



Dave Yost • Auditor of State

**FINANCIAL CONDITION
CLARK COUNTY**

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**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011**

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-2011	10.553	\$11,387	
	069997-05PU-2012		9,025	
Total National School Breakfast Program			<u>20,412</u>	
National School Lunch Program	069997-LLP1-2011	10.555	3,359	
	069997-LLP4-2011		17,668	
	069997-LLP1-2012		2,702	
	069997-LLP4-2012		13,811	
National School Lunch Program - Non-Cash Assistance	N/A			\$3,775
Total National School Lunch Program			<u>37,540</u>	<u>3,775</u>
Total Child Nutrition Cluster Program			<u>57,952</u>	<u>3,775</u>
Ohio Department of Job and Family Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Programs, Recovery	G-1213-11-0020	10.561	1,294,174	
Total U.S. Department of Agriculture			<u>1,352,126</u>	<u>3,775</u>
U.S. Department of Housing and Urban Development:				
Direct Awards:				
Community Development Block Grants/Entitlement Grants - Recovery	B-11-UN-39-0009	14.218	24,544	
Passed through:				
Ohio Department of Development/Greene County:				
Community Development Block Grants/Entitlement Grants	N/A	14.218	39,126	
Total Community Development Block Grants.			<u>63,670</u>	
Ohio Department of Development:				
Community Development Block Grants / States Program and Non-Entitlement Grants in Hawaii	B-C-08-012-1	14.228	5,560	
	B-F-09-012-1		1,531	
	B-C-10-1AL-1		84,392	
	B-F-10-1AL-1		272,460	
Total			<u>363,943</u>	
Homeless Prevention and Rapid Re-Housing Program, Recovery	B-A-09-012-1	14.257	71,755	
Passed through:				
Ohio Department of Development/City of Springfield:				
Homeless Prevention and Rapid Re-Housing Program, Recovery	N/A	14.257	34,731	
Total Homeless Prevention and Rapid Re-Housing Program, Recovery			<u>106,486</u>	
Total U.S. Department of Housing and Urban Development			<u>534,099</u>	
U.S. Department of Justice:				
Direct Awards:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	2005-WE-AX-0126	16.590	164,466	
Edward Byrne Memorial Justice Assistance Grant Program	2010-DJ-BX-0077	16.738	32,240	

**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011**

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Disbursements	Non-Cash Disbursements
U.S. Department of Justice: (Continued)				
Passed through:				
Ohio Department of Public Safety/Office of Criminal Justice Services:				
Edward Byrne Memorial Justice Assistance Grant Program	2007-JG-LSS-9283	16.738	24,999	
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>57,239</u>	
Passed through:				
Office of Juvenile Justice and Delinquency Prevention:				
National Children's Alliance:				
Part E - Developing, Testing and Demonstrating Promising New Programs	SPRI-OH-PS08	16.541	482	
Passed through:				
Office of the Ohio Attorney General:				
Crime Victim Assistance				
	2011VAGENE048	16.575	26,899	
	2012VAGENE048		17,559	
	2010VACHAE465		15,014	
	2011VACHAE465		3,892	
	2011VACHAE589		28,156	
	2012VACHAE589		9,385	
Total Victims Crime Assistance Grant			<u>100,905</u>	
Total U.S. Department of Justice			<u>323,092</u>	
U.S. Department of Labor:				
Passed through:				
Area 7 Workforce Investment Board:				
Employment Services Cluster:				
Employment Service/Wagner-Peyser Funded Activities, Recovery	N/A	17.207	61,180	
Disabled Veterans' Outreach Program (DVOP)	N/A	17.801	6,873	
Local Veterans' Employment Representative Program	N/A	17.804	558	
Total Employment Services Cluster			<u>68,611</u>	
WIA Cluster:				
WIA Adult Program	N/A	17.258	236,825	
WIA Adult Program	N/A		22,444	
WIA Adult Program - Recovery			5,573	
Total WIA Adult Program			<u>264,842</u>	
WIA Youth Activities	N/A	17.259	450,911	
WIA Youth Activities	N/A		17,087	
WIA Youth Activities - Recovery	N/A		5,573	
Total WIA Youth Activities			<u>473,571</u>	
WIA Dislocated Workers	N/A	17.260	6,973	
WIA Dislocated Workers, Recovery			5,573	
Total WIA Dislocated Workers			<u>12,546</u>	
Workforce Investment Act (WIA) National Emergency Grants	N/A	17.277	114,116	
WIA Dislocated Worker Formula Grants	N/A	17.278	275,656	
WIA Dislocated Worker Formula Grants	N/A		41,983	
Total WIA Dislocated Worker Formula Grants			<u>317,639</u>	
Total WIA Cluster			<u>1,182,714</u>	
Total U.S. Department of Labor			<u>1,251,325</u>	

**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011**

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Disbursements	Non-Cash Disbursements
U.S. Department of Transportation:				
Passed through:				
Ohio Department of Transportation:				
Highway Planning and Construction				
	PID# 58670	20.205	2,734	
	PID# 78677		65,607	
	PID# 78685		560,266	
	PID# 80450		53,166	
	PID# 80469		43,264	
	PID# 85169		56,483	
	PID# 85261		465	
	PID# 85319		11,457	
	PID# 85670		19,005	
	PID# 86051		3,369	
	PID# 87079		49,163	
	PID# 87270		35,625	
	PID# 87480		27,431	
	PID# 87956		18,793	
	PID# 88008		154,886	
	PID# 89225		257,684	
	PID# 89423		44,527	
	PID# 85973		50,265	
Highway Planning and Construction, Recovery			1,454,190	
Total Highway Planning and Construction			1,454,190	
Job Access Reverse Commute				
	JARC-4012-043-092	20.516	4,355	
	JARC-0012-079-102		81,840	
	JARC-4012-079-101		51,584	
Total Job Access Reverse Commute			137,779	
Passed through:				
Ohio Governor's Highway Safety Office:				
Alcohol Impaired Driving Countermeasures Incentive Grants				
	HVEO-2011-12-00-00-00357-00	20.601	40,237	
	HVEO-2012-12-00-00-00301-00		11,069	
Total Alcohol Impaired Driving Countermeasures Incentive Grants			51,306	
Total U.S. Department of Transportation			1,643,275	
U.S. Department of Education:				
Passed through:				
Ohio Rehabilitation Services Commission:				
Rehabilitation Services Vocational Rehabilitation Grants to States				
	N/A	84.126	112,185	
Total U.S. Department of Education			112,185	
U.S. Department of Health and Human Services:				
Passed through:				
American Humane Association:				
Child Abuse and Neglect Discretionary Activities				
	SC-90-CA-1762-FCSCC-11	93.670	542,734	
	SC-90-CA-1762-FCSCC-12		61,663	
			604,397	
Passed through:				
Ohio Children's Trust Fund:				
Community-Based Child Abuse Prevention Grants				
	JFSFCB08	93.590	8,390	
Passed through:				
Public Children's Services Association of Ohio:				
Family Connections Grants				
	90-CF-0024/02	93.605	91,568	
	90-CF-0024-03		53,082	
			144,650	

**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011**

Granting Agency				
Pass through entity		Grant	CFDA	Non-Cash
Grant Name		Number	Number	Disbursements
			Disbursements	Disbursements
Ohio Department of Job and Family Services:				
Promoting Safe and Stable Families		G-1213-11-0020	93.556	142,942
Temporary Assistance for Needy Families		G-1213-11-0020	93.558	2,908,739
Child Support Enforcement		G-1213-11-0020	93.563	2,682,177
CCDF Cluster:				
Child Care and Development Block Grant		G-1213-11-0020	93.575	150,223
Child Care Mandatory and Matching Funds of the Child Care and Development Fund		G-1213-11-0020	93.596	135,063
Total CCDF Cluster Program				285,286
Stephanie Tubbs Jones Child Welfare Services Program		G-1213-11-0020	93.645	82,511
Foster Care Title IV-E		G-1213-11-0020	93.658	3,354,587
Foster Care Title IV-E, Recovery		G-1213-11-0020	93.658	75,276
Total Foster Care Title IV-E				3,429,863
Adoption Assistance, Recovery		G-1213-11-0020	93.659	920,515
Social Services Block Grant		G-1213-11-0020	93.667	1,574,687
Passed through:				
Ohio Department of Developmental Disabilities:				
Social Services Block Grant		N/A	93.667	107,403
Total Social Services Block Grant				1,682,090
Passed through:				
Ohio Department of Job and Family Services:				
Chafee Foster Care Independence Program		G-1213-11-0020	93.674	63,537
Children's Health Insurance Program		G-1213-11-0020	93.767	6,596
Medical Assistance Program		G-1213-11-0020	93.778	1,442,081
Passed through:				
Ohio Department of Developmental Disabilities:				
Medical Assistance Program		N/A	93.778	394,066
Medical Assistance Program - Recovery		N/A	93.778	102,459
Total Medical Assistance Program				1,938,606
Total U.S. Department of Health and Human Services				14,900,299
U.S. Department of Homeland Security				
Passed through:				
Ohio Department of Public Safety:				
Hazard Mitigation Grant		FEMA-DR-1805-OH	97.039	5,100
Emergency Management Performance Grants		2010-EP-00-0003	97.042	52,376
Total Emergency Management Performance Grants		EMW-2011-EP-00003-S01		33,445
Homeland Security Grant Program		2008-GE-T8-0025	97.067	7,678
Total Homeland Security Grant Program		2009-SS-T9-0089		51,959
Total Homeland Security Grant Program		2010-SS-T0-0012		65,378
Total Homeland Security Grant Program				125,015
Total U.S. Department of Homeland Security				215,936
Total Expenditures of Federal Awards				\$20,332,337
				\$3,775

The accompanying notes to this Schedule are an integral part of the Schedule

CLARK COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED DECEMBER 31, 2011

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 - 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 E – OHIO DEPARTMENT OF DEVELOPMENT MEDICAID DEFERRED PAYMENT

During calendar year 2011, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA # 93.778) in the amount of \$320,053. The deferred payment was for Medicaid Administrative Claiming (MAC) and Waiver Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC. This revenue is not listed on the County's Schedule of Federal Awards since the underlying expenses occurred in prior reporting periods.

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Dave Yost • Auditor of State

Clark County
Honorable board of County Commissioners
Honorable County Auditor
Honorable County Treasurer
31 North Limestone Street
PO Box 1325
Springfield, Ohio 45501

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 30, 2012, wherein we noted that the County adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Government's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated July 30, 2012.

We intend this report solely for the information and use of management, the audit committee, the County Commissioners and federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

July 30, 2011



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Clark County
Honorable Board of County Commissioners
Honorable County Auditor
Honorable County Treasurer
31 North Limestone Street
PO Box 1325
Springfield, Ohio 45501

To the County Commissioners:

Compliance

We have audited the compliance of Clark County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Clark County's major federal programs for the year ended December 31, 2011. The *summary of auditor's results* section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to opine on the County's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with these requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with these requirements.

In our opinion, Clark County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011. However, the results of our auditing procedures disclosed an instance of noncompliance with these requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying schedule of findings lists this instance as Finding 2011-001.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *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 federal program compliance requirement will not be prevented, or timely detected and corrected.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency, described in the accompanying schedule of findings as item 2011-001. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a federal program compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

We also noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated July 30, 2012.

The County's response to the finding we identified is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

Schedule of Expenditures of Federal Awards

We have also audited and issued our unqualified opinion on the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Clark County (the County) as of and for the year ended December 31, 2011, and have issued our report thereon dated July 30, 2012. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 54* during the year. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

July 30, 2012

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**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	10.561 State Administered Matching Grant for the Supplemental Nutrition Assistance Program WIA Cluster 17.258 WIA Adult Program 17.259 WIA Youth Activities 17.260 WIA Dislocated Workers 17.277 WIA National Emergency 17.278 WIA Dislocated Workers Formula Grant 17.207 Employment Service – Wagner – Peyser Funded Activities 17.801 Disabled Veterans Outreach Program 17.804 Local Veterans Employment Representative Program 93.558 Temporary Assistance for Needy Families

(d)(1)(vii)	Major Programs (list):	93.658 Foster Care IV-E 93.778 Medical Assistance Program 14.257 Homeless Prevention and Rapid Re-Housing Program
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$610,083 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
 REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDING FOR FEDERAL AWARDS

Procurement and Suspension and Debarment

Finding Number	2011-001
CFDA Title and Number	CFDA 93.658 Foster Care_Title IV-E, Recovery
Federal Award Number / Year	G-1213-11-0020
Federal Agency	U.S. Department of Health & Human Services
Pass-Through Agency	Ohio Department of Jobs and Family Services

Non-Compliance and Significant Deficiency

2 C.F.R. 180.300 states when a non-federal entity enters into a covered transaction with an entity at the next lower tier, the non-federal entity must verify that the entity is not excluded or disqualified. This verification may be accomplished by checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity. The Clark County Jobs and Family Services did not verify the foster care placement providers on the EPLS, obtain certification, or add a clause to contracts for any of the vendors. The County required state licenses for vendors as verification. There was no indication that state licenses insured that vendors are not excluded or disqualified. The expenditures on this type of vendor were \$1,461,928, for a total of 43% of Title IV-E funds.

The EPLS should be checked to determine whether the vendor had any conviction of civil judgment, willful violation of statutory provisions, history of failure to perform, or violations of the terms of a public agreement.

**FINDING NUMBER 2011-001
(Continued)**

Officials Response:

Because the Finding states that “this verification **may** be accomplished by checking the EPLS”, we feel that our current practice of requiring a state license as a IV-E-reimbursable provider of placement services meets such verification. Specifically, because the State, as a non-federal entity, issues licenses for placement providers, as lower tier entities, as IV-E-reimbursable entities, this verification takes place at the State level. As a result of our requiring State licenses for foster care placement providers, we feel that this practice fulfills the verification requirement in this manner.

This is similar to the State’s practice for Medicaid-reimbursable providers, as the State communicates with our agency when it is improper to continue services from a provider that the State determines has been suspended, debarred or otherwise excluded.

Auditor of State Conclusion:

Federal Regulations specifically state what must be done to verify compliance. The use of state licensing is not permitted to be used in lieu of the requirements stated, and may not accomplish the same result.

FINANCIAL CONDITION
CLARK COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2011

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2010-001	Missing funds from the Sheriff Department	Yes	N/A
2010-002	Ohio Rev. Code Section 5705.36(A)(2)	Yes	N/A

CLARK COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
December 31, 2011

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, 2011

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



CLARK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2011

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INTRODUCTORY



SECTION



John S. Federer
Clark County Auditor

July 30, 2012

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, 2011. 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 accountants' 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 and 39. 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, West Central Community Correctional Facility, and Clark County Family and Children's First Council; 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.

A.B. GRAHAM BUILDING • P.O. BOX 1325 • 31 N. LIMESTONE ST. • SPRINGFIELD, OHIO 45501-1325
(937) 521-1860 • Fax (937) 328-4579 • Cell (937) 605-1197

CLARK COUNTY

Profile

Clark County was established by an act of the State Legislature on March 1, 1818, and Springfield was selected as the County seat. Originally the county seat of Champaign 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 just 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 and the newly developed Eco Sports Corridor.

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 waterline construction and maintenance.

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 and general personal 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 67,000 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was completed in 2007. 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 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. Through June 2012 the County's year to date cumulative sales tax receipts were higher than 2011 by over 7.0%.

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. With population decreasing slightly along with the unemployment rate also declining, the County's economic climate picked up in 2011, and is showing signs of continuing into 2012. The County's average civilian labor force decreased to 69,000 during 2011, while employment averaged 62,800 with an unemployment rate dropping to 8.9% compared to Ohio's 8.6%. The U.S. average unemployment rate was 8.9%.

Major employers include Assurant Specialty Property, Clark County, Speedway LLC, Springfield City Schools, Springfield Medical Regional Center, City of Springfield, Dole Fresh Vegetables, International Truck and Engine/Navistar International, Gordon Food Service, and Ohio Air National Guard. An evolving strategy to diversify employers that include distribution, manufacturing, retail, health and professional services, military, technology and agriculture has helped stabilize the County's economy.

LONG-TERM FINANCIAL PLANNING

Clark County currently 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. Debt has been reduced by \$4 million and the General Fund budget has been reduced by over \$2 million over the previous 4 years.

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 last year 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

Clark County is continually striving to promote economic development. County elected officials are constantly working with the City of Springfield, the Greater Springfield Chamber of Commerce, Community Improvement Corporation and other various local organizations to encourage business to locate into the Clark County Area. The following are several highlights of initiatives currently in progress in Clark County:

During 2011, the County Engineer continued to upgrade the County's roads and infrastructure through federal and state funding. These projects were spearheaded with federal funds received from the American Recovery and Reinvestment Act of 2009.

In 2012, the County will build a waterline that will connect nearly 300 residents to the City's water system at a cost of more than \$1.5 million. This project will be 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. The project is expected to cost the County about \$780,000.

Although the County's 2011 unemployment rate continued to be higher than the State and National averages, the economic impact of the projects listed above should have a very positive impact on the future employment and economic environments. Once the current economic condition improves, additional projects will be put into place by the County.

INDEPENDENT AUDIT

Included in this report is an unqualified 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, 2011, by Auditor of State, Dave Yost. 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, 2010. This was the tenth year (fiscal years ended 2000 – 2005 and 2007 – 2010) 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
Tanya Schilling, Director of Appraisal and Computer Operations

Commission Office:

John Detrick, President of County Commission
David Hartley, County Commissioner
Richard Lohnes, 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, 2011.

