



Dave Yost • Auditor of State

**Career Centers/Joint Vocational School Districts and
Educational Service Centers**

Summary Financial Information

As of and for the Fiscal Year Ended June 30, 2013

Local Government Services Section

**Career Centers/Joint Vocational School Districts and Educational Service Centers
Summary Financial Information**

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Dave Yost • Auditor of State

I hereby submit to the Ohio General Assembly the summary financial information of the Ohio career center/joint vocational school districts and the educational services centers as of and for the fiscal year ended June 30, 2013, as required by Section 117.38 of the Ohio Revised Code. The financial information contained herein was compiled from the unaudited annual financial reports filed with my office for that year.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style.

Dave Yost
Auditor of State

**Summary Data from the Statement of Net Position - Governmental Activities
As of June 30, 2013**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Assets and Deferred Outflows of Resources			Total Assets and Deferred Outflows of Resources
		Current Assets	Capital Assets	Deferred Outflows of Resources	
<u>Career Centers/Joint Vocational School Districts</u>					
Apollo Career Center	Allen	\$13,064,613	\$4,661,446	\$0	\$17,726,059
Ashland County-West Holmes JVSD	Ashland	9,381,192	4,784,070	0	14,165,262
Ashtabula County Technical and Career Center	Ashtabula	14,341,372	5,056,357	0	19,397,729
Auburn VSD	Lake	12,904,240	16,900,812	0	29,805,052
Belmont-Harrison VSD	Belmont	4,067,901	2,649,695	0	6,717,596
Buckeye JVSD	Tuscarawas	26,597,200	5,014,014	0	31,611,214
Butler Technology and Career Development Schools	Butler	38,715,273	43,075,083	0	81,790,356
Career and Technology Education Centers of Licking County	Licking	18,672,285	35,724,328	0	54,396,613
Columbiana County Career and Technical Center	Columbiana	9,249,755	9,635,713	0	18,885,468
Coshocton County Career Center	Coshocton	2,297,256	1,360,730	0	3,657,986
Cuyahoga Valley Career Center	Cuyahoga	24,043,470	16,308,329	0	40,351,799
Delaware Area Career Center	Delaware	40,050,696	14,569,418	0	54,620,114
Eastland-Fairfield Career and Technical Schools	Franklin	34,212,793	22,820,466	0	57,033,259
Ehove Career Center	Erie	21,265,258	1,957,856	0	23,223,114
Four County Career Center	Henry	18,933,542	9,314,316	0	28,247,858
Gallia-Jackson-Vinton JVSD	Gallia	10,011,790	19,534,722	0	29,546,512
Great Oaks Inst of Technology and Career Development	Hamilton	75,162,705	107,467,492	0	182,630,197
Greene County VSD	Greene	16,777,751	15,062,270	0	31,840,021
Jefferson County JVSD	Jefferson	4,388,212	2,575,411	0	6,963,623
Knox County Career Center	Knox	14,365,467	21,551,279	0	35,916,746
Lawrence County JVSD	Lawrence	12,613,653	22,442,211	0	35,055,864
Lorain County JVSD	Lorain	22,039,950	14,852,642	0	36,892,592
Mahoning Co Career and Technical Center	Mahoning	29,428,794	26,439,110	1,606,321	57,474,225
Maplewood Career Center	Portage	29,322,808	12,611,137	0	41,933,945
Medina County JVSD	Medina	18,519,690	9,792,680	0	28,312,370
Miami Valley Career Technology Center	Montgomery	19,875,310	21,934,034	0	41,809,344
Mid-East Career and Technology Center	Muskingum	54,387,303	38,423,541	0	92,810,844
Ohio Hi-Point JVSD	Logan	15,773,275	6,520,998	0	22,294,273
Penta Career Center	Wood	31,615,133	85,010,448	4,866,897	121,492,478
Pickaway-Ross Career and Technology Center	Ross	18,460,471	19,344,991	0	37,805,462
Pike County JVSD	Pike	6,588,735	17,378,935	0	23,967,670
Pioneer Career and Technology Center	Richland	22,515,285	32,188,365	0	54,703,650
Polaris Career Center	Cuyahoga	18,932,146	6,631,685	0	25,563,831
Portage Lakes Career Center	Summit	14,718,560	5,511,479	0	20,230,039
Scioto County Career Technical Center	Scioto	10,912,095	20,901,106	0	31,813,201
Southern Hills JVSD	Brown	10,987,986	13,316,424	0	24,304,410
Springfield-Clark Co Career Technology Center	Clark	14,051,884	4,430,511	0	18,482,395
Stark County Area JVSD	Stark	12,612,759	5,584,054	0	18,196,813
Tolles Career and Technical Center	Madison	17,200,816	16,060,620	0	33,261,436
Tri County Career Center	Athens	7,457,798	1,535,116	0	8,992,914
Tri-Rivers JVSD	Marion	7,788,718	7,458,620	0	15,247,338
Trumbull Career and Technical Center	Trumbull	16,284,623	8,556,739	0	24,841,362
U S Grant JVSD	Clermont	15,426,994	2,354,552	0	17,781,546
Upper Valley Career Center	Miami	14,721,301	37,038,632	0	51,759,933
Vanguard-Sentinel Career Center	Sandusky	19,826,810	38,474,598	0	58,301,408
Vantage Career Center	Van Wert	13,585,902	36,921,464	0	50,507,366
Warren County Career Center	Warren	26,747,209	10,003,403	0	36,750,612
Washington County Career Center	Washington	6,461,520	7,014,058	0	13,475,578
Wayne County Schools Career Center	Wayne	18,099,363	27,935,090	0	46,034,453

Liabilities and Deferred Inflows of Resources				Net Position				
Current Liabilities	Long-term Liabilities		Deferred Inflows of Resources	Total Liabilities and Deferred Inflows of Resources	Invested in Capital Assets	Restricted	Unrestricted	Total Net Position
	Within 1 Yr	More Than 1 Yr						
\$1,180,269	\$221,387	\$578,628	\$4,450,908	\$6,431,192	\$4,421,447	\$1,799,918	\$5,073,502	\$11,294,867
702,621	166,033	975,798	2,196,764	4,041,216	4,076,266	1,249,680	4,798,100	10,124,046
1,485,076	244,066	461,412	2,940,457	5,131,011	5,056,357	3,767,440	5,442,921	14,266,718
1,032,906	421,987	5,571,765	5,028,389	12,055,047	12,176,747	137,160	5,436,098	17,750,005
911,304	92,480	1,780,983	1,715,658	4,500,425	1,907,733	94,341	215,097	2,217,171
1,592,295	116,600	441,898	4,177,162	6,327,955	4,878,846	6,248,054	14,156,359	25,283,259
22,836,868	206,212	1,310,990	0	24,354,070	40,712,239	1,285,378	15,438,669	57,436,286
1,273,513	1,555,886	25,495,789	7,824,273	36,149,461	9,963,866	1,202,427	7,080,859	18,247,152
390,314	56,221	179,358	1,710,933	2,336,826	9,635,713	3,638,470	3,274,459	16,548,642
1,770,703	47,847	504,830	0	2,323,380	866,632	52,327	415,647	1,334,606
1,527,825	271,763	1,651,831	8,618,161	12,069,580	16,147,242	19,244	12,115,733	28,282,219
984,544	216,990	1,195,873	8,418,383	10,815,790	14,443,781	5,625,246	23,735,297	43,804,324
2,601,303	876,998	3,523,193	9,551,712	16,553,206	20,177,915	2,631,457	17,670,681	40,480,053
1,188,384	589,513	10,493,929	6,107,854	18,379,680	16,227	124,216	4,702,991	4,843,434
7,883,530	204,400	4,665,267	0	12,753,197	5,379,316	6,001,589	4,113,756	15,494,661
802,248	204,000	2,326,811	2,279,808	5,612,867	17,494,722	2,054,592	4,384,331	23,933,645
33,242,624	2,453,203	17,917,084	0	53,612,911	91,102,941	439,563	37,474,782	129,017,286
1,687,679	181,986	353,959	8,108,686	10,332,310	14,978,934	3,091,779	3,436,998	21,507,711
513,432	86,290	1,084,560	2,020,748	3,705,030	1,695,155	224,967	1,338,471	3,258,593
847,869	363,480	4,136,096	1,845,808	7,193,253	17,753,461	1,018,745	9,951,287	28,723,493
2,973,163	431,219	6,174,567	2,087,060	11,666,009	20,117,731	1,866,780	1,405,344	23,389,855
2,875,968	759,210	6,488,801	9,871,627	19,995,606	11,899,195	3,220,274	1,777,517	16,896,986
1,038,118	466,059	15,919,755	6,269,687	23,693,619	12,831,266	15,501,575	5,447,765	33,780,606
927,100	86,266	1,027,091	5,763,854	7,804,311	12,611,137	7,860	21,510,637	34,129,634
8,302,001	194,678	1,475,104	0	9,971,783	9,792,680	332,423	8,215,484	18,340,587
13,738,276	718,146	8,468,211	0	22,924,633	15,252,039	1,117,809	2,514,863	18,884,711
4,949,778	2,097,683	14,189,612	7,018,778	28,255,851	20,021,204	27,071,173	17,462,616	64,554,993
5,820,715	278,693	1,177,752	0	7,277,160	5,911,211	266,270	8,839,632	15,017,113
3,002,839	2,593,566	45,474,973	13,065,834	64,137,212	44,336,034	6,691,722	6,327,510	57,355,266
1,708,802	616,334	3,626,674	4,380,810	10,332,620	16,752,214	3,585,949	7,134,679	27,472,842
520,064	174,529	3,206,094	1,154,112	5,054,799	14,419,935	1,027,683	3,465,253	18,912,871
1,945,690	672,452	11,599,314	2,744,581	16,962,037	20,812,777	4,423,642	12,505,194	37,741,613
1,353,970	1,268,405	3,371,404	7,496,062	13,489,841	3,684,605	346,269	8,043,116	12,073,990
4,263,614	109,294	539,274	0	4,912,182	4,788,940	633,098	9,895,819	15,317,857
620,233	129,571	3,615,124	2,247,561	6,612,489	17,670,806	5,143,050	2,386,856	25,200,712
515,081	250,026	2,908,110	1,777,264	5,450,481	10,920,884	3,928,768	4,004,277	18,853,929
952,047	536,781	2,704,228	3,960,600	8,153,656	1,928,112	126,765	8,273,862	10,328,739
888,303	88,760	752,121	1,929,732	3,658,916	5,584,054	23,519	8,930,324	14,537,897
1,141,093	893,734	3,178,467	6,542,328	11,755,622	12,387,040	348,297	8,770,477	21,505,814
583,572	97,720	349,295	2,592,590	3,623,177	1,535,116	374,602	3,460,019	5,369,737
939,467	304,908	2,144,048	2,455,573	5,843,996	6,628,723	27,148	2,747,471	9,403,342
1,610,143	557,364	6,476,077	5,002,398	13,645,982	3,307,739	63,952	7,823,689	11,195,380
669,981	180,184	443,883	2,872,949	4,166,997	2,354,552	271,374	10,988,623	13,614,549
1,639,669	1,449,243	5,529,260	5,535,909	14,154,081	31,934,000	2,863,797	2,808,055	37,605,852
1,407,474	471,670	5,418,301	3,389,858	10,687,303	33,657,662	2,320,054	11,636,389	47,614,105
886,612	548,083	16,518,415	3,695,316	21,648,426	20,560,934	3,213,344	5,084,662	28,858,940
1,097,050	692,513	5,905,134	7,154,140	14,848,837	3,732,963	7,708,073	10,460,739	21,901,775
543,967	126,786	2,627,734	2,016,502	5,314,989	4,741,140	711,381	2,708,068	8,160,589
1,189,731	1,089,655	4,989,485	5,102,648	12,371,519	22,475,090	4,685,556	6,502,288	33,662,934

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Summary Data from the Statement of Net Position - Governmental Activities
As of June 30, 2013
(Continued)
All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Assets and Deferred Outflows of Resources			Total Assets and Deferred Outflows of Resources
		Current Assets	Capital Assets	Deferred Outflows of Resources	
Educational Service Centers					
Athens-Meigs Educ Srv Ctr	Athens	\$2,012,734	\$2,362,016	\$0	\$4,374,750
Brown County Educ Srv Ctr	Brown	2,157,411	22,973	0	2,180,384
Butler County Educ Srv Ctr	Butler	6,401,907	2,875,693	0	9,277,600
Clark County Educ Srv Ctr	Clark	2,028,789	415,883	0	2,444,672
Clermont County Educ Srv Ctr	Clermont	7,143,510	91,044	0	7,234,554
Columbiana County Educ Srv Ctr	Columbiana	1,279,504	532,435	0	1,811,939
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	23,129,729	11,383,102	0	34,512,831
East Central Ohio Educ Srv Ctr	Tuscarawas	2,411,881	1,615,402	0	4,027,283
Educational Service Center of Central Ohio	Franklin	20,624,410	4,810,540	0	25,434,950
Fairfield County Educ Srv Ctr	Fairfield	2,638,159	55,958	0	2,694,117
Gallia-Vinton Educ Srv Ctr	Gallia	1,198,467	42,646	0	1,241,113
Geauga County Educ Srv Ctr	Geauga	2,431,591	25,465	0	2,457,056
Greene County Educ Srv Ctr	Greene	3,401,935	660,757	0	4,062,692
Hamilton County Educ Srv Ctr	Hamilton	16,726,621	2,482,055	0	19,208,676
Hancock County Educ Srv Ctr	Hancock	1,118,808	30,462	0	1,149,270
Jefferson County Educ Srv Ctr	Jefferson	3,709,218	235,715	0	3,944,933
Knox County Educ Srv Ctr	Knox	666,586	147,138	0	813,724
Lake County Educ Srv Ctr	Lake	7,990,937	25,030	0	8,015,967
Lawrence County Educ Srv Ctr	Lawrence	1,380,009	42,053	0	1,422,062
Logan County Educ Srv Ctr	Logan	1,515,313	31,363	0	1,546,676
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	5,371,645	4,887,948	0	10,259,593
Mahoning County Educ Srv Ctr	Mahoning	5,346,662	137,890	0	5,484,552
Medina County Educ Srv Ctr	Medina	1,249,810	131,519	0	1,381,329
Miami County Educ Srv Ctr	Miami	4,486,435	1,206,438	0	5,692,873
Montgomery County Educ Srv Ctr	Montgomery	19,054,129	6,375,479	0	25,429,608
Muskingum Valley Educ Srv Ctr	Muskingum	6,154,627	274,658	0	6,429,285
North Central Ohio Educ Srv Ctr	Seneca	1,424,570	4,023,099	0	5,447,669
North Point Educ Srv Ctr	Erie	8,302,749	140,730	0	8,443,479
Northwest Ohio Educ Srv Ctr	Fulton	4,202,902	6,430,505	0	10,633,407
Ohio Valley Educ Srv Ctr	Guernsey	2,799,535	416,004	0	3,215,539
Pickaway County Educ Srv Ctr	Pickaway	915,094	596,221	0	1,511,315
Portage County Educ Srv Ctr	Portage	1,156,073	79,372	0	1,235,445
Putnam County Educ Srv Ctr	Putnam	2,013,374	3,814,742	0	5,828,116
Ross-Pike Educ Srv District	Ross	5,071,508	91,274	0	5,162,782
South Central Ohio Educ Srv Ctr	Scioto	2,623,228	3,942,539	0	6,565,767
Southern Ohio Educ Srv Ctr	Clinton	2,479,836	360,411	0	2,840,247
Stark County Educ Srv Ctr	Stark	4,595,866	1,302,055	0	5,897,921
Summit County Educ Srv Ctr	Summit	7,296,330	1,896,401	0	9,192,731
Trumbull County Educ Srv Ctr	Trumbull	7,443,172	308,230	0	7,751,402
Western Buckeye Educ Srv Ctr	Paulding	668,450	47,802	0	716,252
Wood County Educ Srv Ctr	Wood	6,294,314	1,883,687	0	8,178,001

Liabilities and Deferred Inflows of Resources				Net Position				
Current Liabilities	Long-term Liabilities		Deferred Inflows of Resources	Total Liabilities and Deferred Inflows of Resources	Invested in Capital Assets	Restricted	Unrestricted	Total Net Position
	Within 1 Yr	More Than 1 Yr						
\$941,362	\$6,933	\$135,549	\$0	\$1,083,844	\$2,362,016	\$450,519	\$478,371	\$3,290,906
520,670	42,498	135,878	0	699,046	22,973	0	1,458,365	1,481,338
1,517,385	204,305	2,975,682	0	4,697,372	180,693	3,115,271	1,284,264	4,580,228
864,678	79,048	112,203	0	1,055,929	343,394	498,984	546,365	1,388,743
1,614,672	45,997	340,398	0	2,001,067	91,044	41,739	5,100,704	5,233,487
951,586	206,921	801,128	0	1,959,635	110,193	9,302	(267,191)	(147,696)
5,063,238	1,670,976	2,759,390	0	9,493,604	11,350,820	176,370	13,492,037	25,019,227
1,071,433	245,856	504,932	0	1,822,221	1,145,156	107,785	952,121	2,205,062
9,395,714	872,173	3,586,963	0	13,854,850	2,439,699	398,069	8,742,332	11,580,100
1,182,469	74,955	192,883	0	1,450,307	52,080	400,000	791,730	1,243,810
82,114	2,297	38,544	0	122,955	42,646	333	1,075,179	1,118,158
1,217,119	68,944	299,848	0	1,585,911	25,465	27,611	818,069	871,145
1,891,686	58,093	864,365	0	2,814,144	660,757	110,879	476,912	1,248,548
4,728,366	569,168	5,374,109	0	10,671,643	393,055	2,749,809	5,394,169	8,537,033
676,700	19,817	340,362	0	1,036,879	30,642	642	81,107	112,391
293,626	173,564	109,062	0	576,252	231,294	0	3,137,387	3,368,681
358,207	17,732	70,928	0	446,867	147,138	53,938	165,781	366,857
6,123,946	76,484	48,678	0	6,249,108	25,030	851,298	890,531	1,766,859
117,657	50,719	95,334	0	263,710	42,053	26,232	1,090,067	1,158,352
425,771	28,648	65,969	0	520,388	31,363	534,167	460,758	1,026,288
1,922,386	486,859	1,355,178	0	3,764,423	4,884,360	401,930	1,208,880	6,495,170
2,874,090	272,460	510,338	0	3,656,888	100,777	700,546	1,026,341	1,827,664
169,982	36,770	46,553	0	253,305	131,519	444,797	551,708	1,128,024
1,648,040	93,680	408,583	0	2,150,303	1,182,730	1,973	2,357,867	3,542,570
2,880,388	188,444	762,592	0	3,831,424	6,375,479	1,713,778	13,508,927	21,598,184
2,272,283	61,559	855,846	0	3,189,688	274,658	388,255	2,576,684	3,239,597
1,948,894	222,884	3,978,615	0	6,150,393	618,099	28,325	(1,349,148)	(702,724)
2,167,396	173,695	1,106,025	0	3,447,116	140,730	59,195	4,796,438	4,996,363
2,392,445	243,004	1,646,710	0	4,282,159	5,604,943	323,297	423,008	6,351,248
890,172	118,225	274,929	0	1,283,326	414,312	309,766	1,208,135	1,932,213
401,150	17,355	179,050	0	597,555	596,221	55,067	262,472	913,760
1,002,414	19,013	76,732	0	1,098,159	55,378	156,497	(74,589)	137,286
593,662	191,530	831,409	0	1,616,601	3,255,117	538,222	418,176	4,211,515
1,237,231	98,248	314,762	0	1,650,241	91,274	546,274	2,874,993	3,512,541
956,545	136,910	233,367	0	1,326,822	3,968,999	408,805	861,141	5,238,945
220,530	41,406	213,656	0	475,592	360,411	15,044	1,989,200	2,364,655
2,521,264	160,130	863,827	0	3,545,221	1,302,055	475,775	574,870	2,352,700
1,932,072	104,203	982,177	0	3,018,452	1,000,298	106,683	5,067,298	6,174,279
2,330,983	102,001	793,227	860	3,227,071	289,635	1,076	4,233,620	4,524,331
469,458	35,860	196,128	0	701,446	47,802	358	(33,354)	14,806
1,618,851	54,617	640,996	0	2,314,464	1,883,687	2,553,578	1,426,272	5,863,537

**Revenues from the Statement of Activities - Governmental Activities
For the Fiscal Year Ended June 30, 2013"**

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All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Program Revenues - Governmental Activities			Total Program Revenues
		Charges for Services	Operating Grants, Contributions and Interest	Capital Grants	
Career Centers/Joint Vocational School Districts					
Apollo Career Center	Allen	\$1,252,566	\$2,687,560	\$0	\$3,940,126
Ashland County-West Holmes JVSD	Ashland	981,009	1,217,150	0	2,198,159
Ashtabula County Technical and Career Center	Ashtabula	1,149,232	2,979,230	106,892	4,235,354
Auburn VSD	Lake	1,529,541	778,235	0	2,307,776
Belmont-Harrison VSD	Belmont	223,220	936,163	0	1,159,383
Buckeye JVSD	Tuscarawas	1,727,270	1,845,668	0	3,572,938
Butler Technology and Career Development Schools	Butler	633,780	1,347,415	0	1,981,195
Career and Technology Education Centers of Licking County	Licking	1,982,518	2,999,904	0	4,982,422
Columbiana County Career and Technical Center	Columbiana	1,284,057	1,125,332	0	2,409,389
Coshocton County Career Center	Coshocton	96,080	360,238	0	456,318
Cuyahoga Valley Career Center	Cuyahoga	1,597,044	713,283	0	2,310,327
Delaware Area Career Center	Delaware	2,200,847	832,670	0	3,033,517
Eastland-Fairfield Career and Technical Schools	Franklin	817,339	1,506,654	0	2,323,993
Ehove Career Center	Erie	2,690,887	3,004,808	0	5,695,695
Four County Career Center	Henry	1,630,387	2,978,304	0	4,608,691
Gallia-Jackson-Vinton JVSD	Gallia	228,905	4,001,742	0	4,230,647
Great Oaks Inst of Technology and Career Development	Hamilton	4,723,881	4,468,645	0	9,192,526
Greene County VSD	Greene	1,003,948	722,651	1,971,598	3,698,197
Jefferson County JVSD	Jefferson	256,628	619,029	0	875,657
Knox County Career Center	Knox	1,993,458	825,324	0	2,818,782
Lawrence County JVSD	Lawrence	2,357,235	4,878,104	0	7,235,339
Lorain County JVSD	Lorain	1,606,164	2,061,151	98,800	3,766,115
Mahoning Co Career and Technical Center	Mahoning	1,686,080	952,846	0	2,638,926
Maplewood Career Center	Portage	669,752	624,219	0	1,293,971
Medina County JVSD	Medina	27,844	517,540	0	545,384
Miami Valley Career Technology Center	Montgomery	3,670,603	2,531,532	0	6,202,135
Mid-East Career and Technology Center	Muskingum	2,439,547	3,770,100	483,677	6,693,324
Ohio Hi-Point JVSD	Logan	1,055,740	1,320,137	0	2,375,877
Penta Career Center	Wood	1,019,490	7,385,283	0	8,404,773
Pickaway-Ross Career and Technology Center	Ross	2,143,745	2,510,462	0	4,654,207
Pike County JVSD	Pike	772,827	1,149,373	0	1,922,200
Pioneer Career and Technology Center	Richland	835,771	1,956,179	0	2,791,950
Polaris Career Center	Cuyahoga	160,748	967,653	0	1,128,401
Portage Lakes Career Center	Summit	1,266,083	835,185	0	2,101,268
Scioto County Career Technical Center	Scioto	1,997,375	1,336,486	0	3,333,861
Southern Hills JVSD	Brown	268,047	1,419,059	0	1,687,106
Springfield-Clark Co Career Technology Center	Clark	163,575	605,697	0	769,272
Stark County Area JVSD	Stark	323,767	642,421	0	966,188
Tolles Career and Technical Center	Madison	517,551	703,457	0	1,221,008
Tri County Career Center	Athens	33,131	850,910	0	884,041
Tri-Rivers JVSD	Marion	33,036	2,852,088	0	2,885,124
Trumbull Career and Technical Center	Trumbull	530,928	2,343,537	0	2,874,465
U S Grant JVSD	Clermont	322,543	1,013,224	0	1,335,767
Upper Valley Career Center	Miami	1,321,322	5,107,897	1,500	6,430,719
Vanguard-Sentinel Career Center	Sandusky	929,898	1,590,984	0	2,520,882
Vantage Career Center	Van Wert	1,152,957	1,084,284	0	2,237,241
Warren County Career Center	Warren	3,597,567	1,093,144	0	4,690,711
Washington County Career Center	Washington	156,167	1,255,505	31,800	1,443,472
Wayne County Schools Career Center	Wayne	1,561,075	1,650,293	0	3,211,368

General Revenues - Governmental Activities							Total	Total Program
Property	Unrestricted	Investment	Payments in	Unrestricted		Transfers-	General	and General
Taxes	Grants and	Earnings	Lieu of	Contributions	Miscellaneous	In / (Out)	Revenues	Revenues
	Entitlements		Taxes	and			and	and
				Donations			Transfers	Transfers
\$3,730,004	\$4,151,021	\$59,684	\$0	\$0	\$106,421	\$0	\$8,047,130	\$11,987,256
2,890,830	2,656,954	18,048	0	0	39,622	0	5,605,454	7,803,613
3,819,116	5,916,168	35	0	0	56,393	0	9,791,712	14,027,066
5,612,740	2,635,132	11,915	0	0	44,607	0	8,304,394	10,612,170
1,648,106	3,973,936	7,189	0	0	28,959	0	5,658,190	6,817,573
4,771,505	6,654,098	38,306	0	0	59,404	0	11,523,313	15,096,251
15,315,423	24,783,641	0	0	0	326,637	990,000	41,415,701	43,396,896
8,245,238	3,837,904	13,877	0	0	94,623	0	12,191,642	17,174,064
1,921,467	3,807,812	24,236	0	0	39,867	0	5,793,382	8,202,771
1,321,854	1,985,902	3,986	0	0	38,904	0	3,350,646	3,806,964
10,181,047	3,432,150	2,429	0	0	127,056	0	13,742,682	16,053,009
11,249,596	3,830,873	0	9,029	0	63,068	0	15,152,566	18,186,083
12,342,915	5,943,589	61,071	0	19,162	104,341	0	18,471,078	20,795,071
7,863,901	5,475,109	25,976	0	0	140,821	0	13,505,807	19,201,502
5,764,149	6,530,103	33,990	0	23,229	135,170	0	12,486,641	17,095,332
2,636,157	3,058,062	177,637	0	0	79,887	0	5,951,743	10,182,390
35,116,672	20,611,783	0	950,775	0	794,884	0	57,474,114	66,666,640
9,081,695	3,623,911	11,344	0	0	257,081	0	12,974,031	16,672,228
1,673,593	2,475,472	7,864	0	3,550	7,654	0	4,168,133	5,043,790
3,276,464	5,646,938	21,396	54,907	0	33,932	0	9,033,637	11,852,419
1,954,080	5,837,537	31,620	0	0	267,652	0	8,090,889	15,326,228
10,334,263	8,759,635	24,266	0	0	488,373	0	19,606,537	23,372,652
6,065,671	3,982,445	0	0	0	190,687	0	10,238,803	12,877,729
6,238,395	5,509,621	29,484	0	867	46,396	0	11,824,763	13,118,734
7,668,789	7,695,597	9,128	16,208	0	435,522	0	15,825,244	16,370,628
13,819,189	14,975,795	0	0	112,027	278,141	0	29,185,152	35,387,287
11,944,509	6,848,329	30,957	41,128	0	85,197	0	18,950,120	25,643,444
5,592,781	5,783,952	11,344	0	449,351	123,305	0	11,960,733	14,336,610
16,101,240	10,294,347	413,876	298,427	0	18,519	0	27,126,409	35,531,182
5,015,145	9,631,561	20,543	4,876	22,560	302,669	0	14,997,354	19,651,561
1,075,750	4,347,943	0	226	5,155	40,253	0	5,469,327	7,391,527
4,208,880	9,574,081	69,493	0	0	201,892	0	14,054,346	16,846,296
9,072,020	3,949,859	43,686	0	2,391	37,457	5,011	13,110,424	14,238,825
2,799,858	2,481,299	0	0	0	41,529	0	5,322,686	7,423,954
2,399,492	4,118,234	60,283	0	100	171,374	0	6,749,483	10,083,344
2,368,876	2,503,724	80,313	0	90	25,262	0	4,978,265	6,665,371
4,892,062	6,368,413	8,307	0	0	69,793	0	11,338,575	12,107,847
2,114,746	4,405,178	17,154	0	0	41,895	0	6,578,973	7,545,161
8,759,331	3,165,698	35,337	0	0	275,016	0	12,235,382	13,456,390
3,131,345	3,806,056	6,088	0	0	23,268	(25,000)	6,941,757	7,825,798
3,792,221	4,156,997	1,837	9,490	1,450	902,559	(273,069)	8,591,485	11,476,609
4,885,650	6,246,588	28,139	0	0	89,451	(124,510)	11,125,318	13,999,783
3,739,896	2,920,702	55,767	0	0	22,673	0	6,739,038	8,074,805
6,310,001	8,096,071	19,880	0	0	95,677	0	14,521,629	20,952,348
4,312,157	8,315,036	74,315	0	0	176,492	0	12,878,000	15,398,882
3,807,544	4,420,748	30,259	29,602	0	22,566	0	8,310,719	10,547,960
9,175,408	5,859,104	107,789	144,689	0	208,554	0	15,495,544	20,186,255
1,937,618	3,319,427	161,715	33,735	0	31,323	0	5,483,818	6,927,290
5,326,034	6,950,989	12,733	1,334	0	16,272	0	12,307,362	15,518,730

