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Auditor of State

From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Rock Salt Settlement Claims
Date: October 20, 2015

The Attorney General is sending out checks for a rock salt settlement related to purchases made from 2008-2010. The Auditor of State has received numerous questions from local government officials asking to which funds / line item they should apportion the settlement.

Governments should allocate the settlement to the fund(s) they originally purchased the rock salt from and may have recorded this settlement as "miscellaneous revenue" since the settlement occurred outside of the fiscal year in which the rock salt was purchased. Auditors should evaluate and accept a reasonable / well documented determination made by the client and, while it is not anticipated to be material, propose audit adjustments / reclassifications where necessary.

The following is from the Attorney General's website and the list of entities receiving the settlement referenced in the announcement is attached to this email.

Rock Salt

On June 3, 2015, Ohio Attorney General Mike DeWine announced an \$11.5 million antitrust settlement with Morton Salt Inc. and Cargill Inc. over past sales of rock salt to public purchasers in Ohio, including the state and local governments.

When Attorney General DeWine announced the settlement, he indicated his intention to return a significant portion of the money to local agencies and governments that buy rock salt. Ohio public entities that bought rock salt from Morton or Cargill during the eligible timeframe (2008-2010) were encouraged to submit a claim for a share of the settlement.

As of Oct. 1, 2015, Attorney General DeWine's office is sending checks to 850 Ohio public entities as part of the settlement. A list of entities receiving rock salt settlement funds is available [here](#). (Note: an earlier version of this chart listed inaccurate amounts for a small portion of entities; however, all checks were issued in correct amounts.)

In most instances, payment for the majority of the rock salt would have been paid from the General, Motor Vehicle License Tax or Gas Tax funds. Based on Ohio Rev. Code §5705.10(D) we believe local governments must return the prorated portion of the settlement attributable to local, state or federally-restricted funds to those funds that originally purchased the rock salt.

The local government should contact the appropriate grantor agency for guidance if a federal or state grant program paid for rock salt but ceased to exist as of the date the local government receives the settlement. In this case, it will be up to the grantor agency to determine how the local government can use the portion of the rebate attributable to terminated grant program. The Auditor of State and IPA firms will audit the disposition of the settlement attributable to terminated programs in accordance with the guidance the local government receives from its grantor agency or legal counsel.

Please contact the Center for Audit Excellence if you have any questions.

Rock Salt Settlement – Claim Payments by County

County	Public Entity Name	Disbursement Amount
<u>Adams</u>		
	Adams County Engineer	\$18,401.58
	Village Of West Union	\$738.99
	County Total	\$19,140.57
<u>Allen</u>		
	Allen County Engineer	\$18,652.63
	American Township	\$2,080.66
	City Of Lima	\$12,731.60
	Shawnee Township	\$3,762.97
	Village Of Bluffton	\$1,121.42
	Village Of Spencerville	\$500.00
	County Total	\$38,849.28
<u>Allen/Van Wert</u>		
	City Of Delphos	\$1,743.65
	County Total	\$1,743.65
<u>Ashland</u>		
	Ashland County Engineer	\$20,576.24
	City Of Ashland	\$14,691.47
	County Total	\$35,267.71
<u>Ashtabula</u>		
	Ashtabula County Engineer	\$10,375.50
	Ashtabula Township	\$4,227.93
	City Of Ashtabula	\$8,286.77
	City Of Conneaut	\$4,515.86
	City Of Geneva	\$4,902.02
	Geneva Township	\$3,482.12
	Harpersfield Township	\$500.00
	Saybrook Township	\$9,470.83
	Village Of Andover	\$500.00
	Village Of Jefferson	\$1,789.28

County	Public Entity Name	Disbursement Amount
	Village Of North Kingsville	\$615.21
	Village Of Orwell	\$540.39
	Village Of Rock Creek	\$500.00
	County Total	\$49,705.91
<u>Athens</u>		
	Athens County Engineer	\$9,675.82
	Athens Township Trustees	\$2,165.25
	City Of Athens	\$7,482.31
	Ohio University	\$836.30
	Village Of Glouster	\$500.00
	County Total	\$20,659.68
<u>Auglaize</u>		
	City Of Wapakoneta	\$16,745.73
	Village Of New Bremen	\$2,901.28
	County Total	\$19,647.01
<u>Belmont</u>		
	Belmont County Engineer	\$18,952.99
	City Of Martins Ferry	\$2,568.12
	City Of St Clairsville	\$1,540.56
	Mead Township	\$1,783.28
	Richland Township Trustees	\$4,914.87
	The Village Of Powhatan Point	\$784.58
	Village Of Barnesville	\$2,106.46
	Village Of Bellaire	\$671.64
	Village Of Bethesda	\$542.30
	Wheeling Township	\$500.00
	County Total	\$34,364.80
<u>Brown</u>		
	Brown County Engineer	\$31,855.46
	Village Of Georgetown	\$1,024.33
	Village Of Mt Orab	\$2,899.31
	Village Of Sardinia	\$500.00

	County Total	\$36,279.10
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Butler

Board Of Commissioners, Butler County		\$29,161.85
Butler County Water And Sewer Department		\$500.00
City Of Fairfield		\$15,730.86
City Of Hamilton		\$12,630.38
City Of Middletown		\$32,738.05
City Of Oxford		\$5,501.13
City Of Trenton		\$1,862.41
Hanover Township		\$1,550.65
Liberty Township		\$9,592.90
Madison Township Trustees		\$2,135.30
Miami University		\$2,829.18
Milford Township		\$650.46
Oxford Township		\$1,411.67
Reily Township		\$1,239.60
Ross Township		\$2,519.75
St. Clair Township		\$1,169.38
Village Of New Miami		\$500.00
Wayne Township		\$1,256.29
West Chester Township		\$17,044.89