Sincerely,

John S. Federer
Clark County Auditor

CLARK COUNTY, OHIO

Elected Officials
December 31, 2011

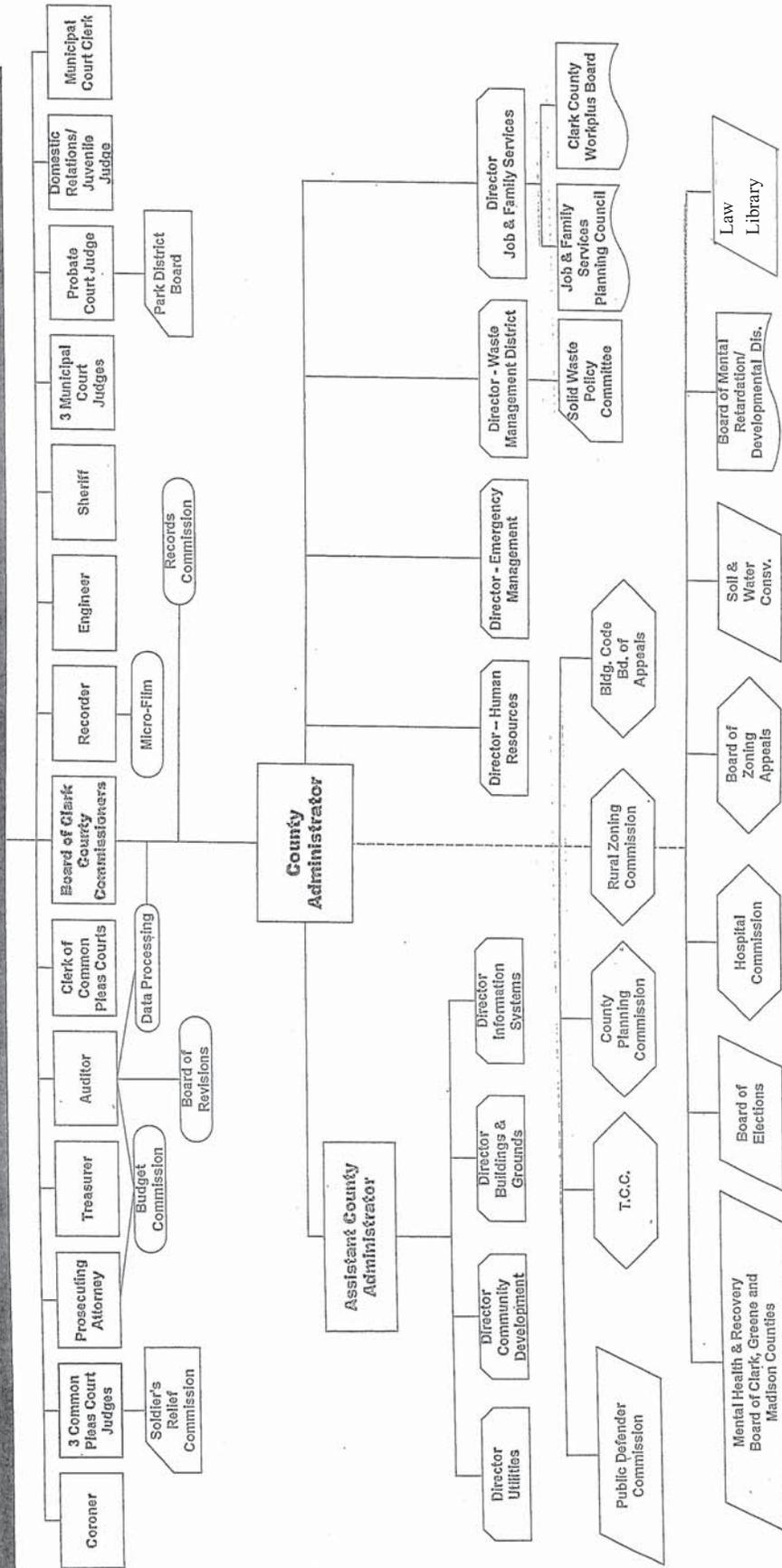
Board of County Commissioners	John Detrick David Hartley Richard L. Lohnes	President Commissioner Commissioner
----------------------------------	--	---

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 Mike Hall Honorable Mary E. Donovan Honorable Michael Fain Honorable Jeffrey E. Froelich Honorable Thomas J. Grady	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 Thomas J. Capper	Judge
	<i>Juvenile Division</i>	
	Honorable Joseph N. Monnin	Judge
	<i>Probate Division</i>	
	Honorable Richard P. Carey	Judge

Table of Organization Clark County Government



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, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Danison

President

Jeffrey R. Emer

Executive Director

FINANCIAL



SECTION



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Clark County
Honorable Board of County Commissioners
Honorable County Auditor
Honorable County Treasurer
31 North Limestone Street
P.O. Box 1325
Springfield, Ohio 45501

To the County Commissioners, County Auditor, and County Treasurer:

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, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our 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, 2011, and the respective changes in its financial position and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2011, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, and the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary (Non-GAAP Basis) for the General Fund, Job & Family Services Special Revenue Fund, Department of Developmental Disabilities Special Revenue Fund, and Children's Services Special Revenue Fund. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential 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 other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Dave Yost
Auditor of State

July 30, 2012

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2011
(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, 2011. 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, 2011 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2011 by \$155,675,552. Of this amount, \$19,451,091 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$11,015,001, and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business-type activities are \$8,436,090 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net assets increased \$4,709,694 in 2011. Net assets of the governmental activities increased \$3,794,460, which represents a 2.86% increase from 2010. Net assets of the business-type activities increased \$915,234 or 5.02% from 2010.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$41,339,090, an increase of \$4,390,166 from 2010, an 11.88% change.
- At the end of the current year, the General Fund, the County's operating fund, reported an increase in fund balance of \$2,210,208 or 23.72% from the previous year. This fund balance represents 32.93% of general fund expenditures, including transfers out.
- The County's outstanding debt increased by \$1,390,000, or 8.55%, in governmental activities and increased by \$895,236, or 15.57% in the business-type activities. The increase in governmental activities debt was due to the issuance of a tax anticipation note, while the net increase in business-type activities was a result of issuance of short-term notes for the construction of sewer assets.

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 other supplementary information in addition to 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.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2011
(Unaudited)

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of 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 legislative and executive, 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-five 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, Job & Family Services Fund, 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, aggregated presentation.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2011
(Unaudited)

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 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. The internal service fund is presented in the proprietary fund financial statements.

The 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 reflected 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 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 are included on pages 25 – 56 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information relating to budgetary information.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2011
(Unaudited)

Government-Wide Financial Analysis

The following table provides a summary of the County's net assets for 2011 as compared to 2010:

Table 1
Net Assets

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Assets:						
Current and Other Assets	\$ 104,099,362	\$ 94,570,996	\$ 9,009,853	\$ 7,000,604	\$ 113,109,215	\$ 101,571,600
Capital Assets	<u>86,392,027</u>	<u>87,965,325</u>	<u>17,384,987</u>	<u>17,366,360</u>	<u>103,777,014</u>	<u>105,331,685</u>
Total Assets	<u>190,491,389</u>	<u>182,536,321</u>	<u>26,394,840</u>	<u>24,366,964</u>	<u>216,886,229</u>	<u>206,903,285</u>
Liabilities:						
Current and Other Liabilities	35,286,829	29,359,093	2,612,539	987,774	37,899,368	30,346,867
Long-term Liabilities	<u>18,662,080</u>	<u>20,429,208</u>	<u>4,649,229</u>	<u>5,161,352</u>	<u>23,311,309</u>	<u>25,590,560</u>
Total Liabilities	<u>53,948,909</u>	<u>49,788,301</u>	<u>7,261,768</u>	<u>6,149,126</u>	<u>61,210,677</u>	<u>55,937,427</u>
Net Assets:						
Invested in Capital Assets, Net of Related Debt	71,035,654	71,478,924	10,696,982	11,567,436	81,732,636	83,046,360
Restricted	54,491,825	51,886,419	-	-	54,491,825	51,886,419
Unrestricted	<u>11,015,001</u>	<u>9,382,677</u>	<u>8,436,090</u>	<u>6,650,402</u>	<u>19,451,091</u>	<u>16,033,079</u>
Total Net Assets	<u>\$ 136,542,480</u>	<u>\$ 132,748,020</u>	<u>\$ 19,133,072</u>	<u>\$ 18,217,838</u>	<u>\$ 155,675,552</u>	<u>\$ 150,965,858</u>

The largest portion of the County's total net assets, \$81,732,636, 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 assets, \$54,491,825, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, \$19,451,091, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2011, the County is able to report positive balances in all three categories of net assets, 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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The following table provides a summary of the County's changes in net assets for 2011 as compared to 2010:

TABLE 2
Change in Net Assets

	2011			2010		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
REVENUES:						
Program Revenues:						
Charges for Services	\$ 16,262,703	\$ 5,956,569	\$ 22,219,272	\$ 18,942,750	\$ 5,970,702	\$ 24,913,452
Operating Grants and Contributions	45,743,356	-	45,743,356	47,792,693	-	47,792,693
Capital Grants and Contributions	2,422,095	237,985	2,660,080	5,421,738	495,208	5,916,946
General Revenues:						
Property Taxes	17,573,982	-	17,573,982	17,707,004	-	17,707,004
Permissive Sales Tax	20,374,885	-	20,374,885	19,451,080	-	19,451,080
Grants and Contributions not Restricted	4,608,002	-	4,608,002	5,324,949	-	5,324,949
Investment Income	1,088,538	28	1,088,566	805,754	-	805,754
Gain on Sale of Capital Assets	-	-	-	14,995	-	14,995
Transfers In	-	-	-	250,090	-	250,090
Other Revenue	2,433,213	71,733	2,504,946	1,858,456	419,095	2,277,551
Total Revenue	<u>110,506,774</u>	<u>6,266,315</u>	<u>116,773,089</u>	<u>117,569,509</u>	<u>6,885,005</u>	<u>124,454,514</u>
EXPENSES:						
General Government:						
Legislative and Executive	10,870,046	-	10,870,046	9,992,461	-	9,992,461
Judicial	12,681,680	-	12,681,680	13,649,222	-	13,649,222
Public Safety	15,593,911	-	15,593,911	15,650,852	-	15,650,852
Public Works	9,757,946	-	9,757,946	14,023,453	-	14,023,453
Health	23,006,804	-	23,006,804	27,554,583	-	27,554,583
Human Services	32,904,188	-	32,904,188	38,657,686	-	38,657,686
Conservation/Recreation	1,229,967	-	1,229,967	1,348,005	-	1,348,005
Sewer	-	3,323,479	3,323,479	-	3,042,704	3,042,704
Water	-	2,027,602	2,027,602	-	2,120,690	2,120,690
Interest Expense	667,772	-	667,772	633,765	-	633,765
Total Expenses	<u>106,712,314</u>	<u>5,351,081</u>	<u>112,063,395</u>	<u>121,510,027</u>	<u>5,163,394</u>	<u>126,673,421</u>
Change in Net Assets	3,794,460	915,234	4,709,694	(3,940,518)	1,721,611	(2,218,907)
Net Assets, Beginning of Year	<u>132,748,020</u>	<u>18,217,838</u>	<u>150,965,858</u>	<u>136,688,538</u>	<u>16,496,227</u>	<u>153,184,765</u>
Net Assets, End of Year	<u>\$ 136,542,480</u>	<u>\$ 19,133,072</u>	<u>\$ 155,675,552</u>	<u>\$ 132,748,020</u>	<u>\$ 18,217,838</u>	<u>\$ 150,965,858</u>

Governmental Activities:

Operating grants and contributions of \$45.74 million represent the largest program revenue, and approximately 41.39% of total governmental activities revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving over \$11.15 million, along with the Board of Developmental Disabilities, Children's Services, and Motor Vehicle & Gas Tax, receiving approximately \$14.01 million, \$6.16 million, and \$7.07 million, respectively. Total tax revenue accounts for approximately \$37.95 million of the \$110.51 million total revenue for governmental activities, or 34.34% of total revenue. Sales tax accounted for \$20.37 million, or approximately 53.69% of total tax revenue.

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The County's charges for services directly related to governmental services made up \$16.26 million, nearly 14.73% of total governmental revenue. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity and licenses and permits.

The human services program accounted for \$32.90 million or 30.83% of total governmental expenses. The next largest program was health, accounting for \$23.01 million or 21.56% of the total expenses for governmental activities.

Business-type Activities:

During 2011, the net assets of the business-type activities increased by slightly over \$915,000. Major revenues sources were charges for services in the amount of \$5.96 million.

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

	<u>2011</u>		<u>2010</u>	
	<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	\$ 10,870,046	\$ (5,198,470)	\$ 9,992,461	\$ (4,814,847)
Judicial	12,681,680	(7,562,648)	13,649,222	(7,992,265)
Public Safety	15,593,911	(13,251,605)	15,650,852	(13,627,200)
Public Works	9,757,946	343,924	14,023,453	1,114,396
Health	23,006,804	(8,115,911)	27,554,583	(11,047,073)
Human Services	32,904,188	(7,340,256)	38,657,686	(11,853,807)
Conservation/Recreation	1,229,967	(491,422)	1,348,005	(498,285)
Interest Expense	<u>667,772</u>	<u>(667,772)</u>	<u>633,765</u>	<u>(633,765)</u>
Total Expenses	<u>\$ 106,712,314</u>	<u>\$ (42,284,160)</u>	<u>\$ 121,510,027</u>	<u>\$ (49,352,846)</u>
BUSINESS-TYPE ACTIVITIES:				
Sewer	\$ 3,323,479	\$ 386,119	\$ 3,042,704	\$ 430,145
Water	<u>2,027,602</u>	<u>457,354</u>	<u>2,120,690</u>	<u>872,371</u>
Total Expenses	<u>\$ 5,351,081</u>	<u>\$ 843,473</u>	<u>\$ 5,163,394</u>	<u>\$ 1,302,516</u>

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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, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

At December 31, 2011, the County's governmental funds reported combined ending fund balances of \$41.34 million, an increase of about \$4.39 million in comparison with the prior year. While revenues within the County dropped by over \$8.18 million, almost entirely of intergovernmental revenue, the main factor in significant increase is due to a decrease in expenditures. This was primarily in the Health and Human Services functions of the County. These two functions alone accounted for a decrease of \$9.93 million in expenditures.

The General Fund is the chief operating fund of the County. At December 31, 2011, total fund balance of the General Fund was \$11.53 million, an increase of \$2.21 from 2010. The key factor was the increase in charges for services along with increases in investment income and sales tax collections. The County has also been strictly monitoring expenditures. While revenues have increased, expenditures remained flat from 2010; increasing only \$54,467 from 2010. As a measure of the General Fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Total fund balance represents 35.32% of General Fund expenditures.

The fund balance of the Department of Jobs and Family Services (DJFS) at December 31, 2011 was \$3.48 million, which was an increase of 23.72% from 2010. The key factor in this increase was the fact that the Department continues to reduce expenditures through a reduction in workforce due to attrition and layoffs coupled with the decline in federal, state and local subsidies.

During the year, the fund balance of the Department of Developmental Disabilities Fund (DoDD) increased by \$362,702. This was consistent with the increase in 2010 of \$345,333. The source of the increase is a combination of a reduction in revenues and a larger reduction in expenditures.

During the year, the fund balance of the Children's Services Fund increased \$328,673 to \$1,718,509. The increase was primarily attributable to significant decrease in expenditures for contract services.

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

Unrestricted net assets of the Sewer and Water funds at the end of the year approximated \$8.44 million. The Sewer and Water Funds reported an increase in net assets of \$385,405 and \$529,829, respectively. These increases were primarily due to a diligent management philosophy of controlling expenses based upon revenue streams.

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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, were \$39.32 million, while the final appropriations were \$39.49 million, resulting in a net increase of \$.17 million. During 2011, the County amended its General Fund budget numerous times. The amendments to expenditures occurred in all areas except conservation and recreation. While the largest change was an increase in public safety of \$296,832, the largest decrease was in the budget of the public works function of \$129,208. On the revenue side, the budget was increased slightly through various amendments throughout the year. The net effect of those amendments resulted in additional revenues estimates of \$36.20 million, up from the original estimate of \$35.80 million. During 2011, the County spent 93.15% of the amount appropriated in the General Fund. There were no significant variances between final budget amounts and actual results.

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, 2011, amounts to \$103.78 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, decreased by over \$1.56 million, or approximately 1.48%. Governmental activity capital assets, net of accumulated depreciation, reflect a net decrease during the year of \$1,573,298. Major events for governmental activity capital assets included the continuation and completion of various improvements and additional infrastructure put into place and other various asset purchases. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of \$18,627. This small increase is related to the completion of construction projects that were started in 2010 netted against depreciation.

Table 4
Capital Assets, net of accumulated depreciation

	2011			2010		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462
Construction in Progress	2,352,281	-	2,352,281	2,737,873	814,379	3,552,252
Infrastructure	97,253,634	18,450,902	115,704,536	95,943,346	17,498,744	113,442,090
Buildings	30,357,492	6,790,447	37,147,939	30,357,492	6,522,614	36,880,106
Improvements	53,169,944	1,702,060	54,872,004	51,648,763	1,453,322	53,102,085
Machinery & Equipment	17,546,498	2,316,456	19,862,954	17,029,544	2,271,173	19,300,717
Less: Accumulated						
Depreciation	(121,492,710)	(13,046,452)	(134,539,162)	(116,956,581)	(12,365,446)	(129,322,027)
Totals	<u>\$ 86,392,027</u>	<u>\$ 17,384,987</u>	<u>\$ 103,777,014</u>	<u>\$ 87,965,325</u>	<u>\$ 17,366,360</u>	<u>\$ 105,331,685</u>

Additional information concerning the County's capital assets is provided in Note 11 of this report.