(Continued)

Revenues from the Statement of Activities - Governmental Activities

For the Fiscal Year Ended June 30, 2013

(Continued)

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Program Revenues - Governmental Activities			Total Program Revenues
		Charges for Services	Operating Grants, Contributions and Interest	Capital Grants	
Educational Service Centers					
Athens-Meigs Educ Srv Ctr	Athens	\$3,724,678	\$4,862,289	\$0	\$8,586,967
Brown County Educ Srv Ctr	Brown	3,507,980	785,819	0	4,293,799
Butler County Educ Srv Ctr	Butler	14,751,541	6,098,997	0	20,850,538
Clark County Educ Srv Ctr	Clark	4,426,362	604,882	0	5,031,244
Clermont County Educ Srv Ctr	Clermont	15,482,991	1,156,286	0	16,639,277
Columbiana County Educ Srv Ctr	Columbiana	8,779,109	1,598,545	0	10,377,654
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	43,947,088	13,154,457	0	57,101,545
East Central Ohio Educ Srv Ctr	Tuscarawas	8,937,142	1,433,200	0	10,370,342
Educational Service Center of Central Ohio	Franklin	66,296,352	8,792,045	0	75,088,397
Fairfield County Educ Srv Ctr	Fairfield	5,197,579	583,452	0	5,781,031
Gallia-Vinton Educ Srv Ctr	Gallia	2,262,143	2,922,739	0	5,184,882
Geauga County Educ Srv Ctr	Geauga	10,535,710	210,611	0	10,746,321
Greene County Educ Srv Ctr	Greene	9,352,578	933,933	0	10,286,511
Hamilton County Educ Srv Ctr	Hamilton	31,346,299	8,792,365	0	40,138,664
Hancock County Educ Srv Ctr	Hancock	5,146,856	546,736	0	5,693,592
Jefferson County Educ Srv Ctr	Jefferson	4,119,142	147,913	0	4,267,055
Knox County Educ Srv Ctr	Knox	4,600,665	990,501	0	5,591,166
Lake County Educ Srv Ctr	Lake	9,549,385	2,999,660	0	12,549,045
Lawrence County Educ Srv Ctr	Lawrence	2,380,151	222,618	0	2,602,769
Logan County Educ Srv Ctr	Logan	3,769,049	127,581	0	3,896,630
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	17,087,384	3,972,656	0	21,060,040
Mahoning County Educ Srv Ctr	Mahoning	16,061,500	3,707,781	0	19,769,281
Medina County Educ Srv Ctr	Medina	3,512,957	120,229	0	3,633,186
Miami County Educ Srv Ctr	Miami	11,835,586	983,130	0	12,818,716
Montgomery County Educ Srv Ctr	Montgomery	25,572,469	4,295,210	0	29,867,679
Muskingum Valley Educ Srv Ctr	Muskingum	13,233,117	4,655,235	0	17,888,352
North Central Ohio Educ Srv Ctr	Seneca	13,132,255	2,482,212	0	15,614,467
North Point Educ Srv Ctr	Erie	17,741,784	714,842	0	18,456,626
Northwest Ohio Educ Srv Ctr	Fulton	13,007,233	8,102,764	0	21,109,997
Ohio Valley Educ Srv Ctr	Guernsey	5,845,729	2,383,107	0	8,228,836
Pickaway County Educ Srv Ctr	Pickaway	3,214,034	785,484	0	3,999,518
Portage County Educ Srv Ctr	Portage	7,278,543	254,091	0	7,532,634
Putnam County Educ Srv Ctr	Putnam	2,224,750	3,084,093	0	5,308,843
Ross-Pike Educ Srv District	Ross	5,426,929	3,255,939	0	8,682,868
South Central Ohio Educ Srv Ctr	Scioto	7,810,219	1,138,423	3,921,933	12,870,575
Southern Ohio Educ Srv Ctr	Clinton	2,673,204	379,722	0	3,052,926
Stark County Educ Srv Ctr	Stark	14,969,583	3,055,623	14,875	18,040,081
Summit County Educ Srv Ctr	Summit	11,801,535	2,338,386	0	14,139,921
Trumbull County Educ Srv Ctr	Trumbull	13,426,416	1,470,447	0	14,896,863
Western Buckeye Educ Srv Ctr	Paulding	2,986,722	1,119,077	0	4,105,799
Wood County Educ Srv Ctr	Wood	10,201,720	4,212,004	8,555	14,422,279

General Revenues - Governmental Activities						Total	Total Program
Property	Unrestricted	Investment	Payments in	Unrestricted		General	and General
Taxes	Grants and	Earnings	Lieu of	Contributions	Miscellaneous	Revenues	Revenues
	Entitlements		Taxes	and		and	and
				Donations		Transfers	Transfers
						In / (Out)	
\$0	\$82,190	\$6,207	\$0	\$96	\$203,171	\$0	\$8,878,631
0	175,566	6,562	0	0	0	0	4,475,927
0	2,397,984	1,107	0	0	707,262	0	23,956,891
0	1,010,208	1,489	0	0	196	0	6,043,137
0	723,939	2,529	0	6,965	84,086	0	17,456,796
0	473,345	46	0	0	6,273	0	10,857,318
0	5,321,192	44,275	0	67,456	1,254,927	0	63,789,395
0	1,558,446	1,526	0	0	17,488	0	11,947,802
0	5,023,787	21,395	0	0	359,482	0	80,493,061
0	611,787	1,805	0	0	1,923,379	0	8,318,002
0	389,947	7,423	0	0	10,008	0	5,592,260
0	1,738,459	5,229	0	0	77,342	0	12,567,351
0	1,192,053	0	0	0	228,757	0	11,707,321
0	3,169,089	0	0	0	120,159	0	43,427,912
0	272,625	3,322	0	0	61,103	0	6,030,642
0	722,979	7,871	0	0	0	0	4,997,905
0	291,306	3,854	0	0	4,360	0	5,890,686
4,805,893	1,910,036	50	0	16,150	15,586	0	19,296,760
0	256,011	2,974	0	663	25,891	0	2,888,308
0	180,035	0	0	7,501	330,950	0	4,415,116
0	2,679,532	10,312	0	0	240,997	0	23,990,881
0	1,685,600	18,669	0	0	137,438	0	21,610,988
0	1,260,220	879	0	0	8,178	0	4,902,463
0	429,019	396	0	1,000	118,760	0	13,367,891
0	1,218,138	34,671	0	5,500	47,038	0	31,173,026
0	845,308	18,159	0	0	141,392	0	18,893,211
0	2,923,657	1,329	0	0	152,617	0	18,692,070
0	2,583,721	10,797	0	0	55,303	0	21,106,447
0	598,800	2,012	0	0	264,884	0	21,975,693
0	692,822	3,378	0	0	20,401	0	8,945,437
0	243,638	0	0	0	84,524	0	4,327,680
0	1,004,830	325	0	0	20,128	0	8,557,917
0	667,693	3,260	0	0	11,101	0	5,990,897
0	376,975	7,635	0	0	278,480	0	9,345,958
0	1,086,942	9,286	0	0	41	0	13,966,844
0	692,469	43,297	0	1,732	30,065	0	3,820,489
0	2,888,927	3,115	0	0	57,956	0	20,990,079
0	2,458,619	5,669	0	0	600	0	16,604,809
0	798,319	24,058	0	0	21,010	0	15,740,250
0	220,679	608	0	0	12,166	0	4,339,252
0	392,681	22,585	0	1,425	140,370	0	14,979,340

Expenses from the Statement of Activities - Governmental Activities
For the Fiscal Year Ended June 30, 2013

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Instruction			
		Regular	Special	Vocational	Adult / Continuing
Career Centers/Joint Vocational School Districts					
Apollo Career Center	Allen	\$548,895	\$225,791	\$5,844,655	\$50,627
Ashland County-West Holmes JVSD	Ashland	561,771	343,342	2,921,427	1,446,035
Ashtabula County Technical and Career Center	Ashtabula	818,859	784,818	6,644,769	2,067,368
Auburn VSD	Lake	0	654,085	3,889,740	1,267,216
Belmont-Harrison VSD	Belmont	190,232	0	3,914,497	0
Buckeye JVSD	Tuscarawas	1,333,854	794,982	6,314,376	1,279,703
Butler Technology and Career Development Schools	Butler	500,517	0	23,650,511	0
Career and Technology Education Centers of Licking County	Licking	344,597	562,427	4,866,193	2,324,086
Columbiana County Career and Technical Center	Columbiana	0	0	2,985,757	1,033,292
Coshocton County Career Center	Coshocton	532,143	90,951	1,626,371	0
Cuyahoga Valley Career Center	Cuyahoga	738,236	0	5,325,982	1,407,225
Delaware Area Career Center	Delaware	1,085,006	254,315	5,716,143	1,095,774
Eastland-Fairfield Career and Technical Schools	Franklin	3,694,111	1,436,881	6,619,299	214,302
Ehove Career Center	Erie	903,378	317,371	5,457,927	3,768,765
Four County Career Center	Henry	21,805	0	9,254,213	1,240,890
Gallia-Jackson-Vinton JVSD	Gallia	85,922	819,374	4,472,966	711,915
Great Oaks Inst of Technology and Career Development	Hamilton	7,117,595	0	24,293,331	5,890,600
Greene County VSD	Greene	1,026,998	0	6,933,024	772,227
Jefferson County JVSD	Jefferson	188,734	241,903	2,397,112	8,993
Knox County Career Center	Knox	213,916	468,866	5,127,087	1,637,161
Lawrence County JVSD	Lawrence	161,324	0	5,485,267	2,251,113
Lorain County JVSD	Lorain	2,336,572	11,920	9,365,017	1,799,185
Mahoning Co Career and Technical Center	Mahoning	1,372,351	0	4,530,392	1,006,791
Maplewood Career Center	Portage	1,136,406	0	4,935,264	198,233
Medina County JVSD	Medina	2,562,020	558,461	4,861,565	115,191
Miami Valley Career Technology Center	Montgomery	1,152,755	305,785	15,089,654	3,522,142
Mid-East Career and Technology Center	Muskingum	1,967,945	0	7,008,632	2,540,600
Ohio Hi-Point JVSD	Logan	1,166,058	490,102	4,529,616	1,362,311
Penta Career Center	Wood	0	951,199	16,406,941	932,044
Pickaway-Ross Career and Technology Center	Ross	1,091,436	0	12,664,044	0
Pike County JVSD	Pike	0	145,513	3,791,382	616,241
Pioneer Career and Technology Center	Richland	869,085	440,829	9,589,788	372,334
Polaris Career Center	Cuyahoga	0	0	6,564,340	314,651
Portage Lakes Career Center	Summit	435,333	300,818	3,624,205	943,066
Scioto County Career Technical Center	Scioto	0	65,024	4,201,460	1,540,644
Southern Hills JVSD	Brown	159,402	4,253	3,489,180	112,956
Springfield-Clark Co Career Technology Center	Clark	0	701,154	6,104,441	0
Stark County Area JVSD	Stark	952,318	211,867	3,143,069	52,134
Tolles Career and Technical Center	Madison	1,755,925	852,882	3,937,139	426,458
Tri County Career Center	Athens	237,167	0	3,259,905	305,556
Tri-Rivers JVSD	Marion	290,466	0	5,999,041	167,105
Trumbull Career and Technical Center	Trumbull	2,223,830	808,707	4,962,189	351,547
U S Grant JVSD	Clermont	249,741	142,065	3,701,682	340,142
Upper Valley Career Center	Miami	1,667,120	351,934	8,344,816	1,351,949
Vanguard-Sentinel Career Center	Sandusky	161,045	185,935	8,221,112	593,484
Vantage Career Center	Van Wert	0	0	4,710,853	627,521
Warren County Career Center	Warren	1,361	167,159	7,094,540	2,125,559
Washington County Career Center	Washington	935,349	0	2,292,759	354,990
Wayne County Schools Career Center	Wayne	2,047,124	48,611	5,611,598	1,437,518

Instruction (continued)	Support Services						Operation and Maintenance of Plant
	Other	Pupils	Instructional Staff	Board of Education	Administration	Fiscal	
\$0	\$444,483	\$667,286	\$56,853	\$764,573	\$475,439	\$0	\$1,167,044
559	152,928	105,005	100,036	759,080	387,419	2,779	641,015
295,150	585,945	1,393,951	62,977	946,371	409,782	86,957	1,101,290
0	1,080,342	189,562	252,071	1,296,959	474,643	78	1,537,823
55,083	287,529	71,893	25,104	655,347	304,239	0	577,002
3,536	948,997	727,793	104,105	723,543	430,582	3,044	1,429,043
314,139	1,602,839	3,537,354	0	2,565,735	1,203,407	66,100	3,667,405
0	550,456	985,815	22,244	998,388	423,831	424,660	1,605,458
0	669,434	694,836	28,934	381,097	336,468	0	854,823
0	208,719	263,078	33,825	228,483	209,945	17,940	509,413
0	700,067	1,243,459	31,279	1,911,447	909,260	634,740	1,423,245
106,955	1,308,490	1,149,438	129,671	1,165,440	726,211	0	1,718,932
567,417	964,787	414,216	31,229	2,219,216	797,191	0	2,759,865
0	1,025,002	319,116	58,145	2,115,177	583,381	276,700	1,629,282
0	1,540,333	496,746	61,919	1,366,661	512,890	89,561	2,560,095
0	402,104	374,453	102,465	596,777	359,167	58,186	1,412,555
0	5,172,692	2,734,677	390,422	3,675,807	1,763,315	650,678	6,983,410
0	988,092	1,838,823	570,313	1,004,805	471,887	0	1,330,221
0	216,265	333,717	55,036	258,002	249,213	0	708,029
0	669,011	897,616	14,278	1,071,046	473,534	52,660	1,538,216
0	370,416	107,523	64,512	948,196	782,211	0	639,013
0	1,743,520	1,350,461	30,433	1,931,582	952,829	201,729	2,173,920
0	1,012,549	1,451,513	43,001	764,500	423,545	351	1,268,625
0	1,055,119	547,305	94,178	875,589	535,964	258,967	1,245,932
0	1,674,078	606,569	33,932	1,744,751	567,209	204,903	1,415,614
0	2,000,572	2,020,786	0	1,929,792	923,535	466,852	3,086,149
0	1,093,183	841,543	70,393	1,708,687	779,080	204,723	1,875,668
45,637	745,442	496,407	0	922,611	276,916	822,136	1,510,348
582,349	2,609,677	2,559,569	59,933	1,265,007	639,330	0	2,762,018
0	1,397,961	1,182,112	49,715	372,620	546,026	0	1,243,591
0	335,091	469,054	89,278	512,983	399,685	0	586,844
0	1,206,688	1,171,850	76,472	1,060,322	394,408	184,021	1,236,756
0	1,820,635	1,699,210	188,568	824,243	657,961	117,035	1,430,512
6,946	342,330	270,681	20,066	716,947	428,147	0	501,057
184,610	448,776	401,634	12,762	1,357,883	373,089	0	1,174,506
0	522,683	105,313	37,359	636,988	395,409	5,592	555,620
0	715,887	697,998	42,730	1,014,656	514,154	168,904	1,253,657
148	962,087	565,961	19,492	343,078	218,021	43,465	848,095
179,661	779,257	988,206	62,859	1,324,730	473,557	0	1,528,060
0	343,327	100,839	111,828	706,917	413,910	66,377	1,179,832
0	592,944	262,107	96,280	1,217,983	418,728	164,442	886,433
0	1,247,791	345,230	66,956	2,075,479	581,368	6,988	1,176,428
0	487,781	164,467	70,536	406,485	478,505	0	673,969
127,690	1,701,330	1,024,066	44,977	1,176,816	525,126	192,492	1,422,808
0	555,559	785,819	46,946	933,057	509,217	0	1,807,014
0	501,177	281,442	101,595	502,942	395,230	28,002	757,005
0	982,235	534,686	21,800	1,608,836	513,847	27,538	1,370,067
0	224,655	258,419	33,090	518,414	357,711	18,061	648,357
0	508,810	1,957,110	52,282	999,856	512,930	0	1,731,375

(Continued)

Expenses from the Statement of Activities - Governmental Activities
 For the Fiscal Year Ended June 30, 2013
 (Continued)

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Support Services (continued)		Non-Instructional Services	
		Pupil Transportation	Central	Food Service	Other
Career Centers/Joint Vocational School Districts					
Apollo Career Center	Allen	\$19,425	\$599,308	\$0	\$288,497
Ashland County-West Holmes JVSD	Ashland	22,940	113,912	134,435	104,334
Ashtabula County Technical and Career Center	Ashtabula	18,459	22,616	260,121	3,813
Auburn VSD	Lake	16,137	434,058	0	308,453
Belmont-Harrison VSD	Belmont	0	185,322	187,972	0
Buckeye JVSD	Tuscarawas	12,918	194,912	472,975	7
Butler Technology and Career Development Schools	Butler	78,578	3,251,261	0	13,354
Career and Technology Education Centers of Licking County	Licking	13,110	659,614	249,707	134
Columbiana County Career and Technical Center	Columbiana	0	3,465	161,723	0
Coshocton County Career Center	Coshocton	15,304	25,370	124,059	0
Cuyahoga Valley Career Center	Cuyahoga	13,870	362,891	132,486	16,296
Delaware Area Career Center	Delaware	30,601	263,301	229,679	21,637
Eastland-Fairfield Career and Technical Schools	Franklin	65,642	957,180	0	436,354
Ehove Career Center	Erie	37,646	528,889	443,015	237,935
Four County Career Center	Henry	31,839	428,754	0	518,012
Gallia-Jackson-Vinton JVSD	Gallia	21,191	241,081	231,047	0
Great Oaks Inst of Technology and Career Development	Hamilton	715,515	5,044,525	0	1,575,549
Greene County VSD	Greene	0	250,737	0	297,738
Jefferson County JVSD	Jefferson	0	24,965	190,430	0
Knox County Career Center	Knox	0	124,777	0	231,814
Lawrence County JVSD	Lawrence	0	245,276	231,587	1,350,914
Lorain County JVSD	Lorain	71,315	714,023	0	952,898
Mahoning Co Career and Technical Center	Mahoning	44,858	131,444	305,570	876
Maplewood Career Center	Portage	19,638	421,862	276,474	73,954
Medina County JVSD	Medina	31,402	361,093	0	69,546
Miami Valley Career Technology Center	Montgomery	109,653	2,630,255	0	0
Mid-East Career and Technology Center	Muskingum	133,862	464,184	483,576	4,273
Ohio Hi-Point JVSD	Logan	41,400	604,273	0	194,001
Penta Career Center	Wood	0	347,605	842,083	343,544
Pickaway-Ross Career and Technology Center	Ross	23,991	100,625	0	297,222
Pike County JVSD	Pike	23,085	247,882	0	341,455
Pioneer Career and Technology Center	Richland	1,771	167,351	513,770	1,699
Polaris Career Center	Cuyahoga	22,259	1,238,525	0	0
Portage Lakes Career Center	Summit	53,905	95,757	0	0
Scioto County Career Technical Center	Scioto	23,426	116,442	0	291,605
Southern Hills JVSD	Brown	32,688	42,520	0	219,612
Springfield-Clark Co Career Technology Center	Clark	38,293	63,420	0	257,435
Stark County Area JVSD	Stark	0	157,530	299,115	0
Tolles Career and Technical Center	Madison	25,234	239,925	0	355,493
Tri County Career Center	Athens	2,038	169,525	195,756	0
Tri-Rivers JVSD	Marion	14,309	1,372,796	0	1,853
Trumbull Career and Technical Center	Trumbull	20,719	99,540	433,703	1,861
U S Grant JVSD	Clermont	0	97,124	0	209,289
Upper Valley Career Center	Miami	77,406	1,031,662	453,010	654,926
Vanguard-Sentinel Career Center	Sandusky	66,208	0	229,515	2,346
Vantage Career Center	Van Wert	24,290	735,364	193,476	33,810
Warren County Career Center	Warren	99,552	1,821,767	391,772	21,034
Washington County Career Center	Washington	4,469	407,429	165,516	443,255
Wayne County Schools Career Center	Wayne	26,284	96,362	283,687	338,344

Extracurricular Activities	Interest	All Other Expenses	Total Expenses	Change in Net Position	Net Position Beginning of Year	Net Position End of Year
\$22,004	\$0	\$0	\$11,174,880	\$812,376	\$10,482,491	\$11,294,867
25,566	32,965	0	7,855,548	(51,935)	10,175,981	10,124,046
18,974	0	0	15,522,220	(1,495,154)	15,761,872	14,266,718
1,798	148,501	0	11,551,466	(939,296)	18,689,301	17,750,005
24,004	4,393	0	6,482,617	334,956	1,882,215	2,217,171
11,173	5,557	0	14,791,100	305,151	24,978,108	25,283,259
425,197	50,200	51,686	40,978,283	2,418,613	55,017,673	57,436,286
88,972	2,798,823	0	16,918,515	255,549	17,991,603	18,247,152
43,638	0	0	7,193,467	1,009,304	15,539,338	16,548,642
18,068	13,879	0	3,917,548	(110,584)	1,445,190	1,334,606
88,922	7,477	1,943,602	16,890,484	(837,475)	29,119,694	28,282,219
14,609	5,384	28,017	15,049,603	3,136,480	40,667,844	43,804,324
86,419	99,621	0	21,363,730	(568,659)	41,048,712	40,480,053
0	347,890	193,875	18,243,494	958,008	3,885,426	4,843,434
90,166	43,344	90,456	18,347,684	(1,252,352)	16,747,013	15,494,661
3,406	50,479	0	9,943,088	239,302	23,694,343	23,933,645
6,831	499,620	76,007	66,590,574	76,066	128,941,220	129,017,286
63,794	0	0	15,548,659	1,123,569	20,384,142	21,507,711
0	37,314	0	4,909,713	134,077	3,124,516	3,258,593
42,310	194,472	0	12,756,764	(904,345)	29,627,838	28,723,493
38,541	568,740	0	13,244,633	2,081,595	21,308,260	23,389,855
224,778	66,123	0	23,926,305	(553,653)	17,450,639	16,896,986
72,644	705,135	92,160	13,226,305	(348,576)	34,129,182	33,780,606
19,932	0	0	11,694,817	1,423,917	32,705,717	34,129,634
27,106	0	0	14,833,440	1,537,188	16,803,399	18,340,587
32,045	325,365	0	33,595,340	1,791,947	17,092,764	18,884,711
101,183	794,092	0	20,071,624	5,571,820	58,983,173	64,554,993
0	17,825	0	13,225,083	1,111,527	13,905,586	15,017,113
303,413	2,010,473	0	32,615,185	2,915,997	54,439,269	57,355,266
25,910	18,112	0	19,013,365	638,196	26,834,646	27,472,842
1,200	168,467	5,608	7,733,768	(342,241)	19,255,112	18,912,871
129,867	560,143	0	17,977,154	(1,130,858)	38,872,471	37,741,613
44,807	92,652	0	15,015,398	(776,573)	12,850,563	12,073,990
43,953	0	3,839	7,787,050	(363,096)	15,680,953	15,317,857
58,785	0	0	10,250,646	(167,302)	25,368,014	25,200,712
8,948	25,923	0	6,354,446	310,925	18,543,004	18,853,929
27,097	119,434	0	11,719,260	388,587	9,940,152	10,328,739
54,560	0	0	7,870,940	(325,779)	14,863,676	14,537,897
66,256	160,276	0	13,155,918	300,472	21,205,342	21,505,814
7,112	0	0	7,100,089	725,709	4,644,028	5,369,737
39,079	74,851	0	11,598,417	(121,808)	9,525,150	9,403,342
119,222	264,816	0	14,786,374	(786,591)	11,981,971	11,195,380
56,397	0	0	7,078,183	996,622	12,617,927	13,614,549
36,735	137,982	21,803	20,344,648	607,700	36,998,152	37,605,852
14,614	176,113	0	14,287,984	1,110,898	46,503,207	47,614,105
67,365	863,996	1,445,374	11,269,442	(721,482)	29,580,422	28,858,940
86,513	249,338	0	17,117,604	3,068,651	18,833,124	21,901,775
4,296	81,665	0	6,748,435	178,855	7,981,734	8,160,589
0	253,235	0	15,905,126	(386,396)	34,049,330	33,662,934

(Continued)

Expenses from the Statement of Activities - Governmental Activities
For the Fiscal Year Ended June 30, 2013
(Continued)

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Instruction			
		Regular	Special	Vocational	Adult / Continuing
Educational Service Centers					
Athens-Meigs Educ Srv Ctr	Athens	\$1,611,424	\$1,896,906	\$32,534	\$37,948
Brown County Educ Srv Ctr	Brown	500,372	1,735,820	0	0
Butler County Educ Srv Ctr	Butler	4,419,970	3,319,750	0	0
Clark County Educ Srv Ctr	Clark	18,959	1,152,521	0	0
Clermont County Educ Srv Ctr	Clermont	140,001	6,041,186	0	56,620
Columbiana County Educ Srv Ctr	Columbiana	974,748	2,280,085	0	0
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	1,324,312	27,708,702	533,418	0
East Central Ohio Educ Srv Ctr	Tuscarawas	893,678	1,575,656	0	0
Educational Service Center of Central Ohio	Franklin	397,432	10,620,897	0	0
Fairfield County Educ Srv Ctr	Fairfield	300,542	1,886,842	0	0
Gallia-Vinton Educ Srv Ctr	Gallia	1,803,859	56,652	0	0
Geauga County Educ Srv Ctr	Geauga	133,214	4,271,111	391,484	7,901
Greene County Educ Srv Ctr	Greene	511,804	2,839,546	0	0
Hamilton County Educ Srv Ctr	Hamilton	0	7,596,740	42,087	0
Hancock County Educ Srv Ctr	Hancock	109,357	1,622,994	0	0
Jefferson County Educ Srv Ctr	Jefferson	337,859	583,036	0	0
Knox County Educ Srv Ctr	Knox	153,598	3,041,546	0	0
Lake County Educ Srv Ctr	Lake	671,546	3,634,313	149,499	0
Lawrence County Educ Srv Ctr	Lawrence	142,788	380,423	0	0
Logan County Educ Srv Ctr	Logan	0	2,764,198	0	0
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	12,265	5,701,368	89,799	42,149
Mahoning County Educ Srv Ctr	Mahoning	1,905,612	5,871,823	64,379	83,020
Medina County Educ Srv Ctr	Medina	799,400	95,939	0	214,817
Miami County Educ Srv Ctr	Miami	415,889	5,191,395	0	0
Montgomery County Educ Srv Ctr	Montgomery	0	6,027,526	0	0
Muskingum Valley Educ Srv Ctr	Muskingum	827,029	4,785,364	0	34,640
North Central Ohio Educ Srv Ctr	Seneca	1,549,449	5,114,018	0	0
North Point Educ Srv Ctr	Erie	479,608	5,491,031	0	0
Northwest Ohio Educ Srv Ctr	Fulton	1,362,138	3,544,516	0	0
Ohio Valley Educ Srv Ctr	Guernsey	241,562	2,530,101	0	45,444
Pickaway County Educ Srv Ctr	Pickaway	82,787	373,762	0	70,658
Portage County Educ Srv Ctr	Portage	211,376	3,542,033	0	0
Putnam County Educ Srv Ctr	Putnam	388,728	940,661	0	44,438
Ross-Pike Educ Srv District	Ross	44,747	3,636,858	0	0
South Central Ohio Educ Srv Ctr	Scioto	309,532	4,197,433	0	153,439
Southern Ohio Educ Srv Ctr	Clinton	226,303	599,179	0	0
Stark County Educ Srv Ctr	Stark	47,114	5,521,341	0	0
Summit County Educ Srv Ctr	Summit	546,062	6,756,094	68,790	0
Trumbull County Educ Srv Ctr	Trumbull	518,465	6,535,229	0	0
Western Buckeye Educ Srv Ctr	Paulding	157,223	1,270,960	0	0
Wood County Educ Srv Ctr	Wood	1,660,457	4,230,744	0	14,107

