	811.24	0.00	45,379.21
<b>Total Cash Receipts</b>	<b>350,823.47</b>	<b>118,529.32</b>	<b>0.00</b>	<b>1,175,519.20</b>
<b>Cash Disbursements:</b>				
<b>Current:</b>				
General Government	0.00	0.00	0.00	0.00
Public Safety	272,693.60	44,212.07	14.98	509,875.73
Public Works	0.00	0.00	0.00	288,445.32
Health	0.00	0.00	0.00	17,320.15
Human Services	0.00	0.00	0.00	0.00
Conservation/Recreation	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Capital Outlay	4,000.00	43,454.34	0.00	278,542.10
Debt Service:				
Redemption of Principal	0.00	0.00	0.00	0.00
Interest and Other Fiscal Charges	0.00	0.00	0.00	0.00
<b>Total Cash Disbursements</b>	<b>276,693.60</b>	<b>87,666.41</b>	<b>14.98</b>	<b>1,094,183.30</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>74,129.87</b>	<b>30,862.91</b>	<b>-14.98</b>	<b>81,335.90</b>
<b>Other Financing Receipts/(Disbursements)</b>				
Sale of Bonds	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00
Sale of Fixed Assets	0.00	0.00	0.00	0.00
Transfers-In	649.25	366.05	0.00	1,626.16
Transfers-Out	0.00	0.00	0.00	0.00
Advances-In	0.00	0.00	0.00	0.00
Advances-Out	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00

CULFORD TOWNSHIP  
MEDINA COUNTY  
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009

	FIRE & RSC AMBULANCE EMS SERV		MISC SPECIAL REVENUE		SPECIAL REVENUE TOTAL	
Total Other Financing Receipts/(Disbursements)	649.25	366.05	0.00	0.00	1,626.16	
Other Financing Receipts/(Disbursements)	0.00	0.00	0.00	0.00	0.00	
Special Item	0.00	0.00	0.00	0.00	0.00	
Extraordinary Item						
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	74,779.12	31,228.96	-14.98	82,962.06		
And Other Financing Disbursements						
Fund Cash Balance, January 1	233,949.40	132,189.07	14.98	1,228,497.75		
Fund Cash Balance, December 31	308,728.52	163,418.03	0.00	1,311,459.81		
Reserve For Encumbrances, December 31	591.80	0.00	0.00	1,204.41		

GUILFORD TOWNSHIP  
MEDINA COUNTY  
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009

	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
<b>Cash Receipts:</b>		
Property and Other Local Taxes	\$0.00	\$0.00
Charges for Services	0.00	0.00
Licenses, Permits, and Fees	0.00	0.00
Fines and Forfeitures	0.00	0.00
Intergovernmental	58,689.00	58,689.00
Special Assessments	0.00	0.00
Earnings on Investments	0.00	0.00
Miscellaneous	0.00	0.00
<b>Total Cash Receipts</b>	<b>58,689.00</b>	<b>58,689.00</b>
<b>Cash Disbursements:</b>		
<b>Current:</b>		
General Government	0.00	0.00
Public Safety	0.00	0.00
Public Works	0.00	0.00
Health	0.00	0.00
Human Services	0.00	0.00
Conservation/Recreation	0.00	0.00
Other	0.00	0.00
Capital Outlay	58,689.00	58,689.00
Debt Service:		
Redemption of Principal	0.00	0.00
Interest and Other Fiscal Charges	0.00	0.00
<b>Total Cash Disbursements</b>	<b>58,689.00</b>	<b>58,689.00</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Financing Receipts/(Disbursements)</b>		
Sale of Bonds	0.00	0.00
Sale of Notes	0.00	0.00
Other Debt Proceeds	0.00	0.00
Discount on Debt	0.00	0.00
Sale of Fixed Assets	0.00	0.00
Transfers-In	0.00	0.00
Transfers-Out	0.00	0.00
Advances-In	0.00	0.00
Advances-Out	0.00	0.00
Other Financing Sources	0.00	0.00
Other Financing Uses	0.00	0.00

GUILFORD TOWNSHIP  
 MEDINA COUNTY  
 COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 2009

Total Other Financing Receipts/(Disbursements)  
 Other Financing Receipts/(Disbursements)  
 Special Item  
 Extraordinary Item

	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
	0.00	0.00
	0.00	0.00
	0.00	0.00

Excess of Cash Receipts and Other Financing  
 Receipts Over/(Under) Cash Disbursements  
 And Other Financing Disbursements

	0.00	0.00
Fund Cash Balance, January 1	0.00	0.00
Fund Cash Balance, December 31	0.00	0.00
Reserve For Encumbrances, December 31	0.00	0.00

CASH SUMMARY BY FUND  
GUILDFORD TOWNSHIP, MEDINA COUNTY  
From 01/01/2010 to 12/31/2010

Fund No	Fund Name	Starting Balance 01/01/2010		Total Adjustments	Total Receipts	Transfers In (MEMO Only)	Advances In (MEMO Only)	Receipts & Adjustment		Expenditures	Transfers Out (MEMO Only)	Advances Out (MEMO Only)	Ending Balance 12/31/2010		
		Balance	Change					Total	Total				Investment Balance	Checking Balance	
2111	Fire District	\$180,597.57	\$0.00	\$0.00	\$311,617.25	\$70.26	\$0.00	\$492,285.08	\$293,425.68	\$0.00	\$0.00	\$0.00	\$198,859.40	\$169,876.13	\$28,983.27
2281	Ambulance And Emergency	308,728.52	0.00	0.00	341,176.77	98.81	0.00	650,004.10	284,859.36	0.00	0.00	0.00	365,134.74	339,510.12	25,624.62
2282	Ambulance And Emergency	163,418.03	0.00	0.00	99,207.87	51.75	0.00	262,577.65	82,528.62	0.00	0.00	0.00	180,149.03	177,161.68	2,987.35
2901	Miscellaneous Special	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4901	Miscellaneous Capital	0.00	0.00	0.00	8,551.70	0.00	0.00	8,551.70	8,550.00	0.00	0.00	0.00	1.70	0.00	1.70
Report Total:		\$652,744.12	\$0.00	\$0.00	\$760,553.59	\$220.82	\$0.00	\$1,413,518.53	\$669,373.66	\$0.00	\$0.00	\$0.00	\$744,144.87	\$686,547.93	\$57,596.94

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

GUILFORD TOWNSHIP  
MEDINA COUNTY

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	MOUND HILL	RIVER STPK	FIRE DISTRICT	ROAD DISTRICT	PERMISSIVE MOTOR VEH LICENSE
<b>Cash Receipts:</b>								
Property and Other Local Taxes	\$0.00	\$0.00	\$131,598.70	\$12,762.42	\$0.00	\$257,257.87	\$50,089.59	\$0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Licenses, Permits, and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	9,055.94	0.00	23,682.97	2,490.66	0.00	53,498.09	9,435.34	11,572.90
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	77.25	174.98	0.00	0.00	0.00	0.00	0.00	98.82
Miscellaneous	0.00	1,074.46	186.00	0.00	1,229.10	860.29	0.00	0.00
<b>Total Cash Receipts</b>	<b>9,133.19</b>	<b>89,138.53</b>	<b>155,467.67</b>	<b>15,253.08</b>	<b>1,229.10</b>	<b>311,617.25</b>	<b>59,524.93</b>	<b>11,671.52</b>
<b>Cash Disbursements:</b>								
<b>Current:</b>								
General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	0.00	0.00	0.00	0.00	0.00	163,715.66	0.00	0.00
Public Works	2,009.25	82,783.38	102,581.03	0.00	0.00	0.00	32,554.12	2,700.00
Health	0.00	0.00	0.00	15,725.48	4,396.79	0.00	0.00	0.00
Human Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Conservation/Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	34,379.55	0.00	0.00	129,710.02	0.00	0.00
Debt Service:								
Redemption of Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Other Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Cash Disbursements</b>	<b>2,009.25</b>	<b>82,783.38</b>	<b>136,960.58</b>	<b>15,725.48</b>	<b>4,396.79</b>	<b>293,425.68</b>	<b>32,554.12</b>	<b>2,700.00</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>7,123.94</b>	<b>6,355.15</b>	<b>18,507.09</b>	<b>-472.40</b>	<b>-3,167.69</b>	<b>18,191.57</b>	<b>26,970.81</b>	<b>8,971.52</b>
<b>Other Financing Receipts/(Disbursements)</b>								
Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers-In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers-Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advances-In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advances-Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

GUILFORD TOWNSHIP  
MEDINA COUNTY  
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	ROUND HILL	RIVER SPTR	FIRE DISTRICT	ROAD DISTRICT	PERMISSIVE MOTOR VEH LICENSE
Total Other Financing Receipts/(Disbursements)	0.00	0.00	0.00	0.00	16.96	70.26	0.00	0.00
Other Financing Receipts/(Disbursements)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Item	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements	7,123.94	6,355.15	18,507.09	-472.40	-3,150.73	18,261.83	26,970.81	8,971.52
Fund Cash Balance, January 1	67,888.48	170,745.54	171,538.87	1,950.01	55,374.76	180,597.57	104,584.50	86,633.53
Fund Cash Balance, December 31	75,012.42	177,100.69	190,045.96	1,477.61	52,224.03	198,859.40	131,555.31	95,605.05
Reserve For Encumbrances, December 31	0.00	0.00	49,650.28	0.00	1.57	355.00	43,000.00	0.00

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

GUILFORD TOWNSHIP  
MEDINA COUNTY

	FIRE & RSC AMBULANCE EMS SERV	FIRE & RSC AMBULANCE EMS SERV	MISC SPECIAL REVENUE	SPECIAL REVENUE TOTAL
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$284,265.61	\$0.00	\$0.00	\$735,974.19
Charges for Services	0.00	98,607.87	0.00	98,607.87
Licenses, Permits, and Fees	0.00	0.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00
Intergovernmental	56,628.63	0.00	0.00	254,254.62
Special Assessments	0.00	0.00	0.00	0.00
Earnings on Investments	0.00	0.00	0.00	350.85
Miscellaneous	282.53	600.00	0.00	4,232.38
<b>Total Cash Receipts</b>	<b>341,176.77</b>	<b>99,207.87</b>	<b>0.00</b>	<b>1,093,419.91</b>
<b>Cash Disbursements:</b>				
Current:				
General Government	0.00	0.00	0.00	0.00
Public Safety	270,316.64	57,589.63	0.00	491,621.93
Public Works	0.00	0.00	0.00	222,627.78
Health	0.00	0.00	0.00	20,122.27
Human Services	0.00	0.00	0.00	0.00
Conservation/Recreation	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Capital Outlay	14,552.72	24,938.99	0.00	203,581.28
Debt Service:				
Redemption of Principal	0.00	0.00	0.00	0.00
Interest and Other Fiscal Charges	0.00	0.00	0.00	0.00
<b>Total Cash Disbursements</b>	<b>284,869.36</b>	<b>82,528.62</b>	<b>0.00</b>	<b>937,953.26</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>56,307.41</b>	<b>16,679.25</b>	<b>0.00</b>	<b>155,466.65</b>
<b>Other Financing Receipts/(Disbursements)</b>				
Sale of Bonds	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00
Sale of Fixed Assets	0.00	0.00	0.00	0.00
Transfers-In	98.81	51.75	0.00	237.78
Transfers-Out	0.00	0.00	0.00	0.00
Advances-In	0.00	0.00	0.00	0.00
Advances-Out	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00

GUILFORD TOWNSHIP  
MEDINA COUNTY  
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010