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(Unaudited)

Debt: At December 31, 2011, the County had total bonded debt outstanding of \$17,832,400. Of this amount, \$14,435,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of \$3,397,400 of self-supporting general obligation bonds, which are payable from business-type activities. The County also had outstanding \$855,684 in Ohio Public Works Commission (OPWC) loans and \$222,918 in Ohio Water Development Authority (OWDA) loans, payable from business-type activities. At December 31, 2011, was \$2,885,000 of bond anticipation notes; of which \$715,000 was payable from governmental activities. An additional tax anticipation note was outstanding at December 31, 2011 for \$2,500,000, which will be paid from collections on the Children's Service levy that was approved by the voters in November 2010 and will begin collections in 2012. During 2011, the County's total long-term bonded debt decreased by \$1,751,100.

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 \$56,126,381, which exceeds the County's unvoted general obligation debt currently outstanding.

Additional information concerning the County's debt obligations is provided in Notes 16 and 17 of this report.

Economic Factors and Next Year's General Fund Budget

The County's elected and appointed officials considered many factors when setting the fiscal year 2012 Budget. On February 22, 2011, the Board of County Commissioners voted to continue a ½% Sales Tax increase for an additional 30 months beginning in July 2011. This increase was needed in order to continue services at the current levels without adding any additional personnel throughout the County departments. The 2012 General Fund budget was adopted at \$36.36 million with small increases relating to salary increases for employees. The 2012 budget includes an increase in health care costs and capital items. The budget also provides for continuous full funding for all mandated services.

Despite the weakened national and global economy, the Springfield/Clark County metropolitan area has ranked 2nd in the nation when it came to new or expanded economic development projects for metropolitan areas of its size, according to the March 2012 edition of the Site Selection Magazine. With the development of corporate location project with significant impact, the County anticipates a positive impact with jobs, sales tax and property values for the near future.

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.



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CLARK COUNTY, OHIO

Statement of Net Assets

December 31, 2011

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Pooled Cash and Investments	\$ 37,277,857	\$ 6,529,561	\$ 43,807,418
Pooled Cash and Investments in Segregated Accounts	389,062	496,547	885,609
Pooled Cash and Investments with Fiscal and Escrow Agents	6,199	40,754	46,953
Net Receivables:			
Taxes	23,979,612	-	23,979,612
Permissive Sales Tax	3,403,740	-	3,403,740
Accounts	1,419,977	1,674,235	3,094,212
Special Assessments	196,746	-	196,746
Accrued Interest	182,213	-	182,213
Due from Other Governments	35,923,566	223,816	36,147,382
Materials and Supplies Inventory	315,941	1,640	317,581
Prepaid Expenses	872,549	13,759	886,308
Internal Balances	4,384	(4,384)	-
Unamortized Bond Issue Costs	127,516	33,925	161,441
Capital Assets:			
Capital Assets, not subject to depreciation:			
Land	7,204,888	1,171,574	8,376,462
Construction In Progress	2,352,281	-	2,352,281
Capital Assets, net of accumulated depreciation	<u>76,834,858</u>	<u>16,213,413</u>	<u>93,048,271</u>
Total Assets	<u>190,491,389</u>	<u>26,394,840</u>	<u>216,886,229</u>
LIABILITIES:			
Accounts Payable	2,942,104	292,779	3,234,883
Contracts Payable	42,303	-	42,303
Retainage Payable	5,833	40,754	46,587
Accrued Wages and Benefits	3,434,205	76,031	3,510,236
Compensated Absences Payable	27,262	-	27,262
Due to Other Governments	11,777	-	11,777
Unearned Revenue	25,535,519	-	25,535,519
Matured Interest Payable	366	-	366
Accrued Interest Payable	72,460	32,975	105,435
Notes Payable	3,215,000	2,170,000	5,385,000
Non-Current Liabilities:			
Due Within One Year	1,763,432	580,442	2,343,874
Due in More Than One Year	<u>16,898,648</u>	<u>4,068,787</u>	<u>20,967,435</u>
Total Liabilities	<u>53,948,909</u>	<u>7,261,768</u>	<u>61,210,677</u>
NET ASSETS:			
Invested in Capital Assets, net of related debt	71,035,654	10,696,982	81,732,636
Restricted for:			
Job & Family Services	8,212,846	-	8,212,846
Department of Developmental Disabilities	17,259,877	-	17,259,877
Children's Services	4,524,920	-	4,524,920
Capital Projects	6,262,823	-	6,262,823
Other Purposes	18,112,289	-	18,112,289
Permanent Fund:			
Nonexpendable	74,787	-	74,787
Expendable	44,283	-	44,283
Unrestricted	<u>11,015,001</u>	<u>8,436,090</u>	<u>19,451,091</u>
Total Net Assets	<u>\$ 136,542,480</u>	<u>\$ 19,133,072</u>	<u>\$ 155,675,552</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2011

<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	\$ 10,870,046	\$ 5,211,552	\$ 460,024	\$ -
Judicial	12,681,680	3,133,130	1,985,902	-
Public Safety	15,593,911	678,879	1,663,427	-
Public Works	9,757,946	946,549	6,733,226	2,422,095
Health	23,006,804	878,987	14,011,906	-
Human Services	32,904,188	4,675,061	20,888,871	-
Conservation/Recreation	1,229,967	738,545	-	-
Interest Expense	667,772	-	-	-
Total Governmental Activities	<u>106,712,314</u>	<u>16,262,703</u>	<u>45,743,356</u>	<u>2,422,095</u>
Business-Type Activities:				
Sewer	3,323,479	3,685,782	-	23,816
Water	<u>2,027,602</u>	<u>2,270,787</u>	-	<u>214,169</u>
Total Business-Type Activities	<u>5,351,081</u>	<u>5,956,569</u>	-	<u>237,985</u>
 Total Primary Government	 <u>\$ 112,063,395</u>	 <u>\$ 22,219,272</u>	 <u>\$ 45,743,356</u>	 <u>\$ 2,660,080</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 Assets
				Net Assets, Beginning of Year
				Net Assets, End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-Type Activities	Total
\$ (5,198,470)		\$ (5,198,470)
(7,562,648)		(7,562,648)
(13,251,605)		(13,251,605)
343,924		343,924
(8,115,911)		(8,115,911)
(7,340,256)		(7,340,256)
(491,422)		(491,422)
<u>(667,772)</u>		<u>(667,772)</u>
<u>(42,284,160)</u>		<u>(42,284,160)</u>
	386,119	386,119
	<u>457,354</u>	<u>457,354</u>
	<u>843,473</u>	<u>843,473</u>
<u>(42,284,160)</u>	<u>843,473</u>	<u>(41,440,687)</u>
3,672,389	-	3,672,389
9,725,540	-	9,725,540
2,280,820	-	2,280,820
1,895,233	-	1,895,233
20,374,885	-	20,374,885
4,608,002	-	4,608,002
1,088,538	28	1,088,566
<u>2,433,213</u>	<u>71,733</u>	<u>2,504,946</u>
<u>46,078,620</u>	<u>71,761</u>	<u>46,150,381</u>
3,794,460	915,234	4,709,694
<u>132,748,020</u>	<u>18,217,838</u>	<u>150,965,858</u>
<u>\$ 136,542,480</u>	<u>\$ 19,133,072</u>	<u>\$ 155,675,552</u>

CLARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2011

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
ASSETS:				
Pooled Cash and Investments	\$ 7,860,694	\$ 2,411,393	\$ 11,217,254	\$ 3,980,562
Pooled Cash and Investments in Segregated Accounts	-	-	124,448	100,412
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-
Net Receivables:				
Taxes	3,818,470	-	11,224,958	6,738,476
Permissive Sales Tax Accounts	3,403,740	-	-	-
	447,301	304,117	-	355,584
Special Assessments	-	-	-	-
Accrued Interest	181,977	-	-	-
Due from Other Governments	1,786,160	7,205,043	7,518,201	3,286,547
Due from Other Funds	-	-	300,000	-
Materials and Supplies Inventory	119,490	33,289	15,006	-
Prepaid Expenses	210,842	184,365	406,612	46,226
	<u>17,828,674</u>	<u>10,138,207</u>	<u>30,806,479</u>	<u>14,507,807</u>
Total Assets	\$ <u>17,828,674</u>	\$ <u>10,138,207</u>	\$ <u>30,806,479</u>	\$ <u>14,507,807</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 345,754	\$ 492,718	\$ 608,938	\$ 643,999
Contracts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Accrued Wages and Benefits	553,104	336,612	499,112	-
Compensated Absences Payable	-	27,262	-	-
Due to Other Governments	-	-	-	-
Due to Other Funds	13,830	-	-	-
Deferred Revenue	5,387,431	5,805,200	16,912,966	9,645,299
Matured Interest Payable	-	-	-	-
Notes Payable	-	-	-	2,500,000
	<u>6,300,119</u>	<u>6,661,792</u>	<u>18,021,016</u>	<u>12,789,298</u>
Total Liabilities	<u>6,300,119</u>	<u>6,661,792</u>	<u>18,021,016</u>	<u>12,789,298</u>
Fund Balances:				
Nonspendable	831,198	217,654	421,618	46,226
Restricted	-	3,258,761	12,363,845	1,672,283
Assigned	1,124,930	-	-	-
Unassigned	9,572,427	-	-	-
	<u>11,528,555</u>	<u>3,476,415</u>	<u>12,785,463</u>	<u>1,718,509</u>
Total Fund Balances	<u>11,528,555</u>	<u>3,476,415</u>	<u>12,785,463</u>	<u>1,718,509</u>
Total Liabilities and Fund Balances	\$ <u>17,828,674</u>	\$ <u>10,138,207</u>	\$ <u>30,806,479</u>	\$ <u>14,507,807</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances
to Net Assets of Governmental Activities
December 31, 2011

	Nonmajor Governmental Funds	Total Governmental Funds		
			Total Governmental Fund Balances	\$ 41,339,090
			Amounts reported for governmental activities in the Statement of Net Assets are different because:	
			Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
\$	11,806,570	\$ 37,276,473	Land	\$ 7,204,888
	164,202	389,062	Construction in Progress	2,352,281
	6,199	6,199	Infrastructure	97,253,634
	2,197,708	23,979,612	Buildings	30,357,492
	-	3,403,740	Improvements	53,169,944
	312,975	1,419,977	Machiney and Equipment	17,546,498
	196,746	196,746	Accumulated Depreciation	<u>(121,492,710)</u>
	236	182,213	Total Capital Assets	86,392,027
	16,127,615	35,923,566	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	
	27,830	327,830	Intergovernmental Revenue	28,794,731
	148,156	315,941	Charges for Services	253,045
	24,504	872,549	Fees, Fines and Forfeitures	850
<u>\$</u>	<u>31,012,741</u>	<u>\$ 104,293,908</u>	Investment Income	<u>120,953</u>
				29,169,579
			Bond issue costs reported as an expenditure in governmental funds are allocated as an expense over the life of the debt on a full accrual basis.	127,516
\$	850,695	\$ 2,942,104	The unamortized loss on the refunding of debt is not due and payable in the current period and, therefore, is not reported as a fund liability	108,715
	42,303	42,303		
	5,833	5,833	The internal service fund are used to charge the cost of dental insurance to employees. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	1,384
	288,417	1,677,245		
	-	27,262		
	11,777	11,777		
	314,000	327,830		
	16,954,202	54,705,098		
	366	366		
	715,000	3,215,000		
	<u>19,182,593</u>	<u>62,954,818</u>	The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the proprietary funds.	4,384
	247,447	1,764,143	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
	12,104,984	29,399,873	Accrued Wages and Benefits	(1,756,960)
	-	1,124,930	Accrued Compensated Absences	(4,129,650)
	(522,283)	9,050,144	Accrued Interest on Long-Term Debt	(72,460)
	<u>11,830,148</u>	<u>41,339,090</u>	General Obligation Bonds Payable	(14,435,000)
			Accrued Bond Premium	<u>(206,145)</u>
<u>\$</u>	<u>31,012,741</u>	<u>\$ 104,293,908</u>	Total Liabilities	<u>(20,600,215)</u>
			Net Assets of Governmental Activities	\$ <u>136,542,480</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2011

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
REVENUES:				
Taxes	\$ 3,335,928	\$ -	\$ 9,725,540	\$ 2,280,820
Permissive Sales Tax	20,374,885	-	-	-
Intergovernmental	5,708,692	11,829,416	14,071,117	6,375,585
Charges for Services	5,697,441	3,852,367	334,696	465,290
Licenses and Permits	3,059	-	-	-
Fees, Fines and Forfeitures	656,351	-	-	-
Special Assessments	-	-	-	-
Investment Income	1,053,392	-	123	5,900
Other Revenue	383,623	-	96,600	552,394
	<u>37,213,371</u>	<u>15,681,783</u>	<u>24,228,076</u>	<u>9,679,989</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	4,877,115	-	-	-
Judicial	8,514,655	-	-	-
Public Safety	14,361,495	-	-	-
Public Works	3,335,851	-	-	-
Health	292,336	-	22,680,274	-
Human Services	822,400	15,851,089	-	9,351,316
Conservation/Recreation	434,229	-	-	-
Capital Outlay	5,000	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
	<u>32,643,081</u>	<u>15,851,089</u>	<u>22,680,274</u>	<u>9,351,316</u>
Total Expenditures				
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>4,570,290</u>	<u>(169,306)</u>	<u>1,547,802</u>	<u>328,673</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from the Sale of Capital Assets	6,980	-	-	-
Transfers In	-	835,732	-	-
Transfers Out	(2,367,062)	-	(1,185,100)	-
	<u>(2,360,082)</u>	<u>835,732</u>	<u>(1,185,100)</u>	<u>-</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	2,210,208	666,426	362,702	328,673
Fund Balance, Beginning of Year, as restated	<u>9,318,347</u>	<u>2,809,989</u>	<u>12,422,761</u>	<u>1,389,836</u>
Fund Balance, End of Year	<u>\$ 11,528,555</u>	<u>\$ 3,476,415</u>	<u>\$ 12,785,463</u>	<u>\$ 1,718,509</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, 2011

Nonmajor Governmental Funds	Total Governmental Funds		
		Total Net Change in Fund Balances - Governmental Funds	\$ 4,390,166
		Amounts reported for governmental activities in the Statement of Activities are different because:	
\$ 2,231,694	\$ 17,573,982	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:	
-	20,374,885	Capital Asset Additions	3,559,819
14,971,875	52,956,685	Depreciation	(5,076,393)
3,877,672	14,227,466		(1,516,574)
536,657	539,716		
668,434	1,324,785	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.	(56,724)
191,640	191,640		
41,072	1,100,487		
1,400,744	2,433,361		
23,919,788	110,723,007	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.	
		Intergovernmental	(183,232)
		Charges for Services	(21,754)
		Fees, Fines and Forfeitures	850
1,380,333	6,257,448	Investment Income	(11,949)
3,963,896	12,478,551	Other Revenue	(148)
1,198,523	15,560,018		(216,233)
7,451,671	10,787,522	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	
38,994	23,011,604	Amortization of Bond Issue Costs	(13,435)
6,628,729	32,653,534	Amortization of Bond Premium	20,256
868,671	1,302,900	Deferred Amount on Refunding	(28,991)
2,334,163	2,339,163		(22,170)
1,325,000	1,325,000	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 assets.	1,325,000
624,081	624,081		
25,814,061	106,339,821	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:	
(1,894,273)	4,383,186	Compensated Absences	450,863
		Accrued Wages and Benefits	(538,347)
-	6,980	Accrued Interest Payable	(21,521)
3,211,065	4,046,797		
(494,635)	(4,046,797)	Change in Net Assets of Governmental Activities	\$ 3,794,460
2,716,430	6,980	See accompanying notes to the basic financial statements.	
822,157	4,390,166		
11,007,991	36,948,924		
\$ 11,830,148	\$ 41,339,090		