	County Total	\$140,024.75
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Butler/Warren

City Of Monroe		\$11,603.42
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	County Total	\$11,603.42
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Carroll

Brown Township		\$1,456.34
Village Of Carrollton		\$2,708.94
Village Of Malvern		\$575.38

	County Total	\$4,740.66
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Champaign

Champaign County Engineer		\$10,151.99
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County	Public Entity Name	Disbursement Amount
	City Of Urbana	\$4,164.74
	County Total	\$14,316.73
<u>Clark</u>		
	Bethel Township	\$2,156.02
	City Of Springfield	\$23,432.82
	Clark County Engineer	\$31,960.26
	Clark State Community College	\$500.00
	Moorefield Township	\$3,614.34
	Springfield Township	\$3,725.21
	County Total	\$65,388.65
<u>Clermont</u>		
	Amelia Village	\$500.00
	City Of Milford	\$3,747.75
	Clermont County Engineer	\$30,287.19
	Goshen Township	\$2,729.28
	Miami Township	\$20,378.31
	Monroe Township	\$1,187.81
	Ohio Township	\$641.19
	Pierce Township	\$4,736.17
	Union Township	\$7,040.06
	Village Of New Richmond	\$1,055.08
	Village Of Williamsburg	\$500.00
	Washington Township	\$916.59
	Wayne Township Board Of Trustees	\$1,378.62
	County Total	\$75,098.05
<u>Clinton</u>		
	City Of Wilmington	\$2,847.23
	Clinton County Engineer	\$19,869.18
	Village Of Blanchester	\$824.06
	County Total	\$23,540.47
<u>Columbiana</u>		
	Butler Township	\$2,485.19

County	Public Entity Name	Disbursement Amount
	Center Township	\$753.61
	City Of Columbiana	\$3,475.13
	City Of East Liverpool	\$5,594.11
	City Of Salem	\$6,802.44
	Columbiana County Engineer	\$16,332.46
	East Liverpool City School District	\$500.00
	Elkrun Township	\$649.72
	Fairfield Township	\$5,459.19
	Knox Township	\$1,391.25
	Liverpool Township	\$1,382.79
	Madison Township	\$652.05
	Middleton Township	\$639.75
	Perry Township	\$2,486.68
	Salem City Schools	\$500.00
	St. Clair Township	\$3,697.38
	Unity Township	\$922.04
	Village Of East Paletsine	\$2,944.49
	Village Of Leetonia	\$770.77
	Village Of Lisbon	\$500.00
	Village Of New Waterford	\$500.00
	Village Of Wellsville	\$1,155.22
	Yellow Creek Township	\$500.00
	County Total	\$60,094.27
<u>Columbiana/Maho</u>		
	Village Of Washingtonville	\$500.00
	County Total	\$500.00
<u>Coshocton</u>		
	City Of Coshocton	\$6,171.19
	Coshocton County Engineer	\$10,058.79
	Franklin Township	\$948.26
	Oxford Township Bd. Of Trustees	\$500.00
	Tuscarawas Township	\$500.00
	Village Of West Lafayette	\$500.00
	County Total	\$18,678.24

County	Public Entity Name	Disbursement Amount
<u>Crawford</u>		
	City Of Bucyrus	\$4,411.92
	City Of Galion	\$5,633.45
	Crawford County Highway Garage	\$10,504.33
	Village Of Crestline	\$1,310.11
	County Total	\$21,859.81

<u>Cuyahoga</u>		
	Bedford City Schools	\$779.42
	City Of Bay Village	\$10,293.71
	City Of Beachwood	\$40,453.91
	City Of Bedford	\$24,475.47
	City Of Bedford Heights	\$14,514.12
	City Of Berea	\$9,860.48
	City Of Brecksville	\$34,732.87
	City Of Broadview Heights	\$26,869.38
	City Of Brook Park	\$25,153.86
	City Of Brooklyn	\$10,863.17
	City Of Cleveland	\$250,133.43
	City Of Cleveland Heights	\$14,416.99
	City Of East Cleveland	\$9,206.80
	City Of Euclid	\$25,053.95
	City Of Fairview Park	\$9,825.63
	City Of Garfield Heights	\$14,613.66
	City Of Highland Heights	\$16,914.18
	City Of Independence	\$35,223.17
	City Of Lakewood	\$22,287.64
	City Of Lyndhurst	\$11,949.60
	City Of Maple Heights	\$17,793.95
	City Of Mayfield Heights	\$27,548.95
	City Of Middleburg Heights	\$23,235.58
	City Of North Olmsted	\$23,055.71
	City Of North Royalton	\$33,248.25
	City Of Olmsted Falls	\$5,151.83
	City Of Parma	\$49,665.52
	City Of Parma Heights	\$12,465.06

County	Public Entity Name	Disbursement Amount
	City Of Pepper Pike	\$14,215.51
	City Of Richmond Heights	\$6,822.28
	City Of Rocky River	\$16,142.84
	City Of Seven Hills	\$26,337.33
	City Of Shaker Heights	\$29,155.24
	City Of Solon	\$57,884.41
	City Of South Euclid	\$13,507.44
	City Of Strongsville	\$61,497.37
	City Of Warrensville Heights	\$18,726.26
	City Of Westlake	\$22,247.46
	Cleveland Metroparks	\$15,420.09
	Cleveland State University	\$2,042.71
	Cuyahoga Community College Distrct	\$4,399.26
	Cuyahoga County Dept Of Public Works	\$13,898.84
	Mayfield Village	\$7,577.29
	Metrohealth System	\$639.37
	Northeast Ohio Regional Sewer District	\$1,692.54
	Orange City School District	\$954.73
	Orange Village	\$7,195.49
	Shaker Heights City School District	\$704.07
	The City Of University Heights	\$7,908.93
	The Village Of Hunting Valley	\$4,613.17
	Village Of Bentleyville	\$2,833.27
	Village Of Bratenahl	\$1,454.64
	Village Of Brooklyn Heights	\$4,157.22
	Village Of Chagrin Falls	\$7,742.57
	Village Of Cuyahoga Heights	\$1,682.08
	Village Of Gates Mills	\$7,614.05
	Village Of Moreland Hills	\$9,118.12
	Village Of Oakwood	\$2,230.08
	Village Of Valley View	\$8,985.91
	Village Of Walton Hills	\$6,798.76
	County Total	\$1,185,985.62