	FIRE & RESC AMBULANCE EMS SERV	FIRE & RESC AMBULANCE EMS SERV	MISC SPECIAL REVENUE	SPECIAL REVENUE TOTAL
Total Other Financing Receipts/(Disbursements)	98.81	51.75	0.00	237.78
Other Financing Receipts/(Disbursements)	0.00	0.00	0.00	0.00
Special Item	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00
Excess Of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements	56,406.22	16,731.00	0.00	155,704.43
Fund Cash Balance, January 1	308,728.52	169,418.03	0.00	1,311,459.81
Fund Cash Balance, December 31	369,134.74	180,149.03	0.00	1,467,164.24
Reserve For Encumbrances, December 31	638.37	0.00	0.00	95,645.22

CULFORD TOWNSHIP  
MEDINA COUNTY  
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010

	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
<b>Cash Receipts:</b>		
Property and Other Local Taxes	\$0.00	\$0.00
Charges for Services	0.00	0.00
Licenses, Permits, and Fees	0.00	0.00
Fines and Forfeitures	0.00	0.00
Intergovernmental	8,550.00	8,550.00
Special Assessments	0.00	0.00
Earnings on Investments	1.70	1.70
Miscellaneous	0.00	0.00
<b>Total Cash Receipts</b>	<b>8,551.70</b>	<b>8,551.70</b>
<b>Cash Disbursements:</b>		
<b>Current:</b>		
General Government	0.00	0.00
Public Safety	0.00	0.00
Public Works	0.00	0.00
Health	0.00	0.00
Human Services	0.00	0.00
Conservation/Recreation	0.00	0.00
Other	0.00	0.00
Capital Outlay	8,550.00	8,550.00
Debt Service:		
Redemption of Principal	0.00	0.00
Interest and Other Fiscal Charges	0.00	0.00
<b>Total Cash Disbursements</b>	<b>8,550.00</b>	<b>8,550.00</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>1.70</b>	<b>1.70</b>
<b>Other Financing Receipts/(Disbursements)</b>		
Sale of Bonds	0.00	0.00
Sale of Notes	0.00	0.00
Other Debt Proceeds	0.00	0.00
Discount on Debt	0.00	0.00
Sale of Fixed Assets	0.00	0.00
Transfers-In	0.00	0.00
Transfers-Out	0.00	0.00
Advances-In	0.00	0.00
Advances-Out	0.00	0.00
Other Financing Sources	0.00	0.00
Other Financing Uses	0.00	0.00

CULIFORD TOWNSHIP  
 MEDINA COUNTY  
 COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 2010

Total Other Financing Receipts/(Disbursements)	0.00	0.00
Other Financing Receipts/(Disbursements)	0.00	0.00
Special Item	0.00	0.00
Extraordinary Item	0.00	0.00
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements	1.70	1.70
Fund Cash Balance, January 1	0.00	0.00
Fund Cash Balance, December 31	1.70	1.70
Reserve for Encumbrances, December 31	0.00	0.00

CASH SUMMARY BY FUND  
GUILFORD TOWNSHIP, MEDINA COUNTY  
From 01/01/2011 to 12/31/2011

Fund No	Fund Name	Starting	Total		Total		Receipts		Expenditures		Ending	Investment	Checking
		Balance 01/01/2011	Adjustments	Receipts	Transfers In (MEMO ONLY)	Advances In (MEMO ONLY)	Adjustment & Balance	Expenditures	Transfers Out (MEMO ONLY)	Advances Out (MEMO ONLY)	Balance 12/31/2011	Balance	Balance
2111	Fire District	\$198,859.40	\$0.00	\$328,868.20	\$0.00	\$0.00	\$527,727.60	\$346,468.48	\$0.00	\$0.00	\$181,259.12	\$159,376.13	\$21,882.99
2281	Ambulance And Emergency	365,134.74	0.00	331,831.38	0.00	0.00	696,966.12	262,110.60	0.00	0.00	434,855.52	409,110.12	25,745.40
2282	Ambulance And Emergency	180,149.03	0.00	100,523.61	0.00	0.00	280,672.64	71,706.84	0.00	0.00	208,965.80	206,161.68	8,804.12
4901	Miscellaneous Capital	1.70	0.00	0.00	0.00	0.00	1.70	0.00	0.00	1.70	1.70	0.00	1.70
Report Total:		\$744,144.87	\$0.00	\$761,223.19	\$0.00	\$0.00	\$1,505,368.06	\$680,285.92	\$0.00	\$0.00	\$825,082.14	\$768,647.93	\$56,434.21

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2011

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	MOUND HILL	RIVER STX	FIRE DISTRICT	ROAD DISTRICT	PERMISSIVE MOTOR VEH LICENSE
<b>Cash Receipts</b>								
Property and Other Local Taxes	\$0.00	\$0.00	\$125,155.86	\$12,006.98	\$0.00	\$255,384.14	\$49,483.20	\$0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Licenses, Permits and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	8,782.03	85,813.47	21,527.06	2,050.74	0.00	46,145.30	8,722.40	11,879.53
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	41.69	97.79	0.00	0.00	0.00	0.00	0.00	52.48
Miscellaneous	0.00	9,929.31	6,386.58	0.00	240.00	27,338.76	8,500.00	0.00
<b>Total Cash Receipts</b>	<b>8,823.72</b>	<b>95,840.57</b>	<b>153,069.50</b>	<b>14,057.72</b>	<b>240.00</b>	<b>328,868.20</b>	<b>66,705.60</b>	<b>11,932.11</b>
<b>Cash Disbursements</b>								
Current:								
General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	0.00	0.00	0.00	0.00	0.00	208,792.48	0.00	0.00
Public Works	4,140.81	71,891.95	105,845.03	0.00	0.00	0.00	38,887.46	9,346.05
Health	0.00	0.00	0.00	14,748.12	1,696.93	0.00	0.00	0.00
Human Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Conservation-Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	146,552.77	0.00	0.00	137,676.00	44,801.99	0.00
Debt Service:								
Principal Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Cash Disbursements</b>	<b>4,140.81</b>	<b>71,891.95</b>	<b>252,397.80</b>	<b>14,748.12</b>	<b>1,696.93</b>	<b>346,468.48</b>	<b>83,689.45</b>	<b>9,346.05</b>
<b>Total Receipts Over (Under) Disbursements</b>	<b>4,682.91</b>	<b>23,948.62</b>	<b>-99,328.30</b>	<b>-690.40</b>	<b>-1,456.93</b>	<b>-17,600.28</b>	<b>-16,983.85</b>	<b>2,586.06</b>
<b>Other Financing Receipts (Disbursements)</b>								
Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2011

	MOTOR VEHICLE LIC. TAX	CASOLINE TAX	ROAD AND BRIDGE	MOUND HILL	RIVER STYX	FIRE DISTRICT	ROAD DISTRICT	PERMISSIVE MOTOR VEH LICENSE
Advances In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advances Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Receipts (Disbursements)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Item	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Cash Balances	4,682.91	23,948.62	-99,328.30	-690.40	-1,456.93	-17,600.28	-16,983.85	2,586.06
Fund Cash Balances, January 1	75,012.42	177,100.69	190,045.96	1,477.61	52,224.03	189,859.40	131,555.31	95,605.05
Fund Cash Balances, December 31								
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	79,695.33	201,049.31	90,717.66	787.21	50,767.10	181,259.12	114,571.46	98,191.11
Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned (Deficit)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Cash Balances, December 31	79,695.33	201,049.31	90,717.66	787.21	50,767.10	181,259.12	114,571.46	98,191.11

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2011

GUILFORD TOWNSHIP  
MEDINA COUNTY

	FIRE & RSC AMBULANCE EMS SERV	FIRE & RSC AMBULANCE EMS SERV	MISC SPECIAL REVENUE	SPECIAL REVENUE TOTAL
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$283,252.49	\$0.00	\$0.00	\$725,282.67
Charges for Services	0.00	91,473.66	0.00	91,473.66
Licenses, Permits and Fees	0.00	0.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00
Intergovernmental	48,578.89	5,000.00	0.00	238,499.52
Special Assessments	0.00	0.00	0.00	0.00
Earnings on Investments	0.00	0.00	0.00	191.96
Miscellaneous	0.00	4,049.95	0.00	56,444.60
<b>Total Cash Receipts</b>	<b>331,831.38</b>	<b>100,523.61</b>	<b>0.00</b>	<b>1,111,692.41</b>
<b>Cash Disbursements</b>				
<b>Current:</b>				
General Government	0.00	0.00	0.00	0.00
Public Safety	258,588.86	45,850.17	0.00	513,231.51
Public Works	0.00	0.00	0.00	230,111.30
Health	0.00	0.00	0.00	16,445.05
Human Services	0.00	0.00	0.00	0.00
Conservation-Recreation	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Capital Outlay	3,521.74	25,856.67	0.00	358,409.17
Debt Service:				
Principal Retirement	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00	0.00
<b>Total Cash Disbursements</b>	<b>262,110.60</b>	<b>71,706.84</b>	<b>0.00</b>	<b>1,118,197.03</b>
<b>Total Receipts Over (Under) Disbursements</b>	<b>69,720.78</b>	<b>28,816.77</b>	<b>0.00</b>	<b>-6,304.62</b>
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Bonds	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED DECEMBER 31, 2011

	FIRE & RSC AMBULANCE EMS SERV	FIRE & RSC AMBULANCE EMS SERV	MISC SPECIAL REVENUE	SPECIAL REVENUE TOTAL
Advances In	0.00	0.00	0.00	0.00
Advances Out	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00
Total Other Financing Receipts (Disbursements)	0.00	0.00	0.00	0.00
Special Item	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00
Net Change in Fund Cash Balances	69,720.78	28,816.77	0.00	-6,304.62
Fund Cash Balances, January 1	365,134.74	180,149.03	0.00	1,467,164.24
Fund Cash Balances, December 31				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	434,855.52	0.00	0.00	1,251,993.82
Committed	0.00	208,965.80	0.00	208,965.80
Assigned	0.00	0.00	0.00	0.00
Unassigned (Deficit)	0.00	0.00	0.00	0.00
Fund Cash Balances, December 31	434,855.52	208,965.80	0.00	1,460,859.62

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2011

GUILFORD TOWNSHIP  
MEDINA COUNTY

	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$0.00	\$0.00
Charges for Services	0.00	0.00
Licenses, Permits and Fees	0.00	0.00
Fines and Forfeitures	0.00	0.00
Intergovernmental	0.00	0.00
Special Assessments	0.00	0.00
Earnings on Investments	0.00	0.00
Miscellaneous	0.00	0.00
<b>Total Cash Receipts</b>	<b>0.00</b>	<b>0.00</b>
<b>Cash Disbursements</b>		
Current:		
General Government	0.00	0.00
Public Safety	0.00	0.00
Public Works	0.00	0.00
Health	0.00	0.00
Human Services	0.00	0.00
Conservation-Recreation	0.00	0.00
Other	0.00	0.00
Capital Outlay	0.00	0.00
Debt Service:		
Principal Retirement	0.00	0.00
Interest and Fiscal Charges	0.00	0.00
<b>Total Cash Disbursements</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Receipts Over (Under) Disbursements</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Financing Receipts (Disbursements)</b>		
Sale of Bonds	0.00	0.00
Sale of Notes	0.00	0.00
Other Debt Proceeds	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00
Discount on Debt	0.00	0.00
Sale of Capital Assets	0.00	0.00
Transfers In	0.00	0.00
Transfers Out	0.00	0.00