CLARK COUNTY, OHIO

Statement of Net Assets

Proprietary Funds

December 31, 2011

	Sewer	Water	Total	Internal Service Fund
ASSETS:				
Current:				
Pooled Cash and Investments	\$ 5,206,068	\$ 1,323,493	\$ 6,529,561	\$ 1,384
Pooled Cash and Investments in Segregated Accounts	496,547	-	496,547	-
Pooled Cash and Investments with Fiscal and Escrow Agents	40,754	-	40,754	-
Receivables:				
Accounts	1,118,006	556,229	1,674,235	-
Due from Other Governments	23,816	200,000	223,816	-
Materials and Supplies Inventory	902	738	1,640	-
Prepaid Expenses	10,809	2,950	13,759	-
Total Current Assets	<u>6,896,902</u>	<u>2,083,410</u>	<u>8,980,312</u>	<u>1,384</u>
Noncurrent Assets:				
Unamortized Bond Issue Costs	19,919	14,006	33,925	-
Capital Assets, net of accumulated depreciation	11,100,245	6,284,742	17,384,987	-
Total Noncurrent Assets	<u>11,120,164</u>	<u>6,298,748</u>	<u>17,418,912</u>	<u>-</u>
Total Assets	<u>\$ 18,017,066</u>	<u>\$ 8,382,158</u>	<u>\$ 26,399,224</u>	<u>\$ 1,384</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable	\$ 155,814	\$ 136,965	\$ 292,779	\$ -
Retainage Payable	40,754	-	40,754	-
Accrued Wages and Benefits	41,815	34,216	76,031	-
Accrued Interest Payable	28,526	4,449	32,975	-
Notes Payable	1,926,250	243,750	2,170,000	-
Total Current Liabilities	<u>2,193,159</u>	<u>419,380</u>	<u>2,612,539</u>	<u>-</u>
Noncurrent Liabilities:				
Compensated Absences Payable	77,670	63,548	141,218	-
OWDA Loans Payable	222,918	-	222,918	-
OPWC Loan Payable	535,786	319,898	855,684	-
General Obligation Bonds Payable	1,952,400	1,445,000	3,397,400	-
Accrued Bond Premium	13,898	28,105	42,003	-
Unamortized Charge - Refunding Issue	(9,994)	-	(9,994)	-
Total Noncurrent Liabilities	<u>2,792,678</u>	<u>1,856,551</u>	<u>4,649,229</u>	<u>-</u>
Total Liabilities	<u>4,985,837</u>	<u>2,275,931</u>	<u>7,261,768</u>	<u>-</u>
NET ASSETS:				
Invested in Capital Assets, net of related debt	6,448,993	4,247,989	10,696,982	-
Unrestricted	6,582,236	1,858,238	8,440,474	1,384
Total Net Assets	<u>\$ 13,031,229</u>	<u>\$ 6,106,227</u>	19,137,456	<u>\$ 1,384</u>

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

(4,384)
\$ 19,133,072

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Revenues, Expenses and
Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2011

	Sewer	Water	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services	\$ 3,685,782	\$ 2,270,787	\$ 5,956,569	\$ -
Other Operating Revenue	<u>35,708</u>	<u>36,025</u>	<u>71,733</u>	<u>-</u>
Total Operating Revenues	<u>3,721,490</u>	<u>2,306,812</u>	<u>6,028,302</u>	<u>-</u>
OPERATING EXPENSES:				
Personnel Services	818,802	669,960	1,488,762	-
Contractual Services	1,541,399	851,803	2,393,202	-
Materials and Supplies	127,637	99,737	227,374	-
Other Expenses	222,200	169,041	391,241	-
Depreciation	<u>501,047</u>	<u>179,959</u>	<u>681,006</u>	<u>-</u>
Total Operating Expenses	<u>3,211,085</u>	<u>1,970,500</u>	<u>5,181,585</u>	<u>-</u>
Operating Income	<u>510,405</u>	<u>336,312</u>	<u>846,717</u>	<u>-</u>
NONOPERATING REVENUES (EXPENSES):				
Investment Income	28	-	28	-
Interest Expense	<u>(112,394)</u>	<u>(57,102)</u>	<u>(169,496)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(112,366)</u>	<u>(57,102)</u>	<u>(169,468)</u>	<u>-</u>
Income Before Contributions and Transfers	398,039	279,210	677,249	-
Capital Contributions	23,816	214,169	237,985	-
Transfers In	-	36,450	36,450	-
Transfers Out	<u>(36,450)</u>	<u>-</u>	<u>(36,450)</u>	<u>-</u>
Change in Net Assets	385,405	529,829	915,234	-
Net Assets, Beginning of Year	<u>12,645,824</u>	<u>5,576,398</u>		<u>1,384</u>
Net Assets, End of Year	<u>\$ 13,031,229</u>	<u>\$ 6,106,227</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.

Change in net assets of business-type activities \$ 915,234

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Sewer	Water	Total	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	\$ 3,602,640	\$ 2,221,369	\$ 5,824,009	\$ -
Cash Paid for Employees Salaries and Benefits	(820,428)	(671,285)	(1,491,713)	-
Cash Paid to Suppliers	(1,547,088)	(860,150)	(2,407,238)	-
Other Operating Revenues	39,134	34,038	73,172	-
Other Operating Expenses	(219,184)	(168,617)	(387,801)	-
Net Cash Provided (Used) by Operating Activities	<u>1,055,074</u>	<u>555,355</u>	<u>1,610,429</u>	<u>-</u>
CASH FLOWS FROM NONCAPITAL ACTIVITIES:				
Transfers In	-	36,450	36,450	-
Transfers Out	(36,450)	-	(36,450)	-
Net Cash Provided (Used) by Noncapital Activities	<u>(36,450)</u>	<u>36,450</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Grants	-	14,169	14,169	-
Proceeds from Notes/Loans	2,004,029	243,750	2,247,779	-
Acquisition and Construction of Capital Assets	(654,678)	(44,955)	(699,633)	-
Interest Paid on Loans	(4,334)	-	(4,334)	-
Interest Paid on G.O. Notes	(1,238)	(4,262)	(5,500)	-
Interest Paid on G.O. Bonds	(94,661)	(55,701)	(150,362)	-
Principal Paid on G.O. Notes	(429,000)	(341,000)	(770,000)	-
Principal Paid on OWDA Loans	(26,443)	-	(26,443)	-
Principal Paid on OPWC Loans	(30,698)	(99,302)	(130,000)	-
Principal Paid on G.O. Bonds	(281,100)	(145,000)	(426,100)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>481,877</u>	<u>(432,301)</u>	<u>49,576</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	<u>28</u>	<u>-</u>	<u>28</u>	<u>-</u>
Increase in Cash and Cash Equivalents	1,500,529	159,504	1,660,033	-
Pooled Cash and Investments, Beginning of Year	<u>4,242,840</u>	<u>1,163,989</u>	<u>5,406,829</u>	<u>1,384</u>
Pooled Cash and Investments, End of Year	<u>\$ 5,743,369</u>	<u>\$ 1,323,493</u>	<u>\$ 7,066,862</u>	<u>\$ 1,384</u>
Reconciliation of Pooled Cash and Investments per Statement of Net Assets to Pooled Cash and Investments, End of Year, per Statement of Cash Flows:				
Pooled Cash and Investments	\$ 5,206,068	\$ 1,323,493	\$ 6,529,561	\$ 1,384
Pooled Cash and Investments in Segregated Accounts	496,547	-	496,547	-
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>40,754</u>	<u>-</u>	<u>40,754</u>	<u>-</u>
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 5,743,369</u>	<u>\$ 1,323,493</u>	<u>\$ 7,066,862</u>	<u>\$ 1,384</u>

(Continued)

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011
(Continued)

	Sewer	Water	Total	Internal Service Fund
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	510,405	\$ 336,312	\$ 846,717	\$ -
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	501,047	179,959	681,006	-
Changes in Assets and Liabilities:				
Accounts Receivable	(79,628)	(51,348)	(130,976)	-
Prepaid Expenses	(308)	14	(294)	-
Accounts Payable	125,308	91,743	217,051	-
Retainage Payable	(124)	-	(124)	-
Accrued Wages & Benefits	1,035	852	1,887	-
Compensated Absences Payable	(2,661)	(2,177)	(4,838)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,055,074</u>	<u>\$ 555,355</u>	<u>\$ 1,610,429</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Fiduciary Net Assets - Fiduciary Funds
December 31, 2011

	<u>Agency Funds</u>
ASSETS:	
Pooled Cash and Investments	\$ 18,838,185
Pooled Cash and Investments in Segregated Accounts	2,951,593
Receivables:	
Special Assessments	3,118,100
Taxes to be Collected for Other Governments	<u>110,075,054</u>
 Total Assets	 <u><u>\$ 134,982,932</u></u>
LIABILITIES:	
Due to Other Governments	\$ 113,437,630
Undistributed Monies	<u>21,545,302</u>
 Total Liabilities	 <u><u>\$ 134,982,932</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, 2011

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.

Discretely Presented Component Units:

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. At December 31, 2011, there are no Organizations that meet the requirements as component units to be included as part of Clark County's reporting entity.

Prior to 2008, Clark County discretely presented the Housing Connection of Clark County and TAC Industries, Inc. as component units within its reporting entity. In 2008, both of these organizations were restructured and therefore no longer meet the requirements described in the previous paragraph to be included within Clark County's reporting entity.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. Clark County (the County and the primary government) follows GASB guidance as applicable to its governmental and business-type activities, and Financial Accounting Standards Board (FASB) statements and interpretations, Accounting Principles Board opinions, and Accounting Research Board bulletins issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements or that have been made applicable by the GASB. The County has elected to follow GASB guidance for business-type activities and enterprise funds rather than FASB guidance issued after November 30, 1989. The most significant of the County's accounting policies are described below.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Basis of Presentation:

The County's basic financial statements consist of government-wide statements, including a statement of net assets 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 assets 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. Each component unit is reported in a column, to show that each entity is legally separate from the other.

The statement of net assets presents the financial condition of the governmental and business-type activities of the County and its component units 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 and for activities of the County's component units. 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, 2011

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 and liabilities 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 the revenue and expenditures necessary to support Human Service programs administered by Clark County.

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 assets, 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, 2011

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 assets and changes in net assets. 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. Basis of Accounting and Measurement Focus:

Basis of accounting determines when transactions are captured in the financial records and reported on the financial statements. Measurement focus refers to what is expressed in reporting an entity's financial performance and position. A particular measurement focus is accomplished by considering which resources are measured.

Differences in the accrual and the modified accrual basis of accounting arise in the timing of recognition of revenue and the recording of unearned revenue, and in the presentation of expenses versus expenditures. Under the non-GAAP budgetary basis, transactions are recorded when cash is received or disbursed.

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 and liabilities associated with the operation of the County are included on the statement of net assets.

Fund Financial Statements: All governmental funds are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities 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. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Like the government-wide statements, all proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities associated with the operation of these funds are included on the statement of net assets. The statement of revenues, expenses and changes in net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

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.

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 the 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. The County considers revenues reported in the governmental funds to be available if the revenues are collected 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, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see note 7). Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements that 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 the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under this basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax, interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Unearned Revenue: Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance year 2012 operations, have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as unearned revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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, 2011. Detailed disclosure regarding pooled cash and investments held by the County is provided in Note 6.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Pooled Cash and Investments: (Continued)

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 2011 amounted to \$1,053,392 of which \$991,926 was assigned from other County Funds. Major funds earning interest were the Department of Developmental Disabilities Fund, \$123 and the Children's Services Fund, \$5,900. Other non-major governmental funds earned \$41,072 in investment earnings.

During fiscal year 2011, investments were limited to sweep accounts, government securities, certificates of deposit, commercial paper 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.

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. 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 purchased and as expenses in the business-type funds when used.

G. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 2011, are recorded as prepaid items using the consumption method. Under this method, a current asset is recorded for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Interfund Balances:

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 assets; any residual balances outstanding between the governmental activities and business-type activities are reported as "internal balances."

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 assets 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 assets and in the respective fund financial statements.

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets: (Continued)

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 2011, interest costs incurred on construction projects for all activities were not material.

J. 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.

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, LIS Mapping, DRETAC, VAWI – Prosecutor, Certificate of Title Administration, Solid Waste, Common Pleas Court, Juvenile/Victim/Child Advocate, VOCA Grant (CAC), State Homeland and Common Pleas Special Project special revenue funds and the Sewer and Water enterprise funds.

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, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Fund Balance:

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.

Committed – The committed fund balance classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action (resolution) of the County’s highest level of decision-making authority (the County Commissioners). Those committed amounts cannot be used for any other purpose unless the County Commissioners, by taking the same type of action (resolution or ordinance), removes or changes the constraint. The committed fund balance constraints are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue, and compliance with constraints imposed by the County Commissioners is not considered to be legally enforceable. Committed fund balance should also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – The assigned fund balance classification includes amounts that are constrained by the County’s intent to be used for specific purposes, but are neither restricted nor committed. In governmental funds other than the General Fund, assigned amounts represent intended uses established by the County Commissioners of a County Official delegated that authority by resolution or by State Statute.

Unassigned – The unassigned fund balance classification is the residual classification for the General Fund. In governmental funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from expenditures exceeding amounts that have been restricted, committed, or assigned.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Fund Balance: (Continued)

The County first applies restricted resources 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 can be used.

M. Net Assets:

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either 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 assets are available.

N. 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.

O. Contributions of Capital:

Contributions of capital in 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.

P. Interfund Activity:

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

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 non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. 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.

R. Extraordinary and Special Items:

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2011.

NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE

A. Change in Accounting Principles

For fiscal year 2011, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions.” GASB 54 shifts the focus of fund balance reporting from the availability of fund resources for budgeting to the extent to which the County is bound to honor constraints on the specific purposes for which amounts in funds can be spent.

B. Restatement of Fund Balance

The implementation of GASB 54 had the following effects on fund balance of the following major and non-major governmental funds of the County as they were previously reported.

	General Fund	Nonmajor Governmental Funds
	\$	\$
Fund Balance, December 31, 2010	9,024,147	11,302,191
Change in Fund Structure	294,200	(294,200)
Fund Balance, December 31, 2010, as restated	\$ 9,318,347	\$ 11,007,991

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 4 – ACCOUNTIBILITY

A. Deficit Fund Balances:

The following funds have equity deficits as of December 31, 2011:

	Deficit Fund Equity
Governmental Activities:	
ARRA Fund	\$ 553
General Bond Retirement Fund	10,435
Permanent Improvement Fund	493,934
Issue II/OPWC Capital Projects Fund	10,074
County Resurfacing Fund	7,286

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	\$ 119,490	\$ 33,289	\$ 15,006	\$ -	\$ 148,156	\$ 315,941
Prepaid Expenses	210,842	184,365	406,612	46,226	24,504	872,549
Permanent Funds	-	-	-	-	74,787	74,787
Unclaimed Funds and/or Warrants	500,866	-	-	-	-	500,866
Total Nonspendable	831,198	217,654	421,618	46,226	247,447	1,764,143
Restricted for:						
Job & Family Services	-	3,258,761	-	-	-	3,258,761
Department of Developmental Disabilities	-	-	12,363,845	-	-	12,363,845
Children's Services	-	-	-	1,672,283	-	1,672,283
Debt Service	-	-	-	-	13,025	13,025
Capital Projects	-	-	-	-	284,773	284,773
Other Purposes	-	-	-	-	11,762,903	11,762,903
Permanent Fund	-	-	-	-	44,283	44,283
Total Restricted	-	3,258,761	12,363,845	1,672,283	12,104,984	29,399,873
Assigned:						
Other Purposes	1,124,930	-	-	-	-	1,124,930
Total Assigned	1,124,930	-	-	-	-	1,124,930
Unassigned (deficit)	9,572,427	-	-	-	(522,283)	9,050,144
Total Fund Balances	\$ 11,528,555	\$ 3,476,415	\$ 12,785,463	\$ 1,718,509	\$ 11,830,148	\$ 41,339,090

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 6 – 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;
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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

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.

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 \$38,809,030. Of the bank balance, \$27,423,514 was covered by Federal Depository insurance and \$11,385,516 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	AAA	\$ 2,010,910	\$ 1,010,910	\$ 1,000,000	-	6.47%
Federal Home Loan Bank	AAA	13,540,955	3,061,290	7,508,165	2,971,500	43.57%
Commercial Paper	A-2	8,986,205	8,986,205	-	-	28.92%
Corporate Note	AA+	506,160	-	506,160	-	1.63%
STAR Ohio	AAAm	6,031,728	6,031,728	-	-	19.41%
Total Investments		\$ 31,075,958	\$ 19,090,133	\$ 9,014,325	\$ 2,971,500	100.00%

¹ per Standard & Poor's

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

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.

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 2010 and collected in 2011 were as follows:

Category	Assessed Value
Real Property	\$ 2,233,443,390
Public Utility Real Property	648,030
Public Utility Personal Property	70,963,800
Total Assessed Value	\$ 2,305,055,220

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, 12.15 mills have been levied for additional millage.

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property used in business and located in the County. Real property taxes (other than public utility) collected during 2011 were levied after October 1, 2010 on assessed values as of January 1, 2010, the lien date. Assessed values were established by the County Auditor at 35% of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2007. Real property taxes are payable annually or semi-annually. If paid annually, payment is due January 31; if paid semiannually, the first payment is due February and the remainder payable in July. Under certain circumstances, state statute permits later payment dates to be established.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 7 – PROPERTY TAXES (Continued)

Tangible personal property tax revenues received in 2011 (other than public utility property) represent the collection of 2011 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in calendar year 2011 were levied after October 1, 2010 on values as of December 31, 2010. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No.66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated in calendar year 2008, and the tax on telephone and telecommunications property will be eliminated by calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In calendar years 2006-2010, the County will be fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements will be phased out.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property is currently assessed at 88 percent of its true value. Public utility property taxes are payable on the same dates as real property described previously.

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 balance sheet. 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.

A summary of voted millage for tax year 2010 collected in 2011 follows:

Purpose	Voter	Rate Levied for Current Year (a)		Voter Levy Date	Final Levy Year
	Authorized Rate (b)	Residential/ Agricultural	Other		
Children Services	2.000	0.476340	0.846900	2001	2010
Children Services	1.000	0.479125	0.583745	2001	2010
Mental Health	1.000	0.817962	0.787292	2009	2018
Mental Health	1.650	1.640606	1.476558	2005	2013
Mental Health & Retardation	2.000	1.830652	1.686876	2003	Continuing
Mental Health & Retardation	3.500	3.203641	2.952033	2003	Continuing
Senior Citizens	1.000	0.994307	0.894884	2010	2014

(a) Ohio law provides for a reduction of certain voted levies to offset inflation in the reappraisal value of real property. The voted levies are subject to, and reflect, this credit.