Darke

City Of Greenville	\$12,145.47
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County	Public Entity Name	Disbursement Amount
	Darke County Engineer	\$10,352.90
	Village Of Union City	\$500.00
	Village Of Versailles	\$1,168.36
	County Total	\$24,166.73

Defiance

	City Of Defiance	\$7,235.37
	Defiance County Engineer	\$3,785.50
	Village Of Hicksville	\$535.43
	County Total	\$11,556.30

Delaware

	City Of Delaware	\$12,419.15
	City Of Powell	\$6,159.68
	Concord Township	\$4,085.80
	Delaware County Engineer	\$41,788.87
	Genoa Township	\$6,958.98
	Harlem Township	\$753.40
	Liberty Township	\$7,069.64
	Olentangy Local Schools	\$2,372.81
	County Total	\$81,608.33

Erie

	Berlin Township	\$590.26
	City Of Huron	\$2,304.57
	City Of Sandusky	\$5,008.93
	Erie County Commissioners	\$2,141.80
	Erie County Department Of Environmental Services-Landfill	\$500.00
	Erie County Engineers	\$10,196.90
	Florence Township	\$2,139.80
	Groton Township	\$500.00
	Huron Township Trustees	\$1,070.43
	Margaretta Township	\$1,088.28
	Milan Township Trustees	\$1,372.92
	Oxford Township Trustees	\$621.43
	Perkins Township	\$3,586.18

County	Public Entity Name	Disbursement Amount
	Vermilion Township	\$1,820.07
	Village Of Berlin Heights	\$500.00
	Village Of Milan	\$1,100.81
	County Total	\$34,542.38
<u>Erie/Lorain</u>		
	City Of Vermilion	\$5,827.19
	County Total	\$5,827.19
<u>Fairfield</u>		
	Amanda Township	\$500.00
	Berne Township	\$500.00
	Bloom Township	\$4,962.68
	City Of Pickerington	\$6,742.27
	Clearcreek Township	\$1,114.89
	Fairfield County Engineer's Office	\$27,844.47
	Greenfield Township	\$2,799.42
	Hocking Township	\$1,964.12
	Liberty Township	\$708.64
	Pleasant Township	\$2,521.80
	Richland Township	\$500.00
	Rushcreek Township	\$500.00
	Village Of Amanda	\$588.76
	Village Of Baltimore	\$1,417.36
	Village Of Bremen	\$500.00
	Violet Township	\$6,826.49
	Walnut Township	\$8,646.31
	County Total	\$68,637.21
<u>Fayette</u>		
	Fayette County Engineer	\$7,822.28
	County Total	\$7,822.28
<u>Franklin</u>		
	City Of Bexley	\$3,262.68
	City Of Columbus	\$118,166.22

County	Public Entity Name	Disbursement Amount
	City Of Dublin	\$56,223.70
	City Of Gahanna	\$14,425.11
	City Of Grandview Heights	\$1,218.55
	City Of Grove City	\$9,945.50
	City Of New Albany	\$26,796.99
	City Of Reynoldsburg	\$3,752.90
	City Of Upper Arlington	\$19,498.65
	City Of Westerville	\$19,572.79
	City Of Worthington	\$5,085.23
	Columbus State Community College	\$500.00
	Franklin County Engineer's Office	\$58,163.29
	Franklin Township	\$1,240.16
	Jackson Township	\$3,304.79
	Jefferson Township	\$3,379.75
	Jefferson Water & Sewer District	\$7,257.47
	Perry Township	\$2,266.28
	Prairie Township	\$1,099.05
	The Ohio State University	\$8,257.13
	Worthington City School District	\$569.34
	County Total	\$363,985.58

Franklin/Fairfield

	City Of Canal Winchester	\$2,070.57
	County Total	\$2,070.57

Fulton

	City Of Wauseon	\$1,447.53
	Fulton County Engineer	\$13,984.80
	Fulton Township	\$500.00
	German Township	\$1,159.88
	Gorham Township	\$500.00
	Village Of Archbold	\$3,122.67
	Village Of Swanton	\$500.00
	York Township	\$908.50
	County Total	\$22,123.38

County	Public Entity Name	Disbursement Amount
<u>Gallia</u>		
	Cheshire Township	\$500.00
	City Of Gallipolis	\$975.39
	Gallia County Engineer	\$2,088.42
	County Total	\$3,563.81
<u>Geauga</u>		
	Auburn Township	\$7,623.36
	Bainbridge Township	\$15,249.86
	Burton Township	\$1,021.51
	Chardon Township	\$2,282.31
	City Of Chardon	\$20,442.68
	Claridon Township	\$500.00
	Geauga County Engineer	\$10,034.09
	Kenston Local Schools	\$500.00
	Munson Township	\$2,864.80
	Newbury Township	\$1,538.93
	Russell Township	\$2,006.33
	Village Of Burton	\$1,889.04
	Village Of Middlefield	\$3,178.25
	Village Of South Russell	\$5,581.17
	County Total	\$74,712.33
<u>Greene</u>		
	Bath Township	\$2,161.28
	Beavercreek Township	\$3,640.33
	City Of Beavercreek	\$38,582.66
	City Of Bellbrook	\$6,498.65
	City Of Fairborn	\$14,996.13
	City Of Xenia	\$10,112.21
	Greene County Engineer	\$44,673.94
	New Jasper Township	\$1,303.11
	Sugarcreek Township	\$5,810.43
	Wright State University	\$4,437.92
	County Total	\$132,216.66