Instruction (continued)	Support Services						
	Other	Pupils	Instructional Staff	Board of Education	Administration	Fiscal	Business
\$44,200	\$1,288,047	\$1,647,788	\$71,983	\$612,822	\$498,966	\$1,337	\$194,317
0	1,130,394	413,838	38,576	235,204	160,113	0	62,791
0	5,827,529	2,391,098	10,654	3,197,840	563,185	0	1,214,326
83,131	2,551,391	1,817,213	15,985	693,356	197,467	14,158	127,629
0	3,977,080	5,429,603	196,459	422,863	256,990	0	0
0	2,763,837	3,144,943	44,829	491,702	268,308	0	211,698
17,242	6,018,739	8,881,900	52,443	11,893,863	1,368,163	46,944	1,670,394
976,802	2,703,985	4,081,114	27,731	486,072	295,557	195,290	209,527
804	8,316,732	14,227,499	59,223	9,128,965	2,103,000	519,792	1,268,859
0	1,887,248	2,419,814	26,025	1,064,062	192,894	0	117,179
0	420,221	1,416,906	32,905	1,039,610	152,794	0	23,337
0	3,837,196	1,891,076	24,218	1,575,496	267,680	24,580	98,346
0	5,686,339	1,927,994	27,540	163,989	256,986	10,742	186,188
0	7,823,242	9,462,353	0	4,509,040	1,378,413	409,942	433,340
0	1,376,745	1,819,361	41,191	578,690	258,347	0	82,216
6,400	1,182,810	2,101,208	17,356	767,294	229,411	9,980	22,631
0	697,475	762,818	26,176	572,461	99,262	0	27,379
202,033	3,169,652	2,375,282	0	8,008,265	229,297	0	109,267
0	400,759	589,742	50,660	225,905	202,754	0	44,708
0	374,246	307,172	15,981	389,032	370,559	0	12,370
25,402	5,216,365	4,789,324	19,278	2,467,734	1,103,768	66,278	954,830
0	5,960,157	6,313,125	39,283	1,211,356	633,110	327,314	270,339
757	433,922	1,916,503	43,368	271,307	233,800	196,958	0
0	3,099,931	2,955,969	15,182	1,024,703	211,667	0	97,047
0	9,176,523	8,754,365	0	1,515,355	652,034	16,706	1,545,626
639,826	3,758,384	5,508,628	42,588	1,645,261	491,112	0	127,288
84,216	4,093,415	3,940,363	67,357	1,957,655	791,165	162,876	558,337
0	5,425,471	6,392,419	258,787	847,270	399,380	179,822	544,257
0	4,441,802	6,827,079	109,158	742,376	482,786	56,795	403,134
0	1,777,762	2,602,205	41,499	780,128	288,574	0	76,932
12,852	2,023,385	654,717	46,965	451,617	144,154	22,468	146,698
21,513	1,641,196	2,209,762	257,714	669,971	328,209	101,437	50,932
117	846,739	1,604,037	25,926	296,147	357,924	22,991	163,417
3,392	1,519,405	2,318,578	64,226	1,024,675	315,693	0	140,688
0	2,155,090	1,586,147	32,386	685,907	237,411	0	243,328
0	850,717	1,256,562	0	555,494	258,757	0	66,111
0	3,495,113	6,376,412	24,276	3,291,423	504,364	723,965	411,764
0	3,754,776	4,449,228	56,629	1,013,927	315,483	32,837	561,598
0	3,934,845	2,259,346	69,919	1,890,139	321,086	31,605	208,431
0	979,245	1,054,125	51,169	395,320	225,588	0	12,278
0	3,165,271	2,875,014	23,596	1,182,331	765,050	0	285,458

(Continued)

Expenses from the Statement of Activities - Governmental Activities
 For the Fiscal Year Ended June 30, 2013
 (Continued)

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Support Services (continued)		Non-Instructional Services	
		Pupil Transportation	Central	Food Service	Other
Educational Service Centers					
Athens-Meigs Educ Srv Ctr	Athens	\$592,790	\$36,858	\$0	\$222,117
Brown County Educ Srv Ctr	Brown	0	173,500	0	0
Butler County Educ Srv Ctr	Butler	205,761	2,272,160	0	0
Clark County Educ Srv Ctr	Clark	0	32,316	0	0
Clermont County Educ Srv Ctr	Clermont	0	43,277	0	43,995
Columbiana County Educ Srv Ctr	Columbiana	492,195	378,430	0	110,356
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	3,213	39,947	0	5,216,965
East Central Ohio Educ Srv Ctr	Tuscarawas	39,580	532,921	0	0
Educational Service Center of Central Ohio	Franklin	192,588	36,996,428	0	64,728
Fairfield County Educ Srv Ctr	Fairfield	0	113,754	0	0
Gallia-Vinton Educ Srv Ctr	Gallia	444,846	102,103	0	42,475
Geauga County Educ Srv Ctr	Geauga	4,261	190,461	0	0
Greene County Educ Srv Ctr	Greene	0	10,321	0	179,674
Hamilton County Educ Srv Ctr	Hamilton	0	938,762	0	10,558,827
Hancock County Educ Srv Ctr	Hancock	95,142	16,498	0	4,327
Jefferson County Educ Srv Ctr	Jefferson	0	3,758	0	0
Knox County Educ Srv Ctr	Knox	0	3,530	0	0
Lake County Educ Srv Ctr	Lake	132,623	808,924	0	3,053
Lawrence County Educ Srv Ctr	Lawrence	0	545,552	0	0
Logan County Educ Srv Ctr	Logan	0	29,839	0	37,295
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	2,857	316,256	34,888	3,780,691
Mahoning County Educ Srv Ctr	Mahoning	5,235	936,947	0	127,950
Medina County Educ Srv Ctr	Medina	192,403	161,603	0	556
Miami County Educ Srv Ctr	Miami	2,185	223,289	0	0
Montgomery County Educ Srv Ctr	Montgomery	1,025,624	1,032,640	0	232,619
Muskingum Valley Educ Srv Ctr	Muskingum	49,793	396,984	0	133,523
North Central Ohio Educ Srv Ctr	Seneca	153,560	1,281,400	39,694	82,354
North Point Educ Srv Ctr	Erie	0	22,075	0	100,994
Northwest Ohio Educ Srv Ctr	Fulton	219,037	162,655	0	56,642
Ohio Valley Educ Srv Ctr	Guernsey	13,112	53,931	0	2,614
Pickaway County Educ Srv Ctr	Pickaway	175,283	173,584	0	567
Portage County Educ Srv Ctr	Portage	13,301	0	143,612	0
Putnam County Educ Srv Ctr	Putnam	106,407	108,341	0	19,650
Ross-Pike Educ Srv District	Ross	0	75,113	0	0
South Central Ohio Educ Srv Ctr	Scioto	0	171,858	0	0
Southern Ohio Educ Srv Ctr	Clinton	0	320,957	0	0
Stark County Educ Srv Ctr	Stark	0	45,269	29,556	0
Summit County Educ Srv Ctr	Summit	0	123,273	0	0
Trumbull County Educ Srv Ctr	Trumbull	14,574	0	0	0
Western Buckeye Educ Srv Ctr	Paulding	0	18,138	0	375
Wood County Educ Srv Ctr	Wood	83,439	261,975	0	22,365

Extracurricular Activities	Interest	All Other Expenses	Total Expenses	Change in Net Position	Net Position Beginning of Year	Net Position End of Year
\$0	\$0	\$212,877	\$9,002,914	(\$124,283)	\$3,415,189	\$3,290,906
0	0	0	4,450,608	25,319	1,456,019	1,481,338
0	116,653	0	23,538,926	417,965	4,162,263	4,580,228
0	0	0	6,704,126	(660,989)	2,049,732	1,388,743
0	0	0	16,608,074	848,722	4,384,765	5,233,487
0	25,460	0	11,186,591	(329,273)	181,577	(147,696)
66,250	8,856	0	64,851,351	(1,061,956)	26,081,183	25,019,227
0	21,942	0	12,039,855	(92,053)	2,297,115	2,205,062
143,375	111,980	0	84,152,302	(3,659,241)	15,239,341	11,580,100
0	774	0	8,009,134	308,868	934,942	1,243,810
0	0	0	5,535,708	56,552	1,061,606	1,118,158
0	0	0	12,717,024	(149,673)	1,020,818	871,145
0	0	0	11,801,123	(93,802)	1,342,350	1,248,548
0	99,963	0	43,252,709	175,203	8,361,830	8,537,033
2	0	0	6,004,870	25,772	86,619	112,391
0	408	0	5,262,151	(264,246)	3,632,927	3,368,681
4,689	0	0	5,388,934	501,752	(134,895)	366,857
0	0	0	19,493,754	(196,994)	1,963,853	1,766,859
0	0	0	2,583,291	305,017	853,335	1,158,352
463	0	0	4,301,155	113,961	912,327	1,026,288
0	293	0	24,623,545	(632,664)	7,127,834	6,495,170
7,518	2,067	0	23,759,235	(2,148,247)	3,975,911	1,827,664
12,829	0	0	4,574,162	328,301	799,723	1,128,024
257	5,833	0	13,243,347	124,544	3,418,026	3,542,570
0	0	0	29,979,018	1,194,008	20,404,176	21,598,184
15,108	571	0	18,456,099	437,112	2,802,485	3,239,597
2,233	122,920	0	20,001,012	(1,308,942)	606,218	(702,724)
15,616	0	0	20,156,730	949,717	4,046,646	4,996,363
0	30,959	3,306,784	21,745,861	229,832	6,121,416	6,351,248
51,649	564	0	8,506,077	439,360	1,492,853	1,932,213
0	0	0	4,379,497	(51,817)	965,577	913,760
7,953	1,523	0	9,200,532	(642,615)	779,901	137,286
0	25,308	1,021,951	5,972,782	18,115	4,193,400	4,211,515
0	0	0	9,143,375	202,583	3,309,958	3,512,541
0	0	0	9,772,531	4,194,313	1,044,632	5,238,945
0	0	0	4,134,080	(313,591)	2,678,246	2,364,655
0	0	0	20,470,597	519,482	1,833,218	2,352,700
56,208	0	37,763	17,772,668	(1,167,859)	7,342,138	6,174,279
0	1,298	75,125	15,860,062	(119,812)	4,644,143	4,524,331
0	0	407,942	4,572,363	(233,111)	247,917	14,806
0	0	71,833	14,641,640	337,700	5,525,837	5,863,537

Summary Data from the General Fund Balance Sheet
As of June 30, 2013

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Assets			Total Assets
		Cash and Investments	Restricted Assets	Other Assets	
Career Centers/Joint Vocational School Districts					
Apollo Career Center	Allen	\$6,134,240	\$0	\$3,286,424	\$9,420,664
Ashland County-West Holmes JVSD	Ashland	4,361,745	0	2,493,899	6,855,644
Ashtabula County Technical and Career Center	Ashtabula	5,025,957	6,559	4,941,047	9,973,563
Auburn VSD	Lake	6,005,508	0	7,340,200	13,345,708
Belmont-Harrison VSD	Belmont	1,644,972	11,000	2,205,833	3,861,805
Buckeye JVSD	Tuscarawas	13,350,408	0	4,884,701	18,235,109
Butler Technology and Career Development Schools	Butler	17,229,165	864,849	18,061,480	36,155,494
Career and Technology Education Centers of Licking County	Licking	7,222,098	0	7,645,432	14,867,530
Columbiana County Career and Technical Center	Columbiana	3,594,400	0	1,969,633	5,564,033
Coshocton County Career Center	Coshocton	881,585	0	1,357,099	2,238,684
Cuyahoga Valley Career Center	Cuyahoga	12,709,396	0	10,974,315	23,683,711
Delaware Area Career Center	Delaware	21,580,260	0	10,036,499	31,616,759
Eastland-Fairfield Career and Technical Schools	Franklin	15,597,947	18,348	13,832,215	29,448,510
Ehove Career Center	Erie	4,835,304	0	8,387,264	13,222,568
Four County Career Center	Henry	5,433,517	725,000	5,799,168	11,957,685
Gallia-Jackson-Vinton JVSD	Gallia	2,083,056	32,757	2,983,685	5,099,498
Great Oaks Inst of Technology and Career Development	Hamilton	28,475,300	0	42,101,958	70,577,258
Greene County VSD	Greene	4,555,482	0	7,325,906	11,881,388
Jefferson County JVSD	Jefferson	626,894	17,604	2,152,342	2,796,840
Knox County Career Center	Knox	9,951,371	0	3,545,848	13,497,219
Lawrence County JVSD	Lawrence	2,348,512	136,876	2,154,495	4,639,883
Lorain County JVSD	Lorain	5,699,958	0	12,111,598	17,811,556
Mahoning Co Career and Technical Center	Mahoning	22,069,585	0	6,927,773	28,997,358
Maplewood Career Center	Portage	22,007,733	223,362	7,402,992	29,634,087
Medina County JVSD	Medina	10,097,292	0	8,074,094	18,171,386
Miami Valley Career Technology Center	Montgomery	5,422,655	0	13,307,755	18,730,410
Mid-East Career and Technology Center	Muskingum	13,749,248	50,258	7,610,295	21,409,801
Ohio Hi-Point JVSD	Logan	8,804,874	0	6,471,170	15,276,044
Penta Career Center	Wood	9,553,322	0	11,414,519	20,967,841
Pickaway-Ross Career and Technology Center	Ross	9,585,588	0	5,143,881	14,729,469
Pike County JVSD	Pike	3,916,226	23,547	1,306,417	5,246,190
Pioneer Career and Technology Center	Richland	8,451,047	0	4,402,527	12,853,574
Polaris Career Center	Cuyahoga	8,360,201	241,244	9,701,704	18,303,149
Portage Lakes Career Center	Summit	10,833,268	38,707	3,147,004	14,018,979
Scioto County Career Technical Center	Scioto	2,737,668	0	2,382,961	5,120,629
Southern Hills JVSD	Brown	4,096,384	20,297	2,049,950	6,166,631
Springfield-Clark Co Career Technology Center	Clark	7,809,938	0	5,955,216	13,765,154
Stark County Area JVSD	Stark	10,323,989	0	2,220,444	12,544,433
Tolles Career and Technical Center	Madison	6,334,458	0	10,406,374	16,740,832
Tri County Career Center	Athens	3,582,082	0	3,389,388	6,971,470
Tri-Rivers JVSD	Marion	2,198,569	0	4,242,826	6,441,395
Trumbull Career and Technical Center	Trumbull	8,446,446	0	6,677,614	15,124,060
U S Grant JVSD	Clermont	11,069,393	24,056	3,606,835	14,700,284
Upper Valley Career Center	Miami	4,125,595	790	6,340,802	10,467,187
Vanguard-Sentinel Career Center	Sandusky	6,264,309	0	4,651,441	10,915,750
Vantage Career Center	Van Wert	4,884,665	0	2,903,310	7,787,975
Warren County Career Center	Warren	8,745,314	0	9,367,094	18,112,408
Washington County Career Center	Washington	3,349,697	465,317	2,291,093	6,106,107
Wayne County Schools Career Center	Wayne	7,550,198	0	4,345,382	11,895,580

Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Fund Balances					Total Fund Balance
	Total Liabilities		Nonspendable Fund Balance	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	
\$0	\$946,002	\$2,894,447	\$98,509	\$0	\$0	\$146,500	\$5,335,206	\$5,580,215
0	497,228	2,032,324	21,181	0	223,073	856,744	3,225,094	4,326,092
0	1,152,610	3,037,927	42,759	0	0	791,886	4,948,381	5,783,026
0	821,627	5,320,686	1,435,654	0	0	2,279,539	3,488,202	7,203,395
0	744,368	1,887,278	75,375	11,000	0	97,988	1,045,796	1,230,159
0	1,158,455	3,982,292	120,573	0	56,439	1,845,990	11,071,360	13,094,362
0	21,360,780	0	0	1,079,232	0	4,419,119	9,296,363	14,794,714
0	912,201	6,748,656	56,180	0	10,000	236,992	6,903,501	7,206,673
0	372,991	1,893,867	0	0	0	585,854	2,711,321	3,297,175
0	1,612,114	0	10,978	0	0	476,454	139,138	626,570
0	1,535,100	9,752,687	22,281	4,259	33,000	1,250,664	11,085,720	12,395,924
0	934,114	7,685,629	76,452	0	18,354	450,112	22,452,098	22,997,016
0	1,896,959	10,515,287	130,070	0	26,124	440,897	16,439,173	17,036,264
0	1,106,806	7,044,009	46,564	0	0	203,075	4,822,114	5,071,753
0	6,993,594	0	176,602	0	0	1,734,594	3,052,895	4,964,091
0	599,846	2,701,511	25,582	32,757	439	390,992	1,348,371	1,798,141
0	3,736,402	30,790,352	0	0	0	134,800	35,915,704	36,050,504
0	1,520,571	6,563,925	77,383	0	0	9,068	3,710,441	3,796,892
0	420,845	1,900,105	53,195	17,604	405,091	0	0	475,890
0	739,952	2,009,843	28,699	0	0	349,364	10,369,361	10,747,424
0	672,260	1,873,299	0	136,876	81,637	7,965	1,867,846	2,094,324
0	2,770,688	10,585,071	24,730	80,773	0	1,119,356	3,230,938	4,455,797
0	911,460	6,835,464	34,300	0	0	15,847,134	5,369,000	21,250,434
0	785,780	6,226,593	56,495	12,206	255,901	710,070	21,587,042	22,621,714
0	8,450,129	0	140,341	0	0	516,014	9,064,902	9,721,257
0	14,771,672	0	0	0	0	1,100,410	2,858,328	3,958,738
0	1,361,554	5,441,798	112,493	45,566	568,769	810,782	13,068,839	14,606,449
0	6,142,793	0	0	0	112,705	186,148	8,834,398	9,133,251
0	2,630,189	9,687,111	92,061	0	3,014,398	1,344,415	4,199,667	8,650,541
0	1,584,330	4,536,480	0	0	353,481	295,206	7,959,972	8,608,659
0	456,392	1,077,053	66,065	0	0	62,838	3,583,842	3,712,745
0	1,314,044	3,064,047	108,966	0	0	2,118,166	6,248,351	8,475,483
0	1,331,546	8,194,873	28,683	0	0	2,229,231	6,518,816	8,776,730
0	4,299,709	0	0	38,707	2,472,669	189,099	7,018,795	9,719,270
0	548,878	2,204,630	0	0	0	401,175	1,965,946	2,367,121
0	459,275	1,412,582	207,426	20,297	323,401	116,652	3,626,998	4,294,774
0	954,019	4,572,491	25,154	0	0	739,602	7,473,888	8,238,644
0	927,780	2,036,143	35,452	0	0	1,044,365	8,500,693	9,580,510
0	1,022,669	6,903,153	146,423	0	0	179,276	8,489,311	8,815,010
0	515,721	2,981,509	63,692	0	0	195,217	3,215,331	3,474,240
0	933,925	3,004,144	56,393	0	0	152,942	2,293,991	2,503,326
0	1,634,626	6,477,376	31,711	0	0	1,180,832	5,799,515	7,012,058
0	649,579	2,957,645	0	0	0	282,860	10,810,200	11,093,060
0	1,798,579	5,004,887	420,450	0	352,370	471,770	2,419,131	3,663,721
0	1,162,388	3,876,321	58,868	0	396,603	452,411	4,969,159	5,877,041
0	602,616	2,530,747	133,683	0	0	349,059	4,171,870	4,654,612
0	929,926	7,430,898	0	0	0	144,007	9,607,577	9,751,584
0	452,604	2,079,574	29,178	28,932	5,700	214,959	3,295,160	3,573,929
0	952,809	4,007,736	0	0	0	290,319	6,644,716	6,935,035

(Continued)

Summary Data from the General Fund Balance Sheet

As of June 30, 2013

(Continued)

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Assets			Total Assets
		Cash and Investments	Restricted Assets	Other Assets	
Educational Service Centers					
Athens-Meigs Educ Srv Ctr	Athens	\$336,308	\$0	\$698,041	\$1,034,349
Brown County Educ Srv Ctr	Brown	2,032,441	0	124,970	2,157,411
Butler County Educ Srv Ctr	Butler	1,845,459	0	828,768	2,674,227
Clark County Educ Srv Ctr	Clark	1,330,897	453,216	273,624	2,057,737
Clermont County Educ Srv Ctr	Clermont	5,998,824	0	1,089,432	7,088,256
Columbiana County Educ Srv Ctr	Columbiana	458,005	0	717,245	1,175,250
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	12,325,271	125,548	6,134,809	18,585,628
East Central Ohio Educ Srv Ctr	Tuscarawas	1,366,510	0	924,618	2,291,128
Educational Service Center of Central Ohio	Franklin	9,127,708	0	9,002,016	18,129,724
Fairfield County Educ Srv Ctr	Fairfield	1,248,918	0	386,043	1,634,961
Gallia-Vinton Educ Srv Ctr	Gallia	1,138,679	0	58,137	1,196,816
Geauga County Educ Srv Ctr	Geauga	1,782,115	0	621,865	2,403,980
Greene County Educ Srv Ctr	Greene	3,118,177	0	148,931	3,267,108
Hamilton County Educ Srv Ctr	Hamilton	7,778,607	0	3,346,255	11,124,862
Hancock County Educ Srv Ctr	Hancock	934,524	1,245	178,993	1,114,762
Jefferson County Educ Srv Ctr	Jefferson	2,368,072	0	67,875	2,435,947
Knox County Educ Srv Ctr	Knox	356,036	0	226,517	582,553
Lake County Educ Srv Ctr	Lake	2,017,459	3,715	296,015	2,317,189
Lawrence County Educ Srv Ctr	Lawrence	1,159,897	0	184,799	1,344,696
Logan County Educ Srv Ctr	Logan	719,122	0	138,831	857,953
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	3,037,439	0	670,375	3,707,814
Mahoning County Educ Srv Ctr	Mahoning	2,316,244	0	1,452,367	3,768,611
Medina County Educ Srv Ctr	Medina	967,524	0	166,154	1,133,678
Miami County Educ Srv Ctr	Miami	4,066,637	3,454	414,371	4,484,462
Montgomery County Educ Srv Ctr	Montgomery	14,119,290	0	2,765,462	16,884,752
Muskingum Valley Educ Srv Ctr	Muskingum	3,376,108	2,249	1,784,172	5,162,529
North Central Ohio Educ Srv Ctr	Seneca	834,579	0	296,477	1,131,056
North Point Educ Srv Ctr	Erie	7,465,464	0	760,676	8,226,140
Northwest Ohio Educ Srv Ctr	Fulton	3,611,719	0	117,524	3,729,243
Ohio Valley Educ Srv Ctr	Guernsey	2,318,296	29,298	141,546	2,489,140
Pickaway County Educ Srv Ctr	Pickaway	733,963	0	70,338	804,301
Portage County Educ Srv Ctr	Portage	779,322	0	166,410	945,732
Putnam County Educ Srv Ctr	Putnam	1,117,622	0	309,673	1,427,295
Ross-Pike Educ Srv District	Ross	3,822,485	0	131,673	3,954,158
South Central Ohio Educ Srv Ctr	Scioto	1,950,842	0	121,181	2,072,023
Southern Ohio Educ Srv Ctr	Clinton	2,365,458	0	97,643	2,463,101
Stark County Educ Srv Ctr	Stark	2,203,804	0	1,872,676	4,076,480
Summit County Educ Srv Ctr	Summit	4,975,254	0	1,947,950	6,923,204
Trumbull County Educ Srv Ctr	Trumbull	6,218,101	0	1,209,476	7,427,577
Western Buckeye Educ Srv Ctr	Paulding	482,672	0	123,956	606,628
Wood County Educ Srv Ctr	Wood	3,430,160	0	145,445	3,575,605

Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Fund Balances					Total Fund Balance
	Total Liabilities		Nonspendable Fund Balance	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	
\$0	\$459,364	\$110,724	\$0	\$0	\$0	\$86,348	\$377,913	\$464,261
0	520,670	0	90,257	0	25,000	12,446	1,509,038	1,636,741
0	1,076,168	0	0	0	0	280,722	1,317,337	1,598,059
0	844,744	0	0	502,133	0	356,837	354,023	1,212,993
0	1,601,157	124,715	0	0	0	27,734	5,334,650	5,362,384
0	906,931	319,037	9,491	0	0	0	(60,209)	(50,718)
0	4,497,909	79,616	125,548	0	100,000	5,258,711	8,523,844	14,008,103
0	1,109,286	441,465	0	0	0	0	740,377	740,377
0	8,801,257	2,963,820	4,889	0	0	1,574,879	4,784,879	6,364,647
0	965,261	0	5,087	0	0	2,877	661,736	669,700
0	80,523	24,428	0	0	0	0	1,091,865	1,091,865
0	1,217,119	38,222	0	0	0	9,524	1,139,115	1,148,639
0	1,872,205	0	7,673	0	0	26,610	1,360,620	1,394,903
0	5,805,490	0	8,376	0	300,000	31,034	4,979,962	5,319,372
0	667,611	688	6,361	0	0	21,872	418,230	446,463
0	211,430	0	32,934	0	0	3,208	2,188,375	2,224,517
0	331,903	176,047	0	0	0	22,639	51,964	74,603
0	1,342,159	0	3,715	0	0	168,271	803,044	975,030
0	107,125	0	0	0	0	38,400	1,199,171	1,237,571
0	302,578	0	0	0	0	85,237	470,138	555,375
0	1,586,750	178,857	0	0	853,569	46,279	1,042,359	1,942,207
0	2,786,468	396,388	36,483	0	0	200,633	348,639	585,755
0	167,764	0	0	340,981	91,709	49,392	483,832	965,914
0	1,647,487	946	21,299	0	250,917	24,739	2,539,074	2,836,029
0	2,945,017	0	0	0	0	835,310	13,104,425	13,939,735
0	1,755,225	346,890	202,497	0	0	249,357	2,608,560	3,060,414
0	1,747,951	114,445	29,143	0	0	181,320	(941,803)	(731,340)
0	2,157,655	105,690	49,717	0	0	245,559	5,667,519	5,962,795
0	2,263,340	36,583	13,042	0	0	115,820	1,300,458	1,429,320
0	864,796	0	39,896	0	0	84,645	1,499,803	1,624,344
0	364,630	0	0	0	49,416	286	389,969	439,671
0	849,915	0	0	991	0	6,396	88,430	95,817
0	597,185	621	0	0	0	23,192	806,297	829,489
0	998,371	112,104	0	0	29,297	1,411,278	1,403,108	2,843,683
0	850,527	595	0	39,118	0	159,411	1,022,372	1,220,901
0	236,495	0	0	0	0	150,213	2,076,393	2,226,606
0	2,459,332	675,486	5,588	0	0	127,276	808,798	941,662
0	1,543,875	1,746,233	0	0	0	53,871	3,579,225	3,633,096
0	2,314,643	931,979	11,862	0	0	3,919	4,165,174	4,180,955
0	397,424	3,082	0	1,083	0	169,345	35,694	206,122
0	1,471,296	3,840	1,552	0	0	41,323	2,057,594	2,100,469

**General Fund Revenues - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Property Taxes	Inter- governmental	Interest	Tuition and Fees
Career Centers/Joint Vocational School Districts					
Apollo Career Center	Allen	\$3,092,902	\$6,094,818	\$58,870	\$803,159
Ashland County-West Holmes JVSD	Ashland	2,502,411	2,852,269	11,486	64,879
Ashtabula County Technical and Career Center	Ashtabula	3,677,658	5,916,168	0	167,595
Auburn VSD	Lake	5,220,318	2,635,132	11,915	147,888
Belmont-Harrison VSD	Belmont	1,675,428	4,525,844	6,486	181,078
Buckeye JVSD	Tuscarawas	4,310,386	7,164,979	28,000	65,873
Butler Technology and Career Development Schools	Butler	14,022,133	24,846,411	0	633,780
Career and Technology Education Centers of Licking County	Licking	6,666,492	5,405,489	14,338	284,241
Columbiana County Career and Technical Center	Columbiana	1,929,039	3,807,812	2,367	242,481
Coshocton County Career Center	Coshocton	1,294,447	2,114,777	1,683	56,668
Cuyahoga Valley Career Center	Cuyahoga	9,906,677	3,432,150	1,819	166,726
Delaware Area Career Center	Delaware	9,924,206	3,646,602	0	1,426,124
Eastland-Fairfield Career and Technical Schools	Franklin	12,380,112	6,251,167	63,348	531,228
Ehove Career Center	Erie	7,391,615	6,063,909	12,271	94,758
Four County Career Center	Henry	5,329,994	8,475,098	30,869	515,278
Gallia-Jackson-Vinton JVSD	Gallia	2,531,399	4,953,379	152,253	26,919
Great Oaks Inst of Technology and Career Development	Hamilton	35,577,852	20,611,783	0	457,368
Greene County VSD	Greene	7,208,180	5,266,551	11,135	101,820
Jefferson County JVSD	Jefferson	1,559,886	2,771,428	21	158,989
Knox County Career Center	Knox	3,114,022	5,646,938	21,386	156,306
Lawrence County JVSD	Lawrence	1,632,071	5,239,249	0	188,439
Lorain County JVSD	Lorain	10,641,824	9,203,179	35,832	1,471,022
Mahoning Co Career and Technical Center	Mahoning	6,213,255	3,982,445	0	453,445
Maplewood Career Center	Portage	6,294,007	5,509,738	29,484	403,239
Medina County JVSD	Medina	7,711,760	7,695,598	9,128	27,844
Miami Valley Career Technology Center	Montgomery	13,802,234	15,093,434	0	3,689,307
Mid-East Career and Technology Center	Muskingum	7,343,188	8,198,400	15,093	359,913
Ohio Hi-Point JVSD	Logan	5,460,516	6,181,701	12,302	1,067,287
Penta Career Center	Wood	11,201,159	14,894,203	389,813	262,456
Pickaway-Ross Career and Technology Center	Ross	5,022,037	10,382,916	20,928	133,211
Pike County JVSD	Pike	744,025	4,683,640	0	254,875
Pioneer Career and Technology Center	Richland	4,208,001	10,406,017	59,138	344,498
Polaris Career Center	Cuyahoga	9,120,428	3,949,859	43,686	160,748
Portage Lakes Career Center	Summit	2,807,421	2,900,219	0	677,104
Scioto County Career Technical Center	Scioto	1,840,168	4,291,170	25,375	72,490
Southern Hills JVSD	Brown	1,725,979	3,478,550	81,012	111,596
Springfield-Clark Co Career Technology Center	Clark	4,897,182	6,368,412	8,307	78,647
Stark County Area JVSD	Stark	2,113,823	4,733,161	20,396	3,612
Tolles Career and Technical Center	Madison	8,954,241	3,185,192	35,337	183,903
Tri County Career Center	Athens	3,183,485	3,806,056	5,861	0
Tri-Rivers JVSD	Marion	3,787,810	6,368,293	1,837	33,106
Trumbull Career and Technical Center	Trumbull	5,013,101	7,283,440	28,461	340,899
U S Grant JVSD	Clermont	3,870,847	3,731,288	54,455	311,957
Upper Valley Career Center	Miami	5,207,050	10,883,460	9,535	106,693
Vanguard-Sentinel Career Center	Sandusky	4,021,892	9,115,216	74,938	223,855
Vantage Career Center	Van Wert	2,545,364	4,153,456	23,947	610,407
Warren County Career Center	Warren	9,334,957	5,859,104	102,765	592,633
Washington County Career Center	Washington	1,944,458	3,328,635	161,715	100,862
Wayne County Schools Career Center	Wayne	3,991,436	6,754,740	12,733	351,839

