

Clark County Financial Condition Clark County, Ohio

Independent Auditors' Reports on
Internal Controls and Compliance
and Schedule of Expenditures of Federal Awards

December 31, 2014



Dave Yost • Auditor of State

Board of Commissioners
Clark County
31 N Limestone Street
Springfield, OH 45501

We have reviewed the *Independent Auditor's Report* of Clark County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2014 through December 31, 2014. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Clark County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

October 1, 2015

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Clark County
Honorable Board of County Commissioners
31 N Limestone Street
Springfield, OH 45501

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and aggregate remaining fund information of Clark County, Ohio (the "County"), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon June 30, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2014-001 to be a material weakness.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Response to Findings

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 30, 2015

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

Clark County
Honorable Board of County Commissioners
31 N Limestone Street
Springfield, OH 45501

Report on Compliance for Each Major Federal Program

We have audited the Clark County, Ohio's (the "County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

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Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2014-002. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2014-002 that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2014, and we have issued our report thereon dated June 30, 2015, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 30, 2015

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

| Granting Agency Pass through entity Grant Name | Grant Number | CFDA Number | Disbursements | Non-Cash Disbursements |
|--|-------------------|----------------|------------------|---------------------------|
| U.S. Department of Agriculture: | | | | |
| Passed through: | | | | |
| Ohio Department of Education: | | | | |
| Child Nutrition Cluster: | | | | |
| School Breakfast Program | 069997-05PU-2014 | 10.553 | \$ 9,726 | \$ - |
| | 069997-05PU-2015 | | 9,870 | - |
| Total School Breakfast Program | | | <u>19,596</u> | <u>-</u> |
| National School Lunch Program | 069997-LLP1-2014 | 10.555 | 3,274 | - |
| | 069997-LLP4-2014 | | 17,509 | - |
| | 069997-LLP1-2015 | | 3,280 | - |
| | 069997-LLP4-2015 | | 17,623 | - |
| National School Lunch Program - Non-Cash Assistance | N/A | | - | 3,633 |
| Total National School Lunch Program | | | <u>41,686</u> | <u>3,633</u> |
| Total Child Nutrition Cluster Program | | | <u>61,282</u> | <u>3,633</u> |
| Ohio Department of Jobs and Family Services: | | | | |
| State Administrative Matching Grants for the | | | | |
| Supplemental Nutrition Assistance Programs | G-1415-11-5340 | 10.561 | 1,452,316 | - |
| Total U.S. Department of Agriculture | | | <u>1,513,598</u> | <u>3,633</u> |
| U.S. Department of Housing and Urban Development: | | | | |
| Direct Awards: | | | | |
| ARRA - Community Development Block Grants/Entitlement Grants | B-11-UN-39-0009 | 14.218 | 103,112 | - |
| Passed through: | | | | |
| Ohio Department of Development: | | | | |
| Community Development Block Grants/State's | | | | |
| Program and Non-Entitlement Grants in Hawaii | B-F-12-1AL-1 | 14.228 | 3,492 | - |
| | B-F-13-1AL-1 | | 163,348 | - |
| | B-C-13-1AL-1 | | 17,917 | - |
| Total Community Development Block Grants/State's | | | <u>184,757</u> | <u>-</u> |
| Program and Non-Entitlement Grants in Hawaii | | | | |
| Total U.S. Department of Housing and Urban Development | | | <u>287,869</u> | <u>-</u> |
| U.S. Department of Justice: | | | | |
| Direct Awards: | | | | |
| Second Chance Act Prisoner Reentry Initiative | 2012-CZ-BX-0007 | 16.812 | 114,358 | - |
| Edward Byrne Memorial Justice Assistance Grant | 2013-DJ-BX-0204 | 16.738 | 15,887 | - |
| Passed through: | | | | |
| Ohio Department of Youth Services: | | | | |
| Juvenile Accountability Block Grants | 2009-JB-002-B026A | 16.523 | 11,177 | - |
| Passed through: | | | | |
| Ohio Network of Children's Advocacy Center: | | | | |
| Improving the Investigation and Prosecution of Child Abuse Program | SPRI-OH-SA13 | 16.758 | 9,721 | - |
| Passed through: | | | | |
| Office of the Ohio Attorney General: | | | | |
| Victims Crime Assistance Grant Program | | | | |
| | 2014VAGENE048 | 16.575 | 36,918 | - |
| | 2015VAGENE048 | | 13,953 | - |
| | 2014VACHAE465 | | 12,769 | - |
| | 2015VACHAE465 | | 12,654 | - |
| | 2014VACHAE589 | | 27,601 | - |
| | 2015VACHAE589 | | 9,200 | - |
| Total Victims Crime Assistance Grant Program | | | <u>113,095</u> | <u>-</u> |
| Total U.S. Department of Justice | | | <u>264,238</u> | <u>-</u> |

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

| Granting Agency Pass through entity Grant Name | Grant Number | CFDA Number | Disbursements | Non-Cash Disbursements |
|--|-----------------------------|----------------|---------------|---------------------------|
| U.S. Department of Labor: | | | | |
| Passed through: | | | | |
| Area 7 Workforce Investment Board: | | | | |
| WIA Cluster: | | | | |
| WIA - Adult Programs | 2013-7312-1/2014-7312-1 | 17.258 | 487,057 | - |
| WIA - Adult Programs - Administration | 2013-7312-1/2014-7312-1 | | 10,264 | - |
| Total WIA - Adult Programs | | | 497,321 | - |
| WIA - Youth Activities | 2013-7312-1/2014-7312-1 | 17.259 | 281,394 | - |
| WIA - Youth Activities - Administration | 2013-7312-1/2014-7312-1 | | 6,796 | - |
| Total WIA - Youth Activities | | | 288,190 | - |
| WIA Dislocated Worker Formula Grants | 2013-7312-1/2014-7312-1 | 17.278 | 176,063 | - |
| WIA Dislocated Worker Formula Grants - Administration | 2013-7312-1/2014-7312-1 | | 763 | - |
| Total WIA Dislocated Worker Formula Grants | | | 176,826 | - |
| Total WIA Cluster | | | 962,337 | - |
| Total U.S. Department of Labor | | | 962,337 | - |
| U.S. Department of Transportation: | | | | |
| Passed through: | | | | |
| Ohio Department of Transportation: | | | | |
| Highway Planning and Construction | | | | |
| | PID# 78677 | 20.205 | 260,513 | - |
| | PID# 79011 | | 1,337,350 | - |
| | PID# 80450 | | 2,333,949 | - |
| | PID# 87079 | | 96,346 | - |
| | PID# 88008 | | 534,677 | - |
| | PID# 89434 | | 864,734 | - |
| | PID# 89439 | | 3 | - |
| | PID# 90345 | | 10,748 | - |
| | PID# 92813 | | 144,035 | - |
| | PID# 94801 | | 223,076 | - |
| | PID# 95219 | | 267,474 | - |
| Total Highway Planning and Construction | | | 6,072,905 | - |
| Job Access and Reverse Commute Program | JARC-4012-095-141 | 20.516 | 79,711 | - |
| | JARC-0012-095-142 | | 42,871 | - |
| | JARC-0012-095-143 | | 45,341 | - |
| Total Job Access and Reverse Commute Program | | | 167,923 | - |
| Passed through: | | | | |
| Ohio Department of Public Safety: | | | | |
| High Visibility Enforcement Overtime | | | | |
| | HVEO-2014-12-00-00-00334-00 | 20.600 | 28,174 | - |
| Selective Traffic Enforcement Program | | | | |
| | STEP-2015-12-00-00-00527-00 | 20.600 | 4,973 | - |
| Total Highway Safety | | | 33,147 | - |
| Impaired Driving Enforcement Program | IDEP-2015-12-00-00-00357-00 | 20.616 | 7,413 | - |
| Total U.S. Department of Transportation | | | 6,281,388 | - |
| U.S. Election Assistance Commission: | | | | |
| Passed through: | | | | |
| Ohio Secretary of State: | | | | |
| Help America Vote | N/A | 90.401 | 3,323 | - |
| Total U.S. Election Assistance Commission | | | 3,323 | - |
| U.S. Department of Health and Human Services: | | | | |
| Passed through: | | | | |
| Ohio Secretary of State: | | | | |
| Voting Access for Individuals with Disabilities - Grants to States | N/A | 93.617 | 11,025 | - |

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

| Granting Agency | | | | |
|---|-----------------------|---------------|----------------------|----------------------|
| Pass through entity | Grant | CFDA | | Non-Cash |
| Grant Name | Number | Number | Disbursements | Disbursements |
| Passed through: | | | | |
| University of Colorado Denver: | | | | |
| Child Abuse and Neglect Discretionary Activities | FY 13.638.001 | 93.670 | 377,645 | - |
| Passed through: | | | | |
| Ohio Department of Jobs and Family Services: | | | | |
| Promoting Safe and Stable Families | G-1415-11-5340 | 93.556 | 145,542 | - |
| Temporary Assistance for Needy Families (TANF) | G-1415-11-5340 | 93.558 | 2,857,164 | - |
| Child Support Enforcement | G-1415-11-5340 | 93.563 | 2,502,772 | - |
| Child Care and Development Block Grant | G-1415-11-5340 | 93.575 | 225,389 | - |
| Community-Based Child Abuse Prevention Grants | G-1415-11-5340 | 93.590 | 150 | - |
| Child Welfare Services-State Grants | G-1415-11-5340 | 93.645 | 98,508 | - |
| Foster Care-Title IV-E/IV-E Adm & Training | G-1415-11-5340 | 93.658 | 3,667,382 | - |
| Adoption Assistance | G-1415-11-5340 | 93.659 | 1,118,244 | - |
| Social Services Block Grant | G-1415-11-5340 | 93.667 | 1,289,513 | - |
| Passed through: | | | | |
| Ohio Department of Developmental Disabilities: | | | | |
| Social Services Block Grant | N/A | 93.667 | 103,724 | - |
| Total Social Services Block Grant | | | 1,393,237 | - |
| Passed through: | | | | |
| Ohio Department of Jobs and Family Services: | | | | |
| Chafee Foster Care Independence Program | G-1415-11-5340 | 93.674 | 18,118 | - |
| Children's Health Insurance Program | G-1415-11-5340 | 93.767 | 2,588 | - |
| Medical Assistance Program | G-1415-11-5340 | 93.778 | 1,554,014 | - |
| Passed through: | | | | |
| Ohio Department of Developmental Disabilities: | | | | |
| Medical Assistance Program | N/A | 93.778 | 449,435 | - |
| Total Medical Assistance Program | | | 2,003,449 | - |
| Total U.S. Department of Health and Human Services | | | 14,421,213 | - |
| U.S. Department of Homeland Security | | | | |
| Passed through: | | | | |
| Ohio Department of Public Safety: | | | | |
| Hazard Mitigation Grant | FEMA-DR-1805-OH | 97.039 | 1,600 | - |
| | FEMA-DR-4077.12R-OH | | 120,450 | - |
| Total Hazard Mitigation Grant | | | 122,050 | - |
| Emergency Management Performance Grants | EMW-2013-EP-00060-S01 | 97.042 | 45,051 | - |
| | EMW-2014-EP-00064 | | 52,953 | - |
| Total Emergency Management Performance Grants | | | 98,004 | - |
| Total U.S. Department of Homeland Security | | | 220,054 | - |
| Total Expenditures of Federal Awards | | | \$ 23,954,020 | \$ 3,633 |

CLARK COUNTY, OHIO
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) reports Clark County, Ohio's (the County's) federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes-through certain federal assistance received from the Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction to the Eastern Miami Valley Alcohol, Drug Addiction and Mental Health Services Board of Clark, Greene, and Madison Counties. These federal funds are not included on the Schedule since Clark County acts only as a pass-through entity and has no administrative responsibilities.

Other sub-recipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved. As described in Note A, the County records expenditures of Federal awards to sub-recipients when paid in cash.

NOTE C - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE D - FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at entitlement value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE F - MEDICAID ASSISTANCE PROGRAM

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2009 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA # 93.778) in the amount of \$665. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon the actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

CLARK COUNTY, OHIO
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

NOTE F – MEDICAID ASSISTANCE PROGRAM (Continued)

During the calendar year, the County Board of Developmental Disabilities received notice of a liability owed to the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA # 93.778) in the amount of \$27,318. The MAC Reconciliation liability was to correct manual data entry errors of the Medicaid Eligibility Rates from Excel into the new RMTS system. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

Section I – Summary of Auditors’ Results

Financial Statements

| | |
|--|------------|
| Type of auditors’ report issued: | Unmodified |
| Internal control over financial reporting: | |
| • Material weakness(es) identified? | Yes |
| • Significant deficiency(ies) identified not considered to be material weakness(es)? | None noted |
| Noncompliance material to financial statements noted? | None noted |

Federal Awards

| | |
|--|------------|
| Internal control over major programs: | |
| • Material weakness(es) identified? | None noted |
| • Significant deficiency(ies) identified not considered to be material weakness(es)? | Yes |
| Type of auditors’ report issued on compliance for major programs: | Unmodified |
| Any audit findings that are required to be reported in accordance with 510(a) of Circular A-133? | Yes |
| Identification of major programs: | |
| CFDA 10.561 – Supplemental Nutrition Assistance Program | |
| CFDA 14.218 – Community Development Block Grant - ARRA | |
| CFDA 20.205 – Highway Planning and Construction | |
| CFDA 93.558 – Temporary Assistance for Needy Families | |
| CFDA 93.778 – Medical Assistance Program | |
| Dollar threshold to distinguish between Type A and Type B programs: | \$718,730 |
| Auditee qualified as low-risk auditee? | No |

Section II – Financial Statement Findings

2014-001: Material Weakness – Financial Reporting:

The compilation and presentation of materially correct financial statements and the related footnotes is the responsibility of management of the County. Thus, it is important that management develop control procedures related to drafting financial statements and footnotes that enable management to prevent and detect potential misstatements in the financial statements and footnotes.

As a result of our audit, we identified a misstatement in the County's financial statements pertaining to reporting OPWC capital contributions that should have been identified as loans. In addition, the County had determined it had incorrectly recorded in their 2013 financial statements a Due from Other Governments in the Sewer and Water funds that resulted in a material prior period adjustment. It is the County's process to report Due from Other Governments at year end based on the 2015 budgeted estimated receipts.

The misstatements could be an indicator that the County does not have proper internal control procedures in place related to financial reporting. While the County followed its policy regarding the accrual of amounts due from other governments, it is recommended the County reexamine that policy, specifically capital grants which are paid on a reimbursement basis, to determine if it is consistent with the requirements of accounting principles generally accepted in the United States of America.

Officials Response: The County is currently developing a review process to ensure the proper calculation, recording and posting of financial statement amounts into the trial balance system.

Section III – Federal Awards Findings and Questioned Costs

2014-002: Noncompliance and Significant Deficiency – Subrecipient Monitoring

Program: Temporary Assistance for Needy Families (TANF)

CFDA#: 93.558

Grant Year: 2013-2014

Federal Agency: U.S. Department of Health and Human Services

Pass-through Agency: Ohio Department of Jobs and Family Services

Condition: Due to the extensive timeframe to implement the correction action plan identified in the prior year's audit, Clark County Department of Job and Family Services did not have controls in place to properly monitor subrecipient activities during 2014. It should be noted that during January 2015 the County fully implemented a new subgrantee monitoring procedures/policy, completed the annual risk assessments, and conducted site monitoring visits for each subrecipient contract for the July 2014 to June 2015 fiscal grant year.

Criteria: 45 CFR §92.37(b) states all other grantees shall follow the provisions of this part which are applicable to awarding agencies when awarding and administering subgrants (whether on a cost reimbursement or fixed amount basis) of financial assistance to local and Indian tribal governments. Grantees shall:

1. Ensure that every subgrant includes a provision for compliance with this part;
2. Ensure that every subgrant includes any clauses required by Federal statute and executive orders and their implementing regulations; and
3. Ensure that subgrantees are aware of requirements imposed upon them by Federal statutes and regulations.

45 CFR §92.40(a) states grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity.

Ohio Admin. Code 5101:9-1-88(A)(1) states county family services agencies (CFSA) and workforce development agencies (WDA), as subrecipients of the Ohio Department of Job and Family Services (ODJFS), are required to monitor their subrecipients.

Ohio Admin. Code 5101:9-1-88(E) states on an annual basis, the CFSA (County Family Service Agency) or WDA (Workforce Development Agency) shall determine the appropriate degree and method for the monitoring of each subrecipient by performing a risk assessment review. This risk assessment is performed to ensure adequate monitoring is performed and resources and personnel are used efficiently.

Additionally, the Clark County Department of Job & Family Services Subrecipient Contracts states "The Department will perform an annual risk assessment to determine the level of monitoring of the subrecipient contractor."

- Cause: Due to turnover of key personnel within the Clark County Department of Job & Family Services in the Business Services Unit and the significant time commitment required to implement the correction action plan identified in the prior year audit, the County did not fully implement the new policies and procedures in the short timeframe during 2014.
- Effect: Failure to have procedures in place to monitor subrecipients may result in ineligible costs being charged to federal programs.
- Response: The County fully implemented a new subgrantee monitoring procedures/policy in January 2015, completed the annual risk assessments for all subrecipient contracts, and conducted site monitoring visits for the July 2014 to June 2015 grant year.

2013-001: Noncompliance and Finding for Recovery – Proper Public Purpose

The County expended public funds for an improper purpose under Ohio Revised Code §9.03(D) that resulted in a finding for recovery.

Status: Corrected. No such issues noted for the current year, however the prior year finding for recovery is being contested.

2013-002: Material Weakness – Financial Reporting

The audit resulted in adjustments necessary for the financial statements to be complete and accurate. In addition, the County did not file all the required components of the compiled financial statements by the financial reporting deadline.

Status: Partially Corrected. See finding 2014-001

**2013-003: Noncompliance and Material Weakness – Sub-recipient Monitoring Programs: Temporary Assistance for Needy Families (CFDA# 93.558)
Medical Assistance Program (CFDA# 93.778)**

The County's Department of Job and Family Services did not have control in place for the monitoring and sub-recipients and did not conduct any monitoring activities during 2013. Furthermore, the Department did not perform an annual risk assessment for any sub-recipients in 2013.

Status: Partially Corrected. See finding 2014-002

**2013-004: Noncompliance and Significant Deficiency – Performance Reports
Program: ARRA Community Development Block Grants/Entitlement Grants (CFDA# 14.218)**

The County did not ensure that the HUD 60002 Form was submitted for the NSP3 Grant.

Status: Not Applicable. The grant is in the closing process during 2014 and is in contact with HUD for this process.



At Clark Schaefer Hackett, we are the sum of our individuals. Each team member's training, experience and drive is well-suited to each client's needs and goals. We are committed to providing insightful and flexible service – from efficient compliance to sophisticated consulting – to help each client prosper today and plan for future success.

CLARK COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2014

John S. Federer
Clark County Auditor

Prepared by:
Department of Fiscal Services
Clark County Auditor's Office

CLARK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2014

Prepared by:
Department of Fiscal Services
Clark County Auditor's Office
John S. Federer
Clark County Auditor



INTRODUCTORY



SECTION

CLARK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

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John S. Federer
Clark County Auditor

June 30, 2015

To: The Citizens of Clark County and the
Board of Clark County Commissioners

I am pleased to present the Comprehensive Annual Financial Report (CAFR) for Clark County, Ohio (County) for the year ended December 31, 2014. This report has been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), other recognized authoritative sources, and is consistent with the pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada. This report is representative of the Auditor's office continual commitment to provide quality financial information to the citizens of Clark County and all other interested parties. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Department of Fiscal Services. To the best of our knowledge, all information contained in this CAFR is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. Management's discussion and analysis (MD&A) immediately following the independent auditor's report provides a narrative introduction, overview, and analysis of the basic financial statements.

REPORTING ENTITY

The reporting entity of the County is defined in accordance with GASB Statements No. 14, 39 and 61. The basic financial statements contained within this CAFR include all funds, agencies, boards, and commissions for which the County (the reporting entity) is financially accountable. The County provides a wide range of general government services to its residents which include: human and social services, health and community assistance related services, civil and criminal justice systems, road and bridge maintenance and other general legislative and administrative support services.

Although the County Auditor serves as fiscal agent for the Clark County Combined Health District, Clark Soil and Water Conservation District, Mental Health and Recovery Board of Clark, Greene and Madison Counties, Clark County – Springfield Transportation Coordinating Committee, Clark County Park District, and the West Central Community Correctional Facility; the County is acting solely in a custodial capacity. Therefore, these funds are presented as agency funds. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

Profile

Clark County was established by an act of the State Legislature on March 1, 1818, and Springfield was selected as the County seat. The original seat of Clark County, Springfield became a City in 1850. Our name comes from George Rogers Clark, an American frontiersman who opened passage to the Northwest Territory. Originally consisting of 358 square miles or 229,624 acres valued at \$200 per acre, today there are 400 square miles of county land consisting of over 68,000 parcels valued at over \$6 billion and ranks as the 23rd largest county in Ohio. The County is located in the west-central part of Ohio. Interstate Highway 70, U.S. Route 40 and State Route 41 cross the county east and west. U.S. Routes 42 and 68, and State Routes 4, 54, and 72 run North and South. The Little Miami and Mad Rivers flow through the County.

Clark County is made up of seven public school districts and one joint vocational district. There are ten townships, two cities, and seven villages. Also within a 25 mile area, the County has 7 4-year and 3 2-year institutions of higher education. Major attractions to Clark County include the Heritage Center, Clifton Gristmill, George Rogers Clark Monument, Clark Lake Wildlife Area, David Crabill House, Westcott House, Springfield Museum of Art, Wittenberg University, Enon Mound, Buck Creek State Park, Veterans Park Amphitheatre, Eco Sports Corridor and the newly constructed Chiller Ice Rink.

Form of Government

The County is operated under the powers granted it by the Ohio Statutes. A three-member Board of County Commissioners (the Board) is elected at large. The Board's three members are elected to four-year terms. The Board serves as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Board adopts the annual operating budget and makes the annual appropriation measure for expenditure of all county monies. The Board appoints a County Administrator, who directs and supervises activities of those departments directly under the oversight of the Board. The administrator acts for the Commissioners' as the principal liaison to other county officials, boards and other political subdivisions. In addition to the Board, the offices of the County Auditor and County Treasurer are of particular importance to the financial affairs of the County.

The County provides general governmental services to its citizens that include: public assistance, health assistance, community related services, civil and criminal justice systems, road and bridge maintenance and other general legislative and administrative support services. The County also operates two Enterprise Funds; sewer and water operations.

The County Auditor serves as the fiscal officer for the County, as well as the property tax assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor is responsible for maintaining the County's centralized accounting, payroll and benefits system; for preparing the CAFR; and for auditing payments made on behalf of county agencies and issuing the warrants therefore. The Auditor also prepares the general tax list of the County, calculates the voted and unvoted tax rates for real estate property and, once collected, distributes the receipts to the appropriate political subdivisions and agencies within the County.

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 68,000 parcels of real property in the County every six years, with an interim update every third year. As required by Ohio law, 2013 was the statutory year for a full reappraisal of Clark County real property values. This successful reappraisal updated values and became effective for the collection year beginning January 1, 2014. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

The County Treasurer is the custodian of all County funds and is responsible for the collection of all property tax monies. The Treasurer is also responsible for the investment of County funds as specified by Ohio law. The Treasurer must make daily reports to the County Auditor showing the County's receipts, expenditures, and cash balances. These records are balanced with those of the County Auditor.

Other elected officials of the County include the Clerk of Courts, Coroner, three General Division Court of Common Pleas Judges, one Juvenile/Domestic Judge, and one Probate Division Judge, Engineer, Prosecutor, Recorder, and Sheriff.

LOCAL ECONOMY

In evaluating the County's current economic condition, it is obvious the County has seen a slight turn for the better in the local economy in the past 3 years. Through May 2015 the County's year to date cumulative sales tax receipts were higher than 2014 by over 6.7% and is over 10.2% higher than 2013.

The most current data released from the U.S. Census Bureau has Clark County ranked as the 21st most populated County in the State of Ohio. The County's economic climate began to pick up towards the end of 2011 and continued into 2014, and is not showing signs of slowing down into 2015. Even with the population increasing slightly over 2013, the average unemployment rate has dropped to 4.1%; a 1.9% drop from 2013 and a 3.2% drop from 2012. This unemployment rate drop is in line with the State of Ohio, which saw its average unemployment rate drop from 7.5% in 2013 to 5.7% in 2014. The U.S. average unemployment rate was 6.2% for 2014.

According to estimates by the Ohio Labor Market Information, the County's average civilian labor force declined in 2014 from 66,000 in 2013 to 65,300. However, even with the workforce declining, the average employed increased from 61,100 in 2013 to 61,700 in 2014.

On a positive note, there are several indicators that demonstrate the local economy is improving. First, our public school systems continue to improve on previous years benchmarks. Secondly there are several geographic areas, whereby both commercial and residential development is taking place. With new and the rehabilitation of existing housing stock and the expansion of commercial activity, property values are beginning to rebound. Finally, coupling the above with the positive sales tax trend within the County, retaining and attracting people to shop locally could continue to bolster more spending, thus a continued positive impact on Clark County's economy.

LONG-TERM FINANCIAL PLANNING

Clark County is currently assessing a one and one-half percent permissive sales tax which is allowing the County to maintain its current level of services to its citizens. Additionally, the County has issued bond anticipation notes as a means to acquire capital assets and improvements to the County's buildings and infrastructure. The County's current bond rating of Aa2 is the highest possible rating a local governmental entity our size may receive. As of December 31, 2014 the County's bonded debt has been reduced by over \$8.2 million since December 31, 2010.

In March 2011, a corporate real estate magazine has named Springfield as a top city for economic development. Site Selection Magazine ranked Springfield as fifth in the nation of cities its size for new or expanded private, corporate economic development projects. The Springfield/Clark County area had 10 projects in 2011 that carried into 2012 that met the magazine's criteria that must have involved at least \$1 million in capital investments, created 50 jobs or added at least 20,000 square feet. It was the only Ohio city in its population range to be ranked in the top 10. With this news, the County is optimistic that the result will lead to an increase in local revenue coming into the area which will result in healthier fund balances throughout the County.

MAJOR INITIATIVES

Current Year Projects

Auditor: In 2014, the Clark County Auditor's office completed the reappraisal of all properties in the County. This update, mandated by the state, is required to be done every six years.

Engineer: In 2014, the County Engineer completed 2 bridge projects financed by Federal and State funding along with financing the replacement of 4 bridges and the rehabilitation of 2 bridges with local funds.

Commissioners: In 2014, phase II of the Springview Governmental Center renovation was started in order to house 20-25 employees of the Clark County Soil and Water Conservation District and the OSU Extension 4-H that were previously housed in the Clark County Agricultural Building. The Agricultural Building will be leased to a local business to expand and add 25 new jobs.

Utilities: In 2012, the County Utilities Department began 2 major projects. The first was construction on the Limecrest Water System that connected nearly 300 residents to the City's water system at a cost of more than \$1.5 million. This project was funded from a \$1.1 million Ohio EPA 0% 30-year loan and up to \$400,000 from a grant from the Ohio Public Works Commission, with the remaining cost covered by user and tap-in fees. The total cost of the project was approximately \$1.7 million and was completed in early 2014. The other project started in 2012 was the major renovation and an expansion to the existing Southwest Regional Wastewater Treatment Plant. A solids project that is expected to be completed in 2015, will double the facility's capacity.

Future Projects

Auditor: In 2015, the Auditor's office will be launching a mobile app that will allow users to research properties, among other things, on the go and find details using their location.

The County, in conjunction with the County Auditor's Office awarded a contract for the replacement of their financial accounting software. The approximate 20 year old software system is antiquated, inefficient and not keeping pace with today's technology. The project is anticipated to be a 12 to 18 month process with a targeted "go live" date of July 13, 2015. This is one of many upgrades to take place by the Auditor's Office to provide the County and its citizens with the most current and up to date technology available.

The County, in conjunction with the City of Springfield, Springfield Township and the Community Improvement Corporation is also in the development stage of the Prime Ohio II industrial park. It is estimated over 1000 jobs could be generated in its lifetime once it is fully developed. This is an \$8.5 million dollar industrial park. As part of the industrial park, in early 2014, Love's Travel Stops and Country Stores purchased land along Interstate 70 to construct a \$15 million travel center. The center is estimated to bring 60-70 jobs along with additional sales tax revenue. The facility could open sometime in late 2015 to early 2016.

The positive economic impact of the completed projects and those listed above are evidenced with a declining unemployment rate and increased sales tax revenue. As the current economic condition continues to improve, the County will look for additional projects that may be put into place.

RELEVANT FINANCIAL POLICIES

It is the County's policy to ensure that current year resources are sufficient to fund current year expenditures. Expenditures are set based upon available resources with the County Commissioners determining the level of funding for each department or office within the primary government.

The County has an investment policy that is used to manage the investment of County funds. Any financial institution that holds County funds must agree to the requirements of this policy. This policy details the objective and allowable rules for the safekeeping of County funds.

The County's capital asset policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the financial statements.

The County also has a Board of Commissioners Personnel Policy and Procedures Manual and an Internal Control Guide that are used to assist all County departments in the day to day procedures and practices of the County.

INTERNAL CONTROLS

In implementing the County's integrated, automated accounting system, consideration was given to incorporating sound internal controls. Internal controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability and accuracy of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of the controls should not outweigh their benefits. The accounting system encompasses appropriations, encumbrances, expenditures, revenues, payroll and capital assets and ensures the financial information generated is both accurate and reliable.

In County government, internal controls are enhanced through the separation of powers. The Commissioners, the Auditor and the Treasurer share the management and administration of the County's financial resources, providing an inherent system of checks and balances. Each of the County's elected officials and agency directors is responsible for internal controls over the cash collection function within their office. Some County offices and agencies hold money in bank accounts outside the County treasury. The individual offices and agencies are responsible for the transaction activity through and reconciliation of those accounts.

INDEPENDENT AUDIT

Included in this report is the unmodified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2014, by Clark, Schaefer, Hackett & Company. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clark County for its comprehensive annual financial report for the fiscal year ended December 31, 2013. This was the thirteenth year (fiscal years ended 2000 – 2005 and 2007 – 2013) that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and

efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

Special recognition is conferred upon the following for their support in developing this Comprehensive Annual Financial Report of Clark County:

Auditor's Office:

David Crew, CPA, Director of Accounting and Auditing
Robert Vanderhorst, Director of Fiscal Services
Tina Cowan, Director of Real and Personal Property Administration

Commission Office:

Richard L. Lohnes, President of County Commission
John Detrick, County Commissioner
David Hartley, County Commissioner
Nathan Kennedy, CPA, County Administrator

Treasurer's Office:

Stephen T. Metzger, Clark County Treasurer

It is my pleasure to submit herewith the Comprehensive Annual Financial Report for the fiscal year ended December 31, 2014.

Sincerely,



John S. Federer
Clark County Auditor

CLARK COUNTY, OHIO

Elected Officials

December 31, 2014

| | | |
|----------------------------------|--|---|
| Board of County Commissioners | Richard L. Lohnes John Detrick David Hartley | President Commissioner Commissioner |
|----------------------------------|--|---|

| | | |
|-------------------------|---|---|
| Other Elected Officials | John S. Federer Ronald E. Vincent Dr. Richard A. Marsh Johnathan A, Burr, P.E., P.S. D. Andrew Wilson Nancy Pence Gene A. Kelly Stephen T. Metzger | Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer |
|-------------------------|---|---|

| | | |
|-------------------------------------|--|---|
| Second District Court of Appeals | Honorable Mary E. Donovan Honorable Mike Fain Honorable Jeffrey E. Froelich Honorable Michael T. Hall Honorable Jeffrey M. Welbaum | Judge Judge Judge Judge Judge |
|-------------------------------------|--|---|

| | | |
|--------------------|--------------------------------|-------|
| Common Pleas Court | <i>General Division</i> | |
| | Honorable Douglas M. Rastatter | Judge |
| | Honorable Richard J. O'Neill | Judge |
| | Honorable Thomas J. Capper | Judge |
| | <i>Domestic Division</i> | |
| | Honorable Joseph N. Monnin | Judge |
| | <i>Juvenile Division</i> | |
| | Honorable Joseph N. Monnin | Judge |
| | <i>Probate Division</i> | |
| | Honorable Richard P. Carey | Judge |

| | | |
|-----------------|---|-------------------------|
| Municipal Court | Honorable Thomas E. Trempe Honorable Gene S. Nevious Honorable Denis L. Moody | Judge Judge Judge |
|-----------------|---|-------------------------|



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Clark County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO



FINANCIAL



SECTION

INDEPENDENT AUDITORS' REPORT

Clark County
Honorable Board of County Commissioners
31 N Limestone Street
Springfield, OH 45501

Report of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the "County") as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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springfield, oh 45502

www.cshco.com
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f. 937.399.5433

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison schedules with related disclosures on pages 3 through 11 and 58 through 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, the combining fund financial statements, the individual funds budgetary comparison schedules and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining fund financial statements and individual funds budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements and individual funds budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2015 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 30, 2015

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

As management of Clark County (the County), we offer readers this narrative overview and analysis of the financial activities of the County as a whole for the fiscal year ended December 31, 2014. We encourage readers to consider the information presented here in conjunction with the financial statements, which follow this section and provide more specific detail.

Financial Highlights

Key financial highlights for the year ended December 31, 2014 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2014 by \$185,270,128. Of this amount, \$23,547,759 is considered unrestricted. The unrestricted net position of the County's governmental activities is \$15,451,666, and may be used to meet the government's ongoing obligations. The unrestricted net position of the County's business-type activities is \$8,096,093 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net position increased \$10,627,336 in 2014. Net position of the governmental activities increased \$9,507,951, which represents a 6.21% increase from 2013. Net position of the business-type activities increased \$1,119,385 or 5.18% from 2013.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$54,724,102, an increase of \$5,579,689 from 2013, a change of 11.35%.
- At the end of the current year, the General Fund, the County's operating fund, reported a decrease in fund balance of \$91,339 or 0.59% from the previous year. This fund balance represents 38.98% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$535,000, or 4.01%, in governmental activities and increased by \$5,514,443, or 82.95% in the business-type activities. The decrease in governmental activities debt was due to the principal payments on bonds and a note, while the net increase in business-type activities was a result of loan proceeds from The Ohio Water Development Authority and the Ohio Public Works Commission for the expansion of the Southwest Wastewater Treatment Plant.

Overview of the Financial Statements

Management's discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains supplementary information intended to provide additional detail to support the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business.

CLARK COUNTY, OHIO
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The statement of net position presents information on all of the County's assets and liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government (legislative and executive and judicial), public safety, public works, health, human services and conservation and recreation. The business-type activities of the County include water and sewer services.

The government-wide financial statements can be found on pages 13 – 15 of this report.

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains forty-three governmental funds for financial reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Job & Family Services Fund, the Department of Developmental Disabilities Fund, and the Children's Services Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single,

CLARK COUNTY, OHIO
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aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining and individual fund statements and schedules of this report.

Governmental funds for which the County adopts an annual appropriation budget include the General Fund and all other governmental funds for which activity is anticipated during the year. A budgetary comparison statement has been included as required supplementary information for the General Fund and each annually-budgeted major special revenue fund to demonstrate compliance with its annual appropriation budget.

The basic governmental fund financial statements can be found on pages 16 – 19 of this report.

Proprietary funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and sewer operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its document imaging. Because this service predominantly benefits the governmental rather than the business-type functions, it has been included with governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer funds, which are both considered to be major funds of the County. The internal service fund is presented only in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on pages 20 – 23 of this report.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting for fiduciary funds is much like that used for proprietary funds.

The County maintains one type of fiduciary funds. The Agency funds report resources held by the County in custodial capacity for individuals, private organizations and other governments.

The fiduciary fund financial statement can be found on page 24 of this report.

Notes to the basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 25 – 56 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the budgetary information of the County's major funds.

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Management's Discussion and Analysis
For the Year Ended December 31, 2014
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Government-Wide Financial Analysis

The following table provides a summary of the County's net position for 2014 as compared to 2013:

TABLE 1
Net Position

| | <u>Governmental Activities</u> | | <u>Business-Type Activities</u> | | <u>Total</u> | |
|----------------------------------|--------------------------------|-----------------------|---------------------------------|-------------------------------------|-----------------------|-------------------------------------|
| | <u>2014</u> | <u>2013</u> | <u>2014</u> | <u>2013</u> <u>(as restated)</u> | <u>2014</u> | <u>2013</u> <u>(as restated)</u> |
| Assets: | | | | | | |
| Current and Other Assets | \$ 120,938,653 | \$ 113,682,925 | \$ 8,533,556 | \$ 7,602,454 | \$ 129,472,209 | \$ 121,285,379 |
| Capital Assets | 90,667,895 | 88,284,103 | 26,833,830 | 21,497,034 | 117,501,725 | 109,781,137 |
| Total Assets | <u>211,606,548</u> | <u>201,967,028</u> | <u>35,367,386</u> | <u>29,099,488</u> | <u>246,973,934</u> | <u>231,066,516</u> |
| Deferred Outflows of Resources | 21,743 | 50,734 | - | 2,726 | 21,743 | 53,460 |
| Liabilities: | | | | | | |
| Current and Other Liabilities | 9,455,258 | 8,247,161 | 2,045,109 | 2,540,269 | 11,500,367 | 10,787,430 |
| Long-term Liabilities | 14,956,635 | 16,266,648 | 10,579,537 | 4,938,590 | 25,536,172 | 21,205,238 |
| Total Liabilities | <u>24,411,893</u> | <u>24,513,809</u> | <u>12,624,646</u> | <u>7,478,859</u> | <u>37,036,539</u> | <u>31,992,668</u> |
| Deferred Inflows of Resources | 24,689,010 | 24,484,516 | - | - | 24,689,010 | 24,484,516 |
| Net Position: | | | | | | |
| Net Investment in Capital Assets | 77,715,865 | 74,778,273 | 14,646,647 | 14,819,051 | 92,362,512 | 89,597,324 |
| Restricted | 69,359,857 | 62,916,204 | - | - | 69,359,857 | 62,916,204 |
| Unrestricted | 15,451,666 | 15,324,960 | 8,096,093 | 6,804,304 | 23,547,759 | 22,129,264 |
| Total Net Position | <u>\$ 162,527,388</u> | <u>\$ 153,019,437</u> | <u>\$ 22,742,740</u> | <u>\$ 21,623,355</u> | <u>\$ 185,270,128</u> | <u>\$ 174,642,792</u> |

The largest portion of the County's total net position, \$92,362,512, reflects its investment in capital assets (e.g. land, buildings, infrastructure, equipment, construction in progress), less any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, 37.44% represents resources that are subject to external restriction on how they may be used. The remaining balance of \$23,547,759 is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2014, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

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Management's Discussion and Analysis
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The following table provides a summary of the County's changes in net position for 2014 as compared to 2013:

TABLE 2
Change in Net Position

| | 2014 | | | 2013 (as restated) | | |
|--|----------------------------|---------------------------------|-----------------------|----------------------------|---------------------------------|-----------------------|
| | Governmental Activities | Business- Type Activities | Total | Governmental Activities | Business- Type Activities | Total |
| REVENUES: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$ 14,500,551 | \$ 6,383,410 | \$ 20,883,961 | \$ 18,405,730 | \$ 5,990,255 | \$ 24,395,985 |
| Operating Grants and Contributions | 43,945,748 | - | 43,945,748 | 45,541,868 | - | 45,541,868 |
| Capital Grants and Contributions | 9,070,538 | 10,706 | 9,081,244 | 6,873,131 | 435,725 | 7,308,856 |
| General Revenues: | | | | | | |
| Property Taxes | 21,240,674 | - | 21,240,674 | 20,934,110 | - | 20,934,110 |
| Permissive Sales Tax Grants and Contributions not Restricted | 23,856,108 | - | 23,856,108 | 22,772,072 | - | 22,772,072 |
| Investment Income | 5,091,033 | - | 5,091,033 | 5,301,018 | - | 5,301,018 |
| Other Revenue | 249,910 | - | 249,910 | 882,881 | 2,950 | 885,831 |
| Total Revenue | <u>119,867,572</u> | <u>6,539,938</u> | <u>126,407,510</u> | <u>122,677,551</u> | <u>6,728,888</u> | <u>129,406,439</u> |
| EXPENSES: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 16,025,117 | - | 16,025,117 | 15,062,985 | - | 15,062,985 |
| Judicial | 13,666,619 | - | 13,666,619 | 12,711,061 | - | 12,711,061 |
| Public Safety | 16,897,710 | - | 16,897,710 | 16,059,605 | - | 16,059,605 |
| Public Works | 8,556,789 | - | 8,556,789 | 8,141,523 | - | 8,141,523 |
| Health | 20,646,501 | - | 20,646,501 | 22,807,176 | - | 22,807,176 |
| Human Services | 33,164,837 | - | 33,164,837 | 36,813,382 | - | 36,813,382 |
| Conservation/Recreation | 885,340 | - | 885,340 | 1,184,691 | - | 1,184,691 |
| Sewer | - | 3,473,962 | 3,473,962 | - | 2,752,434 | 2,752,434 |
| Water | - | 1,946,591 | 1,946,591 | - | 1,651,065 | 1,651,065 |
| Interest Expense | 516,708 | - | 516,708 | 554,685 | - | 554,685 |
| Total Expenses | <u>110,359,621</u> | <u>5,420,553</u> | <u>115,780,174</u> | <u>113,335,108</u> | <u>4,403,499</u> | <u>117,738,607</u> |
| Change in Net Position | 9,507,951 | 1,119,385 | 10,627,336 | 9,342,443 | 2,325,389 | 11,667,832 |
| Net Position, Beginning of Year, as restated | <u>153,019,437</u> | <u>21,623,355</u> | <u>174,642,792</u> | <u>143,676,994</u> | <u>19,297,966</u> | <u>162,974,960</u> |
| Net Position, End of Year | <u>\$ 162,527,388</u> | <u>\$ 22,742,740</u> | <u>\$ 185,270,128</u> | <u>\$ 153,019,437</u> | <u>\$ 21,623,355</u> | <u>\$ 174,642,792</u> |

Governmental Activities:

For the year ended December 31, 2014, net position for governmental activities increased \$9,507,951 from 2013 for an ending balance of \$162,527,388. While certain cuts at the federal and state levels, along with the current employment picture in the region have certainly affected the County, management has implemented numerous steps in order to avoid these events from having a negative impact on the County. Even with minimal wage increases to certain classes of employees, the hiring freezes along with employees now paying a portion of healthcare costs and flat budgets for departments have controlled expenses, the increase in the overall net position of the governmental activities is a result of an increase in sales tax revenue, the casino tax, property tax revenues and capital grants for the replacement and improvement of infrastructure coupled with the controlling of expenditures.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
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(Unaudited)

Business-type Activities:

At the end of 2014, the net position of the County's business-type activities was \$22,742,740, which was an increase of \$1,119,385 or 5.18% from the prior year's balance. An increase in user fees was the major contributing factor to this increase along with expenses remaining steady along with the capitalization of construction costs.

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and unrestricted federal and state entitlement grants.

TABLE 3
Total and Net Cost of Program Services

| | 2014 | | 2013 (as restated) | |
|----------------------------------|---|---------------------------------------|---|---------------------------------------|
| | <u>Total Cost of Service</u> | <u>Net Cost of Service</u> | <u>Total Cost of Service</u> | <u>Net Cost of Service</u> |
| GOVERNMENTAL ACTIVITIES: | | | | |
| General Government | | | | |
| Legislative & Executive | \$ 16,025,117 | \$ (10,377,204) | \$ 15,062,985 | \$ (8,972,909) |
| Judicial | 13,666,619 | (9,268,717) | 12,711,061 | (8,770,186) |
| Public Safety | 16,897,710 | (14,693,461) | 16,059,605 | (13,882,665) |
| Public Works | 8,556,789 | 8,193,890 | 8,141,523 | 7,482,441 |
| Health | 20,646,501 | (8,412,476) | 22,807,176 | (9,771,703) |
| Human Services | 33,164,837 | (7,675,104) | 36,813,382 | (7,689,582) |
| Conservation/Recreation | 885,340 | (93,004) | 1,184,691 | (355,090) |
| Interest Expense | <u>516,708</u> | <u>(516,708)</u> | <u>554,685</u> | <u>(554,685)</u> |
| Total Expenses | <u>\$ 110,359,621</u> | <u>\$ (42,842,784)</u> | <u>\$ 113,335,108</u> | <u>\$ (42,514,379)</u> |
| BUSINESS-TYPE ACTIVITIES: | | | | |
| Sewer | \$ 3,473,962 | \$ 397,902 | \$ 2,752,434 | \$ 984,328 |
| Water | <u>1,946,591</u> | <u>575,661</u> | <u>1,651,065</u> | <u>1,038,153</u> |
| Total Expenses | <u>\$ 5,420,553</u> | <u>\$ 973,563</u> | <u>\$ 4,403,499</u> | <u>\$ 2,022,481</u> |

CLARK COUNTY, OHIO
Management's Discussion and Analysis
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Financial Analysis of County Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County Commissioners.

At December 31, 2014, the County's governmental funds reported combined fund balances of \$54,724,102, an increase of \$5,579,689 in comparison with the prior year. Approximately 10.90% or \$5,966,642 of this amount constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is either nonspendable, restricted, or assigned to indicate that \$918,399 is not spendable, \$74,787 is legally required to be maintained intact, \$40,313,216 is restricted for particular purposes and \$7,451,058 is assigned for particular purposes.

The General Fund is the chief operating fund of the County. At December 31, 2014, unassigned fund balance of the General Fund was \$7,483,867, while total fund balance decreased to \$15,433,602. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures (including transfers). Unassigned fund balance represents approximately 18.90% of total general fund expenditures (including transfers), while total fund balance represents approximately 38.98% of that same amount.

The fund balance of the General Fund decreased \$91,339 or 0.59% from 2013. This decrease was attributable to an increase in expenditures related to personnel and related benefits while charges for services decreased slightly from 2013.