Guernsey

City Of Cambridge	\$5,443.84
Guernsey County Engineer	\$2,861.22
Jackson Township	\$500.00
Village Of Pleasant City	\$500.00
Village Of Senecaville	\$500.00
County Total	\$9,805.06

Hamilton

Anderson Township	\$12,074.89
Cincinnati Department Of Public Services	\$153,731.44
Cincinnati Metropolitan Housing Authority	\$500.00
City Of Blue Ash	\$528.70
City Of Cheviot	\$4,552.34
City Of Deer Park	\$697.45
City Of Forest Park	\$8,618.40
City Of Harrison	\$4,506.45
City Of Loveland	\$4,915.46
City Of Montgomery	\$4,638.79
City Of Norwood	\$5,331.60
City Of Reading	\$4,450.81
City Of Sharonville	\$4,587.59
City Of Springdale	\$5,046.95
Colerain Township	\$12,110.59
Delhi Township	\$6,366.83
Green Township	\$20,519.65
Hamilton County Engineer	\$43,991.73
Loveland City School District	\$1,170.17
Miami Township	\$2,608.14
Oak Hills Local School District	\$658.64
Princeton City Schools	\$1,222.55
Sycamore Township	\$4,695.69
Symmes Township	\$1,971.64
The City Of The Village Of Indian Hill	\$11,970.43
Village Of Arlington Heights	\$668.21
Village Of Cleves	\$1,157.85

County	Public Entity Name	Disbursement Amount
	Village Of Elmwood Place	\$500.00
	Village Of Evendale	\$4,933.49
	Village Of Fairfax	\$500.00
	Village Of Golf Manor	\$773.69
	Village Of Greenhills	\$2,068.11
	Village Of Lincoln Heights	\$982.82
	Village Of Lockland	\$906.09
	Village Of Mariemont	\$1,242.14
	Village Of Newtown	\$1,034.21
	Village Of Silverton	\$1,191.14
	Village Of St. Bernard	\$1,702.54
	Village Of Terrace Park	\$911.94
	Village Of Woodlawn	\$4,421.56
	County Total	\$344,460.72

Hancock

	City Of Findlay	\$12,730.71
	Hancock County Engineer's Office	\$12,125.01
	Liberty Township	\$1,331.26
	County Total	\$26,186.98

Hardin

	City Of Kenton	\$716.10
	Hardin County Engineer	\$4,003.85
	Village Of Ada	\$935.29
	Village Of Dunkirk	\$1,959.12
	County Total	\$7,614.36

Harrison

	Harrison County Engineer	\$5,693.35
	Village Of Cadiz	\$1,107.36
	Village Of Jewett	\$500.00
	Village Of Scio	\$500.00
	County Total	\$7,800.71

Henry

County	Public Entity Name	Disbursement Amount
	City Of Napoleon	\$6,162.16
	Henry County Commissioners	\$3,973.73
	County Total	\$10,135.89

Highland

	City Of Greenfield	\$918.38
	Highland County Engineer	\$7,979.86
	County Total	\$8,898.24

Hocking

	City Of Logan	\$847.74
	Hocking County Engineer	\$8,434.43
	Logan-Hocking School	\$500.00
	County Total	\$9,782.17

Holmes

	Berlin Township	\$1,068.23
	Holmes County Highway Department/ Holmes County Enginee	\$17,351.83
	Village Of Millersburg	\$663.74
	Walnut Creek Township	\$500.00
	County Total	\$19,583.80

Huron

	City Of Norwalk	\$6,838.77
	City Of Willard	\$2,399.08
	Huron County Engineer's Office	\$22,352.16
	Wakeman Township	\$500.00
	County Total	\$32,090.01

Jackson

	City Of Jackson	\$2,182.26
	Jackson City Schools	\$500.00
	Jackson County Engineer	\$9,097.41
	Lick Township	\$675.54
	Village Of Oak Hill	\$577.37
	County Total	\$13,032.58

County	Public Entity Name	Disbursement Amount
<u>Jefferson</u>		
	City Of Steubenville	\$22,033.95
	City Of Toronto	\$3,832.07
	Cross Creek Township	\$2,908.66
	Island Creek Township	\$959.66
	Jefferson County Engineer	\$34,074.11
	Springfield Township	\$500.00
	Village Of Mingo Junction	\$5,007.74
	Village Of Richmond	\$500.00
	Village Of Stratton	\$875.14
	Village Of Wintersville	\$10,285.24
	Wayne Township	\$500.00
	Wells Township	\$3,351.00
	County Total	\$84,827.57

<u>Knox</u>		
	Berlin Township	\$500.00
	City Of Mount Vernon	\$5,662.92
	Clinton Township	\$2,282.94
	Hilliar Township	\$500.00
	Howard Township	\$1,082.87
	Knox County Engineer's Office	\$23,788.90
	Middlebury Township	\$500.00
	Monroe Township	\$500.00
	Morris Township	\$1,368.59
	Pleasant Township	\$1,096.52
	Village Of Centerburg	\$500.20
	Village Of Danville	\$500.00
	Village Of Fredericktown	\$1,733.76
	Village Of Gambier	\$568.63
	County Total	\$40,585.33