Extra-curricular Activities	Payments in Lieu of Taxes	Contributions and Donations	All Other Revenue	Total Revenues	Other Financing Sources	
					Transfers in	Inception of Capital Lease
\$0	\$0	\$0	\$103,450	\$10,153,199	\$0	\$0
0	0	5,248	155,586	5,591,879	0	0
0	0	0	42,047	9,803,468	0	0
500	0	3,200	44,600	8,063,553	0	0
5,334	16,375	0	22,204	6,432,749	0	0
0	0	1,000	471,020	12,041,258	0	0
0	0	0	160,949	39,663,273	1,027,625	0
22,462	0	3,500	76,275	12,472,797	6,472	0
924	0	0	39,867	6,022,490	0	0
0	0	1,500	38,905	3,507,980	0	0
0	13	9,502	137,538	13,654,425	0	0
1,657	9,029	481	177,857	15,185,956	0	0
0	0	19,162	101,507	19,346,524	0	0
14,497	0	11,923	236,148	13,825,121	0	0
0	0	21,529	85,232	14,458,000	0	0
743	0	58,000	40,720	7,763,413	0	0
70,689	950,775	0	683,594	58,352,061	0	0
0	0	0	160,231	12,747,917	0	0
14,673	0	0	7,654	4,512,651	0	0
0	54,907	925	27,945	9,022,429	0	0
0	0	0	149,241	7,209,000	0	0
0	0	0	366,209	21,718,066	0	0
0	0	4,315	130,952	10,784,412	0	0
0	0	867	38,216	12,275,551	0	0
0	16,208	828	94,532	15,555,898	0	0
7,788	0	0	320,466	32,913,229	0	0
0	41,128	0	53,406	16,011,128	0	13,143
0	0	0	161,325	12,883,131	0	0
14,401	298,427	15,068	18,519	27,094,046	0	258,558
0	4,876	5,700	149,429	15,719,097	0	0
0	226	5,155	37,798	5,725,719	0	0
16,132	0	6,348	195,544	15,235,678	0	0
0	0	2,391	37,457	13,314,569	5,210	0
10,393	0	0	41,166	6,436,303	0	0
43,021	0	100	126,282	6,398,606	0	0
0	0	90	9,640	5,406,867	0	0
0	0	0	41,138	11,393,686	0	188,964
0	0	0	173,829	7,044,821	0	0
0	0	0	268,798	12,627,471	0	0
0	0	0	7,207	7,002,609	0	0
0	9,490	1,450	869,353	11,071,339	0	0
10,199	0	720	78,532	12,755,352	0	0
0	0	0	19,065	7,987,612	0	0
0	0	12,560	77,620	16,296,918	0	0
0	0	10,350	404,826	13,851,077	0	73,364
5,452	29,602	74,000	19,548	7,461,776	0	0
0	119,390	13,408	188,667	16,210,924	0	0
0	33,735	0	31,263	5,600,668	0	18,370
0	1,335	114,753	2,992	11,229,828	0	0

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**General Fund Revenues - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Other Financing Sources (continued)		Total Other Financing Sources	Total Revenues, Other Financing Sources and Extraordinary / Special Items
		Proceeds From Sale of Capital Assets	All Other Financing Sources		
Career Centers/Joint Vocational School Districts					
Apollo Career Center	Allen	\$0	\$0	\$0	\$10,153,199
Ashland County-West Holmes JVSD	Ashland	0	0	0	5,591,879
Ashtabula County Technical and Career Center	Ashtabula	0	0	0	9,803,468
Auburn VSD	Lake	0	0	0	8,063,553
Belmont-Harrison VSD	Belmont	6,755	0	6,755	6,439,504
Buckeye JVSD	Tuscarawas	0	0	0	12,041,258
Butler Technology and Career Development Schools	Butler	0	0	1,027,625	40,690,898
Career and Technology Education Centers of Licking County	Licking	0	0	6,472	12,479,269
Columbiana County Career and Technical Center	Columbiana	432	0	432	6,022,922
Coshocton County Career Center	Coshocton	0	0	0	3,507,980
Cuyahoga Valley Career Center	Cuyahoga	0	0	0	13,654,425
Delaware Area Career Center	Delaware	0	0	0	15,185,956
Eastland-Fairfield Career and Technical Schools	Franklin	0	0	0	19,346,524
Ehove Career Center	Erie	0	0	0	13,825,121
Four County Career Center	Henry	0	0	0	14,458,000
Gallia-Jackson-Vinton JVSD	Gallia	6,225	39,167	45,392	7,808,805
Great Oaks Inst of Technology and Career Development	Hamilton	14,416	0	14,416	58,366,477
Greene County VSD	Greene	0	0	0	12,747,917
Jefferson County JVSD	Jefferson	0	0	0	4,512,651
Knox County Career Center	Knox	0	0	0	9,022,429
Lawrence County JVSD	Lawrence	0	0	0	7,209,000
Lorain County JVSD	Lorain	0	0	0	21,718,066
Mahoning Co Career and Technical Center	Mahoning	0	0	0	10,784,412
Maplewood Career Center	Portage	0	0	0	12,275,551
Medina County JVSD	Medina	12,800	0	12,800	15,568,698
Miami Valley Career Technology Center	Montgomery	0	0	0	32,913,229
Mid-East Career and Technology Center	Muskingum	43	0	13,186	16,024,314
Ohio Hi-Point JVSD	Logan	0	0	0	12,883,131
Penta Career Center	Wood	0	0	258,558	27,352,604
Pickaway-Ross Career and Technology Center	Ross	31,000	0	31,000	15,750,097
Pike County JVSD	Pike	0	0	0	5,725,719
Pioneer Career and Technology Center	Richland	0	0	0	15,235,678
Polaris Career Center	Cuyahoga	0	0	5,210	13,319,779
Portage Lakes Career Center	Summit	0	0	0	6,436,303
Scioto County Career Technical Center	Scioto	0	0	0	6,398,606
Southern Hills JVSD	Brown	3,190	0	3,190	5,410,057
Springfield-Clark Co Career Technology Center	Clark	11,047	0	200,011	11,593,697
Stark County Area JVSD	Stark	30,612	0	30,612	7,075,433
Tolles Career and Technical Center	Madison	0	0	0	12,627,471
Tri County Career Center	Athens	0	0	0	7,002,609
Tri-Rivers JVSD	Marion	0	374,090	374,090	11,445,429
Trumbull Career and Technical Center	Trumbull	619	0	619	12,755,971
U S Grant JVSD	Clermont	705	0	705	7,988,317
Upper Valley Career Center	Miami	0	0	0	16,296,918
Vanguard-Sentinel Career Center	Sandusky	0	0	73,364	13,924,441
Vantage Career Center	Van Wert	0	0	0	7,461,776
Warren County Career Center	Warren	2,824	0	2,824	16,213,748
Washington County Career Center	Washington	11,322	0	29,692	5,630,360
Wayne County Schools Career Center	Wayne	10,010	0	10,010	11,239,838

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**General Fund Revenues - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)
All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP**

In some instances, numbers were rounded on the financial statements.

District	County	Property Taxes	Inter- governmental	Interest	Tuition and Fees
Educational Service Centers					
Athens-Meigs Educ Srv Ctr	Athens	\$0	\$586,191	\$6,207	\$3,492,831
Brown County Educ Srv Ctr	Brown	0	671,245	6,562	3,519,338
Butler County Educ Srv Ctr	Butler	0	2,397,984	1,107	14,755,227
Clark County Educ Srv Ctr	Clark	0	1,461,243	1,489	3,996,572
Clermont County Educ Srv Ctr	Clermont	0	1,536,864	2,529	14,921,931
Columbiana County Educ Srv Ctr	Columbiana	0	1,384,095	46	7,885,239
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	0	5,656,876	44,275	44,491,458
East Central Ohio Educ Srv Ctr	Tuscarawas	0	1,558,446	1,526	2,231,230
Educational Service Center of Central Ohio	Franklin	0	8,242,260	21,939	62,174,342
Fairfield County Educ Srv Ctr	Fairfield	0	1,089,576	1,805	7,097,627
Gallia-Vinton Educ Srv Ctr	Gallia	0	847,185	7,423	2,262,143
Geauga County Educ Srv Ctr	Geauga	0	1,523,853	5,229	10,527,904
Greene County Educ Srv Ctr	Greene	0	1,831,677	0	9,352,578
Hamilton County Educ Srv Ctr	Hamilton	0	3,163,424	0	1,854,203
Hancock County Educ Srv Ctr	Hancock	0	758,334	3,322	5,146,168
Jefferson County Educ Srv Ctr	Jefferson	0	795,871	368	841,444
Knox County Educ Srv Ctr	Knox	0	867,766	209	4,706,831
Lake County Educ Srv Ctr	Lake	0	1,910,037	50	9,415,689
Lawrence County Educ Srv Ctr	Lawrence	0	295,669	2,974	2,235,437
Logan County Educ Srv Ctr	Logan	0	277,766	0	2,311,350
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	0	2,592,006	10,312	13,245,028
Mahoning County Educ Srv Ctr	Mahoning	0	1,747,533	18,862	17,001,461
Medina County Educ Srv Ctr	Medina	0	1,260,220	879	3,415,383
Miami County Educ Srv Ctr	Miami	0	1,291,192	373	11,830,312
Montgomery County Educ Srv Ctr	Montgomery	0	1,661,315	34,671	24,462,477
Muskingum Valley Educ Srv Ctr	Muskingum	0	1,520,759	17,769	12,872,366
North Central Ohio Educ Srv Ctr	Seneca	0	2,910,970	1,329	12,484,995
North Point Educ Srv Ctr	Erie	0	2,583,721	9,450	17,604,783
Northwest Ohio Educ Srv Ctr	Fulton	0	2,655,131	1,941	16,071,566
Ohio Valley Educ Srv Ctr	Guernsey	0	2,334,116	3,232	5,855,226
Pickaway County Educ Srv Ctr	Pickaway	0	492,656	0	2,874,002
Portage County Educ Srv Ctr	Portage	0	1,013,731	325	5,980,828
Putnam County Educ Srv Ctr	Putnam	0	667,693	3,596	2,224,750
Ross-Pike Educ Srv District	Ross	0	1,503,028	7,635	5,047,464
South Central Ohio Educ Srv Ctr	Scioto	0	1,086,942	9,241	7,783,204
Southern Ohio Educ Srv Ctr	Clinton	0	942,538	42,082	2,631,028
Stark County Educ Srv Ctr	Stark	0	2,918,576	3,049	15,195,931
Summit County Educ Srv Ctr	Summit	0	2,458,621	5,669	12,396,041
Trumbull County Educ Srv Ctr	Trumbull	0	1,880,630	30,634	13,172,652
Western Buckeye Educ Srv Ctr	Paulding	0	702,238	608	2,983,640
Wood County Educ Srv Ctr	Wood	0	1,345,026	22,585	9,354,864

Extra-curricular Activities	Payments in Lieu of Taxes	Contributions and Donations	All Other Revenue	Total Revenues	Other Financing Sources	
					Transfers in	Inception of Capital Lease
\$0	\$0	\$51	\$97,493	\$4,182,773	\$0	\$0
0	0	0	0	4,197,145	0	0
0	0	0	712,854	17,867,172	0	0
0	0	0	269,862	5,729,166	0	0
0	0	6,965	633,696	17,101,985	0	0
1,219	0	2,964	694,696	9,968,259	0	0
25	0	67,456	1,214,306	51,474,396	0	0
0	0	0	6,099,293	9,890,495	0	170,429
0	0	0	172,741	70,611,282	70,252	0
0	0	400	22,931	8,212,339	0	0
0	0	0	8,691	3,125,442	0	0
0	0	0	77,342	12,134,328	0	0
0	0	0	220,189	11,404,444	0	0
0	0	0	27,497,496	32,515,123	0	0
0	0	0	61,103	5,968,927	0	0
0	0	0	3,294,868	4,932,551	0	0
0	0	1,800	4,360	5,580,966	0	0
14,946	0	0	150,485	11,491,207	0	0
0	0	663	25,891	2,560,634	0	0
0	0	0	271,424	2,860,540	0	0
0	0	1,864	81,907	15,931,117	6,985	0
0	0	0	137,438	18,905,294	0	42,372
0	0	804	5,778	4,683,064	700	0
0	0	5,595	118,760	13,246,232	0	7,033
0	0	0	51,535	26,209,998	0	0
17,024	0	0	111,103	14,539,021	0	0
0	0	12,687	804,669	16,214,650	0	0
4,780	0	13,965	55,562	20,272,261	0	0
0	0	5,746	65,654	18,800,038	0	0
0	0	800	14,451	8,207,825	138,083	0
0	0	0	83,883	3,450,541	0	0
0	0	1,500	22,020	7,018,404	0	0
0	0	0	11,101	2,907,140	0	0
0	0	600	127,963	6,686,690	0	0
0	0	26,370	41	8,905,798	0	0
0	0	0	73,163	3,688,811	0	0
0	0	14,809	260,783	18,393,148	0	0
0	0	0	600	14,860,931	0	0
0	0	18,795	2,720	15,105,431	0	0
0	0	800	12,166	3,699,452	0	0
0	0	1,425	139,140	10,863,040	0	0

(Continued)

**General Fund Revenues - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)
All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP**

In some instances, numbers were rounded on the financial statements.

District	County	Other Financing Sources (continued)		Total Other Financing Sources	Total Revenues, Other Financing Sources and Extraordinary / Special Items
		Proceeds From Sale of Capital Assets	All Other Financing Sources		
Educational Service Centers					
Athens-Meigs Educ Srv Ctr	Athens	\$0	\$0	\$0	\$4,182,773
Brown County Educ Srv Ctr	Brown	0	0	0	4,197,145
Butler County Educ Srv Ctr	Butler	0	0	0	17,867,172
Clark County Educ Srv Ctr	Clark	0	0	0	5,729,166
Clermont County Educ Srv Ctr	Clermont	0	0	0	17,101,985
Columbiana County Educ Srv Ctr	Columbiana	0	0	0	9,968,259
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	0	0	0	51,474,396
East Central Ohio Educ Srv Ctr	Tuscarawas	0	0	170,429	10,060,924
Educational Service Center of Central Ohio	Franklin	0	0	70,252	70,681,534
Fairfield County Educ Srv Ctr	Fairfield	0	0	0	8,212,339
Gallia-Vinton Educ Srv Ctr	Gallia	0	0	0	3,125,442
Geauga County Educ Srv Ctr	Geauga	0	0	0	12,134,328
Greene County Educ Srv Ctr	Greene	0	0	0	11,404,444
Hamilton County Educ Srv Ctr	Hamilton	0	0	0	32,515,123
Hancock County Educ Srv Ctr	Hancock	0	0	0	5,968,927
Jefferson County Educ Srv Ctr	Jefferson	0	0	0	4,932,551
Knox County Educ Srv Ctr	Knox	0	0	0	5,580,966
Lake County Educ Srv Ctr	Lake	0	0	0	11,491,207
Lawrence County Educ Srv Ctr	Lawrence	0	0	0	2,560,634
Logan County Educ Srv Ctr	Logan	0	0	0	2,860,540
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	300	0	7,285	15,938,402
Mahoning County Educ Srv Ctr	Mahoning	0	0	42,372	18,947,666
Medina County Educ Srv Ctr	Medina	0	0	700	4,683,764
Miami County Educ Srv Ctr	Miami	0	0	7,033	13,253,265
Montgomery County Educ Srv Ctr	Montgomery	0	0	0	26,209,998
Muskingum Valley Educ Srv Ctr	Muskingum	0	0	0	14,539,021
North Central Ohio Educ Srv Ctr	Seneca	0	0	0	16,214,650
North Point Educ Srv Ctr	Erie	1,674	0	1,674	20,273,935
Northwest Ohio Educ Srv Ctr	Fulton	0	0	0	18,800,038
Ohio Valley Educ Srv Ctr	Guernsey	0	0	138,083	8,345,908
Pickaway County Educ Srv Ctr	Pickaway	250	0	250	3,450,791
Portage County Educ Srv Ctr	Portage	0	0	0	7,018,404
Putnam County Educ Srv Ctr	Putnam	0	0	0	2,907,140
Ross-Pike Educ Srv District	Ross	0	0	0	6,686,690
South Central Ohio Educ Srv Ctr	Scioto	0	0	0	8,905,798
Southern Ohio Educ Srv Ctr	Clinton	1,000	0	1,000	3,689,811
Stark County Educ Srv Ctr	Stark	0	0	0	18,393,148
Summit County Educ Srv Ctr	Summit	0	0	0	14,860,931
Trumbull County Educ Srv Ctr	Trumbull	0	0	0	15,105,431
Western Buckeye Educ Srv Ctr	Paulding	0	0	0	3,699,452
Wood County Educ Srv Ctr	Wood	0	0	0	10,863,040

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**General Fund Expenditures - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Instruction			
		Regular	Special	Vocational	Adult / Continuing
Career Centers/Joint Vocational School Districts					
Apollo Career Center	Allen	\$349,992	\$138,046	\$5,350,384	\$0
Ashland County-West Holmes JVSD	Ashland	451,640	280,608	2,497,510	50,000
Ashtabula County Technical and Career Center	Ashtabula	805,989	490,875	4,503,994	0
Auburn VSD	Lake	0	648,759	3,317,592	0
Belmont-Harrison VSD	Belmont	191,636	0	3,992,596	0
Buckeye JVSD	Tuscarawas	1,276,446	741,018	5,887,245	0
Butler Technology and Career Development Schools	Butler	499,131	0	21,519,558	0
Career and Technology Education Centers of Licking County	Licking	100,987	558,029	4,776,172	7,243
Columbiana County Career and Technical Center	Columbiana	0	0	2,868,020	0
Coshocton County Career Center	Coshocton	531,948	0	1,611,702	0
Cuyahoga Valley Career Center	Cuyahoga	715,185	0	4,644,160	0
Delaware Area Career Center	Delaware	1,001,319	254,315	4,719,173	33,721
Eastland-Fairfield Career and Technical Schools	Franklin	3,546,696	1,255,242	5,583,683	0
Ehove Career Center	Erie	907,793	314,348	5,175,901	795
Four County Career Center	Henry	15,777	0	9,594,273	211,301
Gallia-Jackson-Vinton JVSD	Gallia	75,764	0	4,158,101	58,000
Great Oaks Inst of Technology and Career Development	Hamilton	7,089,983	0	20,549,416	218,311
Greene County VSD	Greene	1,027,546	0	6,572,310	0
Jefferson County JVSD	Jefferson	203,057	252,573	2,113,771	8,767
Knox County Career Center	Knox	108,546	405,597	4,954,374	0
Lawrence County JVSD	Lawrence	40,000	0	4,932,597	0
Lorain County JVSD	Lorain	2,276,910	11,920	8,672,615	1,262,498
Mahoning Co Career and Technical Center	Mahoning	1,338,682	0	3,780,526	0
Maplewood Career Center	Portage	1,015,380	0	4,070,187	8,191
Medina County JVSD	Medina	2,453,770	537,282	4,654,874	22,616
Miami Valley Career Technology Center	Montgomery	1,069,780	339,337	14,352,428	2,186,020
Mid-East Career and Technology Center	Muskingum	1,929,490	0	6,104,286	35,060
Ohio Hi-Point JVSD	Logan	894,997	516,144	4,367,385	763,624
Penta Career Center	Wood	0	881,353	14,830,720	57,070
Pickaway-Ross Career and Technology Center	Ross	1,035,469	0	9,059,615	0
Pike County JVSD	Pike	0	92,026	3,404,808	0
Pioneer Career and Technology Center	Richland	864,429	437,372	8,940,790	0
Polaris Career Center	Cuyahoga	0	0	5,655,993	0
Portage Lakes Career Center	Summit	464,668	301,212	3,389,637	1,377
Scioto County Career Technical Center	Scioto	0	65,808	3,477,727	463
Southern Hills JVSD	Brown	143,895	0	2,610,724	10,561
Springfield-Clark Co Career Technology Center	Clark	0	700,881	5,469,247	0
Stark County Area JVSD	Stark	944,686	119,250	3,067,362	7,864
Tolles Career and Technical Center	Madison	1,767,483	473,229	3,297,153	0
Tri County Career Center	Athens	173,286	0	3,330,436	0
Tri-Rivers JVSD	Marion	289,553	0	4,632,164	0
Trumbull Career and Technical Center	Trumbull	2,167,402	790,135	4,263,139	0
U S Grant JVSD	Clermont	250,065	138,134	3,529,948	348,553
Upper Valley Career Center	Miami	1,755,035	368,110	7,172,648	0
Vanguard-Sentinel Career Center	Sandusky	161,045	185,148	7,939,406	0
Vantage Career Center	Van Wert	0	0	3,726,147	0
Warren County Career Center	Warren	0	166,664	6,451,361	0
Washington County Career Center	Washington	891,745	0	2,210,508	0
Wayne County Schools Career Center	Wayne	1,755,958	0	4,875,682	25,548

Instruction (continued)	Support Services						Operation and Maintenance of Plant
	Other	Pupils	Instructional Staff	Board of Education	Administration	Fiscal	
\$0	\$440,944	\$494,152	\$56,445	\$753,155	\$452,855	\$0	\$1,076,851
559	121,559	77,353	100,036	684,432	351,401	2,779	447,749
0	471,095	1,274,542	62,977	614,532	395,667	86,269	1,070,886
0	762,757	23,221	243,514	874,241	473,059	78	1,284,324
1,228	251,731	15,347	25,104	577,358	269,906	0	537,008
4,452	740,603	546,111	104,105	694,761	409,118	0	1,416,112
0	1,124,191	3,211,922	0	2,524,966	1,190,270	66,501	3,297,084
0	345,844	566,396	17,603	1,085,750	414,420	268,905	1,593,104
0	418,601	353,963	28,934	237,348	279,529	0	658,103
0	207,298	255,610	33,825	245,020	213,687	17,940	494,607
0	723,794	1,203,727	31,279	1,523,191	909,139	630,728	1,112,999
106,955	1,261,046	957,619	127,876	1,095,559	673,857	0	1,573,300
262,383	825,005	292,055	29,286	2,133,992	791,837	0	2,254,323
0	646,267	321,000	57,492	1,535,462	580,894	275,894	1,529,693
0	1,563,240	447,270	61,105	1,370,111	501,794	87,453	1,219,724
0	363,236	235,163	102,465	539,626	359,031	56,860	797,495
0	3,497,886	2,349,169	382,246	3,602,825	1,691,075	650,807	6,162,046
0	717,166	1,272,149	570,313	854,371	453,193	0	1,121,443
0	223,647	319,899	54,969	248,135	238,977	0	648,212
0	526,646	644,265	16,872	679,455	449,606	53,453	1,191,463
0	62,906	36,911	62,481	609,181	680,164	0	654,612
0	1,285,310	1,340,654	30,433	1,861,456	937,459	195,344	2,036,158
0	816,223	1,162,556	43,001	664,256	412,040	351	1,225,602
0	922,240	484,737	92,882	665,930	522,319	252,429	1,220,510
0	1,361,680	574,447	33,932	1,745,118	546,655	204,552	1,436,184
0	1,991,626	1,697,200	0	1,829,778	905,284	680,648	3,068,304
0	823,075	188,522	69,234	1,467,914	595,841	191,395	1,054,113
0	642,850	370,193	0	870,987	270,730	816,448	1,273,857
577,715	2,236,240	2,208,255	46,694	888,851	556,515	0	2,300,026
0	627,791	895,678	18,033	328,963	531,401	0	1,105,454
0	297,982	238,532	89,278	387,269	359,196	0	434,198
0	913,992	886,226	69,120	1,026,077	383,083	191,535	823,517
0	1,727,780	1,332,426	188,568	774,654	657,886	116,904	1,405,933
6,946	234,179	267,727	20,066	710,048	409,151	0	490,114
116,451	394,970	362,269	12,762	677,962	354,019	0	938,667
0	392,584	96,258	37,226	451,755	363,543	5,070	458,600
0	682,017	688,454	42,730	991,058	513,964	168,884	1,231,846
148	857,973	552,403	19,492	360,264	224,246	43,465	780,040
144,766	703,018	991,451	62,859	1,332,083	470,019	0	1,480,535
0	288,032	97,532	111,465	699,874	419,004	68,934	803,015
0	445,944	251,398	96,280	1,195,085	413,315	160,082	918,471
0	1,077,000	321,795	66,272	2,046,273	573,818	6,988	1,105,997
0	481,755	162,475	70,536	401,312	475,558	0	745,241
100,516	1,344,345	845,352	44,977	496,425	473,173	180,450	1,178,707
0	468,599	632,795	46,946	868,117	492,457	0	1,186,401
0	309,095	216,743	101,595	373,124	331,893	28,002	583,331
0	743,128	326,562	21,800	1,096,160	508,113	0	1,286,041
0	83,848	203,872	33,090	466,681	335,649	23,506	667,394
0	373,728	1,484,042	52,282	884,104	485,022	0	824,502

(Continued)

**General Fund Expenditures - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Support Services (continued)		Non-Instructional Services	
		Pupil Transportation	Central	Food Service	Other
Career Centers/Joint Vocational School Districts					
Apollo Career Center	Allen	\$18,175	\$496,899	\$0	\$960
Ashland County-West Holmes JVSD	Ashland	12,832	106,797	0	103,758
Ashtabula County Technical and Career Center	Ashtabula	15,119	20,156	0	413
Auburn VSD	Lake	13,363	406,491	0	102,315
Belmont-Harrison VSD	Belmont	0	181,722	0	0
Buckeye JVSD	Tuscarawas	452	1,272	0	7
Butler Technology and Career Development Schools	Butler	81,787	3,114,381	0	13,354
Career and Technology Education Centers of Licking County	Licking	5,905	652,209	30,643	0
Columbiana County Career and Technical Center	Columbiana	0	0	0	0
Coshocton County Career Center	Coshocton	13,580	18,520	0	0
Cuyahoga Valley Career Center	Cuyahoga	13,870	182,013	0	1,966,112
Delaware Area Career Center	Delaware	30,601	252,099	0	46,537
Eastland-Fairfield Career and Technical Schools	Franklin	57,900	900,542	0	32,193
Ehove Career Center	Erie	37,646	526,558	0	237,935
Four County Career Center	Henry	26,709	297,788	0	0
Gallia-Jackson-Vinton JVSD	Gallia	15,872	260,090	0	0
Great Oaks Inst of Technology and Career Development	Hamilton	429,021	3,632,394	0	601,536
Greene County VSD	Greene	0	221,389	0	0
Jefferson County JVSD	Jefferson	0	2,775	0	0
Knox County Career Center	Knox	0	83,000	0	0
Lawrence County JVSD	Lawrence	0	25,486	0	0
Lorain County JVSD	Lorain	44,023	669,868	16,499	0
Mahoning Co Career and Technical Center	Mahoning	39,928	104,656	0	93,076
Maplewood Career Center	Portage	6,553	411,724	491	25,108
Medina County JVSD	Medina	31,402	354,058	0	64,311
Miami Valley Career Technology Center	Montgomery	105,986	2,424,413	0	0
Mid-East Career and Technology Center	Muskingum	100,482	429,675	326	4,273
Ohio Hi-Point JVSD	Logan	32,537	595,110	0	0
Penta Career Center	Wood	0	346,934	0	343,544
Pickaway-Ross Career and Technology Center	Ross	261	100,458	0	0
Pike County JVSD	Pike	15,502	96,784	0	76,336
Pioneer Career and Technology Center	Richland	1,725	129,633	0	1,699
Polaris Career Center	Cuyahoga	22,259	1,242,976	0	0
Portage Lakes Career Center	Summit	53,905	95,228	0	3,839
Scioto County Career Technical Center	Scioto	9,835	86,070	0	0
Southern Hills JVSD	Brown	30,246	41,278	0	0
Springfield-Clark Co Career Technology Center	Clark	38,293	23,453	0	0
Stark County Area JVSD	Stark	0	163,609	0	0
Tolles Career and Technical Center	Madison	25,234	238,119	0	0
Tri County Career Center	Athens	2,038	69,392	0	250
Tri-Rivers JVSD	Marion	5,561	1,410,264	0	1,853
Trumbull Career and Technical Center	Trumbull	20,826	85,170	0	1,861
U S Grant JVSD	Clermont	0	95,167	0	0
Upper Valley Career Center	Miami	63,538	955,094	0	371,917
Vanguard-Sentinel Career Center	Sandusky	66,208	0	0	0
Vantage Career Center	Van Wert	2,940	351,481	0	0
Warren County Career Center	Warren	80,183	802,074	0	10,237
Washington County Career Center	Washington	4,469	306,005	0	0
Wayne County Schools Career Center	Wayne	2,783	0	0	2,451

Extracurricular Activities	Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	
		Principal Retirement	Interest		Transfers Out	All Other Uses
\$22,004	\$0	\$0	\$0	\$9,650,862	\$0	\$0
25,566	0	0	0	5,314,579	28,220	0
0	75,409	0	0	9,887,923	320,000	0
1,798	554,442	0	0	8,705,954	80,000	0
24,004	247	33,333	0	6,101,220	15,929	0
11,173	0	51,687	5,557	11,890,119	45,000	0
394,865	0	0	2,525	37,040,535	954,343	0
61,418	0	35,690	416	10,520,734	202,748	0
43,638	114,912	0	0	5,003,048	1,004,363	0
18,068	0	15,508	3,170	3,680,483	0	0
88,922	195,271	56,224	7,477	14,004,091	225,000	0
14,609	0	28,845	5,384	12,182,815	736,697	0
86,419	655,654	0	0	18,707,210	750,960	0
0	230,654	256,975	291,903	12,927,210	856,400	0
90,166	0	0	0	15,486,711	100,000	0
3,406	0	204,000	52,061	7,281,170	183,691	0
6,831	0	0	0	50,863,546	7,688,873	0
32,918	0	0	0	12,842,798	255,506	0
0	0	0	0	4,314,782	87,957	0
42,310	96,966	232,480	195,080	9,680,113	0	0
11,884	0	0	0	7,116,222	279,460	0
224,778	5,550	0	0	20,871,475	531,480	0
70,918	44,533	365,000	634,938	10,796,286	69,541	0
19,932	641,745	0	0	10,360,358	0	0
9,673	389,172	0	0	14,419,726	0	0
32,045	0	0	0	30,682,849	1,345,445	0
101,183	13,143	16,758	3,327	13,128,097	1,000,000	0
0	0	158,817	18,128	11,591,807	200,000	0
303,413	258,558	50,339	10,599	25,896,826	0	0
25,910	411,852	354,280	18,112	14,513,277	338,216	0
700	6,715	54,890	2,820	5,557,036	0	0
88,030	0	339,237	554,014	15,650,479	501,302	0
44,807	195,303	300,544	92,652	13,758,685	2,396	0
43,953	1,532,123	0	0	8,024,173	33,333	0
58,785	0	0	0	6,555,788	18,332	0
8,948	375	0	0	4,651,063	110,000	0
24,006	0	460,305	111,570	11,146,708	151,531	0
54,560	197,653	0	0	7,393,015	0	0
65,794	27,191	19,783	17,609	11,116,326	1,079,081	0
7,072	0	0	0	6,070,330	225,000	0
39,079	2,404,870	81,735	38,121	12,383,775	298,047	0
118,688	0	172,000	264,816	13,082,180	299,510	0
56,397	0	0	0	6,755,141	60,000	0
36,735	29,758	0	0	15,416,780	609,252	0
14,614	73,364	9,539	99,312	12,243,951	1,209,321	0
67,365	0	0	0	6,091,716	350,040	0
86,513	169,880	111,262	41,025	11,901,003	709,841	0
4,056	0	120,850	50,931	5,402,604	70,000	0
0	0	0	0	10,766,102	164,757	0

(Continued)

**General Fund Expenditures - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)
All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP**

In some instances, numbers were rounded on the financial statements.