The Department of Jobs and Family Services (DJFS) fund, a major fund, had a decrease in fund balance for the year ended December 31, 2014 of \$754,063 dropping the total fund balance to \$3,331,753. The decrease was due in part to an decrease in services provided that generated charges for services in 2013.

The Department of Developmental Disabilities Fund (DoDD), another major fund of the County, saw its fund balance increase during 2014 in the amount of \$2,800,343. This majority of this increase was due to a decrease in personnel and related benefits costs that associated with attrition in the workforce.

The Children's Services Fund, the remaining major governmental fund, had an increase in fund balance during the current year of \$3,263,714 to bring the year-end balance to \$8,485,849. The reduced contractual services from the third party provider resulted in the increase in fund balance.

Enterprise funds: The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

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Unrestricted net position of the Sewer fund at the end of the year was \$5,773,890 and for the Water fund was \$2,326,587. As noted earlier in the discussion of business-type activities, the net position increased due to an increase in user fees along with expenses remaining steady along with the capitalization of construction costs of the Southwest WWTP project.

General Fund Budgetary Highlights

The County's budget is prepared according to Ohio law, and the most significant budgeted fund is the General Fund. The total original appropriations for the General Fund, including those for transfers and advances, were \$45.32 million, while the final appropriations were \$46.53 million, resulting in a net increase of \$1.21 million. During 2014, the County amended its General Fund budget numerous times. The amendments to expenditures occurred in all areas except human services. The total budget amendments were \$1,214,036 with the largest change an increase in public safety of \$492,053 and there were no reductions to the budget. On the revenue side, the budget was increased slightly through various amendments throughout the year. The net effect of those amendments resulted in total revenue budget of \$39.27 million, up from the original estimate of \$38.65 million. During 2014, the County spent or encumbered 93.36% of the amount appropriated in the General Fund, which resulted in the financial position to end the year \$5.30 million healthier than what was budgeted.

Capital Assets and Long-term Debt

Capital assets: The County's investment in capital assets for governmental and business-type activities as of December 31, 2014, amounts to \$117.50 million (net of accumulated depreciation). This investment in capital assets includes: land; buildings; improvements; machinery and equipment; infrastructure and construction in progress. During the year, total capital assets, net of accumulated depreciation, increased by over \$7.72 million, or approximately 7.03%.

Table 4
Capital Assets, net of accumulated depreciation

| | <u>2014</u> | | | <u>2013 (as restated)</u> | | |
|--------------------------|------------------------------------|--|-----------------------|------------------------------------|--|-----------------------|
| | <u>Governmental Activities</u> | <u>Business- Type Activities</u> | <u>Total</u> | <u>Governmental Activities</u> | <u>Business- Type Activities</u> | <u>Total</u> |
| Land | \$ 7,204,888 | \$ 1,171,574 | \$ 8,376,462 | \$ 7,204,888 | \$ 1,171,574 | \$ 8,376,462 |
| Construction in Progress | 10,794,931 | 9,301,154 | 20,096,085 | 6,966,133 | 5,236,942 | 12,203,075 |
| Infrastructure | 108,013,191 | 20,258,627 | 128,271,818 | 104,214,979 | 18,500,689 | 122,715,668 |
| Buildings | 28,451,258 | 6,790,447 | 35,241,705 | 30,132,742 | 6,790,447 | 36,923,189 |
| Improvements | 55,393,391 | 1,702,060 | 57,095,451 | 54,546,933 | 1,702,060 | 56,248,993 |
| Machinery & Equipment | 19,643,085 | 2,522,677 | 22,165,762 | 18,759,926 | 2,529,013 | 21,288,939 |
| Less: Accumulated | | | | | | |
| Depreciation | (138,832,849) | (14,912,709) | (153,745,558) | (133,541,498) | (14,433,691) | (147,975,189) |
| Totals | <u>\$ 90,667,895</u> | <u>\$ 26,833,830</u> | <u>\$ 117,501,725</u> | <u>\$ 88,284,103</u> | <u>\$ 21,497,034</u> | <u>\$ 109,781,137</u> |

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Major capital asset events for the year ended December 31, 2014 included:

- ✓ The purchase of various equipment and vehicles.
- ✓ Road resurfacing and the completion of infrastructure projects.
- ✓ On-going road and bridge construction projects.
- ✓ Sewer solids project and subdivision water system.

Additional information concerning the County's capital assets is provided in Note 12 of this report.

Debt: At December 31, 2014, the County had total bonded debt outstanding of \$12,740,500. Of this amount, \$10,660,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of general obligation debt of \$2,080,500 related to business-type activities. The County also had outstanding debt balances of \$2,028,978 in Ohio Public Works Commission (OPWC) loans and \$6,312,825 in Ohio Water Development Authority (OWDA) loans, payable from business-type activities. At December 31, 2014, there were also \$3,885,000 of bond anticipation notes; of which \$2,145,000 was payable from governmental activities. During 2014, the County's total long-term bonded debt decreased by \$1,547,900.

The County's general obligation bonds are presently rated Aa2 by Moody's.

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current total direct legal debt limitation for the County is \$55,227,221, which exceeds the County's unvoted general obligation debt currently outstanding.

Additional information concerning the County's debt obligations is provided in Notes 13 and 14 of this report.

Next Year's General Fund Budget

The County's elected and appointed officials considered many factors when setting the fiscal year 2015 Budget. On August 20, 2013, the Board of County Commissioners voted to continue a ½% sales tax increase for an additional 36 months beginning in January 2014 and expiring December 31, 2016. This increase was needed in order to continue services at the current levels without adding any additional personnel throughout the County departments. The 2015 General Fund budget was adopted at \$41.16 million with the majority of the increases relating to insurance, special expenses and debt service. The 2015 budget also includes increases for permanent improvements and capital items. The budget also provides for continuous full funding for all mandated services.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the Clark County Auditor's Office, P.O. Box 1325, 31 N. Limestone St., Springfield, Ohio, 45501-1325.

CLARK COUNTY, OHIO

Statement of Net Position

December 31, 2014

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|-----------------------|
| ASSETS: | | | |
| Pooled Cash and Investments | \$ 50,118,417 | \$ 6,492,071 | \$ 56,610,488 |
| Pooled Cash and Investments in Segregated Accounts | 695,561 | 453,262 | 1,148,823 |
| Pooled Cash and Investments with Fiscal and Escrow Agents | 37,718 | - | 37,718 |
| Taxes | 23,993,449 | - | 23,993,449 |
| Permissive Sales Tax | 3,965,081 | - | 3,965,081 |
| Accounts | 760,015 | 1,541,470 | 2,301,485 |
| Special Assessments | 152,202 | - | 152,202 |
| Accrued Interest | 136,446 | - | 136,446 |
| Due from Other Governments | 40,456,704 | 21,833 | 40,478,537 |
| Materials and Supplies Inventory | 157,137 | 1,062 | 158,199 |
| Prepaid Items | 461,539 | 28,242 | 489,781 |
| Internal Balances | 4,384 | (4,384) | - |
| Capital Assets: | | | |
| Capital Assets, not subject to depreciation: | | | |
| Land | 7,204,888 | 1,171,574 | 8,376,462 |
| Construction In Progress | 10,794,931 | 9,301,154 | 20,096,085 |
| Capital Assets, net of accumulated depreciation | <u>72,668,076</u> | <u>16,361,102</u> | <u>89,029,178</u> |
| Total Assets | <u>211,606,548</u> | <u>35,367,386</u> | <u>246,973,934</u> |
| DEFERRED OUTFLOWS OF RESOURCES: | | | |
| Deferred Charges on Refundings | <u>21,743</u> | <u>-</u> | <u>21,743</u> |
| Total Deferred Outflows of Resources | <u>21,743</u> | <u>-</u> | <u>21,743</u> |
| LIABILITIES: | | | |
| Accounts Payable | 2,709,648 | 235,033 | 2,944,681 |
| Contracts Payable | 178,239 | - | 178,239 |
| Retainage Payable | 37,352 | - | 37,352 |
| Accrued Wages and Benefits | 4,338,168 | 49,053 | 4,387,221 |
| Matured Compensated Absences Payable | 4,715 | - | 4,715 |
| Matured Interest Payable | 366 | - | 366 |
| Accrued Interest Payable | 41,770 | 21,023 | 62,793 |
| Bond Anticipation Notes Payable | 2,145,000 | 1,740,000 | 3,885,000 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 1,513,831 | 318,737 | 1,832,568 |
| Due in More Than One Year | <u>13,442,804</u> | <u>10,260,800</u> | <u>23,703,604</u> |
| Total Liabilities | <u>24,411,893</u> | <u>12,624,646</u> | <u>37,036,539</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Property Taxes Levies for Next Year | 23,993,449 | - | 23,993,449 |
| Undistributed Monies | <u>695,561</u> | <u>-</u> | <u>695,561</u> |
| Total Deferred Inflows of Resources | <u>24,689,010</u> | <u>-</u> | <u>24,689,010</u> |
| NET POSITION: | | | |
| Net Investment in Capital Assets | 77,715,865 | 14,646,647 | 92,362,512 |
| Restricted for: | | | |
| Job & Family Services | 10,186,604 | - | 10,186,604 |
| Department of Developmental Disabilities | 19,370,044 | - | 19,370,044 |
| Children's Services | 11,157,788 | - | 11,157,788 |
| Capital Projects | 10,025,108 | - | 10,025,108 |
| Other Special Revenue Funds | 18,411,654 | - | 18,411,654 |
| Debt Service | 99,373 | - | 99,373 |
| Permanent Fund: | | | |
| Nonexpendable | 74,787 | - | 74,787 |
| Expendable | 34,499 | - | 34,499 |
| Unrestricted | <u>15,451,666</u> | <u>8,096,093</u> | <u>23,547,759</u> |
| Total Net Position | <u>\$ 162,527,388</u> | <u>\$ 22,742,740</u> | <u>\$ 185,270,128</u> |

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2014

| <u>Functions/Programs:</u> | <u>Program Revenues</u> | | | |
|--------------------------------|---------------------------|---------------------------------|---|---|
| | <u>Expenses</u> | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> |
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative & Executive | \$ 16,025,117 | \$ 5,242,286 | \$ 405,627 | \$ - |
| Judicial | 13,666,619 | 2,660,834 | 1,737,068 | - |
| Public Safety | 16,897,710 | 612,300 | 1,591,949 | - |
| Public Works | 8,556,789 | 602,530 | 7,077,611 | 9,070,538 |
| Health | 20,646,501 | 483,685 | 11,750,340 | - |
| Human Services | 33,164,837 | 4,106,580 | 21,383,153 | - |
| Conservation/Recreation | 885,340 | 792,336 | - | - |
| Interest Expense | 516,708 | - | - | - |
| Total Governmental Activities | <u>110,359,621</u> | <u>14,500,551</u> | <u>43,945,748</u> | <u>9,070,538</u> |
| Business-Type Activities: | | | | |
| Sewer | 3,473,962 | 3,871,864 | - | - |
| Water | 1,946,591 | 2,511,546 | - | 10,706 |
| Total Business-Type Activities | <u>5,420,553</u> | <u>6,383,410</u> | <u>-</u> | <u>10,706</u> |
| Total Primary Government | <u>\$ 115,780,174</u> | <u>\$ 20,883,961</u> | <u>\$ 43,945,748</u> | <u>\$ 9,081,244</u> |

General Revenues:

Taxes:

Property Taxes Levied for:

 General Purposes

 Department of Developmental Disabilities

 Children's Services

 Senior Citizen's

Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Other Revenue

Total General Revenues

Change in Net Position

Net Position, Beginning of Year, as restated

Net Position, End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and
Changes in Net Position

| Governmental Activities | Business-Type Activities | Total |
|----------------------------|-----------------------------|-----------------------|
| \$ (10,377,204) | | \$ (10,377,204) |
| (9,268,717) | | (9,268,717) |
| (14,693,461) | | (14,693,461) |
| 8,193,890 | | 8,193,890 |
| (8,412,476) | | (8,412,476) |
| (7,675,104) | | (7,675,104) |
| (93,004) | | (93,004) |
| <u>(516,708)</u> | | <u>(516,708)</u> |
| <u>(42,842,784)</u> | | <u>(42,842,784)</u> |
| | 397,902 | 397,902 |
| | <u>575,661</u> | <u>575,661</u> |
| | <u>973,563</u> | <u>973,563</u> |
| <u>(42,842,784)</u> | <u>973,563</u> | <u>(41,869,221)</u> |
| 3,623,485 | - | 3,623,485 |
| 9,866,644 | - | 9,866,644 |
| 5,819,836 | - | 5,819,836 |
| 1,930,709 | - | 1,930,709 |
| 23,856,108 | - | 23,856,108 |
| 5,091,033 | - | 5,091,033 |
| 249,910 | - | 249,910 |
| <u>1,913,010</u> | <u>145,822</u> | <u>2,058,832</u> |
| <u>52,350,735</u> | <u>145,822</u> | <u>52,496,557</u> |
| 9,507,951 | 1,119,385 | 10,627,336 |
| <u>153,019,437</u> | <u>21,623,355</u> | <u>174,642,792</u> |
| <u>\$ 162,527,388</u> | <u>\$ 22,742,740</u> | <u>\$ 185,270,128</u> |

CLARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2014

| | General Fund | Job & Family Services Fund | Department of Developmental Disabilities Fund | Children's Services Fund |
|---|--------------------------|-------------------------------|--|--------------------------------|
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 10,281,847 | \$ 3,179,072 | \$ 14,166,851 | \$ 8,075,650 |
| Pooled Cash and Investments in Segregated Accounts | - | - | 146,621 | - |
| Pooled Cash and Investments with Fiscal and Escrow Agents | - | - | - | - |
| Net Receivables: | | | | |
| Taxes | 3,766,452 | - | 11,366,263 | 6,646,680 |
| Permissive Sales Tax | 3,965,081 | - | - | - |
| Accounts | 263,245 | 112,187 | 1,784 | 54,821 |
| Special Assessments | - | - | - | - |
| Accrued Interest | 136,386 | - | - | - |
| Due from Other Governments | 2,287,682 | 8,898,518 | 6,661,896 | 3,870,566 |
| Due from Other Funds | 859,957 | - | 300,000 | - |
| Materials and Supplies Inventory | 109,215 | 28,155 | 16,945 | - |
| Prepaid Items | <u>143,041</u> | <u>25,981</u> | <u>220,327</u> | <u>35,627</u> |
| Total Assets | <u>\$ 21,812,906</u> | <u>\$ 12,243,913</u> | <u>\$ 32,880,687</u> | <u>\$ 18,683,344</u> |
| LIABILITIES: | | | | |
| Accounts Payable | \$ 384,733 | \$ 376,472 | \$ 450,330 | \$ 878,876 |
| Contracts Payable | - | - | - | - |
| Retainage Payable | - | - | - | - |
| Accrued Wages and Benefits | 899,752 | 407,485 | 505,708 | - |
| Matured Compensated Absences Payable | 1,412 | - | 354 | - |
| Due to Other Funds | 13,830 | - | - | - |
| Matured Interest Payable | - | - | - | - |
| Notes Payable | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Liabilities | <u>1,299,727</u> | <u>783,957</u> | <u>956,392</u> | <u>878,876</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | |
| Property Taxes Levied for Next Year | 3,766,452 | - | 11,366,263 | 6,646,680 |
| Unavailable Revenue - Intergovernmental Revenue | 1,207,235 | 8,110,687 | 5,220,806 | 2,631,955 |
| Unavailable Revenue - Charges for Services | 25,685 | 17,516 | - | 39,984 |
| Unavailable Revenue - Special Assessments | - | - | - | - |
| Unavailable Revenue - Investment Income | 80,205 | - | - | - |
| Undistributed Monies | <u>-</u> | <u>-</u> | <u>146,621</u> | <u>-</u> |
| Total Deferred Inflows of Resources | <u>5,079,577</u> | <u>8,128,203</u> | <u>16,733,690</u> | <u>9,318,619</u> |
| FUND BALANCES: | | | | |
| Nonspendable | 551,979 | 54,136 | 237,272 | 35,627 |
| Restricted | - | 3,277,617 | 14,953,333 | 8,450,222 |
| Assigned | 7,397,756 | - | - | - |
| Unassigned | <u>7,483,867</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Fund Balances | <u>15,433,602</u> | <u>3,331,753</u> | <u>15,190,605</u> | <u>8,485,849</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$ 21,812,906</u> | <u>\$ 12,243,913</u> | <u>\$ 32,880,687</u> | <u>\$ 18,683,344</u> |

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2014

| Nonmajor Governmental Funds | Total Governmental Funds | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--|------|--------------|--|--------------------------|------------|--|----------------|-------------|--|-----------|------------|--|--------------|------------|--|-------------------------|------------|--|--------------------------|----------------------|--|----------------------|--|------------|---------------------------|------------|--|----------------------|---------|--|---------------------|---------|--|-------------------|---------------|------------|-----------------------------|-------------|--|------------------------------|-------------|--|------------------------------------|----------|--|----------------------------------|--------------|--|----------------------|------------------|--|-------------------|--|---------------------|--|--|
| <p>\$ 14,413,613</p> <p style="padding-left: 20px;">548,940</p> <p style="padding-left: 20px;">37,718</p> <p style="padding-left: 20px;">2,214,054</p> <p style="padding-left: 20px;">-</p> <p style="padding-left: 20px;">327,978</p> <p style="padding-left: 20px;">152,202</p> <p style="padding-left: 20px;">60</p> <p style="padding-left: 20px;">18,738,042</p> <p style="padding-left: 20px;">45,018</p> <p style="padding-left: 20px;">2,822</p> <p style="padding-left: 20px;">36,563</p> <hr style="border: 0.5px solid black;"/> <p>\$ 36,517,010</p> | <p>\$ 50,117,033</p> <p style="padding-left: 20px;">695,561</p> <p style="padding-left: 20px;">37,718</p> <p style="padding-left: 20px;">23,993,449</p> <p style="padding-left: 20px;">3,965,081</p> <p style="padding-left: 20px;">760,015</p> <p style="padding-left: 20px;">152,202</p> <p style="padding-left: 20px;">136,446</p> <p style="padding-left: 20px;">40,456,704</p> <p style="padding-left: 20px;">1,204,975</p> <p style="padding-left: 20px;">157,137</p> <p style="padding-left: 20px;">461,539</p> <hr style="border: 0.5px solid black;"/> <p>\$ 122,137,860</p> | <p>Total Governmental Fund Balances \$ 54,724,102</p> <p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p> <p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Land</td> <td style="text-align: right;">\$ 7,204,888</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Construction in Progress</td> <td style="text-align: right;">10,794,931</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Infrastructure</td> <td style="text-align: right;">108,013,191</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Buildings</td> <td style="text-align: right;">28,451,258</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Improvements</td> <td style="text-align: right;">55,393,391</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Machinery and Equipment</td> <td style="text-align: right;">19,643,085</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Accumulated Depreciation</td> <td style="text-align: right;"><u>(138,832,849)</u></td> <td></td> </tr> <tr> <td style="padding-left: 40px;">Total Capital Assets</td> <td></td> <td style="text-align: right;">90,667,895</td> </tr> </table> <p>Other long-term assets are not available to pay for current period expenditures and therefore are unavailable in the funds.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Intergovernmental Revenue</td> <td style="text-align: right;">33,893,447</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Charges for Services</td> <td style="text-align: right;">188,047</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Special Assessments</td> <td style="text-align: right;">152,202</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Investment Income</td> <td style="text-align: right;"><u>80,205</u></td> <td style="text-align: right;">34,313,901</td> </tr> </table> <p>Deferred charges on refunding, reported as other financing uses in governmental funds, are allocated as an expense over the life of the debt on the full accrual basis. 21,743</p> <p>The internal service fund is used for the acquisition of document imaging equipment for the County. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position. 1,384</p> <p>The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the enterprise funds. 4,384</p> <p>Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Workman Compensation Claims</td> <td style="text-align: right;">(2,207,616)</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Accrued Compensated Absences</td> <td style="text-align: right;">(4,149,605)</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Accrued Interest on Long-Term Debt</td> <td style="text-align: right;">(41,770)</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">General Obligation Bonds Payable</td> <td style="text-align: right;">(10,660,000)</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Accrued Bond Premium</td> <td style="text-align: right;"><u>(147,030)</u></td> <td></td> </tr> <tr> <td style="padding-left: 40px;">Total Liabilities</td> <td></td> <td style="text-align: right;"><u>(17,206,021)</u></td> </tr> </table> <p>Net Position of Governmental Activities \$ 162,527,388</p> <p>See accompanying notes to the basic financial statements.</p> | Land | \$ 7,204,888 | | Construction in Progress | 10,794,931 | | Infrastructure | 108,013,191 | | Buildings | 28,451,258 | | Improvements | 55,393,391 | | Machinery and Equipment | 19,643,085 | | Accumulated Depreciation | <u>(138,832,849)</u> | | Total Capital Assets | | 90,667,895 | Intergovernmental Revenue | 33,893,447 | | Charges for Services | 188,047 | | Special Assessments | 152,202 | | Investment Income | <u>80,205</u> | 34,313,901 | Workman Compensation Claims | (2,207,616) | | Accrued Compensated Absences | (4,149,605) | | Accrued Interest on Long-Term Debt | (41,770) | | General Obligation Bonds Payable | (10,660,000) | | Accrued Bond Premium | <u>(147,030)</u> | | Total Liabilities | | <u>(17,206,021)</u> | <p style="padding-left: 20px;">114,172</p> <p style="padding-left: 20px;">13,632,044</p> <p style="padding-left: 20px;">53,302</p> <p style="padding-left: 20px;">(1,517,225)</p> <hr style="border: 0.5px solid black;"/> <p style="padding-left: 20px;">12,282,293</p> <hr style="border: 0.5px solid black;"/> <p>\$ 36,517,010</p> | <p style="padding-left: 20px;">993,186</p> <p style="padding-left: 20px;">40,313,216</p> <p style="padding-left: 20px;">7,451,058</p> <p style="padding-left: 20px;">5,966,642</p> <hr style="border: 0.5px solid black;"/> <p style="padding-left: 20px;">54,724,102</p> <hr style="border: 0.5px solid black;"/> <p>\$ 122,137,860</p> |
| Land | \$ 7,204,888 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction in Progress | 10,794,931 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Infrastructure | 108,013,191 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Buildings | 28,451,258 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Improvements | 55,393,391 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Machinery and Equipment | 19,643,085 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accumulated Depreciation | <u>(138,832,849)</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Capital Assets | | 90,667,895 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Intergovernmental Revenue | 33,893,447 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Charges for Services | 188,047 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Special Assessments | 152,202 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Investment Income | <u>80,205</u> | 34,313,901 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Workman Compensation Claims | (2,207,616) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accrued Compensated Absences | (4,149,605) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accrued Interest on Long-Term Debt | (41,770) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Obligation Bonds Payable | (10,660,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accrued Bond Premium | <u>(147,030)</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Liabilities | | <u>(17,206,021)</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014

| | General Fund | Job & Family Services Fund | Department of Developmental Disabilities Fund | Children's Services Fund |
|--|----------------------|-------------------------------|--|--------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 3,297,956 | \$ - | \$ 9,866,644 | \$ 5,819,836 |
| Permissive Sales Tax | 23,856,108 | - | - | - |
| Intergovernmental | 6,131,785 | 10,275,195 | 12,913,902 | 7,546,529 |
| Charges for Services | 5,179,436 | 3,931,319 | 10,342 | 178,314 |
| Licenses and Permits | 3,037 | - | - | - |
| Fees, Fines and Forfeitures | 575,648 | - | - | - |
| Special Assessments | - | - | - | - |
| Investment Income | 176,613 | - | 29 | - |
| Other Revenue | 282,663 | 9,394 | 206,731 | 8,736 |
| | <u>39,503,246</u> | <u>14,215,908</u> | <u>22,997,648</u> | <u>13,553,415</u> |
| Total Revenues | | | | |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 5,785,513 | - | - | - |
| Judicial | 9,788,697 | - | - | - |
| Public Safety | 15,539,451 | - | - | - |
| Public Works | 3,779,145 | - | - | - |
| Health | 288,395 | - | 19,947,305 | - |
| Human Services | 719,323 | 15,557,125 | - | 10,289,701 |
| Conservation/Recreation | 445,934 | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| | <u>36,346,458</u> | <u>15,557,125</u> | <u>19,947,305</u> | <u>10,289,701</u> |
| Total Expenditures | | | | |
| Excess (Deficit) of Revenues Over/ (Under) Expenditures | 3,156,788 | (1,341,217) | 3,050,343 | 3,263,714 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Proceeds from the Sale of Capital Assets | 1,241 | - | - | - |
| Transfers In | 1,290 | 587,154 | - | - |
| Transfers Out | (3,250,658) | - | (250,000) | - |
| | <u>(3,248,127)</u> | <u>587,154</u> | <u>(250,000)</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | | | | |
| Net Change in Fund Balances | (91,339) | (754,063) | 2,800,343 | 3,263,714 |
| Fund Balance, Beginning of Year | 15,524,941 | 4,085,816 | 12,390,262 | 5,222,135 |
| Fund Balance, End of Year | <u>\$ 15,433,602</u> | <u>\$ 3,331,753</u> | <u>\$ 15,190,605</u> | <u>\$ 8,485,849</u> |

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
 Reconciliation of the Statement of Revenues, Expenditures
 and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Year Ended December 31, 2014

| | | Total Net Change in Fund Balances - Governmental Funds | \$ 5,579,689 |
|-----------------------------------|--------------------------------|---|---------------------|
| Nonmajor Governmental Funds | Total Governmental Funds | Amounts reported for governmental activities in the Statement of Activities are different because: | |
| \$ 2,256,238 | \$ 21,240,674 | Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are: | |
| - | 23,856,108 | Capital Asset Additions | 10,000,576 |
| 19,325,296 | 56,192,707 | Depreciation | <u>(6,648,805)</u> |
| 4,231,886 | 13,531,297 | | 3,351,771 |
| 468,560 | 471,597 | Governmental funds report only the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported. | (967,979) |
| 505,547 | 1,081,195 | Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds. | |
| 123,855 | 123,855 | Intergovernmental | 1,914,612 |
| 28,482 | 205,124 | Charges for Services | (697,502) |
| 1,405,486 | 1,913,010 | Special Assessments | (9,891) |
| <u>28,345,350</u> | <u>118,615,567</u> | Investment Income | <u>44,786</u> |
| | | | 1,252,005 |
| 2,444,605 | 8,230,118 | The amortization of a loss on the refunding of debt or the premium on the issuance of debt do not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds | |
| 3,642,231 | 13,430,928 | Amortization of Bond Premium | 18,800 |
| 1,180,018 | 16,719,469 | Deferred Amount on Refunding | <u>(28,991)</u> |
| 6,676,182 | 10,455,327 | | (10,191) |
| - | 20,235,700 | Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. | 1,110,000 |
| 6,229,143 | 32,795,292 | Some expenses reported in the statement of activities do not require the use of current financial resources and are therefore not reported as expenditures in governmental funds: | |
| 721,904 | 1,167,838 | Compensated Absences | 181,213 |
| 8,383,040 | 8,383,040 | Accrued Wages and Benefits | (991,447) |
| 1,110,000 | 1,110,000 | Accrued Interest Payable | <u>2,890</u> |
| 509,407 | 509,407 | Change in Net Position of Governmental Activities | \$ <u>9,507,951</u> |
| <u>30,896,530</u> | <u>113,037,119</u> | See accompanying notes to the basic financial statements. | |
| (2,551,180) | 5,578,448 | | |
| - | 1,241 | | |
| 2,912,214 | 3,500,658 | | |
| - | (3,500,658) | | |
| <u>2,912,214</u> | <u>1,241</u> | | |
| 361,034 | 5,579,689 | | |
| 11,921,259 | 49,144,413 | | |
| <u>\$ 12,282,293</u> | <u>\$ 54,724,102</u> | | |

CLARK COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds
December 31, 2014

| | Sewer | Water | Total | Internal Service Fund |
|--|----------------------|---------------------|-------------------|--------------------------|
| ASSETS: | | | | |
| Current: | | | | |
| Pooled Cash and Investments | \$ 4,504,101 | \$ 1,987,970 | \$ 6,492,071 | \$ 1,384 |
| Pooled Cash and Investments in Segregated Accounts | 453,262 | - | 453,262 | - |
| Receivables: | | | | |
| Accounts | 1,063,477 | 477,993 | 1,541,470 | - |
| Due from Other Governments | 21,833 | - | 21,833 | - |
| Materials and Supplies Inventory | 584 | 478 | 1,062 | - |
| Prepaid Items | 10,945 | 17,297 | 28,242 | - |
| Total Current Assets | <u>6,054,202</u> | <u>2,483,738</u> | <u>8,537,940</u> | <u>1,384</u> |
| Noncurrent Assets: | | | | |
| Capital Assets, not subject to depreciation: | | | | |
| Land | 619,286 | 552,288 | 1,171,574 | - |
| Construction in Progress | 9,301,154 | - | 9,301,154 | - |
| Capital Assets, net of accumulated depreciation | 9,364,732 | 6,996,370 | 16,361,102 | - |
| Total Noncurrent Assets | <u>19,285,172</u> | <u>7,548,658</u> | <u>26,833,830</u> | <u>-</u> |
| Total Assets | <u>25,339,374</u> | <u>10,032,396</u> | <u>35,371,770</u> | <u>1,384</u> |
| LIABILITIES: | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | 159,781 | 75,252 | 235,033 | - |
| Accrued Wages and Benefits | 29,379 | 19,674 | 49,053 | - |
| Accrued Interest Payable | 18,357 | 2,666 | 21,023 | - |
| Bond Anticipation Notes Payable | 1,665,000 | 75,000 | 1,740,000 | - |
| Compensated Absences Due within One Year | 7,261 | 4,841 | 12,102 | - |
| OPWC Loan Payable | 36,397 | 26,215 | 62,612 | - |
| OWDA Loans Payable | 26,810 | - | 26,810 | - |
| General Obligation Bonds Payable | 84,313 | 132,900 | 217,213 | - |
| Total Current Liabilities | <u>2,027,298</u> | <u>336,548</u> | <u>2,363,846</u> | <u>-</u> |
| Noncurrent Liabilities: | | | | |
| Compensated Absences Due in More than One Year | 65,534 | 54,718 | 120,252 | - |
| OPWC Loan Payable | 1,751,328 | 215,038 | 1,966,366 | - |
| OWDA Loans Payable | 5,582,268 | 703,747 | 6,286,015 | - |
| General Obligation Bonds Payable | 977,024 | 911,143 | 1,888,167 | - |
| Total Noncurrent Liabilities | <u>8,376,154</u> | <u>1,884,646</u> | <u>10,260,800</u> | <u>-</u> |
| Total Liabilities | <u>10,403,452</u> | <u>2,221,194</u> | <u>12,624,646</u> | <u>-</u> |
| NET POSITION: | | | | |
| Net Investment in Capital Assets | 9,162,032 | 5,484,615 | 14,646,647 | - |
| Unrestricted | 5,773,890 | 2,326,587 | 8,100,477 | 1,384 |
| Total Net Position | <u>\$ 14,935,922</u> | <u>\$ 7,811,202</u> | <u>22,747,124</u> | <u>\$ 1,384</u> |

Net position reported for business-type activities in the statement of net position is different because they include a proportionate share of the balance of the internal service fund.

(4,384)
\$ 22,742,740

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Revenues, Expenses and
Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2014

| | Sewer | Water | Total | Internal Service Fund |
|--|----------------------|---------------------|---------------------|--------------------------|
| OPERATING REVENUES: | | | | |
| Charges for Services | \$ 3,871,864 | \$ 2,511,546 | \$ 6,383,410 | \$ - |
| Other Operating Revenue | <u>100,395</u> | <u>45,427</u> | <u>145,822</u> | <u>-</u> |
| Total Operating Revenues | <u>3,972,259</u> | <u>2,556,973</u> | <u>6,529,232</u> | <u>-</u> |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 937,419 | 622,050 | 1,559,469 | - |
| Contractual Services | 1,651,464 | 902,140 | 2,553,604 | - |
| Materials and Supplies | 99,992 | 48,368 | 148,360 | - |
| Other Expenses | 195,041 | 131,358 | 326,399 | - |
| Depreciation | <u>521,394</u> | <u>199,532</u> | <u>720,926</u> | <u>-</u> |
| Total Operating Expenses | <u>3,405,310</u> | <u>1,903,448</u> | <u>5,308,758</u> | <u>-</u> |
| Operating Income | <u>566,949</u> | <u>653,525</u> | <u>1,220,474</u> | <u>-</u> |
| NONOPERATING REVENUES (EXPENSES): | | | | |
| Interest Expense | <u>(68,652)</u> | <u>(43,143)</u> | <u>(111,795)</u> | <u>-</u> |
| Income (Loss) Before Capital Contributions | 498,297 | 610,382 | 1,108,679 | - |
| Capital Contributions | <u>-</u> | <u>10,706</u> | <u>10,706</u> | <u>-</u> |
| Change in Net Position | 498,297 | 621,088 | 1,119,385 | - |
| Net Position, Beginning of Year, as restated | <u>14,437,625</u> | <u>7,190,114</u> | | <u>1,384</u> |
| Net Position, End of Year | <u>\$ 14,935,922</u> | <u>\$ 7,811,202</u> | | <u>\$ 1,384</u> |
| Some amounts reported for business-type activities in the statement of activities are different because a proportionate share of the net expense of the internal service funds are reported with business-type activities. | | | <u>-</u> | |
| | | | <u>\$ 1,119,385</u> | |

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

| | Sewer | Water | Total | Internal Service Fund |
|--|---------------------|---------------------|---------------------|--------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | \$ 3,869,998 | \$ 2,496,581 | \$ 6,366,579 | \$ - |
| Cash Paid for Employees Salaries and Benefits | (973,240) | (649,023) | (1,622,263) | - |
| Cash Paid to Suppliers | (2,004,036) | (1,018,198) | (3,022,234) | - |
| Other Operating Revenues | 104,943 | 46,514 | 151,457 | - |
| Other Operating Expenses | (190,438) | (129,528) | (319,966) | - |
| Net Cash Provided by Operating Activities | <u>807,227</u> | <u>746,346</u> | <u>1,553,573</u> | <u>-</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Grants | - | 10,706 | 10,706 | - |
| Proceeds from Notes/Loans | 7,886,059 | 116,253 | 8,002,312 | - |
| Acquisition and Construction of Capital Assets | (6,052,424) | (5,298) | (6,057,722) | - |
| Interest Paid on G.O. Notes | (11,120) | (993) | (12,113) | - |
| Interest Paid on G.O. Bonds | (61,431) | (44,738) | (106,169) | - |
| Principal Paid on G.O. Notes | (1,772,500) | (132,500) | (1,905,000) | - |
| Principal Paid on OWDA Loans | (26,412) | (30,945) | (57,357) | - |
| Principal Paid on OPWC Loans | (61,397) | (26,215) | (87,612) | - |
| Principal Paid on G.O. Bonds | (307,900) | (130,000) | (437,900) | - |
| Net Cash (Used) by Capital and Related Financing Activities | <u>(407,125)</u> | <u>(243,730)</u> | <u>(650,855)</u> | <u>-</u> |
| Increase in Cash and Cash Equivalents | 400,102 | 502,616 | 902,718 | - |
| Pooled Cash and Investments, Beginning of Year | <u>4,557,261</u> | <u>1,485,354</u> | <u>6,042,615</u> | <u>1,384</u> |
| Pooled Cash and Investments, End of Year | <u>\$ 4,957,363</u> | <u>\$ 1,987,970</u> | <u>\$ 6,945,333</u> | <u>\$ 1,384</u> |
| Reconciliation of Pooled Cash and Investments per Statement of Fund Net Position to Pooled Cash and Investments, End of Year, per Statement of Cash Flows: | | | | |
| Pooled Cash and Investments | \$ 4,504,101 | \$ 1,987,970 | \$ 6,492,071 | \$ 1,384 |
| Pooled Cash and Investments in Segregated Accounts | <u>453,262</u> | <u>-</u> | <u>453,262</u> | <u>-</u> |
| Pooled Cash and Investments, End of Year, per Statement of Cash Flows | <u>\$ 4,957,363</u> | <u>\$ 1,987,970</u> | <u>\$ 6,945,333</u> | <u>\$ 1,384</u> |

(Continued)

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014
(Continued)

| | Sewer | Water | Total | Internal Service Fund |
|---|-------------------|-------------------|---------------------|--------------------------|
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities: | | | | |
| Operating Income | \$ 566,949 | \$ 653,525 | \$ 1,220,474 | \$ - |
| Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities: | | | | |
| Depreciation | 521,394 | 199,532 | 720,926 | - |
| Changes in Assets and Liabilities: | | | | |
| Accounts Receivable | 2,682 | (13,878) | (11,196) | - |
| Materials and Supplies Inventory | 1,243 | 1,017 | 2,260 | - |
| Prepaid Items | (5,402) | (14,046) | (19,448) | - |
| Accounts Payable | (243,818) | (52,831) | (296,649) | - |
| Accrued Wages & Benefits | (17,532) | (12,009) | (29,541) | - |
| Compensated Absences Payable | (18,289) | (14,964) | (33,253) | - |
| Net Cash Provided by Operating Activities | <u>\$ 807,227</u> | <u>\$ 746,346</u> | <u>\$ 1,553,573</u> | <u>\$ -</u> |

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2014

| | <u>Total</u> |
|---|----------------------------------|
| ASSETS: | |
| Pooled Cash and Investments | \$ 21,373,487 |
| Pooled Cash and Investments in Segregated Accounts | 1,912,934 |
| Receivables: | |
| Special Assessments | 4,669,123 |
| Taxes to be Collected for Other Governments | <u>114,847,224</u> |
| Total Assets | <u><u>\$ 142,802,768</u></u> |
| LIABILITIES: | |
| Due to Other Governments | \$ 119,868,926 |
| Undistributed Monies | <u>22,933,842</u> |
| Total Liabilities | <u><u>\$ 142,802,768</u></u> |

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 1 – REPORTING ENTITY

Clark County, Ohio (The County) was established in 1818. The County is governed by a Board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, three Common Pleas Court Judges, a Probate Court Judge, a Court of Appeals Judge, and a Juvenile Court Judge. Although these elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budgeting and taxing authority, contracting body and the chief administrators of public services for the entire County.

A reporting entity is comprised of the primary government, component units and other Organizations that are included to ensure that the financial statements of the County are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Clark County, this includes the Children's Services Board, the Clark County Department of Developmental Disabilities (DoDD), the Department of Jobs & Family Services, the Clark County Solid Waste Management Board, the Clark County Emergency Management Agency and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate Organizations for which the County is financially accountable. The County is financially accountable for an Organization if the County appoints a voting majority of the Organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the Organization; or (2) the County is legally entitled to or can otherwise access the Organization's resources; the County is legally obligated or has assumed the responsibility to finance the deficits of, or provide financial support to, the Organization; or the County is obligated for the debt of the Organization. Component units may also include Organizations that are fiscally dependent on the County in that the County approves the Organization's budget, the levying of its taxes or the issuance of its debt.

Blended Component Unit: The Clark County Land Reutilization Corporation (the Corporation) is a body corporate and politic authorized by the Board of County Commissioners of Clark County on April 23, 2014 and incorporated on May 13, 2014 under Chapter 1724 of the Ohio Revised Code. The Corporation's governing body is a five member Board of Directors, consisting of the County Treasurer, two County Commissioners, one representative of the City of Springfield, and one member representing the townships with populations in excess of 10,000. The Corporation has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Corporation meets the requirements and qualifies as a blended component unit, however has not been presented in the financial statements or note disclosures as it is considered immaterial. Financial information can be obtained by writing to Clark County Land Reutilization Corporation, 3130 East Main Street, Suite 1A, Springfield, Ohio 45505.

Discretely Presented Component Unit: At December 31, 2014, there are no Organizations that meet the requirements to be presented as a discretely presented component unit to be included as part of Clark County's reporting entity.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the County's accounting policies are described below.

A. Basis of Presentation:

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements: The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds, and its component units. The statements distinguish between those activities of the primary government that are governmental and those that are considered business-type activities.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. Interfund receivables and payables within governmental activities and within business-type activities have been eliminated to minimize the duplicating effect on assets and liabilities within the governmental and business-type activities total columns. The balance of the internal service fund has been eliminated against the expenses shown in governmental and business-type activities on the statement of activities. This elimination of this activity is to avoid the "doubling up" of revenues and expenses.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities, for business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The County does not allocate indirect expenses to functions in the statement of activities. Program revenues include (1) charges paid by the recipient of the goods or services and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements: During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The County also maintains an internal service fund for acquiring document imaging equipment for the County. Agency funds, which are a type of fiduciary fund, are used to account for assets held by the government as an agent for individuals, private organizations and other governments.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting:

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds: Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

General Fund: The General Fund is the primary operating fund. It accounts for all financial resources of the primary government not recorded elsewhere. The General Fund balance is available to the County for any purpose, provided it is expended or transferred in accordance with state law.

Job & Family Services Fund: The Job & Family Services Fund is used to maintain and account for a number of federal and state grants along with local County funds to support the public assistance programs administered by the Clark County Department of Jobs and Family Services.

Department of Developmental Disabilities (DoDD) Fund: The DoDD Fund is used to maintain and account for revenue received from Tax Levies, State Grants, Federal Grants, SSI, Donations and other various sources used to support the programs carried out within Clark County to assist developmentally disabled residents.

Children's Services Fund: The Children's Services Fund is used to maintain and account for the proceeds of levy funds assessed to taxpayers in Clark County and expenditures for the support of Children's Home of Clark County.

The County's nonmajor governmental funds account for (1) grants and other resources whose use is restricted to a particular purpose; (2) the accumulation of resources for, and payment of, the principal, interest and related costs for the County's general long-term debt; and (3) financial resources used for the acquisition, construction or renovation of facilities (other than those financed by proprietary funds).

Proprietary Funds: Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the County's intent is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County's enterprise funds include the following:

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting: (Continued)

Sewer Fund: The Sewer Fund is used to maintain and account for the operation of the County's sewage treatment and collection systems.

Water Fund: The Water Fund is used to maintain and account for the operation of the County's water treatment and distribution systems.

Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the government on a cost-reimbursement basis. The Document Imaging internal service fund accounts for the acquisition of document imaging equipment for the County.

Fiduciary Funds: Fiduciary fund reporting focuses on net position and changes in net position. There are four types of fiduciary funds: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. The only type of fiduciary fund the County uses is agency funds.

The agency funds account for assets held in a purely custodial capacity by the County as fiscal agent for other entities, and for various taxes, state-shared revenues and fines and forfeitures collected on behalf of and distributed to other local governments. Agency fund transactions typically involve only the receipt, temporary investment and distribution of these fiduciary resources.

C. Measurement Focus and Basis of Accounting:

Government-wide Financial Statements: The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

Fund Financial Statements: All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, current liabilities and deferred inflows and outflows of resources generally are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary fund type is accounted for using a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds are included on the Statement of Fund Net Position. The Statement of Revenues, Expenses, and Changes in Fund Net Position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting: (Continued)

Fiduciary funds are prepared using the accrual basis of accounting. Agency funds, which are custodial in nature, do not measure results of operations and do not have a measurement focus.

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and the financial statements of the internal service and agency funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows of resources, and in the presentation of expenses versus expenditures.

Revenues – Exchange and Non-Exchange Transactions: Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of year-end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, payments in lieu of taxes, grants, entitlements, shared revenues and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes are recognized in the fiscal year for which the taxes are levied (See Note 8). Revenue from grants, entitlements, shared revenues and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, sales tax, charges for services, interest on investments, intergovernmental revenues (including motor vehicle license tax, gasoline tax, and local government assistance), and grants.

Expenses/Expenditures: On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. On the modified accrual basis, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, provided current financial resources are to be used. As a result, compensated absences and most claims and judgments are not recorded as expenditures or liabilities until current financial resources are required. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Pooled Cash and Investments:

Cash resources of the majority of individual funds are combined to form a pool of cash and investments managed by the County Treasurer. Interest earned on investments is accrued as earned. Under existing Ohio law, all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Distribution is made utilizing a formula based on the average month-end balance of cash and cash equivalents of all funds.

For reporting purposes, “Pooled Cash and Investments” is defined as cash on hand, demand deposits and investments held in the County treasury. Cash and cash equivalents that are held separately within departments of the County and not held by the County Treasurer are recorded on the balance sheet as “Pooled Cash and Investments in Segregated Accounts.” Cash and cash equivalents that are held separately by a trustee or fiscal agent and not managed by the County Treasurer are recorded on the balance sheet as “Pooled Cash and Investments with Fiscal and Escrow Agents.”

For cash flow reporting purposes, the County's proprietary funds consider cash and cash equivalents to be cash on hand and demand deposits. “Pooled Cash and Investments” is considered to be cash and cash equivalents since these assets are available on demand.

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, investments held by the Treasurer are stated at fair value using quoted market prices, except for repurchase agreements that are reported at cost. Net unrealized gains and losses calculated through the aggregate method are recorded as investment income in the General Fund. By statute, the Treasurer invests any short-term cash surplus. The residual investments are included in “Pooled Cash and Investments.” STAR Ohio is an investment pool that allows governments within the State to pool their funds for investment purposes. STAR Ohio is managed by the State Treasurer's Office and is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2014. Detailed disclosure regarding pooled cash and investments held by the County is provided in Note 7.

Per the Ohio Revised Code, interest earned on investments is distributed to the General Fund, except as stipulated by the Ohio Constitution or State statute. Interest revenue credited to the General Fund during 2014 amounted to \$176,613 of which \$164,045 was assigned from other County Funds. Major funds earning interest were the Department of Developmental Disabilities Fund in the amount of \$29. Other non-major governmental funds earned \$28,482 in investment earnings.

During fiscal year 2014, investments were limited to sweep accounts, government securities, municipal bonds, certificates of deposits and STAR Ohio.

Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposit are reported at cost.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Receivables and Payables:

Receivables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation and collectability.