<u>Lake</u>		
	City Of Eastlake	\$13,983.21
	City Of Kirtland	\$18,605.80
	City Of Mentor	\$45,102.53

County	Public Entity Name	Disbursement Amount
	City Of Mentor On The Lake	\$3,466.04
	City Of Painesville	\$16,002.16
	City Of Wickliffe	\$17,604.11
	City Of Willoughby	\$23,337.71
	City Of Willoughby Hills	\$14,763.14
	City Of Willowick	\$5,917.66
	Lake County Board DD	\$500.00
	Lake County Engineer	\$35,784.91
	Lake Metroparks	\$500.00
	Lakeland Community College	\$500.00
	Leroy Township	\$511.66
	Madison Township	\$2,058.10
	Madison Village	\$1,785.64
	Painesville Township	\$10,022.68
	Perry Local School District	\$1,237.82
	Perry Township	\$3,130.65
	Riverside Local School District	\$942.11
	The Village Of Fairport Harbor	\$2,250.16
	Village Of Kirtland Hills	\$1,437.47
	Village Of Perry	\$2,046.90
	Village Of Timberlake	\$500.00
	Village Of Waite Hill	\$2,680.18
	Willoughby-Eastlake City Schools	\$607.46
	County Total	\$225,278.10

Lawrence

Lawrence County Engineer	\$4,042.88
County Total	\$4,042.88

Licking

City Of Heath	\$4,881.99
City Of Newark	\$14,857.00
Etna Township	\$3,858.50
Granville Township	\$3,237.03
Harrison Township	\$2,825.67
Heath Newark Licking County Port Authority	\$673.49

County	Public Entity Name	Disbursement Amount
	Jersey Township	\$3,133.18
	Liberty Township	\$587.85
	Licking County Engineer	\$19,481.94
	Licking Heights Local School	\$784.49
	Licking Township	\$1,200.79
	Newark Township	\$1,037.17
	Union Township	\$2,861.65
	Village Of Granville	\$3,125.46
	Village Of Johnstown	\$2,594.05
	Village Of Utica	\$1,615.80
	County Total	\$66,756.06

Logan

	City Of Bellefontaine	\$7,081.02
	Logan County Engineer's Office	\$14,519.16
	County Total	\$21,600.18

Lorain

	Anherst Township	\$3,086.72
	Brownhelm Township	\$2,065.37
	Camden Township	\$500.00
	Carlisle Township	\$1,369.48
	City Of Amherst	\$13,161.05
	City Of Avon	\$21,795.10
	City Of Avon Lake	\$20,427.46
	City Of Elyria	\$25,212.76
	City Of Lorain	\$21,994.32
	City Of North Ridgeville	\$16,020.63
	City Of Oberlin	\$1,558.22
	City Of Sheffield Lake	\$1,972.60
	Eaton Township	\$1,317.53
	Elyria Township	\$500.00
	Huntington Township	\$500.00
	Lorain Co. Community College	\$1,274.70
	Lorain County Engineer	\$53,228.98
	Penfield Township	\$500.00

County	Public Entity Name	Disbursement Amount
	Pittsfield Township	\$1,032.45
	Sheffield Township	\$1,148.16
	Village Of Grafton	\$685.23
	Village Of Wellington	\$2,126.25
	County Total	\$191,477.01

Lucas

	City Of Maumee	\$20,194.41
	City Of Oregon	\$32,349.18
	City Of Sylvania	\$9,140.61
	City Of Toledo	\$170,627.46
	Lucas County Engineer	\$50,675.68
	Monclova Township	\$5,126.93
	Swanton Township	\$723.40
	Sylvania Schools	\$710.83
	Sylvania Township	\$5,279.76
	The University Of Toledo	\$5,517.96
	Village Of Holland	\$2,661.41
	Village Of Ottawa Hills	\$2,574.35
	Village Of Waterville	\$500.00
	Village Of Whitehouse	\$1,643.58
	Washington Local Schools	\$1,391.36
	Washington Township	\$500.00
	County Total	\$309,616.92

Madison

	Madison County Engineer	\$9,763.80
	Village Of Plain City	\$8,555.06
	County Total	\$18,318.86

Mahoning

	Austintown Township	\$14,916.07
	Beaver Township	\$1,668.24
	Berlin Township	\$500.00
	Boardman Township	\$15,406.94
	Canfield Township	\$9,893.52

County	Public Entity Name	Disbursement Amount
	City Of Campbell	\$1,757.72
	City Of Canfield	\$5,883.94
	City Of Struthers	\$2,930.08
	City Of Youngstown	\$76,251.84
	Goshen Township	\$703.90
	Green Township	\$1,254.72
	Mahoning County Engineer's Office	\$55,519.02
	Mill Creek Metroparks	\$3,534.70
	Milton Township	\$695.56
	Poland Township	\$6,383.32
	Smith Township	\$809.70
	Springfield Township	\$2,315.92
	Village Of Lowellville	\$500.00
	Village Of Poland	\$500.00
	Village Of Sebring	\$2,055.86
	Youngstown State University	\$1,891.85
	County Total	\$205,372.90

Marion

	City Of Marion	\$12,858.26
	Marion County Engineer	\$20,502.38
	County Total	\$33,360.64

Medina

	Brunswick Hills Township	\$7,868.86
	Chatham Township	\$549.78
	City Of Brunswick	\$25,514.41
	City Of Medina	\$16,118.80
	City Of Wadsworth	\$18,422.56
	Granger Township	\$5,780.61
	Guilford Township	\$2,675.72
	Harrisville Township	\$1,274.43
	Hinckley Township	\$8,872.95
	Homer Township	\$581.48
	Litchfield Township	\$2,913.71
	Liverpool Township	\$4,579.07