District	County	Total Expenditures and Other Uses	Net Change in Fund Balance	Fund Balance Beginning of Year	Increase or (Decrease) in Reserve for Inventory	Fund Balance End of Year
Career Centers/Joint Vocational School Districts						
Apollo Career Center	Allen	\$9,650,862	\$502,337	\$5,077,878	\$0	\$5,580,215
Ashland County-West Holmes JVSD	Ashland	5,342,799	249,080	4,077,012	0	4,326,092
Ashtabula County Technical and Career Center	Ashtabula	10,207,923	(404,455)	6,187,481	0	5,783,026
Auburn VSD	Lake	8,785,954	(722,401)	7,925,796	0	7,203,395
Belmont-Harrison VSD	Belmont	6,117,149	322,355	907,804	0	1,230,159
Buckeye JVSD	Tuscarawas	11,935,119	106,139	12,988,223	0	13,094,362
Butler Technology and Career Development Schools	Butler	37,994,878	2,696,020	12,098,694	0	14,794,714
Career and Technology Education Centers of Licking County	Licking	10,723,482	1,755,787	5,450,886	0	7,206,673
Columbiana County Career and Technical Center	Columbiana	6,007,411	15,511	3,281,664	0	3,297,175
Coshocton County Career Center	Coshocton	3,680,483	(172,503)	799,073	0	626,570
Cuyahoga Valley Career Center	Cuyahoga	14,229,091	(574,666)	12,972,376	(1,786)	12,395,924
Delaware Area Career Center	Delaware	12,919,512	2,266,444	20,730,572	0	22,997,016
Eastland-Fairfield Career and Technical Schools	Franklin	19,458,170	(111,646)	17,147,910	0	17,036,264
Ehove Career Center	Erie	13,783,610	41,511	5,029,155	1,087	5,071,753
Four County Career Center	Henry	15,586,711	(1,128,711)	6,092,802	0	4,964,091
Gallia-Jackson-Vinton JVSD	Gallia	7,464,861	343,944	1,454,197	0	1,798,141
Great Oaks Inst of Technology and Career Development	Hamilton	58,552,419	(185,942)	36,236,446	0	36,050,504
Greene County VSD	Greene	13,098,304	(350,387)	4,147,279	0	3,796,892
Jefferson County JVSD	Jefferson	4,402,739	109,912	365,978	0	475,890
Knox County Career Center	Knox	9,680,113	(657,684)	11,405,108	0	10,747,424
Lawrence County JVSD	Lawrence	7,395,682	(186,682)	2,281,006	0	2,094,324
Lorain County JVSD	Lorain	21,402,955	315,111	4,140,686	0	4,455,797
Mahoning Co Career and Technical Center	Mahoning	10,865,827	(81,415)	21,331,849	0	21,250,434
Maplewood Career Center	Portage	10,360,358	1,915,193	20,706,521	0	22,621,714
Medina County JVSD	Medina	14,419,726	1,148,972	8,572,285	0	9,721,257
Miami Valley Career Technology Center	Montgomery	32,028,294	884,935	3,073,803	0	3,958,738
Mid-East Career and Technology Center	Muskingum	14,128,097	1,896,217	12,710,232	0	14,606,449
Ohio Hi-Point JVSD	Logan	11,791,807	1,091,324	8,041,927	0	9,133,251
Penta Career Center	Wood	25,896,826	1,455,778	7,194,763	0	8,650,541
Pickaway-Ross Career and Technology Center	Ross	14,851,493	898,604	7,710,055	0	8,608,659
Pike County JVSD	Pike	5,557,036	168,683	3,544,062	0	3,712,745
Pioneer Career and Technology Center	Richland	16,151,781	(916,103)	9,389,160	2,426	8,475,483
Polaris Career Center	Cuyahoga	13,761,081	(441,302)	9,218,032	0	8,776,730
Portage Lakes Career Center	Summit	8,057,506	(1,621,203)	11,340,473	0	9,719,270
Scioto County Career Technical Center	Scioto	6,574,120	(175,514)	2,542,635	0	2,367,121
Southern Hills JVSD	Brown	4,761,063	648,994	3,645,780	0	4,294,774
Springfield-Clark Co Career Technology Center	Clark	11,298,239	295,458	7,943,186	0	8,238,644
Stark County Area JVSD	Stark	7,393,015	(317,582)	9,898,092	0	9,580,510
Tolles Career and Technical Center	Madison	12,195,407	432,064	8,382,946	0	8,815,010
Tri County Career Center	Athens	6,295,330	707,279	2,766,961	0	3,474,240
Tri-Rivers JVSD	Marion	12,681,822	(1,236,393)	3,739,719	0	2,503,326
Trumbull Career and Technical Center	Trumbull	13,381,690	(625,719)	7,637,777	0	7,012,058
U S Grant JVSD	Clermont	6,815,141	1,173,176	9,919,884	0	11,093,060
Upper Valley Career Center	Miami	16,026,032	270,886	3,392,835	0	3,663,721
Vanguard-Sentinel Career Center	Sandusky	13,453,272	471,169	5,405,872	0	5,877,041
Vantage Career Center	Van Wert	6,441,756	1,020,020	3,634,592	0	4,654,612
Warren County Career Center	Warren	12,610,844	3,602,904	6,148,680	0	9,751,584
Washington County Career Center	Washington	5,472,604	157,756	3,416,173	0	3,573,929
Wayne County Schools Career Center	Wayne	10,930,859	308,979	6,626,056	0	6,935,035

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**General Fund Expenditures - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)
All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP**

In some instances, numbers were rounded on the financial statements.

District	County	Instruction				Adult / Continuing
		Regular	Special	Vocational		
Educational Service Centers						
Athens-Meigs Educ Srv Ctr	Athens	\$205,535	\$1,870,537	\$0		\$39,546
Brown County Educ Srv Ctr	Brown	300,372	1,718,580	0		0
Butler County Educ Srv Ctr	Butler	4,420,857	2,445,079	0		0
Clark County Educ Srv Ctr	Clark	3,394	1,174,978	75,956		0
Clermont County Educ Srv Ctr	Clermont	105,506	6,039,061	0		11,185
Columbiana County Educ Srv Ctr	Columbiana	940,834	1,829,037	0		0
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	1,179,255	27,821,010	544,475		0
East Central Ohio Educ Srv Ctr	Tuscarawas	760,949	1,580,393	0		0
Educational Service Center of Central Ohio	Franklin	392,746	8,936,899	0		0
Fairfield County Educ Srv Ctr	Fairfield	272,865	1,982,000	0		0
Gallia-Vinton Educ Srv Ctr	Gallia	708,105	56,652	0		0
Geauga County Educ Srv Ctr	Geauga	127,524	4,162,542	391,326		3,901
Greene County Educ Srv Ctr	Greene	455,671	2,757,192	0		0
Hamilton County Educ Srv Ctr	Hamilton	0	7,539,551	42,144		0
Hancock County Educ Srv Ctr	Hancock	74,212	1,621,563	0		0
Jefferson County Educ Srv Ctr	Jefferson	283,458	585,506	0		0
Knox County Educ Srv Ctr	Knox	151,322	3,091,065	0		0
Lake County Educ Srv Ctr	Lake	564,763	3,631,953	87,116		0
Lawrence County Educ Srv Ctr	Lawrence	16,611	388,509	0		0
Logan County Educ Srv Ctr	Logan	0	1,349,766	0		0
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	0	5,047,566	88,854		139
Mahoning County Educ Srv Ctr	Mahoning	1,861,654	5,805,013	63,637		0
Medina County Educ Srv Ctr	Medina	800,670	96,539	0		0
Miami County Educ Srv Ctr	Miami	397,625	5,176,063	0		0
Montgomery County Educ Srv Ctr	Montgomery	0	6,091,875	0		0
Muskingum Valley Educ Srv Ctr	Muskingum	604,033	4,794,699	0		0
North Central Ohio Educ Srv Ctr	Seneca	1,204,959	5,061,137	0		0
North Point Educ Srv Ctr	Erie	263,246	5,236,164	0		0
Northwest Ohio Educ Srv Ctr	Fulton	155,454	6,519,588	0		0
Ohio Valley Educ Srv Ctr	Guernsey	180,811	2,378,638	0		44,600
Pickaway County Educ Srv Ctr	Pickaway	29,358	388,487	0		0
Portage County Educ Srv Ctr	Portage	170,150	1,939,083	0		0
Putnam County Educ Srv Ctr	Putnam	35,369	807,776	0		0
Ross-Pike Educ Srv District	Ross	44,747	3,222,279	0		0
South Central Ohio Educ Srv Ctr	Scioto	216,197	4,141,326	0		0
Southern Ohio Educ Srv Ctr	Clinton	171,425	596,415	0		0
Stark County Educ Srv Ctr	Stark	0	5,369,376	0		0
Summit County Educ Srv Ctr	Summit	533,171	6,524,126	69,135		0
Trumbull County Educ Srv Ctr	Trumbull	312,301	6,523,069	0		0
Western Buckeye Educ Srv Ctr	Paulding	25,990	1,270,973	0		0
Wood County Educ Srv Ctr	Wood	567,329	4,198,105	0		0

Instruction (continued)		Support Services					Operation and Maintenance
Other	Pupils	Instructional Staff	Board of Education	Administration	Fiscal	Business	of Plant
\$0	\$841,204	\$437,810	\$68,421	\$323,285	\$350,405	\$0	\$5,349
0	1,102,386	382,874	38,576	247,070	155,200	0	62,791
0	3,000,863	1,614,837	10,654	2,031,071	421,199	71,432	682,787
7,175	2,366,677	1,585,186	15,985	707,155	195,617	5,044	106,047
0	3,873,178	5,377,051	195,320	424,234	253,925	0	0
0	2,759,011	3,011,651	30,898	446,913	236,481	0	187,331
0	5,486,236	6,088,896	53,504	10,075,054	1,092,200	47,769	1,606,895
480,652	2,670,344	2,914,446	27,731	363,916	278,304	189,818	198,853
829	8,208,802	10,607,880	59,271	7,774,412	1,731,126	526,946	1,011,625
0	2,034,429	2,614,543	26,925	1,210,221	211,651	0	117,179
0	388,083	912,772	32,905	591,916	90,116	0	10,955
0	3,784,111	1,815,745	24,218	1,288,650	267,253	24,280	98,346
0	5,563,641	1,943,443	27,540	159,952	254,265	10,742	170,726
0	7,732,080	5,707,755	0	3,172,604	916,033	406,566	278,776
0	1,387,299	1,768,831	41,191	576,329	254,632	0	81,782
6,400	1,198,101	2,095,085	17,363	730,752	236,628	0	21,151
0	680,544	462,545	26,176	573,063	99,833	0	27,379
196,070	3,160,774	1,426,603	0	1,291,397	226,991	0	119,029
0	345,106	521,719	51,460	214,819	194,558	0	35,749
0	356,312	252,261	15,981	222,596	368,366	0	12,370
25,099	4,563,421	2,068,850	19,171	2,091,624	955,839	66,383	737,639
0	5,189,125	2,566,823	31,033	1,054,338	483,888	362,708	225,434
0	419,430	1,941,232	43,368	271,640	231,220	194,366	0
0	3,049,782	2,862,730	15,182	970,538	209,050	0	96,642
0	8,963,790	5,290,091	0	1,393,270	419,842	2,069	1,294,169
405,682	3,580,255	3,417,261	42,588	1,120,025	400,465	0	85,663
84,216	4,044,229	2,306,257	68,079	1,652,487	704,301	159,702	480,311
0	5,417,077	6,330,314	258,503	880,115	414,767	177,172	562,672
0	4,397,925	5,756,125	109,158	713,146	371,619	55,533	348,480
0	1,774,185	2,340,620	34,089	720,284	285,054	0	76,828
1,076	1,727,866	570,008	43,579	410,240	133,845	22,468	100,998
21,513	1,617,181	2,036,662	257,714	664,397	331,187	101,399	43,326
117	528,686	963,497	25,926	205,031	272,430	0	91,421
3,392	1,440,574	779,359	64,226	732,058	202,583	0	111,792
0	2,132,579	982,870	32,386	643,570	232,871	0	226,570
0	826,641	1,190,250	0	541,271	257,154	0	66,111
0	3,259,235	4,318,416	24,276	3,231,775	434,158	720,697	187,998
0	3,685,885	2,638,433	56,629	977,157	322,287	32,874	486,436
0	3,924,584	2,088,414	69,919	1,954,493	320,766	21,079	208,431
0	975,492	973,859	51,169	360,872	218,397	0	12,278
0	1,718,335	2,458,954	23,596	973,309	498,185	0	88,450

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**General Fund Expenditures - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)
All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP**

In some instances, numbers were rounded on the financial statements.

District	County	Support Services (continued)		Non-Instructional Services	
		Pupil Transportation	Central	Food Service	Other
Educational Service Centers					
Athens-Meigs Educ Srv Ctr	Athens	\$0	\$6,918	\$0	\$0
Brown County Educ Srv Ctr	Brown	0	171,726	0	0
Butler County Educ Srv Ctr	Butler	196,717	2,133,541	0	0
Clark County Educ Srv Ctr	Clark	0	31,639	0	0
Clermont County Educ Srv Ctr	Clermont	0	41,477	0	0
Columbiana County Educ Srv Ctr	Columbiana	471,823	376,533	0	108,915
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	3,213	37,721	0	0
East Central Ohio Educ Srv Ctr	Tuscarawas	39,580	532,233	0	0
Educational Service Center of Central Ohio	Franklin	182,668	36,164,712	0	63,880
Fairfield County Educ Srv Ctr	Fairfield	0	117,872	0	0
Gallia-Vinton Educ Srv Ctr	Gallia	217,633	60,834	0	20,777
Geauga County Educ Srv Ctr	Geauga	2,426	193,002	0	0
Greene County Educ Srv Ctr	Greene	0	125	0	0
Hamilton County Educ Srv Ctr	Hamilton	0	908,709	0	6,002,189
Hancock County Educ Srv Ctr	Hancock	91,547	14,698	0	4,327
Jefferson County Educ Srv Ctr	Jefferson	0	0	0	0
Knox County Educ Srv Ctr	Knox	0	3,530	0	0
Lake County Educ Srv Ctr	Lake	136,022	814,174	0	0
Lawrence County Educ Srv Ctr	Lawrence	0	475,679	0	0
Logan County Educ Srv Ctr	Logan	0	29,839	0	37,296
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	0	303,361	0	109,758
Mahoning County Educ Srv Ctr	Mahoning	0	899,225	0	125,654
Medina County Educ Srv Ctr	Medina	176,632	161,113	0	398
Miami County Educ Srv Ctr	Miami	2,185	220,881	0	0
Montgomery County Educ Srv Ctr	Montgomery	5,410	1,176,050	0	0
Muskingum Valley Educ Srv Ctr	Muskingum	26,367	236,293	0	34,946
North Central Ohio Educ Srv Ctr	Seneca	134,229	1,118,087	0	78,745
North Point Educ Srv Ctr	Erie	0	22,051	0	12,365
Northwest Ohio Educ Srv Ctr	Fulton	73,437	89,054	0	0
Ohio Valley Educ Srv Ctr	Guernsey	13,112	48,841	0	2,614
Pickaway County Educ Srv Ctr	Pickaway	37,464	7,754	0	567
Portage County Educ Srv Ctr	Portage	13,301	0	0	0
Putnam County Educ Srv Ctr	Putnam	10,705	3,020	0	0
Ross-Pike Educ Srv District	Ross	0	75,113	0	0
South Central Ohio Educ Srv Ctr	Scioto	0	162,190	0	0
Southern Ohio Educ Srv Ctr	Clinton	0	318,621	0	0
Stark County Educ Srv Ctr	Stark	0	38,622	0	0
Summit County Educ Srv Ctr	Summit	0	91,179	0	0
Trumbull County Educ Srv Ctr	Trumbull	14,574	0	0	75,125
Western Buckeye Educ Srv Ctr	Paulding	0	6,263	0	375
Wood County Educ Srv Ctr	Wood	57,587	102,083	0	21,816

Extracurricular Activities	Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	
		Principal Retirement	Interest		Transfers Out	All Other Uses
\$0	\$2,244	\$0	\$0	\$4,151,254	\$0	\$212,877
0	0	0	0	4,179,575	0	0
0	0	88,000	116,955	17,233,992	2,150	0
0	0	84,786	0	6,359,639	0	0
0	23,560	0	0	16,344,497	10,000	0
0	0	55,297	23,819	10,478,543	0	0
61,534	5,947,818	21,749	2,016	60,069,345	0	0
0	170,429	129,031	21,942	10,358,621	0	0
138,149	7,096	314,662	112,763	76,234,466	151,394	0
0	0	7,341	774	8,595,800	0	0
0	7,808	0	0	3,098,556	8,122	0
0	0	0	0	12,183,324	0	0
0	73,420	0	0	11,416,717	0	0
0	4,225	47,000	100,142	32,857,774	0	0
2	0	0	0	5,916,413	0	0
0	0	3,823	408	5,178,675	0	0
0	0	0	0	5,115,457	0	0
0	0	0	0	11,654,892	13,937	0
0	0	0	0	2,244,210	0	0
0	0	0	0	2,644,787	0	0
0	4,304	2,216	293	16,084,517	101,992	0
0	0	5,259	2,067	18,675,858	120,000	0
12,180	0	0	0	4,348,788	8,330	0
0	7,033	9,875	5,847	13,023,433	0	0
0	33,386	0	0	24,669,952	82,112	0
15,108	0	14,134	571	14,778,090	0	0
0	0	0	0	17,096,739	253,154	0
15,616	0	0	0	19,590,062	0	0
0	0	0	0	18,589,519	0	0
51,649	104	7,527	564	7,959,520	28,000	0
0	3,003	0	0	3,476,713	0	0
7,953	0	7,165	1,523	7,212,554	0	0
0	0	33,086	25,427	3,002,491	0	0
0	0	0	0	6,676,123	0	0
0	0	0	0	8,770,559	0	0
0	0	0	0	3,967,888	0	0
0	0	0	0	17,584,553	0	0
56,208	0	72,169	37,763	15,583,452	0	0
0	0	8,182	1,298	15,522,235	0	0
0	0	0	0	3,895,668	0	0
0	0	0	0	10,707,749	0	0

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**General Fund Expenditures - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)
All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP**

In some instances, numbers were rounded on the financial statements.

District	County	Total Expenditures and Other Uses	Net Change in Fund Balance	Fund Balance Beginning of Year	Increase or (Decrease) in Reserve for Inventory	Fund Balance End of Year
Educational Service Centers						
Athens-Meigs Educ Srv Ctr	Athens	\$4,364,131	(\$181,358)	\$645,619	\$0	\$464,261
Brown County Educ Srv Ctr	Brown	4,179,575	17,570	1,619,171	0	1,636,741
Butler County Educ Srv Ctr	Butler	17,236,142	631,030	967,029	0	1,598,059
Clark County Educ Srv Ctr	Clark	6,359,639	(630,473)	1,843,466	0	1,212,993
Clermont County Educ Srv Ctr	Clermont	16,354,497	747,488	4,614,896	0	5,362,384
Columbiana County Educ Srv Ctr	Columbiana	10,478,543	(510,284)	459,566	0	(50,718)
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	60,069,345	(8,594,949)	22,603,052	0	14,008,103
East Central Ohio Educ Srv Ctr	Tuscarawas	10,358,621	(297,697)	1,038,074	0	740,377
Educational Service Center of Central Ohio	Franklin	76,385,860	(5,704,326)	12,068,973	0	6,364,647
Fairfield County Educ Srv Ctr	Fairfield	8,595,800	(383,461)	1,053,161	0	669,700
Gallia-Vinton Educ Srv Ctr	Gallia	3,106,678	18,764	1,073,101	0	1,091,865
Geauga County Educ Srv Ctr	Geauga	12,183,324	(48,996)	1,197,635	0	1,148,639
Greene County Educ Srv Ctr	Greene	11,416,717	(12,273)	1,407,176	0	1,394,903
Hamilton County Educ Srv Ctr	Hamilton	32,857,774	(342,651)	5,662,023	0	5,319,372
Hancock County Educ Srv Ctr	Hancock	5,916,413	52,514	393,949	0	446,463
Jefferson County Educ Srv Ctr	Jefferson	5,178,675	(246,124)	2,470,641	0	2,224,517
Knox County Educ Srv Ctr	Knox	5,115,457	465,509	(390,906)	0	74,603
Lake County Educ Srv Ctr	Lake	11,668,829	(177,622)	1,152,652	0	975,030
Lawrence County Educ Srv Ctr	Lawrence	2,244,210	316,424	921,147	0	1,237,571
Logan County Educ Srv Ctr	Logan	2,644,787	215,753	339,622	0	555,375
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	16,186,509	(248,107)	2,190,314	0	1,942,207
Mahoning County Educ Srv Ctr	Mahoning	18,795,858	151,808	433,947	0	585,755
Medina County Educ Srv Ctr	Medina	4,357,118	326,646	639,268	0	965,914
Miami County Educ Srv Ctr	Miami	13,023,433	229,832	2,606,197	0	2,836,029
Montgomery County Educ Srv Ctr	Montgomery	24,752,064	1,457,934	12,481,801	0	13,939,735
Muskingum Valley Educ Srv Ctr	Muskingum	14,778,090	(239,069)	3,299,483	0	3,060,414
North Central Ohio Educ Srv Ctr	Seneca	17,349,893	(1,135,243)	403,903	0	(731,340)
North Point Educ Srv Ctr	Erie	19,590,062	683,873	5,278,922	0	5,962,795
Northwest Ohio Educ Srv Ctr	Fulton	18,589,519	210,519	1,218,801	0	1,429,320
Ohio Valley Educ Srv Ctr	Guernsey	7,987,520	358,388	1,265,956	0	1,624,344
Pickaway County Educ Srv Ctr	Pickaway	3,476,713	(25,922)	465,593	0	439,671
Portage County Educ Srv Ctr	Portage	7,212,554	(194,150)	289,967	0	95,817
Putnam County Educ Srv Ctr	Putnam	3,002,491	(95,351)	924,840	0	829,489
Ross-Pike Educ Srv District	Ross	6,676,123	10,567	2,833,116	0	2,843,683
South Central Ohio Educ Srv Ctr	Scioto	8,770,559	135,239	1,085,662	0	1,220,901
Southern Ohio Educ Srv Ctr	Clinton	3,967,888	(278,077)	2,504,683	0	2,226,606
Stark County Educ Srv Ctr	Stark	17,584,553	808,595	133,067	0	941,662
Summit County Educ Srv Ctr	Summit	15,583,452	(722,521)	4,355,617	0	3,633,096
Trumbull County Educ Srv Ctr	Trumbull	15,522,235	(416,804)	4,597,759	0	4,180,955
Western Buckeye Educ Srv Ctr	Paulding	3,895,668	(196,216)	402,338	0	206,122
Wood County Educ Srv Ctr	Wood	10,707,749	155,291	1,945,178	0	2,100,469

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**Summary Data from the Governmental Fund Balance Sheet
As of June 30, 2013**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Assets			Total Assets
		Cash and Investments	Restricted Assets	Other Assets	
Career Centers/Joint Vocational School Districts					
Apollo Career Center	Allen	\$8,121,305	\$0	\$5,010,879	\$13,132,184
Ashland County-West Holmes JVSD	Ashland	5,609,710	0	2,968,697	8,578,407
Ashtabula County Technical and Career Center	Ashtabula	9,001,948	6,559	5,733,423	14,741,930
Auburn VSD	Lake	6,775,982	0	7,364,670	14,140,652
Belmont-Harrison VSD	Belmont	1,897,294	65,257	2,231,078	4,193,629
Buckeye JVSD	Tuscarawas	19,538,184	0	5,758,612	25,296,796
Butler Technology and Career Development Schools	Butler	19,755,338	864,849	18,284,855	38,905,042
Career and Technology Education Centers of Licking County	Licking	8,973,491	0	9,954,430	18,927,921
Columbiana County Career and Technical Center	Columbiana	7,266,619	0	1,983,136	9,249,755
Coshocton County Career Center	Coshocton	926,839	0	1,415,591	2,342,430
Cuyahoga Valley Career Center	Cuyahoga	13,055,299	0	11,149,782	24,205,081
Delaware Area Career Center	Delaware	28,585,375	0	11,650,744	40,236,119
Eastland-Fairfield Career and Technical Schools	Franklin	18,265,564	18,348	14,011,484	32,295,396
Ehove Career Center	Erie	12,604,010	0	8,731,648	21,335,658
Four County Career Center	Henry	11,842,513	725,000	6,394,277	18,961,790
Gallia-Jackson-Vinton JVSD	Gallia	6,890,892	32,757	3,242,185	10,165,834
Great Oaks Inst of Technology and Career Development	Hamilton	32,322,541	20,982	42,766,122	75,109,645
Greene County VSD	Greene	7,430,042	0	9,347,709	16,777,751
Jefferson County JVSD	Jefferson	827,898	17,604	2,498,787	3,344,289
Knox County Career Center	Knox	11,021,247	0	3,564,507	14,585,754
Lawrence County JVSD	Lawrence	7,395,362	940,929	4,459,249	12,795,540
Lorain County JVSD	Lorain	9,916,049	0	12,160,728	22,076,777
Mahoning Co Career and Technical Center	Mahoning	22,367,149	0	7,066,932	29,434,081
Maplewood Career Center	Portage	22,187,514	223,362	7,455,391	29,866,267
Medina County JVSD	Medina	10,243,886	0	8,368,507	18,612,393
Miami Valley Career Technology Center	Montgomery	6,496,392	0	13,419,404	19,915,796
Mid-East Career and Technology Center	Muskingum	36,520,568	50,258	17,965,459	54,536,285
Ohio Hi-Point JVSD	Logan	9,277,381	0	6,683,667	15,961,048
Penta Career Center	Wood	15,688,014	0	15,976,062	31,664,076
Pickaway-Ross Career and Technology Center	Ross	13,165,108	0	5,390,368	18,555,476
Pike County JVSD	Pike	4,968,728	23,547	1,693,540	6,685,815
Pioneer Career and Technology Center	Richland	16,843,714	0	4,544,372	21,388,086
Polaris Career Center	Cuyahoga	8,884,477	241,244	9,931,829	19,057,550
Portage Lakes Career Center	Summit	11,532,849	38,707	3,147,004	14,718,560
Scioto County Career Technical Center	Scioto	6,118,527	1,355,452	3,438,116	10,912,095
Southern Hills JVSD	Brown	8,457,303	20,297	2,738,386	11,215,986
Springfield-Clark Co Career Technology Center	Clark	8,163,336	0	6,042,951	14,206,287
Stark County Area JVSD	Stark	10,393,784	0	2,250,713	12,644,497
Tolles Career and Technical Center	Madison	6,680,953	0	10,519,863	17,200,816
Tri County Career Center	Athens	4,005,032	0	3,467,452	7,472,484
Tri-Rivers JVSD	Marion	3,555,654	0	4,271,826	7,827,480
Trumbull Career and Technical Center	Trumbull	9,482,179	0	6,825,112	16,307,291
U S Grant JVSD	Clermont	11,795,138	24,056	3,607,800	15,426,994
Upper Valley Career Center	Miami	7,515,193	790	7,664,345	15,180,328
Vanguard-Sentinel Career Center	Sandusky	14,447,940	0	5,492,041	19,939,981
Vantage Career Center	Van Wert	8,999,965	0	4,595,937	13,595,902
Warren County Career Center	Warren	17,294,771	0	9,514,886	26,809,657
Washington County Career Center	Washington	3,531,969	465,317	2,484,234	6,481,520
Wayne County Schools Career Center	Wayne	12,242,251	0	5,857,112	18,099,363