Using this criterion, the County has elected not to record child support arrearage within the special revenue and agency funds and Court receivables within the agency funds. These amounts, while potentially significant, are not considered measurable and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

F. Bond Premium, Deferred Charges on Refunding, and Debt Issuance Costs:

Bond premiums are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond premiums are presented as an addition to the face amount of the bonds payable.

The deferred charges on refunding bonds (difference between the reacquisition price and the net carrying amount of the old debt) is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter. It is reported as deferred outflows of resources.

Debt issuance costs are expensed when incurred.

G. Materials and Supplies Inventory:

Inventory consists of expendable supplies held for consumption. All inventories are valued at cost using the first in/first out (FIFO) method. The costs of inventory items are recorded as expenditures in the fund financial statements for the governmental funds when consumed and as expenses in the business-type funds when used.

H. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 2014, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and expenditure is reported in the year in which services are consumed.

I. Capital Assets:

General capital assets are those assets not specifically related to activities reported in the proprietary funds and generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets used by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective fund financial statements.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets: (Continued)

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value as of the date received. Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of five years. The County's infrastructure consists of roads, bridges, culverts, water and sewer lines, and similar items.

The costs of improvements and major renovations that extend the asset's useful life are capitalized. Interest incurred during the construction of assets utilized by the enterprise funds is also capitalized. Normal maintenance and repair costs that do not add to the value of the asset nor materially extend an asset's life are not capitalized.

Capital assets are depreciated except for land and construction in progress. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Capital assets are shown net of accumulated depreciation. Depreciation and amortization of capitalized interest are computed using the straight-line method over the following estimated useful lives:

| | |
|-------------------------|---------------|
| Buildings | 20 - 40 years |
| Improvements | 20 years |
| Water and Sewer Lines | 65 years |
| Infrastructure | 10 - 60 years |
| Machinery and Equipment | 5 - 20 years |

The County's policy is to capitalize net interest on business-type activities construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest on business-type activities construction projects is amortized on a straight-line basis over the estimated useful life of the asset. For 2014, interest costs incurred on construction projects for all activities were not material.

J. Deferred Outflows/Inflows of Resources:

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Deferred Outflows/Inflows of Resources: (Continued)

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has nonexchange revenue transactions where a receivable has been recorded because property taxes were levied, but the resources cannot be used until a future period. Undistributed monies are defined as the carrying amounts of bank accounts that are maintained by departments outside of the County treasury. These items have been reported as deferred inflows of resources. On a modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. Unavailable revenues have been reported as deferred inflows of resources on the governmental balance sheet for: intergovernmental revenue, certain charges for services, special assessments, and investment income. These amounts will be recognized as an inflow of resources in the period that the amounts become available.

K. Accrued and Long-Term Liabilities:

All payables, accrued liabilities and long-term obligations are reported on the government-wide financial statement, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the enterprise fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in full from current financial resources are reported as obligations of the funds. Bonds and loans are recognized as a liability on the fund financial statements when due.

L. Capital Contributions:

Capital contributions in the proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system or from grants or outside contributions of resources restricted to capital acquisition and construction.

M. Compensated Absences:

The County follows the provision of *GASB Statement No. 16, "Accounting for Compensated Absences"*. Vacation benefits are accrued as a liability as the benefits are earned if the employee's rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued using the vesting method. An accrual for earned sick leave is made to the extent it is probable that benefits will result in termination payments.

County employees earn vacation and sick leave at varying rates depending on length of service and departmental policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Upon retirement, employees are paid 25% of their accrued sick leave balance up to a maximum of 225 to 400 hours depending on the individual department policy. All payments are made at the employee's current wage rate.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences: (Continued)

Compensated absences are accrued when incurred in the government-wide financial statements and in proprietary funds. A liability for these amounts is recorded in governmental funds only if they have matured, for example as a result of employee resignations and retirements. Compensated absences liability will be paid from the General Fund, Department of Job & Family Services, Child Support Enforcement Agency, Department of Rehab Corrections, DoDD, Prosecutors Mandatory Fine, Dog & Kennel, Real Estate Assessment, GIS Mapping, DRETAC, Emergency Management Agency, VAWI – Prosecutor, Certificate of Title Administration, Domestic Relations – Prosecutor, Solid Waste, Common Pleas Court, Juvenile/Victim/Child Advocate, State Homeland, Federal Grant - Prosecutor and Common Pleas Special Project special revenue funds and the Sewer and Water enterprise funds.

N. Net Position:

Net position represent the difference between assets and deferred outflow of resources and liabilities and deferred inflow of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

O. Fund Balances:

Fund balance is divided into five classifications based primarily on the extent of which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable – The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, materials and supplies inventory, prepaid amounts and unclaimed funds and warrants.

Restricted – The restricted fund balance classification is used when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments (i.e., State Statutes); or (b) imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stated in the legislation. Legal enforceability means that a government can be compelled by an external party-such as citizens, public interest groups, or the judiciary-to use resources created by enabling legislation only for the purposes specified by the legislation.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Fund Balances: (Continued)

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of County Commissioners. Those committed amounts cannot be used for any other purpose unless the Board of County Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but that do not meet the criteria to be classified as restricted or committed. In the General Fund, assigned amounts are reported, pursuant to Auditor-of-state specifications, to represent outstanding encumbrances for specific purposes as of year-end. Purchase order assignments occur in the normal course of operations and are authorized by the County’s purchasing director for departments under the Board of County Commissioners or designated purchasing authority for other elected officials or appointing authorities. Unlike commitments, assignments generally only exist temporarily and are removed when the underlying purpose has been fulfilled. Other than assignments for purchase orders, as discussed above, the County has no policy to authorize further assignments of fund balance

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first, followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

P. Operating Revenues and Expenses:

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for sewer and water services. Operating expenses are necessary costs incurred to provide the services that are the primary activities of the fund. Revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Interfund Balances/Activity:

Activity between funds that represent lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All unpaid reimbursements between funds are reported as "due to/from other funds." Interfund receivables and payables within governmental activities and within business-type activities have been eliminated in the government-wide statement of net position; any residual balances outstanding between the governmental activities and business-type activities are reported as "internal balances."

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in the proprietary fund. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

R. Estimates:

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 3 – PRIOR PERIOD ADJUSTMENT

During the year ended December 31, 2014, the County determined that it had incorrectly recorded Due from Other Governments in the amount of \$3,200,000 in the Sewer fund and \$57,500 in the Water Fund. This resulted in the overstatement of revenue in each of the funds. As a result, the accrual was reversed as of December 31, 2013. The corrections resulted in a prior period adjustment increasing net position in each of the funds. The following reflects the changes:

| | Sewer Fund | Water Fund | Internal Service Fund | Business- Type Activities |
|--|----------------------|---------------------|-----------------------------|---------------------------------|
| Net Position, December 31, 2013 | \$ 17,637,625 | \$ 7,247,614 | \$ (4,384) | \$ 24,880,855 |
| Overstatement of Due from Other Governments | <u>(3,200,000)</u> | <u>(57,500)</u> | <u>-</u> | <u>(3,257,500)</u> |
| Net Position, December 31, 2013, as restated | <u>\$ 14,437,625</u> | <u>\$ 7,190,114</u> | <u>\$ (4,384)</u> | <u>\$ 21,623,355</u> |

The County made additional corrections to amounts in the Sewer Fund for prior year amounts that did not have an effect on Net Position. The County recorded a loan from the Ohio Public Works Commission in the amount of \$289,702, which increased the Construction in Progress. In addition, Capital Contributions and Contractual Services were reduced by \$369,644 for an amount that was recorded in 2013 but was 2014 activity.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 4 – ACCOUNTABILITY

The following funds have equity deficits as of December 31, 2014:

| | Deficit Fund Equity |
|---------------------------------|------------------------|
| Governmental Activities: | |
| Permanent Improvement Fund | \$ 1,188,193 |
| DoDD Capital Projects Fund | 329,032 |

The deficits are a result of the application of GAAP. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 5 – FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

| Fund Balance | General Fund | Job & Family Services Fund | Department of Developmental Disabilities Fund | Children's Services Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|--|----------------------|-------------------------------|--|--------------------------------|-----------------------------------|--------------------------------|
| Nonspendable: | | | | | | |
| Materials and Supplies Inventory | \$ 109,215 | \$ 28,155 | \$ 16,945 | \$ - | \$ 2,822 | \$ 157,137 |
| Prepaid Items | 143,041 | 25,981 | 220,327 | 35,627 | 36,563 | 461,539 |
| Permanent Funds | - | - | - | - | 74,787 | 74,787 |
| Unclaimed Funds and/or Warrants | 299,723 | - | - | - | - | 299,723 |
| Total Nonspendable | 551,979 | 54,136 | 237,272 | 35,627 | 114,172 | 993,186 |
| Restricted for: | | | | | | |
| Job & Family Services | - | 3,277,617 | - | - | - | 3,277,617 |
| Department of Developmental Disabilities | - | - | 14,953,333 | - | - | 14,953,333 |
| Children's Services | - | - | - | 8,450,222 | - | 8,450,222 |
| Other Special Revenue Funds | - | - | - | - | 13,075,492 | 13,075,492 |
| Debt Service | - | - | - | - | 50,224 | 50,224 |
| Capital Projects | - | - | - | - | 471,829 | 471,829 |
| Permanent Fund | - | - | - | - | 34,499 | 34,499 |
| Total Restricted | - | 3,277,617 | 14,953,333 | 8,450,222 | 13,632,044 | 40,313,216 |
| Assigned: | | | | | | |
| Subsequent Appropriations | 5,476,475 | - | - | - | - | 5,476,475 |
| Debt Service | - | - | - | - | 53,302 | 53,302 |
| Encumbrances | 1,921,281 | - | - | - | - | 1,921,281 |
| Total Assigned | 7,397,756 | - | - | - | 53,302 | 7,451,058 |
| Unassigned (deficit) | 7,483,867 | - | - | - | (1,517,225) | 5,966,642 |
| Total Fund Balances | \$ 15,433,602 | \$ 3,331,753 | \$ 15,190,605 | \$ 8,485,849 | \$ 12,282,293 | \$ 54,724,102 |

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 6 – ENCUMBRANCES

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next fiscal year were as follows:

| | |
|--|----------------------|
| Governmental Funds: | |
| General Fund | \$ 2,015,650 |
| Job & Family Services | 1,531,414 |
| Department of Developmental Disabilities | 2,402,300 |
| Children's Services | 2,393,786 |
| Other Nonmajor Governmental | 9,001,316 |
| Total Governmental Funds | <u>17,344,466</u> |
| | |
| Business-Type Funds: | |
| Sewer Fund | 3,078,706 |
| Water Fund | 176,498 |
| Total Business-Type Funds | <u>3,255,204</u> |
| | |
| Total | <u>\$ 20,599,670</u> |

NOTE 7 – DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 7 – DEPOSITS AND INVESTMENTS (Continued)

3. Written repurchase agreements in the securities listed above provided that the market-value of the securities subject to the repurchase agreement must exceed the principal value-of-the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer’s investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed twenty five percent of the County’s total average portfolio; and;
10. Bankers acceptances for a period not to exceed 180 days and in amount not to exceed twenty five percent of the County’s total average portfolio.

Protection of the County’s deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the County Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Bankers’ acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 7 – DEPOSITS AND INVESTMENTS (Continued)

Deposits:

Custodial credit risk is the risk that in the event of bank failure, the County’s deposits may not be returned. Protection of the County’s cash and deposits is provided by the Federal Deposit Insurance Corporation as well as qualified securities pledged by the institution holding the assets. By law, financial institutions must collateralize all public deposits. The market value of the pooled collateral must equal at least 105 percent of the total amount of all public deposits secured by the pool, that are not covered by any federal deposit insurance. Collateral is held by trustees including the Federal Reserve Bank and designated third parties of the financial institution.

At year end, the County’s bank balance was \$28,601,575. Of the bank balance, \$22,711,111 was covered by Federal Depository insurance and \$5,890,464 was collateralized with securities held by the pledging financial institution. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments:

At year-end, the County had the following investments:

| Investment Type | Credit Rating ¹ | Fair Value | Investment Maturity | | | % of Portfolio |
|---------------------------------------|----------------------------|----------------------|---------------------|----------------------|--------------------------|----------------|
| | | | Less than One Year | One to Three Years | Greater than Three Years | |
| Federal Farm Credit Bank | AA+ | \$ 16,104,594 | \$ - | \$ 10,965,969 | \$ 5,138,625 | 29.12% |
| Federal Home Loan Bank | AA+ | 9,470,076 | - | 3,996,519 | 5,473,557 | 17.13% |
| Federal Home Loan Mortgage Corp. | AA+ | 15,511,105 | - | 5,998,820 | 9,512,285 | 28.05% |
| Federal National Mortgage Association | AA+ | 5,259,583 | - | - | 5,259,583 | 9.51% |
| Municipal Bonds | AA-AAA | 1,503,460 | 501,065 | 1,002,395 | - | 2.72% |
| STAR Ohio | AAAm | 7,447,811 | 7,447,811 | - | - | 13.47% |
| Total Investments | | \$ 55,296,629 | \$ 7,948,876 | \$ 21,963,703 | \$ 25,384,050 | 100.00% |

¹ per Standard & Poor's/Moody's

Interest Rate Risk – The County’s investment policy and the Ohio Revised Code state that the maximum maturity for any investment is limited to five years from the date of settlement unless the investment matches a specific obligation or debt. State statute limits investment in commercial paper to a maximum maturity of 270 days and banker acceptances to a maximum of 180 days from the date of purchase. Repurchase agreements are limited to 30 days and the market value of the securities must exceed the principal value of the agreement by at least 2% and be marked to market daily.

Credit Risk – The County’s investments policy requires that they follow the investment guidelines in Section 135 of the Ohio Revised Code. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service and that commercial paper and corporate notes are limited to notes rated at the time of purchase to the highest classification established by two nationally recognized standard rating services.

Concentration of Credit Risk – The County’s investment policy does not place any limit on investments in any single issuer, however state statute limits investments in commercial paper and bankers acceptances to 25% of the interim monies available for investment at any one time.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 8 – PROPERTY TAXES

Property taxes include amounts levied against real and public utility property located in the County. Real property taxes collected during 2014 were levied after October 1, 2013 on assessed values as of January 1, 2013, the lien date. Public utility real property taxes collected in 2014 attached as a lien on December 31, 2012 and were levied after October 31, 2013. Taxpayers were required to pay one half of real property taxes by February 2014 with the remaining half due July 2014. Ohio no longer has a general tax on tangible personal property used in business. Only public utility tangible personal property is subject to tax. Public utility tangible personal property taxes are assessed at varying percentages of true value, as established by the State, and were collected in 2014 with real property taxes. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in tax year 2013 and a statistical update was completed in tax year 2010. The assessed value by property classification, upon which the 2014 tax receipts were based are as follows:

| Category | Assessed Value |
|----------------------------------|------------------|
| Real Property | \$ 2,180,035,830 |
| Public Utility Real Property | 721,310 |
| Public Utility Personal Property | 88,331,710 |
| Total Assessed Value | \$ 2,269,088,850 |

Ohio law prohibits taxation of property by all overlapping taxing authorities in excess of 10 mills per dollar of assessed value without a vote of the people. Presently, the County levies 1.70 mills of this 10 mill limit for the General Fund. In addition to the 1.70 mills, 12.75 mills have been levied for additional millage.

A summary of voted millage for tax year 2013 collected in 2014 follows:

| Purpose | Voter | Rate Levied for Current Year (a) | | Voter | Final |
|-----------------------------|------------|----------------------------------|----------|-----------|------------|
| | Authorized | Residential/ Agricultural | Other | Levy Date | Levy Year |
| Children Services | 3.000 | 2.999946 | 3.000000 | 2011 | 2020 |
| Mental Health | 1.000 | 0.818786 | 0.874766 | 2009 | 2018 |
| Mental Health | 1.650 | 1.642259 | 1.640616 | 2005 | 2013 |
| Mental Health & Retardation | 2.000 | 1.832496 | 1.874304 | 2003 | Continuing |
| Mental Health & Retardation | 3.500 | 3.206868 | 3.280032 | 2003 | Continuing |
| Senior Citizens | 1.000 | 0.995309 | 0.994313 | 2010 | 2014 |
| Clark County Park District | 0.600 | 0.599989 | 0.600000 | 2011 | 2015 |

(a) dollars per \$1,000 of assessed valuation

Ohio law provides for a reduction in the rates of voted levies to offset increased values resulting from a reappraisal of real property. Reduction factors are applied to authorized voted levies so that each levy yields the same amount of property taxes on carry-over property as in the year in which the levy was approved.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 8 – PROPERTY TAXES (Continued)

The County Treasurer collects property tax on behalf of all taxing districts within the County. Receivables for these taxes have been recorded as “Taxes to Be Collected for Other Governments” on the Statement of Net Position – Fiduciary Funds. The County Auditor periodically remits to itself its share of the taxes collected. The County records receipt of these taxes in various funds. The County’s share of taxes receivable have been recorded as “Taxes Receivable” in the individual funds. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2014 operations. The receivable and the portion of the tax levies prepaid by year-end into the funds are therefore offset by a credit to deferred inflows of resources.

NOTE 9 – PERMISSIVE SALES AND USE TAX

On August 20, 2013, the Board of County Commissioners voted to continue a ½% emergency sales tax increase for an additional 36 months beginning in January 2014. This increase is needed in order to continue services at the current levels without adding any additional personnel throughout the County departments. This increase is in addition to the previous 1 percent on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Proceeds of the tax are credited entirely to the General Fund. Amounts that are measurable and to be received within the available period are accrued as revenue. Permissive sales tax revenue received in 2014 amounted to \$23,856,108.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner’s certification must be made within forty-five days after the end of each month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

NOTE 10 – RECEIVABLES

Receivables at December 31, 2014 consisted of current and delinquent property taxes, special assessments, accounts, intergovernmental grants and accrued interest on investments. All receivables are considered collectible in full due to the ability to foreclose for nonpayment of taxes and the stable condition of State programs. A summary of the principal items of intergovernmental receivables follows:

| | Amount |
|--|---------------|
| Governmental Activities: | |
| Local Government and Local | |
| Government Revenue Assistance | \$ 688,765 |
| Public Assistance for Health & Human Services Programs | 19,768,350 |
| Grants and Reimbursements | 3,658,849 |
| Homestead and Rollback | 1,612,770 |
| Gasoline and Excise Tax | 1,150,000 |
| Motor Vehicle License Fees & Permissive Auto Tax | 2,065,000 |
| Capital Projects | 11,512,970 |
| Total Governmental Activities | \$ 40,456,704 |

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 10 – RECEIVABLES (Continued)

Business-Type Activities:

| | |
|--------------------------------|-----------|
| Capital Construction Grants | \$ 21,833 |
| Total Business-Type Activities | \$ 21,833 |

NOTE 11 – INTERFUND TRANSFERS AND BALANCES

Interfund balances for the year ended December 31, 2014, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

| Due To | Due From | | | Total |
|--------------------------------|--------------|---------------------------------|--------------------------------|--------------|
| | General Fund | Developmental Disabilities Fund | Nonmajor Special Revenue Funds | |
| General Fund | \$ - | \$ - | \$ 13,830 | \$ 13,830 |
| Nonmajor Special Revenue Fund | 9,957 | - | 31,188 | 41,145 |
| Nonmajor Capital Projects Fund | 850,000 | 300,000 | - | 1,150,000 |
| Total | \$ 859,957 | \$ 300,000 | \$ 45,018 | \$ 1,204,975 |

Interfund transfers for the year ended December 31, 2014, consisted of the following:

| Transfer In | Transfer Out | | |
|--------------------------------|--------------|---------------------------------|--------------|
| | General Fund | Developmental Disabilities Fund | Total |
| General Fund | \$ 1,290 | \$ - | \$ 1,290 |
| Job & Family Services Fund | 587,154 | - | 587,154 |
| Nonmajor Special Revenue Fund | 261,610 | - | 261,610 |
| Nonmajor Debt Service Fund | 1,004,904 | - | 1,004,904 |
| Nonmajor Capital Projects Fund | 1,395,700 | 250,000 | 1,645,700 |
| Total | \$ 3,250,658 | \$ 250,000 | \$ 3,500,658 |

Transfers are used to move money from one fund of the County to another fund of the County. Transfers originating from the General Fund are made to subsidize programs of the County which are accounted for in other funds through budget authorizations or are required by statute; or to distribute interest to funds which have earned interest, but under state statute are not authorized to receive interest. Other transfers made include moving monies for capital projects, debt service requirements, returning the unused portion of a transfer once a project is completed.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 11 – INTERFUND TRANSFERS AND BALANCES (Continued)

Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

The County had no transfers that either do not occur on a regular basis or were inconsistent with the purpose of the fund making the transfer.

NOTE 12 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014 was as follows:

| | Balance 12/31/2013 | Additions | Deletions | Balance 12/31/2014 |
|---|-----------------------|----------------------|-----------------------|-----------------------|
| <u>Governmental Activities:</u> | | | | |
| Non-Depreciable Capital Assets: | | | | |
| Land | \$ 7,204,888 | \$ - | \$ - | \$ 7,204,888 |
| Construction in Progress | 6,966,133 | 7,675,098 | (3,846,300) | 10,794,931 |
| Non-Depreciable Capital Assets | <u>14,171,021</u> | <u>7,675,098</u> | <u>(3,846,300)</u> | <u>17,999,819</u> |
| Depreciable Capital Assets: | | | | |
| Buildings | 30,132,742 | 132,733 | (1,814,217) | 28,451,258 |
| Improvements | 54,546,933 | 1,169,948 | (323,490) | 55,393,391 |
| Machinery and Equipment | 18,759,926 | 1,070,885 | (187,726) | 19,643,085 |
| Infrastructure | 104,214,979 | 3,798,212 | - | 108,013,191 |
| Depreciable Capital Assets | <u>207,654,580</u> | <u>6,171,778</u> | <u>(2,325,433)</u> | <u>211,500,925</u> |
| Less: Accumulated Depreciation: | | | | |
| Buildings | (22,250,489) | (652,011) | 1,031,534 | (21,870,966) |
| Improvements | (25,557,764) | (2,897,482) | 138,194 | (28,317,052) |
| Machinery and Equipment | (14,101,396) | (1,330,839) | 187,726 | (15,244,509) |
| Infrastructure | (71,631,849) | (1,768,473) | - | (73,400,322) |
| Accumulated Depreciation | <u>(133,541,498)</u> | <u>(6,648,805) *</u> | <u>1,357,454</u> | <u>(138,832,849)</u> |
| Depreciable Capital Assets, net | <u>74,113,082</u> | <u>(477,027)</u> | <u>(967,979)</u> | <u>72,668,076</u> |
| Governmental Activities Capital Assets, net | <u>\$ 88,284,103</u> | <u>\$ 7,198,071</u> | <u>\$ (4,814,279)</u> | <u>\$ 90,667,895</u> |

* - Depreciation expense was charged to governmental functions as follows:

General Government:

| | |
|-----------------------------|---------------------|
| Legislative and Executive | \$ 2,185,242 |
| Judicial | 102,028 |
| Public Safety | 629,493 |
| Public Works | 3,025,461 |
| Health | 495,779 |
| Human Services | 196,375 |
| Conservation and Recreation | 14,427 |
| | <u>\$ 6,648,805</u> |

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 12 – CAPITAL ASSETS (Continued)

| | Balance 12/31/2013 (as restated) | Additions | Deletions | Balance 12/31/2014 |
|----------------------------------|--|---------------------|-----------------------|-----------------------|
| Business-Type Activities: | | | | |
| Non-Depreciable Capital Assets: | | | | |
| Land | \$ 1,171,574 | \$ - | \$ - | \$ 1,171,574 |
| Construction in Progress | <u>5,236,942</u> | <u>5,800,177</u> | <u>(1,735,965)</u> | <u>9,301,154</u> |
| Non-Depreciable Capital Assets | <u>6,408,516</u> | <u>5,800,177</u> | <u>(1,735,965)</u> | <u>10,472,728</u> |
| Depreciable Capital Assets: | | | | |
| Buildings | 6,790,447 | - | - | 6,790,447 |
| Improvements | 1,702,060 | - | - | 1,702,060 |
| Machinery and Equipment | 2,529,013 | 235,572 | (241,908) | 2,522,677 |
| Infrastructure | <u>18,500,689</u> | <u>1,757,938</u> | <u>-</u> | <u>20,258,627</u> |
| Depreciable Capital Assets | <u>29,522,209</u> | <u>1,993,510</u> | <u>(241,908)</u> | <u>31,273,811</u> |
| Less: Accumulated Depreciation: | | | | |
| Buildings | (3,487,530) | (166,749) | - | (3,654,279) |
| Improvements | (667,729) | (87,083) | - | (754,812) |
| Machinery and Equipment | (2,153,885) | (96,245) | 241,908 | (2,008,222) |
| Infrastructure | <u>(8,124,547)</u> | <u>(370,849)</u> | <u>-</u> | <u>(8,495,396)</u> |
| Accumulated Depreciation | <u>(14,433,691)</u> | <u>(720,926)</u> | <u>241,908</u> | <u>(14,912,709)</u> |
| Depreciable Capital Assets, net | <u>15,088,518</u> | <u>1,272,584</u> | <u>-</u> | <u>16,361,102</u> |
| Business-Type Activities | | | | |
| Capital Assets, net | <u>\$ 21,497,034</u> | <u>\$ 7,072,761</u> | <u>\$ (1,735,965)</u> | <u>\$ 26,833,830</u> |

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 13 – NOTE TRANSACTIONS

The Ohio Revised Code provides that notes including renewal notes issued in anticipation of the issuance of general obligation bonds may be issued and outstanding from time to time up to a maximum period of 20 years from the date of issuance of the original notes. Bond anticipation notes may be retired at maturity from the proceeds of the sale of renewal notes or of the bonds anticipated by the notes, or from available funds of the County or a combination of these sources. The County is retiring its notes by the issuance of one year renewal notes with a portion of the principal being retired in accordance with the above provisions.

The County issued bond anticipation notes to finance various construction projects and the acquisition of capital assets during the year. These notes were issued on May 28, 2014 and due May 27, 2015. The following is a schedule of the activity for the year:

| | Interest Rate | Amount Outstanding 12/31/2013 | Additions | Retirements | Amount Outstanding 12/31/2014 |
|---|------------------|-------------------------------------|---------------------|---------------------|-------------------------------------|
| <u>Governmental Activities:</u> | | | | | |
| Various Purpose Notes - Series 2014 | 0.50% | \$ - | \$ 2,145,000 | \$ - | \$ 2,145,000 |
| Various Purpose Notes - Series 2013 | 0.75% | <u>1,570,000</u> | - | <u>1,570,000</u> | - |
| Total Governmental Activities | | <u>1,570,000</u> | <u>2,145,000</u> | <u>1,570,000</u> | <u>2,145,000</u> |
| <u>Business-Type Activities:</u> | | | | | |
| Various Purpose Notes - Series 2014 | 0.50% | - | 1,740,000 | - | 1,740,000 |
| Various Purpose Notes - Series 2013 | 0.75% | <u>1,905,000</u> | - | <u>1,905,000</u> | - |
| Total Business-Type Activities | | <u>1,905,000</u> | <u>1,740,000</u> | <u>1,905,000</u> | <u>1,740,000</u> |
| | | <u>\$ 3,475,000</u> | <u>\$ 3,885,000</u> | <u>\$ 3,475,000</u> | <u>\$ 3,885,000</u> |

NOTE 14 – LONG-TERM OBLIGATIONS

A schedule of changes in long-term obligations of the County during 2014 was as follows:

| | Amount Outstanding 12/31/2013 | Additions | Retirements | Amount Outstanding 12/31/2014 | Amounts Due Within One Year |
|---|-------------------------------------|---------------------|---------------------|-------------------------------------|-----------------------------------|
| <u>Governmental Activities:</u> | | | | | |
| <u>General Obligation Bonds:</u> | | | | | |
| 0.85% to 5.55% - 2010 | | | | | |
| Human Service Building Refunding | \$ 1,605,000 | \$ - | \$ 125,000 | \$ 1,480,000 | \$ 125,000 |
| 2.25% to 5.00% - 2009 | | | | | |
| Various Purpose Bonds | 2,915,000 | - | 385,000 | 2,530,000 | 245,000 |
| 3.75% to 5.00% - 2007 | | | | | |
| Various Purpose Refunding | <u>7,250,000</u> | - | <u>600,000</u> | <u>6,650,000</u> | <u>630,000</u> |
| Total General Obligation Bonds | 11,770,000 | - | 1,110,000 | 10,660,000 | 1,000,000 |
| Compensated Absences | 4,330,818 | 4,149,605 | 4,330,818 | 4,149,605 | 496,974 |
| Accrued Bond Premium | <u>165,830</u> | - | <u>18,800</u> | <u>147,030</u> | <u>16,857</u> |
| Total Governmental Activities | <u>\$ 16,266,648</u> | <u>\$ 4,149,605</u> | <u>\$ 5,459,618</u> | <u>\$ 14,956,635</u> | <u>\$ 1,513,831</u> |

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 14 – LONG-TERM OBLIGATIONS (Continued)

| | Amount Outstanding 12/31/2013 (as restated) | Additions | Retirements | Amount Outstanding 12/31/2014 | Amounts Due Within One Year |
|---|--|----------------------|---------------------|-------------------------------------|-----------------------------------|
| <u>Business-Type Activities:</u> | | | | | |
| <u>General Obligation Bonds:</u> | | | | | |
| Limecrest Sewer Construction 2.25% to 5.00% - 2009 | \$ 333,400 | \$ - | \$ 12,900 | \$ 320,500 | \$ 13,500 |
| Various Purpose Bonds 1.50% to 4.00% - 2003 | 865,000 | - | 140,000 | 725,000 | 140,000 |
| Medway Refunding 3.75% to 5.00% - 2007 | 230,000 | - | 230,000 | - | - |
| Various Purpose Refunding | <u>1,090,000</u> | <u>-</u> | <u>55,000</u> | <u>1,035,000</u> | <u>60,000</u> |
| Total General Obligation Bonds | 2,518,400 | - | 437,900 | 2,080,500 | 213,500 |
| <u>Ohio Public Works Commission Loans:</u> | | | | | |
| Northridge Water Tank | 129,200 | - | 15,200 | 114,000 | 15,200 |
| Southwest Treatment Plant | 12,150 | - | 12,150 | - | - |
| Southwest Treatment Plant II | 12,850 | - | 12,850 | - | - |
| West Enon Sanitary Sewer | 259,875 | - | 24,750 | 235,125 | 24,750 |
| Southwest Regional WWTP Expansion | 289,702 | 1,146,428 | - | 1,436,130 | - |
| Green Meadows Water Tank | 120,000 | - | 10,000 | 110,000 | 10,000 |
| Southwest Equipment Replacement | 128,117 | - | 11,647 | 116,470 | 11,647 |
| Lawrenceville and Northridge Water Imp | 18,268 | - | 1,015 | 17,253 | 1,015 |
| <u>Ohio Water Development Authority Loans:</u> | | | | | |
| Raymond Drive Lift Station | 56,517 | - | 9,419 | 47,098 | 9,420 |
| Garden Acres Sewer Rehab | 26,253 | - | 4,039 | 22,214 | 4,039 |
| Park Layne Sewer Rehab | 37,693 | - | 5,372 | 32,321 | 5,521 |
| Northridge Manhole Rehab | 53,945 | - | 7,582 | 46,363 | 7,830 |
| Limecrest Water System | 693,439 | 41,253 | 30,945 | 703,747 | - |
| Southwest Regional WWTP Expansion | 386,451 | 5,074,631 | - | 5,461,082 | - |
| Compensated Absences | 165,607 | 132,354 | 165,607 | 132,354 | 12,102 |
| Accrued Bond Premium | <u>30,123</u> | <u>-</u> | <u>5,243</u> | <u>24,880</u> | <u>3,713</u> |
| Total Business-Type Activities | <u>4,938,590</u> | <u>6,394,666</u> | <u>753,719</u> | <u>10,579,537</u> | <u>318,737</u> |
| | <u>\$ 21,205,238</u> | <u>\$ 10,544,271</u> | <u>\$ 6,213,337</u> | <u>\$ 25,536,172</u> | <u>\$ 1,832,568</u> |

General Obligation Bonds:

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds in the governmental activities will be paid from a .1 mill un-voted property tax and rental charges to the County departments and other tenants who occupy the facilities. These bonds are being repaid from the applicable debt service funds with general governmental revenue sources.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 14 – LONG-TERM OBLIGATIONS (Continued)

Advanced Refunding: On September 17, 2010, the County issued \$2,455,000 in General Obligation (Limited Tax) Refunding Bonds with interest rates ranging from 0.85 to 4.00%. The purpose of this issue was to advance refund the County’s outstanding (i) Human Services Refunding and Improvements Bonds, Series 2002, which were issued for the purpose of making building improvements for the County’s Human Services Complex and appurtenances thereto and (ii) Human Services Refunding and Improvements Bonds, Series 2002B, which were issued for the purposes of refunding at a lower cost (i) the entire \$1,975,000 principal amount of the County’s Human Services Building Improvement Bonds , Series 1992, and (ii) the entire \$1,910,00 principal amount of the County’s Human Services Building Improvements Bonds, Series 1996.

On the date of refunding, the refunded portion of the Human Services Refunding and Improvements Bonds, Series 2002 had an outstanding principal balance and net carrying value of \$1,780,000 and the Human Services Refunding and Improvements Bonds, Series 2002B had an outstanding balance of \$450,000. The proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased bond. As a result of this advance refunding, the County increased its total debt service over the next twenty-one years by \$850,565 and incurred an economic loss (the difference between the present values of the debt service payments on the old and the new debt) of \$155,034.

The following is a summary of the County’s future annual debt service requirements for general obligation bonds:

| Year | Governmental Activities | | Business-Type Activities | |
|--------------|-------------------------|---------------------|--------------------------|-------------------|
| | Principal | Interest | Principal | Interest |
| 2015 | \$ 1,000,000 | \$ 459,920 | \$ 213,500 | \$ 88,444 |
| 2016 | 1,035,000 | 423,145 | 224,200 | 81,094 |
| 2017 | 1,035,000 | 381,945 | 159,900 | 73,184 |
| 2018 | 1,065,000 | 339,745 | 165,700 | 66,914 |
| 2019 | 1,115,000 | 291,720 | 176,500 | 59,829 |
| 2020-2024 | 5,065,000 | 724,855 | 695,600 | 186,044 |
| 2025-2029 | 345,000 | 57,720 | 416,900 | 51,951 |
| 2030 | - | - | 28,200 | 1,410 |
| Total | \$ 10,660,000 | \$ 2,679,050 | \$ 2,080,500 | \$ 608,870 |

Ohio Public Works Commission (OPWC) Loans:

The County entered into various agreements with the Ohio Public Works Commission to borrow funds interest free for the acquisition and construction of sewer and water facilities related to the business-type activities. The original amount of OPWC loans obtained in prior years was \$1,697,000. The loans are being retired from the Sewer and Water Funds.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 14 – LONG-TERM OBLIGATIONS (Continued)

Ohio Public Works Commission (OPWC) Loans: (Continued)

The following is a summary of the County’s future annual debt service requirements for the Ohio Public Works Commission loans:

| | <u>Principal</u> |
|-----------|-------------------|
| 2015 | \$ 62,612 |
| 2016 | 62,612 |
| 2017 | 62,612 |
| 2018 | 62,612 |
| 2019 | 62,612 |
| 2020-2024 | 262,685 |
| 2025-2029 | 15,074 |
| 2030-2031 | <u>2,029</u> |
| | <u>\$ 592,848</u> |

Ohio Water Development Authority (OWDA) Loans:

The County entered into various agreements with the Ohio Water Development Authority to borrow funds for the acquisition and construction of sewer and water facilities related to the business-type activities. The original amount of OWDA loans obtained in prior years was \$654,209. The loans are being retired from the Sewer and Water Funds.

The future debt payments of the completed OWDA projects are as follows:

| | <u>OWDA</u> | |
|------|-------------------|-----------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2015 | \$ 26,810 | \$ 2,295 |
| 2016 | 27,219 | 1,915 |
| 2017 | 27,641 | 1,463 |
| 2018 | 28,076 | 1,028 |
| 2019 | 28,525 | 580 |
| 2020 | <u>9,725</u> | <u>117</u> |
| | <u>\$ 147,996</u> | <u>\$ 7,398</u> |

In 2012, the County entered into an agreement with the Ohio Water Development Authority (OWDA) to borrow funds for the installation of the Limecrest sewer system related to business-type activities. The total project cost was \$1,272,900 with \$503,364 being forgiven by OWDA. As of December 31, 2014, the County received a total of \$734,692 and made payments of \$30,945. Upon completion of the project, an amortization schedule will be provided by OWDA and the County will include the loan amounts in the amortization schedules at that time.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 14 – LONG-TERM OBLIGATIONS (Continued)

In 2013, the County entered into an agreement with the Ohio Public Works Commission (OPWC) and the Ohio Water Development Authority (OWDA) to borrow funds for the expansion of the Southwest Regional Wastewater Treatment Plant related to business-type activities. During the year, the County received \$1,146,428 and \$5,074,631 from OPWC and OWDA, respectively. Upon completion of the project, an amortization schedule will be provided by OPWC and OWDA and the County will include the loan amounts in the amortization schedules at that time.

Enterprise Debt:

The enterprise general obligation bonds, Ohio Public Works Commission and the Ohio Water Development Authority loans are supported by the revenues of the sewer and water enterprise funds, and are repaid from the respective funds.

Conduit Debt:

From time to time, the County has issued Industrial Revenue Bonds, Healthcare Facilities Revenue Bonds, and Multifamily Housing Taxable Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the private interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

At December 31, 2014, there were 65 series of Industrial Revenue Bonds, Mortgage Revenue Bonds, Healthcare Facilities Revenue Bonds, and Multifamily Housing Taxable Revenue Bonds outstanding. The aggregate principal amount payable for the 17 series issued after July 1, 1995 was \$1.42 billion. The aggregate principal amount payable for the 48 series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$78.505 million.

The County entered an agreement with the Ohio Department of Transportation for a loan in the amount of \$2,020,000 through the State Infrastructure Bank. The loan is for the benefit of the Clark County-Springfield Transportation Coordinating Committee (TCC). TCC has assigned its allocation of federal aid transportation funds to repay the loan. The County would be liable for this debt in the event of default.

The County is not aware of and has not been notified of any condition of default under those bonds or the related financing documents.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and un-voted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2014 are an overall debt margin of \$45,845,747 and a limit on un-voted debt margin of \$13,309,415.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 15 – DEFINED BENEFIT RETIREMENT PLANS

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans as described below:

1. **The Traditional Pension Plan** — a cost sharing, multiple-employer defined benefit pension plan.
2. **The Member-Directed Plan** — a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
3. **The Combined Plan** — a cost sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or calling 614-222-5601 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. The 2014 member contribution rates were 10.0% of earnable salary for members in state and local classifications. Public safety and law enforcement members contributed 12.00% and 13.00%, respectively. The 2014 employer contribution rate for state and local employers was 14.00% of covered payroll. The law enforcement and public safety division employer contribution rate was 18.10% of covered payroll.

The County's contributions to PERS for the years ended December 31, 2014, 2013, and 2012 were \$6,871,133, \$6,902,272, and \$6,893,191, respectively, 100% has been contributed for the years 2014, 2013, and 2012.

NOTE 16 – POSTEMPLOYMENT BENEFITS

A. Plan Description: Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16 – POSTEMPLOYMENT BENEFITS (Continued)

OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. OPERS' eligibility requirements for post-employment health care coverage changed for those retiring on and after January 1, 2015. Please see the Plan Statement in the OPERS 2013 CAFR for details.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or calling 614-222-5601 or 1-800-222-7377.

B. Funding Policy: The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2014, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund the OPEB Plan.

OPERS' Post-employment Health Care Plan was established under, and is administered in accordance with, Internal Revenue Code section 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2014. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2.0% for both plans, as recommended by OPERS' actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions for health care to the OPERS for the years ending December 31, 2014, 2013, and 2012 were \$939,676, \$472,124, and \$1,890,180, respectively, which were equal to the required contributions for each year.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16 – POSTEMPLOYMENT BENEFITS (Continued)

C. OPERS Board of Trustees Adopt Changes to the Health Care Plan: Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

NOTE 17 – OTHER EMPLOYEE BENEFITS

County employees may participate in two deferred compensation plans; the Ohio Public Employees Deferred Compensation Program and the County Commissioners Association of Ohio Deferred Compensation Plan. These plans are created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plans permit deferral of compensation until future years. The deferred pay and income earned on it is not subject to taxation until the employee receives it. According to the plans, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

NOTE 18 – RISK MANAGEMENT

A. County Risk Sharing Authority, Inc. (CORSA):

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters.

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of sixty-five counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA.

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 18 – RISK MANAGEMENT (Continued)

B. County Employee Benefits Consortium of Ohio, Inc. (CEBCO):

The County participates in the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for-profit corporation, and insurance purchasing pool with membership open to Ohio political subdivisions, to collectively pool resources to purchase employee benefits. The County pays on a monthly basis which is the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claim contingency reserve fund, as well as the fixed cost of the consortium.

The business and affairs of the consortium are governed by a board comprised of representatives of counties that participate in the program. Two thirds of the directors are County Commissioners of the member Counties and one third are employees of member Counties. Each member of the consortium is entitled to one vote. At all times one director is required to be a member of the board of directors of the County Commissioners Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Inc.

Upon withdrawal from the Consortium, the County will be responsible for paying the funding rates and assessments, if any, that was applicable during the term of the agreement and shall remain responsible for any assessments made by the board for one or more years of the County's participation in CEBCO.

C. Workers Compensation:

The County has elected to take advantage of the retrospective rating plan for workers' compensation offered by the State of Ohio. This plan allows the County to pay a fraction of the premium it would pay as an experience-rated risk.

Retrospective rating constitutes a step closer to self-insurance. In the retrospective rating plan, the County agrees to assume a portion of the risk in return for a possible reduction in premiums. The greater the percentage of the risk the County assumes, the greater the potential reduction in premiums. If the County's loss experience is better than predicted by the experience-rating system, its premium obligation will be less than what it would have paid under experience rating. If its experience is worse than predicted, its premium obligation will be more than it would have been assessed under experience rating, limited to the maximum premium.

The County has assumed the risk for individual claims up to a maximum of \$200,000. The County has also agreed to pay all claims up to a maximum of 200% of what the County would have paid had the County remained an experience-rated risk. Claims exceeding these limits will be paid by the State. Each year, the County pays the State a "minimum premium" for retaining the risk of having to pay claims, which exceed the County's maximum claim limits. For each year the County elects the retrospective rating plan for workers' compensation, liability is attached for ten years.

All claims processing is done by the State. The State initially pays all claims and then bills the County. At December 31, 2014, a claims liability of \$2,266,532 is reported in the government-wide statement of net position and represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers' Compensation. Claims incurred during the year were \$392,624.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 19 – JOINTLY GOVERNED ORGANIZATIONS

Mental Health and Recovery Board of Clark, Greene, and Madison Counties – Clark County is a participant in the Mental Health and Recovery Board of Clark, Greene, and Madison Counties, which is a joint county Alcohol, Drug Addiction and Mental Health Board. The Organization was formed for the purpose of providing high quality and cost-effective alcohol and drug addiction and mental health services to the residents of Greene, Madison and Clark Counties. The governing board consists of eighteen members, five of which are appointed by the Clark County Commissioners. The Clark County Auditor serves as the fiscal agent for the Board. Financial information can be obtained by writing Mental Health and Recovery Board of Clark, Greene, and Madison Counties at 1055 E. High Street, Springfield, Ohio 45505.

West Central Ohio Port Authority – The West Central Ohio Port Authority was established under Section 4582.21 of the Ohio Revised Code. Under the Revised Code, the Port Authority is a legally separate entity. The Board of the Authority is comprised of seven members: 2 members from Champaign County, 3 from Clark County, and 2 from Fayette County. The members are appointed by the County Commissioners of each respective county. Clark County does not approve its budget, nor is it responsible for the Authority’s debt. During 2014, the County did not contribute any money to the Authority.

Springfield Metropolitan Housing Authority – The Springfield Metropolitan Housing Authority was established under Section of 3735 of the Ohio Revised Code. The Board is comprised of five members: one appointed by the Clark County Probate Court, one appointed by the Clark County Court of Common Pleas, one appointed by the Clark County Commissioners, and two appointed by the City of Springfield Commissioners.

Clark County cannot significantly influence the Authority’s operations, the board has sole budgetary authority, and the County is not legally or morally obligated for the Authority’s debt. During 2014, Clark County did not contribute any money to the Springfield Metropolitan Housing Authority.

West Central Community Correction Facility – The West Central Community Correction Facility was established as a legally separate district under Section 2301.51 of the Ohio Revised Code to provide a district community-based correctional facility and program for the use of the member courts of common pleas. Member courts are from the counties of Clark, Champaign, Delaware, Logan, Madison, Marion, Morrow and Union. The Judicial Corrections Board is comprised of 11 judges, one each from the member counties and, based upon population, two from Clark, Delaware, and Marion County. Funds for the construction and operation are received through grant revenue from the State of Ohio. Clark County, having the largest population, serves as fiscal agent for the facility.

NOTE 20 – RELATED ORGANIZATIONS

Clark County Public Library – Clark County Public Library is a related Organization. The County appoints the governing board of the Library; however, the County cannot influence the Library’s operations nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library received \$3,699,061 in library and local government money passed thru the County during 2014.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 20 – RELATED ORGANIZATIONS (Continued)

National Trail Parks and Recreation District – The National Trail Parks and Recreation District (NTPRD) is a related Organization and operated in accordance with Section 755 of the Ohio Revised Code. NTPRD is directed by a seven member Board of Trustees; four are appointed by the City of Springfield, two by the Clark County Board of County Commissioners and the seventh member to be selected by the first six. During 2014, the County contributed \$25,000 in operating subsidies to the NTPRD.