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 7 – PROPERTY TAXES (Continued)

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes, which were measurable and unpaid as of December 31, 2011.

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 2011 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 revenue.

NOTE 8 – PERMISSIVE SALES AND USE TAX

On April 12, 2011, the Board of County Commissioners voted to continue a ½% emergency sales tax increase for an additional 30 months beginning in July 2011. 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 2011 amounted to \$20,374,885.

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 9 – INTERFUND TRANSFERS AND BALANCES

Activity between funds that is referred to as “due to/from other funds” represents transactions when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment of funds from the beneficiary fund. Interfund receivables or payables represent the current portion of a loan made by one fund to another fund. Advances to/from other funds are the non-current portion of interfund loans. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”. Interfund receivables and payables balances on the fund financial statements as of December 31, 2011 follow:

<u>Due To</u>	<u>Due From</u>		<u>Total</u>
	<u>Developmental Disabilities Fund</u>	<u>Nonmajor Special Revenue Funds</u>	
General Fund	\$ -	\$ 13,830	\$ 13,830
Nonmajor Special Revenue Fund	-	3,000	3,000
Nonmajor Debt Service Fund	-	11,000	11,000
Nonmajor Capital Projects Fund	300,000	-	300,000
Total	\$ 300,000	\$ 27,830	\$ 327,830

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 9 – INTERFUND TRANSFERS AND BALANCES (Continued)

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.

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.

Interfund transfers for the year ended December 31, 2011, consisted of the following:

Transfer To	Transfer From				Total
	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	
Job & Family Services Fund	\$ 835,732	\$ -	\$ -	\$ -	\$ 835,732
Nonmajor Special Revenue Fund	193,350	-	398,447	-	591,797
Nonmajor Debt Service Fund	1,136,730	-	-	-	1,136,730
Nonmajor Capital Projects Fund	201,250	1,185,100	-	96,188	1,482,538
Total	<u>\$ 2,367,062</u>	<u>\$ 1,185,100</u>	<u>\$ 398,447</u>	<u>\$ 96,188</u>	<u>\$ 4,046,797</u>

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 10 – RECEIVABLES

Receivables at December 31, 2011 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:

	<u>Amount</u>
Governmental Activities:	
Local Government and Local Government Revenue Assistance	\$ 1,099,302
Public Assistance for Health & Human Services Programs	18,887,190
Grants and Reimbursements	3,095,905
Homestead and Rollback	1,582,752
Gasoline and Excise Tax	1,150,000
Motor Vehicle License Fees & Permissive Auto Tax	2,100,000
Capital Projects	<u>8,008,417</u>
Total Governmental Activities	<u>\$ 35,923,566</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 10 – RECEIVABLES (Continued)

Business-Type Activities:

Capital Construction Grants	\$ 223,816
Total Business-Type Activities	<u>\$ 223,816</u>

NOTE 11 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2011 was as follows:

	Balance 12/31/10	Additions	Deletions	Balance 12/31/11
Governmental Activities:				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	<u>2,737,873</u>	<u>1,406,618</u>	<u>(1,792,210)</u>	<u>2,352,281</u>
Non-Depreciable Capital Assets	<u>9,942,761</u>	<u>1,406,618</u>	<u>(1,792,210)</u>	<u>9,557,169</u>
Depreciable Capital Assets:				
Buildings	30,357,492	-	-	30,357,492
Improvements	51,648,763	1,521,181	-	53,169,944
Machinery and Equipment	17,029,544	1,113,942	(596,988)	17,546,498
Infrastructure	<u>95,943,346</u>	<u>1,310,288</u>	<u>-</u>	<u>97,253,634</u>
Depreciable Capital Assets	<u>194,979,145</u>	<u>3,945,411</u>	<u>(596,988)</u>	<u>198,327,568</u>
Less: Accumulated Depreciation:				
Buildings	(20,398,851)	(709,142)	-	(21,107,993)
Improvements	(17,254,317)	(2,555,430)	-	(19,809,747)
Machinery and Equipment	(12,636,541)	(1,140,269)	540,264	(13,236,546)
Infrastructure	<u>(66,666,872)</u>	<u>(671,552)</u>	<u>-</u>	<u>(67,338,424)</u>
Accumulated Depreciation	<u>(116,956,581)</u>	<u>(5,076,393) *</u>	<u>540,264</u>	<u>(121,492,710)</u>
Depreciable Capital Assets, net	<u>78,022,564</u>	<u>(1,130,982)</u>	<u>(56,724)</u>	<u>76,834,858</u>
Governmental Activities Capital Assets, net	<u>\$ 87,965,325</u>	<u>\$ 275,636</u>	<u>\$ (1,848,934)</u>	<u>\$ 86,392,027</u>

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

General Government:

Legislative and Executive	\$ 2,266,774
Judicial	91,154
Public Safety	200,455
Public Works	1,599,117
Health	593,758
Human Services	320,937
Conservation and Recreation	<u>4,198</u>
	<u>\$ 5,076,393</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 11 – CAPITAL ASSETS (Continued)

	Balance 12/31/10	Additions	Deletions	Balance 12/31/11
<u>Business-Type Activities:</u>				
Non-Depreciable Capital Assets:				
Land	\$ 1,171,574	\$ -	\$ -	\$ 1,171,574
Construction in Progress	814,379	48,883	(863,262)	-
Non-Depreciable Capital Assets	<u>1,985,953</u>	<u>48,883</u>	<u>(863,262)</u>	<u>1,171,574</u>
Depreciable Capital Assets:				
Buildings	6,522,614	267,833	-	6,790,447
Improvements	1,453,322	248,738	-	1,702,060
Machinery and Equipment	2,271,173	45,283	-	2,316,456
Infrastructure	17,498,744	952,158	-	18,450,902
Depreciable Capital Assets	<u>27,745,853</u>	<u>1,514,012</u>	<u>-</u>	<u>29,259,865</u>
Less: Accumulated Depreciation:				
Buildings	(2,990,628)	(163,402)	-	(3,154,030)
Improvements	(412,698)	(80,865)	-	(493,563)
Machinery and Equipment	(1,906,719)	(85,524)	-	(1,992,243)
Infrastructure	(7,055,401)	(351,215)	-	(7,406,616)
Accumulated Depreciation	<u>(12,365,446)</u>	<u>(681,006)</u>	<u>-</u>	<u>(13,046,452)</u>
Depreciable Capital Assets, net	<u>15,380,407</u>	<u>833,006</u>	<u>-</u>	<u>16,213,413</u>
Business-Type Activities				
Capital Assets, net	<u>\$ 17,366,360</u>	<u>\$ 881,889</u>	<u>\$ (863,262)</u>	<u>\$ 17,384,987</u>

NOTE 12 – 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 fifty-three 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 12 – RISK MANAGEMENT (Continued)

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

Each member county has one vote on all 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.

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 the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claims 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 12 – RISK MANAGEMENT (Continued)

C. Workers Compensation: (Continued)

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, 2011, a claims liability of \$1,800,386 is reported in the government-wide statement of net assets 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 \$342,164.

NOTE 13 – DEFINED BENEFIT RETIREMENT PLANS

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

Ohio Public Employees Retirement System (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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 13 – DEFINED BENEFIT RETIREMENT PLANS (Continued)

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>, 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 2011, 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 2011 member contribution rates were 10.0% of covered payroll for members in state and local classifications. Public safety and law enforcement members contributed 11.0% and 11.6%, respectively. The 2011 employer contribution rate for state and local employers was 14.0% of covered payroll. The law enforcement and public safety division employer contribution rate was 18.10% of covered payroll. The County's required contributions for pension obligations to the plans for the years ended December 31, 2011, 2010, and 2009 were \$6,747,574, \$6,906,845, and \$7,438,685, respectively; equal to the required contribution for each of the three years. Of the amount paid, contributions to the Member-Directed plan for 2011 were \$113,993 by the County and \$81,424 made by the plan members and contributions to the Combined Plan for 2011 were \$112,494 by the County and \$80,354 made by the plan members.

NOTE 14 – 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.

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-retirement 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.

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 14 – POSTEMPLOYMENT BENEFITS (Continued)

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 benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed at a rate of 14.00% of covered payroll. And public safety and law enforcement employers contributed 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 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 benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0% during calendar year 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2011. The portion of employer contributions allocated to health care for the calendar year beginning January 1, 2012 remained the same, but they are subject to change based on Board action. Employers will be notified if the portion allocated to health care changes during calendar year 2012. 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 benefits 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, 2011, 2010, and 2009 were \$1,847,862, \$2,426,583 and \$3,095,387, respectively, which were equal to the required contributions for each year.

C. OPERS Retirement Board Implements its Healthcare Preservation Plan: The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

NOTE 15 – 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 16 – 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. On June 1, 2011, the County issued Tax Anticipation Notes for \$2,500,000. Note proceeds were used to pay operating expenditures prior to the new Children’s Services levy approved by the voters of the County on November 2, 2010. The notes will be paid in December 2012.

	Interest Rate	Amount Outstanding 12/31/10	Additions	Retirements	Amount Outstanding 12/31/11
<u>Governmental Activities:</u>					
Various Purpose Notes - Series 2012	1.00%	\$ -	\$ 715,000	\$ -	\$ 715,000
Tax Anticipation Note - Series 2011	1.625%	-	2,500,000	-	2,500,000
Various Purpose Notes - Series 2011	1.25%	500,000	-	500,000	-
Total Governmental Activities		500,000	3,215,000	500,000	3,215,000
<u>Business-Type Activities:</u>					
Various Purpose Notes - Series 2012	1.00%	-	2,170,000	-	2,170,000
Various Purpose Notes - Series 2011	1.25%	770,000	-	770,000	-
Total Business-Type Activities		770,000	2,170,000	770,000	2,170,000
		<u>\$ 1,270,000</u>	<u>\$ 5,385,000</u>	<u>\$ 1,270,000</u>	<u>\$ 5,385,000</u>

NOTE 17 – LONG-TERM OBLIGATIONS

A schedule of changes in long-term obligations of the County during 2011 was as follows:

	Amount Outstanding 12/31/10	Additions	Retirements	Amount Outstanding 12/31/11	Amounts Due Within One Year
<u>Governmental Activities:</u>					
<u>General Obligation Bonds:</u>					
Human Service Building Refunding 2.25% to 5.00% - 2009	\$ 2,230,000	\$ -	\$ 235,000	\$ 1,995,000	\$ 215,000
Various Purpose Bonds 3.75% to 5.00% - 2007	4,000,000	-	355,000	3,645,000	360,000
Various Purpose Refunding	9,530,000	-	735,000	8,795,000	760,000
Total General Obligation Bonds	15,760,000	-	1,325,000	14,435,000	1,335,000
Compensated Absences	4,580,513	4,129,650	4,580,513	4,129,650	437,167
Accrued Bond Premium	226,401	-	20,256	206,145	20,256
Less: Deferred Amounts on Refunding	(137,706)	-	(28,991)	(108,715)	(28,991)
Total Governmental Activities	<u>20,429,208</u>	<u>4,129,650</u>	<u>5,896,778</u>	<u>18,662,080</u>	<u>1,763,432</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 17 – LONG-TERM OBLIGATIONS (Continued)

	Amount Outstanding 12/31/10	Additions	Retirements	Amount Outstanding 12/31/11	Amounts Due Within One Year
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
Limecrest Sewer Construction 2.25% to 5.00% - 2009	\$ 368,500	\$ -	\$ 11,100	\$ 357,400	\$ 11,700
Various Purpose Bonds 1.50% to 4.00% - 2003	1,330,000	-	155,000	1,175,000	170,000
Medway Refunding 3.75% to 5.00% - 2007	870,000	-	205,000	665,000	215,000
Various Purpose Refunding	<u>1,255,000</u>	<u>-</u>	<u>55,000</u>	<u>1,200,000</u>	<u>55,000</u>
Total General Obligation Bonds	3,823,500	-	426,100	3,397,400	451,700
<u>Ohio Public Works Commission Loans:</u>					
Northridge Water Tank	167,200	-	7,600	159,600	15,200
Southwest Treatment Plant	42,525	-	6,075	36,450	12,150
Southwest Treatment Plant II	44,975	-	6,425	38,550	12,850
West Enon Sanitary Sewer	321,750	-	12,375	309,375	24,750
Green Meadows Water Tank	145,000	-	5,000	140,000	10,000
Southwest Equipment Replacement	157,234	-	5,823	151,411	11,647
Lawrenceville and Northridge Water Imp	107,000	-	86,702	20,298	1,015
<u>Ohio Water Development Authority Loans:</u>					
Raymond Drive Lift Station	83,802	-	8,445	75,357	9,420
Garden Acres Sewer Rehab	18,400	19,735	4,508	33,627	4,508
Park Layne Sewer Rehab	47,398	5,109	5,872	46,635	5,872
Northridge Manhole Rehab	21,982	52,935	7,618	67,299	7,618
Compensated Absences	146,056	141,218	146,056	141,218	11,225
Accrued Bond Premium	48,158	-	6,155	42,003	6,121
Less: Deferred Amounts on Refunding	<u>(13,628)</u>	<u>-</u>	<u>(3,634)</u>	<u>(9,994)</u>	<u>(3,634)</u>
Total Business-Type Activities	<u>5,161,352</u>	<u>218,997</u>	<u>731,120</u>	<u>4,649,229</u>	<u>580,442</u>
	<u>\$ 25,590,560</u>	<u>\$ 4,348,647</u>	<u>\$ 6,627,898</u>	<u>\$ 23,311,309</u>	<u>\$ 2,343,874</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, 2011

NOTE 17 – 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
2012	\$ 1,335,000	\$ 579,578	\$ 451,700	\$ 132,956
2013	1,330,000	539,645	427,300	118,421
2014	1,110,000	497,633	437,900	103,994
2015	1,000,000	459,920	213,500	88,444
2016	1,035,000	423,145	224,200	81,094
2017-2021	5,445,000	1,452,531	877,600	296,425
2022-2026	2,970,000	320,144	560,400	125,106
2027-2030	210,000	23,310	204,800	17,800
Total	<u>\$ 14,435,000</u>	<u>\$ 4,295,906</u>	<u>\$ 3,397,400</u>	<u>\$ 964,240</u>

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, 2011

NOTE 17 – 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>
2012	\$ 87,612
2013	87,612
2014	87,612
2015	62,612
2016	62,612
2017-2021	313,060
2022-2026	149,491
2027-2031	<u>5,073</u>
	<u>\$ 855,684</u>

Ohio Water Development Authority (OWDA) Loans:

During 2010 and 2011, the County borrowed funds from the Ohio Water Development Authority (OWDA) for the acquisition and construction of water and sewer facilities related to business-type activities. The original amount of OWDA loans obtained was \$268,603, all of which relates to business-type activities.

The total amount owed as of December 31 on these four projects, \$222,918, is reported as OWDA Loan Payable on the proprietary fund level statements and as a Non-current Liability Due in More Than One Year on the entity wide statements.

At December 31, 2011, the three of the four projects remained in process. Once the remaining projects are completed, an amortization schedule will be provided by OWDA and the County will present the amortization schedule at that time. The future debt payments of the completed project are as follows:

	<u>OWDA Principal</u>
2012	\$ 4,710
2013	9,420
2014	9,420
2015	9,420
2016	9,420
2017-2020	<u>32,967</u>
	<u>\$ 75,357</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 17 – LONG-TERM OBLIGATIONS (Continued)

Enterprise Debt:

The enterprise general obligation bonds, Issue II loans and the Ohio Public Works Commission 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, 2011, there were 64 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 14 series issued after July 1, 1995 was \$1 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, 2011 are an overall debt margin of \$45,804,331 and a limit on un-voted debt margin of \$12,728,502.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 18 – JOINTLY GOVERNED ORGANIZATIONS

Eastern Miami Valley Alcohol Drug Addiction and Mental Health Board – Clark County is a participant in the Eastern Miami Valley ADAMH, which are 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 Eastern Miami Valley ADAMH 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 2011, 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 2011, 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 19 – 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 \$3,908,596 in library and local government money passed thru the County during 2011.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 19 – 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 2011, the County did not contribute any funds 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 \$68,244 in local government monies passed thru the County during 2011.

NOTE 20 – 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 21 – SUBSEQUENT EVENTS

On May 8, 2012, the County Commissioners approved a motion to authorize the issuance and sale of \$2,640,000 of notes in anticipation of the issuance of bonds for the purpose of (i) installing a new sanitary sewer in the West Enon Estates Subdivision located within the County, by constructing gravity sewers, force mains, manholes and a lift station, replacing pavement, and restoring underground and surface areas (\$315,000 of the Notes), (ii) constructing a bypass road connecting U.S. Route 40 and State Route 54, including grading, draining, paving and lighting (\$50,000 of the Notes), (iii) improving Clark County General Sewer District by constructing water lines, hydrants and valves in the Lawrenceville Water District and constructing improvements to the Northridge Booster Water Station (\$160,000 of the Notes), (iv) replacing, renovating and otherwise improving the roofs of the County Agricultural and Administration Buildings at the Springview Government Center (\$175,000 of the Notes), (v) acquiring a building to house functions of the County Department of Utilities (\$120,000 of the Notes), (vi) improving Clark County General Sewer District by constructing improvements to the Southwest Regional Wastewater Treatment Plant including installation of a rotary screw press and a pre-engineered metal structure to house the same and replacement of pumps and digester air diffusers (\$1,490,000 of the Notes), (vii) acquiring vehicles for use by the County Sheriff's Department (\$180,000 of the Notes), (viii) improving County buildings and related facilities by replacing, renovating and otherwise improving the roof of the County Maintenance Building and acquiring and installing a pre-engineered metal structure to house equipment of the County Emergency Management Agency (\$85,000 of the Note), and (ix) acquiring magnetometers to provide security at County facilities (\$65,000 of the Notes).