Deferred Outflows of Resources	Liabilities		Fund Balances					Total Fund Balance
	Total Liabilities	Deferred Inflows of Resources	Nonspendable Fund Balance	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	
\$0	\$1,247,840	\$4,587,373	\$99,067	\$1,181,069	\$24,828	\$658,273	\$5,333,734	\$7,296,971
0	623,994	2,354,021	44,801	1,257,385	223,073	856,744	3,218,389	5,600,392
0	1,885,634	3,514,572	43,976	3,739,210	0	791,886	4,766,652	9,341,724
0	2,369,979	5,320,799	1,451,079	638,041	0	2,281,016	2,079,738	6,449,874
0	840,235	1,887,404	77,566	232,640	12,000	97,988	1,045,796	1,465,990
0	1,431,495	4,766,129	129,584	6,118,046	56,439	1,845,990	10,949,113	19,099,172
0	25,353,277	0	0	1,247,553	0	4,419,119	7,885,093	13,551,765
0	1,321,462	8,534,432	69,924	1,876,842	11,686	236,992	6,876,583	9,072,027
0	390,314	1,893,867	1,330	3,667,970	0	585,854	2,710,420	6,965,574
0	1,671,064	0	10,978	46,480	0	476,454	137,454	671,366
0	1,849,248	9,914,298	31,476	15,540	339,267	1,250,664	10,804,588	12,441,535
0	1,247,800	8,802,452	87,651	5,577,960	1,618,354	450,112	22,451,790	30,185,867
0	2,306,459	10,515,287	131,888	2,502,517	26,124	440,897	16,372,224	19,473,650
0	1,340,506	7,233,478	97,410	6,732,422	996,680	203,075	4,732,087	12,761,674
0	8,090,391	0	191,368	5,907,197	0	1,734,594	3,038,240	10,871,399
0	890,372	2,820,273	71,366	2,192,743	439	2,943,503	1,247,138	6,455,189
0	5,005,454	30,820,352	0	628,854	2,645,946	134,800	35,874,239	39,283,839
0	1,687,679	8,367,301	79,425	3,056,990	0	9,068	3,577,288	6,722,771
0	492,215	2,179,919	61,731	205,333	405,091	0	0	672,155
0	1,095,307	2,009,843	33,179	1,018,745	2,477	349,364	10,076,839	11,480,604
0	2,922,863	4,123,700	368	4,056,369	81,637	7,965	1,602,638	5,748,977
0	3,262,285	10,629,946	30,533	3,812,135	0	1,119,356	3,222,522	8,184,546
0	990,798	6,835,464	39,641	370,165	524	15,847,134	5,350,355	21,607,819
0	1,404,233	6,226,593	57,207	40,604	255,901	710,070	21,171,659	22,235,441
0	8,767,565	0	140,341	131,771	0	516,014	9,056,702	9,844,828
0	14,878,746	0	0	1,078,312	0	1,100,410	2,858,328	5,037,050
0	4,928,790	12,845,625	169,049	19,710,090	3,102,323	810,782	12,969,626	36,761,870
0	6,774,903	0	209	236,307	112,705	186,148	8,650,776	9,186,145
0	2,812,710	13,625,338	101,798	6,579,056	3,014,398	1,344,415	4,186,361	15,226,028
0	1,803,807	4,536,480	0	3,706,574	353,481	295,206	7,859,928	12,215,189
0	617,144	1,414,702	66,609	1,001,412	0	62,838	3,523,110	4,653,969
0	1,901,106	3,124,921	116,955	4,490,732	3,421,413	2,118,166	6,214,793	16,362,059
0	1,479,374	8,386,512	28,683	1,228	0	2,731,159	6,430,594	9,191,664
0	4,351,014	0	0	686,983	2,472,669	189,099	7,018,795	10,367,546
0	620,233	2,838,154	0	5,096,284	0	401,175	1,956,249	7,453,708
0	718,963	1,947,569	209,183	4,273,220	323,401	116,652	3,626,998	8,549,454
0	1,168,394	4,647,896	27,180	73,079	0	908,078	7,381,660	8,389,997
0	980,598	2,036,148	42,202	23,514	42,780	1,044,365	8,474,890	9,627,751
0	1,130,057	6,903,153	158,947	348,126	0	179,276	8,481,257	9,167,606
0	598,258	3,006,456	63,692	156,555	0	437,378	3,210,145	3,867,770
0	972,687	3,029,144	56,393	1,352,832	0	154,965	2,261,459	3,825,649
0	1,816,551	6,500,280	35,458	81,145	933,074	1,180,832	5,759,951	7,990,460
0	692,810	2,957,645	819	274,685	0	690,835	10,810,200	11,776,539
0	2,581,639	6,057,081	423,712	2,749,607	352,370	935,685	2,080,234	6,541,608
0	1,513,207	4,641,969	71,465	1,707,939	396,603	6,748,354	4,860,444	13,784,805
0	850,240	4,094,146	136,489	3,399,723	606,740	349,059	4,159,505	8,651,516
0	1,155,070	7,430,898	4,240	482,120	0	8,134,152	9,603,177	18,223,689
0	502,981	2,148,586	29,549	147,152	12,001	346,091	3,295,160	3,829,953
0	1,092,761	5,375,085	0	4,714,833	0	290,319	6,626,365	11,631,517

(Continued)

Summary Data from the Governmental Fund Balance Sheet

As of June 30, 2013

(Continued)

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Assets			Total Assets
		Cash and Investments	Restricted Assets	Other Assets	
Educational Service Centers					
Athens-Meigs Educ Srv Ctr	Athens	\$847,595	\$0	\$1,589,043	\$2,436,638
Brown County Educ Srv Ctr	Brown	2,032,441	0	124,970	2,157,411
Butler County Educ Srv Ctr	Butler	2,134,253	0	4,465,697	6,599,950
Clark County Educ Srv Ctr	Clark	1,357,531	453,216	362,826	2,173,573
Clermont County Educ Srv Ctr	Clermont	6,014,047	0	1,129,537	7,143,584
Columbiana County Educ Srv Ctr	Columbiana	492,042	0	769,969	1,262,011
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	16,991,384	125,548	6,981,922	24,098,854
East Central Ohio Educ Srv Ctr	Tuscarawas	1,447,500	0	964,381	2,411,881
Educational Service Center of Central Ohio	Franklin	9,471,420	0	10,151,560	19,622,980
Fairfield County Educ Srv Ctr	Fairfield	1,648,918	0	386,043	2,034,961
Gallia-Vinton Educ Srv Ctr	Gallia	1,139,013	0	62,904	1,201,917
Geauga County Educ Srv Ctr	Geauga	1,814,761	0	621,865	2,436,626
Greene County Educ Srv Ctr	Greene	3,180,489	0	236,397	3,416,886
Hamilton County Educ Srv Ctr	Hamilton	12,296,602	0	6,116,104	18,412,706
Hancock County Educ Srv Ctr	Hancock	934,919	1,245	183,474	1,119,638
Jefferson County Educ Srv Ctr	Jefferson	2,368,072	0	79,358	2,447,430
Knox County Educ Srv Ctr	Knox	438,242	0	226,517	664,759
Lake County Educ Srv Ctr	Lake	2,174,900	3,715	5,810,380	7,988,995
Lawrence County Educ Srv Ctr	Lawrence	1,193,161	0	285,190	1,478,351
Logan County Educ Srv Ctr	Logan	1,234,842	0	280,471	1,515,313
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	4,392,973	0	1,102,312	5,495,285
Mahoning County Educ Srv Ctr	Mahoning	3,474,756	0	2,087,786	5,562,542
Medina County Educ Srv Ctr	Medina	1,082,281	0	167,529	1,249,810
Miami County Educ Srv Ctr	Miami	4,068,610	3,454	414,371	4,486,435
Montgomery County Educ Srv Ctr	Montgomery	15,838,407	0	3,810,629	19,649,036
Muskingum Valley Educ Srv Ctr	Muskingum	3,413,286	2,249	2,946,008	6,361,543
North Central Ohio Educ Srv Ctr	Seneca	955,990	0	475,957	1,431,947
North Point Educ Srv Ctr	Erie	7,541,398	0	761,351	8,302,749
Northwest Ohio Educ Srv Ctr	Fulton	3,917,004	0	285,898	4,202,902
Ohio Valley Educ Srv Ctr	Guernsey	2,322,346	29,298	506,496	2,858,140
Pickaway County Educ Srv Ctr	Pickaway	837,171	0	107,417	944,588
Portage County Educ Srv Ctr	Portage	986,245	0	174,024	1,160,269
Putnam County Educ Srv Ctr	Putnam	1,156,692	0	1,152,446	2,309,138
Ross-Pike Educ Srv District	Ross	3,968,211	0	514,734	4,482,945
South Central Ohio Educ Srv Ctr	Scioto	2,012,394	0	592,235	2,604,629
Southern Ohio Educ Srv Ctr	Clinton	2,366,951	0	121,096	2,488,047
Stark County Educ Srv Ctr	Stark	2,618,712	0	2,270,832	4,889,544
Summit County Educ Srv Ctr	Summit	5,017,977	0	2,340,719	7,358,696
Trumbull County Educ Srv Ctr	Trumbull	6,233,696	0	1,209,476	7,443,172
Western Buckeye Educ Srv Ctr	Paulding	483,290	0	191,986	675,276
Wood County Educ Srv Ctr	Wood	5,654,022	0	653,101	6,307,123

Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Fund Balances					Total Fund Balance
	Total Liabilities		Nonspendable Fund Balance	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	
\$0	\$1,365,266	\$125,587	\$0	\$529,876	\$0	\$86,348	\$329,561	\$945,785
0	520,670	0	90,257	0	25,000	12,446	1,509,038	1,636,741
0	4,598,097	0	0	406,788	0	280,722	1,314,343	2,001,853
0	1,026,138	27,992	0	540,571	0	356,837	222,035	1,119,443
0	1,614,746	147,455	0	19,402	0	27,734	5,334,247	5,381,383
0	997,624	321,277	9,491	7,163	0	0	(73,544)	(56,890)
0	8,525,751	536,140	125,548	2,487,383	100,000	5,258,711	7,065,321	15,036,963
0	1,122,299	471,894	0	77,356	0	0	740,332	817,688
0	9,654,543	3,602,825	4,889	100,165	217,819	1,574,879	4,467,860	6,365,612
0	965,767	0	5,087	0	0	402,877	661,230	1,069,194
0	85,564	24,428	0	333	0	0	1,091,592	1,091,925
0	1,222,154	38,222	0	27,611	0	9,524	1,139,115	1,176,250
0	1,906,637	52,367	7,673	64,853	0	26,610	1,358,746	1,457,882
0	10,429,944	0	8,376	1,822,382	300,000	1,620,556	4,231,448	7,982,762
0	677,710	688	6,361	642	0	21,872	412,365	441,240
0	222,975	0	32,934	0	0	3,208	2,188,313	2,224,455
0	361,954	176,047	0	54,488	0	22,639	49,631	126,758
0	6,661,579	0	3,715	377,663	0	168,271	777,767	1,327,416
0	215,999	0	0	26,232	0	38,400	1,197,720	1,262,352
0	425,771	0	0	534,167	0	85,237	470,138	1,089,542
0	2,317,359	299,124	0	392,733	1,317,953	218,422	949,694	2,878,802
0	3,211,534	500,510	36,483	662,578	610,000	200,633	340,804	1,850,498
0	169,982	0	0	454,895	91,709	49,392	483,832	1,079,828
0	1,647,926	946	21,299	1,973	250,917	24,739	2,538,635	2,837,563
0	4,402,440	0	0	1,354,688	0	835,310	13,056,598	15,246,596
0	2,620,716	776,525	206,415	37,211	0	249,357	2,471,319	2,964,302
0	1,964,679	130,017	37,148	77,859	0	181,320	(959,076)	(662,749)
0	2,175,293	106,365	52,362	55,875	0	245,559	5,667,295	6,021,091
0	2,390,362	99,899	13,042	288,330	0	115,820	1,295,449	1,712,641
0	1,228,869	0	40,843	3,980	0	84,645	1,499,803	1,629,271
0	430,644	0	0	77,141	49,416	286	387,101	513,944
0	1,125,074	0	0	53,485	0	6,396	(24,686)	35,195
0	940,383	411,891	0	131,277	0	23,192	802,395	956,864
0	1,131,195	339,868	0	208,271	29,297	1,411,278	1,363,036	3,011,882
0	964,406	297,067	0	179,628	0	159,411	1,004,117	1,343,156
0	262,758	0	0	1,129	0	150,213	2,073,947	2,225,289
0	2,947,040	1,020,810	5,588	189,336	0	127,276	599,494	921,694
0	1,847,201	1,781,286	0	99,168	0	53,871	3,577,170	3,730,209
0	2,377,517	931,979	11,862	1,076	14,236	3,919	4,102,583	4,133,676
0	476,284	3,082	0	1,441	0	169,345	25,124	195,910
0	1,631,660	282,670	1,552	2,317,318	0	41,323	2,032,600	4,392,793

**Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Property Taxes	Inter-governmental	Interest	Tuition and Fees	Extra-curricular Activities
Career Centers/Joint Vocational School Districts						
Apollo Career Center	Allen	\$3,737,196	\$6,847,210	\$59,126	\$1,254,695	\$0
Ashland County-West Holmes JVSD	Ashland	2,894,679	3,911,451	14,692	859,797	0
Ashtabula County Technical and Career Center	Ashtabula	4,167,077	8,997,303	35	1,126,980	16,489
Auburn VSD	Lake	5,668,849	3,498,027	11,915	1,413,012	500
Belmont-Harrison VSD	Belmont	1,675,428	4,909,973	7,146	217,886	5,334
Buckeye JVSD	Tuscarawas	4,755,850	8,379,189	30,754	1,366,197	0
Butler Technology and Career Development Schools	Butler	14,022,133	26,201,759	0	633,780	0
Career and Technology Education Centers of Licking County	Licking	8,338,043	6,815,291	14,384	2,061,628	48,560
Columbiana County Career and Technical Center	Columbiana	1,929,039	4,735,739	24,400	1,475,362	924
Coshocton County Career Center	Coshocton	1,322,487	2,337,157	1,683	96,079	0
Cuyahoga Valley Career Center	Cuyahoga	9,906,677	4,026,313	1,819	1,573,170	0
Delaware Area Career Center	Delaware	11,319,189	4,630,798	0	1,875,151	1,657
Eastland-Fairfield Career and Technical Schools	Franklin	12,380,112	7,572,152	63,348	817,339	0
Ehove Career Center	Erie	7,391,615	8,471,286	25,833	2,380,941	14,497
Four County Career Center	Henry	5,760,061	9,508,407	33,990	1,289,926	0
Gallia-Jackson-Vinton JVSD	Gallia	2,531,399	7,068,853	177,637	228,162	743
Great Oaks Inst of Technology and Career Development	Hamilton	35,577,852	25,159,421	0	4,653,192	70,689
Greene County VSD	Greene	9,171,245	6,266,196	11,344	1,000,739	33,470
Jefferson County JVSD	Jefferson	1,644,418	3,094,501	21	241,955	14,673
Knox County Career Center	Knox	3,308,113	6,450,879	21,396	1,993,458	0
Lawrence County JVSD	Lawrence	1,903,347	22,901,287	31,620	2,357,235	0
Lorain County JVSD	Lorain	10,641,824	10,877,498	35,832	1,471,744	0
Mahoning Co Career and Technical Center	Mahoning	6,213,255	4,930,836	0	1,673,899	0
Maplewood Career Center	Portage	6,294,007	6,133,803	29,521	669,752	0
Medina County JVSD	Medina	7,711,760	8,527,234	9,128	27,844	0
Miami Valley Career Technology Center	Montgomery	13,802,234	17,626,028	0	3,689,307	7,788
Mid-East Career and Technology Center	Muskingum	11,875,230	25,100,804	37,714	2,436,886	0
Ohio Hi-Point JVSD	Logan	5,460,516	7,266,447	12,386	1,164,611	0
Penta Career Center	Wood	16,076,593	17,749,454	409,922	1,005,089	14,401
Pickaway-Ross Career and Technology Center	Ross	5,022,037	12,142,023	20,928	2,143,745	0
Pike County JVSD	Pike	1,067,769	5,470,537	0	772,827	0
Pioneer Career and Technology Center	Richland	4,208,001	11,476,163	63,068	816,672	16,132
Polaris Career Center	Cuyahoga	9,120,428	4,891,338	43,686	160,748	0
Portage Lakes Career Center	Summit	2,807,421	3,316,484	0	1,251,721	10,393
Scioto County Career Technical Center	Scioto	2,373,323	5,454,220	60,283	1,953,898	43,477
Southern Hills JVSD	Brown	2,352,213	3,918,647	125,022	268,047	0
Springfield-Clark Co Career Technology Center	Clark	4,897,182	6,898,703	8,307	165,471	0
Stark County Area JVSD	Stark	2,113,823	5,058,387	20,548	174,113	0
Tolles Career and Technical Center	Madison	8,954,241	3,869,155	35,337	517,551	0
Tri County Career Center	Athens	3,183,485	4,666,541	6,088	33,131	0
Tri-Rivers JVSD	Marion	3,787,810	6,961,678	1,837	33,106	0
Trumbull Career and Technical Center	Trumbull	5,013,101	8,567,094	28,588	530,928	10,199
U S Grant JVSD	Clermont	3,870,847	3,933,926	54,455	353,173	0
Upper Valley Career Center	Miami	6,352,104	13,589,310	18,817	1,194,518	0
Vanguard-Sentinel Career Center	Sandusky	4,021,892	10,359,256	77,601	690,414	0
Vantage Career Center	Van Wert	3,995,700	6,271,338	33,339	1,147,505	5,452
Warren County Career Center	Warren	9,334,957	6,952,248	107,789	3,585,354	0
Washington County Career Center	Washington	1,944,458	4,512,858	161,815	156,284	0
Wayne County Schools Career Center	Wayne	5,303,899	8,513,247	12,955	1,524,563	2,249

Payments in Lieu of Taxes	Contributions and Donations	All Other Revenue	Total Revenues	Other Financing Sources			Inception of Capital Lease
				Transfers in	Note Proceeds	Bond Proceeds	
\$0	\$0	\$104,848	\$12,003,075	\$0	\$0	\$0	\$0
0	6,578	158,726	7,845,923	28,220	0	0	0
0	7,232	56,443	14,371,559	320,000	0	0	0
0	3,200	159,843	10,755,346	80,000	0	2,900,000	0
16,375	0	22,204	6,854,346	15,929	0	714,301	0
0	1,000	518,660	15,051,650	45,000	0	0	0
0	0	278,362	41,136,034	2,496,843	0	0	0
0	41,090	94,623	17,413,619	209,220	0	0	0
0	0	44,879	8,210,343	1,004,363	0	0	0
0	1,500	38,905	3,797,811	0	0	0	0
13	9,502	147,379	15,664,873	225,000	0	0	0
9,029	30,208	404,553	18,270,585	736,697	0	0	0
0	19,162	104,341	20,956,454	750,960	0	0	0
0	11,923	328,180	18,624,275	856,400	7,541,128	0	0
0	23,229	383,295	16,998,908	100,000	1,880	2,925,456	0
0	58,000	40,720	10,105,514	183,691	0	0	0
950,775	0	780,467	67,192,396	7,204,764	0	0	0
0	0	257,081	16,740,075	255,506	0	0	0
0	3,550	7,654	5,006,772	87,957	0	0	0
54,907	21,383	33,932	11,884,068	0	0	0	0
0	0	267,652	27,461,141	1,375,612	0	0	0
0	0	622,792	23,649,690	531,480	3,737,105	0	0
0	4,455	190,687	13,013,132	69,541	0	0	0
0	867	46,396	13,174,346	0	0	0	0
16,208	20,308	94,532	16,407,014	0	0	0	0
0	0	320,466	35,445,823	1,345,445	0	0	0
41,128	150	94,877	39,586,789	2,149,297	0	0	13,143
0	0	161,625	14,065,585	200,000	0	0	0
298,427	15,068	19,074	35,588,028	3,988,608	0	0	258,558
4,876	22,560	272,847	19,629,016	338,216	0	0	0
226	5,155	40,253	7,356,767	0	0	0	0
0	6,348	198,511	16,784,895	926,662	0	0	0
0	2,391	37,457	14,256,048	7,407	0	0	0
0	0	45,500	7,431,519	33,333	0	0	0
0	600	171,374	10,057,175	364,966	0	0	0
0	90	25,262	6,689,281	110,000	0	0	0
0	0	67,899	12,037,562	151,531	0	0	188,964
0	0	174,374	7,541,245	0	0	0	0
0	0	275,016	13,651,300	1,079,081	0	0	0
0	0	23,268	7,912,513	200,000	0	0	0
9,490	29,402	909,309	11,732,632	24,978	1,618,800	0	0
0	720	78,532	14,229,162	175,000	0	0	0
0	0	30,525	8,242,926	60,000	0	0	0
0	27,850	82,988	21,265,587	601,752	0	0	0
0	10,350	415,592	15,575,105	1,209,321	0	0	73,364
29,602	74,000	24,850	11,581,786	350,040	0	0	0
119,390	14,008	202,880	20,316,626	709,841	0	0	0
33,735	500	31,323	6,840,973	70,000	0	0	18,370
1,335	114,753	3,112	15,476,113	164,757	0	0	0

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**Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Other Financing Sources (continued)		Total Other Financing Sources	Total Revenues, Other Financing Sources and Extraordinary / Special Items
		Proceeds From Sale of Capital Assets	All Other Financing Sources		
Career Centers/Joint Vocational School Districts					
Apollo Career Center	Allen	\$0	\$0	\$0	\$12,003,075
Ashland County-West Holmes JVSD	Ashland	0	0	28,220	7,874,143
Ashtabula County Technical and Career Center	Ashtabula	0	0	320,000	14,691,559
Auburn VSD	Lake	0	0	2,980,000	13,735,346
Belmont-Harrison VSD	Belmont	6,755	0	736,985	7,591,331
Buckeye JVSD	Tuscarawas	0	0	45,000	15,096,650
Butler Technology and Career Development Schools	Butler	0	0	2,496,843	43,632,877
Career and Technology Education Centers of Licking County	Licking	0	0	209,220	17,622,839
Columbiana County Career and Technical Center	Columbiana	432	0	1,004,795	9,215,138
Coshocton County Career Center	Coshocton	0	0	0	3,797,811
Cuyahoga Valley Career Center	Cuyahoga	0	0	225,000	15,889,873
Delaware Area Career Center	Delaware	0	0	736,697	19,007,282
Eastland-Fairfield Career and Technical Schools	Franklin	0	0	750,960	21,707,414
Ehove Career Center	Erie	0	0	8,397,528	27,021,803
Four County Career Center	Henry	0	0	3,027,336	20,026,244
Gallia-Jackson-Vinton JVSD	Gallia	6,225	39,167	229,083	10,334,597
Great Oaks Inst of Technology and Career Development	Hamilton	14,416	0	7,219,180	74,411,576
Greene County VSD	Greene	0	0	255,506	16,995,581
Jefferson County JVSD	Jefferson	0	0	87,957	5,094,729
Knox County Career Center	Knox	0	0	0	11,884,068
Lawrence County JVSD	Lawrence	0	0	1,375,612	28,836,753
Lorain County JVSD	Lorain	0	0	4,268,585	27,918,275
Mahoning Co Career and Technical Center	Mahoning	0	0	69,541	13,082,673
Maplewood Career Center	Portage	0	0	0	13,174,346
Medina County JVSD	Medina	12,800	0	12,800	16,419,814
Miami Valley Career Technology Center	Montgomery	0	0	1,345,445	36,791,268
Mid-East Career and Technology Center	Muskingum	43	0	2,162,483	41,749,272
Ohio Hi-Point JVSD	Logan	0	0	200,000	14,265,585
Penta Career Center	Wood	0	0	4,247,166	39,835,194
Pickaway-Ross Career and Technology Center	Ross	31,000	0	369,216	19,998,232
Pike County JVSD	Pike	0	0	0	7,356,767
Pioneer Career and Technology Center	Richland	0	0	926,662	17,711,557
Polaris Career Center	Cuyahoga	0	0	7,407	14,263,455
Portage Lakes Career Center	Summit	0	0	33,333	7,464,852
Scioto County Career Technical Center	Scioto	0	0	364,966	10,422,141
Southern Hills JVSD	Brown	7,183	0	117,183	6,806,464
Springfield-Clark Co Career Technology Center	Clark	11,047	0	351,542	12,389,104
Stark County Area JVSD	Stark	30,612	0	30,612	7,571,857
Tolles Career and Technical Center	Madison	0	0	1,079,081	14,730,381
Tri County Career Center	Athens	0	0	200,000	8,112,513
Tri-Rivers JVSD	Marion	0	374,090	2,017,868	13,750,500
Trumbull Career and Technical Center	Trumbull	619	0	175,619	14,404,781
U S Grant JVSD	Clermont	705	0	60,705	8,303,631
Upper Valley Career Center	Miami	0	0	601,752	21,867,339
Vanguard-Sentinel Career Center	Sandusky	0	0	1,282,685	16,857,790
Vantage Career Center	Van Wert	157,487	0	507,527	12,089,313
Warren County Career Center	Warren	2,824	0	712,665	21,029,291
Washington County Career Center	Washington	11,322	0	99,692	6,940,665
Wayne County Schools Career Center	Wayne	10,010	0	174,767	15,650,880

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**Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)
All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP**

In some instances, numbers were rounded on the financial statements.