GUILFORD TOWNSHIP  
MEDINA COUNTY  
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2011

Advances In			
Advances Out	0.00		0.00
Other Financing Sources	0.00		0.00
Other Financing Uses	0.00		0.00
Total Other Financing Receipts (Disbursements)	0.00		0.00
Special Item	0.00		0.00
Extraordinary Item	0.00		0.00
Net Change in Fund Cash Balances	0.00		0.00
Fund Cash Balances, January 1	1.70		1.70
Fund Cash Balances, December 31			
Nonspendable	0.00		0.00
Restricted	1.70		1.70
Committed	0.00		0.00
Assigned	0.00		0.00
Unassigned (Deficit)	0.00		0.00
Fund Cash Balances, December 31	1.70		1.70

GUILFORD TOWNSHIP, MEDINA COUNTY  
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
For the Year Ended December 31, 2011

GASB 54 Worksheet/Note Disclosure  
Net Changes in Fund Cash Balances  
Fund Cash Balances, January 1  
Fund Cash Balances, December 31  
Fund Balances  
Amounts identified as:

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	MOUND HILL	RIVER SPYX	FIRE DISTRICT	ROAD DISTRICT	PERMISSIVE MOTOR VEH LICENSE
	4,682.91	23,948.62	-99,328.30	-690.40	-1,456.93	-17,600.28	-16,983.85	2,586.06
	75,012.42	177,100.69	190,045.96	1,477.61	52,224.03	198,859.40	131,555.31	95,605.05
	79,695.33	201,049.31	90,717.66	787.21	50,767.10	181,259.12	114,571.46	98,191.11
Restricted:								
Cemetery	\$0.00	\$0.00	\$0.00	\$787.21	\$50,767.10	\$0.00	\$0.00	\$0.00
Emergency Medical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Medical Services & Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00	0.00	0.00	181,259.12	0.00	0.00
Road and Bridge Maintenance and	79,695.33	201,049.31	90,717.66	0.00	0.00	0.00	114,571.46	98,191.11
Total Restricted	79,695.33	201,049.31	90,717.66	787.21	50,767.10	181,259.12	114,571.46	98,191.11
Committed:								
Emergency Medical Services & Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Cash Balances, December 31	\$79,695.33	\$201,049.31	\$90,717.66	\$787.21	\$50,767.10	\$181,259.12	\$114,571.46	\$98,191.11

QUILFORD TOWNSHIP, MEDINA COUNTY  
 COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (CASH BASIS)  
 ALL GOVERNMENTAL FUND TYPES  
 For the Year Ended December 31, 2011

GASB 54 Worksheet/Note Disclosure

	FIRE & RSC	FIRE & RSC	MISC	Special
	AMBULANCE	AMBULANCE	SPECIAL	Revenue
	EMS SERV	EMS SERV	REVENUE	Total
Net Changes in Fund Cash Balances	69,720.78	28,816.77	0.00	-6,304.62
Fund Cash Balances, January 1	365,134.74	180,149.03	0.00	1,467,164.24
Fund Cash Balances, December 31	434,855.52	208,965.80	0.00	1,460,859.62

Fund Balances

Amounts identified as:

Restricted:				
Cemetery	0.00	0.00	0.00	51,554.31
Emergency Medical Services	434,855.52	0.00	0.00	434,855.52
Emergency Medical Services & Fire	0.00	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00	181,259.12
Road and Bridge Maintenance and	0.00	0.00	0.00	584,224.87
Total Restricted	434,855.52	0.00	0.00	1,251,893.82
Committed:				
Emergency Medical Services & Fire	0.00	208,965.80	0.00	208,965.80
Total Committed	0.00	208,965.80	0.00	208,965.80
Unassigned	0.00	0.00	0.00	0.00
Total Fund Cash Balances, December 31	434,855.52	208,965.80	0.00	\$1,460,859.62

GUILFORD TOWNSHIP, MEDINA COUNTY  
 COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (CASH BASIS)  
 ALL GOVERNMENTAL FUND TYPES  
 For the Year Ended December 31, 2011

**GASB 54 Worksheet/Note Disclosure**

Net Changes in Fund Cash Balances	0.00	0.00
Fund Cash Balances, January 1	1.70	1.70
Fund Cash Balances, December 31	1.70	1.70

**Fund Balances**  
 Amounts identified as:

Restricted:		
Cemetery	0.00	0.00
Emergency Medical Services	0.00	0.00
Emergency Medical Services & Fire	1.70	1.70
Fire Operations	0.00	0.00
Road and Bridge Maintenance and	0.00	0.00
Total Restricted	1.70	1.70
Committed:		
Emergency Medical Services & Fire	0.00	0.00
Total Committed	0.00	0.00
Unassigned	0.00	0.00
<b>Total Fund Cash Balances, December 31</b>	<b>1.70</b>	<b>1.70</b>

MISC	Capital
CAPITAL	Projects
PROJECTS	Total



**City of Rittman, Ohio**

**Statement of Net Assets**

**December 31, 2008**

	Governmental Activities	Business-Type Activities	Total
<u>Assets:</u>			
Equity in pooled cash and cash equivalents	\$ 1,540,350	\$ 1,500,233	\$ 3,040,583
Cash and cash equivalents with fiscal agents	2,841	13,929	16,770
Receivables:			
Income tax	228,429	76,143	304,572
Property and other taxes	508,003	-	508,003
Accounts	240,335	222,810	463,145
Special assessments	46,267	-	46,267
Accrued interest	6,564	-	6,564
Due from other governments	382,087	-	382,087
Materials and supplies inventory	5,799	16,658	22,457
Prepaid items	26,461	8,518	34,979
Deferred charges	22,506	30,701	53,207
Nondepreciable capital assets	140,108	150,934	291,042
Depreciable capital assets, net	6,267,073	12,071,965	18,339,038
Total assets	<u>9,416,823</u>	<u>14,091,891</u>	<u>23,508,714</u>
<u>Liabilities:</u>			
Accounts payable	33,805	47,331	81,136
Accrued wages and benefits	83,310	20,584	103,894
Due to other governments	224,028	26,788	250,816
Deferred revenue	484,782	-	484,782
Income tax refunds payable	10,733	3,781	14,514
Matured bonds payable	2,000	10,200	12,200
Matured interest payable	841	3,774	4,615
Accrued interest payable	4,412	16,104	20,516
Long-term liabilities:			
Due within one year	151,736	332,529	484,265
Due in more than one year	1,191,774	3,392,321	4,584,095
Total liabilities	<u>2,187,421</u>	<u>3,853,412</u>	<u>6,040,833</u>
<u>Net assets:</u>			
Invested in capital assets, net of related debt	5,216,000	8,574,544	13,790,544
Restricted for:			
Capital projects	171,147	-	171,147
Debt service	130,248	-	130,248
Safety services	440,785	-	440,785
Other purposes	226,335	-	226,335
Unrestricted	1,044,887	1,663,935	2,708,822
Total net assets	<u>\$ 7,229,402</u>	<u>\$ 10,238,479</u>	<u>\$ 17,467,881</u>

See accompanying notes to the basic financial statements.

*City of Rittman, Ohio*  
**Statement of Activities**  
**For the Year Ended December 31, 2008**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
<u>Governmental Activities:</u>				
General government	\$ 665,378	\$ 257,857	\$ 2,180	\$ -
Safety services	1,811,263	272,361	39,175	10,000
Public health and welfare	97,457	34,914	-	-
Transportation	823,392	4,723	393,041	64,464
Basic utility services	383,644	381,652	82,485	-
Leisure time activities	650,107	262,168	55,389	-
Interest and fiscal charges	68,506	-	-	-
Total governmental activities	<u>4,499,747</u>	<u>1,213,675</u>	<u>572,270</u>	<u>74,464</u>
<u>Business-Type Activities:</u>				
Water	904,624	441,404	-	-
Sewer	995,374	1,220,258	-	-
Total business-type activities	<u>1,899,998</u>	<u>1,661,662</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 6,399,745</u>	<u>\$ 2,875,337</u>	<u>\$ 572,270</u>	<u>\$ 74,464</u>

General revenues:  
 Property taxes levied for:  
     General purposes  
     Safety services  
 Income tax levied for:  
     General purposes  
     Capital improvements  
     Water utility services  
 Grants and entitlements not restricted to specific programs  
 Investment earnings  
 Other  
 Total general revenues

Change in net assets  
 Net assets, beginning of year  
 Net assets, end of year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (405,341)	\$ -	\$ (405,341)
(1,489,727)	-	(1,489,727)
(62,543)	-	(62,543)
(361,164)	-	(361,164)
80,493	-	80,493
(332,550)	-	(332,550)
(68,506)	-	(68,506)
<u>(2,639,338)</u>	<u>-</u>	<u>(2,639,338)</u>
-	(463,220)	(463,220)
-	224,884	224,884
-	(238,336)	(238,336)
<u>(2,639,338)</u>	<u>(238,336)</u>	<u>(2,877,674)</u>
324,329	-	324,329
319,006	-	319,006
600,636	-	600,636
298,708	-	298,708
-	301,724	301,724
479,191	-	479,191
121,197	381	121,578
704,042	-	704,042
<u>2,847,109</u>	<u>302,105</u>	<u>3,149,214</u>
207,771	63,769	271,540
7,021,631	10,174,710	17,196,341
<u>\$ 7,229,402</u>	<u>\$ 10,238,479</u>	<u>\$ 17,467,881</u>

*City of Rittman, Ohio*

Balance Sheet  
Governmental Funds  
December 31, 2008

	General	Emergency Medical Service	Fire Department Levy	Debt Retirement	Capital Improvements	Other Governmental Funds	Total Governmental Funds
<u>Assets:</u>							
Equity in pooled cash and cash equivalents	\$ 795,587	\$ 273,645	\$ 185,826	\$ 88,393	\$ 98,582	\$ 98,317	\$1,540,350
With fiscal agent	-	-	-	2,841	-	-	2,841
<u>Receivables:</u>							
Income tax	152,286	-	-	-	76,143	-	228,429
Property and other taxes	262,899	150,024	71,692	-	-	23,388	508,003
Accounts	201,723	38,612	-	-	-	-	240,335
Special assessments	-	-	-	46,267	-	-	46,267
Accrued interest	6,479	-	-	-	-	85	6,564
Due from other governments	184,154	12,302	5,881	-	-	179,750	382,087
Materials and supplies inventory	2,721	-	-	-	-	3,078	5,799
Prepaid items	22,634	2,545	653	-	-	629	26,461
Total assets	<u>\$1,628,483</u>	<u>\$ 477,128</u>	<u>\$ 264,052</u>	<u>\$ 137,501</u>	<u>\$ 174,725</u>	<u>\$ 305,247</u>	<u>\$2,987,136</u>
<u>Liabilities:</u>							
Accounts payable	\$ 33,356	\$ 341	\$ 108	\$ -	\$ -	\$ -	\$ 33,805
Accrued wages and benefits	59,971	9,732	3,103	-	-	10,504	83,310
Due to other governments	137,906	33,802	29,029	-	-	23,291	224,028
Deferred revenue	496,966	177,036	76,263	46,267	44,627	152,882	994,041
Income tax refunds payable	7,155	-	-	-	3,578	-	10,733
Matured bonds payable	-	-	-	2,000	-	-	2,000
Matured interest payable	-	-	-	841	-	-	841
Total liabilities	<u>735,354</u>	<u>220,911</u>	<u>108,503</u>	<u>49,108</u>	<u>48,205</u>	<u>186,677</u>	<u>1,348,758</u>
<u>Fund balances:</u>							
Reserved for encumbrances	8,623	2,193	14,042	-	36,979	-	61,837
<u>Unreserved:</u>							
<u>Designated:</u>							
Cemetery improvements	96,660	-	-	-	-	-	96,660
Recreation center	133,149	-	-	-	-	-	133,149
<u>Unreserved, undesignated,</u>							
<u>Reported in:</u>							
General fund	654,697	-	-	-	-	-	654,697
Special revenue funds	-	254,024	141,507	-	-	118,570	514,101
Debt service fund	-	-	-	88,393	-	-	88,393
Capital projects fund	-	-	-	-	89,541	-	89,541
Total fund balances	<u>893,129</u>	<u>256,217</u>	<u>155,549</u>	<u>88,393</u>	<u>126,520</u>	<u>118,570</u>	<u>1,638,378</u>
Total liabilities and fund balances	<u>\$1,628,483</u>	<u>\$ 477,128</u>	<u>\$ 264,052</u>	<u>\$ 137,501</u>	<u>\$ 174,725</u>	<u>\$ 305,247</u>	<u>\$2,987,136</u>

See accompanying notes to the basic financial statements.