County	Public Entity Name	Disbursement Amount
	Medina County Agricultural Society DbA Medina County Fair	\$500.00
	Medina County Commissioners	\$950.44
	Medina County Engineer	\$49,851.69
	Medina County Park District	\$500.00
	Medina County Sanitary Engineers	\$500.00
	Medina County Sheriff's Office	\$319.00
	Medina Township	\$8,321.06
	Montville Township	\$8,759.00
	Sharon Township	\$5,573.37
	Spencer Township	\$876.15
	Village Of Chippewa Lake	\$750.03
	Village Of Lodi	\$2,274.08
	Village Of Seville	\$1,227.28
	Village Of Westfield Center	\$1,674.66
	Wadsworth Township	\$3,076.18
	Westfield Township	\$4,698.68
	York Township	\$3,266.81
	County Total	\$188,270.81
<u>Meigs</u>		
	Letart Township	\$500.00
	Meigs County Highway Dept.	\$5,356.10
	County Total	\$5,856.10
<u>Mercer</u>		
	City Of Celina	\$4,318.41
	Mercer County Engineer	\$12,001.34
	Village Of Coldwater	\$2,943.37
	County Total	\$19,263.12
<u>Miami</u>		
	City Of Piqua	\$15,466.24
	City Of Tipp City	\$5,337.76
	City Of Troy	\$9,502.61
	Miami County Engineer	\$36,540.88
	Municipality Of West Milton	\$1,183.35

County	Public Entity Name	Disbursement Amount
	Newberry Township	\$505.73
	County Total	\$68,536.57

Miami/Darke

	Village Of Bradford	\$1,515.68
	County Total	\$1,515.68

Monroe

	Monroe County Engineer	\$1,233.61
	County Total	\$1,233.61

Montgomery

	City Of Centerville	\$16,160.90
	City Of Clayton	\$4,189.27
	City Of Dayton	\$33,915.26
	City Of Englewood	\$5,600.63
	City Of Huber Heights	\$18,292.69
	City Of Kettering	\$28,224.45
	City Of Miamisburg	\$12,236.55
	City Of Moraine	\$7,136.53
	City Of Oakwood	\$4,759.13
	City Of Riverside	\$10,172.26
	City Of Trotwood	\$7,958.20
	City Of Union	\$1,235.15
	City Of Vandalia	\$7,969.09
	City Of West Carrollton	\$7,645.23
	Clay Township	\$1,698.46
	German Township	\$2,613.90
	Greater Dayton RTA	\$500.00
	Harrison Township Board Of Trustees	\$3,511.05
	Jackson Township	\$1,091.23
	Jefferson Township	\$1,980.08
	Mad River Local Schools	\$688.37
	Miami Township Board Of Trustees	\$8,276.38
	Montgomery County Engineer	\$55,696.95
	Village Of Farmersville	\$500.00

County	Public Entity Name	Disbursement Amount
	Village Of New Lebanon	\$1,135.27
	Washington Township	\$15,117.48
	County Total	\$258,304.51
<u>Morgan</u>		
	Morgan County Engineer	\$629.71
	Morgan Township	\$500.00
	Village Of Mcconnelsville	\$500.00
	County Total	\$1,629.71
<u>Morrow</u>		
	Morrow County Engineer	\$11,153.50
	Village Of Cardington	\$500.00
	Village Of Mount Gilead	\$1,255.30
	County Total	\$12,908.80
<u>Muskingum</u>		
	Corp Of South Zanesville	\$500.00
	Falls Township	\$4,018.18
	Muskingum County Engineer	\$21,897.14
	Muskingum Township	\$715.71
	Newton Township	\$897.96
	Perry Township	\$1,253.56
	Springfield Township	\$1,476.92
	The City Of Zanesville	\$14,028.59
	Union Township	\$500.00
	Village Of Dresden	\$500.00
	Village Of New Concord	\$2,459.13
	Washington Township Trustees	\$500.00
	Wayne Township	\$569.10
	County Total	\$49,316.29
<u>N/A</u>		
	Ohio Department Of Natural Resources	\$2,291.87
	Ohio Dept. Of Developmental Disabilities	\$852.12
	County Total	\$3,143.99

County	Public Entity Name	Disbursement Amount
<u>Ottawa</u>		
	Ottawa County Engineer's Office	\$25,914.53
	The Village Of Genoa	\$946.05
	Village Of Elmore	\$2,459.07
	Village Of Oak Harbor	\$1,463.99
	County Total	\$30,783.64
<u>Paulding</u>		
	Paulding County Engineer	\$1,442.35
	Village Of Paulding	\$900.14
	County Total	\$2,342.49
<u>Perry</u>		
	City Of New Lexington	\$2,310.13
	Perry County Engineer	\$6,299.73
	Village Of Thornville	\$500.00
	County Total	\$9,109.86
<u>Pickaway</u>		
	Deercreek Township	\$500.00
	Pickaway County Engineer	\$6,661.64
	County Total	\$7,161.64
<u>Pike</u>		
	City Of Waverly	\$1,238.42
	Pike County Engineer	\$8,221.28
	Village Of Piketon	\$500.00
	County Total	\$9,959.70
<u>Portage</u>		
	Atwater Township	\$725.70
	Brimfield Township	\$4,351.23
	City Of Aurora	\$31,070.16
	City Of Kent	\$15,931.03
	City Of Ravenna	\$9,123.56
	City Of Streetsboro	\$18,709.30