NOTE 22 – CONSTRUCTION COMMITMENTS

At December 31, 2011, the County had no significant construction commitments.

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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,570,058	\$ 3,570,058	\$ 3,335,928	\$ (234,130)
Permissive Sales Tax	19,890,000	19,890,000	20,154,822	264,822
Intergovernmental	5,887,965	6,082,089	5,729,850	(352,239)
Charges for Services	4,592,117	4,673,135	4,850,069	176,934
Licenses and Permits	1,100	1,100	3,070	1,970
Fees, Fines and Forfeitures	745,000	745,000	651,667	(93,333)
Investment Income	758,225	758,225	776,197	17,972
Other Revenue	97,000	121,716	380,192	258,476
	<u>35,541,465</u>	<u>35,841,323</u>	<u>35,881,795</u>	<u>40,472</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	5,364,179	5,292,293	4,584,788	707,505
Judicial	9,618,820	9,723,820	9,074,939	648,881
Public Safety	14,992,449	15,289,281	14,930,003	359,278
Public Works	4,657,919	4,528,711	3,790,499	738,212
Health	288,253	312,969	311,687	1,282
Human Services	888,060	888,580	846,039	42,541
Conservation and Recreation	432,723	432,723	432,523	200
	<u>36,242,403</u>	<u>36,468,377</u>	<u>33,970,478</u>	<u>2,497,899</u>
Total Expenditures				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(700,938)</u>	<u>(627,054)</u>	<u>1,911,317</u>	<u>2,538,371</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	-	-	6,980	6,980
Transfers In	262,500	362,500	388,429	25,929
Advances Out	-	(11,000)	(11,000)	-
Transfers Out	(3,076,201)	(3,014,301)	(2,797,734)	216,567
	<u>(2,813,701)</u>	<u>(2,662,801)</u>	<u>(2,413,325)</u>	<u>249,476</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(3,514,639)	(3,289,855)	(502,008)	2,787,847
Fund Balance, Beginning of Year	4,399,855	4,399,855	4,399,855	-
Prior Year Encumbrances Appropriated	1,849,565	1,849,565	1,849,565	-
Fund Balance, End of Year	<u>\$ 2,734,781</u>	<u>\$ 2,959,565</u>	<u>\$ 5,747,412</u>	<u>2,787,847</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 12,574,035	\$ 13,070,061	\$ 12,321,029	\$ (749,032)
Charges for Services	<u>6,294,716</u>	<u>6,294,716</u>	<u>3,608,350</u>	<u>(2,686,366)</u>
Total Revenues	<u>18,868,751</u>	<u>19,364,777</u>	<u>15,929,379</u>	<u>(3,435,398)</u>
EXPENDITURES:				
Current:				
Human Services	<u>19,067,721</u>	<u>18,738,414</u>	<u>17,756,076</u>	<u>982,338</u>
Total Expenditures	<u>19,067,721</u>	<u>18,738,414</u>	<u>17,756,076</u>	<u>982,338</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(198,970)</u>	<u>626,363</u>	<u>(1,826,697)</u>	<u>(2,453,060)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	1,021,083	1,021,083	835,732	(185,351)
Transfers In	500,000	500,000	-	(500,000)
Advances Out	<u>(500,000)</u>	<u>(71,256)</u>	<u>-</u>	<u>71,256</u>
Total Other Financing Sources (Uses)	<u>1,021,083</u>	<u>1,449,827</u>	<u>835,732</u>	<u>(614,095)</u>
Net Change in Fund Balance	822,113	2,076,190	(990,965)	(3,067,155)
Fund Balance, Beginning of Year	238,125	238,125	238,125	-
Prior Year Encumbrances Appropriated	<u>1,556,347</u>	<u>1,556,347</u>	<u>1,556,347</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,616,585</u>	<u>\$ 3,870,662</u>	<u>\$ 803,507</u>	<u>\$ (3,067,155)</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,403,765	\$ 10,403,765	\$ 9,725,540	\$ (678,225)
Intergovernmental	12,221,790	12,221,790	14,009,361	1,787,571
Charges for Services	359,000	359,000	334,696	(24,304)
Investment Income	-	-	141	141
Other Revenue	31,500	31,500	96,600	65,100
Total Revenues	<u>23,016,055</u>	<u>23,016,055</u>	<u>24,166,338</u>	<u>1,150,283</u>
EXPENDITURES:				
Current:				
Health	28,413,384	27,779,894	26,505,190	1,274,704
Total Expenditures	<u>28,413,384</u>	<u>27,779,894</u>	<u>26,505,190</u>	<u>1,274,704</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(5,397,329)</u>	<u>(4,763,839)</u>	<u>(2,338,852)</u>	<u>2,424,987</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	4,180,300	4,200,300	4,200,300	-
Transfers Out	(4,839,400)	(5,546,400)	(5,385,400)	161,000
Total Other Financing Sources (Uses)	<u>(659,100)</u>	<u>(1,346,100)</u>	<u>(1,185,100)</u>	<u>161,000</u>
Net Change in Fund Balance	(6,056,429)	(6,109,939)	(3,523,952)	2,585,987
Fund Balance, Beginning of Year	10,622,359	10,622,359	10,622,359	-
Prior Year Encumbrances Appropriated	2,534,184	2,534,184	2,534,184	-
Fund Balance, End of Year	<u>\$ 7,100,114</u>	<u>\$ 7,046,604</u>	<u>\$ 9,632,591</u>	<u>\$ 2,585,987</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 Service Special Revenue Fund
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,399,795	\$ 2,399,795	\$ 2,280,820	\$ (118,975)
Intergovernmental	6,743,025	6,743,025	6,703,384	(39,641)
Charges for Services	740,003	740,003	456,948	(283,055)
Other Revenue	<u>641,573</u>	<u>641,573</u>	<u>304,313</u>	<u>(337,260)</u>
Total Revenues	<u>10,524,396</u>	<u>10,524,396</u>	<u>9,745,465</u>	<u>(778,931)</u>
EXPENDITURES:				
Current:				
Human Services	<u>13,712,707</u>	<u>13,139,390</u>	<u>9,995,904</u>	<u>3,143,486</u>
Total Expenditures	<u>13,712,707</u>	<u>13,139,390</u>	<u>9,995,904</u>	<u>3,143,486</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,188,311)</u>	<u>(2,614,994)</u>	<u>(250,439)</u>	<u>2,364,555</u>
OTHER FINANCING SOURCES (USES):				
Note Proceeds	<u>2,395,000</u>	<u>2,395,000</u>	<u>2,505,900</u>	<u>110,900</u>
Total Other Financing Sources (Uses)	<u>2,395,000</u>	<u>2,395,000</u>	<u>2,505,900</u>	<u>110,900</u>
Net Change in Fund Balance	(793,311)	(219,994)	2,255,461	2,475,455
Fund Balance, Beginning of Year	40,585	40,585	40,585	-
Prior Year Encumbrances Appropriated	<u>847,602</u>	<u>847,602</u>	<u>847,602</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 94,876</u>	<u>\$ 668,193</u>	<u>\$ 3,143,648</u>	<u>\$ 2,475,455</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2011

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 2011.

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, 2011

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 reservations of 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, results of operations and changes in fund balance/retained earnings 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 Combined Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types 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 a reservation of fund balance for governmental fund-types (GAAP basis). Material encumbrances are disclosed in the notes for proprietary 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).

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2011

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.
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	\$ 2,210,208	\$ 666,426	\$ 362,702	\$ 328,673
Revenue Accruals	(529,085)	247,596	(61,738)	65,476
Expenditure Accruals	(529,269)	(297,100)	(2,240,259)	192,326
Other Financing Sources/Uses	(53,243)	-	-	2,505,900
Encumbrances	(1,358,696)	(1,607,887)	(1,584,657)	(836,914)
Funds Budgeted as Special Revenue	<u>(241,923)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Budget Basis	<u>\$ (502,008)</u>	<u>\$ (990,965)</u>	<u>\$ (3,523,952)</u>	<u>\$ 2,255,461</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.

DRETAC Fund – To maintain and account for revenue received from the collection of delinquent taxes – real and personal – to be utilized for further expenses incurred in the collection of delinquent taxes.

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 repayment 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.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR SPECIAL REVENUE FUNDS (Continued)

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

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.

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.

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.

Guardrail Project Fund – To maintain and account for the financial resources for the annual guardrail projects of the 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.

County Resurfacing Fund – To maintain and account for the financial resources for the County's annual road resurfacing projects.

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.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR CAPITAL PROJECTS FUNDS

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.

Ditch Construction Funds – To maintain and account for revenues received through property assessment to landowners benefiting from ditch construction and for the payment of expenses incurred in the construction process.

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's 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, 2011

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Pooled Cash and Investments	\$ 10,842,459	\$ 13,590	\$ 830,782	\$ 119,739	\$ 11,806,570
Pooled Cash and Investments in Segregated Accounts	164,202	-	-	-	164,202
Pooled Cash and Investments with Fiscal Agent	5,833	366	-	-	6,199
Receivables:					
Taxes	2,197,708	-	-	-	2,197,708
Accounts	312,975	-	-	-	312,975
Special Assessments	196,746	-	-	-	196,746
Accrued Interest	-	-	-	236	236
Due from Other Governments	8,119,198	-	8,008,417	-	16,127,615
Due from Other Funds	27,830	-	-	-	27,830
Materials and Supplies Inventory	148,156	-	-	-	148,156
Prepaid Expenses	24,504	-	-	-	24,504
	<u>22,039,611</u>	<u>13,956</u>	<u>8,839,199</u>	<u>119,975</u>	<u>31,012,741</u>
Total Assets	<u>\$ 22,039,611</u>	<u>\$ 13,956</u>	<u>\$ 8,839,199</u>	<u>\$ 119,975</u>	<u>\$ 31,012,741</u>
LIABILITIES:					
Current Liabilities:					
Accounts Payable	\$ 849,790	\$ -	\$ -	\$ 905	\$ 850,695
Contracts Payable	-	-	42,303	-	42,303
Retainage Payable	5,833	-	-	-	5,833
Accrued Wages and Benefits	288,417	-	-	-	288,417
Due to Other Governments	11,777	-	-	-	11,777
Due to Other Funds	3,000	11,000	300,000	-	314,000
Deferred Revenue	8,945,785	-	8,008,417	-	16,954,202
Matured Interest Payable	-	366	-	-	366
Notes Payable	-	-	715,000	-	715,000
	<u>10,104,602</u>	<u>11,366</u>	<u>9,065,720</u>	<u>905</u>	<u>19,182,593</u>
Total Liabilities	<u>10,104,602</u>	<u>11,366</u>	<u>9,065,720</u>	<u>905</u>	<u>19,182,593</u>
FUND BALANCES:					
Nonspendable	172,660	-	-	74,787	247,447
Restricted	11,762,903	13,025	284,773	44,283	12,104,984
Unassigned (Deficit)	(554)	(10,435)	(511,294)	-	(522,283)
	<u>11,935,009</u>	<u>2,590</u>	<u>(226,521)</u>	<u>119,070</u>	<u>11,830,148</u>
Total Fund Balances	<u>11,935,009</u>	<u>2,590</u>	<u>(226,521)</u>	<u>119,070</u>	<u>11,830,148</u>
Total Liabilities & Fund Balances	<u>\$ 22,039,611</u>	<u>\$ 13,956</u>	<u>\$ 8,839,199</u>	<u>\$ 119,975</u>	<u>\$ 31,012,741</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
ASSETS:			
Pooled Cash and Investments	\$ 470,641	\$ 2,626,460	\$ 2,585,063
Pooled Cash and Investments in Segregated Accounts	4,943	-	-
Pooled Cash and Investments with Fiscal Agent	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	46,017	-	110,102
Special Assessments	-	-	-
Due from Other Governments	2,062,747	-	3,411,592
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	148,156
Prepaid Expenses	8,022	282	-
	<u>8,022</u>	<u>282</u>	<u>-</u>
Total Assets	<u>\$ 2,592,370</u>	<u>\$ 2,626,742</u>	<u>\$ 6,254,913</u>
LIABILITIES:			
Accounts Payable	\$ 241,740	\$ 8,159	\$ 185,866
Retainage Payable	-	-	-
Accrued Wages and Benefits	88,382	9,199	108,431
Due to Other Governments	-	-	-
Due to Other Funds	-	-	-
Deferred Revenue	1,632,916	-	2,442,844
	<u>1,632,916</u>	<u>-</u>	<u>2,442,844</u>
Total Liabilities	<u>1,963,038</u>	<u>17,358</u>	<u>2,737,141</u>
FUND BALANCES:			
Nonspendable	8,022	282	148,156
Restricted	621,310	2,609,102	3,369,616
Unassigned	-	-	-
	<u>629,332</u>	<u>2,609,384</u>	<u>3,517,772</u>
Total Fund Balances	<u>629,332</u>	<u>2,609,384</u>	<u>3,517,772</u>
Total Liabilities and Fund Balances	<u>\$ 2,592,370</u>	<u>\$ 2,626,742</u>	<u>\$ 6,254,913</u>

<u>Waste Management</u>	<u>Dog and Kennel</u>	<u>DRETAC</u>	<u>GIS Mapping</u>	<u>Commissioners</u>	<u>Treasurer's</u>
\$ 451,459	\$ 226,013	\$ 176,353	\$ 216,825	\$ 19,299	\$ 366,534
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,197,708	-
67,141	17,030	1,466	1,387	1,787	-
-	-	-	-	-	-
31,250	-	-	-	169,675	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,633</u>	<u>-</u>	<u>281</u>	<u>54</u>	<u>11,465</u>	<u>817</u>
<u>\$ 551,483</u>	<u>\$ 243,043</u>	<u>\$ 178,100</u>	<u>\$ 218,266</u>	<u>\$ 2,399,934</u>	<u>\$ 367,351</u>
\$ 15,563	\$ -	\$ -	\$ 5,600	\$ 2,236	\$ 199
-	-	-	-	-	-
7,189	3,103	6,566	1,732	-	2,577
-	-	-	-	-	-
-	-	-	-	-	-
<u>31,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,367,383</u>	<u>-</u>
<u>54,002</u>	<u>3,103</u>	<u>6,566</u>	<u>7,332</u>	<u>2,369,619</u>	<u>2,776</u>
1,633	-	281	54	11,465	817
495,848	239,940	171,253	210,880	18,850	363,758
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>497,481</u>	<u>239,940</u>	<u>171,534</u>	<u>210,934</u>	<u>30,315</u>	<u>364,575</u>
<u>\$ 551,483</u>	<u>\$ 243,043</u>	<u>\$ 178,100</u>	<u>\$ 218,266</u>	<u>\$ 2,399,934</u>	<u>\$ 367,351</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011
(Continued)

	<u>Community Development</u>	<u>Prosecuting Attorney</u>	<u>Sheriff</u>
ASSETS:			
Pooled Cash and Investments	\$ 134,469	\$ 194,978	\$ 187,586
Pooled Cash and Investments in Segregated Accounts	-	159,259	-
Pooled Cash and Investments with Fiscal Agent	5,833	-	-
Receivables:			
Taxes	-	-	-
Accounts	-	235	4,592
Special Assessments	-	-	-
Due from Other Governments	356,150	283,962	64,191
Due from Other Funds	3,000	-	13,830
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	49	205	325
	<u>49</u>	<u>205</u>	<u>325</u>
 Total Assets	 <u>\$ 499,501</u>	 <u>\$ 638,639</u>	 <u>\$ 270,524</u>
LIABILITIES:			
Accounts Payable	\$ 56,551	\$ 22,103	\$ 18,860
Retainage Payable	5,833	-	-
Accrued Wages and Benefits	611	7,852	4,823
Due to Other Governments	-	-	-
Due to Other Funds	(5,000)	-	-
Deferred Revenue	338,090	364,973	28,716
	<u>338,090</u>	<u>364,973</u>	<u>28,716</u>
 Total Liabilities	 <u>396,085</u>	 <u>394,928</u>	 <u>52,399</u>
FUND BALANCES:			
Nonspendable	49	205	325
Restricted	103,367	243,506	217,800
Unassigned	-	-	-
	<u>49</u>	<u>205</u>	<u>325</u>
 Total Fund Balances	 <u>103,416</u>	 <u>243,711</u>	 <u>218,125</u>
 Total Liabilities and Fund Balances	 <u>\$ 499,501</u>	 <u>\$ 638,639</u>	 <u>\$ 270,524</u>