**City of Rittman, Ohio**

**Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities**

**December 31, 2008**

Total governmental fund balances \$ 1,638,378

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

Capital assets used in governmental activities are not financial  
resources and therefore are not reported in funds. 6,407,181

Other long-term assets are not available to pay for current-period  
expenditures and therefore are deferred in the funds:

Property and other taxes	\$ 13,068	
Income taxes	133,881	
Intergovernmental	297,017	
Special assessments	46,267	
Charges for services	19,026	
Deferred charges	22,506	
Total	<u>531,765</u>	531,765

Accrued interest payable is not due and payable in the current  
period and therefore is not reported in the funds. (4,412)

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

General obligation bonds	\$ (1,120,000)	
Special assessment bonds	(43,208)	
Capital lease payable	(50,479)	
Compensated absences	<u>(129,823)</u>	
Total		<u>(1,343,510)</u>

Net assets of governmental activities \$ 7,229,402

See accompanying notes to the basic financial statements.

*City of Rittman, Ohio*

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2008

	General	Emergency Medical Service	Fire Department Levy	Debt Retirement	Capital Improvements	Other Governmental Funds	Total Governmental Funds
<u>Revenues:</u>							
Income tax	\$ 667,084	\$ -	\$ -	\$ -	\$ 336,762	\$ -	\$1,003,846
Property and other taxes	334,118	206,715	95,844	-	-	29,019	665,696
Charges for services	920,549	168,795	-	-	4,723	-	1,094,067
Fines, licenses, and permits	87,810	-	-	-	-	2,263	90,073
Intergovernmental	600,130	39,085	14,480	-	52,714	384,681	1,091,090
Special assessments	-	-	-	17,531	-	-	17,531
Investment income	120,582	-	-	-	615	1,651	122,848
Contributions and donations	4,855	-	-	-	-	-	4,855
Other	122,850	-	499	-	531,861	-	655,210
Total revenue	<u>2,857,978</u>	<u>414,595</u>	<u>110,823</u>	<u>17,531</u>	<u>926,675</u>	<u>417,614</u>	<u>4,745,216</u>
<u>Expenditures:</u>							
Current:							
General government	633,640	3,644	1,708	-	17,879	549	657,420
Safety services	1,066,884	375,819	138,244	-	4,458	32,809	1,618,214
Public health and welfare	95,183	-	-	-	-	-	95,183
Transportation	197,071	-	-	-	80,479	446,620	724,170
Basic utility services	383,644	-	-	-	-	-	383,644
Leisure time activities	485,298	-	-	-	45,847	-	531,145
Capital outlay	8,995	135,670	13,500	-	153,790	-	311,955
Debt service:							
Principal retirement	-	-	-	206,800	5,412	-	212,212
Interest and fiscal charges	-	-	-	51,330	13,802	-	65,132
Total expenditures	<u>2,870,715</u>	<u>515,133</u>	<u>153,452</u>	<u>258,130</u>	<u>321,667</u>	<u>479,978</u>	<u>4,599,075</u>
Excess of revenues over (under) expenditures	<u>(12,737)</u>	<u>(100,538)</u>	<u>(42,629)</u>	<u>(240,599)</u>	<u>605,008</u>	<u>(62,364)</u>	<u>146,141</u>
<u>Other financing sources (uses):</u>							
Inception of capital lease	-	-	-	-	55,891	-	55,891
Transfers - in	-	-	52,000	238,323	-	15,000	305,323
Transfers - out	<u>(67,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(238,323)</u>	<u>-</u>	<u>(305,323)</u>
Total other financing sources (uses)	<u>(67,000)</u>	<u>-</u>	<u>52,000</u>	<u>238,323</u>	<u>(182,432)</u>	<u>15,000</u>	<u>55,891</u>
Net change in fund balance	<u>(79,737)</u>	<u>(100,538)</u>	<u>9,371</u>	<u>(2,276)</u>	<u>422,576</u>	<u>(47,364)</u>	<u>202,032</u>
Fund balances at beginning of year	<u>972,866</u>	<u>356,755</u>	<u>146,178</u>	<u>90,669</u>	<u>(296,056)</u>	<u>165,934</u>	<u>1,436,346</u>
Fund balances at end of year	<u>\$ 893,129</u>	<u>\$ 256,217</u>	<u>\$ 155,549</u>	<u>\$ 88,393</u>	<u>\$ 126,520</u>	<u>\$ 118,570</u>	<u>\$1,638,378</u>

See accompanying notes to the basic financial statements.

**City of Rittman, Ohio**

**Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2008**

Net change in fund balances - Total governmental funds \$ 202,032

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense.

In the current period, these amounts are:

Capital asset additions	\$ 389,437	
Depreciation expense	(405,148)	
Excess of depreciation expense over capital asset additions		(15,711)

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

Property and other taxes	\$ (22,361)	
Income taxes	(104,502)	
Accounts	1,685	
Intergovernmental	16,342	
Special assessments	(22,590)	
Charges for services	16,246	
Net change in deferred revenues during the year		(115,180)

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

Increase in compensated absences	\$ (16,317)	
Amortization of deferred charges	(4,211)	
Decrease in accrued interest	837	
Total additional expenses		(19,691)

Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 206,800

Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net assets the lease obligation is reported as a liability. (55,891)

Payment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 5,412

Change in net assets of governmental activities \$ 207,771

See accompanying notes to the basic financial statements.

**City of Rittman, Ohio**

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<u>Revenues:</u>				
Income tax	\$ 720,000	\$ 720,000	\$ 682,876	\$ (37,124)
Property and other taxes	325,000	325,000	334,026	9,026
Charges for services	873,825	873,825	920,875	47,050
Fines, licenses, and permits	95,700	87,500	85,678	(1,822)
Intergovernmental	458,642	590,570	623,441	32,871
Investment income	127,000	127,000	124,962	(2,038)
Contributions and donations	-	4,180	4,855	675
Other	13,500	94,700	99,077	4,377
Total revenue	<u>2,613,667</u>	<u>2,822,775</u>	<u>2,875,790</u>	<u>53,015</u>
<u>Expenditures:</u>				
Current:				
General government	633,363	681,743	633,278	48,465
Safety services	1,059,436	1,109,776	1,057,461	52,315
Public health and welfare	129,745	131,720	103,990	27,730
Transportation	209,260	222,026	198,332	23,694
Basic utility services	384,000	398,200	384,542	13,658
Leisure time activities	449,051	529,479	489,670	39,809
Total expenditures	<u>2,864,855</u>	<u>3,072,944</u>	<u>2,867,273</u>	<u>205,671</u>
Excess of revenues over (under) expenditures	<u>(251,188)</u>	<u>(250,169)</u>	<u>8,517</u>	<u>258,686</u>
<u>Other financing uses:</u>				
Transfers - out	<u>(67,000)</u>	<u>(67,000)</u>	<u>(67,000)</u>	<u>-</u>
Net change in fund balance	(318,188)	(317,169)	(58,483)	258,686
Fund balance at beginning of year	824,080	824,080	824,080	-
Prior year encumbrances appropriated	<u>18,349</u>	<u>18,349</u>	<u>18,349</u>	<u>-</u>
Fund balance at end of year	<u>\$ 524,241</u>	<u>\$ 525,260</u>	<u>\$ 783,946</u>	<u>\$ 258,686</u>

See accompanying notes to the basic financial statements.

**City of Rittman, Ohio**

**Statement of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Emergency Medical Service Fund  
For the Year Ended December 31, 2008**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<u>Revenues:</u>				
Property and other taxes	\$ 198,100	\$ 198,100	\$ 207,457	\$ 9,357
Charges for services	118,000	128,955	175,589	46,634
Intergovernmental	33,155	34,676	39,085	4,409
Other	500	2,930	-	(2,930)
Total revenue	<u>349,755</u>	<u>364,661</u>	<u>422,131</u>	<u>57,470</u>
<u>Expenditures:</u>				
Current:				
General government	4,200	4,200	3,644	556
Safety services	<u>374,380</u>	<u>545,326</u>	<u>506,357</u>	<u>38,969</u>
Total expenditures	<u>378,580</u>	<u>549,526</u>	<u>510,001</u>	<u>39,525</u>
Net change in fund balance	(28,825)	(184,865)	(87,870)	96,995
Fund balance at beginning of year	356,693	356,693	356,693	-
Prior year encumbrances appropriated	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>	<u>-</u>
Fund balance at end of year	<u>\$ 330,168</u>	<u>\$ 174,128</u>	<u>\$ 271,123</u>	<u>\$ 96,995</u>

See accompanying notes to the basic financial statements.

**City of Rittman, Ohio**

**Statement of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Fire Department Levy Fund  
For the Year Ended December 31, 2008**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<u>Revenues:</u>				
Property and other taxes	\$ 90,000	\$ 90,000	\$ 96,169	\$ 6,169
Intergovernmental	11,200	13,500	14,480	980
Other	-	-	499	499
Total revenue	<u>101,200</u>	<u>103,500</u>	<u>111,148</u>	<u>7,648</u>
<u>Expenditures:</u>				
Current:				
General government	2,000	2,000	1,708	292
Safety services	<u>172,300</u>	<u>204,300</u>	<u>170,746</u>	<u>33,554</u>
Total expenditures	<u>174,300</u>	<u>206,300</u>	<u>172,454</u>	<u>33,846</u>
Excess of revenues under expenditures	<u>(73,100)</u>	<u>(102,800)</u>	<u>(61,306)</u>	<u>41,494</u>
<u>Other financing sources:</u>				
Transfers - in	<u>52,000</u>	<u>52,000</u>	<u>52,000</u>	<u>-</u>
Net change in fund balance	(21,100)	(50,800)	(9,306)	41,494
Fund balance at beginning of year	161,385	161,385	161,385	-
Prior year encumbrances appropriated	<u>19,700</u>	<u>19,700</u>	<u>19,700</u>	<u>-</u>
Fund balance at end of year	<u>\$ 159,985</u>	<u>\$ 130,285</u>	<u>\$ 171,779</u>	<u>\$ 41,494</u>

See accompanying notes to the basic financial statements.