District	County	Property Taxes	Inter-governmental	Interest	Tuition and Fees	Extra-curricular Activities
Educational Service Centers						
Athens-Meigs Educ Srv Ctr	Athens	\$0	\$5,131,277	\$6,207	\$3,758,804	\$0
Brown County Educ Srv Ctr	Brown	0	961,385	6,562	3,519,338	0
Butler County Educ Srv Ctr	Butler	0	8,623,392	1,107	14,755,227	0
Clark County Educ Srv Ctr	Clark	0	1,591,982	1,489	4,155,947	0
Clermont County Educ Srv Ctr	Clermont	0	1,857,485	2,529	14,925,681	0
Columbiana County Educ Srv Ctr	Columbiana	0	2,069,268	46	7,885,239	1,219
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	0	19,833,301	44,275	44,574,130	25
East Central Ohio Educ Srv Ctr	Tuscarawas	0	2,990,839	1,526	2,231,230	0
Educational Service Center of Central Ohio	Franklin	0	14,069,630	21,939	63,570,505	0
Fairfield County Educ Srv Ctr	Fairfield	0	1,195,239	1,805	7,097,627	0
Gallia-Vinton Educ Srv Ctr	Gallia	0	3,288,258	7,423	2,262,143	0
Geauga County Educ Srv Ctr	Geauga	0	1,949,070	5,229	10,559,434	0
Greene County Educ Srv Ctr	Greene	0	2,164,782	0	9,352,578	0
Hamilton County Educ Srv Ctr	Hamilton	0	11,593,253	0	2,902,598	0
Hancock County Educ Srv Ctr	Hancock	0	819,361	3,322	5,146,168	0
Jefferson County Educ Srv Ctr	Jefferson	0	870,892	368	841,444	0
Knox County Educ Srv Ctr	Knox	0	1,242,907	209	4,706,831	5,905
Lake County Educ Srv Ctr	Lake	4,939,122	4,701,044	50	9,415,689	14,946
Lawrence County Educ Srv Ctr	Lawrence	0	478,629	2,974	2,380,151	0
Logan County Educ Srv Ctr	Logan	0	307,616	0	3,768,162	887
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	0	6,433,893	11,006	6,914,989	210
Mahoning County Educ Srv Ctr	Mahoning	0	6,559,725	18,862	17,177,011	0
Medina County Educ Srv Ctr	Medina	0	1,365,086	879	3,523,477	0
Miami County Educ Srv Ctr	Miami	0	1,411,849	373	11,830,312	679
Montgomery County Educ Srv Ctr	Montgomery	0	5,925,454	34,671	25,398,052	0
Muskingum Valley Educ Srv Ctr	Muskingum	0	5,206,802	17,769	12,872,366	17,024
North Central Ohio Educ Srv Ctr	Seneca	0	5,398,993	1,329	12,504,011	1,360
North Point Educ Srv Ctr	Erie	0	3,283,923	9,450	17,671,833	4,780
Northwest Ohio Educ Srv Ctr	Fulton	0	8,722,615	2,014	16,272,529	0
Ohio Valley Educ Srv Ctr	Guernsey	0	2,842,652	3,232	5,855,226	0
Pickaway County Educ Srv Ctr	Pickaway	0	1,007,258	0	3,235,898	0
Portage County Educ Srv Ctr	Portage	0	1,267,990	359	7,420,404	0
Putnam County Educ Srv Ctr	Putnam	0	3,437,809	3,596	2,224,750	0
Ross-Pike Educ Srv District	Ross	0	3,295,182	7,635	5,459,112	0
South Central Ohio Educ Srv Ctr	Scioto	0	2,020,852	9,241	7,810,219	0
Southern Ohio Educ Srv Ctr	Clinton	0	1,065,497	42,082	2,631,028	0
Stark County Educ Srv Ctr	Stark	0	5,691,544	3,166	15,210,919	0
Summit County Educ Srv Ctr	Summit	0	5,142,393	5,669	12,417,231	0
Trumbull County Educ Srv Ctr	Trumbull	0	2,189,137	30,634	13,172,652	0
Western Buckeye Educ Srv Ctr	Paulding	0	1,338,956	608	2,983,640	0
Wood County Educ Srv Ctr	Wood	0	4,521,469	22,585	10,414,886	0

Payments in Lieu of Taxes	Contributions and Donations	All Other Revenue	Total Revenues	Other Financing Sources			Inception of Capital Lease
				Transfers in	Note Proceeds	Bond Proceeds	
\$0	\$96	\$203,171	\$9,099,555	\$0	\$0	\$0	\$0
0	0	0	4,487,285	0	0	0	0
0	0	712,854	24,092,580	2,150	0	0	0
0	0	270,612	6,020,030	0	0	0	0
0	6,965	634,980	17,427,640	10,000	0	0	0
0	3,346	694,696	10,653,814	0	0	0	0
0	85,056	1,254,915	65,791,702	0	0	0	0
0	0	6,099,293	11,322,888	0	0	0	170,429
0	70,000	172,741	77,904,815	71,646	0	0	0
0	400	22,931	8,318,002	0	0	0	0
0	0	10,008	5,567,832	9,705	0	0	0
0	0	77,342	12,591,075	0	0	0	0
0	0	228,757	11,746,117	0	0	0	0
0	0	27,560,968	42,056,819	0	0	0	0
0	0	61,103	6,029,954	0	0	0	0
0	0	3,294,868	5,007,572	0	0	0	0
0	38,900	4,360	5,999,112	0	0	0	0
0	0	150,485	19,221,336	5,859	0	0	0
0	663	25,891	2,888,308	0	0	0	0
0	7,501	330,950	4,415,116	0	0	0	0
0	69,884	10,473,295	23,903,277	108,977	0	0	0
0	0	172,786	23,928,384	120,000	0	0	42,372
0	4,843	8,178	4,902,463	9,030	0	0	0
0	5,895	118,760	13,367,868	0	0	0	7,033
0	0	52,537	31,410,714	82,112	0	0	0
0	1,700	111,103	18,226,764	0	0	0	0
0	13,262	874,055	18,793,010	253,154	0	0	0
0	13,965	55,562	21,039,513	0	0	0	0
0	20,946	66,029	25,084,133	0	0	0	0
0	2,950	17,125	8,721,185	166,083	0	0	0
0	0	84,274	4,327,430	0	0	0	0
0	9,500	22,020	8,720,273	0	0	0	0
0	0	11,101	5,677,256	0	0	0	0
0	5,279	239,152	9,006,360	0	0	0	0
0	26,370	41	9,866,723	0	0	0	0
0	0	73,163	3,811,770	0	0	0	0
0	14,809	260,783	21,181,221	0	0	0	0
0	0	2,566	17,567,859	0	0	0	0
0	98,424	2,720	15,493,567	0	0	0	0
0	800	12,166	4,336,170	0	0	0	0
0	74,425	140,118	15,173,483	0	0	0	0

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**Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Other Financing Sources (continued)		Total Other Financing Sources	Total Revenues, Other Financing Sources and Extraordinary / Special Items
		Proceeds From Sale of Capital Assets	All Other Financing Sources		
Educational Service Centers					
Athens-Meigs Educ Srv Ctr	Athens	\$0	\$0	\$0	\$9,099,555
Brown County Educ Srv Ctr	Brown	0	0	0	4,487,285
Butler County Educ Srv Ctr	Butler	0	0	2,150	24,094,730
Clark County Educ Srv Ctr	Clark	0	0	0	6,020,030
Clermont County Educ Srv Ctr	Clermont	0	0	10,000	17,437,640
Columbiana County Educ Srv Ctr	Columbiana	0	0	0	10,653,814
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	0	2,500,000	2,500,000	68,291,702
East Central Ohio Educ Srv Ctr	Tuscarawas	0	0	170,429	11,493,317
Educational Service Center of Central Ohio	Franklin	0	0	71,646	77,976,461
Fairfield County Educ Srv Ctr	Fairfield	0	0	0	8,318,002
Gallia-Vinton Educ Srv Ctr	Gallia	0	0	9,705	5,577,537
Geauga County Educ Srv Ctr	Geauga	0	0	0	12,591,075
Greene County Educ Srv Ctr	Greene	0	0	0	11,746,117
Hamilton County Educ Srv Ctr	Hamilton	0	0	0	42,056,819
Hancock County Educ Srv Ctr	Hancock	0	0	0	6,029,954
Jefferson County Educ Srv Ctr	Jefferson	0	0	0	5,007,572
Knox County Educ Srv Ctr	Knox	0	0	0	5,999,112
Lake County Educ Srv Ctr	Lake	0	0	5,859	19,227,195
Lawrence County Educ Srv Ctr	Lawrence	0	0	0	2,888,308
Logan County Educ Srv Ctr	Logan	0	0	0	4,415,116
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	300	0	109,277	24,012,554
Mahoning County Educ Srv Ctr	Mahoning	0	0	162,372	24,090,756
Medina County Educ Srv Ctr	Medina	0	0	9,030	4,911,493
Miami County Educ Srv Ctr	Miami	0	0	7,033	13,374,901
Montgomery County Educ Srv Ctr	Montgomery	0	0	82,112	31,492,826
Muskingum Valley Educ Srv Ctr	Muskingum	0	0	0	18,226,764
North Central Ohio Educ Srv Ctr	Seneca	0	0	253,154	19,046,164
North Point Educ Srv Ctr	Erie	1,674	0	1,674	21,041,187
Northwest Ohio Educ Srv Ctr	Fulton	0	0	0	25,084,133
Ohio Valley Educ Srv Ctr	Guernsey	0	0	166,083	8,887,268
Pickaway County Educ Srv Ctr	Pickaway	250	0	250	4,327,680
Portage County Educ Srv Ctr	Portage	0	0	0	8,720,273
Putnam County Educ Srv Ctr	Putnam	0	0	0	5,677,256
Ross-Pike Educ Srv District	Ross	0	0	0	9,006,360
South Central Ohio Educ Srv Ctr	Scioto	0	0	0	9,866,723
Southern Ohio Educ Srv Ctr	Clinton	1,000	0	1,000	3,812,770
Stark County Educ Srv Ctr	Stark	0	0	0	21,181,221
Summit County Educ Srv Ctr	Summit	0	0	0	17,567,859
Trumbull County Educ Srv Ctr	Trumbull	0	0	0	15,493,567
Western Buckeye Educ Srv Ctr	Paulding	0	0	0	4,336,170
Wood County Educ Srv Ctr	Wood	0	0	0	15,173,483

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**Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Instruction			
		Regular	Special	Vocational	Adult / Continuing
Career Centers/Joint Vocational School Districts					
Apollo Career Center	Allen	\$525,598	\$238,096	\$5,644,399	\$50,627
Ashland County-West Holmes JVSD	Ashland	504,468	369,680	2,570,698	1,433,034
Ashtabula County Technical and Career Center	Ashtabula	805,989	784,565	4,871,053	2,070,320
Auburn VSD	Lake	0	648,759	3,376,184	1,250,430
Belmont-Harrison VSD	Belmont	200,333	0	3,994,346	0
Buckeye JVSD	Tuscarawas	1,321,446	777,976	5,951,333	1,305,765
Butler Technology and Career Development Schools	Butler	499,131	0	21,862,859	0
Career and Technology Education Centers of Licking County	Licking	202,881	563,034	4,817,467	2,204,103
Columbiana County Career and Technical Center	Columbiana	0	0	2,899,305	1,008,411
Coshocton County Career Center	Coshocton	531,948	91,332	1,617,346	0
Cuyahoga Valley Career Center	Cuyahoga	715,185	0	4,793,249	1,395,015
Delaware Area Career Center	Delaware	1,051,164	254,315	5,414,541	1,085,349
Eastland-Fairfield Career and Technical Schools	Franklin	3,553,201	1,406,310	5,768,185	206,315
Ehove Career Center	Erie	907,793	314,348	5,249,732	3,714,032
Four County Career Center	Henry	15,777	0	9,952,407	1,244,115
Gallia-Jackson-Vinton JVSD	Gallia	80,559	814,970	4,377,641	751,079
Great Oaks Inst of Technology and Career Development	Hamilton	7,139,003	0	21,653,098	5,989,437
Greene County VSD	Greene	1,027,546	0	7,073,912	767,736
Jefferson County JVSD	Jefferson	203,057	252,573	2,340,131	8,767
Knox County Career Center	Knox	192,641	405,597	5,119,661	1,608,595
Lawrence County JVSD	Lawrence	157,863	0	5,330,517	2,228,734
Lorain County JVSD	Lorain	2,276,910	11,920	8,758,612	1,776,268
Mahoning Co Career and Technical Center	Mahoning	1,341,578	0	3,782,276	999,162
Maplewood Career Center	Portage	1,073,044	0	4,247,217	187,020
Medina County JVSD	Medina	2,453,770	537,282	4,758,013	115,191
Miami Valley Career Technology Center	Montgomery	1,069,780	339,337	14,860,208	3,598,611
Mid-East Career and Technology Center	Muskingum	1,938,162	0	6,749,937	2,526,361
Ohio Hi-Point JVSD	Logan	1,089,082	543,709	4,449,731	1,295,594
Penta Career Center	Wood	0	881,353	14,830,720	941,504
Pickaway-Ross Career and Technology Center	Ross	1,035,469	0	11,342,209	0
Pike County JVSD	Pike	0	92,026	3,423,491	598,291
Pioneer Career and Technology Center	Richland	864,429	437,372	9,407,129	398,453
Polaris Career Center	Cuyahoga	0	0	5,894,929	314,651
Portage Lakes Career Center	Summit	464,668	301,212	3,407,766	1,090,057
Scioto County Career Technical Center	Scioto	0	65,808	3,671,316	1,535,313
Southern Hills JVSD	Brown	143,895	0	2,956,946	110,828
Springfield-Clark Co Career Technology Center	Clark	0	700,881	5,848,119	0
Stark County Area JVSD	Stark	944,686	211,092	3,067,362	52,134
Tolles Career and Technical Center	Madison	1,768,233	846,173	3,297,153	423,417
Tri County Career Center	Athens	233,114	0	3,498,572	305,556
Tri-Rivers JVSD	Marion	289,553	0	4,923,799	177,105
Trumbull Career and Technical Center	Trumbull	2,167,402	790,135	4,860,666	193,203
U S Grant JVSD	Clermont	250,065	138,134	3,668,991	348,553
Upper Valley Career Center	Miami	1,755,035	368,530	8,072,762	1,276,100
Vanguard-Sentinel Career Center	Sandusky	161,045	185,148	8,138,897	578,205
Vantage Career Center	Van Wert	0	0	4,097,730	619,800
Warren County Career Center	Warren	1,361	167,159	6,667,466	2,163,613
Washington County Career Center	Washington	896,745	0	2,210,508	257,757
Wayne County Schools Career Center	Wayne	1,905,125	25,910	4,881,432	1,374,174

Instruction (continued)	Support Services						Operation and Maintenance of Plant
	Other	Pupils	Instructional Staff	Board of Education	Administration	Fiscal	
\$0	\$440,944	\$657,565	\$56,445	\$753,357	\$472,248	\$0	\$1,076,851
559	139,387	103,606	100,036	704,425	372,244	2,779	515,052
295,150	583,371	1,456,810	62,977	1,057,029	406,843	86,874	1,071,755
0	1,089,380	74,097	252,071	1,292,049	473,059	78	1,306,747
54,274	353,867	68,029	25,104	586,758	269,906	0	537,598
4,452	949,211	713,240	104,105	694,761	423,637	0	1,421,590
53,926	1,609,482	3,557,891	0	2,562,759	1,207,433	66,501	3,297,084
0	549,482	799,964	17,603	1,085,973	414,420	299,104	1,593,104
0	651,293	673,736	28,934	384,224	334,814	0	706,237
0	207,298	284,133	33,825	245,020	213,827	17,940	498,473
0	723,794	1,285,508	31,279	1,892,902	909,139	630,728	1,112,999
106,955	1,306,372	1,126,240	127,876	1,149,429	720,006	0	1,590,644
533,317	1,038,628	409,303	29,286	2,148,781	791,837	0	2,257,923
0	1,023,539	321,000	57,492	2,158,431	580,894	275,894	1,561,653
0	1,602,978	487,809	61,105	1,383,498	512,612	87,453	1,544,175
0	414,275	362,960	102,465	615,622	359,031	56,860	919,535
0	5,114,187	2,503,227	382,246	3,651,998	1,750,316	650,807	6,162,046
0	983,079	1,889,850	570,313	984,184	467,094	0	1,271,781
0	223,647	326,229	54,969	248,135	244,405	0	696,333
0	622,570	878,628	16,872	1,062,011	449,606	53,453	1,490,413
0	358,021	107,523	62,481	997,430	803,450	0	713,267
0	1,716,473	1,429,794	30,433	1,864,330	937,459	195,344	2,536,584
0	1,026,401	1,482,932	43,001	807,954	412,040	351	1,250,448
0	1,056,786	502,517	92,882	842,385	527,768	252,429	1,221,383
0	1,666,225	579,443	33,932	1,745,118	546,655	204,552	1,465,676
0	1,991,626	1,959,646	0	1,950,720	905,284	680,648	3,068,304
0	1,101,612	854,030	69,234	1,683,488	773,459	191,395	1,068,613
45,637	786,514	504,142	0	920,964	270,730	818,248	1,480,773
577,715	2,604,375	2,496,171	46,694	1,194,107	627,399	0	2,316,861
0	1,398,590	1,163,923	18,033	369,605	531,401	0	1,240,673
0	297,982	472,761	89,278	470,596	376,757	0	584,596
0	1,277,634	1,183,639	76,472	1,036,798	393,967	191,535	1,208,017
0	1,810,522	1,685,565	188,568	789,654	657,886	116,904	1,405,933
6,946	355,457	270,681	20,066	750,122	429,151	0	490,114
182,875	454,743	372,770	12,762	1,339,703	370,695	0	1,153,685
0	508,742	102,259	37,226	596,130	385,841	5,592	520,692
405	715,560	688,898	42,730	1,012,835	513,964	168,884	1,231,846
148	935,070	556,235	19,492	360,264	224,246	43,465	780,040
179,661	734,137	1,007,158	62,859	1,337,827	470,019	0	1,480,535
0	341,808	97,532	111,465	699,874	419,004	68,934	1,150,191
0	609,346	257,598	96,280	1,210,151	413,315	160,082	918,471
0	1,266,875	342,214	66,272	2,081,782	573,818	6,988	1,157,430
0	481,755	164,274	70,536	401,312	475,558	0	745,241
128,755	1,660,223	1,033,299	44,977	1,141,688	485,681	180,450	1,371,425
0	552,401	779,922	46,946	895,366	492,457	0	1,325,384
0	500,465	269,714	101,595	485,924	381,154	28,002	720,078
0	974,976	516,953	21,800	1,584,619	510,864	17,979	1,355,501
0	224,497	274,950	33,090	466,681	335,649	23,506	667,394
0	515,966	1,938,082	52,282	890,446	514,191	0	1,014,603

(Continued)

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Support Services (continued)		Non-Instructional Services	
		Pupil Transportation	Central	Food Service	Other
Career Centers/Joint Vocational School Districts					
Apollo Career Center	Allen	\$18,175	\$496,899	\$0	\$265,934
Ashland County-West Holmes JVSD	Ashland	12,832	112,297	121,458	104,334
Ashtabula County Technical and Career Center	Ashtabula	15,119	21,956	259,588	3,813
Auburn VSD	Lake	15,512	406,491	0	296,386
Belmont-Harrison VSD	Belmont	0	185,322	193,701	0
Buckeye JVSD	Tuscarawas	452	195,174	473,397	7
Butler Technology and Career Development Schools	Butler	81,787	3,185,186	0	13,354
Career and Technology Education Centers of Licking County	Licking	5,905	775,655	257,088	134
Columbiana County Career and Technical Center	Columbiana	0	0	195,283	0
Coshocton County Career Center	Coshocton	13,580	25,370	123,961	0
Cuyahoga Valley Career Center	Cuyahoga	13,870	372,867	121,054	1,980,552
Delaware Area Career Center	Delaware	30,601	267,029	216,961	46,537
Eastland-Fairfield Career and Technical Schools	Franklin	57,900	920,970	0	427,000
Ehove Career Center	Erie	37,646	528,358	442,310	237,935
Four County Career Center	Henry	26,709	428,754	0	496,011
Gallia-Jackson-Vinton JVSD	Gallia	15,872	260,250	226,655	0
Great Oaks Inst of Technology and Career Development	Hamilton	654,561	4,740,970	0	1,657,434
Greene County VSD	Greene	0	250,737	0	283,494
Jefferson County JVSD	Jefferson	0	24,965	187,192	0
Knox County Career Center	Knox	0	123,969	0	209,783
Lawrence County JVSD	Lawrence	0	241,096	228,628	1,350,914
Lorain County JVSD	Lorain	44,023	709,892	515,901	435,801
Mahoning Co Career and Technical Center	Mahoning	39,928	131,444	302,411	93,036
Maplewood Career Center	Portage	6,553	413,524	277,092	25,108
Medina County JVSD	Medina	31,402	355,858	0	64,311
Miami Valley Career Technology Center	Montgomery	105,986	2,601,729	0	0
Mid-East Career and Technology Center	Muskingum	100,482	436,875	474,056	4,273
Ohio Hi-Point JVSD	Logan	32,537	595,110	0	184,969
Penta Career Center	Wood	0	346,934	704,006	343,544
Pickaway-Ross Career and Technology Center	Ross	23,991	100,458	0	295,639
Pike County JVSD	Pike	15,502	214,845	0	309,130
Pioneer Career and Technology Center	Richland	1,771	131,853	443,965	1,699
Polaris Career Center	Cuyahoga	22,259	1,258,816	0	0
Portage Lakes Career Center	Summit	53,905	95,228	0	3,839
Scioto County Career Technical Center	Scioto	9,835	136,550	0	279,246
Southern Hills JVSD	Brown	30,246	42,443	0	187,009
Springfield-Clark Co Career Technology Center	Clark	38,293	24,495	0	257,359
Stark County Area JVSD	Stark	0	163,609	296,477	0
Tolles Career and Technical Center	Madison	25,234	239,919	0	337,597
Tri County Career Center	Athens	2,038	168,606	0	202,881
Tri-Rivers JVSD	Marion	5,561	1,421,144	0	1,853
Trumbull Career and Technical Center	Trumbull	60,127	99,540	429,520	1,861
U S Grant JVSD	Clermont	0	95,167	0	212,190
Upper Valley Career Center	Miami	69,431	1,019,741	450,614	665,162
Vanguard-Sentinel Career Center	Sandusky	66,208	0	161,951	0
Vantage Career Center	Van Wert	11,016	735,743	188,930	40
Warren County Career Center	Warren	80,183	1,809,286	0	416,898
Washington County Career Center	Washington	4,469	419,467	0	607,915
Wayne County Schools Career Center	Wayne	2,783	96,362	246,366	338,344

Extracurricular Activities	Capital Outlay	Inter- governmental	Debt Service		Total Expenditures	Other Financing Uses		Total Expenditures and Other Uses
			Principal Retirement	Interest		Transfers Out	All Other Uses	
\$22,004	\$384,650	\$0	\$26,667	\$0	\$11,130,459	\$0	\$0	\$11,130,459
25,566	74,055	0	82,507	33,142	7,382,159	28,220	0	7,410,379
18,974	1,506,963	0	0	0	15,379,149	320,000	0	15,699,149
1,798	3,049,182	0	305,000	143,531	13,980,754	80,000	0	14,060,754
24,004	546,528	0	60,737	3,929	7,104,436	15,929	0	7,120,365
11,173	338,475	0	51,687	5,557	14,743,438	45,000	0	14,788,438
425,197	408,417	0	0	50,200	38,881,207	1,506,843	0	40,388,050
88,972	0	0	1,300,690	961,973	15,937,552	209,220	0	16,146,772
43,638	680,023	0	0	0	7,605,898	1,004,363	0	8,610,261
18,068	0	0	81,354	15,110	4,018,585	0	0	4,018,585
88,922	260,271	0	56,224	7,477	16,391,035	225,000	0	16,616,035
14,609	864,346	0	45,511	5,384	15,423,869	736,697	0	16,160,566
86,419	818,174	0	500,000	100,960	21,054,509	750,960	0	21,805,469
0	886,427	0	256,975	485,778	19,040,237	856,400	0	19,896,637
90,166	1,156,524	0	19,616	133,800	19,243,509	100,000	0	19,343,509
3,406	0	0	204,000	52,061	9,617,241	183,691	0	9,800,932
6,831	3,606,305	0	1,325,000	468,788	67,456,254	7,688,873	0	75,145,127
63,794	408,344	0	33,333	0	16,075,197	255,506	0	16,330,703
0	0	0	63,626	19,792	4,893,821	87,957	0	4,981,778
42,310	96,966	0	234,429	195,141	12,802,645	0	0	12,802,645
38,541	18,033,194	0	405,000	473,524	31,530,183	1,375,612	0	32,905,795
224,778	3,305,682	0	246,685	27,481	27,044,370	531,480	0	27,575,850
70,918	44,533	0	365,000	634,938	12,828,351	69,541	0	12,897,892
19,932	641,745	0	0	0	11,387,385	0	0	11,387,385
27,106	766,172	0	0	0	15,350,706	0	0	15,350,706
32,045	17,414	0	20,000	325,445	33,526,783	1,345,445	0	34,872,228
101,183	22,226,179	0	1,931,758	591,693	42,822,790	2,149,297	0	44,972,087
0	148,408	0	158,817	18,128	13,343,093	200,000	0	13,543,093
303,413	319,695	0	2,212,207	1,846,643	32,593,341	3,988,608	0	36,581,949
25,910	411,852	0	354,280	18,112	18,330,145	338,216	0	18,668,361
1,200	40,579	0	154,890	168,618	7,310,542	0	0	7,310,542
88,030	427,687	0	339,237	554,014	18,463,701	926,662	0	19,390,363
44,807	195,303	0	300,544	92,652	14,778,993	2,396	0	14,781,389
43,953	1,532,123	0	33,333	0	9,348,621	33,333	0	9,381,954
58,785	0	0	21,900	0	9,665,986	364,966	0	10,030,952
8,948	897,003	0	230,825	25,995	6,790,620	110,000	0	6,900,620
27,097	333,632	0	460,305	111,570	12,176,873	151,531	0	12,328,404
54,560	197,653	0	0	0	7,906,533	0	0	7,906,533
65,794	27,191	0	699,783	169,690	13,172,380	1,079,081	0	14,251,461
7,072	0	0	0	0	7,306,647	225,000	0	7,531,647
39,079	2,697,986	0	103,751	69,309	13,394,383	298,047	0	13,692,430
118,688	81,152	0	172,000	264,816	14,734,489	299,510	0	15,033,999
56,397	0	0	0	0	7,108,173	60,000	0	7,168,173
36,735	4,876,393	0	775,000	143,163	25,555,164	609,252	0	26,164,416
14,614	6,763,367	0	361,428	99,969	20,623,308	1,209,321	0	21,832,629
67,365	9,917,504	0	492,246	874,479	19,491,785	350,040	0	19,841,825
86,513	349,359	0	511,262	250,815	17,486,607	709,841	0	18,196,448
4,056	0	0	120,850	50,931	6,598,465	70,000	0	6,668,465
0	308,072	0	965,000	256,294	15,325,432	164,757	0	15,490,189

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**Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Net Change in Fund Balance	Fund Balance Beginning of Year	Increase or (Decrease) in Reserve for Inventory	Fund Balance End of Year
Career Centers/Joint Vocational School Districts					
Apollo Career Center	Allen	\$872,616	\$6,424,355	\$0	\$7,296,971
Ashland County-West Holmes JVSD	Ashland	463,764	5,136,628	0	5,600,392
Ashtabula County Technical and Career Center	Ashtabula	(1,007,590)	10,349,314	0	9,341,724
Auburn VSD	Lake	(325,408)	6,775,282	0	6,449,874
Belmont-Harrison VSD	Belmont	470,966	995,024	0	1,465,990
Buckeye JVSD	Tuscarawas	308,212	18,790,960	0	19,099,172
Butler Technology and Career Development Schools	Butler	3,244,827	10,306,938	0	13,551,765
Career and Technology Education Centers of Licking County	Licking	1,476,067	7,595,960	0	9,072,027
Columbiana County Career and Technical Center	Columbiana	604,877	6,360,697	0	6,965,574
Coshocton County Career Center	Coshocton	(220,774)	892,140	0	671,366
Cuyahoga Valley Career Center	Cuyahoga	(726,162)	13,172,017	(4,320)	12,441,535
Delaware Area Career Center	Delaware	2,846,716	27,339,151	0	30,185,867
Eastland-Fairfield Career and Technical Schools	Franklin	(98,055)	19,571,705	0	19,473,650
Ehove Career Center	Erie	7,125,166	5,638,141	(1,633)	12,761,674
Four County Career Center	Henry	682,735	10,188,664	0	10,871,399
Gallia-Jackson-Vinton JVSD	Gallia	533,665	5,921,524	0	6,455,189
Great Oaks Inst of Technology and Career Development	Hamilton	(733,551)	40,017,390	0	39,283,839
Greene County VSD	Greene	664,878	6,057,893	0	6,722,771
Jefferson County JVSD	Jefferson	112,951	559,204	0	672,155
Knox County Career Center	Knox	(918,577)	12,399,181	0	11,480,604
Lawrence County JVSD	Lawrence	(4,069,042)	9,818,019	0	5,748,977
Lorain County JVSD	Lorain	342,425	7,842,121	0	8,184,546
Mahoning Co Career and Technical Center	Mahoning	184,781	21,423,038	0	21,607,819
Maplewood Career Center	Portage	1,786,961	20,448,480	0	22,235,441
Medina County JVSD	Medina	1,069,108	8,775,720	0	9,844,828
Miami Valley Career Technology Center	Montgomery	1,919,040	3,118,010	0	5,037,050
Mid-East Career and Technology Center	Muskingum	(3,222,815)	39,984,685	0	36,761,870
Ohio Hi-Point JVSD	Logan	722,492	8,463,653	0	9,186,145
Penta Career Center	Wood	3,253,245	11,972,783	0	15,226,028
Pickaway-Ross Career and Technology Center	Ross	1,329,871	10,885,318	0	12,215,189
Pike County JVSD	Pike	46,225	4,607,744	0	4,653,969
Pioneer Career and Technology Center	Richland	(1,678,806)	18,033,192	7,673	16,362,059
Polaris Career Center	Cuyahoga	(517,934)	9,709,598	0	9,191,664
Portage Lakes Career Center	Summit	(1,917,102)	12,284,648	0	10,367,546
Scioto County Career Technical Center	Scioto	391,189	7,062,519	0	7,453,708
Southern Hills JVSD	Brown	(94,156)	8,643,610	0	8,549,454
Springfield-Clark Co Career Technology Center	Clark	60,700	8,329,297	0	8,389,997
Stark County Area JVSD	Stark	(334,676)	9,962,427	0	9,627,751
Tolles Career and Technical Center	Madison	478,920	8,688,686	0	9,167,606
Tri County Career Center	Athens	580,866	3,286,904	0	3,867,770
Tri-Rivers JVSD	Marion	58,070	3,767,579	0	3,825,649
Trumbull Career and Technical Center	Trumbull	(629,218)	8,619,678	0	7,990,460
U S Grant JVSD	Clermont	1,135,458	10,641,081	0	11,776,539
Upper Valley Career Center	Miami	(4,297,077)	10,838,685	0	6,541,608
Vanguard-Sentinel Career Center	Sandusky	(4,974,839)	18,759,644	0	13,784,805
Vantage Career Center	Van Wert	(7,752,512)	16,404,028	0	8,651,516
Warren County Career Center	Warren	2,832,843	15,390,846	0	18,223,689
Washington County Career Center	Washington	272,200	3,557,753	0	3,829,953
Wayne County Schools Career Center	Wayne	160,691	11,470,826	0	11,631,517