Common Pleas Court	Domestic Relations Court	Probate Court	Juvenile Court	Clerk of Courts	Board of Elections
\$ 357,840	\$ 153,300	\$ 159,022	\$ 1,409,479	\$ 77,734	\$ 1,089
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
31,811	4,000	3,766	2,124	9,771	-
-	-	-	-	-	-
93,702	-	-	497,585	-	-
-	-	-	-	-	-
-	-	-	-	-	-
168	-	-	1,001	54	-
<u>\$ 483,521</u>	<u>\$ 157,300</u>	<u>\$ 162,788</u>	<u>\$ 1,910,189</u>	<u>\$ 87,559</u>	<u>\$ 1,089</u>
\$ 1,591	\$ 14,027	\$ -	\$ 92,381	\$ -	\$ -
-	-	-	-	-	-
12,968	587	-	29,356	1,927	-
-	-	-	-	-	-
-	-	-	-	-	-
46,851	-	-	426,176	-	-
<u>61,410</u>	<u>14,614</u>	<u>-</u>	<u>547,913</u>	<u>1,927</u>	<u>-</u>
168	-	-	1,001	54	-
421,943	142,686	162,788	1,361,275	85,578	1,089
-	-	-	-	-	-
<u>422,111</u>	<u>142,686</u>	<u>162,788</u>	<u>1,362,276</u>	<u>85,632</u>	<u>1,089</u>
<u>\$ 483,521</u>	<u>\$ 157,300</u>	<u>\$ 162,788</u>	<u>\$ 1,910,189</u>	<u>\$ 87,559</u>	<u>\$ 1,089</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011
(Continued)

	Recorder	FEMA Fund	Emergency Management
ASSETS:			
Pooled Cash and Investments	\$ -	\$ -	\$ 179,905
Pooled Cash and Investments in Segregated Accounts	-	-	-
Pooled Cash and Investments with Fiscal Agent	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	1,208	-	2,959
Special Assessments	-	-	-
Due from Other Governments	-	-	329,971
Due from Other Funds	-	11,000	-
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	-	-	86
	<u>-</u>	<u>-</u>	<u>86</u>
Total Assets	<u>\$ 1,208</u>	<u>\$ 11,000</u>	<u>\$ 512,921</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ -	\$ 93,337
Retainage Payable	-	-	-
Accrued Wages and Benefits	-	-	1,249
Due to Other Governments	-	-	11,777
Due to Other Funds	-	-	-
Deferred Revenue	-	-	257,740
	<u>-</u>	<u>-</u>	<u>257,740</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>364,103</u>
FUND BALANCES:			
Nonspendable	-	-	86
Restricted	1,208	11,000	148,732
Unassigned	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>1,208</u>	<u>11,000</u>	<u>148,818</u>
Total Liabilities and Fund Balances	<u>\$ 1,208</u>	<u>\$ 11,000</u>	<u>\$ 512,921</u>

Veteran's Memorial Trust	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
\$ 1,964	\$ 208,283	\$ 631,046	\$ 7,117	\$ 10,842,459
-	-	-	-	164,202
-	-	-	-	5,833
-	-	-	-	2,197,708
-	-	7,579	-	312,975
-	196,746	-	-	196,746
-	-	5,512	812,861	8,119,198
-	-	-	-	27,830
-	-	-	-	148,156
-	-	61	1	24,504
<u>\$ 1,964</u>	<u>\$ 405,029</u>	<u>\$ 644,198</u>	<u>\$ 819,979</u>	<u>\$ 22,039,611</u>
\$ -	\$ 79,455	\$ 11,702	\$ 420	\$ 849,790
-	-	-	-	5,833
-	-	1,853	12	288,417
-	-	-	-	11,777
-	-	-	8,000	3,000
-	196,746	-	812,100	8,945,785
-	276,201	13,555	820,532	10,104,602
-	-	61	1	172,660
1,964	128,828	630,582	-	11,762,903
-	-	-	(554)	(554)
<u>1,964</u>	<u>128,828</u>	<u>630,643</u>	<u>(553)</u>	<u>11,935,009</u>
<u>\$ 1,964</u>	<u>\$ 405,029</u>	<u>\$ 644,198</u>	<u>\$ 819,979</u>	<u>\$ 22,039,611</u>



CLARK COUNTY, OHIOCombining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2011

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
ASSETS:				
Pooled Cash and Investments	\$ 565	\$ -	\$ 13,025	\$ 13,590
Pooled Cash and Investments with Fiscal Agent	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 565</u>	<u>\$ 366</u>	<u>\$ 13,025</u>	<u>\$ 13,956</u>
LIABILITIES:				
Due to Other Funds	\$ 11,000	\$ -	\$ -	\$ 11,000
Matured Interest Payable	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Liabilities	<u>11,000</u>	<u>366</u>	<u>-</u>	<u>11,366</u>
FUND BALANCES:				
Restricted	-	-	13,025	13,025
Unassigned (Deficit)	<u>(10,435)</u>	<u>-</u>	<u>-</u>	<u>(10,435)</u>
Total Fund Balances	<u>(10,435)</u>	<u>-</u>	<u>13,025</u>	<u>2,590</u>
Total Liabilities and Fund Balances	<u>\$ 565</u>	<u>\$ 366</u>	<u>\$ 13,025</u>	<u>\$ 13,956</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011

	Permanent Improvement	DoDD Capital Projects	Dayton- Springfield/ Old Mill Road	Issue II/ OPWC Capital Projects
ASSETS:				
Pooled Cash and Investments	\$ 221,066	\$ 451,324	\$ -	\$ -
Due from Other Governments	<u>-</u>	<u>-</u>	<u>263,168</u>	<u>6,234,233</u>
Total Assets	<u>\$ 221,066</u>	<u>\$ 451,324</u>	<u>\$ 263,168</u>	<u>\$ 6,234,233</u>
LIABILITIES:				
Contracts Payable	\$ -	\$ 24,943	\$ -	\$ 10,074
Due to Other Funds	-	300,000	-	-
Deferred Revenue	-	-	263,168	6,234,233
Notes Payable	<u>715,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>715,000</u>	<u>324,943</u>	<u>263,168</u>	<u>6,244,307</u>
FUND BALANCES:				
Restricted	-	126,381	-	-
Unassigned (Deficit)	<u>(493,934)</u>	<u>-</u>	<u>-</u>	<u>(10,074)</u>
Total Fund Balances	<u>(493,934)</u>	<u>126,381</u>	<u>-</u>	<u>(10,074)</u>
Total Liabilities and Fund Balances	<u>\$ 221,066</u>	<u>\$ 451,324</u>	<u>\$ 263,168</u>	<u>\$ 6,234,233</u>

Guardrail Project	South Vienna Development	County Resurfacing	Veteran's Park Renovation	Lower Valley Widening	UV/CL Intersection Improvement	Ditch Construction	Total Non-Major Capital Projects Funds
\$ -	\$ 59,863	\$ -	\$ 275	\$ -	\$ -	\$ 98,254	\$ 830,782
<u>-</u>	<u>-</u>	<u>1,010,803</u>	<u>-</u>	<u>410,213</u>	<u>90,000</u>	<u>-</u>	<u>8,008,417</u>
<u>\$ -</u>	<u>\$ 59,863</u>	<u>\$ 1,010,803</u>	<u>\$ 275</u>	<u>\$ 410,213</u>	<u>\$ 90,000</u>	<u>\$ 98,254</u>	<u>\$ 8,839,199</u>
\$ -	\$ -	\$ 7,286	\$ -	\$ -	\$ -	\$ -	\$ 42,303
-	-	-	-	-	-	-	300,000
-	-	1,010,803	-	410,213	90,000	-	8,008,417
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>715,000</u>
<u>-</u>	<u>-</u>	<u>1,018,089</u>	<u>-</u>	<u>410,213</u>	<u>90,000</u>	<u>-</u>	<u>9,065,720</u>
-	59,863	-	275	-	-	98,254	284,773
<u>-</u>	<u>-</u>	<u>(7,286)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(511,294)</u>
<u>-</u>	<u>59,863</u>	<u>(7,286)</u>	<u>275</u>	<u>-</u>	<u>-</u>	<u>98,254</u>	<u>(226,521)</u>
<u>\$ -</u>	<u>\$ 59,863</u>	<u>\$ 1,010,803</u>	<u>\$ 275</u>	<u>\$ 410,213</u>	<u>\$ 90,000</u>	<u>\$ 98,254</u>	<u>\$ 8,839,199</u>

CLARK COUNTY, OHIOCombining Balance Sheet
Nonmajor Permanent Funds
December 31, 2011

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
ASSETS:			
Pooled Cash and Investments	\$ 8,602	\$ 111,137	\$ 119,739
Receivables:			
Accrued Interest	<u>-</u>	<u>236</u>	<u>236</u>
Total Assets	<u>\$ 8,602</u>	<u>\$ 111,373</u>	<u>\$ 119,975</u>
LIABILITIES:			
Accounts Payable	<u>\$ -</u>	<u>\$ 905</u>	<u>\$ 905</u>
Total Liabilities	<u>-</u>	<u>905</u>	<u>905</u>
FUND BALANCES:			
Nonspendable	4,000	70,787	74,787
Restricted	<u>4,602</u>	<u>39,681</u>	<u>44,283</u>
Total Fund Balances	<u>8,602</u>	<u>110,468</u>	<u>119,070</u>
Total Liabilities and Fund Balances	<u>\$ 8,602</u>	<u>\$ 111,373</u>	<u>\$ 119,975</u>

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2011

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES:					
Taxes	\$ 2,182,484	\$ -	\$ 49,210	\$ -	\$ 2,231,694
Intergovernmental	13,872,020	-	1,099,855	-	14,971,875
Charges for Services	3,559,149	318,523	-	-	3,877,672
Licenses and Permits	536,657	-	-	-	536,657
Fees, Fines and Forfeitures	668,434	-	-	-	668,434
Special Assessments	191,640	-	-	-	191,640
Investment Income	39,104	-	194	1,774	41,072
Other Revenue	1,298,569	102,000	175	-	1,400,744
	<u>22,348,057</u>	<u>420,523</u>	<u>1,149,434</u>	<u>1,774</u>	<u>23,919,788</u>
Total Revenues					
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	1,380,333	-	-	-	1,380,333
Judicial	3,963,896	-	-	-	3,963,896
Public Safety	1,198,523	-	-	-	1,198,523
Public Works	7,451,671	-	-	-	7,451,671
Health	38,994	-	-	-	38,994
Human Services	6,621,250	-	-	7,479	6,628,729
Conservation/Recreation	868,671	-	-	-	868,671
Capital Outlay	369,938	-	1,964,225	-	2,334,163
Debt Service:					
Principal	55,000	1,070,000	200,000	-	1,325,000
Interest	10,394	515,509	98,178	-	624,081
	<u>21,958,670</u>	<u>1,585,509</u>	<u>2,262,403</u>	<u>7,479</u>	<u>25,814,061</u>
Total Expenditures					
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>389,387</u>	<u>(1,164,986)</u>	<u>(1,112,969)</u>	<u>(5,705)</u>	<u>(1,894,273)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	591,797	1,136,730	1,482,538	-	3,211,065
Transfers Out	<u>(398,447)</u>	<u>-</u>	<u>(96,188)</u>	<u>-</u>	<u>(494,635)</u>
Total Other Financing Sources (Uses)	<u>193,350</u>	<u>1,136,730</u>	<u>1,386,350</u>	<u>-</u>	<u>2,716,430</u>
Net Change in Fund Balance	582,737	(28,256)	273,381	(5,705)	822,157
Fund Balance (Deficit), Beginning of Year	<u>11,352,272</u>	<u>30,846</u>	<u>(499,902)</u>	<u>124,775</u>	<u>11,007,991</u>
Fund Balance (Deficit), End of Year	<u>\$ 11,935,009</u>	<u>\$ 2,590</u>	<u>\$ (226,521)</u>	<u>\$ 119,070</u>	<u>\$ 11,830,148</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	3,440,313	-	6,833,576
Charges for Services	-	1,288,315	157,528
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	83,514
Special Assessments	-	-	-
Investment Income	-	-	38,823
Other Revenue	530,096	6,080	310,601
Total Revenues	<u>3,970,409</u>	<u>1,294,395</u>	<u>7,424,042</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	-	870,297	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	6,849,120
Health	-	-	-
Human Services	4,245,989	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	6,398	362,999
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>4,245,989</u>	<u>876,695</u>	<u>7,212,119</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(275,580)</u>	<u>417,700</u>	<u>211,923</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	185,350	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>185,350</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(90,230)</u>	<u>417,700</u>	<u>211,923</u>
Fund Balance, Beginning of Year, as restated	<u>719,562</u>	<u>2,191,684</u>	<u>3,305,849</u>
Fund Balance, End of Year	<u>\$ 629,332</u>	<u>\$ 2,609,384</u>	<u>\$ 3,517,772</u>

Waste Management	Dog and Kennel	DRETAC	GIS Mapping	Commissioners	Treasurer's
\$ -	\$ -	\$ 282,884	\$ -	\$ 1,895,233	\$ 4,367
2,000	-	-	-	491,493	-
738,545	4,294	-	202,627	-	-
-	536,657	-	-	-	-
-	3,340	-	-	26,998	-
-	-	-	-	-	-
46	-	-	-	-	160
<u>134,917</u>	<u>121</u>	<u>44,984</u>	<u>6,000</u>	<u>-</u>	<u>679</u>
<u>875,508</u>	<u>544,412</u>	<u>327,868</u>	<u>208,627</u>	<u>2,413,724</u>	<u>5,206</u>
-	-	104,385	234,030	-	46,688
-	-	233,714	-	18,664	-
-	450,125	-	-	-	-
4,747	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,375,261	-
868,671	-	-	-	-	-
-	-	-	-	-	-
30,000	-	-	-	-	-
<u>7,819</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>911,237</u>	<u>450,125</u>	<u>338,099</u>	<u>234,030</u>	<u>2,393,925</u>	<u>46,688</u>
<u>(35,729)</u>	<u>94,287</u>	<u>(10,231)</u>	<u>(25,403)</u>	<u>19,799</u>	<u>(41,482)</u>
-	-	-	-	-	398,447
<u>-</u>	<u>-</u>	<u>(398,447)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>(398,447)</u>	<u>-</u>	<u>-</u>	<u>398,447</u>
<u>(35,729)</u>	<u>94,287</u>	<u>(408,678)</u>	<u>(25,403)</u>	<u>19,799</u>	<u>356,965</u>
<u>533,210</u>	<u>145,653</u>	<u>580,212</u>	<u>236,337</u>	<u>10,516</u>	<u>7,610</u>
<u>\$ 497,481</u>	<u>\$ 239,940</u>	<u>\$ 171,534</u>	<u>\$ 210,934</u>	<u>\$ 30,315</u>	<u>\$ 364,575</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, 2011
(Continued)

	Community Development	Prosecuting Attorney	Sheriff
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	457,590	243,657	207,471
Charges for Services	-	-	73,420
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	58,640	36,460
Special Assessments	-	-	-
Investment Income	-	75	-
Other Revenue	-	209,354	22,034
	<u>457,590</u>	<u>511,726</u>	<u>339,385</u>
Total Revenues			
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	523,941	-
Public Safety	-	-	258,582
Public Works	419,988	-	-
Health	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	541	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
	<u>419,988</u>	<u>524,482</u>	<u>258,582</u>
Total Expenditures			
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>37,602</u>	<u>(12,756)</u>	<u>80,803</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	500	-	-
Transfers Out	-	-	-
	<u>500</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	<u>38,102</u>	<u>(12,756)</u>	<u>80,803</u>
Fund Balance, Beginning of Year, as restated	<u>65,314</u>	<u>256,467</u>	<u>137,322</u>
Fund Balance, End of Year	<u>\$ 103,416</u>	<u>\$ 243,711</u>	<u>\$ 218,125</u>

Common Pleas Court	Domestic Relations Court	Probate Court	Juvenile Court	Clerk of Courts	Board of Elections
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187,404	-	-	1,365,542	-	-
141,608	-	46,301	786,287	120,224	-
-	-	-	-	-	-
273,954	77,150	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,549	-	-
<u>602,966</u>	<u>77,150</u>	<u>46,301</u>	<u>2,155,378</u>	<u>120,224</u>	<u>-</u>
-	-	-	-	118,172	-
530,473	27,013	20,542	2,386,838	30,996	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
25,000	-	-	-	-	-
<u>2,575</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>558,048</u>	<u>27,013</u>	<u>20,542</u>	<u>2,386,838</u>	<u>149,168</u>	<u>-</u>
<u>44,918</u>	<u>50,137</u>	<u>25,759</u>	<u>(231,460)</u>	<u>(28,944)</u>	<u>-</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>44,918</u>	<u>50,137</u>	<u>25,759</u>	<u>(231,460)</u>	<u>(28,944)</u>	<u>-</u>
<u>377,193</u>	<u>92,549</u>	<u>137,029</u>	<u>1,593,736</u>	<u>114,576</u>	<u>1,089</u>
<u>\$ 422,111</u>	<u>\$ 142,686</u>	<u>\$ 162,788</u>	<u>\$ 1,362,276</u>	<u>\$ 85,632</u>	<u>\$ 1,089</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, 2011
(Continued)

	Recorder	FEMA Fund	Emergency Management
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	452,622
Charges for Services	-	-	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	4,237	-	20,731
	<u>4,237</u>	<u>-</u>	<u>20,731</u>
 Total Revenues	 <u>4,237</u>	 <u>-</u>	 <u>473,353</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	6,761	-	-
Judicial	-	-	-
Public Safety	-	-	489,816
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>6,761</u>	 <u>-</u>	 <u>489,816</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>(2,524)</u>	 <u>-</u>	 <u>(16,463)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	7,500
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>7,500</u>
 Net Change in Fund Balance	 <u>(2,524)</u>	 <u>-</u>	 <u>(8,963)</u>
 Fund Balance, Beginning of Year, as restated	 <u>3,732</u>	 <u>11,000</u>	 <u>157,781</u>
 Fund Balance, End of Year	 <u>\$ 1,208</u>	 <u>\$ 11,000</u>	 <u>\$ 148,818</u>