Clark County Park District – The Clark County Park District is a related Organization established and run under Section 1545.22 of the Ohio Revised Code. The three Park District Commissioners are appointed by the Probate Judge of the County, but the County’s accountability does not extend beyond making the appointments. The Park District received \$36,201 in local government monies passed thru the County during 2014.

NOTE 21 – CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, any potential liability would not have a material effect on the basic financial statements.

NOTE 22 – SUBSEQUENT EVENTS

On May 26, 2015, the County Commissioners approved a motion to authorize the issuance and sale of \$3,675,000 of notes in anticipation of the issuance of bonds to fund various capital, water and sewer projects along with the purchase of capital assets. The interest rate on the notes is 0.75% and the maturity date is May 25, 2016.

REQUIRED SUPPLEMENTARY INFORMATION

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---------------------|---------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 3,518,109 | \$ 3,518,109 | \$ 3,297,956 | \$ (220,153) |
| Permissive Sales Tax | 22,500,000 | 22,500,000 | 23,546,964 | 1,046,964 |
| Intergovernmental | 5,982,480 | 6,270,353 | 6,087,232 | (183,121) |
| Charges for Services | 5,284,327 | 5,284,939 | 5,338,349 | 53,410 |
| Licenses and Permits | 2,000 | 2,000 | 3,031 | 1,031 |
| Fees, Fines and Forfeitures | 664,000 | 664,000 | 582,736 | (81,264) |
| Investment Income | 400,175 | 400,175 | 514,222 | 114,047 |
| Other Revenue | 136,520 | 240,875 | 281,717 | 40,842 |
| Total Revenues | <u>38,487,611</u> | <u>38,880,451</u> | <u>39,652,207</u> | <u>771,756</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 6,981,969 | 7,297,172 | 6,272,135 | 1,025,037 |
| Judicial | 10,255,913 | 10,322,313 | 9,977,486 | 344,827 |
| Public Safety | 15,903,036 | 16,395,089 | 16,008,558 | 386,531 |
| Public Works | 4,781,273 | 4,796,316 | 4,451,196 | 345,120 |
| Health | 296,327 | 340,607 | 320,460 | 20,147 |
| Human Services | 861,740 | 861,740 | 769,117 | 92,623 |
| Conservation and Recreation | 444,584 | 447,684 | 447,570 | 114 |
| Total Expenditures | <u>39,524,842</u> | <u>40,460,921</u> | <u>38,246,522</u> | <u>2,214,399</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(1,037,231)</u> | <u>(1,580,470)</u> | <u>1,405,685</u> | <u>2,986,155</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Proceeds from Sale of Capital Assets | 10,000 | 10,000 | 1,241 | (8,759) |
| Advances In | 150,000 | 150,000 | 761,000 | 611,000 |
| Transfers In | - | 225,000 | 1,067,210 | 842,210 |
| Advances Out | (1,000,000) | (1,000,000) | (850,000) | 150,000 |
| Transfers Out | (4,794,368) | (5,072,325) | (4,348,110) | 724,215 |
| Total Other Financing Sources (Uses) | <u>(5,634,368)</u> | <u>(5,687,325)</u> | <u>(3,368,659)</u> | <u>2,318,666</u> |
| Net Change in Fund Balance | <u>(6,671,599)</u> | <u>(7,267,795)</u> | <u>(1,962,974)</u> | <u>5,304,821</u> |
| Fund Balance, Beginning of Year | 8,474,670 | 8,474,670 | 8,474,670 | - |
| Prior Year Encumbrances Appropriated | <u>1,758,237</u> | <u>1,758,237</u> | <u>1,758,237</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 3,561,308</u> | <u>\$ 2,965,112</u> | <u>\$ 8,269,933</u> | <u>5,304,821</u> |

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Job & Family Services Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---------------------|---------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 13,317,907 | \$ 14,146,360 | \$ 10,607,028 | \$ (3,539,332) |
| Charges for Services | 4,595,000 | 4,595,000 | 3,930,423 | (664,577) |
| Other Revenue | <u>9,024</u> | <u>9,024</u> | <u>18,342</u> | <u>9,318</u> |
| Total Revenues | <u>17,921,931</u> | <u>18,750,384</u> | <u>14,555,793</u> | <u>(4,194,591)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services | <u>19,153,549</u> | <u>19,982,002</u> | <u>17,178,094</u> | <u>2,803,908</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(1,231,618)</u> | <u>(1,231,618)</u> | <u>(2,622,301)</u> | <u>(1,390,683)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | <u>777,429</u> | <u>777,429</u> | <u>587,154</u> | <u>(190,275)</u> |
| Net Change in Fund Balance | (454,189) | (454,189) | (2,035,147) | (1,580,958) |
| Fund Balance, Beginning of Year | 1,884,792 | 1,884,792 | 1,884,792 | - |
| Prior Year Encumbrances Appropriated | <u>1,798,013</u> | <u>1,798,013</u> | <u>1,798,013</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 3,228,616</u> | <u>\$ 3,228,616</u> | <u>\$ 1,647,658</u> | <u>\$ (1,580,958)</u> |

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Department of Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|-----------------------|-----------------------|-----------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 9,425,300 | \$ 9,425,300 | \$ 9,866,645 | \$ 441,345 |
| Intergovernmental | 11,987,100 | 12,053,950 | 13,267,339 | 1,213,389 |
| Charges for Services | 16,000 | 16,000 | 10,342 | (5,658) |
| Investment Income | - | - | 26 | 26 |
| Other Revenue | <u>31,000</u> | <u>36,000</u> | <u>205,008</u> | <u>169,008</u> |
| Total Revenues | <u>21,459,400</u> | <u>21,531,250</u> | <u>23,349,360</u> | <u>1,818,110</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Health | <u>25,528,043</u> | <u>25,601,893</u> | <u>22,385,623</u> | <u>3,216,270</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(4,068,643)</u> | <u>(4,070,643)</u> | <u>963,737</u> | <u>5,034,380</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | 4,664,800 | 4,664,800 | 4,664,800 | - |
| Transfers Out | <u>(5,015,900)</u> | <u>(5,015,900)</u> | <u>(4,914,800)</u> | <u>101,100</u> |
| Total Other Financing Sources (Uses) | <u>(351,100)</u> | <u>(351,100)</u> | <u>(250,000)</u> | <u>101,100</u> |
| Net Change in Fund Balance | (4,419,743) | (4,421,743) | 713,737 | 5,135,480 |
| Fund Balance, Beginning of Year | 8,978,667 | 8,978,667 | 8,978,667 | - |
| Prior Year Encumbrances Appropriated | <u>2,072,143</u> | <u>2,072,143</u> | <u>2,072,143</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 6,631,067</u> | <u>\$ 6,629,067</u> | <u>\$ 11,764,547</u> | <u>\$ 5,135,480</u> |

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Children's Services Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 5,792,909 | \$ 5,792,909 | \$ 5,819,836 | \$ 26,927 |
| Intergovernmental | 7,028,602 | 7,028,602 | 7,712,844 | 684,242 |
| Charges for Services | 218,402 | 218,402 | 196,393 | (22,009) |
| Other Revenue | <u>18,450</u> | <u>18,450</u> | <u>10,035</u> | <u>(8,415)</u> |
| Total Revenues | <u>13,058,363</u> | <u>13,058,363</u> | <u>13,739,108</u> | <u>680,745</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services | <u>14,571,486</u> | <u>15,091,486</u> | <u>12,674,170</u> | <u>2,417,316</u> |
| Net Change in Fund Balance | (1,513,123) | (2,033,123) | 1,064,938 | 3,098,061 |
| Fund Balance, Beginning of Year | 2,878,026 | 2,878,026 | 2,878,026 | - |
| Prior Year Encumbrances Appropriated | <u>1,738,901</u> | <u>1,738,901</u> | <u>1,738,901</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 3,103,804</u> | <u>\$ 2,583,804</u> | <u>\$ 5,681,865</u> | <u>\$ 3,098,061</u> |

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2014

Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. The County is required by state law to adopt annual budgets for all funds, except fiduciary funds specifically exempted by statute. The County does not adopt an annual budget for the Mercy Unit Bond Retirement Debt Service Fund. This fund is only used to maintain funds for matured interest payable. Listed below are the major steps of the budget preparation process:

Tax Budget:

A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The express purpose of this budget document is to reflect the need for existing (or increased) tax rates.

Estimated Resources:

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2014.

Appropriations:

A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution may be amended during the year, as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The County Commissioners legally enacted several supplemental appropriation resolutions during the year. The budget figures that appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2014

Budgeted Level of Expenditures:

Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for purposes other than those designated in the appropriation resolution without authority from the Commissioners. Expenditures/expenses plus encumbrances may not legally exceed appropriations at the level of appropriation. Commissioners' appropriations are made to fund department and object level (i.e., personnel & fringes, operating expenses, capital asset expense, debt service, etc.) The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners.

Encumbrances:

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as assigned or restricted fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

Lapsing of Appropriations:

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding calendar year and is not reappropriated.

While reporting financial position and results of operations on the basis of generally accepted accounting principles (GAAP), the budgetary basis, as provided by law, is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances.

The Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary (Non-GAAP) Basis is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budget basis) rather than as assigned or restricted fund balance for governmental fund-types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. State statute requires short-term note debt to be repaid from the debt service fund (budget basis) as opposed to the fund that received the proceeds (GAAP basis). Debt service fund resources used to pay both principal and interest have been allocated accordingly.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2014

6. Revenues and expenditures were not presented for non-budgeted funds (budget basis) but were recorded on the operating statement (GAAP basis).

The adjustments necessary to convert the results of operations for the year on the GAAP basis to the budget basis are as follows:

| | <u>Net Change in Fund Balances</u> | | | |
|------------------------------|------------------------------------|---|--|---|
| | <u>General Fund</u> | <u>Job & Family Services Fund</u> | <u>Department of Developmental Disabilities Fund</u> | <u>Children's Services Fund</u> |
| GAAP Basis | \$ (91,339) | \$ (754,063) | \$ 2,800,343 | \$ 3,263,714 |
| Revenue Accruals | 148,961 | 339,885 | 351,712 | 185,693 |
| Expenditure Accruals | 115,588 | (89,555) | (36,018) | 9,317 |
| Other Financing Sources/Uses | (120,532) | - | - | - |
| Encumbrances | <u>(2,015,652)</u> | <u>(1,531,414)</u> | <u>(2,402,300)</u> | <u>(2,393,786)</u> |
| Budget Basis | <u>\$ (1,962,974)</u> | <u>\$ (2,035,147)</u> | <u>\$ 713,737</u> | <u>\$ 1,064,938</u> |

**SUPPLEMENTARY INFORMATION –
COMBINING FINANCIAL STATEMENTS**

Nonmajor Governmental Funds – Fund Descriptions

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

Child Support Enforcement Agency Fund – To maintain and account for the revenues and expenditures necessary to support the Child Support programs administered by Clark County.

Real Estate Assessment Fund – To maintain and account for revenue received from fees charged for the collection and distribution of tax revenue and expenditures necessary for appraisal functions.

Engineer Fund – To maintain and account for intergovernmental revenue received from the State of Ohio and other sources and account for expenditures made to maintain roads and bridges within the County by the Clark County Engineer.

Waste Management Fund – To maintain and account for fees received for utilizing county waste facilities and expenditures made to support the programs carried out by the Solid Waste Disposal Department.

Dog and Kennel Fund – To maintain and account for revenues from the sales of dog licenses, adoption fees and fines imposed and to maintain and account for expenditures necessary to maintain the animal shelter.

GIS Mapping Fund – To maintain and account for fees generated by the addition of \$1.00 per \$1,000 conveyance fee and the expenditures associated with the county map room.

Commissioners Fund – To maintain and account for the revenues and expenditures necessary to support specific programs and projects administered by the Clark County Commissioners.

Treasurer's Fund – To maintain and account for revenues maintained by the County Treasurer. These includes monies received from the collection of delinquent taxes – real and personal –and interest revenue from the prepayment of taxes program.

Community Development Fund – To maintain and account for the revenues and expenditures necessary to support specific programs and projects for the economic development of Clark County administered by the Clark County Community Development Department.

Prosecuting Attorney Fund – To maintain and account for the revenues and expenditures necessary to support specific grant programs and projects administered by the Clark County Prosecuting Attorney.

Sheriff Fund – To maintain and account for revenue received from various sources for specific purposes within the Clark County Sheriff's department.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR SPECIAL REVENUE FUNDS (Continued)

Common Pleas Court Fund – To maintain and account for revenue received from various sources for operations of the Clark County Common Pleas Court system.

Domestic Relations Court Fund – To maintain and account for revenue received from various sources for specific purposes at the Domestic Relations Court.

Probate Court Fund – To maintain and account for revenue received from various sources for specific purposes at the Probate Court.

Juvenile Court Fund – To maintain and account for revenue received from various sources for specific purposes at the Juvenile Court.

Municipal Court Fund – To maintain and account for revenue received from various sources for specific purposes at the Municipal Court.

Clerk of Courts Fund – To maintain and account for revenue received from various sources for specific purposes at the Clerk of Courts.

Board of Elections Fund – To maintain and account for revenue received from various sources for specific purposes at the Clark County Board of Elections.

Recorder Fund – To maintain and account for fees charged to record documents used in purchasing necessary equipment for the Recorder’s Office.

FEMA Fund – To maintain and account for the proceeds of grant revenues for the reimbursement of expenses related to disasters reimbursed by the Federal Government.

Emergency Management Fund – To maintain and account for revenue received from various sources for specific purposes of the Emergency Management Agency of Clark County.

Veteran’s Memorial Trust Fund – To maintain and account for funds donated to construct a Veteran’s Memorial in Veteran’s Park.

Ditch Maintenance Fund – To maintain and account for the proceeds of assessments placed upon properties located within Clark County and expenditures made to maintain such ditches throughout the year.

Law Library Fund – To maintain and account for revenue received from various sources for specific purposes of the Clark County Law Library.

ARRA Fund – To maintain and account for revenue received by the County from the federal government under the American Recovery and Reinvestment Act of 2009.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR DEBT SERVICE FUNDS

Debt Service Funds are used to account for retirement of the County’s general obligation bonds.

General Bond Retirement Fund – To maintain and account for payment of principal and interest on debt for certain bonds of the County.

Mercy Unit Bond Retirement Fund – To maintain and account for payment of principal and interest relating to construction and rehabilitation at Mercy Hospital.

Human Services Bond Retirement Fund – To maintain and account for payment of principal and interest relating to construction and rehabilitation of the Human Services Building.

NONMAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary or trust funds.

Permanent Improvement Fund – To account for the various construction projects throughout the County.

DoDD Capital Projects Fund – To maintain and account for the financial resources for capital projects completed by the Board of Developmental Disabilities.

Derr Road Improvement Fund – To maintain and account for the financial resources for the improvement to Derr Road.

Dayton-Springfield/Old Mill Road Fund – To maintain and account for the financial resources for the replacement of the Dayton-Springfield/Old Mill Road project.

Issue II/OPWC Capital Projects Fund – To maintain and account for Issue II Grant funds as well as other Grant Funds used for the purpose of supplementing local funding for improvements to roads and structures within Clark County.

South Vienna Development Fund – To maintain and account for the financial resources related to the economic development project in the Village of South Vienna.

Veteran’s Park Renovation Fund – To maintain and account for the financial resources received for the renovation of Veteran’s Park.

Lower Valley Widening Fund – To maintain and account for the financial resources related to the Lower Valley Pike widening road project.

UV/CL Intersection Improvement Fund – To maintain and account for the financial resources for the improvement of the intersection of County Line Road and Upper Valley Pike.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR PERMANENT FUNDS

Permanent Funds are used to account for the financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs, that is, for the benefits of the County or its citizenry.

Chase Stewart Blind Relief Fund – To maintain and account for the expenditure of monies by the Soldiers Relief Commission for Veterans needing assistance.

Chase Stewart Soldier Relief Fund – To maintain and account for the expenditure of monies by the Soldiers Relief Commission for Veterans needing assistance.



CLARK COUNTY, OHIO
 Combined Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2014

| | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Permanent Funds | Total Nonmajor Governmental Funds |
|---|-----------------------------|--------------------------|------------------------------|--------------------|--|
| ASSETS: | | | | | |
| Pooled Cash and Investments | \$ 12,315,484 | \$ 103,526 | \$ 1,885,377 | \$ 109,226 | \$ 14,413,613 |
| Pooled Cash and Investments in Segregated Accounts | 548,940 | - | - | - | 548,940 |
| Pooled Cash and Investments with Fiscal and Escrow Agents | 5,850 | 366 | 31,502 | - | 37,718 |
| Receivables: | | | | | |
| Taxes | 2,214,054 | - | - | - | 2,214,054 |
| Accounts | 327,978 | - | - | - | 327,978 |
| Special Assessments | 152,202 | - | - | - | 152,202 |
| Accrued Interest | - | - | - | 60 | 60 |
| Due from Other Governments | 7,225,072 | - | 11,512,970 | - | 18,738,042 |
| Due from Other Funds | 45,018 | - | - | - | 45,018 |
| Materials and Supplies Inventory | 2,822 | - | - | - | 2,822 |
| Prepaid Items | 36,563 | - | - | - | 36,563 |
| | <u>22,873,983</u> | <u>103,892</u> | <u>13,429,849</u> | <u>109,286</u> | <u>36,517,010</u> |
| Total Assets | <u>\$ 22,873,983</u> | <u>\$ 103,892</u> | <u>\$ 13,429,849</u> | <u>\$ 109,286</u> | <u>\$ 36,517,010</u> |
| LIABILITIES: | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | \$ 619,237 | \$ - | \$ - | \$ - | \$ 619,237 |
| Contracts Payable | - | - | 178,239 | - | 178,239 |
| Retainage Payable | 5,850 | - | 31,502 | - | 37,352 |
| Accrued Wages and Benefits | 317,607 | - | - | - | 317,607 |
| Matured Compensated Absences Payable | 2,949 | - | - | - | 2,949 |
| Due to Other Funds | 41,145 | - | 1,150,000 | - | 1,191,145 |
| Matured Interest Payable | - | 366 | - | - | 366 |
| Notes Payable | - | - | 2,145,000 | - | 2,145,000 |
| | <u>986,788</u> | <u>366</u> | <u>3,504,741</u> | <u>-</u> | <u>4,491,895</u> |
| Total Current Liabilities | <u>986,788</u> | <u>366</u> | <u>3,504,741</u> | <u>-</u> | <u>4,491,895</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | |
| Property Taxes Levied for Next Year | 2,214,054 | - | - | - | 2,214,054 |
| Unavailable Revenue - Intergovernmental Revenue | 5,752,260 | - | 10,970,504 | - | 16,722,764 |
| Unavailable Revenue - Charges for Services | 104,862 | - | - | - | 104,862 |
| Unavailable Revenue - Special Assessments | 152,202 | - | - | - | 152,202 |
| Undistributed Monies | 548,940 | - | - | - | 548,940 |
| | <u>8,772,318</u> | <u>-</u> | <u>10,970,504</u> | <u>-</u> | <u>19,742,822</u> |
| Total Deferred Inflows of Resources | <u>8,772,318</u> | <u>-</u> | <u>10,970,504</u> | <u>-</u> | <u>19,742,822</u> |
| FUND BALANCES: | | | | | |
| Nonspendable | 39,385 | - | - | 74,787 | 114,172 |
| Restricted | 13,075,492 | 50,224 | 471,829 | 34,499 | 13,632,044 |
| Assigned | - | 53,302 | - | - | 53,302 |
| Unassigned (Deficit) | - | - | (1,517,225) | - | (1,517,225) |
| | <u>13,114,877</u> | <u>103,526</u> | <u>(1,045,396)</u> | <u>109,286</u> | <u>12,282,293</u> |
| Total Fund Balances | <u>13,114,877</u> | <u>103,526</u> | <u>(1,045,396)</u> | <u>109,286</u> | <u>12,282,293</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$ 22,873,983</u> | <u>\$ 103,892</u> | <u>\$ 13,429,849</u> | <u>\$ 109,286</u> | <u>\$ 36,517,010</u> |

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014

| | Child Support Enforcement Agency | Real Estate Assessment | Engineer |
|---|--|---------------------------|---------------------|
| ASSETS: | | | |
| Pooled Cash and Investments | \$ 340,517 | \$ 2,471,770 | \$ 3,400,206 |
| Pooled Cash and Investments in Segregated Accounts | 13,919 | - | - |
| Pooled Cash and Investments with Fiscal and Escrow Agents | - | - | - |
| Receivables: | | | |
| Taxes | - | - | - |
| Accounts | 143,740 | 75 | 34,918 |
| Special Assessments | - | - | - |
| Due from Other Governments | 2,219,166 | - | 3,464,000 |
| Due from Other Funds | - | - | - |
| Materials and Supplies Inventory | - | - | 2,822 |
| Prepaid Items | 9,528 | 3,946 | 10,372 |
| | <u>\$ 2,726,870</u> | <u>\$ 2,475,791</u> | <u>\$ 6,912,318</u> |
| LIABILITIES: | | | |
| Current Liabilities: | | | |
| Accounts Payable | \$ 211,689 | \$ 3,878 | \$ 154,690 |
| Retainage Payable | - | - | - |
| Accrued Wages and Benefits | 115,821 | 15,901 | 91,149 |
| Matured Compensated Absences Payable | - | - | - |
| Due to Other Funds | - | - | - |
| | <u>327,510</u> | <u>19,779</u> | <u>245,839</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Property Taxes Levied for Next Year | - | - | - |
| Unavailable Revenue - Intergovernmental Revenue | 1,918,173 | - | 2,469,510 |
| Unavailable Revenue - Charges for Services | 98,001 | - | 1,151 |
| Unavailable Revenue - Special Assessments | - | - | - |
| Undistributed Monies | 13,919 | - | - |
| | <u>2,030,093</u> | <u>-</u> | <u>2,470,661</u> |
| FUND BALANCES: | | | |
| Nonspendable | 9,528 | 3,946 | 13,194 |
| Restricted | 359,739 | 2,452,066 | 4,182,624 |
| | <u>369,267</u> | <u>2,456,012</u> | <u>4,195,818</u> |
| Total Fund Balances | <u>369,267</u> | <u>2,456,012</u> | <u>4,195,818</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$ 2,726,870</u> | <u>\$ 2,475,791</u> | <u>\$ 6,912,318</u> |

| Waste Management | Dog and Kennel | GIS Mapping | Commissioners | Treasurer's | Community Development |
|-------------------|-------------------|-------------------|---------------------|-------------------|-----------------------|
| \$ 656,108 | \$ 406,745 | \$ 252,136 | \$ 31,448 | \$ 217,547 | \$ 46,356 |
| - | - | - | - | - | - |
| - | - | - | - | - | 5,850 |
| - | - | - | 2,214,054 | - | - |
| 72,234 | 9,459 | 712 | 1,899 | - | - |
| - | - | - | - | - | - |
| 12,205 | - | - | 172,708 | - | 296,408 |
| 246 | - | - | - | - | 9,942 |
| - | - | - | - | - | - |
| 1,515 | 107 | 54 | - | 921 | 308 |
| <u>\$ 742,308</u> | <u>\$ 416,311</u> | <u>\$ 252,902</u> | <u>\$ 2,420,109</u> | <u>\$ 218,468</u> | <u>\$ 358,864</u> |
| \$ 12,616 | \$ - | \$ - | \$ 1,667 | \$ 3,787 | \$ 7,935 |
| - | - | - | - | - | 5,850 |
| 10,321 | 7,346 | 2,452 | - | 4,903 | 600 |
| 2,212 | - | - | - | - | - |
| 246 | - | - | - | - | 22,899 |
| <u>25,395</u> | <u>7,346</u> | <u>2,452</u> | <u>1,667</u> | <u>8,690</u> | <u>37,284</u> |
| - | - | - | 2,214,054 | - | - |
| 12,205 | - | - | 172,708 | - | 258,393 |
| 83 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>12,288</u> | <u>-</u> | <u>-</u> | <u>2,386,762</u> | <u>-</u> | <u>258,393</u> |
| 1,515 | 107 | 54 | - | 921 | 308 |
| <u>703,110</u> | <u>408,858</u> | <u>250,396</u> | <u>31,680</u> | <u>208,857</u> | <u>62,879</u> |
| <u>704,625</u> | <u>408,965</u> | <u>250,450</u> | <u>31,680</u> | <u>209,778</u> | <u>63,187</u> |
| <u>\$ 742,308</u> | <u>\$ 416,311</u> | <u>\$ 252,902</u> | <u>\$ 2,420,109</u> | <u>\$ 218,468</u> | <u>\$ 358,864</u> |

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014
(Continued)

| | Prosecuting Attorney | Sheriff | Common Pleas Court |
|---|-------------------------|-----------------------|-------------------------|
| ASSETS: | | | |
| Pooled Cash and Investments | \$ 448,562 | \$ 298,211 | \$ 971,444 |
| Pooled Cash and Investments in Segregated Accounts | 535,021 | - | - |
| Pooled Cash and Investments with Fiscal and Escrow Agents | - | - | - |
| Receivables: | | | |
| Taxes | - | - | - |
| Accounts | 7,711 | 17,233 | 425 |
| Special Assessments | - | - | - |
| Due from Other Governments | 103,834 | 73,765 | 93,702 |
| Due from Other Funds | - | 13,830 | - |
| Materials and Supplies Inventory | - | - | - |
| Prepaid Items | 465 | 102 | 239 |
| | <u>465</u> | <u>102</u> | <u>239</u> |
| Total Assets | <u>\$ 1,095,593</u> | <u>\$ 403,141</u> | <u>\$ 1,065,810</u> |
| LIABILITIES: | | | |
| Current Liabilities: | | | |
| Accounts Payable | \$ 7,166 | \$ 2,043 | \$ 18,016 |
| Retainage Payable | - | - | - |
| Accrued Wages and Benefits | 14,031 | 4,392 | 10,976 |
| Matured Compensated Absences Payable | 737 | - | - |
| Due to Other Funds | 18,000 | - | - |
| | <u>18,000</u> | <u>-</u> | <u>-</u> |
| Total Current Liabilities | <u>39,934</u> | <u>6,435</u> | <u>28,992</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Property Taxes Levied for Next Year | - | - | - |
| Unavailable Revenue - Intergovernmental Revenue | 92,887 | 54,699 | 46,851 |
| Unavailable Revenue - Charges for Services | - | 5,627 | - |
| Unavailable Revenue - Special Assessments | - | - | - |
| Undistributed Monies | 535,021 | - | - |
| | <u>535,021</u> | <u>-</u> | <u>-</u> |
| Total Deferred Inflows of Resources | <u>627,908</u> | <u>60,326</u> | <u>46,851</u> |
| FUND BALANCES: | | | |
| Nonspendable | 465 | 102 | 239 |
| Restricted | 427,286 | 336,278 | 989,728 |
| | <u>427,286</u> | <u>336,278</u> | <u>989,728</u> |
| Total Fund Balances | <u>427,751</u> | <u>336,380</u> | <u>989,967</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$ 1,095,593</u> | <u>\$ 403,141</u> | <u>\$ 1,065,810</u> |

| Domestic Relations Court | Probate Court | Juvenile Court | Municipal Court | Clerk of Courts | Board of Elections |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|-----------------------|
| \$ 238,438 | \$ 192,862 | \$ 1,065,394 | \$ 21,548 | \$ 133,173 | \$ 5,224 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 2,487 | 28,130 | 1,169 | - | - |
| - | - | - | - | - | - |
| - | - | 576,908 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 35 | - | 8,806 | - | 49 | - |
| <u>\$ 238,473</u> | <u>\$ 195,349</u> | <u>\$ 1,679,238</u> | <u>\$ 22,717</u> | <u>\$ 133,222</u> | <u>\$ 5,224</u> |
| \$ 1,023 | \$ 736 | \$ 59,610 | \$ - | \$ 17,998 | \$ - |
| - | - | - | - | - | - |
| 1,919 | - | 32,741 | - | 2,041 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>2,942</u> | <u>736</u> | <u>92,351</u> | <u>-</u> | <u>20,039</u> | <u>-</u> |
| - | - | - | - | - | - |
| - | - | 575,658 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 575,658 | - | - | - |
| 35 | - | 8,806 | - | 49 | - |
| <u>235,496</u> | <u>194,613</u> | <u>1,002,423</u> | <u>22,717</u> | <u>113,134</u> | <u>5,224</u> |
| <u>235,531</u> | <u>194,613</u> | <u>1,011,229</u> | <u>22,717</u> | <u>113,183</u> | <u>5,224</u> |
| <u>\$ 238,473</u> | <u>\$ 195,349</u> | <u>\$ 1,679,238</u> | <u>\$ 22,717</u> | <u>\$ 133,222</u> | <u>\$ 5,224</u> |

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014
(Continued)

| | Recorder | FEMA | Emergency Management |
|---|----------------------|----------------------|-------------------------|
| ASSETS: | | | |
| Pooled Cash and Investments | \$ 11,258 | \$ 601 | \$ 116,190 |
| Pooled Cash and Investments in Segregated Accounts | - | - | - |
| Pooled Cash and Investments with Fiscal and Escrow Agents | - | - | - |
| Receivables: | | | |
| Taxes | - | - | - |
| Accounts | 1,135 | - | - |
| Special Assessments | - | - | - |
| Due from Other Governments | - | 3,490 | 155,863 |
| Due from Other Funds | - | 11,000 | - |
| Materials and Supplies Inventory | - | - | - |
| Prepaid Items | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Assets | <u>\$ 12,393</u> | <u>\$ 15,091</u> | <u>\$ 272,053</u> |
| LIABILITIES: | | | |
| Current Liabilities: | | | |
| Accounts Payable | \$ - | \$ 600 | \$ 15,323 |
| Retainage Payable | - | - | - |
| Accrued Wages and Benefits | - | - | - |
| Matured Compensated Absences Payable | - | - | - |
| Due to Other Funds | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Current Liabilities | <u>-</u> | <u>600</u> | <u>15,323</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Property Taxes Levied for Next Year | - | - | - |
| Unavailable Revenue - Intergovernmental Revenue | - | 3,066 | 99,810 |
| Unavailable Revenue - Charges for Services | - | - | - |
| Unavailable Revenue - Special Assessments | - | - | - |
| Undistributed Monies | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Deferred Inflows of Resources | <u>-</u> | <u>3,066</u> | <u>99,810</u> |
| FUND BALANCES: | | | |
| Nonspendable | - | - | - |
| Restricted | 12,393 | 11,425 | 156,920 |
| | <u>12,393</u> | <u>11,425</u> | <u>156,920</u> |
| Total Fund Balances | <u>12,393</u> | <u>11,425</u> | <u>156,920</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$ 12,393</u> | <u>\$ 15,091</u> | <u>\$ 272,053</u> |

| Veteran's Memorial Trust | Ditch Maintenance | Law Library | ARRA | Total Non-Major Special Revenue Funds |
|--------------------------------|----------------------|-------------------|------------------|--|
| \$ - | \$ 271,721 | \$ 718,024 | \$ 1 | \$ 12,315,484 |
| - | - | - | - | 548,940 |
| - | - | - | - | 5,850 |
| - | - | - | - | 2,214,054 |
| - | - | 6,651 | - | 327,978 |
| - | 152,202 | - | - | 152,202 |
| - | - | 4,723 | 48,300 | 7,225,072 |
| - | - | - | 10,000 | 45,018 |
| - | - | - | - | 2,822 |
| - | - | 69 | 47 | 36,563 |
| <u>\$ -</u> | <u>\$ 423,923</u> | <u>\$ 729,467</u> | <u>\$ 58,348</u> | <u>\$ 22,873,983</u> |
| \$ - | \$ 93,336 | \$ 7,124 | \$ - | \$ 619,237 |
| - | - | - | - | 5,850 |
| - | - | 2,915 | 99 | 317,607 |
| - | - | - | - | 2,949 |
| - | - | - | - | 41,145 |
| <u>-</u> | <u>93,336</u> | <u>10,039</u> | <u>99</u> | <u>986,788</u> |
| - | - | - | - | 2,214,054 |
| - | - | - | 48,300 | 5,752,260 |
| - | - | - | - | 104,862 |
| - | 152,202 | - | - | 152,202 |
| - | - | - | - | 548,940 |
| <u>-</u> | <u>152,202</u> | <u>-</u> | <u>48,300</u> | <u>8,772,318</u> |
| - | - | 69 | 47 | 39,385 |
| - | 178,385 | 719,359 | 9,902 | 13,075,492 |
| <u>-</u> | <u>178,385</u> | <u>719,428</u> | <u>9,949</u> | <u>13,114,877</u> |
| <u>\$ -</u> | <u>\$ 423,923</u> | <u>\$ 729,467</u> | <u>\$ 58,348</u> | <u>\$ 22,873,983</u> |



CLARK COUNTY, OHIOCombining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2014

| | General Bond Retirement | Mercy Unit Bond Retirement | Human Services Bond Retirement | Total Non-Major Debt Service Funds |
|--|-------------------------------|-------------------------------------|---|---|
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 53,302 | \$ - | \$ 50,224 | \$ 103,526 |
| Pooled Cash and Investments with Fiscal and Escrow Agents | <u>-</u> | <u>366</u> | <u>-</u> | <u>366</u> |
| Total Assets | <u>\$ 53,302</u> | <u>\$ 366</u> | <u>\$ 50,224</u> | <u>\$ 103,892</u> |
| LIABILITIES: | | | | |
| Current Liabilities: | | | | |
| Matured Interest Payable | \$ - | \$ 366 | \$ - | \$ 366 |
| Total Current Liabilities | <u>-</u> | <u>366</u> | <u>-</u> | <u>366</u> |
| FUND BALANCES: | | | | |
| Restricted | - | - | 50,224 | 50,224 |
| Assigned | <u>53,302</u> | <u>-</u> | <u>-</u> | <u>53,302</u> |
| Total Fund Balances | <u>53,302</u> | <u>-</u> | <u>50,224</u> | <u>103,526</u> |
| Total Liabilities and Fund Balances | <u>\$ 53,302</u> | <u>\$ 366</u> | <u>\$ 50,224</u> | <u>\$ 103,892</u> |

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014

| | Permanent Improvement | DoDD Capital Projects | Derr Road Improvement | Dayton- Springfield/ Old Mill Road |
|---|--------------------------|-----------------------------|--------------------------|---|
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 1,681,101 | \$ 154,740 | \$ - | \$ - |
| Pooled Cash and Investments with Fiscal and Escrow Agents | 31,502 | - | - | - |
| Due from Other Governments | <u>-</u> | <u>-</u> | <u>365,250</u> | <u>4,403,975</u> |
| Total Assets | <u>\$ 1,712,603</u> | <u>\$ 154,740</u> | <u>\$ 365,250</u> | <u>\$ 4,403,975</u> |
| LIABILITIES: | | | | |
| Current Liabilities: | | | | |
| Contracts Payable | \$ 49,294 | \$ 8,772 | \$ - | \$ - |
| Retainage Payable | 31,502 | - | - | - |
| Due to Other Funds | 850,000 | 300,000 | - | - |
| Notes Payable | <u>1,970,000</u> | <u>175,000</u> | <u>-</u> | <u>-</u> |
| Total Current Liabilities | <u>2,900,796</u> | <u>483,772</u> | <u>-</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | |
| Unavailable Revenue - Intergovernmental Revenue | <u>-</u> | <u>-</u> | <u>361,148</u> | <u>4,333,697</u> |
| Total Deferred Inflows of Resources | <u>-</u> | <u>-</u> | <u>361,148</u> | <u>4,333,697</u> |
| FUND BALANCES: | | | | |
| Restricted | - | - | 4,102 | 70,278 |
| Unassigned (Deficit) | <u>(1,188,193)</u> | <u>(329,032)</u> | <u>-</u> | <u>-</u> |
| Total Fund Balances | <u>(1,188,193)</u> | <u>(329,032)</u> | <u>4,102</u> | <u>70,278</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$ 1,712,603</u> | <u>\$ 154,740</u> | <u>\$ 365,250</u> | <u>\$ 4,403,975</u> |

| <u>Issue II/ OPWC Capital Projects</u> | <u>South Vienna Development</u> | <u>Veteran's Park Renovation</u> | <u>Lower Valley Widening</u> | <u>UV/CL Intersection Improvement</u> | <u>Total Non-Major Capital Projects Funds</u> |
|--|-------------------------------------|--|----------------------------------|---|---|
| \$ - | \$ 11,286 | \$ 38,250 | \$ - | \$ - | \$ 1,885,377 |
| - | - | - | - | - | 31,502 |
| <u>1,015,358</u> | <u>-</u> | <u>-</u> | <u>5,426,414</u> | <u>301,973</u> | <u>11,512,970</u> |
| <u>\$ 1,015,358</u> | <u>\$ 11,286</u> | <u>\$ 38,250</u> | <u>\$ 5,426,414</u> | <u>\$ 301,973</u> | <u>\$ 13,429,849</u> |
| \$ - | \$ - | \$ - | \$ 60,109 | \$ 60,064 | \$ 178,239 |
| - | - | - | - | - | 31,502 |
| - | - | - | - | - | 1,150,000 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,145,000</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>60,109</u> | <u>60,064</u> | <u>3,504,741</u> |
| <u>800,691</u> | <u>-</u> | <u>-</u> | <u>5,294,894</u> | <u>180,074</u> | <u>10,970,504</u> |
| <u>800,691</u> | <u>-</u> | <u>-</u> | <u>5,294,894</u> | <u>180,074</u> | <u>10,970,504</u> |
| 214,667 | 11,286 | 38,250 | 71,411 | 61,835 | 471,829 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(1,517,225)</u> |
| <u>214,667</u> | <u>11,286</u> | <u>38,250</u> | <u>71,411</u> | <u>61,835</u> | <u>(1,045,396)</u> |
| <u>\$ 1,015,358</u> | <u>\$ 11,286</u> | <u>\$ 38,250</u> | <u>\$ 5,426,414</u> | <u>\$ 301,973</u> | <u>\$ 13,429,849</u> |

CLARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2014

| | Chase Stewart Blind Relief | Chase Stewart Soldier Relief | Total Non-Major Permanent Funds |
|-----------------------------|----------------------------------|------------------------------------|--|
| ASSETS: | | | |
| Pooled Cash and Investments | \$ 8,602 | \$ 100,624 | \$ 109,226 |
| Receivables: | | | |
| Accrued Interest | <u>2</u> | <u>58</u> | <u>60</u> |
| Total Assets | <u>\$ 8,604</u> | <u>\$ 100,682</u> | <u>\$ 109,286</u> |
| FUND BALANCES: | | | |
| Nonspendable | \$ 4,000 | \$ 70,787 | \$ 74,787 |
| Restricted | <u>4,604</u> | <u>29,895</u> | <u>34,499</u> |
| Total Fund Balances | <u>\$ 8,604</u> | <u>\$ 100,682</u> | <u>\$ 109,286</u> |

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2014

| | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Permanent Funds | Total Nonmajor Governmental Funds |
|---|-----------------------------|--------------------------|------------------------------|-----------------------|--|
| REVENUES: | | | | | |
| Taxes | \$ 2,226,103 | \$ - | \$ 30,135 | \$ - | \$ 2,256,238 |
| Intergovernmental | 12,272,409 | - | 7,052,887 | - | 19,325,296 |
| Charges for Services | 4,032,714 | 199,172 | - | - | 4,231,886 |
| Licenses and Permits | 468,560 | - | - | - | 468,560 |
| Fees, Fines and Forfeitures | 505,547 | - | - | - | 505,547 |
| Special Assessments | 123,855 | - | - | - | 123,855 |
| Investment Income | 28,010 | - | 32 | 440 | 28,482 |
| Other Revenue | <u>1,289,695</u> | <u>50,000</u> | <u>65,556</u> | <u>235</u> | <u>1,405,486</u> |
| Total Revenues | <u>20,946,893</u> | <u>249,172</u> | <u>7,148,610</u> | <u>675</u> | <u>28,345,350</u> |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 2,444,605 | - | - | - | 2,444,605 |
| Judicial | 3,642,231 | - | - | - | 3,642,231 |
| Public Safety | 1,180,018 | - | - | - | 1,180,018 |
| Public Works | 6,676,182 | - | - | - | 6,676,182 |
| Human Services | 6,226,605 | - | - | 2,538 | 6,229,143 |
| Conservation/Recreation | 721,904 | - | - | - | 721,904 |
| Capital Outlay | 647,529 | - | 7,735,511 | - | 8,383,040 |
| Debt Service: | | | | | |
| Principal | 60,000 | 835,000 | 215,000 | - | 1,110,000 |
| Interest | <u>5,269</u> | <u>414,923</u> | <u>89,215</u> | <u>-</u> | <u>509,407</u> |
| Total Expenditures | <u>21,604,343</u> | <u>1,249,923</u> | <u>8,039,726</u> | <u>2,538</u> | <u>30,896,530</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(657,450)</u> | <u>(1,000,751)</u> | <u>(891,116)</u> | <u>(1,863)</u> | <u>(2,551,180)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers In | <u>261,610</u> | <u>1,004,904</u> | <u>1,645,700</u> | <u>-</u> | <u>2,912,214</u> |
| Net Change in Fund Balance | (395,840) | 4,153 | 754,584 | (1,863) | 361,034 |
| Fund Balance (Deficit), Beginning of Year | <u>13,510,717</u> | <u>99,373</u> | <u>(1,799,980)</u> | <u>111,149</u> | <u>11,921,259</u> |
| Fund Balance (Deficit), End of Year | <u>\$ 13,114,877</u> | <u>\$ 103,526</u> | <u>\$ (1,045,396)</u> | <u>\$ 109,286</u> | <u>\$ 12,282,293</u> |

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

| | Child Support Enforcement Agency | Real Estate Assessment | Engineer |
|---|--|---------------------------|---------------------|
| REVENUES: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | 2,742,999 | - | 6,879,281 |
| Charges for Services | 532,177 | 1,326,098 | 95,387 |
| Licenses and Permits | - | - | - |
| Fees, Fines and Forfeitures | - | - | 64,409 |
| Special Assessments | - | - | - |
| Investment Income | - | - | 27,367 |
| Other Revenue | 448,493 | - | 88,013 |
| | <u>3,723,669</u> | <u>1,326,098</u> | <u>7,154,457</u> |
| Total Revenues | | | |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | - | 2,005,810 | - |
| Judicial | - | - | - |
| Public Safety | - | - | - |
| Public Works | - | - | 6,316,557 |
| Human Services | 3,938,805 | - | - |
| Conservation/Recreation | - | - | - |
| Capital Outlay | - | 4,916 | 637,603 |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest | - | - | - |
| | <u>3,938,805</u> | <u>2,010,726</u> | <u>6,954,160</u> |
| Total Expenditures | | | |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(215,136)</u> | <u>(684,628)</u> | <u>200,297</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers In | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | (215,136) | (684,628) | 200,297 |
| Fund Balance, Beginning of Year | <u>584,403</u> | <u>3,140,640</u> | <u>3,995,521</u> |
| Fund Balance, End of Year | <u>\$ 369,267</u> | <u>\$ 2,456,012</u> | <u>\$ 4,195,818</u> |

| <u>Waste Management</u> | <u>Dog and Kennel</u> | <u>GIS Mapping</u> | <u>Commissioners</u> | <u>Treasurer's</u> | <u>Community Development</u> |
|-------------------------|-----------------------|--------------------|----------------------|--------------------|------------------------------|
| \$ - | \$ - | \$ - | \$ 1,930,709 | \$ 166,491 | \$ - |
| 9,240 | - | - | 354,182 | - | 93,796 |
| 792,253 | 2,036 | 209,944 | - | - | - |
| - | 468,560 | - | - | - | - |
| - | 2,747 | - | 31,496 | - | - |
| - | - | - | - | - | - |
| 71 | - | - | - | 522 | - |
| <u>53,785</u> | <u>2,000</u> | <u>-</u> | <u>-</u> | <u>10,000</u> | <u>133,479</u> |
| <u>855,349</u> | <u>475,343</u> | <u>209,944</u> | <u>2,316,387</u> | <u>177,013</u> | <u>227,275</u> |
| - | - | 170,659 | - | 266,236 | - |
| - | - | - | 24,549 | - | - |
| - | 473,487 | - | - | - | - |
| 11,200 | - | - | - | - | 239,559 |
| - | - | - | 2,285,836 | - | - |
| 721,904 | - | - | - | - | - |
| - | - | - | - | - | - |
| 30,000 | - | - | - | - | - |
| <u>4,444</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>767,548</u> | <u>473,487</u> | <u>170,659</u> | <u>2,310,385</u> | <u>266,236</u> | <u>239,559</u> |
| <u>87,801</u> | <u>1,856</u> | <u>39,285</u> | <u>6,002</u> | <u>(89,223)</u> | <u>(12,284)</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>710</u> | <u>35,900</u> |
| 87,801 | 1,856 | 39,285 | 6,002 | (88,513) | 23,616 |
| <u>616,824</u> | <u>407,109</u> | <u>211,165</u> | <u>25,678</u> | <u>298,291</u> | <u>39,571</u> |
| <u>\$ 704,625</u> | <u>\$ 408,965</u> | <u>\$ 250,450</u> | <u>\$ 31,680</u> | <u>\$ 209,778</u> | <u>\$ 63,187</u> |