County	Public Entity Name	Disbursement Amount
	Crestwood Local Schools	\$698.26
	Deerfield Township	\$715.87
	Edinburg Township	\$5,067.23
	Franklin Township	\$7,036.70
	Freedom Township	\$907.26
	Hiram Township Trustees	\$1,650.76
	Kent State University	\$5,614.59
	Mantua Township	\$2,518.11
	Nelson Township	\$691.89
	Northeast Ohio Medical University	\$500.00
	Palmyra Township	\$582.83
	Paris Township Trustees	\$777.17
	Portage County Engineer	\$34,151.96
	Randolph Township	\$2,510.86
	Ravenna Township	\$3,861.89
	Rootstown Township	\$3,424.14
	Shalersville Township	\$2,656.64
	Suffield Township	\$2,309.02
	Village Of Mantua	\$938.96
	Windham Township	\$500.00
	Windham Village	\$500.00
	County Total	\$157,525.12
<u>Preble</u>		
	Lanier Township	\$500.00
	Preble County Engineers Office	\$6,515.36
	Village Of Lewisburg	\$778.46
	County Total	\$7,793.82
<u>Putnam</u>		
	Putnam County Engineer	\$4,241.93
	Riley Township	\$500.00
	Village Of Columbus Grove	\$541.18
	Village Of Leipsic	\$1,257.44
	Village Of Ottawa	\$1,832.83
	Village Of Pandora	\$500.00

County	Public Entity Name	Disbursement Amount
		County Total \$8,873.38
<u>Richland</u>		
	City Of Mansfield	\$27,380.12
	Richland Correctional Institute	\$500.00
		County Total \$27,880.12
<u>Ross</u>		
	City Of Chillicothe	\$2,813.49
	Ross County Engineer	\$15,652.07
		County Total \$18,465.56
<u>Sandusky</u>		
	Ballville Township	\$1,909.59
	City Of Clyde	\$4,177.60
	City Of Fremont	\$4,576.05
	Green Creek Township	\$1,070.65
	Jackson Township Trustees	\$500.00
	Rice Township Trustees	\$500.00
	Sandusky County Engineer	\$14,485.04
	Sandusky Township	\$1,086.42
	Townsend Township	\$500.00
	Village Of Gibsonburg	\$601.74
	Village Of Woodville	\$1,005.84
	Washington Township	\$964.77
	Woodville Township	\$614.33
		County Total \$31,992.03
<u>Scioto</u>		
	City Of Portsmouth	\$9,930.47
	Porter Township	\$1,132.44
	Scioto County Engineer	\$7,617.49
	Valley Township	\$500.00
	Village Of New Boston	\$534.40
		County Total \$19,714.80
<u>Seneca</u>		

County	Public Entity Name	Disbursement Amount
	City Of Fostoria	\$8,602.65
	Village Of Green Springs	\$500.00
	County Total	\$9,102.65

Shelby

	City Of Sidney	\$8,346.39
	Shelby County Engineer	\$14,203.55
	County Total	\$22,549.94

Stark

	Alliance City Schools	\$512.13
	Bethlehem Township	\$2,039.95
	Canton Township	\$12,324.62
	City Of Alliance	\$16,212.53
	City Of Canal Fulton	\$2,950.63
	City Of Canton	\$45,398.71
	City Of Louisville	\$5,567.93
	City Of Massillon	\$23,559.03
	City Of North Canton	\$25,782.77
	Jackson Township	\$48,290.38
	Kent State University - Stark	\$500.00
	Lake Township	\$9,750.72
	Lawrence Township	\$7,424.64
	Lexington Township	\$3,473.38
	Marlboro Township	\$1,539.43
	Nimishillen Township	\$6,515.20
	Osnaburg Township	\$3,881.05
	Paris Township	\$500.00
	Perry Township Board Of Trustees	\$22,403.86
	Pike Township	\$2,807.74
	Plain Township	\$21,808.94
	Sandy Township	\$1,947.09
	Stark County Engineer's Office	\$54,389.30
	Sugarcreek Township	\$558.15
	Tuscarawas Township	\$2,779.58
	Village Of Beach City	\$500.00

County	Public Entity Name	Disbursement Amount
	Village Of Brewster	\$1,542.40
	Village Of East Canton	\$597.32
	Village Of Hartville	\$3,423.36
	Village Of Navarre	\$839.75
	Washington Township	\$1,257.48
	County Total	\$331,078.07

Summit

	Akron - Canton Regional Airport Authority	\$500.00
	Akron City Schools	\$2,000.21
	Akron Metropolitan Housing Authority	\$722.64
	Bath Township	\$11,406.49
	Boston Township	\$2,870.70
	City Of Akron	\$147,120.17
	City Of Barberton	\$10,105.29
	City Of Cuyahoga Falls	\$48,589.88
	City Of Fairlawn	\$15,434.13
	City Of Green	\$30,842.62
	City Of Hudson	\$42,083.81
	City Of Macedonia	\$15,415.48
	City Of Munroe Falls	\$7,802.59
	City Of New Franklin	\$9,108.40
	City Of Norton	\$19,801.16
	City Of Stow	\$49,586.73
	City Of Tallmadge	\$12,520.49
	City Of Twinsburg	\$26,896.26
	Copley Township	\$12,751.41
	Coventry Township	\$5,239.06
	Northfield Center Township	\$2,924.09
	Revere Local School	\$982.76
	Richfield Township	\$2,819.51
	Sagamore Hills Twp	\$9,249.75
	Springfield Township	\$8,469.14
	Summit County Developmental Disabilities Board	\$1,287.26
	Summit County Engineer	\$52,658.08
	The University Of Akron	\$4,317.34

County	Public Entity Name	Disbursement Amount
	Twinsburg Township	\$8,781.41
	Village Of Boston Heights	\$3,916.93
	Village Of Clinton	\$2,783.14
	Village Of Northfield	\$2,707.03
	Village Of Richfield	\$10,598.24
	Village Of Silver Lake	\$2,798.37
	County Total	\$585,090.57