**City of Rittman, Ohio**  
**Statement of Fund Net Assets**  
**Proprietary Funds**  
**December 31, 2008**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Total
<b>Assets:</b>			
Current assets:			
Equity in pooled cash and cash equivalents	\$ 705,388	\$ 794,845	\$ 1,500,233
Cash and cash equivalents:			
With fiscal agent	13,929	-	13,929
Receivables:			
Income tax	76,143	-	76,143
Accounts	59,436	163,374	222,810
Materials and supplies inventory	15,911	747	16,658
Prepaid items	3,483	5,035	8,518
<b>Total current assets</b>	<b>874,290</b>	<b>964,001</b>	<b>1,838,291</b>
Non-current assets:			
Deferred charges	30,701	-	30,701
Capital assets:			
Land	31,686	40,920	72,606
Construction in progress	59,595	18,733	78,328
Depreciable capital assets, net	5,288,967	6,782,998	12,071,965
<b>Total non-current assets</b>	<b>5,410,949</b>	<b>6,842,651</b>	<b>12,253,600</b>
<b>Total assets</b>	<b>6,285,239</b>	<b>7,806,652</b>	<b>14,091,891</b>
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable	43,032	4,299	47,331
Accrued wages and benefits	9,329	11,255	20,584
Compensated absences payable	7,849	9,419	17,268
Due to other governments	12,460	14,328	26,788
Income tax refunds payable	3,781	-	3,781
Matured bonds payable	10,200	-	10,200
Matured interest payable	3,774	-	3,774
Accrued interest payable	4,492	11,612	16,104
OPWC loans payable	12,500	-	12,500
OWDA loans payable	-	220,961	220,961
Mortgage revenue bonds payable	-	21,800	21,800
General obligation bonds payable	60,000	-	60,000
<b>Total current liabilities</b>	<b>167,417</b>	<b>293,674</b>	<b>461,091</b>
Long-term liabilities:			
Compensated absences payable	15,215	13,311	28,526
OPWC loans payable, net of current portion	200,000	-	200,000
OWDA loans payable, net of current portion	-	865,295	865,295
Mortgage revenue bonds payable, net of current portion	-	1,038,500	1,038,500
General obligation bonds payable, net of current portion	1,260,000	-	1,260,000
<b>Total long-term liabilities</b>	<b>1,475,215</b>	<b>1,917,106</b>	<b>3,392,321</b>
<b>Total liabilities</b>	<b>1,642,632</b>	<b>2,210,780</b>	<b>3,853,412</b>
<b>Net assets:</b>			
Invested in capital assets, net of related debt	3,878,449	4,696,095	8,574,544
Unrestricted	764,158	899,777	1,663,935
<b>Total net assets</b>	<b>\$ 4,642,607</b>	<b>\$ 5,595,872</b>	<b>\$ 10,238,479</b>

See accompanying notes to the basic financial statements.

*City of Rittman, Ohio*

Statement of Revenues, Expenses and Changes in Fund Net Assets

Proprietary Funds

For the Year Ended December 31, 2008

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Total
<u>Operating revenues:</u>			
Charges for services	\$ 383,673	\$ 1,210,239	\$ 1,593,912
Other	57,731	10,019	67,750
Total operating revenue	<u>441,404</u>	<u>1,220,258</u>	<u>1,661,662</u>
<u>Operating expenses:</u>			
Personal services	267,932	319,074	587,006
Contractual services	249,584	212,413	461,997
Supplies and materials	64,589	38,231	102,820
Other operating costs	85,441	90,000	175,441
Depreciation	178,336	218,246	396,582
Total operating expenses	<u>845,882</u>	<u>877,964</u>	<u>1,723,846</u>
Operating income (loss)	<u>(404,478)</u>	<u>342,294</u>	<u>(62,184)</u>
<u>Non-operating revenues (expenses):</u>			
Non-operating revenues:			
Municipal income tax	301,724	-	301,724
Interest	381	-	381
Interest and fiscal charges	(58,742)	(117,410)	(176,152)
Total non-operating revenues (expenses)	<u>243,363</u>	<u>(117,410)</u>	<u>125,953</u>
Change in net assets	(161,115)	224,884	63,769
Net assets at beginning of year	<u>4,803,722</u>	<u>5,370,988</u>	<u>10,174,710</u>
Net assets at end of year	<u>\$ 4,642,607</u>	<u>\$ 5,595,872</u>	<u>\$ 10,238,479</u>

See accompanying notes to the basic financial statements.

**City of Rittman, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2008**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Total
Cash flows from operating activities:			
Cash received from customers	\$ 442,898	\$ 1,197,494	\$ 1,640,392
Cash payments for employee services and benefits	(261,695)	(304,910)	(566,605)
Cash payments to suppliers for goods and services	(354,895)	(346,874)	(701,769)
Net cash provided by (used for) operating activities	(173,692)	545,710	372,018
Cash flows from noncapital financing activities:			
Income taxes received	344,657	-	344,657
Net cash provided by noncapital financing activities	344,657	-	344,657
Cash flows from capital and related financing activities:			
Interest paid on debt	(55,485)	(117,638)	(173,123)
Principal payment on bonds	(72,500)	(231,113)	(303,613)
Acquisition of capital assets	(65,895)	(48,145)	(114,040)
Net cash used for for capital and related financing activities	(193,880)	(396,896)	(590,776)
Cash flows from investing activities:			
Investment income	389	-	389
Net cash provided by investing activities	389	-	389
Net increase (decrease) in cash and cash equivalents	(22,526)	148,814	126,288
Cash and cash equivalents at beginning of year	741,843	646,031	1,387,874
Cash and cash equivalents at end of year	\$ 719,317	\$ 794,845	\$ 1,514,162
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ (404,478)	\$ 342,294	\$ (62,184)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	178,336	218,246	396,582
Change in assets and liabilities:			
(Increase) decrease in assets:			
Accounts receivable	1,494	(22,764)	(21,270)
Materials and supplies inventory	10,669	(342)	10,327
Prepaid items	2,583	2,040	4,623
Increase (decrease) in liabilities:			
Accounts payable	31,596	(7,812)	23,784
Accrued wages and benefits	29	2,192	2,221
Compensated absences	1,589	5,787	7,376
Due to other governments	4,490	6,069	10,559
Net cash provided by (used for) operating activities	\$ (173,692)	\$ 545,710	\$ 372,018

See accompanying notes to the financial statements.

*City of Rittman, Ohio*

**Statement of Net Assets  
December 31, 2009**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,643,225	\$ 1,454,708	\$ 3,097,933
Cash and Cash Equivalents:			
In Segregated Accounts	2,841	13,913	16,754
Assets Held for Resale	11,150	-	11,150
Materials and Supplies Inventory	7,484	20,858	28,342
Accounts Receivable	142,224	306,642	448,866
Accrued Interest Receivable	3,345	3,911	7,256
Intergovernmental Receivable	430,717	-	430,717
Prepaid Items	25,131	7,797	32,928
Income Taxes Receivable	374,531	124,844	499,375
Property and Other Taxes Receivable	675,331	-	675,331
Special Assessments Receivable	48,533	-	48,533
Deferred Charges	19,264	27,454	46,718
Restricted Assets:			
Customer Deposits	-	37,009	37,009
Nondepreciable Capital Assets	153,608	72,606	226,214
Depreciable Capital Assets	6,068,550	12,131,977	18,200,527
<b>Total Assets</b>	<u>9,605,934</u>	<u>14,201,719</u>	<u>23,807,653</u>
<b>LIABILITIES</b>			
Accounts Payable	172,067	38,458	210,525
Accrued Wages and Benefits	42,607	8,074	50,681
Intergovernmental Payable	134,204	29,464	163,668
Matured Interest Payable	841	3,713	4,554
Matured Bonds Payable	2,000	10,200	12,200
Accrued Interest Payable	3,735	15,716	19,451
Income Tax Refund Payable	5,289	1,763	7,052
Customer Deposits Payable	-	37,009	37,009
Deferred Revenue	561,242	-	561,242
Long-term Liabilities:			
Due within one year	148,869	346,356	495,225
Due in more than one year	1,141,598	3,062,365	4,203,963
<b>Total Liabilities</b>	<u>2,212,452</u>	<u>3,553,118</u>	<u>5,765,570</u>
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt	5,058,788	8,840,788	13,899,576
Restricted for:			
Debt Services	113,126	-	113,126
Capital Projects	200,581	-	200,581
Other Purposes	234,505	-	234,505
Safety Services	591,765	-	591,765
Unrestricted	1,194,717	1,807,813	3,002,530
<b>Total Net Assets</b>	<u>\$ 7,393,482</u>	<u>\$ 10,648,601</u>	<u>\$ 18,042,083</u>

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

*City of Rittman, Ohio*

**Statement of Activities  
For the Year Ended December 31, 2009**

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental Activities:</b>				
Safety Services	\$ 1,639,165	\$ 240,073	\$ 9,983	\$ 40,000
Public Health and Welfare	133,682	14,006	-	-
Leisure Time Activities	608,051	263,410	2,737	1,000
Basic Utility Services	385,421	455,561	68,941	-
Transportation	878,390	2,266	380,617	140,574
General Government	746,811	290,371	199,735	24,725
Interest and Fiscal Charges	50,029	-	-	-
Total Governmental Activities	<u>4,441,549</u>	<u>1,265,687</u>	<u>662,013</u>	<u>206,299</u>
<b>Business-Type Activities:</b>				
Water	797,104	400,941	-	109,616
Sewer	1,022,691	1,293,911	-	-
Total Business-Type Activities	<u>1,819,795</u>	<u>1,694,852</u>	<u>-</u>	<u>109,616</u>
Total Primary Government	<u>\$ 6,261,344</u>	<u>\$ 2,960,539</u>	<u>\$ 662,013</u>	<u>\$ 315,915</u>

**General Revenues:**

Property and Other Taxes levied for:

General Purposes

Safety Services

Income Taxes levied for:

General Purposes

Capital Outlay

Water Utility Services

Grants & Entitlements not restricted to specific programs

Investment Income

All Other Revenues

Total General Revenues

Change in Net Assets

Net Assets - Beginning of Year, Restated (See Note 17)

**Net Assets - End of Year**

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

**Net (Expense) Revenue and Changes in Net Assets**

<b>Primary Government</b>		
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
\$ (1,349,109)	\$ -	\$ (1,349,109)
(119,676)	-	(119,676)
(340,904)	-	(340,904)
139,081	-	139,081
(354,933)	-	(354,933)
(231,980)	-	(231,980)
(50,029)	-	(50,029)
<u>(2,307,550)</u>	<u>-</u>	<u>(2,307,550)</u>
-	(286,547)	(286,547)
-	271,220	271,220
<u>-</u>	<u>(15,327)</u>	<u>(15,327)</u>
<u>(2,307,550)</u>	<u>(15,327)</u>	<u>(2,322,877)</u>
379,947	-	379,947
266,596	-	266,596
783,525	-	783,525
391,755	-	391,755
-	391,755	391,755
566,510	-	566,510
57,008	24,685	81,693
26,289	-	26,289
<u>2,471,630</u>	<u>416,440</u>	<u>2,888,070</u>
164,080	401,113	565,193
7,229,402	10,247,488	17,476,890
<u>\$ 7,393,482</u>	<u>\$ 10,648,601</u>	<u>\$ 18,042,083</u>