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014
(Continued)

| | Prosecuting Attorney | Sheriff | Common Pleas Court |
|---|-------------------------|-----------------------|-----------------------|
| REVENUES: | | | |
| Taxes | \$ 128,903 | \$ - | \$ - |
| Intergovernmental | 473,851 | 119,410 | 187,404 |
| Charges for Services | - | 134,747 | 219,320 |
| Licenses and Permits | - | - | - |
| Fees, Fines and Forfeitures | 16,506 | 33,640 | 164,071 |
| Special Assessments | - | - | - |
| Investment Income | 50 | - | - |
| Other Revenue | <u>500,232</u> | <u>19,663</u> | <u>-</u> |
| Total Revenues | <u>1,119,542</u> | <u>307,460</u> | <u>570,795</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | - | - | - |
| Judicial | 1,050,889 | - | 468,402 |
| Public Safety | 32,789 | 219,109 | - |
| Public Works | - | - | - |
| Human Services | - | - | - |
| Conservation/Recreation | - | - | - |
| Capital Outlay | - | - | - |
| Debt Service: | | | |
| Principal | - | - | 30,000 |
| Interest | <u>-</u> | <u>-</u> | <u>825</u> |
| Total Expenditures | <u>1,083,678</u> | <u>219,109</u> | <u>499,227</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>35,864</u> | <u>88,351</u> | <u>71,568</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers In | <u>-</u> | <u>-</u> | <u>225,000</u> |
| Net Change in Fund Balance | 35,864 | 88,351 | 296,568 |
| Fund Balance, Beginning of Year | <u>391,887</u> | <u>248,029</u> | <u>693,399</u> |
| Fund Balance, End of Year | <u>\$ 427,751</u> | <u>\$ 336,380</u> | <u>\$ 989,967</u> |

| Domestic Relations Court | Probate Court | Juvenile Court | Municipal Court | Clerk of Courts | Board of Elections |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|-----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | 851,739 | - | - | 6,035 |
| - | 42,009 | 581,336 | - | 77,407 | - |
| - | - | - | - | - | - |
| 66,885 | - | 654 | 22,717 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 8,038 | - | 2,987 | - |
| <u>66,885</u> | <u>42,009</u> | <u>1,441,767</u> | <u>22,717</u> | <u>80,394</u> | <u>6,035</u> |
| - | - | - | - | - | 1,900 |
| 48,377 | 22,013 | 1,806,801 | - | 96,322 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 5,010 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>53,387</u> | <u>22,013</u> | <u>1,806,801</u> | <u>-</u> | <u>96,322</u> | <u>1,900</u> |
| <u>13,498</u> | <u>19,996</u> | <u>(365,034)</u> | <u>22,717</u> | <u>(15,928)</u> | <u>4,135</u> |
| - | - | - | - | - | - |
| 13,498 | 19,996 | (365,034) | 22,717 | (15,928) | 4,135 |
| <u>222,033</u> | <u>174,617</u> | <u>1,376,263</u> | <u>-</u> | <u>129,111</u> | <u>1,089</u> |
| <u>\$ 235,531</u> | <u>\$ 194,613</u> | <u>\$ 1,011,229</u> | <u>\$ 22,717</u> | <u>\$ 113,183</u> | <u>\$ 5,224</u> |

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014
(Continued)

| | Recorder | FEMA | Emergency Management |
|---|----------------------|----------------------|-------------------------|
| REVENUES: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | 140,472 | 346,035 |
| Charges for Services | - | - | - |
| Licenses and Permits | - | - | - |
| Fees, Fines and Forfeitures | - | - | - |
| Special Assessments | - | - | - |
| Investment Income | - | - | - |
| Other Revenue | <u>4,404</u> | <u>-</u> | <u>15,343</u> |
| Total Revenues | <u>4,404</u> | <u>140,472</u> | <u>361,378</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | - | - | - |
| Judicial | - | - | - |
| Public Safety | - | 140,047 | 314,586 |
| Public Works | - | - | - |
| Human Services | - | - | - |
| Conservation/Recreation | - | - | - |
| Capital Outlay | - | - | - |
| Debt Service: | | | |
| Principal | - | - | - |
| Interest | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>-</u> | <u>140,047</u> | <u>314,586</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>4,404</u> | <u>425</u> | <u>46,792</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers In | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | 4,404 | 425 | 46,792 |
| Fund Balance, Beginning of Year | <u>7,989</u> | <u>11,000</u> | <u>110,128</u> |
| Fund Balance, End of Year | <u>\$ 12,393</u> | <u>\$ 11,425</u> | <u>\$ 156,920</u> |

| Veteran's Memorial Trust | Ditch Maintenance | Law Library | ARRA | Total Non-Major Special Revenue Funds |
|--------------------------------|----------------------|-------------------|-----------------|--|
| \$ - | \$ - | \$ - | \$ - | \$ 2,226,103 |
| - | - | 62,864 | 5,101 | 12,272,409 |
| - | 20,000 | - | - | 4,032,714 |
| - | - | - | - | 468,560 |
| - | - | 102,422 | - | 505,547 |
| - | 123,855 | - | - | 123,855 |
| - | - | - | - | 28,010 |
| - | - | 3,258 | - | 1,289,695 |
| <u>-</u> | <u>-</u> | <u>3,258</u> | <u>-</u> | <u>1,289,695</u> |
| - | 143,855 | 168,544 | 5,101 | 20,946,893 |
| <u>-</u> | <u>143,855</u> | <u>168,544</u> | <u>5,101</u> | <u>20,946,893</u> |
| - | - | - | - | 2,444,605 |
| - | - | 124,878 | - | 3,642,231 |
| - | - | - | - | 1,180,018 |
| - | 101,788 | - | 7,078 | 6,676,182 |
| 1,964 | - | - | - | 6,226,605 |
| - | - | - | - | 721,904 |
| - | - | - | - | 647,529 |
| - | - | - | - | 60,000 |
| - | - | - | - | 5,269 |
| <u>1,964</u> | <u>101,788</u> | <u>124,878</u> | <u>7,078</u> | <u>21,604,343</u> |
| <u>(1,964)</u> | <u>42,067</u> | <u>43,666</u> | <u>(1,977)</u> | <u>(657,450)</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>261,610</u> |
| (1,964) | 42,067 | 43,666 | (1,977) | (395,840) |
| <u>1,964</u> | <u>136,318</u> | <u>675,762</u> | <u>11,926</u> | <u>13,510,717</u> |
| <u>\$ -</u> | <u>\$ 178,385</u> | <u>\$ 719,428</u> | <u>\$ 9,949</u> | <u>\$ 13,114,877</u> |



CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2014

| | General Bond Retirement | Mercy Unit Bond Retirement | Human Services Bond Retirement | Total Non-Major Debt Service Funds |
|---|-------------------------------|-------------------------------------|---|---|
| REVENUES: | | | | |
| Charges for Services | \$ - | \$ - | \$ 199,172 | \$ 199,172 |
| Other Revenue | <u>50,000</u> | <u>-</u> | <u>-</u> | <u>50,000</u> |
| Total Revenues | <u>50,000</u> | <u>-</u> | <u>199,172</u> | <u>249,172</u> |
| EXPENDITURES: | | | | |
| Debt Service: | | | | |
| Principal | 710,000 | - | 125,000 | 835,000 |
| Interest | <u>344,836</u> | <u>-</u> | <u>70,087</u> | <u>414,923</u> |
| Total Expenditures | <u>1,054,836</u> | <u>-</u> | <u>195,087</u> | <u>1,249,923</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(1,004,836)</u> | <u>-</u> | <u>4,085</u> | <u>(1,000,751)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | <u>1,004,904</u> | <u>-</u> | <u>-</u> | <u>1,004,904</u> |
| Net Change in Fund Balance | 68 | - | 4,085 | 4,153 |
| Fund Balance, Beginning of Year | <u>53,234</u> | <u>-</u> | <u>46,139</u> | <u>99,373</u> |
| Fund Balance, End of Year | <u>\$ 53,302</u> | <u>\$ -</u> | <u>\$ 50,224</u> | <u>\$ 103,526</u> |

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014

| | Permanent Improvement | DoDD Capital Projects | Derr Road Improvement | Dayton- Springfield/ Old Mill Road |
|---|--------------------------|-----------------------------|--------------------------|---|
| REVENUES: | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | 130,476 | 2,927,530 |
| Investment Income | 32 | - | - | - |
| Other Revenue | 64,306 | - | - | - |
| Total Revenues | <u>64,338</u> | <u>-</u> | <u>130,476</u> | <u>2,927,530</u> |
| EXPENDITURES: | | | | |
| Capital Outlay | 1,041,179 | 156,993 | 126,374 | 2,857,252 |
| Debt Service: | | | | |
| Principal | - | 165,000 | - | - |
| Interest | 10,125 | 68,278 | - | - |
| Total Expenditures | <u>1,051,304</u> | <u>390,271</u> | <u>126,374</u> | <u>2,857,252</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(986,966)</u> | <u>(390,271)</u> | <u>4,102</u> | <u>70,278</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | <u>1,358,700</u> | <u>250,000</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | 371,734 | (140,271) | 4,102 | 70,278 |
| Fund Balance (Deficit), Beginning of Year | <u>(1,559,927)</u> | <u>(188,761)</u> | <u>-</u> | <u>-</u> |
| Fund Balance (Deficit), End of Year | <u>\$ (1,188,193)</u> | <u>\$ (329,032)</u> | <u>\$ 4,102</u> | <u>\$ 70,278</u> |

| <u>Issue II/ OPWC Capital Projects</u> | <u>South Vienna Development</u> | <u>Veteran's Park Renovation</u> | <u>Lower Valley Widening</u> | <u>UV/CL Intersection Improvement</u> | <u>Total Non-Major Capital Projects Funds</u> |
|--|-------------------------------------|--|----------------------------------|---|---|
| \$ - | \$ 30,135 | \$ - | \$ - | \$ - | \$ 30,135 |
| 2,411,503 | - | - | 532,351 | 1,051,027 | 7,052,887 |
| - | - | - | - | - | 32 |
| <u>-</u> | <u>-</u> | <u>1,250</u> | <u>-</u> | <u>-</u> | <u>65,556</u> |
| <u>2,411,503</u> | <u>30,135</u> | <u>1,250</u> | <u>532,351</u> | <u>1,051,027</u> | <u>7,148,610</u> |
| 2,103,071 | - | 510 | 460,940 | 989,192 | 7,735,511 |
| - | 50,000 | - | - | - | 215,000 |
| <u>-</u> | <u>10,812</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>89,215</u> |
| <u>2,103,071</u> | <u>60,812</u> | <u>510</u> | <u>460,940</u> | <u>989,192</u> | <u>8,039,726</u> |
| <u>308,432</u> | <u>(30,677)</u> | <u>740</u> | <u>71,411</u> | <u>61,835</u> | <u>(891,116)</u> |
| <u>-</u> | <u>-</u> | <u>37,000</u> | <u>-</u> | <u>-</u> | <u>1,645,700</u> |
| 308,432 | (30,677) | 37,740 | 71,411 | 61,835 | 754,584 |
| <u>(93,765)</u> | <u>41,963</u> | <u>510</u> | <u>-</u> | <u>-</u> | <u>(1,799,980)</u> |
| <u>\$ 214,667</u> | <u>\$ 11,286</u> | <u>\$ 38,250</u> | <u>\$ 71,411</u> | <u>\$ 61,835</u> | <u>\$ (1,045,396)</u> |

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Permanent Funds
For the Year Ended December 31, 2014

| | Chase Stewart Blind Relief | Chase Stewart Soldier Relief | Total Non-Major Permanent Funds |
|---------------------------------|----------------------------------|------------------------------------|--|
| REVENUES: | | | |
| Investment Income | \$ 2 | \$ 438 | \$ 440 |
| Other Revenue | <u>-</u> | <u>235</u> | <u>235</u> |
| Total Revenues | <u>2</u> | <u>673</u> | <u>675</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| Human Services | <u>-</u> | <u>2,538</u> | <u>2,538</u> |
| Total Expenditures | <u>-</u> | <u>2,538</u> | <u>2,538</u> |
| Net Change in Fund Balance | 2 | (1,865) | (1,863) |
| Fund Balance, Beginning of Year | <u>8,602</u> | <u>102,547</u> | <u>111,149</u> |
| Fund Balance, End of Year | <u>\$ 8,604</u> | <u>\$ 100,682</u> | <u>\$ 109,286</u> |

Nonmajor Internal Service Fund – Fund Description

NONMAJOR INTERNAL SERVICE FUND

Internal Service Funds are used to account for the financial resources that provide goods or services to other funds, departments, or agencies of the County and its component units, or to other governments on a cost-reimbursement basis.

Document Imaging Fund – To maintain and account for the revenues associated with the notes issued to acquire document imaging equipment for the County.

Since there is only one nonmajor Internal Service Fund, the **Document Imaging Fund**, no individual fund information is presented.

Fiduciary Funds – Fund Descriptions

AGENCY FUNDS

To maintain and account for assets held by the County as an agent for individuals, private Organizations, other governmental units, and/or other funds.

Department of Rehabilitation Corrections Fund – To maintain and account for expenditures related to the West Central Correctional Facility.

Mental Health and Recovery Board of Clark, Greene, and Madison Counties Fund – To maintain and account for revenues received from various sources including tax levies, and state and federal grants to be utilized for the operations of mental health associated programs throughout Clark, Greene, and Madison Counties.

Health Department Fund – To account for the funds of the Clark County Combined Health District for which the County Auditor is the ex-officio fiscal agent as required under Section 1515.23 of the Ohio Revised Code.

Payroll Deductions Fund – To maintain and account for expenditures made for deductions for credit union, federal tax, state tax, garnishments, child support, etc.

County Insurance Fund – To maintain and account for expenditures made for employee insurance costs.

Workmen’s Compensation Fund – To maintain and account for the accumulation of funds for providing and paying for worker’s compensation premiums and claims.

General County Fund – To maintain and account for revenues and expenditures of certain funds of departments within Clark County.

Other Government Fund – To maintain and account for revenues received and expenditures made to governmental entities not located within the reporting funds of Clark County.

Township Gas Fund – To maintain and account for revenues received from the State of Ohio to be disbursed to political subdivisions within Clark County eligible to receive gas tax proceeds.

State of Ohio Fund – To maintain and account for revenues received from the State of Ohio, which will be disbursed to other political entities.

Treasurer’s Tax Prepayment Fund – To maintain and account for revenue received from individuals for the prepayment of real estate taxes.

Undivided Tax Settlement Fund – To maintain and account for funds received from the collection of taxes but not yet disbursed to political subdivisions.

Inheritance Tax Fund – To maintain and account for revenues received from the collection of estate taxes from individuals but not yet disbursed to political subdivisions.

(Continued)

Fiduciary Funds – Fund Descriptions
(Continued)

AGENCY FUNDS (Continued)

Cigarette Tax Fund – To maintain and account for revenues received from the sale of cigarette tax licenses but not yet disbursed to political subdivisions.

Local Government Fund – To maintain and account for revenues received from the State of Ohio for local government subsidies but not yet disbursed to the political subdivisions participating in the local government allocation.

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2014

| | Balance 12/31/2013 | Additions | Deductions | Balance 12/31/2014 |
|---|-----------------------|----------------------|----------------------|-----------------------|
| <u>Department of Rehabilitation Corrections Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 319,995 | \$ 3,523,571 | \$ 3,445,642 | \$ 397,924 |
| Total Assets | <u>\$ 319,995</u> | <u>\$ 3,523,571</u> | <u>\$ 3,445,642</u> | <u>\$ 397,924</u> |
| LIABILITIES: | | | | |
| Due to Other Governments | \$ 319,995 | \$ 3,523,571 | \$ 3,445,642 | \$ 397,924 |
| Total Liabilities | <u>\$ 319,995</u> | <u>\$ 3,523,571</u> | <u>\$ 3,445,642</u> | <u>\$ 397,924</u> |
| <u>Mental Health and Recovery Board of Clark, Greene, and Madison Counties Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 10,392,913 | \$ 19,462,513 | \$ 19,188,316 | \$ 10,667,110 |
| Total Assets | <u>\$ 10,392,913</u> | <u>\$ 19,462,513</u> | <u>\$ 19,188,316</u> | <u>\$ 10,667,110</u> |
| LIABILITIES: | | | | |
| Undistributed Monies | \$ 10,392,913 | \$ 19,462,513 | \$ 19,188,316 | \$ 10,667,110 |
| Total Liabilities | <u>\$ 10,392,913</u> | <u>\$ 19,462,513</u> | <u>\$ 19,188,316</u> | <u>\$ 10,667,110</u> |
| <u>Health Department Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 3,302,243 | \$ 6,177,497 | \$ 6,100,598 | \$ 3,379,142 |
| Receivables: | | | | |
| Special Assessments | 45,253 | 45,345 | 45,253 | 45,345 |
| Total Assets | <u>\$ 3,347,496</u> | <u>\$ 6,222,842</u> | <u>\$ 6,145,851</u> | <u>\$ 3,424,487</u> |
| LIABILITIES: | | | | |
| Undistributed Monies | \$ 3,347,496 | \$ 6,222,842 | \$ 6,145,851 | \$ 3,424,487 |
| Total Liabilities | <u>\$ 3,347,496</u> | <u>\$ 6,222,842</u> | <u>\$ 6,145,851</u> | <u>\$ 3,424,487</u> |
| <u>Payroll Deductions Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 2,971 | \$ 13,837 | \$ 13,824 | \$ 2,984 |
| Total Assets | <u>\$ 2,971</u> | <u>\$ 13,837</u> | <u>\$ 13,824</u> | <u>\$ 2,984</u> |
| LIABILITIES: | | | | |
| Undistributed Monies | \$ 2,971 | \$ 13,837 | \$ 13,824 | \$ 2,984 |
| Total Liabilities | <u>\$ 2,971</u> | <u>\$ 13,837</u> | <u>\$ 13,824</u> | <u>\$ 2,984</u> |

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2014

| | Balance 12/31/2013 | Additions | Deductions | Balance 12/31/2014 |
|---|-----------------------|----------------------|----------------------|-----------------------|
| <u>County Insurance Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 235,234 | \$ 653,534 | \$ 586,812 | \$ 301,956 |
| Total Assets | <u>235,234</u> | <u>653,534</u> | <u>586,812</u> | <u>301,956</u> |
| LIABILITIES: | | | | |
| Undistributed Monies | \$ 235,234 | \$ 653,534 | \$ 586,812 | \$ 301,956 |
| Total Liabilities | <u>\$ 235,234</u> | <u>\$ 653,534</u> | <u>\$ 586,812</u> | <u>\$ 301,956</u> |
| <u>Workmen's Compensation Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 366,266 | \$ 1,133,147 | \$ 842,953 | \$ 656,460 |
| Total Assets | <u>\$ 366,266</u> | <u>\$ 1,133,147</u> | <u>\$ 842,953</u> | <u>\$ 656,460</u> |
| LIABILITIES: | | | | |
| Undistributed Monies | \$ 366,266 | \$ 1,133,147 | \$ 842,953 | \$ 656,460 |
| Total Liabilities | <u>\$ 366,266</u> | <u>\$ 1,133,147</u> | <u>\$ 842,953</u> | <u>\$ 656,460</u> |
| <u>General County Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 282,579 | \$ 462,336 | \$ 488,869 | \$ 256,046 |
| Pooled Cash and Investments in Segregated Accounts | <u>2,035,701</u> | <u>1,912,934</u> | <u>2,035,701</u> | <u>1,912,934</u> |
| Total Assets | <u>\$ 2,318,280</u> | <u>\$ 2,375,270</u> | <u>\$ 2,524,570</u> | <u>\$ 2,168,980</u> |
| LIABILITIES: | | | | |
| Undistributed Monies | \$ 2,318,280 | \$ 2,375,270 | \$ 2,524,570 | \$ 2,168,980 |
| Total Liabilities | <u>\$ 2,318,280</u> | <u>\$ 2,375,270</u> | <u>\$ 2,524,570</u> | <u>\$ 2,168,980</u> |
| <u>Other Government Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 841,920 | \$ 92,233,929 | \$ 91,935,792 | \$ 1,140,057 |
| Total Assets | <u>\$ 841,920</u> | <u>\$ 92,233,929</u> | <u>\$ 91,935,792</u> | <u>\$ 1,140,057</u> |
| LIABILITIES: | | | | |
| Undistributed Monies | \$ 841,920 | \$ 92,233,929 | \$ 91,935,792 | \$ 1,140,057 |
| Total Liabilities | <u>\$ 841,920</u> | <u>\$ 92,233,929</u> | <u>\$ 91,935,792</u> | <u>\$ 1,140,057</u> |

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2014

| | Balance 12/31/2013 | Additions | Deductions | Balance 12/31/2014 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <u>Township Gas Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ - | \$ 1,020,450 | \$ 1,020,450 | \$ - |
| Total Assets | <u>\$ -</u> | <u>\$ 1,020,450</u> | <u>\$ 1,020,450</u> | <u>\$ -</u> |
| LIABILITIES: | | | | |
| Undistributed Monies | \$ - | \$ 1,020,450 | \$ 1,020,450 | \$ - |
| Total Liabilities | <u>\$ -</u> | <u>\$ 1,020,450</u> | <u>\$ 1,020,450</u> | <u>\$ -</u> |
| <u>State of Ohio Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 26,648 | \$ 486,793 | \$ 473,225 | \$ 40,216 |
| Total Assets | <u>\$ 26,648</u> | <u>\$ 486,793</u> | <u>\$ 473,225</u> | <u>\$ 40,216</u> |
| LIABILITIES: | | | | |
| Undistributed Monies | \$ 26,648 | \$ 486,793 | \$ 473,225 | \$ 40,216 |
| Total Liabilities | <u>\$ 26,648</u> | <u>\$ 486,793</u> | <u>\$ 473,225</u> | <u>\$ 40,216</u> |
| <u>Treasurer's Tax Prepayment Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 66,522 | \$ 2,701,149 | \$ 2,683,957 | \$ 83,714 |
| Total Assets | <u>\$ 66,522</u> | <u>\$ 2,701,149</u> | <u>\$ 2,683,957</u> | <u>\$ 83,714</u> |
| LIABILITIES: | | | | |
| Undistributed Monies | \$ 66,522 | \$ 2,701,149 | \$ 2,683,957 | \$ 83,714 |
| Total Liabilities | <u>\$ 66,522</u> | <u>\$ 2,701,149</u> | <u>\$ 2,683,957</u> | <u>\$ 83,714</u> |
| <u>Undivided Tax Settlement Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 4,084,847 | \$ 128,113,750 | \$ 127,783,539 | \$ 4,415,058 |
| Receivables: | | | | |
| Special Assessments | 4,479,881 | 4,623,778 | 4,479,881 | 4,623,778 |
| Taxes to be Collected for Other Governments | <u>110,304,474</u> | <u>114,847,224</u> | <u>110,304,474</u> | <u>114,847,224</u> |
| Total Assets | <u>\$ 118,869,202</u> | <u>\$ 247,584,752</u> | <u>\$ 242,567,894</u> | <u>\$ 123,886,060</u> |
| LIABILITIES: | | | | |
| Due to Other Governments | \$ 114,784,355 | \$ 119,471,002 | \$ 114,784,355 | \$ 119,471,002 |
| Undistributed Monies | <u>4,084,847</u> | <u>128,113,750</u> | <u>127,783,539</u> | <u>4,415,058</u> |
| Total Liabilities | <u>\$ 118,869,202</u> | <u>\$ 247,584,752</u> | <u>\$ 242,567,894</u> | <u>\$ 123,886,060</u> |

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2014

| | Balance 12/31/2013 | Additions | Deductions | Balance 12/31/2014 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| <u>Inheritance Tax Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 1,369,453 | \$ 141,704 | \$ 1,478,397 | \$ 32,760 |
| Total Assets | <u>\$ 1,369,453</u> | <u>\$ 141,704</u> | <u>\$ 1,478,397</u> | <u>\$ 32,760</u> |
| LIABILITIES: | | | | |
| Undistributed Monies | \$ 1,369,453 | \$ 141,704 | \$ 1,478,397 | \$ 32,760 |
| Total Liabilities | <u>\$ 1,369,453</u> | <u>\$ 141,704</u> | <u>\$ 1,478,397</u> | <u>\$ 32,760</u> |
| <u>Cigarette Tax Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 61 | \$ 19,629 | \$ 19,630 | \$ 60 |
| Total Assets | <u>\$ 61</u> | <u>\$ 19,629</u> | <u>\$ 19,630</u> | <u>\$ 60</u> |
| LIABILITIES: | | | | |
| Undistributed Monies | \$ 61 | \$ 19,629 | \$ 19,630 | \$ 60 |
| Total Liabilities | <u>\$ 61</u> | <u>\$ 19,629</u> | <u>\$ 19,630</u> | <u>\$ 60</u> |
| <u>Local Government Fund:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ - | \$ 7,159,014 | \$ 7,159,014 | \$ - |
| Total Assets | <u>\$ -</u> | <u>\$ 7,159,014</u> | <u>\$ 7,159,014</u> | <u>\$ -</u> |
| LIABILITIES: | | | | |
| Undistributed Monies | \$ - | \$ 7,159,014 | \$ 7,159,014 | \$ - |
| Total Liabilities | <u>\$ -</u> | <u>\$ 7,159,014</u> | <u>\$ 7,159,014</u> | <u>\$ -</u> |
| <u>Total Agency Funds:</u> | | | | |
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 21,291,652 | \$ 263,302,853 | \$ 263,221,018 | \$ 21,373,487 |
| Pooled Cash and Investments in Segregated Accounts | 2,035,701 | 1,912,934 | 2,035,701 | 1,912,934 |
| Receivables: | | | | |
| Special Assessments | 4,525,134 | 4,669,123 | 4,525,134 | 4,669,123 |
| Taxes to be Collected for Other Governments | <u>110,304,474</u> | <u>114,847,224</u> | <u>110,304,474</u> | <u>114,847,224</u> |
| Total Assets | <u>\$ 138,156,961</u> | <u>\$ 384,732,134</u> | <u>\$ 380,086,327</u> | <u>\$ 142,802,768</u> |
| LIABILITIES: | | | | |
| Due to Other Governments | \$ 115,104,350 | \$ 122,994,573 | \$ 118,229,997 | \$ 119,868,926 |
| Undistributed Monies | <u>23,052,611</u> | <u>261,737,561</u> | <u>261,856,330</u> | <u>22,933,842</u> |
| Total Liabilities | <u>\$ 138,156,961</u> | <u>\$ 384,732,134</u> | <u>\$ 380,086,327</u> | <u>\$ 142,802,768</u> |

**INDIVIDUAL FUND SCHEDULES OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
BALANCE – BUDGET AND ACTUAL**

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|-------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 3,518,109 | \$ 3,518,109 | \$ 3,297,956 | \$ (220,153) |
| Permissive Sales Tax | 22,500,000 | 22,500,000 | 23,546,964 | 1,046,964 |
| Intergovernmental | 5,982,480 | 6,270,353 | 6,087,232 | (183,121) |
| Charges for Services | 5,284,327 | 5,284,939 | 5,338,349 | 53,410 |
| Licenses and Permits | 2,000 | 2,000 | 3,031 | 1,031 |
| Fees, Fines and Forfeitures | 664,000 | 664,000 | 582,736 | (81,264) |
| Investment Income | 400,175 | 400,175 | 514,222 | 114,047 |
| Other Revenue | 136,520 | 240,875 | 281,717 | 40,842 |
| | <u>38,487,611</u> | <u>38,880,451</u> | <u>39,652,207</u> | <u>771,756</u> |
| Total Revenues | | | | |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| Commissioners: | | | | |
| Personnel & Fringes | 515,102 | 505,102 | 488,208 | 16,894 |
| Operating Expenses | 81,010 | 91,010 | 82,211 | 8,799 |
| Capital Asset Expense | 2,900 | 2,900 | 102 | 2,798 |
| Auditor: | | | | |
| Personnel & Fringes | 787,461 | 787,461 | 636,466 | 150,995 |
| Operating Expenses | 152,637 | 152,637 | 84,853 | 67,784 |
| Capital Asset Expense | 1,000 | 1,000 | 187 | 813 |
| Data Processing: | | | | |
| Personnel & Fringes | 60,007 | 60,007 | 37,691 | 22,316 |
| Operating Expenses | 139,694 | 139,694 | 79,638 | 60,056 |
| Capital Asset Expense | 17,398 | 17,398 | 910 | 16,488 |
| Board of Revision: | | | | |
| Operating Expenses | 2,400 | 2,400 | - | 2,400 |
| Auditor of State: | | | | |
| Operating Expenses | 114,666 | 114,666 | 100,000 | 14,666 |
| Treasurer: | | | | |
| Personnel & Fringes | 564,992 | 554,992 | 495,239 | 59,753 |
| Operating Expenses | 73,234 | 83,234 | 76,114 | 7,120 |
| Capital Asset Expense | 1,000 | 1,000 | - | 1,000 |
| Tax Incentive Review Council: | | | | |
| Personnel & Fringes | 3,183 | 3,183 | 1,576 | 1,607 |
| Operating Expenses | 8,854 | 8,854 | 919 | 7,935 |
| Board of Elections: | | | | |
| Personnel & Fringes | 594,709 | 606,520 | 563,774 | 42,746 |
| Operating Expenses | 335,132 | 335,132 | 302,118 | 33,014 |

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Fund
For the Year Ended December 31, 2014
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|------------------|------------------|-------------------------------|
| Recorder: | | | | |
| Personnel & Fringes | 349,714 | 347,414 | 322,820 | 24,594 |
| Operating Expenses | 14,215 | 16,515 | 16,117 | 398 |
| Microfilm: | | | | |
| Operating Expenses | 5,000 | 5,000 | 5 | 4,995 |
| Misc Insurance and Pension: | | | | |
| Personnel & Fringes | 10,000 | 10,000 | 5,635 | 4,365 |
| Operating Expenses | 1,314,632 | 1,314,742 | 1,066,931 | 247,811 |
| Information Systems: | | | | |
| Personnel & Fringes | 424,363 | 394,513 | 351,572 | 42,941 |
| Operating Expenses | 174,251 | 204,101 | 203,696 | 405 |
| Personnel: | | | | |
| Personnel & Fringes | 275,893 | 264,393 | 225,590 | 38,803 |
| Operating Expenses | 33,900 | 45,400 | 45,400 | - |
| Certificate of Title Administration: | | | | |
| Personnel & Fringes | 531,905 | 562,905 | 555,820 | 7,085 |
| Operating Expenses | 40,665 | 65,665 | 31,156 | 34,509 |
| Recorder's Special Equipment: | | | | |
| Operating Expenses | 145,000 | 145,000 | 75,694 | 69,306 |
| Capital Asset Expense | 51,516 | 51,516 | 74,954 | (23,438) |
| Cash Deposits: | | | | |
| Operating Expenses | 30,536 | 41,631 | 17,196 | 24,435 |
| Unforfeited Land Sale: | | | | |
| Operating Expenses | 25,000 | 56,671 | 56,428 | 243 |
| Unclaimed Money: | | | | |
| Operating Expenses | 50,000 | 254,516 | 254,516 | - |
| Unclaimed Warrants: | | | | |
| Operating Expenses | <u>50,000</u> | <u>50,000</u> | <u>18,599</u> | <u>31,401</u> |
| Legislative and Executive | <u>6,981,969</u> | <u>7,297,172</u> | <u>6,272,135</u> | <u>1,025,037</u> |
| Judicial: | | | | |
| Prosecuting Attorney: | | | | |
| Personnel & Fringes | 1,443,096 | 1,442,296 | 1,403,499 | 38,797 |
| Operating Expenses | 72,967 | 84,767 | 84,477 | 290 |
| Public Defender: | | | | |
| Personnel & Fringes | 818,649 | 818,649 | 812,434 | 6,215 |
| Operating Expenses | 42,648 | 42,648 | 31,171 | 11,477 |
| Court of Appeals: | | | | |
| Operating Expenses | 50,000 | 50,000 | 37,004 | 12,996 |

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Fund
For the Year Ended December 31, 2014
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|----------------------------------|--------------------|-------------------|------------------|-------------------------------|
| Common Pleas Court: | | | | |
| Personnel & Fringes | 938,406 | 938,406 | 884,675 | 53,731 |
| Operating Expenses | 365,554 | 395,554 | 326,721 | 68,833 |
| Domestic Relations: | | | | |
| Personnel & Fringes | 677,815 | 677,670 | 648,345 | 29,325 |
| Operating Expenses | 34,160 | 34,305 | 33,663 | 642 |
| Probate Court: | | | | |
| Personnel & Fringes | 377,572 | 375,072 | 371,163 | 3,909 |
| Operating Expenses | 58,637 | 61,537 | 56,398 | 5,139 |
| Juvenile Court: | | | | |
| Personnel & Fringes | 1,397,354 | 1,382,404 | 1,377,378 | 5,026 |
| Operating Expenses | 365,505 | 369,605 | 362,231 | 7,374 |
| Juvenile - Probation: | | | | |
| Personnel & Fringes | 434,893 | 526,938 | 525,951 | 987 |
| Operating Expenses | 4,450 | 4,450 | 3,698 | 752 |
| Juvenile Court - Detention Home: | | | | |
| Personnel & Fringes | 1,885,097 | 1,829,502 | 1,824,705 | 4,797 |
| Operating Expenses | 157,371 | 156,771 | 153,424 | 3,347 |
| Municipal Court: | | | | |
| Personnel & Fringes | 216,227 | 219,003 | 218,387 | 616 |
| Operating Expenses | 47,863 | 45,087 | 42,773 | 2,314 |
| Clerk of Courts: | | | | |
| Personnel & Fringes | 623,904 | 635,189 | 631,192 | 3,997 |
| Operating Expenses | 117,221 | 105,936 | 101,622 | 4,314 |
| Juvenile Center Trust: | | | | |
| Personnel & Fringes | 11,545 | 11,545 | - | 11,545 |
| Operating Expenses | 114,979 | 114,979 | 46,575 | 68,404 |
| Judicial | <u>10,255,913</u> | <u>10,322,313</u> | <u>9,977,486</u> | <u>344,827</u> |
| Public Safety: | | | | |
| Sheriff: | | | | |
| Personnel & Fringes | 12,075,024 | 12,079,024 | 12,019,241 | 59,783 |
| Operating Expenses | 1,794,760 | 1,791,372 | 1,704,068 | 87,304 |
| Coroner: | | | | |
| Personnel & Fringes | 242,644 | 242,644 | 237,260 | 5,384 |
| Operating Expenses | 191,389 | 243,389 | 242,195 | 1,194 |
| Emergency Management: | | | | |
| Personnel & Fringes | 159,532 | 164,310 | 163,658 | 652 |
| Operating Expenses | 65,933 | 155,413 | 150,031 | 5,382 |

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Fund
For the Year Ended December 31, 2014
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------|--------------------|-------------------|-------------------|-------------------------------|
| EMA/RDP Grant: | | | | |
| Capital Asset Expense | - | 22,950 | - | 22,950 |
| Sheriff's Grant: | | | | |
| Personnel & Fringes | 447,370 | 631,576 | 580,191 | 51,385 |
| Operating Expenses | 52,511 | 77,486 | 66,454 | 11,032 |
| Sheriff's Trust: | | | | |
| Operating Expenses | 41,968 | 41,968 | 22,680 | 19,288 |
| Sheriff Policing Rotary: | | | | |
| Personnel & Fringes | 700,918 | 812,131 | 726,629 | 85,502 |
| Operating Expenses | 130,987 | 132,826 | 96,151 | 36,675 |
| Public Safety | <u>15,903,036</u> | <u>16,395,089</u> | <u>16,008,558</u> | <u>386,531</u> |
| Public Works: | | | | |
| Industrial Development: | | | | |
| Operating Expenses | 637,644 | 637,644 | 632,645 | 4,999 |
| Building & Grounds: | | | | |
| Personnel & Fringes | 1,032,515 | 1,032,515 | 1,015,758 | 16,757 |
| Operating Expenses | 2,043,221 | 2,043,221 | 1,761,620 | 281,601 |
| Community Development: | | | | |
| Personnel & Fringes | 797,668 | 785,168 | 777,747 | 7,421 |
| Operating Expenses | 122,119 | 149,662 | 117,931 | 31,731 |
| Engineer: | | | | |
| Personnel & Fringes | 141,006 | 141,006 | 139,985 | 1,021 |
| Operating Expenses | 7,100 | 7,100 | 5,510 | 1,590 |
| Public Works | <u>4,781,273</u> | <u>4,796,316</u> | <u>4,451,196</u> | <u>345,120</u> |
| Health: | | | | |
| Other Health/Welfare: | | | | |
| Operating Expenses | 274,207 | 314,207 | 294,091 | 20,116 |
| Wellness: | | | | |
| Personnel & Fringes | 7,625 | 7,625 | 7,594 | 31 |
| Operating Expenses | 14,495 | 18,775 | 18,775 | - |
| Health | <u>296,327</u> | <u>340,607</u> | <u>320,460</u> | <u>20,147</u> |
| Human Services: | | | | |
| Soldiers Relief: | | | | |
| Personnel & Fringes | 513,544 | 513,544 | 476,108 | 37,436 |
| Operating Expenses | 342,696 | 338,696 | 283,779 | 54,917 |
| Capital Asset Expense | 5,500 | 9,500 | 9,230 | 270 |
| Human Services | <u>861,740</u> | <u>861,740</u> | <u>769,117</u> | <u>92,623</u> |

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Fund
For the Year Ended December 31, 2014
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-----------------|--------------|-------------------------------|
| Conservation and Recreation: | | | | |
| Agriculture: | | | | |
| Operating Expenses | 444,584 | 447,684 | 447,570 | 114 |
| Conservation and Recreation | 444,584 | 447,684 | 447,570 | 114 |
| Total Expenditures | 39,524,842 | 40,460,921 | 38,246,522 | 2,214,399 |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | (1,037,231) | (1,580,470) | 1,405,685 | 2,986,155 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Proceeds from Sale of Capital Assets | 10,000 | 10,000 | 1,241 | (8,759) |
| Advances In | 150,000 | 150,000 | 761,000 | 611,000 |
| Transfers In | - | 225,000 | 1,067,210 | 842,210 |
| Advances Out | (1,000,000) | (1,000,000) | (850,000) | 150,000 |
| Transfers Out | (4,794,368) | (5,072,325) | (4,348,110) | 724,215 |
| Total Other Financing Sources (Uses) | (5,634,368) | (5,687,325) | (3,368,659) | 2,318,666 |
| Net Change in Fund Balance | (6,671,599) | (7,267,795) | (1,962,974) | 5,304,821 |
| Fund Balance, Beginning of Year | 8,474,670 | 8,474,670 | 8,474,670 | - |
| Prior Year Encumbrances Appropriated | 1,758,237 | 1,758,237 | 1,758,237 | - |
| Fund Balance, End of Year | \$ 3,561,308 | \$ 2,965,112 | \$ 8,269,933 | 5,304,821 |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Job & Family Services Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---------------------|---------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 13,317,907 | \$ 14,146,360 | \$ 10,607,028 | \$ (3,539,332) |
| Charges for Services | 4,595,000 | 4,595,000 | 3,930,423 | (664,577) |
| Other Revenue | 9,024 | 9,024 | 18,342 | 9,318 |
| | <u>17,921,931</u> | <u>18,750,384</u> | <u>14,555,793</u> | <u>(4,194,591)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Department of Job & Family Services: | | | | |
| Personnel and Fringes | 10,570,604 | 10,570,604 | 9,363,004 | 1,207,600 |
| Operating Expenses | 7,447,567 | 7,979,917 | 6,452,844 | 1,527,073 |
| WIA Fund: | | | | |
| Operating Expenses | 1,126,279 | 1,422,382 | 1,353,222 | 69,160 |
| JFS Spfld Foundation Fund: | | | | |
| Operating Expenses | 9,099 | 9,099 | 9,024 | 75 |
| | <u>19,153,549</u> | <u>19,982,002</u> | <u>17,178,094</u> | <u>2,803,908</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(1,231,618)</u> | <u>(1,231,618)</u> | <u>(2,622,301)</u> | <u>(1,390,683)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | <u>777,429</u> | <u>777,429</u> | <u>587,154</u> | <u>(190,275)</u> |
| | <u>777,429</u> | <u>777,429</u> | <u>587,154</u> | <u>(190,275)</u> |
| Net Change in Fund Balance | (454,189) | (454,189) | (2,035,147) | (1,580,958) |
| Fund Balance, Beginning of Year | 1,884,792 | 1,884,792 | 1,884,792 | - |
| Prior Year Encumbrances Appropriated | <u>1,798,013</u> | <u>1,798,013</u> | <u>1,798,013</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 3,228,616</u> | <u>\$ 3,228,616</u> | <u>\$ 1,647,658</u> | <u>\$ (1,580,958)</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Department of Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|-------------------------|-------------------------|--------------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 9,425,300 | \$ 9,425,300 | \$ 9,866,645 | \$ 441,345 |
| Intergovernmental | 11,987,100 | 12,053,950 | 13,267,339 | 1,213,389 |
| Charges for Services | 16,000 | 16,000 | 10,342 | (5,658) |
| Investment Income | - | - | 26 | 26 |
| Other Revenue | <u>31,000</u> | <u>36,000</u> | <u>205,008</u> | <u>169,008</u> |
| Total Revenues | <u>21,459,400</u> | <u>21,531,250</u> | <u>23,349,360</u> | <u>1,818,110</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Health: | | | | |
| MR/DD General Fund: | | | | |
| Personnel and Fringes | 10,995,201 | 11,064,051 | 9,442,469 | 1,621,582 |
| Operating Expenses | 4,044,749 | 4,044,749 | 3,541,757 | 502,992 |
| County MR/DD Residential Services: | | | | |
| Operating Expenses | 4,206,766 | 4,206,766 | 3,666,605 | 540,161 |
| F.F. Mueller Residential Center: | | | | |
| Personnel and Fringes | 4,351,712 | 4,340,712 | 3,854,314 | 486,398 |
| Operating Expenses | 1,922,815 | 1,933,815 | 1,874,977 | 58,838 |
| MR/DD Medicaid Reserve: | | | | |
| Operating Expenses | 1,300 | 1,300 | - | 1,300 |
| MR/DD Donation Trust: | | | | |
| Operating Expenses | 500 | 5,500 | 4,501 | 999 |
| Neubart Webb Trust: | | | | |
| Operating Expenses | <u>5,000</u> | <u>5,000</u> | <u>1,000</u> | <u>4,000</u> |
| Total Expenditures | <u>25,528,043</u> | <u>25,601,893</u> | <u>22,385,623</u> | <u>3,216,270</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(4,068,643)</u> | <u>(4,070,643)</u> | <u>963,737</u> | <u>5,034,380</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | 4,664,800 | 4,664,800 | 4,664,800 | - |
| Transfers Out | <u>(5,015,900)</u> | <u>(5,015,900)</u> | <u>(4,914,800)</u> | <u>101,100</u> |
| Total Other Financing Sources (Uses) | <u>(351,100)</u> | <u>(351,100)</u> | <u>(250,000)</u> | <u>101,100</u> |
| Net Change in Fund Balance | (4,419,743) | (4,421,743) | 713,737 | 5,135,480 |
| Fund Balance, Beginning of Year | 8,978,667 | 8,978,667 | 8,978,667 | - |
| Prior Year Encumbrances Appropriated | <u>2,072,143</u> | <u>2,072,143</u> | <u>2,072,143</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 6,631,067</u> | <u>\$ 6,629,067</u> | <u>\$ 11,764,547</u> | <u>\$ 5,135,480</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Children's Services Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 5,792,909 | \$ 5,792,909 | \$ 5,819,836 | \$ 26,927 |
| Intergovernmental | 7,028,602 | 7,028,602 | 7,712,844 | 684,242 |
| Charges for Services | 218,402 | 218,402 | 196,393 | (22,009) |
| Other Revenue | <u>18,450</u> | <u>18,450</u> | <u>10,035</u> | <u>(8,415)</u> |
| Total Revenues | <u>13,058,363</u> | <u>13,058,363</u> | <u>13,739,108</u> | <u>680,745</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Operating Expenses | <u>14,571,486</u> | <u>15,091,486</u> | <u>12,674,170</u> | <u>2,417,316</u> |
| Total Expenditures | <u>14,571,486</u> | <u>15,091,486</u> | <u>12,674,170</u> | <u>2,417,316</u> |
| Net Change in Fund Balance | (1,513,123) | (2,033,123) | 1,064,938 | 3,098,061 |
| Fund Balance, Beginning of Year | 2,878,026 | 2,878,026 | 2,878,026 | - |
| Prior Year Encumbrances Appropriated | <u>1,738,901</u> | <u>1,738,901</u> | <u>1,738,901</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 3,103,804</u> | <u>\$ 2,583,804</u> | <u>\$ 5,681,865</u> | <u>\$ 3,098,061</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Child Support Enforcement Agency Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|------------------|--------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 3,010,368 | \$ 3,010,368 | \$ 2,851,783 | \$ (158,585) |
| Charges for Services | 491,000 | 491,000 | 531,154 | 40,154 |
| Other Revenue | <u>815,000</u> | <u>815,000</u> | <u>448,493</u> | <u>(366,507)</u> |
| Total Revenues | <u>4,316,368</u> | <u>4,316,368</u> | <u>3,831,430</u> | <u>(484,938)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Personnel and Fringes | 2,796,668 | 2,796,668 | 2,695,475 | 101,193 |
| Operating Expenses | <u>1,967,928</u> | <u>1,967,928</u> | <u>1,634,412</u> | <u>333,516</u> |
| Total Expenditures | <u>4,764,596</u> | <u>4,764,596</u> | <u>4,329,887</u> | <u>434,709</u> |
| Net Change in Fund Balance | (448,228) | (448,228) | (498,457) | (50,229) |
| Fund Balance, Beginning of Year | (77,962) | (77,962) | (77,962) | - |
| Prior Year Encumbrances Appropriated | <u>527,447</u> | <u>527,447</u> | <u>527,447</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 1,257</u> | <u>\$ 1,257</u> | <u>\$ (48,972)</u> | <u>\$ (50,229)</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Charges for Services | \$ 1,254,000 | \$ 1,254,000 | \$ 1,326,023 | \$ 72,023 |
| Other Revenue | 500 | 500 | 1,614 | 1,114 |
| Total Revenues | <u>1,254,500</u> | <u>1,254,500</u> | <u>1,327,637</u> | <u>73,137</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| Personnel and Fringes | 645,045 | 645,045 | 497,932 | 147,113 |
| Operating Expenses | 723,063 | 1,723,180 | 1,738,321 | (15,141) |
| Capital Asset Expense | <u>11,686</u> | <u>11,686</u> | <u>4,916</u> | <u>6,770</u> |
| Total Expenditures | <u>1,379,794</u> | <u>2,379,911</u> | <u>2,241,169</u> | <u>138,742</u> |
| Net Change in Fund Balance | (125,294) | (1,125,411) | (913,532) | 211,879 |
| Fund Balance, Beginning of Year | 2,854,605 | 2,854,605 | 2,854,605 | - |
| Prior Year Encumbrances Appropriated | <u>252,655</u> | <u>252,655</u> | <u>252,655</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 2,981,966</u> | <u>\$ 1,981,849</u> | <u>\$ 2,193,728</u> | <u>\$ 211,879</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Engineer Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|--------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 6,762,000 | \$ 6,762,000 | \$ 7,344,296 | \$ 582,296 |
| Charges for Services | 120,000 | 120,000 | 95,387 | (24,613) |
| Fees, Fines and Forfeitures | 90,000 | 90,000 | 64,390 | (25,610) |
| Other Revenue | <u>300,000</u> | <u>300,000</u> | <u>175,740</u> | <u>(124,260)</u> |
| Total Revenues | <u>7,272,000</u> | <u>7,272,000</u> | <u>7,679,813</u> | <u>407,813</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Motor Vehicle Gas Tax: | | | | |
| Personnel and Fringes | 3,157,793 | 3,157,793 | 3,023,115 | 134,678 |
| Operating Expenses | 5,516,507 | 5,737,138 | 4,516,386 | 1,220,752 |
| Capital Asset Expense | <u>1,407,510</u> | <u>1,186,879</u> | <u>884,137</u> | <u>302,742</u> |
| Total Expenditures | <u>10,081,810</u> | <u>10,081,810</u> | <u>8,423,638</u> | <u>1,658,172</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(2,809,810)</u> | <u>(2,809,810)</u> | <u>(743,825)</u> | <u>2,065,985</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Advances In | 18,000 | 18,000 | - | (18,000) |
| Transfers In | 38,000 | 38,000 | 27,367 | (10,633) |
| Advances Out | <u>(18,000)</u> | <u>(18,000)</u> | <u>-</u> | <u>18,000</u> |
| Total Other Financing Sources (Uses) | <u>38,000</u> | <u>38,000</u> | <u>27,367</u> | <u>(10,633)</u> |
| Net Change in Fund Balance | (2,771,810) | (2,771,810) | (716,458) | 2,055,352 |
| Fund Balance, Beginning of Year | 1,785,412 | 1,785,412 | 1,785,412 | - |
| Prior Year Encumbrances Appropriated | <u>986,407</u> | <u>986,407</u> | <u>986,407</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 9</u> | <u>\$ 9</u> | <u>\$ 2,055,361</u> | <u>\$ 2,055,352</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Waste Management Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|------------------|-----------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 21,000 | \$ 30,820 | \$ 9,240 | \$ (21,580) |
| Charges for Services | 825,000 | 825,000 | 787,078 | (37,922) |
| Investment Income | 1,045 | 1,045 | 71 | (974) |
| Other Revenue | <u>62,000</u> | <u>62,000</u> | <u>58,027</u> | <u>(3,973)</u> |
| Total Revenues | <u>909,045</u> | <u>918,865</u> | <u>854,416</u> | <u>(64,449)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Works: | | | | |
| ODNR Market Development Grant: | | | | |
| Operating Expenses | 3,416 | 3,416 | - | 3,416 |
| ODNR Community Development 2006: | | | | |
| Operating Expenses | <u>15,836</u> | <u>15,836</u> | <u>-</u> | <u>15,836</u> |
| Total Public Works | <u>19,252</u> | <u>19,252</u> | <u>-</u> | <u>19,252</u> |
| Conservation and Recreation: | | | | |
| Solid Waste Disposal: | | | | |
| Personnel and Fringes | 380,188 | 380,188 | 312,125 | 68,063 |
| Operating Expenses | 588,760 | 588,760 | 533,568 | 55,192 |
| Waste Management Donations: | | | | |
| Operating Expenses | 1,048 | 1,048 | - | 1,048 |
| Keep America Beautiful: | | | | |
| Operating Expenses | 19,070 | 19,070 | 9,466 | 9,604 |
| Litter Cleanup Grant: | | | | |
| Operating Expenses | 8,234 | 8,234 | 2,234 | 6,000 |
| OEPA Community Recycling: | | | | |
| Operating Expenses | - | 6,820 | 817 | 6,003 |
| OEEF Project Wild: | | | | |
| Operating Expenses | <u>-</u> | <u>3,000</u> | <u>1,440</u> | <u>1,560</u> |
| Total Conservation and Recreation | <u>997,300</u> | <u>1,007,120</u> | <u>859,650</u> | <u>147,470</u> |
| Debt Service: | | | | |
| Principal | 30,000 | 30,000 | 30,000 | - |
| Interest | <u>4,500</u> | <u>4,500</u> | <u>4,444</u> | <u>56</u> |
| Total Debt Service | <u>34,500</u> | <u>34,500</u> | <u>34,444</u> | <u>56</u> |
| Total Expenditures | <u>1,051,052</u> | <u>1,060,872</u> | <u>894,094</u> | <u>166,778</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(142,007)</u> | <u>(142,007)</u> | <u>(39,678)</u> | <u>102,329</u> |