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**Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Instruction			
		Regular	Special	Vocational	Adult / Continuing
Educational Service Centers					
Athens-Meigs Educ Srv Ctr	Athens	\$1,505,745	\$1,912,116	\$32,534	\$40,247
Brown County Educ Srv Ctr	Brown	500,372	1,734,580	0	0
Butler County Educ Srv Ctr	Butler	4,422,857	3,311,589	0	0
Clark County Educ Srv Ctr	Clark	18,959	1,174,978	75,956	0
Clermont County Educ Srv Ctr	Clermont	140,001	6,039,061	0	56,620
Columbiana County Educ Srv Ctr	Columbiana	982,099	2,244,574	0	0
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	1,308,197	28,425,868	544,475	0
East Central Ohio Educ Srv Ctr	Tuscarawas	831,824	1,596,615	0	0
Educational Service Center of Central Ohio	Franklin	395,051	10,471,132	0	0
Fairfield County Educ Srv Ctr	Fairfield	323,498	2,007,475	0	0
Gallia-Vinton Educ Srv Ctr	Gallia	1,803,859	56,652	0	0
Geauga County Educ Srv Ctr	Geauga	134,073	4,261,455	391,326	7,901
Greene County Educ Srv Ctr	Greene	511,164	2,757,809	0	0
Hamilton County Educ Srv Ctr	Hamilton	0	7,584,551	42,144	0
Hancock County Educ Srv Ctr	Hancock	108,004	1,621,563	0	0
Jefferson County Educ Srv Ctr	Jefferson	337,662	585,506	0	0
Knox County Educ Srv Ctr	Knox	153,926	3,158,251	0	0
Lake County Educ Srv Ctr	Lake	676,931	3,631,953	149,199	0
Lawrence County Educ Srv Ctr	Lawrence	141,998	388,509	0	0
Logan County Educ Srv Ctr	Logan	0	2,760,013	0	0
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	9,523	5,722,327	88,854	41,346
Mahoning County Educ Srv Ctr	Mahoning	1,891,535	5,892,536	63,637	82,228
Medina County Educ Srv Ctr	Medina	804,111	96,539	0	204,076
Miami County Educ Srv Ctr	Miami	397,625	5,190,273	0	0
Montgomery County Educ Srv Ctr	Montgomery	0	6,092,225	0	0
Muskingum Valley Educ Srv Ctr	Muskingum	888,691	4,841,574	0	34,640
North Central Ohio Educ Srv Ctr	Seneca	1,440,956	5,099,607	0	0
North Point Educ Srv Ctr	Erie	476,259	5,531,278	0	0
Northwest Ohio Educ Srv Ctr	Fulton	1,363,669	6,631,432	0	0
Ohio Valley Educ Srv Ctr	Guernsey	238,561	2,406,799	0	44,600
Pickaway County Educ Srv Ctr	Pickaway	81,600	388,487	0	69,538
Portage County Educ Srv Ctr	Portage	210,833	3,530,529	0	0
Putnam County Educ Srv Ctr	Putnam	386,913	975,826	0	44,438
Ross-Pike Educ Srv District	Ross	44,747	3,541,359	0	0
South Central Ohio Educ Srv Ctr	Scioto	318,712	4,170,817	0	155,778
Southern Ohio Educ Srv Ctr	Clinton	226,303	596,415	0	0
Stark County Educ Srv Ctr	Stark	51,823	5,556,499	0	0
Summit County Educ Srv Ctr	Summit	543,923	6,748,033	69,135	0
Trumbull County Educ Srv Ctr	Trumbull	507,830	6,523,299	0	0
Western Buckeye Educ Srv Ctr	Paulding	157,139	1,270,973	0	0
Wood County Educ Srv Ctr	Wood	1,800,708	4,262,824	0	14,107

Instruction (continued)	Support Services						Operation and Maintenance of Plant
	Other	Pupils	Instructional Staff	Board of Education	Administration	Fiscal	
\$44,200	\$1,292,575	\$1,638,017	\$71,983	\$610,645	\$493,721	\$1,219	\$186,607
0	1,124,886	430,648	38,576	247,070	159,066	0	62,791
0	5,809,144	2,383,075	10,654	3,137,748	484,590	71,432	1,248,781
7,175	2,560,463	1,834,800	15,985	707,155	195,617	5,044	106,047
0	3,951,310	5,492,654	195,320	424,234	253,925	0	0
0	2,759,111	3,165,049	30,898	500,703	240,513	0	196,107
17,242	6,142,306	8,875,568	53,504	12,286,126	1,356,228	47,769	1,696,002
988,473	2,700,717	3,578,741	27,731	432,063	291,615	189,818	207,853
829	8,264,677	14,081,799	59,271	9,081,687	2,104,518	526,946	1,202,983
0	2,064,013	2,617,593	26,925	1,210,221	211,651	0	117,179
0	434,684	1,415,177	32,905	1,035,695	152,491	0	15,491
0	3,816,247	1,891,947	24,218	1,569,793	268,653	24,280	98,346
0	5,652,424	1,945,291	27,540	159,965	254,265	10,742	170,726
0	7,771,487	9,451,133	0	4,464,848	1,376,996	406,566	431,527
0	1,387,299	1,806,187	41,191	577,129	254,632	0	81,782
6,400	1,198,101	2,100,385	17,363	734,544	236,628	9,980	21,151
0	721,191	774,169	26,176	573,063	99,833	0	27,379
202,033	3,180,984	2,381,849	0	8,014,423	226,991	0	119,029
0	399,339	592,638	51,460	217,170	198,558	0	44,708
0	381,512	304,630	15,981	381,631	368,366	0	12,370
25,099	5,209,455	4,643,166	19,171	2,473,841	1,081,936	68,979	924,969
0	5,935,759	6,288,444	39,283	1,206,159	633,003	362,708	268,068
757	432,578	1,942,429	43,368	271,640	231,220	194,366	0
0	3,079,123	2,939,898	15,182	970,538	209,050	0	96,642
0	9,145,654	8,718,813	0	1,517,523	651,464	2,069	1,526,651
639,826	3,795,934	5,488,812	42,588	1,610,063	493,394	0	127,275
84,216	4,072,296	3,917,179	70,079	1,952,095	785,806	159,702	562,088
0	5,473,735	6,426,502	258,503	891,755	433,784	177,172	562,672
0	4,495,565	6,800,386	109,158	721,037	470,955	55,533	379,765
0	1,779,198	2,641,525	34,089	739,264	285,504	0	76,828
12,852	2,000,622	654,717	43,579	455,717	142,215	22,468	117,251
21,513	1,639,284	2,197,504	257,714	666,397	331,643	101,399	43,326
117	837,093	1,581,575	25,926	295,330	356,549	22,991	94,421
3,392	1,468,026	2,235,604	64,226	900,723	306,213	0	140,685
0	2,132,579	1,562,093	32,386	685,204	233,242	0	239,970
0	850,717	1,241,803	0	541,271	258,634	0	66,111
0	3,447,173	6,382,827	24,276	3,321,116	504,240	720,697	433,466
0	3,754,038	4,502,347	56,629	978,948	432,623	32,874	645,956
0	3,927,258	2,328,524	69,919	1,954,493	320,766	21,079	208,431
0	975,492	1,047,779	51,169	365,058	223,483	0	12,278
0	3,183,901	2,864,620	23,596	1,192,165	763,439	0	331,853

(Continued)

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Support Services (continued)		Non-Instructional Services	
		Pupil Transportation	Central	Food Service	Other
Educational Service Centers					
Athens-Meigs Educ Srv Ctr	Athens	\$571,469	\$36,858	\$0	\$217,748
Brown County Educ Srv Ctr	Brown	0	171,726	0	0
Butler County Educ Srv Ctr	Butler	196,717	2,251,082	0	0
Clark County Educ Srv Ctr	Clark	0	32,316	0	0
Clermont County Educ Srv Ctr	Clermont	0	43,277	0	43,995
Columbiana County Educ Srv Ctr	Columbiana	471,823	376,533	0	109,415
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	3,213	38,826	0	5,188,540
East Central Ohio Educ Srv Ctr	Tuscarawas	39,580	532,233	0	0
Educational Service Center of Central Ohio	Franklin	182,668	36,818,301	0	63,880
Fairfield County Educ Srv Ctr	Fairfield	0	117,872	0	0
Gallia-Vinton Educ Srv Ctr	Gallia	444,846	102,103	0	42,475
Geauga County Educ Srv Ctr	Geauga	2,426	193,002	0	0
Greene County Educ Srv Ctr	Greene	0	10,047	0	1,600
Hamilton County Educ Srv Ctr	Hamilton	0	943,287	0	10,508,559
Hancock County Educ Srv Ctr	Hancock	92,029	16,498	0	4,327
Jefferson County Educ Srv Ctr	Jefferson	0	3,752	0	0
Knox County Educ Srv Ctr	Knox	0	3,530	0	0
Lake County Educ Srv Ctr	Lake	136,022	817,320	0	3,053
Lawrence County Educ Srv Ctr	Lawrence	0	544,421	0	0
Logan County Educ Srv Ctr	Logan	0	29,839	0	37,296
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	2,857	308,761	34,888	3,739,865
Mahoning County Educ Srv Ctr	Mahoning	5,235	923,216	0	125,654
Medina County Educ Srv Ctr	Medina	176,632	161,113	0	545
Miami County Educ Srv Ctr	Miami	2,185	220,881	0	0
Montgomery County Educ Srv Ctr	Montgomery	963,757	1,182,858	0	231,277
Muskingum Valley Educ Srv Ctr	Muskingum	49,793	396,503	0	133,861
North Central Ohio Educ Srv Ctr	Seneca	153,792	1,236,246	39,694	84,008
North Point Educ Srv Ctr	Erie	0	22,051	0	100,994
Northwest Ohio Educ Srv Ctr	Fulton	215,708	102,047	0	56,295
Ohio Valley Educ Srv Ctr	Guernsey	13,112	53,931	0	2,614
Pickaway County Educ Srv Ctr	Pickaway	175,283	169,641	0	567
Portage County Educ Srv Ctr	Portage	13,301	0	143,292	0
Putnam County Educ Srv Ctr	Putnam	106,407	108,341	0	19,650
Ross-Pike Educ Srv District	Ross	0	75,113	0	0
South Central Ohio Educ Srv Ctr	Scioto	0	163,990	0	0
Southern Ohio Educ Srv Ctr	Clinton	0	320,421	0	0
Stark County Educ Srv Ctr	Stark	0	38,622	29,556	0
Summit County Educ Srv Ctr	Summit	0	123,943	0	0
Trumbull County Educ Srv Ctr	Trumbull	14,574	0	0	75,125
Western Buckeye Educ Srv Ctr	Paulding	0	18,913	0	375
Wood County Educ Srv Ctr	Wood	72,338	269,129	0	22,365

Extracurricular Activities	Capital Outlay	Inter- governmental	Debt Service		Total Expenditures	Other Financing Uses		Total Expenditures and Other Uses
			Principal Retirement	Interest		Transfers Out	All Other Uses	
\$0	\$7,932	\$0	\$0	\$0	\$8,663,616	\$0	\$212,877	\$8,876,493
0	0	0	0	0	4,469,715	0	0	4,469,715
0	0	0	88,000	116,955	23,532,624	2,150	0	23,534,774
0	0	0	84,786	0	6,819,281	0	0	6,819,281
0	23,560	0	0	0	16,663,957	10,000	0	16,673,957
0	0	0	55,297	23,819	11,155,941	0	0	11,155,941
61,534	5,997,818	0	24,076	2,840	72,070,132	0	0	72,070,132
0	170,429	0	129,031	21,942	11,738,665	0	0	11,738,665
138,149	26,908	0	314,662	112,763	83,846,224	221,646	0	84,067,870
0	0	0	7,341	774	8,704,542	0	0	8,704,542
0	13,808	0	0	0	5,550,186	9,705	0	5,559,891
0	0	0	0	0	12,683,667	0	0	12,683,667
0	73,420	178,074	0	0	11,753,067	0	0	11,753,067
0	4,225	0	47,000	100,142	43,132,465	0	0	43,132,465
2	0	0	0	0	5,990,643	0	0	5,990,643
0	0	0	3,823	408	5,255,703	0	0	5,255,703
4,689	0	0	0	0	5,542,207	0	0	5,542,207
0	0	0	0	0	19,539,787	13,937	0	19,553,724
0	0	0	0	0	2,578,801	0	0	2,578,801
463	0	0	0	0	4,292,101	0	0	4,292,101
0	4,304	0	2,216	293	24,401,850	108,977	0	24,510,827
7,518	0	0	5,259	2,067	23,732,309	120,000	0	23,852,309
12,840	0	0	0	0	4,572,214	9,030	0	4,581,244
257	7,033	0	9,875	5,847	13,144,409	0	0	13,144,409
0	33,386	0	0	0	30,065,677	82,112	0	30,147,789
15,108	0	0	14,134	571	18,572,767	0	0	18,572,767
2,233	0	0	125,000	123,096	19,908,093	253,154	0	20,161,247
15,616	0	0	0	0	20,370,321	0	0	20,370,321
0	0	3,306,784	144,146	29,856	24,882,336	0	0	24,882,336
51,649	7,094	120,090	7,527	564	8,502,949	28,000	0	8,530,949
0	3,495	0	0	0	4,338,032	0	0	4,338,032
7,953	0	0	7,165	1,523	9,173,376	0	0	9,173,376
0	0	1,021,951	33,086	25,427	5,936,041	0	0	5,936,041
0	0	0	0	0	8,780,088	0	0	8,780,088
0	0	0	0	0	9,694,771	0	0	9,694,771
0	0	0	0	0	4,101,675	0	0	4,101,675
0	0	0	0	0	20,510,295	0	0	20,510,295
56,208	0	0	72,169	37,763	18,054,589	0	0	18,054,589
0	0	0	8,182	1,298	15,960,778	0	0	15,960,778
0	0	407,942	0	0	4,530,601	0	0	4,530,601
0	0	71,833	0	0	14,872,878	0	0	14,872,878

(Continued)

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Fiscal Year Ended June 30, 2013
(Continued)**

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	Net Change in Fund Balance	Fund Balance Beginning of Year	Increase or (Decrease) in Reserve for Inventory	Fund Balance End of Year
Educational Service Centers					
Athens-Meigs Educ Srv Ctr	Athens	\$223,062	\$722,723	\$0	\$945,785
Brown County Educ Srv Ctr	Brown	17,570	1,619,171	0	1,636,741
Butler County Educ Srv Ctr	Butler	559,956	1,441,897	0	2,001,853
Clark County Educ Srv Ctr	Clark	(799,251)	1,918,694	0	1,119,443
Clermont County Educ Srv Ctr	Clermont	763,683	4,617,700	0	5,381,383
Columbiana County Educ Srv Ctr	Columbiana	(502,127)	445,237	0	(56,890)
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	(3,778,430)	18,815,393	0	15,036,963
East Central Ohio Educ Srv Ctr	Tuscarawas	(245,348)	1,063,036	0	817,688
Educational Service Center of Central Ohio	Franklin	(6,091,409)	12,457,021	0	6,365,612
Fairfield County Educ Srv Ctr	Fairfield	(386,540)	1,455,734	0	1,069,194
Gallia-Vinton Educ Srv Ctr	Gallia	17,646	1,074,279	0	1,091,925
Geauga County Educ Srv Ctr	Geauga	(92,592)	1,268,842	0	1,176,250
Greene County Educ Srv Ctr	Greene	(6,950)	1,464,832	0	1,457,882
Hamilton County Educ Srv Ctr	Hamilton	(1,075,646)	9,058,408	0	7,982,762
Hancock County Educ Srv Ctr	Hancock	39,311	401,929	0	441,240
Jefferson County Educ Srv Ctr	Jefferson	(248,131)	2,472,586	0	2,224,455
Knox County Educ Srv Ctr	Knox	456,905	(330,147)	0	126,758
Lake County Educ Srv Ctr	Lake	(326,529)	1,653,945	0	1,327,416
Lawrence County Educ Srv Ctr	Lawrence	309,507	952,845	0	1,262,352
Logan County Educ Srv Ctr	Logan	123,015	966,527	0	1,089,542
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	(498,273)	3,377,075	0	2,878,802
Mahoning County Educ Srv Ctr	Mahoning	238,447	1,612,051	0	1,850,498
Medina County Educ Srv Ctr	Medina	330,249	749,579	0	1,079,828
Miami County Educ Srv Ctr	Miami	230,492	2,607,071	0	2,837,563
Montgomery County Educ Srv Ctr	Montgomery	1,345,037	13,901,559	0	15,246,596
Muskingum Valley Educ Srv Ctr	Muskingum	(346,003)	3,310,305	0	2,964,302
North Central Ohio Educ Srv Ctr	Seneca	(1,115,083)	452,334	0	(662,749)
North Point Educ Srv Ctr	Erie	670,866	5,350,225	0	6,021,091
Northwest Ohio Educ Srv Ctr	Fulton	201,797	1,510,844	0	1,712,641
Ohio Valley Educ Srv Ctr	Guernsey	356,319	1,272,952	0	1,629,271
Pickaway County Educ Srv Ctr	Pickaway	(10,352)	524,296	0	513,944
Portage County Educ Srv Ctr	Portage	(453,103)	488,298	0	35,195
Putnam County Educ Srv Ctr	Putnam	(258,785)	1,215,649	0	956,864
Ross-Pike Educ Srv District	Ross	226,272	2,785,610	0	3,011,882
South Central Ohio Educ Srv Ctr	Scioto	171,952	1,171,204	0	1,343,156
Southern Ohio Educ Srv Ctr	Clinton	(288,905)	2,514,194	0	2,225,289
Stark County Educ Srv Ctr	Stark	670,926	250,768	0	921,694
Summit County Educ Srv Ctr	Summit	(486,730)	4,216,939	0	3,730,209
Trumbull County Educ Srv Ctr	Trumbull	(467,211)	4,600,887	0	4,133,676
Western Buckeye Educ Srv Ctr	Paulding	(194,431)	390,341	0	195,910
Wood County Educ Srv Ctr	Wood	300,605	4,092,188	0	4,392,793

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Long-Term Obligations
As of June 30, 2013

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	General Obligation Bonds	Loans	Notes Payables
Career Centers/Joint Vocational School Districts				
Apollo Career Center	Allen	\$0	\$239,999	\$0
Ashland County-West Holmes JVSD	Ashland	707,804	0	0
Ashtabula County Technical and Career Center	Ashtabula	0	0	0
Auburn VSD	Lake	5,240,000	0	0
Belmont-Harrison VSD	Belmont	714,198	200,003	0
Buckeye JVSD	Tuscarawas	0	0	0
Butler Technology and Career Development Schools	Butler	0	0	0
Career and Technology Education Centers of Licking County	Licking	26,556,321	0	0
Columbiana County Career and Technical Center	Columbiana	0	0	0
Coshocton County Career Center	Coshocton	0	257,228	0
Cuyahoga Valley Career Center	Cuyahoga	0	0	0
Delaware Area Career Center	Delaware	0	0	0
Eastland-Fairfield Career and Technical Schools	Franklin	3,150,000	0	0
Ehove Career Center	Erie	7,539,698	0	2,563,000
Four County Career Center	Henry	2,835,000	0	1,100,000
Gallia-Jackson-Vinton JVSD	Gallia	2,040,000	0	0
Great Oaks Inst of Technology and Career Development	Hamilton	16,364,551	0	0
Greene County VSD	Greene	0	83,336	0
Jefferson County JVSD	Jefferson	880,256	0	0
Knox County Career Center	Knox	28,818	3,769,000	0
Lawrence County JVSD	Lawrence	6,292,770	0	0
Lorain County JVSD	Lorain	0	0	3,490,420
Mahoning Co Career and Technical Center	Mahoning	15,214,165	0	0
Maplewood Career Center	Portage	0	0	0
Medina County JVSD	Medina	0	0	0
Miami Valley Career Technology Center	Montgomery	6,681,995	0	0
Mid-East Career and Technology Center	Muskingum	11,822,652	0	3,794,995
Ohio Hi-Point JVSD	Logan	376,450	233,337	0
Penta Career Center	Wood	45,335,631	0	0
Pickaway-Ross Career and Technology Center	Ross	0	0	0
Pike County JVSD	Pike	0	0	0
Pioneer Career and Technology Center	Richland	11,070,622	0	0
Polaris Career Center	Cuyahoga	0	0	0
Portage Lakes Career Center	Summit	0	200,003	0
Scioto County Career Technical Center	Scioto	0	80,300	0
Southern Hills JVSD	Brown	0	233,336	0
Springfield-Clark Co Career Technology Center	Clark	2,502,399	0	0
Stark County Area JVSD	Stark	0	0	0
Tolles Career and Technical Center	Madison	3,571,364	0	0
Tri County Career Center	Athens	0	0	0
Tri-Rivers JVSD	Marion	1,959,808	0	0
Trumbull Career and Technical Center	Trumbull	0	0	0
U S Grant JVSD	Clermont	0	0	0
Upper Valley Career Center	Miami	0	5,104,632	0
Vanguard-Sentinel Career Center	Sandusky	4,755,000	0	0
Vantage Career Center	Van Wert	16,699,655	0	0
Warren County Career Center	Warren	5,455,727	0	740,000
Washington County Career Center	Washington	1,225,000	0	205,000
Wayne County Schools Career Center	Wayne	0	0	0

Capital Leases	Compensated Absences	Other Obligations	Total	Amounts Due within One Year
\$0	\$560,016	\$0	\$800,015	\$221,387
0	434,027	0	1,141,831	166,033
0	705,478	0	705,478	244,066
0	753,752	0	5,993,752	421,987
0	959,262	0	1,873,463	92,480
0	558,498	0	558,498	116,600
0	1,517,202	0	1,517,202	206,212
3,907	491,447	0	27,051,675	1,555,886
0	235,579	0	235,579	56,221
15,033	280,416	0	552,677	47,847
58,456	1,820,963	0	1,879,419	271,763
95,397	1,317,466	0	1,412,863	216,990
0	1,250,191	0	4,400,191	876,998
0	933,295	47,449	11,083,442	589,513
0	934,667	0	4,869,667	204,400
0	490,811	0	2,530,811	204,000
0	4,005,736	0	20,370,287	2,453,203
0	452,609	0	535,945	181,986
0	290,594	0	1,170,850	86,290
0	701,758	0	4,499,576	363,480
0	313,016	0	6,605,786	431,219
0	3,757,591	0	7,248,011	759,210
0	1,171,649	0	16,385,814	466,059
0	1,113,357	0	1,113,357	86,266
0	1,537,093	132,689	1,669,782	194,678
0	2,504,362	0	9,186,357	718,146
25,545	644,103	0	16,287,295	2,097,683
0	846,658	0	1,456,445	278,693
215,650	2,517,258	0	48,068,539	2,593,566
2,592,777	1,650,231	0	4,243,008	616,334
2,959,000	421,623	0	3,380,623	174,529
99,821	1,101,323	0	12,271,766	672,452
2,947,080	1,692,729	0	4,639,809	1,268,405
0	448,565	0	648,568	109,294
3,150,000	514,395	0	3,744,695	129,571
2,563,127	361,673	0	3,158,136	250,026
0	738,610	0	3,241,009	536,781
0	840,881	0	840,881	88,760
102,216	398,621	0	4,072,201	893,734
0	447,015	0	447,015	97,720
195,773	293,375	0	2,448,956	304,908
5,249,000	1,784,441	0	7,033,441	557,364
0	624,067	0	180,184	180,184
0	1,319,671	554,200	6,978,503	1,449,243
61,936	1,073,035	0	5,889,971	471,670
1,573	365,270	0	17,066,498	548,083
74,713	327,207	0	6,597,647	692,513
842,918	481,602	0	2,754,520	126,786
5,460,000	619,140	0	6,079,140	1,089,655

(Continued)

Long-Term Obligations

As of June 30, 2013

(Continued)

All Career Centers/Joint Vocational School Districts and Educational Service Centers Reporting Under GAAP

In some instances, numbers were rounded on the financial statements.

District	County	General Obligation Bonds	Loans	Notes Payables
<u>Educational Service Centers</u>				
Athens-Meigs Educ Srv Ctr	Athens	\$0	\$0	\$0
Brown County Educ Srv Ctr	Brown	0	0	0
Butler County Educ Srv Ctr	Butler	0	0	0
Clark County Educ Srv Ctr	Clark	0	0	0
Clermont County Educ Srv Ctr	Clermont	0	0	0
Columbiana County Educ Srv Ctr	Columbiana	0	353,812	0
Cuyahoga Educ Srv Ctr-now Educ Srv Ctr of Cuyahoga County	Cuyahoga	0	0	2,947,000
East Central Ohio Educ Srv Ctr	Tuscarawas	0	0	0
Educational Service Center of Central Ohio	Franklin	0	0	0
Fairfield County Educ Srv Ctr	Fairfield	0	0	0
Gallia-Vinton Educ Srv Ctr	Gallia	0	0	0
Geauga County Educ Srv Ctr	Geauga	0	0	0
Greene County Educ Srv Ctr	Greene	0	0	0
Hamilton County Educ Srv Ctr	Hamilton	0	0	0
Hancock County Educ Srv Ctr	Hancock	0	0	0
Jefferson County Educ Srv Ctr	Jefferson	0	0	0
Knox County Educ Srv Ctr	Knox	0	0	0
Lake County Educ Srv Ctr	Lake	0	0	0
Lawrence County Educ Srv Ctr	Lawrence	0	0	0
Logan County Educ Srv Ctr	Logan	0	0	0
Lucas County Educ Srv Ctr-now Educ Srv Ctr of Lake Erie West	Lucas	0	0	0
Mahoning County Educ Srv Ctr	Mahoning	0	0	0
Medina County Educ Srv Ctr	Medina	0	0	0
Miami County Educ Srv Ctr	Miami	0	0	0
Montgomery County Educ Srv Ctr	Montgomery	0	0	0
Muskingum Valley Educ Srv Ctr	Muskingum	0	0	0
North Central Ohio Educ Srv Ctr	Seneca	0	0	3,405,000
North Point Educ Srv Ctr	Erie	0	0	0
Northwest Ohio Educ Srv Ctr	Fulton	0	825,562	0
Ohio Valley Educ Srv Ctr	Guernsey	0	0	0
Pickaway County Educ Srv Ctr	Pickaway	0	0	0
Portage County Educ Srv Ctr	Portage	0	0	0
Putnam County Educ Srv Ctr	Putnam	0	0	0
Ross-Pike Educ Srv District	Ross	0	0	0
South Central Ohio Educ Srv Ctr	Scioto	0	0	0
Southern Ohio Educ Srv Ctr	Clinton	0	0	0
Stark County Educ Srv Ctr	Stark	0	0	0
Summit County Educ Srv Ctr	Summit	0	0	0
Trumbull County Educ Srv Ctr	Trumbull	0	0	0
Western Buckeye Educ Srv Ctr	Paulding	0	0	0
Wood County Educ Srv Ctr	Wood	0	0	0

Capital Leases	Compensated Absences	Other Obligations	Total	Amounts Due within One Year
\$0	\$142,482	\$0	\$142,482	\$6,933
0	178,376	0	178,376	42,498
2,695,000	484,987	0	3,179,987	204,305
72,490	118,761	0	191,251	79,048
0	386,395	0	386,395	45,997
68,430	585,807	0	1,008,049	206,921
32,282	1,451,084	0	4,430,366	1,670,976
470,246	280,542	0	750,788	245,856
2,370,841	2,088,295	0	4,459,136	872,173
3,878	263,960	0	267,838	74,955
0	40,841	0	40,841	2,297
0	368,792	0	368,792	68,944
0	922,458	0	922,458	58,093
2,089,000	3,854,277	0	5,943,277	569,168
0	360,179	0	360,179	19,817
4,421	278,205	0	282,626	173,564
0	88,660	0	88,660	17,732
0	125,162	0	125,162	76,484
0	146,053	0	146,053	50,719
0	94,617	0	94,617	28,648
3,588	1,838,449	0	1,842,037	486,859
37,113	745,685	0	782,798	272,460
0	83,323	0	83,323	36,770
23,708	478,555	0	502,263	93,680
0	951,036	0	951,036	188,444
0	917,405	0	917,405	61,559
0	796,499	0	4,201,499	222,884
0	1,279,720	0	1,279,720	173,695
0	1,064,152	0	1,889,714	243,004
1,692	391,462	0	393,154	118,225
0	196,405	0	196,405	17,355
23,994	71,751	0	95,745	19,013
559,625	463,314	0	1,022,939	191,530
0	413,010	0	413,010	98,248
0	370,277	0	370,277	136,910
0	255,062	0	255,062	41,406
0	1,023,957	0	1,023,957	160,130
896,103	190,277	0	1,086,380	104,203
18,595	876,633	0	895,228	102,001
0	231,988	0	231,988	35,860
0	695,613	0	695,613	54,617

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