*City of Rittman, Ohio*

**Balance Sheet  
Governmental Funds  
December 31, 2009**

	General Fund	Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 728,586	\$ 156,961	\$ 757,678	\$ 1,643,225
Cash and Cash Equivalents:				
In Segregated Accounts	-	-	2,841	2,841
Assets Held for Resale	-	11,150	-	11,150
Materials and Supplies Inventory	2,370	-	5,114	7,484
Accrued Interest Receivable	3,345	-	-	3,345
Accounts Receivable	116,367	-	25,857	142,224
Interfund Receivable	-	42,758	-	42,758
Intergovernmental Receivable	229,959	-	200,758	430,717
Prepaid Items	21,770	-	3,361	25,131
Income Taxes Receivable	249,687	124,844	-	374,531
Property and Other Taxes Receivable	391,760	-	283,571	675,331
Special Assessments Receivable	-	-	48,533	48,533
<b>Total Assets</b>	<u>\$1,743,844</u>	<u>\$ 335,713</u>	<u>\$ 1,327,713</u>	<u>\$ 3,407,270</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 28,544	\$ 133,369	\$ 10,154	\$ 172,067
Accrued Wages and Benefits	18,660	-	23,947	42,607
Intergovernmental Payable	85,090	-	49,114	134,204
Matured Interest Payable	-	-	841	841
Matured Bonds Payable	-	-	2,000	2,000
Interfund Payable	-	-	42,758	42,758
Income Tax Refund Payable	3,526	1,763	-	5,289
Deferred Revenue	647,042	89,590	463,824	1,200,456
<b>Total Liabilities</b>	<u>782,862</u>	<u>224,722</u>	<u>592,638</u>	<u>1,600,222</u>
<b>Fund Balances:</b>				
<b>Reserved for:</b>				
Encumbrances	20,276	1,331	10,081	31,688
Inventory	2,370	-	5,114	7,484
Prepaid Items	21,770	-	3,361	25,131
Assets Held for Resale	-	11,150	-	11,150
Interfund Receivable	-	42,758	-	42,758
<b>Unreserved:</b>				
<b>Designated for:</b>				
Cemetery Improvements	80,495	-	-	80,495
Recreation Center	71,344	-	-	71,344
<b>Undesignated, Reported in:</b>				
General Fund	764,727	-	-	764,727
Special Revenue Funds	-	-	667,455	667,455
Debt Service Fund	-	-	49,064	49,064
Capital Projects Funds	-	55,752	-	55,752
<b>Total Fund Balances</b>	<u>960,982</u>	<u>110,991</u>	<u>735,075</u>	<u>1,807,048</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$1,743,844</u>	<u>\$ 335,713</u>	<u>\$ 1,327,713</u>	<u>\$ 3,407,270</u>

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

*City of Rittman, Ohio*

**Reconciliation of Total Governmental Fund Balances  
to Net Assets of Governmental Activities  
December 31, 2009**

<b>Total Governmental Fund Balances</b>	\$	1,807,048
<i>Amounts reported for Governmental Activities in the Statement of Net Assets are different because:</i>		
Capital assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds		6,222,158
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:		
Property and Other Taxes	\$	20,546
Income Taxes		268,770
Special assessments		48,533
Intergovernmental		283,231
Charges for Services		18,134
Total		639,214
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in Governmental funds, an interest expenditure is reported when due.		(3,735)
Bond issuance costs will be amortized over the life of the bonds on the Statement of Net Assets		19,264
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(1,122,000)	
Capital Leases	(41,370)	
Compensated Absences	(127,097)	
Total		(1,290,467)
<b>Net Assets of Governmental Activities</b>	<b>\$</b>	<b>7,393,482</b>

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

*City of Rittman, Ohio*

**Statement of Net Assets  
December 31, 2010**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,706,382	\$ 1,481,360	\$ 3,187,742
Cash and Cash Equivalents:			
In Segregated Accounts	2,841	13,913	16,754
Assets Held for Resale	11,150	-	11,150
Materials and Supplies Inventory	6,591	11,715	18,306
Accounts Receivable	215,212	240,466	455,678
Accrued Interest Receivable	4,098	2,005	6,103
Intergovernmental Receivable	471,308	17,777	489,085
Prepaid Items	26,258	7,299	33,557
Income Taxes Receivable	363,009	121,003	484,012
Property and Other Taxes Receivable	556,381	-	556,381
Special Assessments Receivable	56,302	-	56,302
Deferred Charges	16,240	24,355	40,595
Restricted Assets:			
Customer Deposits	-	37,490	37,490
Nondepreciable Capital Assets	153,608	91,204	244,812
Depreciable Capital Assets	5,777,064	11,850,164	17,627,228
<b>Total Assets</b>	<u>9,366,444</u>	<u>13,898,751</u>	<u>23,265,195</u>
<b>LIABILITIES</b>			
Accounts Payable	107,002	37,538	144,540
Accrued Wages and Benefits	47,752	9,287	57,039
Intergovernmental Payable	85,642	18,323	103,965
Matured Interest Payable	841	3,713	4,554
Matured Bonds Payable	2,000	10,200	12,200
Accrued Interest Payable	4,529	15,289	19,818
Income Tax Refund Payable	11,226	3,905	15,131
Customer Deposits Payable	-	37,490	37,490
Unearned Revenue	524,282	-	524,282
Long-term Liabilities:			
Due within one year	218,865	380,241	599,106
Due in more than one year	1,046,345	2,718,554	3,764,899
<b>Total Liabilities</b>	<u>2,048,484</u>	<u>3,234,540</u>	<u>5,283,024</u>
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt	4,860,879	8,910,120	13,770,999
Restricted for:			
Debt Services	91,613	-	91,613
Capital Projects	367,381	-	367,381
Other Purposes	159,423	-	159,423
Safety Services	646,889	-	646,889
Unrestricted	1,191,775	1,754,091	2,945,866
<b>Total Net Assets</b>	<u>\$ 7,317,960</u>	<u>\$ 10,664,211</u>	<u>\$ 17,982,171</u>

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

*City of Rittman, Ohio*

**Statement of Activities  
For the Year Ended December 31, 2010**

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental Activities:</b>				
Safety Services	\$ 1,666,378	\$ 220,138	\$ 53,965	\$ -
Public Health and Welfare	115,459	33,457	8,949	-
Leisure Time Activities	510,580	227,515	17,867	-
Basic Utility Services	458,957	438,698	47,750	-
Transportation	783,398	7,769	373,542	104,481
General Government	664,213	286,611	2,027	-
Interest and Fiscal Charges	52,024	-	-	-
Total Governmental Activities	<u>4,251,009</u>	<u>1,214,188</u>	<u>504,100</u>	<u>104,481</u>
<b>Business-Type Activities:</b>				
Water	966,965	361,578	-	17,777
Sewer	1,046,059	1,279,412	-	-
Total Business-Type Activities	<u>2,013,024</u>	<u>1,640,990</u>	<u>-</u>	<u>17,777</u>
Total Primary Government	<u>\$ 6,264,033</u>	<u>\$ 2,855,178</u>	<u>\$ 504,100</u>	<u>\$ 122,258</u>

**General Revenues:**

Property and Other Taxes levied for:

    General Purposes

    Safety Services

Income Taxes levied for:

    General Purposes

    Capital Outlay

    Water Utility Services

Grants & Entitlements not restricted to specific programs

Investment Income

All Other Revenues

    Total General Revenues

Change in Net Assets

Net Assets - Beginning of Year

Net Assets - End of Year

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

<b>Net (Expense) Revenue and Changes in Net Assets</b>		
<b>Primary Government</b>		
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
\$ (1,392,275)	\$ -	\$ (1,392,275)
(73,053)	-	(73,053)
(265,198)	-	(265,198)
27,491	-	27,491
(297,606)	-	(297,606)
(375,575)	-	(375,575)
(52,024)	-	(52,024)
<u>(2,428,240)</u>	<u>-</u>	<u>(2,428,240)</u>
-	(587,610)	(587,610)
-	233,353	233,353
-	(354,257)	(354,257)
<u>(2,428,240)</u>	<u>(354,257)</u>	<u>(2,782,497)</u>
344,960	-	344,960
238,212	-	238,212
722,650	-	722,650
361,325	-	361,325
-	361,162	361,162
608,686	-	608,686
46,367	8,705	55,072
30,518	-	30,518
<u>2,352,718</u>	<u>369,867</u>	<u>2,722,585</u>
(75,522)	15,610	(59,912)
7,393,482	10,648,601	18,042,083
<u>\$ 7,317,960</u>	<u>\$ 10,664,211</u>	<u>\$ 17,982,171</u>

*City of Rittman, Ohio*

**Balance Sheet  
Governmental Funds  
December 31, 2010**

	General Fund	Emergency Medical Service	Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 745,165	\$ 411,084	\$ 182,210	\$ 367,923	\$ 1,706,382
Cash and Cash Equivalents:					
In Segregated Accounts	-	-	-	2,841	2,841
Assets Held for Resale	-	-	11,150	-	11,150
Materials and Supplies Inventory	2,702	-	-	3,889	6,591
Accrued Interest Receivable	4,058	-	-	40	4,098
Accounts Receivable	193,871	21,206	-	135	215,212
Interfund Receivable	-	-	49,714	-	49,714
Intergovernmental Receivable	236,436	12,852	7,404	214,616	471,308
Prepaid Items	20,673	2,763	-	2,822	26,258
Income Taxes Receivable	242,006	-	121,003	-	363,009
Property and Other Taxes Receivable	293,254	162,458	-	100,669	556,381
Special Assessments Receivable	-	-	-	56,302	56,302
<b>Total Assets</b>	<u>\$ 1,738,165</u>	<u>\$ 610,363</u>	<u>\$ 371,481</u>	<u>\$ 749,237</u>	<u>\$ 3,469,246</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 95,835	\$ 3,192	\$ 358	\$ 7,617	\$ 107,002
Accrued Wages and Benefits	22,934	13,530	-	11,288	47,752
Intergovernmental Payable	61,201	8,108	-	16,333	85,642
Matured Interest Payable	-	-	-	841	841
Matured Bonds Payable	-	-	-	2,000	2,000
Accrued Interest Payable	-	-	-	825	825
Interfund Payable	-	-	-	49,714	49,714
Income Tax Refund Payable	7,484	-	3,742	-	11,226
Deferred Revenue	639,231	170,790	85,450	319,311	1,214,782
<b>Total Liabilities</b>	<u>826,685</u>	<u>195,620</u>	<u>89,550</u>	<u>407,929</u>	<u>1,519,784</u>
<b>Fund Balances:</b>					
<b>Reserved for:</b>					
Encumbrances	3,357	1,608	62	238	5,265
Inventory	2,702	-	-	3,889	6,591
Prepaid Items	20,673	2,763	-	2,822	26,258
Assets Held for Resale	-	-	11,150	-	11,150
Interfund Receivable	-	-	49,714	-	49,714
<b>Unreserved:</b>					
<b>Designated for:</b>					
Cemetery Improvements	83,036	-	-	-	83,036
Recreation Center	26,729	-	-	-	26,729
<b>Undesignated, Reported in:</b>					
General Fund	774,983	-	-	-	774,983
Special Revenue Funds	-	410,372	-	311,584	721,956
Debt Service Fund	-	-	-	22,775	22,775
Capital Projects Funds	-	-	221,005	-	221,005
<b>Total Fund Balances</b>	<u>911,480</u>	<u>414,743</u>	<u>281,931</u>	<u>341,308</u>	<u>1,949,462</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,738,165</u>	<u>\$ 610,363</u>	<u>\$ 371,481</u>	<u>\$ 749,237</u>	<u>\$ 3,469,246</u>

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

*City of Rittman, Ohio*

**Reconciliation of Total Governmental Fund Balances  
to Net Assets of Governmental Activities  
December 31, 2010**

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**Total Governmental Fund Balances** \$ 1,949,462

*Amounts reported for Governmental Activities in the Statement of Net Assets  
are different because:*