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Waste Management Special Revenue Fund
For the Year Ended December 31, 2014
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--|--------------------|-------------------|-------------------|-------------------------------|
| OTHER FINANCING SOURCES (USES): | | | | |
| Advances In | 12,500 | 17,410 | 1,650 | (15,760) |
| Advances Out | <u>(12,500)</u> | <u>(17,410)</u> | <u>(1,650)</u> | <u>15,760</u> |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | (142,007) | (142,007) | (39,678) | 102,329 |
| Fund Balance, Beginning of Year | 407,231 | 407,231 | 407,231 | - |
| Prior Year Encumbrances Appropriated | <u>159,025</u> | <u>159,025</u> | <u>159,025</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 424,249</u> | <u>\$ 424,249</u> | <u>\$ 526,578</u> | <u>\$ 102,329</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Charges for Services | \$ 3,000 | \$ 3,000 | \$ 7,233 | \$ 4,233 |
| Licenses and Permits | 465,000 | 465,000 | 497,112 | 32,112 |
| Fees, Fines and Forfeitures | 4,000 | 4,000 | 3,311 | (689) |
| Other Revenue | <u>100</u> | <u>100</u> | <u>1,884</u> | <u>1,784</u> |
| Total Revenues | <u>472,100</u> | <u>472,100</u> | <u>509,540</u> | <u>37,440</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Commissioners Office: | | | | |
| Personnel and Fringes | 160,850 | 207,050 | 180,213 | 26,837 |
| Operating Expenses | 300,254 | 260,254 | 226,880 | 33,374 |
| Auditor's Office: | | | | |
| Personnel and Fringes | 47,661 | 49,110 | 48,595 | 515 |
| Operating Expenses | <u>27,988</u> | <u>27,889</u> | <u>22,970</u> | <u>4,919</u> |
| Total Expenditures | <u>536,753</u> | <u>544,303</u> | <u>478,658</u> | <u>65,645</u> |
| Net Change in Fund Balance | (64,653) | (72,203) | 30,882 | 103,085 |
| Fund Balance, Beginning of Year | 362,484 | 362,484 | 362,484 | - |
| Prior Year Encumbrances Appropriated | <u>5,638</u> | <u>5,638</u> | <u>5,638</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 303,469</u> | <u>\$ 295,919</u> | <u>\$ 399,004</u> | <u>\$ 103,085</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
GIS Mapping Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-----------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Charges for Services | \$ 246,000 | \$ 246,000 | \$ 209,624 | \$ (36,376) |
| Total Revenues | <u>246,000</u> | <u>246,000</u> | <u>209,624</u> | <u>(36,376)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| Auditor's Office: | | | | |
| Personnel and Fringes | 78,710 | 78,830 | 76,508 | 2,322 |
| Operating Expenses | <u>380,207</u> | <u>380,087</u> | <u>136,553</u> | <u>243,534</u> |
| Total Expenditures | <u>458,917</u> | <u>458,917</u> | <u>213,061</u> | <u>245,856</u> |
| Net Change in Fund Balance | (212,917) | (212,917) | (3,437) | 209,480 |
| Fund Balance, Beginning of Year | 115,016 | 115,016 | 115,016 | - |
| Prior Year Encumbrances Appropriated | <u>97,901</u> | <u>97,901</u> | <u>97,901</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 209,480</u> | <u>\$ 209,480</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Commissioners Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|------------------|------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 2,038,006 | \$ 1,930,709 | \$ 1,930,709 | \$ - |
| Intergovernmental | 260,333 | 400,041 | 354,182 | (45,859) |
| Fees, Fines and Forfeitures | <u>3,500</u> | <u>33,500</u> | <u>31,905</u> | <u>(1,595)</u> |
| Total Revenues | <u>2,301,839</u> | <u>2,364,250</u> | <u>2,316,796</u> | <u>(47,454)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Indigent Application Fee: | | | | |
| Operating Expenses | <u>26,213</u> | <u>36,213</u> | <u>25,878</u> | <u>10,335</u> |
| Total Judicial | <u>26,213</u> | <u>36,213</u> | <u>25,878</u> | <u>10,335</u> |
| Human Services: | | | | |
| Senior Citizen's Levy: | | | | |
| Operating Expenses | 2,252,480 | 2,285,836 | 2,285,836 | - |
| Children's Trust: | | | | |
| Operating Expenses | <u>45,859</u> | <u>45,859</u> | <u>-</u> | <u>45,859</u> |
| Total Human Services | <u>2,298,339</u> | <u>2,331,695</u> | <u>2,285,836</u> | <u>45,859</u> |
| Total Expenditures | <u>2,324,552</u> | <u>2,367,908</u> | <u>2,311,714</u> | <u>56,194</u> |
| Net Change in Fund Balance | (22,713) | (3,658) | 5,082 | 8,740 |
| Fund Balance, Beginning of Year | 24,799 | 24,799 | 24,799 | - |
| Prior Year Encumbrances Appropriated | <u>1,213</u> | <u>1,213</u> | <u>1,213</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 3,299</u> | <u>\$ 22,354</u> | <u>\$ 31,094</u> | <u>\$ 8,740</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Treasurer's Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-----------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 125,000 | \$ 125,000 | \$ 166,491 | \$ 41,491 |
| Investment Income | 150 | 150 | 347 | 197 |
| Other Revenue | - | - | 10,706 | 10,706 |
| | <u>125,150</u> | <u>125,150</u> | <u>177,544</u> | <u>52,394</u> |
| Total Revenues | | | | |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| DRETAC: | | | | |
| Personnel and Fringes | 183,737 | 183,737 | 136,130 | 47,607 |
| Operating Expenses | 233,794 | 233,794 | 143,047 | 90,747 |
| | | | | |
| Prepaid Interest: | | | | |
| Personnel and Fringes | 6,271 | 6,271 | - | 6,271 |
| Operating Expenses | 1,049 | 1,049 | - | 1,049 |
| | <u>424,851</u> | <u>424,851</u> | <u>279,177</u> | <u>145,674</u> |
| Total Expenditures | | | | |
| Net Change in Fund Balance | (299,701) | (299,701) | (101,633) | 198,068 |
| Fund Balance, Beginning of Year | 243,476 | 243,476 | 243,476 | - |
| Prior Year Encumbrances Appropriated | <u>56,225</u> | <u>56,225</u> | <u>56,225</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 198,068</u> | <u>\$ 198,068</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Community Development Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 820,774 | \$ 820,774 | \$ 60,781 | \$ (759,993) |
| Other Revenue | 10,060 | 10,115 | 133,479 | 123,364 |
| Total Revenues | <u>830,834</u> | <u>830,889</u> | <u>194,260</u> | <u>(636,629)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Works: | | | | |
| C.D.B.G.: | | | | |
| Personnel and Fringes | 25,146 | 25,131 | 24,564 | 567 |
| Operating Expenses | 190,844 | 191,103 | 149,151 | 41,952 |
| Housing Rehab: | | | | |
| Operating Expenses | 21,343 | 21,343 | 1,020 | 20,323 |
| Project Advances: | | | | |
| Operating Expenses | 130 | 130 | - | 130 |
| AG Grant: | | | | |
| Operating Expenses | 217,774 | 217,774 | 37,406 | 180,368 |
| Regional Planning Commission: | | | | |
| Operating Expenses | 1,601 | 1,601 | 1,522 | 79 |
| Community Housing Improvement: | | | | |
| Personnel and Fringes | 39,300 | 39,300 | 16,360 | 22,940 |
| Operating Expenses | <u>360,550</u> | <u>360,550</u> | <u>353,556</u> | <u>6,994</u> |
| Total Public Works | <u>856,688</u> | <u>856,932</u> | <u>583,579</u> | <u>273,353</u> |
| Total Expenditures | <u>856,688</u> | <u>856,932</u> | <u>583,579</u> | <u>273,353</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(25,854)</u> | <u>(26,043)</u> | <u>(389,319)</u> | <u>(363,276)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Advances In | 118,000 | 118,000 | 50,957 | (67,043) |
| Transfers In | 35,900 | 35,900 | 35,900 | - |
| Advances Out | <u>(157,000)</u> | <u>(157,000)</u> | <u>(38,000)</u> | <u>119,000</u> |
| Total Other Financing Sources (Uses) | <u>(3,100)</u> | <u>(3,100)</u> | <u>48,857</u> | <u>51,957</u> |
| Net Change in Fund Balance | (28,954) | (29,143) | (340,462) | (311,319) |
| Fund Balance, Beginning of Year | (183,344) | (183,344) | (183,344) | - |
| Prior Year Encumbrances Appropriated | <u>219,849</u> | <u>219,849</u> | <u>219,849</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 7,551</u> | <u>\$ 7,362</u> | <u>\$ (303,957)</u> | <u>\$ (311,319)</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Prosecuting Attorney Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|----------------------|----------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 153,000 | \$ 153,000 | \$ 128,903 | \$ (24,097) |
| Intergovernmental | 339,399 | 442,445 | 487,384 | 44,939 |
| Fees, Fines and Forfeitures | 80,000 | 80,000 | 13,933 | (66,067) |
| Investment Income | - | - | 52 | 52 |
| Other Revenue | <u>269,077</u> | <u>519,307</u> | <u>507,741</u> | <u>(11,566)</u> |
| Total Revenues | <u>841,476</u> | <u>1,194,752</u> | <u>1,138,013</u> | <u>(56,739)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Drug Task Force: | | | | |
| Operating Expenses | 6,301 | 6,301 | - | 6,301 |
| Prosecutor's Mandatory Fine: | | | | |
| Personnel and Fringes | 26,955 | 26,955 | 26,656 | 299 |
| Operating Expenses | 58,552 | 58,552 | 13,994 | 44,558 |
| DRETAC: | | | | |
| Personnel and Fringes | 212,493 | 212,493 | 141,888 | 70,605 |
| Operating Expenses | 54,318 | 54,318 | 13,079 | 41,239 |
| Prosecutor's Law Enforcement: | | | | |
| Personnel and Fringes | 47,295 | 93,597 | 56,530 | 37,067 |
| Operating Expenses | 220,000 | 470,000 | 427,928 | 42,072 |
| VAWI: | | | | |
| Operating Expenses | 57,045 | 57,045 | 57,044 | 1 |
| DRC Grant: | | | | |
| Personnel and Fringes | 65,103 | 79,011 | 58,833 | 20,178 |
| Operating Expenses | 32,370 | 41,926 | 19,424 | 22,502 |
| Juvenile/Victim/Child Advocate: | | | | |
| Personnel and Fringes | 59,607 | 86,781 | 81,550 | 5,231 |
| Operating Expenses | 13,747 | 12,437 | 3,534 | 8,903 |
| Prosecutor's Federal Grant: | | | | |
| Personnel and Fringes | 165,368 | 165,369 | 165,085 | 284 |
| Operating Expenses | <u>-</u> | <u>4,647</u> | <u>4,647</u> | <u>-</u> |
| Total Judicial | <u>1,019,154</u> | <u>1,369,432</u> | <u>1,070,192</u> | <u>299,240</u> |
| Public Safety: | | | | |
| Neighborhood Empowerment: | | | | |
| Personnel and Fringes | <u>-</u> | <u>64,220</u> | <u>31,096</u> | <u>33,124</u> |
| Total Public Safety | <u>-</u> | <u>64,220</u> | <u>31,096</u> | <u>33,124</u> |

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Prosecuting Attorney Special Revenue Fund
For the Year Ended December 31, 2014
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-------------------|-------------------|-------------------------------|
| Human Services: | | | | |
| Victim Trust: | | | | |
| Operating Expenses | 27 | 27 | - | 27 |
| Total Human Services | 27 | 27 | - | 27 |
| Total Expenditures | 1,019,181 | 1,433,679 | 1,101,288 | 332,391 |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | (177,705) | (238,927) | 36,725 | 275,652 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Advances Out | (11,000) | (11,000) | (11,000) | - |
| Net Change in Fund Balance | (188,705) | (249,927) | 25,725 | 275,652 |
| Fund Balance, Beginning of Year | 363,108 | 363,108 | 363,108 | - |
| Prior Year Encumbrances Appropriated | 51,419 | 51,419 | 51,419 | - |
| Fund Balance, End of Year | <u>\$ 225,822</u> | <u>\$ 164,600</u> | <u>\$ 440,252</u> | <u>\$ 275,652</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Sheriff Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-----------------|----------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 120,650 | \$ 120,650 | \$ 105,970 | \$ (14,680) |
| Charges for Services | 65,000 | 85,000 | 133,588 | 48,588 |
| Fees, Fines and Forfeitures | 36,500 | 36,500 | 31,857 | (4,643) |
| Other Revenue | 120 | 2,120 | 14,857 | 12,737 |
| | <u>222,270</u> | <u>244,270</u> | <u>286,272</u> | <u>42,002</u> |
| Total Revenues | | | | |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Sheriff Law Enforcement Trust: | | | | |
| Operating Expenses | 14,982 | 16,982 | 14,451 | 2,531 |
| Sheriff Mandatory Fine: | | | | |
| Operating Expenses | 6,500 | 6,500 | - | 6,500 |
| Enforcement and Education: | | | | |
| Personnel and Fringes | 37,181 | 36,606 | 24,384 | 12,222 |
| Operating Expenses | 455 | 1,030 | 975 | 55 |
| Indigent Drivers Alcohol: | | | | |
| Operating Expenses | 13,000 | 13,000 | - | 13,000 |
| Jail Commissary Trust: | | | | |
| Operating Expenses | 62,680 | 62,680 | 48,805 | 13,875 |
| Jail Social Security Incentive: | | | | |
| Operating Expenses | 1,000 | 1,000 | - | 1,000 |
| Sheriff Asset Forfeiture: | | | | |
| Operating Expenses | 1,365 | 1,365 | - | 1,365 |
| Local Law Enforcement Block Grant 2002: | | | | |
| Operating Expenses | 49 | 49 | - | 49 |
| Carry Concealed Weapon: | | | | |
| Personnel and Fringes | - | 21,690 | 19,068 | 2,622 |
| Operating Expenses | 49,520 | 47,830 | 44,540 | 3,290 |
| Jail Pay for Stay: | | | | |
| Operating Expenses | 697 | 697 | - | 697 |

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Sheriff Special Revenue Fund
For the Year Ended December 31, 2014
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| Sheriff 911 Wireless: | | | | |
| Personnel and Fringes | - | 89,195 | 87,940 | 1,255 |
| Operating Expenses | <u>120,825</u> | <u>31,630</u> | <u>9,298</u> | <u>22,332</u> |
| Total Expenditures | <u>308,254</u> | <u>330,254</u> | <u>249,461</u> | <u>80,793</u> |
| Net Change in Fund Balance | (85,984) | (85,984) | 36,811 | 122,795 |
| Fund Balance, Beginning of Year | 204,743 | 204,743 | 204,743 | - |
| Prior Year Encumbrances Appropriated | <u>24,763</u> | <u>24,763</u> | <u>24,763</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 143,522</u> | <u>\$ 143,522</u> | <u>\$ 266,317</u> | <u>\$ 122,795</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Common Pleas Court Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|------------------|----------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 187,404 | \$ 187,404 | \$ 187,404 | \$ - |
| Charges for Services | 239,000 | 239,000 | 229,563 | (9,437) |
| Fees, Fines and Forfeitures | 1,000 | 3,400 | 179,728 | 176,328 |
| Other Revenue | - | - | 739 | 739 |
| | <u>427,404</u> | <u>429,804</u> | <u>597,434</u> | <u>167,630</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Clerk's Computer Maintenance: | | | | |
| Operating Expenses | 185,000 | 510,000 | 132,914 | 377,086 |
| Computer Legal Research Services: | | | | |
| Operating Expenses | 30,000 | 30,000 | 808 | 29,192 |
| CPC-IDI&AM: | | | | |
| Operating Expenses | - | 2,400 | - | 2,400 |
| Jury Amenity: | | | | |
| Operating Expenses | 1,000 | 1,000 | - | 1,000 |
| Common Pleas Special Projects: | | | | |
| Personnel and Fringes | 47,732 | 69,049 | 68,480 | 569 |
| Operating Expenses | 20,793 | 106,993 | 106,200 | 793 |
| Department of Rehabilitation Correction: | | | | |
| Personnel and Fringes | 173,202 | 171,021 | 169,841 | 1,180 |
| Operating Expenses | 14,502 | 27,291 | 22,014 | 5,277 |
| Common Pleas Court Probation Fee: | | | | |
| Personnel and Fringes | 50,794 | 52,351 | 52,346 | 5 |
| Operating Expenses | 4,000 | 2,443 | 1,110 | 1,333 |
| Total Judicial | <u>527,023</u> | <u>972,548</u> | <u>553,713</u> | <u>418,835</u> |
| Debt Service: | | | | |
| Principal | 30,000 | 30,000 | 30,000 | - |
| Interest | 826 | 826 | 825 | 1 |
| Total Debt Service | <u>30,826</u> | <u>30,826</u> | <u>30,825</u> | <u>1</u> |
| Total Expenditures | <u>557,849</u> | <u>1,003,374</u> | <u>584,538</u> | <u>418,836</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(130,445)</u> | <u>(573,570)</u> | <u>12,896</u> | <u>586,466</u> (Continued) |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Common Pleas Court Special Revenue Fund
For the Year Ended December 31, 2014
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--|--------------------|-------------------|-------------------|-------------------------------|
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | - | 225,000 | 225,000 | - |
| Net Change in Fund Balance | (130,445) | (348,570) | 237,896 | 586,466 |
| Fund Balance, Beginning of Year | 610,964 | 610,964 | 610,964 | - |
| Prior Year Encumbrances Appropriated | 1,093 | 1,093 | 1,093 | - |
| Fund Balance, End of Year | <u>\$ 481,612</u> | <u>\$ 263,487</u> | <u>\$ 849,953</u> | <u>\$ 586,466</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Domestic Relations Court Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Fees, Fines and Forfeitures | \$ 65,000 | \$ 65,000 | \$ 72,097 | \$ 7,097 |
| Total Revenues | <u>65,000</u> | <u>65,000</u> | <u>72,097</u> | <u>7,097</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Domestic Relations Judicial: | | | | |
| Personnel and Fringes | 38,474 | 45,882 | 45,845 | 37 |
| Operating Expenses | - | 5,051 | 5,051 | - |
| Capital Asset Expense | <u>683</u> | <u>5,632</u> | <u>5,632</u> | <u>-</u> |
| Total Expenditures | <u>39,157</u> | <u>56,565</u> | <u>56,528</u> | <u>37</u> |
| Net Change in Fund Balance | 25,843 | 8,435 | 15,569 | 7,134 |
| Fund Balance, Beginning of Year | 217,533 | 217,533 | 217,533 | - |
| Prior Year Encumbrances Appropriated | <u>683</u> | <u>683</u> | <u>683</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 244,059</u> | <u>\$ 226,651</u> | <u>\$ 233,785</u> | <u>\$ 7,134</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Probate Court Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Charges for Services | \$ 43,900 | \$ 43,900 | \$ 42,344 | \$ (1,556) |
| Total Revenues | <u>43,900</u> | <u>43,900</u> | <u>42,344</u> | <u>(1,556)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Probate Computer Maintenance: | | | | |
| Operating Expenses | 20,998 | 20,998 | 15,557 | 5,441 |
| Indigent Guardianship: | | | | |
| Operating Expenses | 40,000 | 40,000 | 2,853 | 37,147 |
| Conduct of Business: | | | | |
| Operating Expenses | 800 | 800 | - | 800 |
| Probate Computer Research: | | | | |
| Operating Expenses | 12,000 | 12,000 | 139 | 11,861 |
| Probate Special Projects: | | | | |
| Operating Expenses | <u>1,900</u> | <u>5,095</u> | <u>5,095</u> | <u>-</u> |
| Total Expenditures | <u>75,698</u> | <u>78,893</u> | <u>23,644</u> | <u>55,249</u> |
| Net Change in Fund Balance | (31,798) | (34,993) | 18,700 | 53,693 |
| Fund Balance, Beginning of Year | 166,443 | 166,443 | 166,443 | - |
| Prior Year Encumbrances Appropriated | <u>5,998</u> | <u>5,998</u> | <u>5,998</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 140,643</u> | <u>\$ 137,448</u> | <u>\$ 191,141</u> | <u>\$ 53,693</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Juvenile Court Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--|--------------------|------------------|------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 1,008,302 | \$ 1,008,302 | \$ 1,071,567 | \$ 63,265 |
| Charges for Services | 1,538,200 | 1,538,200 | 561,063 | (977,137) |
| Fees, Fines and Forfeitures | - | 5,400 | 650 | (4,750) |
| Other Revenue | <u>8,000</u> | <u>8,000</u> | <u>8,038</u> | <u>38</u> |
| Total Revenues | <u>2,554,502</u> | <u>2,559,902</u> | <u>1,641,318</u> | <u>(918,584)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Juvenile Court Computer Maintenance: | | | | |
| Operating Expenses | 45,000 | 45,000 | - | 45,000 |
| Juvenile Court Legal Research: | | | | |
| Operating Expenses | 10,100 | 10,100 | 1,154 | 8,946 |
| JC-IDI&AM: | | | | |
| Operating Expenses | - | 5,400 | - | 5,400 |
| SVAA Juvenile Grant: | | | | |
| Personnel and Fringes | 2,411 | 2,411 | 1,133 | 1,278 |
| Juvenile Indigent Driver Alcohol: | | | | |
| Operating Expenses | 2,475 | 2,475 | - | 2,475 |
| Mediation Pilot Project: | | | | |
| Personnel and Fringes | 161,953 | 161,953 | 101,313 | 60,640 |
| Operating Expenses | 12,533 | 12,533 | 9,516 | 3,017 |
| Capital Asset Expense | - | - | - | - |
| Felony Delinquent Care & Custody: | | | | |
| Personnel and Fringes | 704,151 | 635,151 | 450,797 | 184,354 |
| Operating Expenses | 301,788 | 370,788 | 314,193 | 56,595 |
| VOCA/Court Appointed Special Advocate Grant: | | | | |
| Personnel and Fringes | 25,881 | 26,406 | 26,145 | 261 |
| Operating Expenses | - | 40 | 40 | - |
| Mediation Service Fee: | | | | |
| Personnel and Fringes | 64,863 | 64,863 | 59,609 | 5,254 |
| Operating Expenses | 12,429 | 12,429 | 2,623 | 9,806 |
| Title IV-E Contract: | | | | |
| Personnel and Fringes | 157,072 | 157,072 | 130,643 | 26,429 |
| Operating Expenses | 1,549,723 | 1,549,723 | 839,907 | 709,816 |

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Juvenile Court Special Revenue Fund
For the Year Ended December 31, 2014
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|--------------------|-------------------|-------------------------------|
| Title IV-E Juvenile Probation: | | | | |
| Personnel and Fringes | 271,090 | 271,090 | 46,811 | 224,279 |
| Operating Expenses | <u>235,485</u> | <u>235,485</u> | <u>165,764</u> | <u>69,721</u> |
| Total Expenditures | <u>3,556,954</u> | <u>3,562,919</u> | <u>2,149,648</u> | <u>1,413,271</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(1,002,452)</u> | <u>(1,003,017)</u> | <u>(508,330)</u> | <u>494,687</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | <u>7,250</u> | <u>7,250</u> | - | <u>(7,250)</u> |
| Total Other Financing Sources (Uses) | <u>7,250</u> | <u>7,250</u> | - | <u>(7,250)</u> |
| Net Change in Fund Balance | (995,202) | (995,767) | (508,330) | 487,437 |
| Fund Balance, Beginning of Year | 800,374 | 800,374 | 800,374 | - |
| Prior Year Encumbrances Appropriated | <u>460,858</u> | <u>460,858</u> | <u>460,858</u> | - |
| Fund Balance, End of Year | <u>\$ 266,030</u> | <u>\$ 265,465</u> | <u>\$ 752,902</u> | <u>\$ 487,437</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Municipal Court Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|--------------------|-------------------------|-------------------------------|
| REVENUES: | | | | |
| Fees, Fines and Forfeitures | \$ 30,648 | \$ 30,648 | \$ 21,548 | \$ (9,100) |
| Total Revenues | <u>30,648</u> | <u>30,648</u> | <u>21,548</u> | <u>(9,100)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| MC-IDI&AM: | | | | |
| Operating Expenses | <u>30,648</u> | <u>30,648</u> | <u>-</u> | <u>30,648</u> |
| Total Expenditures | <u>30,648</u> | <u>30,648</u> | <u>-</u> | <u>30,648</u> |
| Net Change in Fund Balance | - | - | 21,548 | 21,548 |
| Fund Balance, Beginning of Year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance, End of Year | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 21,548</u></u> | <u><u>\$ 21,548</u></u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Clerk of Courts Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Charges for Services | \$ 121,000 | \$ 121,000 | \$ 83,755 | \$ (37,245) |
| Other Revenue | - | - | 2,987 | 2,987 |
| Total Revenues | <u>121,000</u> | <u>121,000</u> | <u>86,742</u> | <u>(34,258)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Common Pleas Clerk: | | | | |
| Personnel and Fringes | 76,650 | 77,851 | 56,278 | 21,573 |
| Operating Expenses | 10,000 | 10,000 | 148 | 9,852 |
| Clerk of Courts Home Arrest Monitoring: | | | | |
| Operating Expenses | <u>35,000</u> | <u>35,000</u> | <u>35,000</u> | <u>-</u> |
| Total Expenditures | <u>121,650</u> | <u>122,851</u> | <u>91,426</u> | <u>31,425</u> |
| Net Change in Fund Balance | (650) | (1,851) | (4,684) | (2,833) |
| Fund Balance, Beginning of Year | 112,935 | 112,935 | 112,935 | - |
| Prior Year Encumbrances Appropriated | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 127,285</u> | <u>\$ 126,084</u> | <u>\$ 123,251</u> | <u>\$ (2,833)</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Board of Elections Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|-----------------|-----------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ - | \$ 1,900 | \$ 6,034 | \$ 4,134 |
| Total Revenues | <u>\$ -</u> | <u>\$ 1,900</u> | <u>\$ 6,034</u> | <u>\$ 4,134</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| HAVA Grant: | | | | |
| Operating Expenses | <u>-</u> | <u>1,900</u> | <u>1,900</u> | <u>-</u> |
| Total Expenditures | <u>-</u> | <u>1,900</u> | <u>1,900</u> | <u>-</u> |
| Net Change in Fund Balance | - | - | 4,134 | 4,134 |
| Fund Balance, Beginning of Year | <u>1,090</u> | <u>1,090</u> | <u>1,090</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 1,090</u> | <u>\$ 1,090</u> | <u>\$ 5,224</u> | <u>\$ 4,134</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Recorder Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|-----------------|------------------|-------------------------------|
| REVENUES: | | | | |
| Other Revenue | \$ 8,000 | \$ 8,000 | \$ 4,495 | \$ (3,505) |
| Total Revenues | <u>8,000</u> | <u>8,000</u> | <u>4,495</u> | <u>(3,505)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| Recorder Housing: | | | | |
| Operating Expenses | <u>8,000</u> | <u>8,000</u> | <u>-</u> | <u>8,000</u> |
| Total Expenditures | <u>8,000</u> | <u>8,000</u> | <u>-</u> | <u>8,000</u> |
| Net Change in Fund Balance | - | - | 4,495 | 4,495 |
| Fund Balance, Beginning of Year | <u>6,763</u> | <u>6,763</u> | <u>6,763</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 6,763</u> | <u>\$ 6,763</u> | <u>\$ 11,258</u> | <u>\$ 4,495</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
FEMA Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|-----------------|-----------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ - | \$ 146,525 | \$ 140,048 | \$ (6,477) |
| Total Revenues | <u>-</u> | <u>146,525</u> | <u>140,048</u> | <u>(6,477)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Operating Expenses | <u>-</u> | <u>146,525</u> | <u>140,472</u> | <u>6,053</u> |
| Total Expenditures | <u>-</u> | <u>146,525</u> | <u>140,472</u> | <u>6,053</u> |
| Net Change in Fund Balance | - | - | (424) | (424) |
| Fund Balance, Beginning of Year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (424)</u> | <u>\$ (424)</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Emergency Management Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|------------------|------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 368,534 | \$ 368,534 | \$ 300,777 | \$ (67,757) |
| Other Revenue | <u>29,700</u> | <u>29,700</u> | <u>15,868</u> | <u>(13,832)</u> |
| Total Revenues | <u>398,234</u> | <u>398,234</u> | <u>316,645</u> | <u>(81,589)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Emergency Planning: | | | | |
| Operating Expenses | 59,889 | 59,889 | 48,409 | 11,480 |
| Hazardous Materials: | | | | |
| Operating Expenses | 54,670 | 54,670 | 12,071 | 42,599 |
| State Homeland Security Grant 2003: | | | | |
| Operating Expenses | 1,600 | 1,600 | 1,600 | - |
| EMA Trust: | | | | |
| Operating Expenses | 5,000 | 5,000 | - | 5,000 |
| EMA 911 Government Assistance: | | | | |
| Operating Expenses | <u>342,842</u> | <u>342,842</u> | <u>342,842</u> | <u>-</u> |
| Total Expenditures | <u>464,001</u> | <u>464,001</u> | <u>404,922</u> | <u>59,079</u> |
| Net Change in Fund Balance | (65,767) | (65,767) | (88,277) | (22,510) |
| Fund Balance, Beginning of Year | 54,290 | 54,290 | 54,290 | - |
| Prior Year Encumbrances Appropriated | <u>62,662</u> | <u>62,662</u> | <u>62,662</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 51,185</u> | <u>\$ 51,185</u> | <u>\$ 28,675</u> | <u>\$ (22,510)</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Veteran's Memorial Trust Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-----------------|---------|-------------------------------|
| REVENUES: | | | | |
| Total Revenues | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Operating Expenses | 1,964 | 1,964 | 1,964 | - |
| Total Expenditures | 1,964 | 1,964 | 1,964 | - |
| Net Change in Fund Balance | (1,964) | (1,964) | (1,964) | - |
| Fund Balance, Beginning of Year | - | - | - | - |
| Prior Year Encumbrances Appropriated | 1,964 | 1,964 | 1,964 | - |
| Fund Balance, End of Year | \$ - | \$ - | \$ - | \$ - |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Ditch Maintenance Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Charges for Services | \$ - | \$ - | \$ 20,000 | \$ 20,000 |
| Special Assessments | 130,540 | 123,855 | 123,855 | - |
| Total Revenues | <u>130,540</u> | <u>123,855</u> | <u>143,855</u> | <u>20,000</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Ditch Maintenance Rotary: | | | | |
| Operating Expenses | 232,555 | 270,378 | 270,173 | 205 |
| Total Expenditures | <u>232,555</u> | <u>270,378</u> | <u>270,173</u> | <u>205</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(102,015)</u> | <u>(146,523)</u> | <u>(126,318)</u> | <u>20,205</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | 131,457 | 169,280 | 123,855 | (45,425) |
| Transfers Out | (129,430) | (123,855) | (123,855) | - |
| Total Other Financing Sources (Uses) | <u>2,027</u> | <u>45,425</u> | <u>-</u> | <u>(45,425)</u> |
| Net Change in Fund Balance | (99,988) | (101,098) | (126,318) | (25,220) |
| Fund Balance, Beginning of Year | 136,319 | 136,319 | 136,319 | - |
| Prior Year Encumbrances Appropriated | <u>101,098</u> | <u>101,098</u> | <u>101,098</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 137,429</u> | <u>\$ 136,319</u> | <u>\$ 111,099</u> | <u>\$ (25,220)</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Law Library Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-----------------|----------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 75,000 | \$ 75,000 | \$ 60,871 | \$ (14,129) |
| Fees, Fines and Forfeitures | 111,250 | 111,250 | 102,190 | (9,060) |
| Other Revenue | 3,000 | 3,000 | 3,252 | 252 |
| | <u>189,250</u> | <u>189,250</u> | <u>166,313</u> | <u>(22,937)</u> |
| Total Revenues | | | | |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Personnel and Fringes | 77,144 | 77,209 | 76,557 | 652 |
| Operating Expenses | 174,836 | 174,771 | 99,974 | 74,797 |
| | <u>251,980</u> | <u>251,980</u> | <u>176,531</u> | <u>75,449</u> |
| Total Expenditures | | | | |
| Net Change in Fund Balance | (62,730) | (62,730) | (10,218) | 52,512 |
| Fund Balance, Beginning of Year | 645,657 | 645,657 | 645,657 | - |
| Prior Year Encumbrances Appropriated | 33,011 | 33,011 | 33,011 | - |
| | <u>615,938</u> | <u>615,938</u> | <u>668,450</u> | <u>52,512</u> |
| Fund Balance, End of Year | | | | |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
ARRA Special Revenue Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-----------------|-----------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 181,810 | \$ 181,810 | \$ 110,701 | \$ (71,109) |
| Total Revenues | <u>181,810</u> | <u>181,810</u> | <u>110,701</u> | <u>(71,109)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Community Development: | | | | |
| Personnel and Fringes | 8,320 | 8,320 | 6,696 | 1,624 |
| Operating Expenses | <u>165,900</u> | <u>165,900</u> | <u>96,415</u> | <u>69,485</u> |
| Total Expenditures | <u>174,220</u> | <u>174,220</u> | <u>103,111</u> | <u>71,109</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>7,590</u> | <u>7,590</u> | <u>7,590</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Advances In | 10,000 | 10,000 | - | (10,000) |
| Advances Out | <u>(20,000)</u> | <u>(20,000)</u> | <u>(10,000)</u> | <u>10,000</u> |
| Total Other Financing Sources (Uses) | <u>(10,000)</u> | <u>(10,000)</u> | <u>(10,000)</u> | <u>-</u> |
| Net Change in Fund Balance | (2,410) | (2,410) | (2,410) | - |
| Fund Balance, Beginning of Year | (158,291) | (158,291) | (158,291) | - |
| Prior Year Encumbrances Appropriated | <u>160,701</u> | <u>160,701</u> | <u>160,701</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Bond Retirement Debt Service Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|--------------------|--------------------|-------------------------------|
| REVENUES: | | | | |
| Other Revenue | \$ 50,000 | 50,000 | \$ 50,000 | \$ - |
| Total Revenues | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> | <u>-</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Debt service: | | | | |
| Principal | 710,000 | 710,000 | 710,000 | - |
| Interest | <u>344,900</u> | <u>344,900</u> | <u>344,836</u> | <u>64</u> |
| Total Expenditures | <u>1,054,900</u> | <u>1,054,900</u> | <u>1,054,836</u> | <u>64</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(1,004,900)</u> | <u>(1,004,900)</u> | <u>(1,004,836)</u> | <u>64</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | <u>1,004,904</u> | <u>1,004,904</u> | <u>1,004,904</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | <u>1,004,904</u> | <u>1,004,904</u> | <u>1,004,904</u> | <u>-</u> |
| Net Change in Fund Balance | 4 | 4 | 68 | 64 |
| Fund Balance, Beginning of Year | <u>53,234</u> | <u>53,234</u> | <u>53,234</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 53,238</u> | <u>\$ 53,238</u> | <u>\$ 53,302</u> | <u>\$ 64</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Human Services Bond Retirement Debt Service Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|------------------|------------------|-------------------------------|
| REVENUES: | | | | |
| Charges for Services | \$ 199,172 | \$ 199,172 | \$ 199,172 | \$ - |
| Total Revenues | <u>199,172</u> | <u>199,172</u> | <u>199,172</u> | <u>-</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Debt service: | | | | |
| Principal | 125,000 | 125,000 | 125,000 | - |
| Interest | <u>70,088</u> | <u>70,088</u> | <u>70,087</u> | <u>1</u> |
| Total Expenditures | <u>195,088</u> | <u>195,088</u> | <u>195,087</u> | <u>1</u> |
| Net Change in Fund Balance | 4,084 | 4,084 | 4,085 | 1 |
| Fund Balance, Beginning of Year | <u>46,139</u> | <u>46,139</u> | <u>46,139</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 50,223</u> | <u>\$ 50,223</u> | <u>\$ 50,224</u> | <u>\$ 1</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-----------------|-------------|-------------------------------|
| REVENUES: | | | | |
| Other Revenue | \$ - | \$ 5,000 | \$ 64,306 | \$ 59,306 |
| Total Revenues | \$ - | \$ 5,000 | \$ 64,306 | \$ 59,306 |
| EXPENDITURES: | | | | |
| Capital Outlay: | | | | |
| Capital Asset Expense | 4,837,852 | 6,072,852 | 2,319,097 | 3,753,755 |
| Total Capital Outlay | 4,837,852 | 6,072,852 | 2,319,097 | 3,753,755 |
| Debt Service: | | | | |
| Principal | 1,350,000 | 1,350,000 | 1,350,000 | - |
| Interest | 10,500 | 10,500 | 10,125 | 375 |
| Total Debt Service | 1,360,500 | 1,360,500 | 1,360,125 | 375 |
| Total Expenditures | 6,198,352 | 7,433,352 | 3,679,222 | 3,754,130 |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | (6,198,352) | (7,428,352) | (3,614,916) | 3,813,436 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Note Proceeds | 4,390,000 | 4,570,000 | 1,970,032 | (2,599,968) |
| Advances In | - | 850,000 | 850,000 | - |
| Transfers In | 1,158,700 | 2,108,700 | 1,358,700 | (750,000) |
| Advances Out | - | (750,000) | (750,000) | - |
| Total Other Financing Sources (Uses) | 5,548,700 | 6,778,700 | 3,428,732 | (3,349,968) |
| Net Change in Fund Balance | (649,652) | (649,652) | (186,184) | 463,468 |
| Fund Balance, Beginning of Year | 112,971 | 112,971 | 112,971 | - |
| Prior Year Encumbrances Appropriated | 543,929 | 543,929 | 543,929 | - |
| Fund Balance, End of Year | \$ 7,248 | \$ 7,248 | \$ 470,716 | \$ 463,468 |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
DoDD Capital Projects Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-----------------|------------|-------------------------------|
| REVENUES: | | | | |
| Total Revenues | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES: | | | | |
| Capital Outlay: | | | | |
| Operating Expenses | 393,402 | 393,402 | 202,386 | 191,016 |
| Total Capital Outlay | 393,402 | 393,402 | 202,386 | 191,016 |
| Debt Service: | | | | |
| Principal | 385,000 | 385,000 | 385,000 | - |
| Interest | 68,700 | 68,700 | 68,278 | 422 |
| Total Debt Service | 453,700 | 453,700 | 453,278 | 422 |
| Total Expenditures | 847,102 | 847,102 | 655,664 | 191,438 |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | (847,102) | (847,102) | (655,664) | 191,438 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Note Proceeds | 175,000 | 175,000 | 175,000 | - |
| Transfers In | 351,100 | 351,100 | 250,000 | (101,100) |
| Total Other Financing Sources (Uses) | 526,100 | 526,100 | 425,000 | (101,100) |
| Net Change in Fund Balance | (321,002) | (321,002) | (230,664) | 90,338 |
| Fund Balance, Beginning of Year | 147,401 | 147,401 | 147,401 | - |
| Prior Year Encumbrances Appropriated | 203,002 | 203,002 | 203,002 | - |
| Fund Balance, End of Year | \$ 29,401 | \$ 29,401 | \$ 119,739 | \$ 90,338 |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Derr Road Improvement Capital Projects Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 639,514 | \$ 639,514 | \$ 144,035 | \$ (495,479) |
| Total Revenues | <u>639,514</u> | <u>639,514</u> | <u>144,035</u> | <u>(495,479)</u> |
| EXPENDITURES: | | | | |
| Capital Outlay: | | | | |
| Operating Expenses | <u>624,433</u> | <u>624,433</u> | <u>264,433</u> | <u>360,000</u> |
| Total Expenditures | <u>624,433</u> | <u>624,433</u> | <u>264,433</u> | <u>360,000</u> |
| Net Change in Fund Balance | 15,081 | 15,081 | (120,398) | (135,479) |
| Fund Balance, Beginning of Year | (264,433) | (264,433) | (264,433) | - |
| Prior Year Encumbrances Appropriated | <u>264,433</u> | <u>264,433</u> | <u>264,433</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 15,081</u> | <u>\$ 15,081</u> | <u>\$ (120,398)</u> | <u>\$ (135,479)</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Dayton-Springfield/Old Mill Road Capital Projects Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|------------------|-----------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 6,160,038 | \$ 6,309,858 | \$ 2,860,338 | \$ (3,449,520) |
| Total Revenues | <u>6,160,038</u> | <u>6,309,858</u> | <u>2,860,338</u> | <u>(3,449,520)</u> |
| EXPENDITURES: | | | | |
| Capital Outlay: | | | | |
| Operating Expenses | <u>6,163,816</u> | <u>6,313,636</u> | <u>6,272,471</u> | <u>41,165</u> |
| Total Expenditures | <u>6,163,816</u> | <u>6,313,636</u> | <u>6,272,471</u> | <u>41,165</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(3,778)</u> | <u>(3,778)</u> | <u>(3,412,133)</u> | <u>(3,408,355)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Advances In | <u>17,541</u> | <u>17,541</u> | <u>-</u> | <u>(17,541)</u> |
| Total Other Financing Sources (Uses) | <u>17,541</u> | <u>17,541</u> | <u>-</u> | <u>(17,541)</u> |
| Net Change in Fund Balance | 13,763 | 13,763 | (3,412,133) | (3,425,896) |
| Fund Balance, Beginning of Year | (10,416) | (10,416) | (10,416) | - |
| Prior Year Encumbrances Appropriated | <u>10,416</u> | <u>10,416</u> | <u>10,416</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 13,763</u> | <u>\$ 13,763</u> | <u>\$ (3,412,133)</u> | <u>\$ (3,425,896)</u> |