Summit/Portage

	Village Of Mogadore	\$3,620.08
	County Total	\$3,620.08

Trumbull

	Bazetta Township	\$2,483.57
	Braceville Township	\$500.00
	Bristol Township	\$500.00
	Brookfield Local School District	\$500.00
	Brookfield Township	\$1,322.01
	Champion Township	\$1,521.41
	City Of Cortland	\$3,288.73
	City Of Girard	\$1,221.98
	City Of Hubbard	\$3,163.19
	City Of Newton Falls	\$1,278.55
	City Of Niles	\$2,579.76
	City Of Warren	\$16,381.85
	Fowler Township	\$500.00
	Hartford Township	\$500.00
	Howland Township	\$15,733.05
	Hubbard Township	\$1,640.83
	Johnston Township	\$500.00
	Kent State University-Trumbull	\$500.00
	Kinsman Township	\$500.00
	Liberty Township	\$4,949.59
	Lordstown Village	\$11,554.42
	Newton Township	\$1,320.43
	Southington Township	\$500.00

County	Public Entity Name	Disbursement Amount
	Trumbull County Engineer	\$9,628.66
	Vernon Township	\$500.00
	Vienna Township	\$500.00
	Village Of Mcdonald	\$1,132.07
	Village Of Orangeville	\$500.00
	Warren Township	\$593.16
	Weathersfield Township	\$869.85
	Western Reserve Port Authority	\$500.00
	County Total	\$87,163.11

Tuscarawas

	City Of Dover	\$12,876.71
	City Of New Philadelphia	\$12,461.88
	City Of New Philadelphia Water Plant	\$16,647.52
	City Of Uhrichsville	\$3,104.25
	Goshen Township	\$1,771.49
	Jefferson Township	\$500.00
	Lawrence Township	\$3,232.26
	Oxford Township	\$500.00
	Salem Township	\$500.00
	Sandy Township	\$1,165.23
	Sugarcreek Township	\$500.00
	Tuscarawas County Engineer	\$39,400.47
	Union Township	\$500.00
	Village Of Baltic	\$500.00
	Village Of Dennison	\$1,908.77
	Village Of Gnadenhutten	\$525.48
	Village Of Midvale	\$502.40
	Village Of Newcomerstown	\$1,093.45
	Village Of Sugarcreek	\$572.72
	Warwick Township	\$500.00
	York Township	\$500.00
	County Total	\$99,262.63

Union

	City Of Marysville	\$9,241.15
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County	Public Entity Name	Disbursement Amount
	Union County Engineer	\$18,185.03
	County Total	\$27,426.18
<u>Van Wert</u>		
	City Of Van Wert	\$2,749.38
	Van Wert County Engineer	\$7,644.34
	County Total	\$10,393.72
<u>Vinton</u>		
	Vinton County Engineer	\$10,642.72
	County Total	\$10,642.72
<u>Warren</u>		
	City Of Franklin	\$10,958.09
	City Of Lebanon	\$2,858.20
	City Of Mason	\$32,084.73
	City Of Springboro	\$9,971.44
	Deerfield Township	\$17,617.56
	Hamilton Township	\$2,800.05
	Salem Township	\$500.00
	Village Of Morrow	\$500.00
	Village Of South Lebanon	\$967.04
	Village Of Waynesville	\$765.46
	Warren County Engineer	\$24,936.62
	Washington Township	\$1,431.33
	County Total	\$105,390.52
<u>Washington</u>		
	City Of Belpre	\$2,884.57
	City Of Marietta	\$4,650.04
	Village Of Beverly	\$500.00
	Washington County Engineer	\$11,414.93
	Waterford Township	\$679.25
	County Total	\$20,128.79
<u>Wayne</u>		
	Canaan Township	\$500.00

County	Public Entity Name	Disbursement Amount
	City Of Orrville	\$4,607.79
	City Of Rittman	\$1,699.17
	City Of Wooster	\$15,818.02
	East Union Township	\$500.00
	Paint Township	\$500.00
	Sugar Creek Township	\$1,017.45
	Trustees Of Milton Township	\$1,145.26
	Village Of Apple Creek	\$500.00
	Village Of Dalton	\$500.00
	Village Of Marshallville	\$500.00
	Village Of Salt Creek	\$917.06
	Village Of Shreve	\$2,270.55
	Wayne County Engineer's Office	\$21,807.81
	Wooster Township Trustees	\$2,196.41
	County Total	\$54,479.52

Williams

	Brady Township	\$500.00
	Center Township	\$822.43
	City Of Bryan	\$3,301.48
	Jefferson Township	\$554.57
	Madison Township	\$500.00
	Pulaski Township	\$1,294.75
	Village Of Montpelier	\$952.23
	Williams County Engineer's Office	\$5,215.77
	County Total	\$13,141.23

Wood

	Bowling Green State University	\$3,283.42
	City Of Bowling Green	\$6,502.92
	City Of Northwood	\$4,854.78
	City Of Perrysburg	\$18,163.19
	Lake Township	\$3,129.82
	Perry Township	\$500.00
	Perrysburg Township	\$7,564.83
	The Village Of North Baltimore	\$918.57

County	Public Entity Name	Disbursement Amount
	Troy Township Trustees	\$1,749.34
	Village Of Luckey	\$597.51
	Village Of Millbury	\$500.00
	Village Of Pemberville	\$1,422.52
	Village Of Walbridge	\$1,265.31
	Wood County Engineer	\$22,554.85
	County Total	\$73,007.06

Wyandot

	The City Of Upper Sandusky	\$4,209.88
	Village Of Carey	\$1,090.94
	Wyandot County Engineer	\$2,672.36
	County Total	\$7,973.18