Capital assets used in Governmental Activities are not financial resources  
and, therefore, are not reported in the funds 5,930,672

Other long-term assets are not available to pay for current-period expenditures  
and, therefore, are deferred in the funds:

Property and Other Taxes	\$ 17,303	
Income Taxes	253,029	
Special assessments	56,302	
Intergovernmental	316,253	
Charges for Services	47,613	
Total		690,500

In the Statement of Activities, interest is accrued on outstanding  
bonds, whereas in Governmental funds, an interest expenditure  
is reported when due. (3,704)

Bond issuance costs will be amortized over the life of the bonds on the  
Statement of Net Assets. 16,240

Long-term liabilities, including bonds payable, are not due and payable in the  
current period and therefore are not reported in the funds:

General Obligation Bonds	(1,038,000)	
Capital Leases	(31,793)	
Compensated Absences	(195,417)	
Total		(1,265,210)

**Net Assets of Governmental Activities** \$ 7,317,960

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

*City of Rittman, Ohio*

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2010**

	General Fund	Emergency Medical Service	Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Property and Other Taxes	\$ 345,764	\$ 155,572	\$ -	\$ 84,979	\$ 586,315
Income Taxes	733,144	-	366,572	-	1,099,716
Intergovernmental	565,967	81,279	17,658	409,678	1,074,582
Investment Income	45,946	-	-	421	46,367
Fines, Licenses, and Permits	26,537	-	-	2,227	28,764
Charges for Services	981,357	177,238	-	-	1,158,595
Contributions and Donations	19,412	510	10,000	-	29,922
Special Assessments	-	-	66,765	16,355	83,120
All Other Revenues	6,629	9,511	500	80	16,720
<b>Total Revenues</b>	<u>2,724,756</u>	<u>424,110</u>	<u>461,495</u>	<u>513,740</u>	<u>4,124,101</u>
<b>EXPENDITURES</b>					
Safety Services	949,363	350,984	4,141	160,546	1,465,034
Public Health and Welfare	102,673	-	-	8,949	111,622
Leisure Time Activities	428,441	-	31,765	-	460,206
Basic Utility Services	459,797	-	-	-	459,797
Transportation	160,525	-	73,784	354,538	588,847
General Government	608,459	2,900	27,622	1,875	640,856
Capital Outlay	-	7,131	53,243	52,343	112,717
Debt Service:					
Principal Retirement	-	-	-	93,577	93,577
Interest and Fiscal Charges	-	-	-	49,031	49,031
<b>Total Expenditures</b>	<u>2,709,258</u>	<u>361,015</u>	<u>190,555</u>	<u>720,859</u>	<u>3,981,687</u>
Excess of Revenues Over (Under) Expenditures	<u>15,498</u>	<u>63,095</u>	<u>270,940</u>	<u>(207,119)</u>	<u>142,414</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	-	-	-	165,000	165,000
Transfer Out	(65,000)	-	(100,000)	-	(165,000)
<b>Total Other Financing Sources (Uses)</b>	<u>(65,000)</u>	<u>-</u>	<u>(100,000)</u>	<u>165,000</u>	<u>-</u>
Net Change in Fund Balances	<u>(49,502)</u>	<u>63,095</u>	<u>170,940</u>	<u>(42,119)</u>	<u>142,414</u>
Fund Balances - Beginning of Year	960,982	351,648	110,991	383,427	1,807,048
<b>Fund Balances - End of Year</b>	<u>\$ 911,480</u>	<u>\$ 414,743</u>	<u>\$ 281,931</u>	<u>\$ 341,308</u>	<u>\$ 1,949,462</u>

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

*City of Rittman, Ohio*

**Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2010**

Net Change in Fund Balances-Total Governmental Funds \$ 142,414

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

Capital Outlay	\$	112,718	
Depreciation Additions		(404,204)	
Total		(291,486)	(291,486)

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

Property and Other Taxes		(3,243)	
Income Taxes		(15,741)	
Special Assessments		7,769	
Intergovernmental		33,022	
Charges for Services		29,479	
Total		51,286	51,286

Repayment of bond principal and capital leases are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. 93,577

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Compensated Absences		(68,320)	
Accrued Interest on Bonds		31	
Amortization of Deferred Charges		(3,024)	
Total		(71,313)	(71,313)

**Change in Net Assets of Governmental Activities \$ (75,522)**

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

*City of Rittman, Ohio*

**Statement of Revenues, Expenditures and Changes in Fund Balance –  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For the Year Ended December 31, 2010**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property and Other Taxes	\$ 353,300	\$ 359,200	\$ 360,774	\$ 1,574
Income Taxes	690,000	720,000	734,289	14,289
Intergovernmental	448,927	541,427	554,074	12,647
Investment Income	104,000	31,000	31,582	582
Fines, Licenses and Permits	18,500	18,500	27,540	9,040
Charges for Services	1,038,540	983,540	981,732	(1,808)
Contributions and Donations	2,200	14,642	19,412	4,770
Other	17,500	17,500	21,879	4,379
<b>Total Revenues</b>	<u>2,672,967</u>	<u>2,685,809</u>	<u>2,731,282</u>	<u>45,473</u>
<b>EXPENDITURES</b>				
Current:				
Safety Services	953,265	975,765	961,739	14,026
Public Health and Welfare	98,310	135,046	107,731	27,315
Leisure Time Activities	461,208	495,387	441,487	53,900
Basic Utility Services	451,120	451,120	428,768	22,352
Transportation	194,146	194,146	162,785	31,361
General Government	634,007	665,943	619,071	46,872
<b>Total Expenditures</b>	<u>2,792,056</u>	<u>2,917,407</u>	<u>2,721,581</u>	<u>195,826</u>
Excess of Revenues Over (Under) Expenditures	(119,089)	(231,598)	9,701	241,299
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(65,000)	(65,000)	(65,000)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(65,000)</u>	<u>(65,000)</u>	<u>(65,000)</u>	<u>-</u>
Net Change in Fund Balance	(184,089)	(296,598)	(55,299)	241,299
Fund Balance - Beginning of Year	704,728	704,728	704,728	-
Prior Year Encumbrances Appropriated	23,857	23,857	23,857	-
<b>Fund Balance - End of Year</b>	<u>\$ 544,496</u>	<u>\$ 431,987</u>	<u>\$ 673,286</u>	<u>\$ 241,299</u>

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

*City of Rittman, Ohio*

**Statement of Revenues, Expenditures and Changes in Fund Balance –  
Budget (Non-GAAP Budgetary Basis) and Actual  
Emergency Medical Service Fund  
For the Year Ended December 31, 2010**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property and Other Taxes	\$149,500	\$147,500	\$ 156,313	\$ 8,813
Intergovernmental	43,550	84,550	82,765	(1,785)
Charges for Services	150,000	161,000	173,138	12,138
Contributions and Donations	-	-	510	510
Other	500	500	9,446	8,946
<b>Total Revenues</b>	<u>343,550</u>	<u>393,550</u>	<u>422,172</u>	<u>28,622</u>
<b>Expenditures:</b>				
Current:				
Safety Services	367,739	381,739	367,711	14,028
General Government	4,500	4,500	2,900	1,600
<b>Total Expenditures</b>	<u>372,239</u>	<u>386,239</u>	<u>370,611</u>	<u>15,628</u>
Net Change in Fund Balance	(28,689)	7,311	51,561	44,250
Fund Balance - Beginning of Year	351,870	351,870	351,870	-
Prior Year Encumbrances Appropriated	2,853	2,853	2,853	-
Fund Balance - End of Year	<u>\$326,034</u>	<u>\$362,034</u>	<u>\$ 406,284</u>	<u>\$ 44,250</u>

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

*City of Rittman, Ohio*

**Statement of Fund Net Assets  
Proprietary Funds  
December 31, 2010**

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Water</b>	<b>Sewer</b>	<b>Total</b>
<b>ASSETS</b>			
<b>Current Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 445,565	\$ 1,035,795	\$ 1,481,360
Cash and Cash Equivalents:			
In Segregated Accounts	13,913	-	13,913
Materials and Supplies Inventory	6,148	5,567	11,715
Accrued Interest Receivable	-	2,005	2,005
Accounts Receivable	55,373	185,093	240,466
Intergovernmental Receivable	17,777	-	17,777
Prepaid Items	3,748	3,551	7,299
Restricted Assets:			
Customer Deposits	37,490	-	37,490
Income Taxes Receivable	121,003	-	121,003
<b>Total Current Assets</b>	<b>701,017</b>	<b>1,232,011</b>	<b>1,933,028</b>
<b>Noncurrent Assets:</b>			
Deferred Charges	24,355	-	24,355
Capital Assets:			
Land	31,686	40,920	72,606
Construction in Progress	18,598	-	18,598
Depreciable Capital Assets, Net of Depreciation	5,258,610	6,591,554	11,850,164
<b>Total Noncurrent Assets</b>	<b>5,333,249</b>	<b>6,632,474</b>	<b>11,965,723</b>
<b>Total Assets</b>	<b>6,034,266</b>	<b>7,864,485</b>	<b>13,898,751</b>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts Payable	12,338	25,200	37,538
Accrued Wages	4,221	5,066	9,287
Customer Deposits Payable	37,490	-	37,490
Intergovernmental Payable	8,506	9,817	18,323
Matured Bonds Payable	10,200	-	10,200
Matured Interest Payable	3,713	-	3,713
Accrued Interest Payable	4,166	11,123	15,289
Income Tax Refund Payable	3,905	-	3,905
Compensated Absences Payable	17,678	17,064	34,742
General Obligation Bonds Payable	65,000	-	65,000
Revenue Bonds Payable	-	24,100	24,100
OWDA Loans Payable	-	243,899	243,899
OPWC Loans Payable	12,500	-	12,500
<b>Total Current Liabilities</b>	<b>179,717</b>	<b>336,269</b>	<b>515,986</b>
<b>Noncurrent Liabilities:</b>			
Compensated Absences Payable	17,530	15,275	32,805
General Obligation Bonds Payable	1,130,000	-	1,130,000
Revenue Bonds Payable	-	991,500	991,500
OWDA Loans Payable	-	389,249	389,249
OPWC Loans Payable	175,000	-	175,000
<b>Total Noncurrent Liabilities</b>	<b>1,322,530</b>	<b>1,396,024</b>	<b>2,718,554</b>
<b>Total Liabilities</b>	<b>1,502,247</b>	<b>1,732,293</b>	<b>3,234,540</b>
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt	3,926,394	4,983,726	8,910,120
Unrestricted	605,625	1,148,466	1,754,091
<b>Total Net Assets</b>	<b>\$ 4,532,019</b>	<b>\$ 6,132,192</b>	<b>\$ 10,664,211</b>

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

*City of Rittman, Ohio*

**Statement of Revenues, Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For The Year Ended December 31, 2010**

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Water</b>	<b>Sewer</b>	<b>Total</b>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 352,285	\$ 1,279,407	\$ 1,631,692
Miscellaneous	9,293	5	9,298
<b>Total Operating Revenues</b>	<b>361,578</b>	<b>1,279,412</b>	<b>1,640,990</b>
<b>OPERATING EXPENSES</b>			
Salaries	304,421	355,115	659,536
Materials and Supplies	74,040	39,582	113,622
Contractual Services	118,701	250,679	369,380
Depreciation	178,201	217,312	395,513
Claims and Judgments	150,000	-	150,000
Other	85,000	90,000	175,000
<b>Total Operating Expense</b>	<b>910,363</b>	<b>952,688</b>	<b>1,863,051</b>
Operating Income (Loss)	(548,785)	326,724	(222,061)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment Income	15	8,690	8,705
Interest and Fiscal Charges	(56,602)	(93,371)	(149,973)
Income Taxes	361,162	-	361,162
<b>Total Nonoperating Revenues (Expenses)</b>	<b>304,575</b>	<b>(84,681)</b>	<b>219,894</b>
Capital Contributions	17,777	-	17,777
Change in Net Assets	(226,433)	242,043	15,610
Net Assets - Beginning of Year	4,758,452	5,890,149	10,648,601
<b>Net Assets - End of Year</b>	<b>\$ 4,532,019</b>	<b>\$ 6,132,192</b>	<b>\$ 10,664,211</b>