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
 Issue II/OPWC Capital Projects Fund
 For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 3,242,133 | \$ 3,499,294 | \$ 2,204,689 | \$ (1,294,605) |
| Total Revenues | <u>3,242,133</u> | <u>3,499,294</u> | <u>2,204,689</u> | <u>(1,294,605)</u> |
| EXPENDITURES: | | | | |
| Capital Outlay: | | | | |
| Operating Expenses | <u>3,168,961</u> | <u>3,426,123</u> | <u>2,476,726</u> | <u>949,397</u> |
| Total Expenditures | <u>3,168,961</u> | <u>3,426,123</u> | <u>2,476,726</u> | <u>949,397</u> |
| Net Change in Fund Balance | 73,172 | 73,171 | (272,037) | (345,208) |
| Fund Balance, Beginning of Year | (1,982,721) | (1,982,721) | (1,982,721) | - |
| Prior Year Encumbrances Appropriated | <u>1,982,721</u> | <u>1,982,721</u> | <u>1,982,721</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 73,172</u> | <u>\$ 73,171</u> | <u>\$ (272,037)</u> | <u>\$ (345,208)</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
South Vienna Development Capital Projects Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|------------------|------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 55,500 | \$ 55,500 | \$ 30,135 | \$ (25,365) |
| Total Revenues | <u>55,500</u> | <u>55,500</u> | <u>30,135</u> | <u>(25,365)</u> |
| EXPENDITURES: | | | | |
| Debt Service: | | | | |
| Principal | 50,000 | 50,000 | 50,000 | - |
| Interest | <u>10,813</u> | <u>10,813</u> | <u>10,812</u> | <u>1</u> |
| Total Expenditures | <u>60,813</u> | <u>60,813</u> | <u>60,812</u> | <u>1</u> |
| Net Change in Fund Balance | (5,313) | (5,313) | (30,677) | (25,364) |
| Fund Balance, Beginning of Year | <u>41,964</u> | <u>41,964</u> | <u>41,964</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 36,651</u> | <u>\$ 36,651</u> | <u>\$ 11,287</u> | <u>\$ (25,364)</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Veteran's Park Renovation Capital Projects Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-----------------|------------------|-------------------------------|
| REVENUES: | | | | |
| Other Revenue | \$ - | \$ - | \$ 1,250 | \$ 1,250 |
| Total Revenues | - | - | 1,250 | 1,250 |
| EXPENDITURES: | | | | |
| Capital Outlay: | | | | |
| Operating Expenses | - | 510 | 510 | - |
| Total Expenditures | - | 510 | 510 | - |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | - | (510) | 740 | 1,250 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | - | - | 37,000 | 37,000 |
| Total Other Financing Sources (Uses) | - | - | 37,000 | 37,000 |
| Net Change in Fund Balance | - | (510) | 37,740 | 38,250 |
| Fund Balance, Beginning of Year | 510 | 510 | 510 | - |
| Fund Balance, End of Year | <u>\$ 510</u> | <u>\$ -</u> | <u>\$ 38,250</u> | <u>\$ 38,250</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Lower Valley Widening Capital Projects Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 923,838 | \$ 923,838 | \$ 400,831 | \$ (523,007) |
| Total Revenues | <u>\$ 923,838</u> | <u>\$ 923,838</u> | <u>\$ 400,831</u> | <u>\$ (523,007)</u> |
| EXPENDITURES: | | | | |
| Capital Outlay: | | | | |
| Operating Expenses | <u>822,808</u> | <u>822,808</u> | <u>781,409</u> | <u>41,399</u> |
| Total Expenditures | <u>822,808</u> | <u>822,808</u> | <u>781,409</u> | <u>41,399</u> |
| Net Change in Fund Balance | 101,030 | 101,030 | (380,578) | (481,608) |
| Fund Balance, Beginning of Year | (210,808) | (210,808) | (210,808) | - |
| Prior Year Encumbrances Appropriated | <u>210,808</u> | <u>210,808</u> | <u>210,808</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 101,030</u> | <u>\$ 101,030</u> | <u>\$ (380,578)</u> | <u>\$ (481,608)</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
UV/CL Intersection Improvement Capital Projects Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-----------------|--------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 1,389,816 | \$ 1,389,816 | \$ 1,052,345 | \$ (337,471) |
| Total Revenues | \$ 1,389,816 | \$ 1,389,816 | \$ 1,052,345 | \$ (337,471) |
| EXPENDITURES: | | | | |
| Capital Outlay: | | | | |
| Operating Expenses | 1,388,916 | 1,388,916 | 1,271,660 | 117,256 |
| Total Expenditures | 1,388,916 | 1,388,916 | 1,271,660 | 117,256 |
| Net Change in Fund Balance | 900 | 900 | (219,315) | (220,215) |
| Fund Balance, Beginning of Year | (28,626) | (28,626) | (28,626) | - |
| Prior Year Encumbrances Appropriated | 28,626 | 28,626 | 28,626 | - |
| Fund Balance, End of Year | \$ 900 | \$ 900 | \$ (219,315) | \$ (220,215) |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Chase Stewart Blind Relief Permanent Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|-----------------|----------|-------------------------------|
| REVENUES: | | | | |
| Total Revenues | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Operating Expenses | 4,601 | 4,601 | - | 4,601 |
| Total Expenditures | 4,601 | 4,601 | - | 4,601 |
| Net Change in Fund Balance | (4,601) | (4,601) | - | 4,601 |
| Fund Balance, Beginning of Year | 8,601 | 8,601 | 8,601 | - |
| Fund Balance, End of Year | \$ 4,000 | \$ 4,000 | \$ 8,601 | 4,601 |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Chase Stewart Soldier Relief Permanent Fund
For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Investment Income | \$ - | \$ - | \$ 235 | \$ 235 |
| Other | - | - | 437 | 437 |
| Total Revenues | <u>-</u> | <u>-</u> | <u>672</u> | <u>672</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Operating Expenses | <u>31,000</u> | <u>31,000</u> | <u>2,538</u> | <u>28,462</u> |
| Total Expenditures | <u>31,000</u> | <u>31,000</u> | <u>2,538</u> | <u>28,462</u> |
| Net Change in Fund Balance | (31,000) | (31,000) | (1,866) | 29,134 |
| Fund Balance, Beginning of Year | <u>102,487</u> | <u>102,487</u> | <u>102,487</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 71,487</u> | <u>\$ 71,487</u> | <u>\$ 100,621</u> | <u>\$ 29,134</u> |



STATISTICAL



SECTION

CLARK COUNTY, OHIO

Statistical Tables

This part of the County's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

| | |
|---|-------------|
| Financial Trends | S-3 – S-7 |
| These schedules contain trend information to help the reader understand how the County's financial position has changed over time. | |
| Revenue Capacity | S-8 – S-17 |
| These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax. | |
| Debt Capacity | S-18 – S-21 |
| These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. | |
| Economic and Demographic Information | S-22 – S-23 |
| These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments. | |
| Operating Information | S-24 – S-31 |
| These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. | |

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CLARK COUNTY, OHIO

Net Position by Component
Last Ten Fiscal Years (Accrual Basis of Accounting)

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 (Restated) | 2014 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|----------------|
| Governmental Activities: | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 45,910,797 | \$ 39,051,091 | \$ 66,618,370 | \$ 72,403,585 | \$ 73,166,669 | \$ 71,478,924 | \$ 71,035,654 | \$ 72,387,487 | \$ 74,778,273 | \$ 77,715,865 |
| Restricted | 29,765,882 | 40,241,605 | 46,338,850 | 52,791,772 | 59,322,878 | 51,886,419 | 54,491,825 | 58,534,781 | 62,916,204 | 69,359,857 |
| Unrestricted | 13,849,606 | 20,471,207 | 11,334,044 | 9,837,901 | 4,198,991 | 9,382,677 | 11,015,001 | 12,868,807 | 15,324,960 | 15,451,666 |
| Total Governmental Activities Net Position | \$ 89,526,285 | \$ 99,765,903 | \$ 124,291,264 | \$ 135,033,258 | \$ 136,688,538 | \$ 132,748,020 | \$ 136,542,480 | \$ 143,791,075 | \$ 153,019,437 | \$ 162,527,388 |
| Business-Type Activities: | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 14,943,931 | \$ 14,467,177 | \$ 10,340,333 | \$ 10,702,574 | \$ 10,773,918 | \$ 11,567,436 | \$ 10,696,982 | \$ 12,976,466 | \$ 14,819,051 | \$ 14,646,647 |
| Unrestricted | 5,574,116 | 5,249,301 | 4,701,948 | 4,202,815 | 5,722,309 | 6,650,402 | 8,436,090 | 6,349,575 | 10,061,804 | 8,096,093 |
| Total Business-Type Activities Net Position | \$ 20,518,047 | \$ 19,716,478 | \$ 15,042,281 | \$ 14,905,389 | \$ 16,496,227 | \$ 18,217,838 | \$ 19,133,072 | \$ 19,326,041 | \$ 24,880,855 | \$ 22,742,740 |
| Primary Government: | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 60,854,728 | \$ 53,518,268 | \$ 76,958,703 | \$ 83,106,159 | \$ 83,940,587 | \$ 83,046,360 | \$ 81,732,636 | \$ 85,363,953 | \$ 89,597,324 | \$ 92,362,512 |
| Restricted | 29,765,882 | 40,241,605 | 46,338,850 | 52,791,772 | 59,322,878 | 51,886,419 | 54,491,825 | 58,534,781 | 62,916,204 | 69,359,857 |
| Unrestricted | 19,423,722 | 25,720,508 | 16,035,992 | 14,040,716 | 9,921,300 | 16,033,079 | 19,451,091 | 19,218,382 | 25,386,764 | 23,547,759 |
| Total Primary Government Net Position | \$ 110,044,332 | \$ 119,480,381 | \$ 139,333,545 | \$ 149,938,647 | \$ 153,184,765 | \$ 150,965,858 | \$ 155,675,552 | \$ 163,117,116 | \$ 177,900,292 | \$ 185,270,128 |

Note: Accounting standards require that net position be reported in three components in the financial statement: net investment in Capital Assets; Restricted; and Unrestricted. Net position is considered restricted when (1) an external party, such as the state or federal government, places a restriction on how the resources may be used, or (2) enabling legislation is enacted by the County.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Changes in Net Position
Last Ten Fiscal Years (Accrual Basis of Accounting)

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 (Restated) | 2014 |
|---|--------------|--------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------------|---------------|
| Expenses: | | | | | | | | | | |
| Primary Government: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative & Executive | \$ 6,953,654 | \$ 8,563,892 | \$ 13,580,246 | \$ 15,515,492 | \$ 14,761,744 | \$ 9,992,461 | \$ 10,870,046 | \$ 12,108,705 | \$ 15,062,985 | \$ 16,025,117 |
| Judicial | 8,359,847 | 9,515,849 | 13,907,141 | 13,658,964 | 14,092,014 | 13,649,222 | 12,681,680 | 12,956,967 | 12,711,061 | 13,666,619 |
| Public Safety | 16,412,417 | 17,640,819 | 14,914,162 | 14,986,140 | 15,934,293 | 15,650,852 | 15,593,911 | 15,147,247 | 16,059,605 | 16,897,710 |
| Public Works | 10,702,235 | 11,497,023 | 9,621,300 | 10,073,253 | 9,460,379 | 14,023,453 | 9,757,946 | 13,410,211 | 8,141,523 | 8,556,789 |
| Health | 23,492,812 | 22,998,929 | 24,364,503 | 21,035,234 | 26,076,224 | 27,554,583 | 23,006,804 | 24,029,774 | 22,807,176 | 20,646,501 |
| Human Services | 41,703,936 | 43,829,764 | 43,325,167 | 43,509,093 | 44,173,948 | 38,657,686 | 32,904,188 | 33,641,119 | 36,813,382 | 33,164,837 |
| Conservation and Recreation | 1,692,213 | 2,042,557 | 1,929,530 | 1,557,877 | 1,466,350 | 1,348,005 | 1,229,967 | 1,269,023 | 1,184,691 | 885,340 |
| Interest Expense | 450,601 | 552,627 | 829,748 | 730,966 | 693,816 | 633,765 | 667,772 | 644,560 | 554,685 | 516,708 |
| Total Governmental Activities Expenses | 109,747,715 | 116,641,460 | 122,471,797 | 121,067,019 | 126,658,768 | 121,510,027 | 106,712,314 | 113,207,606 | 113,335,108 | 110,359,621 |
| Business-Type Activities: | | | | | | | | | | |
| Sewer | 2,907,155 | 3,852,046 | 3,456,235 | 3,435,523 | 3,173,540 | 3,042,704 | 3,323,479 | 3,343,261 | 3,411,780 | 3,473,962 |
| Water | 1,555,331 | 2,361,409 | 2,163,867 | 1,974,744 | 2,074,816 | 2,120,690 | 2,027,602 | 2,566,374 | 1,651,065 | 1,946,591 |
| Total Business-Type Activities Expenses | 4,462,486 | 6,213,455 | 5,620,102 | 5,410,267 | 5,248,356 | 5,163,394 | 5,351,081 | 5,909,635 | 5,062,845 | 5,420,553 |
| Total Primary Government Expenses | 114,210,201 | 122,854,915 | 128,091,899 | 126,477,286 | 131,907,124 | 126,673,421 | 112,063,395 | 119,117,241 | 118,397,953 | 115,780,174 |
| Program Revenues: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative & Executive | \$ 6,017,463 | \$ 6,393,272 | \$ 5,304,530 | \$ 4,505,340 | \$ 4,489,794 | \$ 4,635,167 | \$ 5,211,552 | \$ 5,507,205 | \$ 5,573,352 | \$ 5,242,286 |
| Judicial | 1,301,757 | 1,538,664 | 3,421,820 | 3,572,574 | 3,801,383 | 3,399,300 | 3,133,130 | 2,815,428 | 3,017,413 | 2,660,834 |
| Public Safety/Security of Persons & Property | 1,746,834 | 1,535,630 | 1,173,021 | 1,034,224 | 580,686 | 560,545 | 678,879 | 622,662 | 755,296 | 612,300 |
| Public Works | 1,218,129 | 1,148,259 | 938,233 | 835,581 | 409,812 | 874,561 | 946,549 | 738,506 | 684,653 | 602,530 |
| Health | 916,449 | 959,145 | 1,908,276 | 631,827 | 1,045,435 | 907,876 | 878,987 | 837,182 | 569,051 | 483,685 |
| Human Services | 7,363,505 | 8,738,108 | 8,844,054 | 6,924,140 | 6,151,911 | 7,715,581 | 4,675,061 | 5,280,799 | 6,976,364 | 4,106,580 |
| Conservation and Recreation | 678,620 | 661,434 | 1,005,220 | 860,287 | 860,148 | 849,720 | 738,545 | 783,359 | 829,601 | 792,336 |
| Operating Grants and Contributions | 54,886,092 | 56,365,047 | 59,201,547 | 64,978,262 | 61,344,153 | 47,792,693 | 45,743,356 | 49,935,259 | 45,541,868 | 43,945,748 |
| Capital Grants and Contributions | 1,230,755 | 637,470 | 1,025,785 | 1,085,101 | 4,054,523 | 5,421,738 | 2,422,095 | 5,002,164 | 6,873,131 | 9,070,538 |
| Total Governmental Activities Program Revenues | 75,359,604 | 77,977,029 | 82,822,486 | 84,427,336 | 82,737,845 | 72,157,181 | 64,428,154 | 71,522,564 | 70,820,729 | 67,516,837 |
| Business-Type Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| Sewer | 3,429,034 | 2,950,296 | 3,761,029 | 3,355,533 | 3,916,031 | 3,578,441 | 3,685,782 | 3,490,630 | 3,739,775 | 3,871,864 |
| Water | 1,914,072 | 1,726,611 | 2,091,502 | 1,853,204 | 2,289,739 | 2,392,261 | 2,270,787 | 2,135,461 | 2,250,480 | 2,511,546 |
| Operating Grants and Contributions | 2,094,863 | 469,003 | - | - | - | - | - | - | - | - |
| Capital Grants and Contributions | - | - | 533,535 | - | 577,261 | 495,208 | 237,985 | 440,672 | 4,352,571 | 10,706 |
| Total Business-Type Activities Program Revenues | 7,437,969 | 5,145,910 | 6,386,066 | 5,208,737 | 6,783,031 | 6,465,910 | 6,194,554 | 6,066,763 | 10,342,826 | 6,394,116 |
| Total Primary Government Program Revenues | 82,797,573 | 83,122,939 | 89,208,552 | 89,636,073 | 89,520,876 | 78,623,091 | 70,622,708 | 77,589,327 | 81,163,555 | 73,910,953 |

(Continued)

CLARK COUNTY, OHIO

Changes in Net Position
Last Ten Fiscal Years (Accrual Basis of Accounting)
(Continued)

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 (Restated) | 2014 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|
| Net (Expense)/Revenue: | | | | | | | | | | |
| Governmental Activities | \$ (34,388,111) | \$ (38,664,431) | \$ (39,649,311) | \$ (36,639,683) | \$ (43,920,923) | \$ (49,352,846) | \$ (42,284,160) | \$ (41,685,042) | \$ (42,514,379) | \$ (42,842,784) |
| Business-Type Activities | 2,975,483 | (1,067,545) | 765,964 | (201,530) | 1,534,675 | 1,302,516 | 843,473 | 157,128 | 5,279,981 | 973,563 |
| Total Primary Government Net (Expense)/Revenue | \$ (31,412,628) | \$ (39,731,976) | \$ (38,883,347) | \$ (36,841,213) | \$ (42,386,248) | \$ (48,050,330) | \$ (41,440,687) | \$ (41,527,914) | \$ (37,234,398) | \$ (41,869,221) |
| General Revenues and Other Changes in Net Position: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Taxes: | | | | | | | | | | |
| Property Taxes Levied for: | | | | | | | | | | |
| General Purposes | \$ 3,505,252 | \$ 3,813,396 | \$ 3,671,872 | \$ 3,541,363 | \$ 3,466,549 | \$ 3,443,154 | \$ 3,672,389 | \$ 3,500,972 | \$ 3,570,743 | \$ 3,623,485 |
| Department of Developmental Disabilities | 10,647,764 | 10,832,753 | 10,513,030 | 9,875,289 | 9,661,369 | 9,757,096 | 9,725,540 | 9,413,758 | 9,672,892 | 9,866,644 |
| Children's Services | 2,853,061 | 2,829,089 | 2,664,262 | 2,395,102 | 2,274,949 | 2,291,131 | 2,280,820 | 5,646,795 | 5,792,908 | 5,819,836 |
| Senior Citizen's | 1,303,362 | 2,003,973 | 2,035,677 | 2,222,386 | 2,249,886 | 2,215,623 | 1,895,233 | 1,842,915 | 1,897,567 | 1,930,709 |
| Permissive Sales | 15,018,094 | 19,876,833 | 13,429,821 | 18,791,959 | 18,679,244 | 19,451,080 | 20,374,885 | 21,688,731 | 22,772,072 | 23,856,108 |
| Grants and Contributions not Restricted to Specific Programs | 6,118,338 | 3,172,719 | 4,802,904 | 6,209,645 | 5,895,214 | 5,324,949 | 4,608,002 | 4,468,059 | 5,301,018 | 5,091,033 |
| Investment Income | 1,599,833 | 3,496,171 | 4,160,834 | 2,912,840 | 1,352,245 | 805,754 | 1,088,538 | 622,591 | 882,881 | 249,910 |
| Other Revenue | 2,023,676 | 2,877,115 | 2,138,706 | 1,433,093 | 1,996,747 | 2,123,541 | 2,433,213 | 1,749,816 | 1,966,741 | 1,913,010 |
| Total Governmental Activities | 43,069,380 | 48,902,049 | 43,417,106 | 47,381,677 | 45,576,203 | 45,412,328 | 46,078,620 | 48,933,637 | 51,856,822 | 52,350,735 |
| Business-Type Activities: | | | | | | | | | | |
| Investment Income | - | - | - | - | - | - | 28 | 6 | 2,950 | - |
| Other Revenue | 1,050,823 | 265,976 | 48,392 | 64,638 | 56,163 | 419,095 | 71,733 | 35,835 | 299,958 | 145,822 |
| Total Business-Type Activities | 1,050,823 | 265,976 | 48,392 | 64,638 | 56,163 | 419,095 | 71,761 | 35,841 | 302,908 | 145,822 |
| Total Primary Government | \$ 44,120,203 | \$ 49,168,025 | \$ 43,465,498 | \$ 47,446,315 | \$ 45,632,366 | \$ 45,831,423 | \$ 46,150,381 | \$ 48,969,478 | \$ 52,159,730 | \$ 52,496,557 |
| Change in Net Position | | | | | | | | | | |
| Governmental Activities | \$ 8,681,269 | \$ 10,237,618 | \$ 3,767,795 | \$ 10,741,994 | \$ 1,655,280 | \$ (3,940,518) | \$ 3,794,460 | \$ 7,248,595 | \$ 9,342,443 | \$ 9,507,951 |
| Business-Type Activities | 4,026,306 | (801,569) | 814,356 | (136,892) | 1,590,838 | 1,721,611 | 915,234 | 192,969 | 5,582,889 | 1,119,385 |
| Total Primary Government Change in Net Position | \$ 12,707,575 | \$ 9,436,049 | \$ 4,582,151 | \$ 10,605,102 | \$ 3,246,118 | \$ (2,218,907) | \$ 4,709,694 | \$ 7,441,564 | \$ 14,925,332 | \$ 10,627,336 |

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO
Fund Balances, Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 ¹ | 2012 | 2013 | 2014 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund: | | | | | | | | | | |
| Reserved | \$ 1,023,087 | \$ 2,071,345 | \$ 2,622,894 | \$ 2,011,928 | \$ 1,442,618 | \$ 1,595,103 | \$ - | \$ - | \$ - | \$ - |
| Unreserved | 5,765,842 | 8,832,443 | 7,066,027 | 8,023,745 | 7,563,668 | 7,429,044 | - | - | - | - |
| Nonspendable | - | - | - | - | - | - | 831,198 | 599,373 | 876,872 | 551,979 |
| Assigned | - | - | - | - | - | - | 1,124,930 | 1,116,346 | 6,542,852 | 7,397,756 |
| Unassigned | - | - | - | - | - | - | 9,572,427 | 10,850,136 | 8,105,217 | 7,483,867 |
| Total General Fund | \$ 6,788,929 | \$ 10,903,788 | \$ 9,688,921 | \$ 10,035,673 | \$ 9,006,286 | \$ 9,024,147 | \$ 11,528,555 | \$ 12,565,855 | \$ 15,524,941 | \$ 15,433,602 |
| All Other Governmental Funds: | | | | | | | | | | |
| Reserved | \$ 3,881,300 | \$ 10,909,079 | \$ 6,574,239 | \$ 6,221,539 | \$ 5,918,512 | \$ 4,940,096 | \$ - | \$ - | \$ - | \$ - |
| Unreserved, Reported In: | | | | | | | | | | |
| Special Revenue Funds | 13,975,889 | 4,379,094 | 25,176,769 | 25,845,217 | 23,284,059 | 23,964,674 | - | - | - | - |
| Debt Service Funds | 26,337 | 56,051 | 85,770 | 420,596 | 86,391 | 30,846 | - | - | - | - |
| Capital Projects Funds | (7,557,101) | (2,862,368) | (5,686,786) | (7,398,862) | (1,007,973) | (1,060,827) | - | - | - | - |
| Permanent Funds | 50,890 | 54,694 | 57,935 | 59,838 | 56,029 | 49,988 | - | - | - | - |
| Nonspendable | - | - | - | - | - | - | 932,945 | 664,245 | 512,442 | 441,207 |
| Restricted | - | - | - | - | - | - | 29,399,873 | 33,220,886 | 34,949,483 | 40,313,216 |
| Committed | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | (522,283) | (1,627,588) | (1,842,453) | 53,302 |
| Total All Other Governmental Funds | \$ 10,377,315 | \$ 12,536,550 | \$ 26,207,927 | \$ 25,148,328 | \$ 28,337,018 | \$ 27,924,777 | \$ 29,810,535 | \$ 32,257,543 | \$ 33,619,472 | \$ 39,290,500 |

Note:
(1) The County implemented Governmental Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. As a result fund balance classifications were changed as of December 31, 2011.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenues: | | | | | | | | | | |
| Taxes | \$ 18,309,439 | \$ 19,403,937 | \$ 18,960,115 | \$ 18,034,140 | \$ 17,652,753 | \$ 17,707,004 | \$ 17,573,982 | \$ 20,404,440 | \$ 20,934,110 | \$ 21,240,674 |
| Permissive Sales Tax | 16,077,939 | 18,820,858 | 14,485,796 | 18,791,959 | 18,679,244 | 19,451,080 | 20,374,885 | 21,688,731 | 22,772,072 | 23,856,108 |
| Intergovernmental | 58,652,979 | 59,145,332 | 67,234,307 | 68,162,564 | 68,151,875 | 60,106,823 | 52,956,685 | 57,805,817 | 56,131,578 | 56,192,707 |
| Charges for Services | 17,409,986 | 18,246,636 | 21,261,754 | 16,734,324 | 15,400,828 | 16,793,990 | 14,227,466 | 14,653,521 | 15,683,198 | 13,531,297 |
| Licenses and Permits | 421,746 | 431,308 | 437,389 | 411,542 | 415,400 | 557,964 | 539,716 | 507,384 | 553,587 | 471,957 |
| Fees, Fines and Forfeitures | 1,497,007 | 1,906,699 | 1,069,724 | 1,135,325 | 1,289,501 | 1,423,022 | 1,324,785 | 1,345,400 | 1,201,318 | 1,081,195 |
| Special Assessments | 45,431 | 49,277 | 79,530 | 93,279 | 87,821 | 110,268 | 191,640 | 137,487 | 115,229 | 123,855 |
| Investment Income | 1,667,981 | 3,043,250 | 4,478,006 | 2,856,934 | 1,390,242 | 826,510 | 1,100,487 | 529,830 | 1,061,176 | 205,124 |
| Other Revenue | 2,023,676 | 2,877,115 | 2,122,254 | 1,263,013 | 2,111,406 | 1,930,181 | 2,433,361 | 1,746,803 | 1,969,754 | 1,913,010 |
| Total Revenues | 116,106,184 | 123,924,412 | 130,128,875 | 127,483,080 | 125,179,070 | 118,906,842 | 110,723,007 | 118,819,413 | 120,422,022 | 118,615,567 |
| Expenditures: | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative and Executive | 6,259,806 | 6,283,168 | 8,485,196 | 8,756,791 | 8,418,108 | 6,733,055 | 6,257,448 | 7,219,675 | 6,756,907 | 8,230,118 |
| Judicial | 8,257,399 | 9,030,920 | 13,850,735 | 13,855,050 | 13,981,133 | 13,669,614 | 12,478,551 | 12,971,418 | 12,748,142 | 13,430,928 |
| Public Safety | 16,744,583 | 16,825,459 | 14,754,572 | 15,604,597 | 15,875,959 | 15,552,104 | 15,560,018 | 15,766,101 | 16,209,504 | 16,719,469 |
| Public Works | 11,005,770 | 11,756,848 | 10,694,557 | 11,434,981 | 11,584,029 | 11,640,668 | 10,787,522 | 11,133,982 | 11,698,092 | 10,455,327 |
| Health | 23,121,148 | 23,030,748 | 24,369,727 | 25,147,913 | 25,883,788 | 27,004,223 | 23,011,604 | 23,803,822 | 22,868,638 | 20,235,700 |
| Human Services | 41,625,233 | 43,846,980 | 43,323,119 | 44,838,109 | 43,867,988 | 38,587,958 | 32,653,534 | 33,319,613 | 36,735,522 | 32,795,292 |
| Conservation and Recreation | 1,694,080 | 2,043,489 | 1,917,985 | 1,559,691 | 1,459,134 | 1,343,286 | 1,302,900 | 1,254,301 | 1,179,335 | 1,167,838 |
| Capital Outlay | 7,902,099 | 3,441,149 | 9,494,640 | 5,158,815 | 4,661,310 | 3,181,254 | 2,339,163 | 7,920,314 | 6,055,767 | 8,383,040 |
| Debt Service: | | | | | | | | | | |
| Principal | 840,000 | 860,000 | 890,000 | 955,000 | 960,000 | 1,220,000 | 1,325,000 | 1,335,000 | 1,330,000 | 1,110,000 |
| Interest | 371,764 | 467,652 | 742,541 | 884,980 | 701,407 | 714,191 | 624,081 | 646,660 | 549,283 | 509,407 |
| Total Expenditures | 117,821,882 | 117,586,413 | 128,523,072 | 128,195,927 | 127,392,856 | 119,646,353 | 106,339,821 | 115,370,886 | 116,131,190 | 113,037,119 |
| Excess Revenues over Expenditures | (1,715,698) | 6,337,999 | 1,605,803 | (712,847) | (2,213,786) | (739,511) | 4,383,186 | 3,448,527 | 4,290,832 | 5,578,448 |
| Other Financing Sources/(Uses): | | | | | | | | | | |
| Bonds Issued | - | - | 10,740,000 | - | 4,290,000 | - | - | - | - | - |
| Proceeds from Sale of Assets | 58,021 | 18,584 | 43,863 | - | 6,204 | 14,995 | 6,980 | 35,781 | 30,183 | 1,241 |
| Other Financing Sources | - | - | 203,652 | - | 76,885 | 2,455,000 | - | - | - | - |
| Transfers In | 19,719,034 | 23,738,423 | 26,683,528 | 9,110,465 | 8,777,111 | 3,969,615 | 4,046,797 | 3,449,209 | 3,372,869 | 3,500,658 |
| Other Financing Uses | - | - | (136,808) | - | - | (2,374,954) | - | - | - | - |
| Transfers Out | (19,720,730) | (23,820,912) | (26,683,528) | (9,110,465) | (8,777,111) | (3,719,525) | (4,046,797) | (3,449,209) | (3,372,869) | (3,500,658) |
| Total Other Financing Sources (Uses) | 56,325 | (63,905) | 10,850,707 | - | 4,373,089 | 345,131 | 6,980 | 35,781 | 30,183 | 1,241 |
| Net Change in Fund Balance | \$ (1,659,373) | \$ 6,274,094 | \$ 12,456,510 | \$ (712,847) | \$ 2,159,303 | \$ (394,380) | \$ 4,390,166 | \$ 3,484,308 | \$ 4,321,015 | \$ 5,579,689 |
| Debt Service as a Percentage of Noncapital Expenditures | 1.13% | 1.18% | 1.39% | 1.63% | 1.38% | 1.70% | 1.90% | 1.84% | 1.74% | 1.57% |

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO
 Tax Revenues by Source, Governmental Funds
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

| <u>Year</u> | <u>General</u> | <u>Tangible ¹</u> | <u>Manufactured</u> | <u>Permissive ²</u> | <u>Total</u> |
|-----------------------------|---------------------|--|---------------------|--------------------------------|---------------|
| | <u>Property Tax</u> | <u>Personal</u> <u>Property Tax</u> | <u>Home Tax</u> | <u>Sales Tax</u> | |
| 2005 | \$ 16,019,690 | \$ 2,205,749 | \$ 84,000 | \$ 16,077,939 | \$ 34,387,378 |
| 2006 | 17,525,075 | 1,797,299 | 81,563 | 18,820,858 | 38,224,795 |
| 2007 | 17,585,706 | 1,294,608 | 79,801 | 14,485,796 | 33,445,911 |
| 2008 | 17,340,066 | 630,634 | 63,440 | 18,791,959 | 36,826,099 |
| 2009 | 17,475,604 | 121,442 | 55,707 | 18,679,244 | 36,331,997 |
| 2010 | 17,638,202 | 18,820 | 49,982 | 19,451,080 | 37,158,084 |
| 2011 | 17,494,870 | 30,789 | 48,323 | 20,374,885 | 37,948,867 |
| 2012 | 20,350,532 | - | 53,908 | 21,688,731 | 42,093,171 |
| 2013 | 20,879,250 | - | 54,860 | 22,772,072 | 43,706,182 |
| 2014 | 21,185,398 | - | 55,276 | 23,856,108 | 45,096,782 |
| % Change 2005 to 2014 | <u>32.25%</u> | <u>-100.00%</u> | <u>-34.20%</u> | <u>48.38%</u> | <u>31.14%</u> |

Beginning in 2010, tax collections relating to tangible personal property only consist of delinquent amounts as this tax was eliminated by the State of Ohio in 2009.

(1) 2010 was the final year to levy taxes for Tangible Personal Property in the State of Ohio.

(2) Sales tax rate increased 1/2%.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO
 Tax Revenues by Levy, Governmental Funds
 Last Ten Fiscal Years (Accrual Basis of Accounting)

| Year | General Purposes | Department of Developmental Disabilities | Children's Services | Senior Citizen's | Total |
|-----------------------------|-----------------------------|---|--------------------------------|-----------------------------|----------------|
| 2005 | \$ 3,505,252 | \$ 10,647,764 | \$ 2,853,061 | \$ 1,303,362 | \$ 18,309,439 |
| 2006 | 3,813,396 | 10,832,753 | 2,829,089 | 2,003,973 | 19,479,211 |
| 2007 | 3,671,872 | 10,513,030 | 2,664,262 | 2,035,677 | 18,884,841 |
| 2008 | 3,541,363 | 9,875,289 | 2,395,102 | 2,222,386 | 18,034,140 |
| 2009 | 3,466,549 | 9,661,369 | 2,274,949 | 2,249,886 | 17,652,753 |
| 2010 | 3,443,154 | 9,757,096 | 2,291,131 | 2,215,623 | 17,707,004 |
| 2011 | 3,672,389 | 9,725,540 | 2,280,820 | 1,895,233 | 17,573,982 |
| 2012 | 3,500,972 | 9,413,758 | 5,646,795 | 1,842,915 | 20,404,440 |
| 2013 | 3,570,743 | 9,672,892 | 5,792,908 | 1,897,567 | 20,934,110 |
| 2014 | 3,623,485 | 9,866,644 | 5,819,836 | 1,930,709 | 21,240,674 |
| | | | | | |
| % Change 2005 to 2014 | <u>3.373%</u> | <u>-7.336%</u> | <u>103.986%</u> | <u>48.133%</u> | <u>16.009%</u> |

Note: In 2011, the voter's of Clark County approved the replacement of the Children's Services levy.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

| Tax Year | Collection Year | REAL PROPERTY | | | PERSONAL PROPERTY | | | Total Taxable Assessed Value | Total Direct Tax Rate | Estimated Actual Taxable Value | Assessed Value as a Percent of Estimated Actual Value |
|----------|-----------------|----------------------------|-------------------------|----------------|-------------------|----------------|--------------------|------------------------------|-----------------------|--------------------------------|---|
| | | Agricultural & Residential | Commercial & Industrial | Public Utility | Tangible Property | Public Utility | Manufactured Homes | | | | |
| 2004 | 2005 | \$ 1,631,099,640 | \$ 411,599,200 | \$ 452,900 | \$ 205,021,926 | \$ 89,223,690 | \$ 10,830,524 | \$ 2,348,227,880 | 12.832 | \$ 6,756,877,218 | 34.75% |
| 2005 | 2006 | 1,653,809,810 | 436,329,530 | 454,590 | 208,177,263 | 80,483,060 | 10,872,859 | 2,390,127,112 | 13.882 | 6,896,346,247 | 34.66% |
| 2006 | 2007 | 1,673,781,270 | 447,570,190 | 642,540 | 162,171,590 | 79,695,140 | 10,907,078 | 2,374,767,808 | 13.882 | 6,800,935,289 | 34.92% |
| 2007 | 2008 | 1,807,593,320 | 510,270,110 | 692,150 | 112,559,421 | 64,213,480 | 10,922,162 | 2,506,250,643 | 13.882 | 7,148,532,419 | 35.06% |
| 2008 | 2009 | 1,807,055,910 | 520,517,160 | 645,630 | 5,664,501 | 66,064,500 | 10,744,891 | 2,410,692,592 | 13.882 | 6,750,321,796 | 35.71% |
| 2009 | 2010 | 1,779,216,330 | 505,877,070 | 683,220 | 2,829,829 | 68,445,000 | 10,383,569 | 2,367,435,018 | 13.882 | 6,619,669,391 | 35.76% |
| 2010 | 2011 | 1,721,785,290 | 511,658,100 | 648,030 | - | 70,963,800 | 10,202,538 | 2,315,257,758 | 13.850 | 6,463,081,197 | 35.82% |
| 2011 | 2012 | 1,721,529,370 | 492,874,630 | 656,020 | - | 73,303,280 | 10,015,537 | 2,298,378,837 | 14.450 | 6,410,843,408 | 35.85% |
| 2012 | 2013 | 1,725,084,480 | 472,789,650 | 700,980 | - | 80,653,990 | 9,814,454 | 2,289,043,554 | 14.450 | 6,370,809,795 | 35.93% |
| 2013 | 2014 | 1,728,467,830 | 451,568,000 | 721,310 | - | 88,331,710 | 9,573,044 | 2,278,661,894 | 14.450 | 6,327,299,864 | 36.01% |

Note:

Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35% of estimated true value. Personal property tax is assessed on all tangible personal property used in business in the State of Ohio. The assessed value of public utility personal property ranges from 25% of true value for railroad property to 88% for electronic transmission and distribution property. General business tangible personal property is assessed at 25% for machinery and equipment and 23% for inventories. The general business tangible personal property tax began being phased out in 2006. The listing percentage was 18.75% for 2006, 12.5% for 2007, 6.25% for 2008, and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property was eliminated.

Beginning in 2011, tax collections relating to tangible personal property only consist of delinquent amounts as this tax has been eliminated as noted above.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Property Tax Levies and Collections - Real, Utility and Tangible Taxes
Last Ten Fiscal Years

| Tax Year | Collection Year | Current Taxes | | Current Taxes Collected as a | | Delinquent Taxes | | Delinquent Taxes Collected as a | | Total Taxes Collected | Total Collections as a % of Current Taxes Levied | Accumulated Delinquencies |
|----------|-----------------|---------------|-------------------------|------------------------------|----------------------------|----------------------------------|-----------------------|---------------------------------|--------------|-----------------------|--|---------------------------|
| | | Taxes Levied | Current Taxes Collected | Percent of Taxes Levied | Delinquent Taxes Collected | Percent of Total Taxes Collected | Total Taxes Collected | | | | | |
| 2004 | 2005 | \$ 23,650,518 | \$ 20,117,976 | 85.06% | \$ 1,113,330 | 5.24% | \$ 21,231,306 | 89.77% | \$ 2,419,212 | | | |
| 2005 | 2006 | 30,063,904 | 23,610,460 | 78.53% | 1,150,142 | 4.65% | 24,760,602 | 82.36% | 5,303,302 | | | |
| 2006 | 2007 | 27,617,478 | 23,512,146 | 85.14% | 1,082,181 | 4.40% | 24,594,327 | 89.05% | 3,023,151 | | | |
| 2007 | 2008 | 29,027,078 | 21,450,904 | 73.90% | 1,092,156 | 4.84% | 22,543,060 | 77.66% | 6,484,018 | | | |
| 2008 | 2009 | 25,386,108 | 21,017,849 | 82.79% | 1,132,134 | 5.11% | 22,149,983 | 87.25% | 3,236,125 | | | |
| 2009 | 2010 | 25,272,173 | 21,143,031 | 83.66% | 1,048,304 | 4.72% | 22,191,335 | 87.81% | 3,080,838 | | | |
| 2010 | 2011 | 25,388,656 | 21,103,268 | 83.12% | 1,051,790 | 4.75% | 22,155,058 | 87.26% | 3,233,598 | | | |
| 2011 | 2012 | 30,805,516 | 25,178,463 | 81.73% | 1,126,093 | 4.28% | 26,304,556 | 85.39% | 4,500,960 | | | |
| 2012 | 2013 | 30,680,999 | 25,979,758 | 84.68% | 1,023,895 | 3.79% | 27,003,653 | 88.01% | 3,677,346 | | | |
| 2013 | 2014 | 30,863,943 | 25,992,335 | 84.22% | 1,132,777 | 4.18% | 27,125,112 | 87.89% | 3,738,831 | | | |

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assessed Valuation)
Last Ten Fiscal Years

| Taxable Year: | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Collection Year: | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
| CLARK COUNTY ENTITIES: | | | | | | | | | | |
| General Fund (Inside Millage) | 1.700 | 1.700 | 1.700 | 1.700 | 1.700 | 1.700 | 1.700 | 1.700 | 1.700 | 1.700 |
| Board of Developmental Disabilities Levy | 5.500 | 5.500 | 5.500 | 5.500 | 5.500 | 5.500 | 5.500 | 5.500 | 5.500 | 5.500 |
| Children's Services Levy | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 |
| Senior Citizen's Levy | 0.600 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Clark County Park District Levy | - | - | - | - | - | - | - | 0.600 | 0.600 | 0.600 |
| Community Mental Health Levy | 2.000 | 2.650 | 2.650 | 2.650 | 2.650 | 2.650 | 2.650 | 2.650 | 2.650 | 2.650 |
| Total Clark County Entities | 12.832 | 13.882 | 13.882 | 13.882 | 13.882 | 13.882 | 13.850 | 14.450 | 14.450 | 14.450 |
| OTHER ENTITIES: | | | | | | | | | | |
| Health District | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Miami Conservancy District | 0.032 | 0.032 | 0.032 | 0.032 | 0.032 | 0.032 | - | - | - | - |
| Clark County Public Library | 0.120 | 0.120 | - | - | - | - | 1.320 | 1.320 | 1.320 | 1.320 |
| SCHOOL DISTRICTS: | | | | | | | | | | |
| Clark Shawnee LSD | 37.500 | 37.400 | 37.520 | 37.234 | 39.530 | 39.450 | 39.690 | 39.410 | 39.410 | 39.500 |
| Greenon LSD | 39.800 | 39.750 | 39.750 | 39.621 | 39.670 | 39.670 | 46.830 | 38.310 | 38.310 | 38.300 |
| Northeastern LSD | 47.140 | 47.070 | 47.140 | 47.021 | 48.030 | 48.060 | 48.080 | 48.100 | 48.100 | 48.080 |
| Northwestern LSD | 32.800 | 32.310 | 32.490 | 31.995 | 32.200 | 32.420 | 39.050 | 39.090 | 39.090 | 38.760 |
| Southeastern LSD | 42.400 | 42.300 | 42.350 | 41.955 | 41.860 | 41.830 | 41.540 | 41.390 | 41.390 | 40.680 |
| Springfield CSD | 56.550 | 56.550 | 65.410 | 63.253 | 63.730 | 64.820 | 65.250 | 64.020 | 64.020 | 64.600 |
| Tecumseh LSD | 46.100 | 45.840 | 45.840 | 45.040 | 45.240 | 45.440 | 45.760 | 45.780 | 45.780 | 46.020 |
| Springfield/Clark County JVSD | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 |
| Cedar Cliff LSD | 32.100 | 35.900 | 35.900 | 35.800 | 35.400 | 43.900 | 42.700 | 41.600 | 41.600 | 42.700 |
| Fairborn CSD | 44.400 | 44.200 | 44.200 | 52.500 | 51.900 | 51.800 | 51.900 | 52.500 | 52.500 | 52.500 |
| Yellow Springs EVSD | 65.800 | 64.600 | 64.700 | 64.700 | 63.700 | 63.800 | 63.900 | 70.950 | 70.950 | 70.950 |
| Greene County JVSD | 3.450 | 3.450 | 3.450 | 3.450 | 3.450 | 3.450 | 3.450 | 3.450 | 3.450 | 3.450 |
| MUNICIPALITIES: | | | | | | | | | | |
| City of New Carlisle | 9.000 | 9.000 | 9.000 | 7.750 | 9.000 | 9.000 | 9.000 | 11.000 | 11.000 | 11.000 |
| City of Springfield | 3.980 | 4.010 | 4.050 | 4.050 | 4.050 | 3.970 | 4.080 | 4.090 | 4.090 | 4.120 |
| Village of Catawba | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 |
| Village of Donnelsville | 9.500 | 9.500 | 2.500 | 9.500 | 9.500 | 9.500 | 9.500 | 9.500 | 9.500 | 9.500 |
| Village of Enon | 5.600 | 5.600 | 8.100 | 8.100 | 10.100 | 8.600 | 8.600 | 8.600 | 8.600 | 8.600 |
| Village of Lawrenceville | 5.100 | 5.100 | - | - | - | - | - | - | - | - |
| Village of North Hampton | 6.600 | 6.600 | 6.600 | 6.600 | 6.600 | 6.600 | 6.600 | 6.600 | 6.600 | 6.600 |
| Village of South Charleston | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 |
| Village of South Vienna | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 |
| Village of Tremont | 8.400 | 8.400 | 8.400 | 8.400 | 2.400 | 2.400 | 2.400 | 2.400 | 2.400 | 2.400 |
| Village of Clifton | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 |
| TOWNSHIPS: | | | | | | | | | | |
| Bethel Township | 7.200 | 7.200 | 7.200 | 7.250 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 |
| German Township | 7.600 | 7.600 | 7.900 | 7.900 | 7.900 | 7.900 | 7.900 | 7.900 | 7.900 | 7.900 |
| Green Township - Fire District #1 | 5.700 | 6.600 | 6.600 | 6.600 | 7.600 | 7.600 | 7.600 | 7.600 | 7.600 | 7.600 |
| Green Township - Fire District #2 | 7.200 | 8.100 | 8.100 | 8.100 | 9.100 | 9.100 | 9.100 | 9.100 | 9.100 | 9.100 |
| Harmony Township | 6.400 | 6.400 | 6.400 | 7.400 | 7.400 | 7.400 | 7.400 | 7.400 | 7.400 | 7.400 |
| Madison Township | 4.100 | 6.100 | 6.100 | 6.100 | 6.100 | 6.100 | 6.100 | 6.100 | 6.100 | 6.100 |
| Mad River Township | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 5.000 | 5.800 | 5.800 | 5.800 | 5.800 |
| Moorefield Township | 5.050 | 5.050 | 5.050 | 5.050 | 5.050 | 5.050 | 5.050 | 7.050 | 7.050 | 7.050 |
| Pike Township | 9.600 | 9.600 | 9.600 | 9.600 | 9.600 | 9.600 | 9.600 | 9.600 | 9.600 | 9.600 |
| Pleasant Township | 7.000 | 7.000 | 7.000 | 7.800 | 7.800 | 7.800 | 7.800 | 7.800 | 7.800 | 7.800 |
| Springfield Township | 7.000 | 7.000 | 7.000 | 7.000 | 7.000 | 7.000 | 7.000 | 7.000 | 7.000 | 7.000 |

Note:

The Miami Conservancy District tax levy is included with the County's total tax rate. However, it is not included as a County entity due to the fact that the County Commissioners do not initiate the levy and is an Agency Fund of the County.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO
Principal Property Taxpayers
2014 and 2005

| Taxpayer | 2014 | |
|---|------------------------------|---|
| | Taxable Assessed Value | % of Total County Taxable Assessed Value |
| Navistar International Corporation | \$ 9,246,090 | 0.41% |
| Walmart Real Estate Business Trust | 8,832,960 | 0.39% |
| USPG Portfolio Two LLC | 5,995,310 | 0.26% |
| Upper Valley Mall LLC | 5,819,730 | 0.26% |
| Ohio Masonic Home | 5,783,720 | 0.25% |
| Aldi Inc | 5,382,720 | 0.24% |
| Trilogy Healthcare of Springfield | 5,338,450 | 0.23% |
| Emro Marketing Company | 4,346,470 | 0.19% |
| 4890 Gateway LLC | 4,164,130 | 0.18% |
| American Security Insurance Company | 4,055,170 | 0.18% |
| Total | \$ 58,964,750 | 2.59% |
| Total Assessed Value | \$ 2,278,661,894 | |
| | 2005 | |
| | Taxable Assessed Value | % of Total County Taxable Assessed Value |
| Navistar International Corporation | \$ 16,500,232 | 0.70% |
| USPG Portfolio Two LLC | 12,176,987 | 0.52% |
| Upper Valley Mall LLC (F.K.A. Simon Capital LP) | 7,006,552 | 0.30% |
| Emro Marketing Company | 5,227,971 | 0.22% |
| Gordon Foods Service Inc | 3,618,055 | 0.15% |
| Aldi Inc | 3,493,987 | 0.15% |
| Allied SSR Shopping Centers I, LLC | 3,360,718 | 0.14% |
| Meijer Stores Limited Partnership | 2,634,181 | 0.11% |
| Skilken Sutphen | 2,156,662 | 0.09% |
| Schaefer Richard | 2,126,450 | 0.09% |
| Total | \$ 58,301,795 | 2.47% |
| Total Assessed Value | \$ 2,348,227,880 | |

The amounts presented represent the assessed values upon which the 2014 and 2005 taxes were levied.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Taxable Sales by Category

Last Ten Fiscal Years

| | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| Regular Sales | * | * | * | * |
| Direct Pay | * | * | * | * |
| Sellers Use | * | * | * | * |
| Consumers Use | * | * | * | * |
| Motor Vehicle | * | * | * | * |
| Watercraft and Outboard Motors | * | * | * | * |
| Liquor Control | * | * | * | * |
| Voluntary Payments | * | * | * | * |
| Assessment Payments | * | * | * | * |
| Audit Payments | * | * | * | * |
| Sales Tax on Motor Fuel | * | * | * | * |
| Certified Assessment Payments | * | * | * | * |
| Statewide Master | * | * | * | * |
| Streamline Sales-Intrastate | * | * | * | * |
| Streamline Sales-Interstate | * | * | * | * |
| Non-Resident Motor Vehicle | * | * | * | * |
| Transient Sales | * | * | * | * |
| Amnesty | * | * | * | * |
| Adjustments | * | * | * | * |
| Sales/Use Tax Refunds Approved | * | * | * | * |
| 1% Administrative Rotary Fund | * | * | * | * |
| Total | <u>\$ 16,077,939</u> | <u>\$ 18,820,858</u> | <u>\$ 14,485,796</u> | <u>\$ 18,791,959</u> |
| Sales Tax Rate | 1.50% | 1.00% | 1.00% | 1.50% |

Source: Ohio Department of Taxation

The rate may be imposed by the County Commissioners subject to referendum or approved by a majority of the voters within the County.

* - detail information for the years prior to 2009 is not available.

| 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 4,846,439 | \$ 4,900,610 | \$ 4,951,517 | \$ 5,223,654 | \$ 5,551,078 | 4,358,067 |
| 503,437 | 1,387,228 | 1,654,899 | 1,997,477 | 2,392,284 | 2,918,244 |
| 2,003,984 | 2,074,683 | 2,067,068 | 2,273,380 | 2,447,095 | 2,805,848 |
| 336,440 | 259,529 | 271,810 | 348,335 | 529,117 | 438,022 |
| 2,474,042 | 2,592,357 | 2,851,958 | 3,065,042 | 3,255,895 | 3,409,673 |
| 23,157 | 25,988 | 19,537 | 30,756 | 30,947 | 22,515 |
| 78,556 | 83,452 | 92,526 | 98,935 | 107,548 | 110,542 |
| 11,674 | 18,962 | 24,912 | 17,679 | 23,568 | 13,781 |
| 231,177 | 108,490 | 103,504 | 117,571 | 109,388 | 89,968 |
| - | - | - | - | - | 126,884 |
| 7,661 | 2,980 | 3,453 | 4,858 | 4,580 | 5,953 |
| - | - | - | - | - | 6,767 |
| 8,389,331 | 8,352,971 | 8,591,566 | 8,732,380 | 8,491,475 | 8,474,595 |
| 5,134 | 7,750 | 8,927 | 11,076 | 10,880 | 5,622 |
| - | - | - | - | - | 1,073 |
| 11,376 | 8,733 | 12,323 | 14,105 | 14,737 | 19,405 |
| - | - | - | - | - | 1,305,064 |
| - | - | 4,626 | 25,097 | 83,711 | 15,944 |
| - | - | - | - | - | (162) |
| (54,485) | (176,178) | (77,935) | (52,535) | (50,210) | (30,727) |
| <u>(188,679)</u> | <u>(196,475)</u> | <u>(205,806)</u> | <u>(219,079)</u> | <u>(230,021)</u> | <u>(240,970)</u> |
| <u>\$ 18,679,244</u> | <u>\$ 19,451,080</u> | <u>\$ 20,374,885</u> | <u>\$ 21,688,731</u> | <u>\$ 22,772,072</u> | <u>\$ 23,856,108</u> |
| 1.50% | 1.50% | 1.50% | 1.50% | 1.50% | 1.50% |



CLARK COUNTY, OHIO

Sewer and Water Rates

Last Ten Fiscal Years

| Year | Sewer | | Water | |
|-------------|--|--|--|--|
| | (First 300 cubic ft.) Monthly Minimum | (Usage > 300 cubic ft.) Rate per 100 cubic ft. | (First 300 cubic ft.) Monthly Minimum | (Usage > 300 cubic ft.) Rate per 100 cubic ft. |
| 2005 | \$ 13.69 | \$ 3.13 | \$ 9.19 | \$ 2.41 |
| 2006 | 13.69 | 3.13 | 9.60 | 2.52 |
| 2007 | 14.31 | 3.13 | 10.27 | 2.52 |
| 2008 | 14.45 | 3.30 | 10.68 | 2.81 |
| 2009 | 15.03 | 3.43 | 11.11 | 2.92 |
| 2010 | 15.56 | 3.55 | 11.67 | 3.07 |
| 2011 | 15.56 | 3.55 | 11.67 | 3.07 |
| 2012 | 16.34 | 3.73 | 11.96 | 3.15 |
| 2013 | 16.34 | 3.73 | 11.96 | 3.15 |
| 2014 | 16.34 | 3.73 | 11.96 | 3.15 |

Source: Clark County Utilities Department

CLARK COUNTY, OHIO
Ratios of Net General Bonded Debt Outstanding by Type
Last Ten Fiscal Years

| Governmental Activities | | | | | | | |
|--------------------------------|---|-------------------------------------|---|--|--------------------------------|--|---|
| Year | General Obligation Bonds | Accrued Bond Premium | Deferred Amount on Refunding | Debt Service Fund Balance | Net Bonded Debt | % of Actual Taxable Value of Property | Net Bonded Debt per Capita |
| 2005 | \$ 5,390,000 | \$ 19,214 | \$ (20,613) | \$ 26,337 | \$ 5,362,264 | 0.08% | \$ 37.88 |
| 2006 | 4,530,000 | 12,227 | (13,118) | 56,051 | 4,473,058 | 0.06% | 31.75 |
| 2007 | 14,380,000 | 206,782 | (5,623) | 85,770 | 14,495,389 | 0.21% | 103.40 |
| 2008 | 13,425,000 | 187,538 | - | 420,596 | 13,191,942 | 0.18% | 94.35 |
| 2009 | 16,755,000 | 246,657 | - | 86,391 | 16,915,266 | 0.25% | 121.11 |
| 2010 | 15,760,000 | 226,401 | (137,706) | 30,846 | 15,817,849 | 0.24% | 114.35 |
| 2011 | 14,435,000 | 206,145 | (108,715) | 2,590 | 14,529,840 | 0.22% | 105.52 |
| 2012 | 13,100,000 | 185,889 | (79,725) | 72,972 | 13,133,192 | 0.20% | 95.72 |
| 2013 | 11,770,000 | 165,830 | (50,734) | 99,373 | 11,785,723 | 0.18% | 86.55 |
| 2014 | 10,660,000 | 147,030 | (21,743) | 103,526 | 10,681,761 | 0.17% | 78.22 |

Source: Clark County Auditor's Office and the Regional Economic Information System, Bureau of Economic Analysis

Business-Type Activities

| General Obligation Bonds | OPWC Loans | OWDA Loans | Accrued Bond Premium | Deferred Amount on Refunding | Total Primary Government | Personal Income | Percentage of Personal Income | Per Capita |
|---|-----------------------|-----------------------|-------------------------------------|---|---|----------------------------|--|-----------------------|
| \$ 2,711,700 | \$ 1,096,200 | \$ - | \$ 25,630 | \$ (84,577) | \$ 9,137,554 | \$3,988,469,000 | 0.23% | \$ 64.56 |
| 2,363,000 | 1,050,050 | - | 20,772 | (63,498) | 7,899,433 | 4,161,267,000 | 0.19% | 56.07 |
| 3,398,800 | 1,138,476 | - | 28,294 | (42,419) | 19,104,310 | 4,243,870,000 | 0.45% | 136.28 |
| 2,994,200 | 1,051,879 | - | 23,516 | (22,092) | 17,660,041 | 4,518,060,000 | 0.39% | 126.31 |
| 4,214,100 | 1,008,580 | - | 54,313 | (17,262) | 22,261,388 | 4,557,049,000 | 0.49% | 159.38 |
| 3,823,500 | 985,684 | 171,582 | 48,158 | (13,628) | 20,863,991 | 4,617,096,000 | 0.45% | 150.82 |
| 3,397,400 | 855,684 | 222,918 | 42,003 | (9,994) | 19,040,441 | 4,788,412,000 | 0.40% | 138.28 |
| 2,945,700 | 768,072 | 586,042 | 35,882 | (6,360) | 17,535,500 | 5,017,886,000 | 0.35% | 127.80 |
| 2,518,400 | 680,460 | 1,254,298 | 30,123 | (2,726) | 16,365,651 | 5,087,308,000 | 0.32% | 120.19 |
| 2,080,500 | 2,028,978 | 6,312,825 | 24,880 | - | 21,232,470 | Not Available | Not Available | 155.49 |

CLARK COUNTY, OHIO

Legal Debt Margin
Last Ten Fiscal Years

| | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> |
|--|-------------------|-------------------|-------------------|-------------------|
| County Valuation | \$2,337,397,356 | \$2,379,254,253 | \$2,363,860,730 | \$2,495,328,481 |
| Direct Legal Debt Limitation: | | | | |
| 3.0% of the first \$100,000,000 assessed valuation | \$ 3,000,000 | \$ 3,000,000 | \$ 3,000,000 | \$ 3,000,000 |
| 1.5% on excess of \$100,000,000-not in excess of \$300,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| 2.5% in the amount in excess of \$300,000,000 | <u>50,934,934</u> | <u>51,981,356</u> | <u>51,596,518</u> | <u>54,883,212</u> |
| Total Direct Legal Debt Limitation | \$ 56,934,934 | \$ 57,981,356 | \$ 57,596,518 | \$ 60,883,212 |
| Amount of Debt Applicable to Debt Limitation: | | | | |
| General Obligation Bonds | \$ 1,225,000 | \$ 825,000 | \$ 10,905,000 | \$ 10,445,000 |
| General Obligation Notes | 6,145,000 | 15,795,000 | 2,170,000 | 2,630,000 |
| Less: Amount Available in Debt Service | <u>(26,337)</u> | <u>(56,051)</u> | <u>(85,770)</u> | <u>(420,596)</u> |
| Amount of Debt Subject to Debt Limit | <u>7,343,663</u> | <u>16,563,949</u> | <u>12,989,230</u> | <u>12,654,404</u> |
| Legal Debt Margin | \$ 49,591,271 | \$ 41,417,407 | \$ 44,607,288 | \$ 48,228,808 |
| Legal Debt Margin as a Percentage of the Debt Limit | <u>87.10%</u> | <u>71.43%</u> | <u>77.45%</u> | <u>79.22%</u> |
| Unvoted Legal Debt Margin | \$ 23,373,974 | \$ 23,792,543 | \$ 23,638,607 | \$ 24,953,285 |
| Amount of Debt Subject to Limit | <u>7,343,663</u> | <u>16,563,949</u> | <u>12,989,230</u> | <u>12,654,404</u> |
| Unvoted Legal Debt Margin | \$ 16,030,311 | \$ 7,228,594 | \$ 10,649,377 | \$ 12,298,881 |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit | <u>68.58%</u> | <u>30.38%</u> | <u>45.05%</u> | <u>49.29%</u> |

Source: Clark County Auditor's Office

(1) - See Schedule 13 for detailed information. Amounts do not include OPWC loans, Issue II loans or capital leases.

| <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <u>\$2,399,947,701</u> | <u>\$2,357,051,449</u> | <u>\$ 2,305,055,220</u> | <u>\$ 2,288,363,300</u> | <u>\$ 2,279,229,100</u> | <u>\$ 2,269,088,850</u> |
| \$ 3,000,000 | \$ 3,000,000 | \$ 3,000,000 | \$ 3,000,000 | \$ 3,000,000 | \$ 3,000,000 |
| 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| <u>52,498,693</u> | <u>51,426,286</u> | <u>50,126,381</u> | <u>49,709,083</u> | <u>49,480,728</u> | <u>49,227,221</u> |
| <u>\$ 58,498,693</u> | <u>\$ 57,426,286</u> | <u>\$ 56,126,381</u> | <u>\$ 55,709,083</u> | <u>\$ 55,480,728</u> | <u>\$ 55,227,221</u> |
| \$ 11,305,000 | \$ 10,520,000 | \$ 9,685,000 | \$ 8,825,000 | \$ 8,275,000 | \$ 7,515,000 |
| 435,000 | 405,000 | 640,000 | 1,350,000 | 1,350,000 | 1,970,000 |
| <u>(86,391)</u> | <u>(30,846)</u> | <u>(2,950)</u> | <u>(72,972)</u> | <u>(99,373)</u> | <u>(103,526)</u> |
| <u>11,653,609</u> | <u>10,894,154</u> | <u>10,322,050</u> | <u>10,102,028</u> | <u>9,525,627</u> | <u>9,381,474</u> |
| <u>\$ 46,845,084</u> | <u>\$ 46,532,132</u> | <u>\$ 45,804,331</u> | <u>\$ 45,607,055</u> | <u>\$ 45,955,101</u> | <u>\$ 45,845,747</u> |
| <u>80.08%</u> | <u>81.03%</u> | <u>81.61%</u> | <u>81.87%</u> | <u>82.83%</u> | <u>83.01%</u> |
| \$ 23,999,477 | \$ 23,570,514 | \$ 23,050,552 | \$ 22,883,633 | \$ 22,792,291 | \$ 22,690,889 |
| <u>11,653,609</u> | <u>10,894,154</u> | <u>10,322,050</u> | <u>10,102,028</u> | <u>9,525,627</u> | <u>9,381,474</u> |
| <u>\$ 12,345,868</u> | <u>\$ 12,676,360</u> | <u>\$ 12,728,502</u> | <u>\$ 12,781,605</u> | <u>\$ 13,266,664</u> | <u>\$ 13,309,415</u> |
| <u>51.44%</u> | <u>53.78%</u> | <u>55.22%</u> | <u>55.85%</u> | <u>58.21%</u> | <u>58.66%</u> |

CLARK COUNTY, OHIO
Demographic and Economic Statistics
Last Ten Calendar Years

| Year | Population | Total Personal Income | Per Capita Income | Unemployment Rate |
|-------------|-------------------|--------------------------------------|------------------------------|------------------------------|
| 2005 | 141,543 | \$ 4,106,885,000 | \$ 29,015 | 6.3% |
| 2006 | 140,875 | 4,282,388,000 | 30,398 | 5.5% |
| 2007 | 140,187 | 4,406,389,000 | 31,432 | 6.2% |
| 2008 | 139,818 | 4,518,060,000 | 32,314 | 6.7% |
| 2009 | 139,671 | 4,557,049,000 | 32,627 | 10.4% |
| 2010 | 138,333 | 4,617,096,000 | 33,407 | 10.4% |
| 2011 | 137,691 | 4,788,412,000 | 34,777 | 8.9% |
| 2012 | 137,206 | 5,017,886,000 | 36,572 | 7.3% |
| 2013 | 136,167 | 5,087,308,000 | 37,361 | 6.0% |
| 2014 | 136,554 | Not Available | Not Available | 4.1% |

Source: Regional Economic Information System, Bureau of Economic Analysis

CLARK COUNTY, OHIO

Principal Employers
2014 and 2007

| Employer | 2014 | | 2007 | |
|------------------------------------|---------------|------------------------------------|---------------|------------------------------------|
| | Employees | % of Total County Employment | Employees | % of Total County Employment |
| Springfield Regional Hospital | 2,000+ | | 3,000 | 4.50% |
| Assurant Specialty Property | 2,000+ | | 1,557 | 2.34% |
| Springfield City Schools | 1,000+ | | 984 | 1.48% |
| Navistar Inc. | 1000+ | | 1,200 | 1.80% |
| Ohio Air National Guard-178th OANG | 1,000+ | | | |
| Clark County | 1,000+ | | 1,410 | 2.12% |
| Speedway LLC | 1,000+ | | 725 | 1.09% |
| Dole Fresh Vegetables | 600+ | | | |
| Yamada North America, Inc. | 600+ | | | |
| Clark State Community College | 600+ | | <u>787</u> | 1.18% |
| Total | <u>12,613</u> | <u>19.32%</u> | <u>9,663</u> | <u>14.51%</u> |
| Total County Employment | <u>65,300</u> | | <u>66,600</u> | |

Note: Information prior to 2007 is not available. Per agreement with the Chamber of Commerce, actual number of employees will not be disclosed for 2014.

Source: Springfield Clark County Chamber of Commerce and the Ohio Labor Market Information

CLARK COUNTY, OHIO
 Operating Indicators by Function
 Last Ten Fiscal Years

| | 2005 | 2006 | 2007 | 2008 |
|--|---------------|----------------|----------------|----------------|
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative & Executive: | | | | |
| Commissioners | | | | |
| Number of Resolutions | 1,092 | 1,177 | 1,098 | 991 |
| Number of Meetings | 65 | 62 | 60 | 58 |
| Number of Hearings | 28 | 20 | 19 | 21 |
| Auditor | | | | |
| Number of Non-Exempt Conveyances | 3,503 | 3,636 | 3,148 | 2,521 |
| Number of Exempt Conveyances | 2,264 | 2,331 | 2,113 | 1,973 |
| Number of Vendor Licenses Sold | 295 | 251 | 214 | 190 |
| Number of General Warrants Issued | 32,796 | 33,305 | 31,737 | 35,186 |
| Number of Payroll Warrants Issued | 37,320 | 30,063 | 16,516 | 14,875 |
| Number of Direct Deposit Statements | 0 | 7,589 | 20,946 | 22,632 |
| Number of Receipt Pay-Ins Issued | 5,410 | 5,496 | 5,669 | 6,007 |
| Number of Dog Tags Sold - Regular | 24,243 | 24,714 | 24,733 | 24,860 |
| Number of Dog Tags Sold - Kennel Sets | 92 | 96 | 96 | 88 |
| Treasurer | | | | |
| Number of Parcels Billed | 67,842 | 66,716 | 67,806 | 67,658 |
| Real Estate Taxes Collected | \$ 98,013,809 | \$ 102,696,289 | \$ 108,736,329 | \$ 107,893,678 |
| Recorder | | | | |
| Number of Deeds Recorded | 8,209 | 7,776 | 7,105 | 5,323 |
| Number of Mortgages Recorded | 24,595 | 22,487 | 19,779 | 13,945 |
| Number of Military Discharges Recorded | 32 | 47 | 34 | 23 |
| Board of Elections | | | | |
| Number of Registered Voters | 88,248 | 90,057 | 87,787 | 93,045 |
| Number of Voters in Last General Election | 40,149 | 51,118 | 27,144 | 62,947 |
| Percentage of Registrered that Voted | 45.50% | 56.76% | 30.92% | 67.65% |
| Judicial: | | | | |
| Clerk of Courts | | | | |
| Number of Domestic Cases Filed | 761 | 756 | 762 | 691 |
| Number of Civil Cases Filed | 1,518 | 1,709 | 1,734 | 1,724 |
| Number of Criminal Cases Filed | 1,184 | 1,496 | 1,244 | 1,161 |
| Number of Domestic Violence Cases Filed | 498 | 463 | 524 | 571 |
| Number of Appeals Filed | 135 | 140 | 140 | 127 |
| Number of Certificates of Judgements Filed | 791 | 1,104 | 1,157 | 1,638 |
| Number of State Judgements Filed | 691 | 1,238 | 1,667 | 1,802 |
| Number of Garnishments Filed | 115 | 96 | 127 | 100 |
| Number of Titles Issued | 67,368 | 68,208 | 65,272 | 58,340 |
| Common Pleas Court | | | | |
| Number of Civil Cases Filed | 1,546 | 1,707 | 1,665 | 1,671 |
| Number of Criminal Cases Filed | 1,210 | 1,549 | 1,350 | 1,168 |
| Number of Domestic Cases Filed | 1,271 | 1,219 | 1,285 | 1,260 |
| Juvenile Court | | | | |
| Number of Civil Cases Filed | 1,029 | 919 | 852 | 771 |
| Number of Criminal/Delinquent Cases Filed | 2,014 | 1,983 | 2,473 | 2,282 |
| Number of Traffic Cases Filed | 840 | 951 | 730 | 702 |
| Number of Adult Cases Filed | 85 | 116 | 146 | 98 |

| 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|----------------|----------------|----------------|----------------|----------------|----------------|
| 1,087 | 1,123 | 1,069 | 1,062 | 1,011 | 954 |
| 59 | 62 | 65 | 58 | 57 | 59 |
| 14 | 16 | 9 | 11 | 14 | 9 |
| 2,294 | 2,456 | 2,190 | 2,437 | 2,712 | 2,224 |
| 1,748 | 1,774 | 1,854 | 2,197 | 2,452 | 2,219 |
| 174 | 162 | 121 | 100 | 76 | 53 |
| 32,280 | 32,127 | 29,316 | 60,916 | 28,950 | 28,371 |
| 12,849 | 10,283 | 8,113 | 981 | 39 | 29 |
| 23,674 | 22,451 | 23,771 | 30,744 | 31,417 | 30,901 |
| 5,437 | 5,417 | 5,478 | 5,690 | 5,823 | 5,624 |
| 19,420 | 25,038 | 24,418 | 29,540 | 24,092 | 23,059 |
| 61 | 53 | 45 | 51 | 52 | 52 |
| 68,060 | 64,399 | 67,422 | 64,204 | 66,858 | 67,119 |
| \$ 110,220,440 | \$ 111,373,522 | \$ 116,860,345 | \$ 120,239,121 | \$ 120,923,596 | \$ 121,790,860 |
| 6,467 | 4,738 | 6,156 | 4,923 | 5,639 | 5,513 |
| 17,671 | 11,666 | 15,299 | 13,249 | 14,070 | 10,181 |
| 67 | 24 | 31 | 15 | 19 | 25 |
| 91,026 | 92,438 | 88,344 | 91,248 | 87,754 | 88,221 |
| 40,274 | 47,004 | 42,347 | 65,104 | 28,331 | 39,329 |
| 44.24% | 50.85% | 47.93% | 71.35% | 32.28% | 44.58% |
| 600 | 682 | 767 | 628 | 597 | 539 |
| 1,654 | 1,862 | 1,616 | 1,305 | 1,045 | 805 |
| 1,080 | 988 | 1,005 | 880 | 946 | 810 |
| 578 | 572 | 541 | 526 | 515 | 492 |
| 123 | 117 | 102 | 97 | 118 | 154 |
| 1,354 | 1,331 | 1,329 | 1,288 | 1,172 | 1,094 |
| 2,159 | 2,235 | 2,167 | 2,694 | 2,323 | 3,060 |
| 146 | 290 | 310 | 149 | 137 | 142 |
| 52,353 | 45,468 | 44,033 | 47,586 | 50,191 | 53,057 |
| 1,637 | 1,561 | 1,310 | 1,315 | 1,088 | 796 |
| 1,208 | 990 | 1,011 | 961 | 949 | 854 |
| 1,239 | 1,246 | 1,192 | 1,154 | 1,112 | 1,031 |
| 664 | 709 | 696 | 587 | 501 | 529 |
| 2,068 | 1,762 | 1,543 | 1,245 | 1,096 | 1,244 |
| 666 | 617 | 563 | 578 | 512 | 476 |
| 102 | 126 | 188 | 164 | 161 | 173 |

(Continued)

CLARK COUNTY, OHIO
 Operating Indicators by Function
 Last Ten Fiscal Years
 (Continued)

| | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> |
|---------------------------------------|-------------|-------------|-------------|-------------|
| Municipal Court | | | | |
| Number of Civil Cases Filed | 4,447 | 4,151 | 4,831 | 5,162 |
| Number of Criminal | 6,241 | 6,788 | 6,711 | 6,384 |
| Number of Traffic Cases Filed | 13,179 | 17,267 | 17,528 | 17,125 |
| Number of Small Claims Filed | 405 | 507 | 498 | 467 |
| Probate Court | | | | |
| Number of Estates Filed | 856 | 768 | 763 | 743 |
| Number of Guardianships Filed | 253 | 204 | 174 | 201 |
| Number of Adoptions Filed | 86 | 74 | 60 | 69 |
| Number of Marriages Filed | 847 | 784 | 793 | 796 |
| Prosecuting Attorney | | | | |
| Number of Criminal Cases | 1,159 | 1,496 | 1,244 | 1,078 |
| Number of Civil Cases | N/A | N/A | N/A | N/A |
| Public Defender | | | | |
| Number of Cases Filed | 5,665 | 5,468 | 5,282 | 4,931 |
| Public Safety: | | | | |
| Sheriff | | | | |
| Jail Operation | | | | |
| Average Daily Jail Census | 239.9 | 246.0 | 259.3 | 252.2 |
| Prisoners Booked | 5,071 | 4,877 | 5,095 | 4,968 |
| Prisoners Released | 4,699 | 4,767 | 4,959 | 5,007 |
| Incarceration Facility | | | | |
| Average Daily Jail Census | 239.9 | 246.0 | 259.3 | 252.2 |
| Prisoners Booked | 5,071 | 4,877 | 5,095 | 4,968 |
| Prisoners Released | 4,699 | 4,767 | 4,959 | 5,007 |
| Enforcement | | | | |
| Number of Citations Issued | 2,250 | 5,132 | 4,549 | 4,538 |
| Number of Warrants Served | 1,056 | 1,083 | 1,041 | 1,273 |
| Number of Calls for Service | 46,524 | 43,257 | 45,099 | 45,520 |
| Number of Sheriff Vehicles | 89 | 89 | 89 | 89 |
| Number of Sheriff Sales - Real Estate | 892 | 916 | 894 | 879 |
| Emergency Management | | | | |
| Number of Emergency Responses | 2 | 3 | 1 | 2 |
| Coroner | | | | |
| Number of Cases Investigated | 126 | 103 | 120 | 115 |
| Number of Autopsies Performed | 93 | 74 | 97 | 84 |
| Public Works: | | | | |
| Engineer | | | | |
| Miles of Road Maintained | 307.670 | 307.870 | 306.420 | 306.300 |
| Miles of Road Resurfaced | 8.500 | 6.100 | 6.400 | 7.000 |
| Number of County Maintained Bridges | 239 | 238 | 240 | 241 |
| Community Development | | | | |
| Number of Residential Permits Issued | 614 | 496 | 425 | 344 |
| Number of Commercial Permits Issued | 156 | 153 | 134 | 142 |
| Number of Inspections Performed | 5,370 | 4,933 | 4,226 | 3,080 |

| 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---------|---------|---------|---------|---------|---------|
| 4,337 | 3,856 | 3,647 | 3,835 | 3,514 | 3,361 |
| 5,868 | 5,265 | 5,033 | 5,145 | 5,025 | 4,863 |
| 14,789 | 14,068 | 13,437 | 14,775 | 12,989 | 13,080 |
| 394 | 374 | 382 | 251 | 315 | 249 |
| 756 | 729 | 777 | 817 | 752 | 684 |
| 220 | 249 | 196 | 223 | 188 | 140 |
| 59 | 52 | 76 | 61 | 36 | 54 |
| 765 | 809 | 736 | 799 | 764 | 761 |
| 1,080 | 883 | 894 | 880 | 893 | 810 |
| N/A | 269 | 289 | 308 | 148 | 112 |
| 4,451 | 4,793 | 4,210 | 4,266 | 4,617 | 4,288 |
| 240.5 | 201.8 | 207.95 | 205.00 | 209.00 | 208.70 |
| 5,017 | 4,641 | 4,326 | 4,325 | 4,238 | 4,428 |
| 4,997 | 4,652 | 4,331 | 4,104 | 3,922 | 3,980 |
| 240.5 | 201.8 | 207.95 | 205.00 | 209.00 | 208.70 |
| 5,017 | 4,641 | 4,326 | 4,325 | 4,238 | 4,428 |
| 4,997 | 4,652 | 4,331 | 4,104 | 3,922 | 3,980 |
| 3,275 | 3,006 | 2,628 | 3,938 | 3,161 | 1,828 |
| 1,238 | 1,490 | 1,522 | 1,209 | 2,717 | 1,910 |
| 44,872 | 43,596 | 43,688 | 49,841 | 49,553 | 47,300 |
| 91 | 74 | 89 | 90 | 84 | 80 |
| 1,024 | 1,056 | 730 | 843 | 922 | 560 |
| 1 | 4 | 11 | 5 | 5 | 3 |
| 107 | 124 | 137 | 154 | 145 | 154 |
| 74 | 99 | 118 | 134 | 127 | 148 |
| 305.810 | 305.724 | 305.720 | 305.724 | 308.386 | 308.386 |
| 7.300 | 14.500 | 5.500 | 6.974 | 9.050 | 5.500 |
| 240 | 241 | 236 | 239 | 239 | 238 |
| 304 | 307 | 341 | 333 | 347 | 324 |
| 109 | 105 | 91 | 124 | 84 | 74 |
| 1,475 | 2,534 | 2,408 | 2,833 | 2,838 | 2,807 |

(Continued)

CLARK COUNTY, OHIO
 Operating Indicators by Function
 Last Ten Fiscal Years
 (Continued)

| | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> |
|--|-------------|-------------|-----------------|-----------------|
| Health: | | | | |
| DoDD | | | | |
| Number of Students Enrolled | 252 | 341 | 351 | 348 |
| Early Prevention Program | 252 | 341 | 351 | 348 |
| Number employed at Workshop | 603 | 578 | 581 | 555 |
| Human Services: | | | | |
| Department of Jobs and Family Services | | | | |
| Average Client Count - Food Stamps | 7,391 | 7,627 | 7,991 | 19,023 |
| Average Client Count - WIA | N/A | 120 | 134 | 474 |
| Average Client Count - Medicaid | 25,167 | 25,539 | 25,881 | 26,908 |
| Average Client Count - Job Placement | N/A | 3,500 | 3,717 | 56 |
| Average Client Count - Disability Assistance | 307 | 327 | 371 | 401 |
| Children's Services | | | | |
| Total Referrals | N/A | 1,584 | 1,850 | 1,560 |
| Average Client Count - Foster Care | N/A | 145 | 162 | 161 |
| Average Client Count - Adoption | N/A | 348 | 353 | 345 |
| Child Support Enforcement Agency | | | | |
| Number of Active Support Orders | N/A | 14,908 | 14,938 | 15,101 |
| Percentage Collected - Level of Service | N/A | 61.28% | 61.55% | 61.86% |
| Veteran's Services | | | | |
| Number of Client Served | 2,558 | 2,239 | 2,890 | 1,640 |
| Amount of Financial Assistance Paid | \$ 157,070 | \$ 141,700 | \$ 196,556 | \$ 212,021 |
| Conservation & Recreation: | | | | |
| Solid Waste | | | | |
| Amount Recycled (in Tons:) | N/A | N/A | 189 | 354 |
| Residential Recycling | N/A | N/A | 93 | 195 |
| Special Event Recycling | N/A | N/A | 29 | 28 |
| Specialty Recycling | N/A | N/A | 67 | 131 |
| Gross Revenue Generated | N/A | N/A | \$ 1,082,396 | \$ 1,081,110 |
| Business-Type Activities: | | | | |
| Sewer and Water Operations: | | | | |
| Miles of Sanitary Sewer Lines | N/A | N/A | 107 | 107 |
| Miles of Water Mains | N/A | N/A | 85 | 85 |
| Number of Sewer and Water Treatment Facilities | N/A | N/A | 4 | 4 |
| | | | 18 sewer /1 | 18 sewer /1 |
| Number of Pumping Stations | N/A | N/A | water | water |
| Water Consumption (millions of gallons) | N/A | N/A | 461 | 435 |
| Wastewater Treated (millions of gallons) | N/A | N/A | 1.8 mil gal/day | 1.8 mil gal/day |
| Number of Sewer Customers | N/A | N/A | 8,030 | 8,055 |
| Number of Water Customers | N/A | N/A | 6,833 | 6,852 |

N/A - Information not available.

Source: Corresponding Board/Department within Clark County.

The following departments did not respond to requests for information: Domestic Relation's Court

| | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 287 | 289 | 298 | 307 | 353 | 410 |
| | 287 | 289 | 298 | 307 | 353 | 410 |
| | 514 | 480 | 517 | 260 | 206 | 170 |
| | 22,452 | 24,326 | 28,711 | 27,738 | 26,539 | 25,655 |
| | 133 | 32 | 90 | 146 | 68 | 147 |
| | 29,326 | 31,503 | 32,504 | 33,234 | 35,052 | 39,556 |
| | 45 | 14 | 570 | 709 | 130 | 713 |
| | 354 | 292 | 265 | 226 | 184 | 186 |
| | 1,144 | 1,293 | 1,293 | 1,250 | 985 | 6,187 |
| | 164 | 127 | 112 | 92 | 115 | 114 |
| | 351 | 354 | 352 | 371 | 345 | 362 |
| | 15,032 | 16,628 | 16,019 | 15,382 | 14,696 | 13,162 |
| | 60.93% | 62.40% | 62.03% | 63.33% | 64.38% | 64.38% |
| | 3,018 | 3,194 | 3,421 | 3,351 | 3,383 | 1,351 |
| \$ | \$ 156,914 | \$ 191,511 | \$ 212,880 | \$ 188,355 | \$ 161,708 | \$ 161,107 |
| | 417 | 698 | 598 | 712 | 872 | 771 |
| | 282 | 451 | 506 | 611 | 672 | 620 |
| | 22 | 193 | 37 | 14 | 21 | 3 |
| | 113 | 54 | 55 | 87 | 179 | 148 |
| \$ | \$ 1,056,714 | \$ 887,000 | \$ 876,082 | \$ 839,207 | \$ 885,841 | \$ 854,416 |
| | 107 | 107 | 107 | 108 | 108 | 108 |
| | 85 | 87 | 85 | 85 | 88 | 88 |
| | 4 | 4 | 3 | 3 | 3 | 3 |
| | 18 sewer /1 water | 18 sewer /1 water | 18 sewer /2 water | 18 sewer /1 water | 18 sewer /2 water | 18 sewer /3 water |
| | 442 | 444 | 451 | 487 | 419 | 503 |
| | 1.3 mil gal/day | 1.3 mil gal/day | 1.8 mil gal/day | 1.8 mil gal/day | 1.8 mil gal/day | 1.8 mil gal/day |
| | 8,094 | 8,100 | 8,116 | 8,134 | 8,134 | 8,151 |
| | 6,887 | 6,891 | 6,906 | 6,915 | 6,926 | 6,998 |

CLARK COUNTY, OHIO
Full Time County Government Employees by Function
Last Ten Fiscal Years

| | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|--------------------------------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Governmental Activities: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative & Executive | | | | | | | | | | |
| Commissioners | 10 | 11 | 9 | 9 | 9 | 9 | 9 | 9 | 7 | 8 |
| Auditor | 22 | 21 | 22 | 18 | 15 | 15 | 15 | 16 | 15 | 18 |
| Treasurer | 11 | 12 | 12 | 12 | 9 | 9 | 9 | 9 | 9 | 10 |
| Recorder | 7 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 6 |
| Board of Elections | 7 | 7 | 8 | 8 | 9 | 8 | 9 | 7 | 8 | 8 |
| Data Processing | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Information Systems | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 4 | 5 |
| Judicial | | | | | | | | | | |
| Common Pleas Court | 15 | 15 | 15 | 15 | 14 | 14 | 14 | 15 | 15 | 14 |
| Probate Court | 7 | 7 | 7 | 8 | 8 | 8 | 8 | 7 | 7 | 7 |
| Juvenile Court | 71 | 82 | 81 | 88 | 89 | 81 | 76 | 80 | 76 | 75 |
| Municipal Court | 7 | 7 | 7 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Domestic Relations Court | 7 | 7 | 7 | 7 | 8 | 8 | 8 | 8 | 8 | 8 |
| Clerk of Courts | 29 | 30 | 28 | 27 | 24 | 23 | 21 | 20 | 23 | 22 |
| Prosecuting Attorney | 22 | 22 | 24 | 22 | 23 | 23 | 23 | 24 | 23 | 25 |
| Public Defender | 10 | 10 | 10 | 10 | 10 | 9 | 9 | 8 | 8 | 8 |
| Law Library | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public Safety | | | | | | | | | | |
| Sheriff | 148 | 156 | 156 | 160 | 156 | 153 | 150 | 152 | 159 | 156 |
| Emergency Management | 3 | 3 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 |
| Coroner | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Public Works | | | | | | | | | | |
| Engineer | 50 | 55 | 53 | 55 | 53 | 52 | 55 | 52 | 47 | 47 |
| Building and Grounds | 16 | 17 | 16 | 18 | 18 | 17 | 16 | 19 | 19 | 19 |
| Community Development | - | - | - | - | - | 11 | 10 | 10 | 11 | 11 |
| Building Regulations | 8 | 8 | 7 | 8 | - | - | - | - | - | - |
| Planning Commission | 8 | 9 | 9 | 10 | 12 | - | - | - | - | - |
| Health | | | | | | | | | | |
| DoDD | 301 | 299 | 293 | 281 | 254 | 242 | 231 | 217 | 189 | 154 |
| Human Services | | | | | | | | | | |
| Department of Jobs & Family Services | 204 | 206 | 218 | 201 | 173 | 165 | 154 | 164 | 155 | 160 |
| Child Support Enforcement Agency | 65 | 61 | 64 | 61 | 50 | 50 | 46 | 48 | 45 | 45 |
| Veteran's Services | 7 | 7 | 7 | 7 | 5 | 7 | 8 | 7 | 9 | 8 |
| Human Resources | - | - | - | - | - | - | - | - | 3 | 6 |
| Conservation & Recreation | | | | | | | | | | |
| Solid Waste | 1 | - | - | - | 4 | 5 | 4 | 4 | 4 | 3 |
| Business-Type Activities: | | | | | | | | | | |
| Utilities Department | 25 | 28 | 26 | 27 | 24 | 22 | 22 | 23 | 23 | 22 |
| | <u>1,069</u> | <u>1,093</u> | <u>1,094</u> | <u>1,074</u> | <u>989</u> | <u>953</u> | <u>918</u> | <u>920</u> | <u>884</u> | <u>857</u> |

The Utilities Department includes both Sewer and Water. Employees are considered employed by both departments.
At January 1, 2010 the Building Regulation and Planning Commission were merged to create the Community Development Department.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO
Capital Asset Statistics by Function
Last Eight Fiscal Years

| | 2007 | 2008 as reclassified | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---------------------------------|-----------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Governmental Activities: | | | | | | | | |
| General Government: | | | | | | | | |
| Legislative and Executive: | | | | | | | | |
| Land | \$ 7,204,888 | \$ 7,204,888 | \$ 7,204,888 | \$ 7,204,888 | \$ 7,204,888 | \$ 7,204,888 | \$ 7,204,888 | \$ 7,204,888 |
| Construction in Progress | 6,806,575 | 20,489 | - | - | - | - | - | - |
| Buildings | 25,905,817 | 23,830,781 | 23,830,781 | 23,830,781 | 23,830,781 | 23,850,138 | 23,606,031 | 21,791,814 |
| Improvements | 24,943,864 | 32,751,039 | 32,914,429 | 32,973,020 | 32,973,020 | 33,110,076 | 32,998,746 | 32,694,120 |
| Machinery & Equipment | 2,658,805 | 2,682,734 | 2,715,048 | 2,742,419 | 2,704,289 | 2,453,449 | 2,413,174 | 2,435,463 |
| Judicial: | | | | | | | | |
| Improvements | 1,135,354 | 1,122,405 | 1,122,405 | 1,122,405 | 1,122,405 | 1,122,405 | 1,145,706 | 1,157,351 |
| Machinery & Equipment | 656,491 | 467,123 | 503,617 | 583,251 | 546,269 | 544,395 | 591,053 | 641,246 |
| Public Safety: | | | | | | | | |
| Buildings | - | - | - | - | - | - | - | 132,733 |
| Improvements | 162,900 | 162,900 | 162,900 | 162,900 | 162,900 | 162,900 | 162,900 | 193,028 |
| Machinery & Equipment | 2,548,171 | 2,488,379 | 2,538,657 | 2,536,526 | 2,699,971 | 3,012,839 | 3,245,402 | 3,589,132 |
| Public Works: | | | | | | | | |
| Construction in Progress | 76,400 | 1,027,196 | 631,110 | 2,737,873 | 2,352,281 | 7,522,869 | 6,966,133 | 10,794,931 |
| Infrastructure | 88,999,279 | 91,196,296 | 94,479,644 | 95,943,346 | 97,253,634 | 97,428,149 | 104,214,979 | 108,013,191 |
| Buildings | 8,497 | 8,497 | 8,497 | 39,562 | 39,562 | 39,562 | 39,562 | 39,562 |
| Improvements | 4,075,484 | 4,363,120 | 6,038,704 | 6,312,748 | 7,564,757 | 8,284,235 | 8,832,923 | 9,579,828 |
| Machinery & Equipment | 5,623,078 | 5,476,101 | 6,198,929 | 7,048,409 | 7,474,083 | 7,484,055 | 7,657,908 | 7,999,070 |
| Health: | | | | | | | | |
| Buildings | 5,270,948 | 2,643,485 | 2,643,485 | 2,643,485 | 2,643,485 | 2,643,485 | 2,643,485 | 2,643,485 |
| Improvements | 386,506 | 7,353,731 | 7,408,654 | 7,659,830 | 7,780,212 | 7,780,212 | 7,857,801 | 7,905,890 |
| Machinery & Equipment | 1,672,712 | 2,875,931 | 2,974,531 | 2,995,647 | 3,326,822 | 3,757,060 | 3,988,860 | 4,114,645 |
| Human Services: | | | | | | | | |
| Buildings | 2,505,507 | 3,843,664 | 3,843,664 | 3,843,664 | 3,843,664 | 3,843,664 | 3,843,664 | 3,843,664 |
| Improvements | 258,237 | 2,457,509 | 3,165,799 | 3,400,067 | 3,471,863 | 3,471,863 | 3,471,863 | 3,483,713 |
| Machinery & Equipment | 813,266 | 886,588 | 1,095,614 | 1,095,614 | 767,386 | 818,579 | 863,529 | 863,529 |
| Conservation/Recreation: | | | | | | | | |
| Improvements | 17,793 | 17,793 | 17,793 | 17,793 | 94,787 | 76,994 | 76,994 | 379,461 |
| Machinery & Equipment | 39,842 | 39,842 | 27,678 | 27,678 | 27,678 | - | - | - |
| | <u>\$ 181,770,414</u> | <u>\$ 192,920,491</u> | <u>\$ 199,526,827</u> | <u>\$ 204,921,906</u> | <u>\$ 207,884,737</u> | <u>\$ 214,611,817</u> | <u>\$ 221,825,601</u> | <u>\$ 229,500,744</u> |

Note: Information prior to 2007 is not available.

Source: Clark County Auditor's Office





Dave Yost • Auditor of State

CLARK COUNTY FINANCIAL CONDITION

CLARK COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
OCTOBER 13, 2015