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

*City of Rittman, Ohio*

**Statement of Cash Flows  
Proprietary Funds  
For The Year Ended December 31, 2010**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Received from Customers	\$ 383,345	\$ 1,297,621	\$ 1,680,966
Cash Payments to Employees for Services	(298,015)	(349,252)	(647,267)
Cash Payments for Goods and Services	(267,499)	(354,677)	(622,176)
Cash Payments for Claims	(150,000)	-	(150,000)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>(332,169)</u>	<u>593,692</u>	<u>261,523</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Income Taxes Received	367,145	-	367,145
<b>Net Cash Provided by (Used in) Noncapital Financing Activities</b>	<u>367,145</u>	<u>-</u>	<u>367,145</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Principal Paid on Bonds and Loans	(77,500)	(255,047)	(332,547)
Interest Paid on Bonds	(52,105)	(93,622)	(145,727)
Payments for Capital Acquisitions	(47,047)	(85,251)	(132,298)
<b>Net Cash (Used in) Capital and Related Financing Activities</b>	<u>(176,652)</u>	<u>(433,920)</u>	<u>(610,572)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on Investments	15	9,022	9,037
<b>Net Cash Provided by Investing Activities</b>	<u>15</u>	<u>9,022</u>	<u>9,037</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(141,661)	168,794	27,133
Cash and Cash Equivalents - Beginning of Year	638,629	867,001	1,505,630
<b>Cash and Cash Equivalents - End of Year</b>	<u>\$ 496,968</u>	<u>\$ 1,035,795</u>	<u>\$ 1,532,763</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ (548,785)	\$ 326,724	\$ (222,061)
Adjustments:			
Depreciation	178,201	217,312	395,513
(Increase) Decrease in Assets:			
Accounts Receivable	21,286	44,890	66,176
Prepaid Items	(562)	1,060	498
Materials and Supplies Inventory	9,430	(287)	9,143
Increase (Decrease) in Liabilities:			
Accounts Payable	1,173	(2,093)	(920)
Accrued Wages	538	675	1,213
Compensated Absences Payable	11,399	11,222	22,621
Intergovernmental Payable	(5,330)	(5,811)	(11,141)
Customer Deposits Payable	481	-	481
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>\$ (332,169)</u>	<u>\$ 593,692</u>	<u>\$ 261,523</u>

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

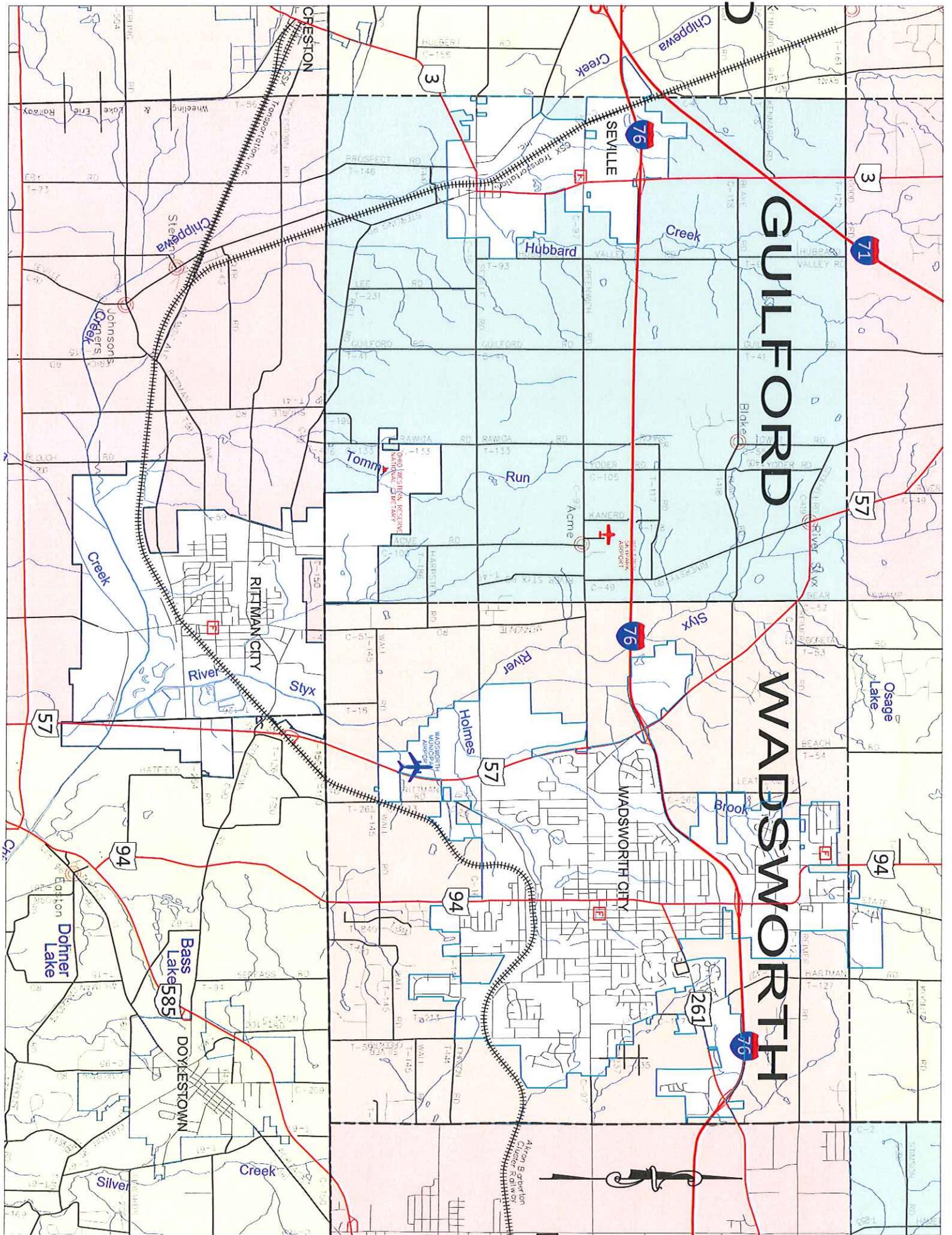
*City of Rittman, Ohio*

**Statement of Fiduciary Net Assets  
Agency Funds  
December 31, 2010**

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 25,568</u>
<b>Liabilities</b>	
Deposits Held and Due to Others	<u>\$ 25,568</u>

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





April 2, 2012

Matthew Hiscock  
City of Wadsworth  
120 Mapple Street  
Wadsworth, Ohio 44281

RE: Application Cure Letter

Dear Matthew Hiscock:

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:** City of Wadsworth  
**Project Name:** State Route 57 Fire and EMS collaboration  
**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
<u>Match Contribution (10%)</u>	<u>\$ 11,111</u>
Total	\$111,111

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

<u>Consultant Fees for Study</u>	<u>\$111,111</u>
Total	\$111,111

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

#### 3. Self-Score Assessment

Please complete the interactive selection methodology available on the LGIF program website <http://www.development.ohio.gov/Urban/LGIF.htm> (select selection methodology) to score your project. Applicants do not need to complete the Council Preference or score validation sections when scoring their projects.



April 23, 2012

VIA ELECTRONIC MAIL

Ohio Department of Development  
Attn: Thea J. Walsh, Deputy Chief  
77 South High Street  
Columbus, Ohio 43216-1001

**RE: LGIF Cure Letter: State Route 57 Fire & EMS Collaboration**  
**Primary Applicant: City of Wadsworth**  
**Partnering Agencies: Guilford Township, Village of Seville & City of Rittman**

Dear Mrs. Walsh:

Please accept this cure letter as the applicants' responses to the Department of Development's request for additional information pertaining to the above named LGIF application. The following response contains the additional information requested:

Issues for Response

1. Match

The project steering committee anticipates that the approximate total project costs will be \$85,000.00. To cover the anticipated project costs the committee has requested \$75,000.00 in LGIF grant funding and has agreed pursuant to the executed participation agreement (See Exhibit 1D attached to original LGIF application) to provide \$10,000.00 in match funding. Specifically, the partners will provide the following match amounts:

City of Wadsworth	\$3,333.34
Guilford Township	\$3,333.33
City of Rittman	<u>\$3,333.33</u>
	\$10,000.00

The project partners anticipate using their respective local government general fund fire and EMS budgets or specialized fire and EMS local levy funding to provide for their respective match amounts. The actual match funding will be appropriated subsequent to notification of any LGIF award. To date, no specific in kind match services have been identified to date.



LGIF Cure Letter  
Page Two

2. Anticipated Project Budget - State Route 57 Fire and EMS Collaboration

Sources of Funds

LGIF Funding Request	\$75,000.00
Match Contribution (12%)	<u>\$10,000.00</u>
<b>Total Anticipated Project Funding</b>	<b>\$85,000.00</b>

Uses of Funds

Consultant Fees for Feasibility Study	\$75,000.00
Information Technology Services	\$ 5,000.00
Contingency	<u>\$ 5,000.00</u>
<b>Total Anticipated Project Cost:</b>	<b>\$85,000.00</b>

3. Self-Score Assessment

The collaborating partners have completed the interactive selection methodology on the LGIF website. Previously, the applicants could not access the interactive self-score assessment and provided a completed hard copy version in its original application. (See Self-Score Assessment in Tab 5: Supporting Documents, Pages 5-2 through 5-4.)

Should you need any additional information, please do not hesitate to contact me.

Sincerely,

Matthew G. Hiscock  
Director of Public Safety

cc: Jerry Winkler, SGFD Chief  
Larry Boggs, Rittman City Manager

# Local Government Innovation Fund Program

## *Application Scoring*

<b>Lead Applicant</b>	City of Wadsworth
<b>Project Name</b>	State Route 57 Fire and EMS Collaboration

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

**Section 2: Collaborative Measures**

Collaborative Measures	Description	Criteria	Max Points	Applicant Self Score	Validated Score
Population	<i>Applicant's population (or the population of the area(s) served) falls within one of the listed categories as determined by the U.S. Census Bureau. Population scoring will be determined by the smallest population listed in the application. Applications from (or collaborating with) small communities are preferred.</i>	Applicant (or collaborative partner) is not a county and has a population of less than 20,000 residents	5	<input 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
Participating Entities	<i>Applicant has executed partnership agreements outlining all collaborative partners and participation agreements and has resolutions of support. (Note: Sole applicants only need to provide a resolution of support from its governing entity.)</i>	More than one applicant	5	<input checked="" type="radio"/>	
		Single applicant	1	<input type="radio"/>	
		<b>Points</b>			5
<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	The Applicant Does Not Fill Out This Section; This is for the Local Government Innovation Fund Council only. The points for this section is based on the applicant demonstrating innovation or inventiveness with the project	
<b>Total Section Points (10max)</b>			

Scoring Summary		
	Applicant Self Score	Validated Score
Section 1: Financing Measures	6	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>81</b>

Reviewer Comments