Veteran's Memorial Trust	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 2,182,484
-	-	89,165	101,187	13,872,020
-	-	-	-	3,559,149
-	-	-	-	536,657
-	-	108,378	-	668,434
-	191,640	-	-	191,640
-	-	-	-	39,104
-	-	5,186	-	1,298,569
<u>-</u>	<u>191,640</u>	<u>202,729</u>	<u>101,187</u>	<u>22,348,057</u>
-	-	-	-	1,380,333
-	-	191,715	-	3,963,896
-	-	-	-	1,198,523
-	117,802	-	60,014	7,451,671
-	-	-	38,994	38,994
-	-	-	-	6,621,250
-	-	-	-	868,671
-	-	-	-	369,938
-	-	-	-	55,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,394</u>
<u>-</u>	<u>117,802</u>	<u>191,715</u>	<u>99,008</u>	<u>21,958,670</u>
<u>-</u>	<u>73,838</u>	<u>11,014</u>	<u>2,179</u>	<u>389,387</u>
-	-	-	-	591,797
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(398,447)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>193,350</u>
<u>-</u>	<u>73,838</u>	<u>11,014</u>	<u>2,179</u>	<u>582,737</u>
<u>1,964</u>	<u>54,990</u>	<u>619,629</u>	<u>(2,732)</u>	<u>11,352,272</u>
<u>\$ 1,964</u>	<u>\$ 128,828</u>	<u>\$ 630,643</u>	<u>\$ (553)</u>	<u>\$ 11,935,009</u>



CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2011

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
REVENUES:				
Charges for Services	\$ -	\$ -	\$ 318,523	\$ 318,523
Other Revenue	<u>102,000</u>	<u>-</u>	<u>-</u>	<u>102,000</u>
Total Revenues	<u>102,000</u>	<u>-</u>	<u>318,523</u>	<u>420,523</u>
EXPENDITURES:				
Debt Service:				
Principal	835,000	-	235,000	1,070,000
Interest	<u>436,061</u>	<u>-</u>	<u>79,448</u>	<u>515,509</u>
Total Expenditures	<u>1,271,061</u>	<u>-</u>	<u>314,448</u>	<u>1,585,509</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,169,061)</u>	<u>-</u>	<u>4,075</u>	<u>(1,164,986)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>1,136,730</u>	<u>-</u>	<u>-</u>	<u>1,136,730</u>
Total Other Financing Sources (Uses)	<u>1,136,730</u>	<u>-</u>	<u>-</u>	<u>1,136,730</u>
Net Change in Fund Balance	(32,331)	-	4,075	(28,256)
Fund Balance (Deficit), Beginning of Year	<u>21,896</u>	<u>-</u>	<u>8,950</u>	<u>30,846</u>
Fund Balance (Deficit), End of Year	<u>\$ (10,435)</u>	<u>\$ -</u>	<u>\$ 13,025</u>	<u>\$ 2,590</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2011

	Permanent Improvement	DoDD Capital Projects	Dayton- Springfield/ Old Mill Road	Issue II/ OPWC Capital Projects
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	75,861	40,427	735,654
Investment Income	194	-	-	-
Other Revenue	-	-	-	-
	<u>194</u>	<u>75,861</u>	<u>40,427</u>	<u>735,654</u>
Total Revenues	<u>194</u>	<u>75,861</u>	<u>40,427</u>	<u>735,654</u>
EXPENDITURES:				
Capital Outlay	244,307	678,564	40,427	745,728
Debt Service:				
Principal	-	150,000	-	-
Interest	5,062	77,615	-	-
	<u>249,369</u>	<u>906,179</u>	<u>40,427</u>	<u>745,728</u>
Total Expenditures	<u>249,369</u>	<u>906,179</u>	<u>40,427</u>	<u>745,728</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(249,175)</u>	<u>(830,318)</u>	<u>-</u>	<u>(10,074)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	201,250	1,185,100	-	-
Transfers Out	(96,188)	-	-	-
	<u>105,062</u>	<u>1,185,100</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>105,062</u>	<u>1,185,100</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(144,113)	354,782	-	(10,074)
Fund Balance (Deficit), Beginning of Year	<u>(349,821)</u>	<u>(228,401)</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit), End of Year	<u>\$ (493,934)</u>	<u>\$ 126,381</u>	<u>\$ -</u>	<u>\$ (10,074)</u>

Guardrail Project	South Vienna Development	County Resurfacing	Veteran's Park Renovation	Lower Valley Widening	UV/CL Intersection Improvement	Ditch Construction	Total Non-Major Capital Projects Funds
\$ -	\$ 49,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,210
21,739	-	54,079	-	172,095	-	-	1,099,855
-	-	-	-	-	-	-	194
-	-	-	175	-	-	-	175
<u>21,739</u>	<u>49,210</u>	<u>54,079</u>	<u>175</u>	<u>172,095</u>	<u>-</u>	<u>-</u>	<u>1,149,434</u>
21,739	-	61,365	-	172,095	-	-	1,964,225
-	50,000	-	-	-	-	-	200,000
-	15,501	-	-	-	-	-	98,178
<u>21,739</u>	<u>65,501</u>	<u>61,365</u>	<u>-</u>	<u>172,095</u>	<u>-</u>	<u>-</u>	<u>2,262,403</u>
-	(16,291)	(7,286)	175	-	-	-	(1,112,969)
-	96,188	-	-	-	-	-	1,482,538
-	-	-	-	-	-	-	(96,188)
-	96,188	-	-	-	-	-	1,386,350
-	79,897	(7,286)	175	-	-	-	273,381
-	(20,034)	-	100	-	-	98,254	(499,902)
<u>\$ -</u>	<u>\$ 59,863</u>	<u>\$ (7,286)</u>	<u>\$ 275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,254</u>	<u>\$ (226,521)</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Permanent Funds
For the Year Ended December 31, 2011

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
REVENUES:			
Investment Income	\$ -	\$ 1,774	\$ 1,774
Total Revenues	<u>-</u>	<u>1,774</u>	<u>1,774</u>
EXPENDITURES:			
Current:			
Human Services	<u>-</u>	<u>7,479</u>	<u>7,479</u>
Total Expenditures	<u>-</u>	<u>7,479</u>	<u>7,479</u>
Net Change in Fund Balance	-	(5,705)	(5,705)
Fund Balance, Beginning of Year	<u>8,602</u>	<u>116,173</u>	<u>124,775</u>
Fund Balance, End of Year	<u>\$ 8,602</u>	<u>\$ 110,468</u>	<u>\$ 119,070</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.

Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board 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 County.

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, 2011

	Balance 12/31/10	Additions	Deductions	Balance 12/31/11
<u>Department of Rehabilitation Corrections Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 405,534	\$ 3,376,736	\$ 3,493,949	\$ 288,321
Pooled Cash and Investments with Fiscal Agent	<u>41,339</u>	<u>-</u>	<u>41,339</u>	<u>-</u>
Total Assets	<u>\$ 446,873</u>	<u>\$ 3,376,736</u>	<u>\$ 3,535,288</u>	<u>\$ 288,321</u>
LIABILITIES:				
Retainage Payable	\$ 41,339	\$ -	\$ 41,339	\$ -
Due to Other Governments	<u>405,534</u>	<u>3,376,736</u>	<u>3,493,949</u>	<u>288,321</u>
Total Liabilities	<u>\$ 446,873</u>	<u>\$ 3,376,736</u>	<u>\$ 3,535,288</u>	<u>\$ 288,321</u>
<u>Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 6,661,780	\$ 34,193,970	\$ 31,032,669	\$ 9,823,081
Total Assets	<u>\$ 6,661,780</u>	<u>\$ 34,193,970</u>	<u>\$ 31,032,669</u>	<u>\$ 9,823,081</u>
LIABILITIES:				
Undistributed Monies	\$ 6,661,780	\$ 34,193,970	\$ 31,032,669	\$ 9,823,081
Total Liabilities	<u>\$ 6,661,780</u>	<u>\$ 34,193,970</u>	<u>\$ 31,032,669</u>	<u>\$ 9,823,081</u>
<u>Health Department Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 3,034,088	\$ 7,590,248	\$ 7,387,684	\$ 3,236,652
Net Receivables: Special Assessments	<u>45,359</u>	<u>43,845</u>	<u>45,359</u>	<u>43,845</u>
Total Assets	<u>\$ 3,079,447</u>	<u>\$ 7,634,093</u>	<u>\$ 7,433,043</u>	<u>\$ 3,280,497</u>
LIABILITIES:				
Undistributed Monies	\$ 3,079,447	\$ 7,634,093	\$ 7,433,043	\$ 3,280,497
Total Liabilities	<u>\$ 3,079,447</u>	<u>\$ 7,634,093</u>	<u>\$ 7,433,043</u>	<u>\$ 3,280,497</u>
<u>Pavroll Deductions Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 3,383	\$ 4,242	\$ 2,512	\$ 5,113
Total Assets	<u>\$ 3,383</u>	<u>\$ 4,242</u>	<u>\$ 2,512</u>	<u>\$ 5,113</u>
LIABILITIES:				
Undistributed Monies	\$ 3,383	\$ 4,242	\$ 2,512	\$ 5,113
Total Liabilities	<u>\$ 3,383</u>	<u>\$ 4,242</u>	<u>\$ 2,512</u>	<u>\$ 5,113</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2011
(Continued)

	Balance 12/31/10	Additions	Deductions	Balance 12/31/11
<u>County Insurance Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 185,748	\$ 10,581,019	\$ 10,567,813	\$ 198,954
Total Assets	<u>185,748</u>	<u>10,581,019</u>	<u>10,567,813</u>	<u>198,954</u>
LIABILITIES:				
Undistributed Monies	\$ 185,748	\$ 10,581,019	\$ 10,567,813	\$ 198,954
Total Liabilities	<u>\$ 185,748</u>	<u>\$ 10,581,019</u>	<u>\$ 10,567,813</u>	<u>\$ 198,954</u>
<u>Workmen's Compensation Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 429,944	\$ 703,294	\$ 693,977	\$ 439,261
Total Assets	<u>\$ 429,944</u>	<u>\$ 703,294</u>	<u>\$ 693,977</u>	<u>\$ 439,261</u>
LIABILITIES:				
Undistributed Monies	\$ 429,944	\$ 703,294	\$ 693,977	\$ 439,261
Total Liabilities	<u>\$ 429,944</u>	<u>\$ 703,294</u>	<u>\$ 693,977</u>	<u>\$ 439,261</u>
<u>General County Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 291,988	\$ 471,196	\$ 478,284	\$ 284,900
Pooled Cash and Investments in Segregated Accounts	<u>3,045,850</u>	<u>2,951,593</u>	<u>3,045,850</u>	<u>2,951,593</u>
Total Assets	<u>\$ 3,337,838</u>	<u>\$ 3,422,789</u>	<u>\$ 3,524,134</u>	<u>\$ 3,236,493</u>
LIABILITIES:				
Undistributed Monies	\$ 3,337,838	\$ 3,422,789	\$ 3,524,134	\$ 3,236,493
Total Liabilities	<u>\$ 3,337,838</u>	<u>\$ 3,422,789</u>	<u>\$ 3,524,134</u>	<u>\$ 3,236,493</u>
<u>Other Government Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 908,364	\$ 90,856,158	\$ 90,692,581	\$ 1,071,941
Pooled Cash and Investments in Segregated Accounts	<u>168,288</u>	<u>-</u>	<u>168,288</u>	<u>-</u>
Total Assets	<u>\$ 1,076,652</u>	<u>\$ 90,856,158</u>	<u>\$ 90,860,869</u>	<u>\$ 1,071,941</u>
LIABILITIES:				
Undistributed Monies	\$ 1,076,652	\$ 90,856,158	\$ 90,860,869	\$ 1,071,941
Total Liabilities	<u>\$ 1,076,652</u>	<u>\$ 90,856,158</u>	<u>\$ 90,860,869</u>	<u>\$ 1,071,941</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2011
(Continued)

	Balance 12/31/10	Additions	Deductions	Balance 12/31/11
<u>Township Gas Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ -	\$ 1,014,867	\$ 1,014,867	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 1,014,867</u>	<u>\$ 1,014,867</u>	<u>\$ -</u>
LIABILITIES:				
Undistributed Monies	\$ -	\$ 1,014,867	\$ 1,014,867	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 1,014,867</u>	<u>\$ 1,014,867</u>	<u>\$ -</u>
<u>State of Ohio Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 78,537	\$ 404,874	\$ 453,991	\$ 29,420
Total Assets	<u>\$ 78,537</u>	<u>\$ 404,874</u>	<u>\$ 453,991</u>	<u>\$ 29,420</u>
LIABILITIES:				
Undistributed Monies	\$ 78,537	\$ 404,874	\$ 453,991	\$ 29,420
Total Liabilities	<u>\$ 78,537</u>	<u>\$ 404,874</u>	<u>\$ 453,991</u>	<u>\$ 29,420</u>
<u>Treasurer's Tax Prepayment Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 71,352	\$ 2,479,452	\$ 2,473,779	\$ 77,025
Total Assets	<u>\$ 71,352</u>	<u>\$ 2,479,452</u>	<u>\$ 2,473,779</u>	<u>\$ 77,025</u>
LIABILITIES:				
Undistributed Monies	\$ 71,352	\$ 2,479,452	\$ 2,473,779	\$ 77,025
Total Liabilities	<u>\$ 71,352</u>	<u>\$ 2,479,452</u>	<u>\$ 2,473,779</u>	<u>\$ 77,025</u>
<u>Undivided Tax Settlement Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 3,519,536	\$ 123,626,389	\$ 124,461,855	\$ 2,684,070
Net Receivables:				
Special Assessments	2,778,332	3,074,255	2,778,332	3,074,255
Taxes to be Collected for Other Governments	<u>112,380,689</u>	<u>110,075,054</u>	<u>112,380,689</u>	<u>110,075,054</u>
Total Assets	<u>\$ 118,678,557</u>	<u>\$ 236,775,698</u>	<u>\$ 239,620,876</u>	<u>\$ 115,833,379</u>
LIABILITIES:				
Due to Other Governments	\$ 115,159,021	\$ 113,149,309	\$ 115,159,021	\$ 113,149,309
Undistributed Monies	<u>3,519,536</u>	<u>123,626,389</u>	<u>124,461,855</u>	<u>2,684,070</u>
Total Liabilities	<u>\$ 118,678,557</u>	<u>\$ 236,775,698</u>	<u>\$ 239,620,876</u>	<u>\$ 115,833,379</u>

(Continued)

CLARK COUNTY, OHIO
 Combining Statement of Changes in Assets
 and Liabilities - Fiduciary Funds
 For the Year Ended December 31, 2011
 (Continued)

	Balance 12/31/10	Additions	Deductions	Balance 12/31/11
<u>Inheritance Tax Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 447,472	\$ 2,061,446	\$ 1,818,432	\$ 690,486
Total Assets	<u>\$ 447,472</u>	<u>\$ 2,061,446</u>	<u>\$ 1,818,432</u>	<u>\$ 690,486</u>
LIABILITIES:				
Undistributed Monies	\$ 447,472	\$ 2,061,446	\$ 1,818,432	\$ 690,486
Total Liabilities	<u>\$ 447,472</u>	<u>\$ 2,061,446</u>	<u>\$ 1,818,432</u>	<u>\$ 690,486</u>
<u>Cigarette Tax Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 108	\$ 18,659	\$ 18,767	\$ -
Total Assets	<u>\$ 108</u>	<u>\$ 18,659</u>	<u>\$ 18,767</u>	<u>\$ -</u>
LIABILITIES:				
Undistributed Monies	\$ 108	\$ 18,659	\$ 18,767	\$ -
Total Liabilities	<u>\$ 108</u>	<u>\$ 18,659</u>	<u>\$ 18,767</u>	<u>\$ -</u>
<u>Local Government Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 8,962	\$ 10,095,790	\$ 10,095,791	\$ 8,961
Total Assets	<u>\$ 8,962</u>	<u>\$ 10,095,790</u>	<u>\$ 10,095,791</u>	<u>\$ 8,961</u>
LIABILITIES:				
Undistributed Monies	\$ 8,962	\$ 10,095,790	\$ 10,095,791	\$ 8,961
Total Liabilities	<u>\$ 8,962</u>	<u>\$ 10,095,790</u>	<u>\$ 10,095,791</u>	<u>\$ 8,961</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2011
(Continued)

	Balance 12/31/10	Additions	Deductions	Balance 12/31/11
<u>Total Agency Funds:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 16,046,796	\$ 287,478,340	\$ 284,686,951	\$ 18,838,185
Pooled Cash and Investments in Segregated Accounts	3,214,138	2,951,593	3,214,138	2,951,593
Pooled Cash and Investments with Fiscal Agent	41,339	-	41,339	-
Net Receivables:				
Special Assessments	2,823,691	3,118,100	2,823,691	3,118,100
Taxes to be Collected for Other Governments	<u>112,380,689</u>	<u>110,075,054</u>	<u>112,380,689</u>	<u>110,075,054</u>
Total Assets	<u>\$ 134,506,653</u>	<u>\$ 403,623,087</u>	<u>\$ 403,146,808</u>	<u>\$ 134,982,932</u>
LIABILITIES:				
Retainage Payable	\$ 41,339	\$ -	\$ 41,339	\$ -
Due to Other Governments	115,564,555	116,526,045	118,652,970	113,437,630
Undistributed Monies	<u>18,900,759</u>	<u>287,097,042</u>	<u>284,452,499</u>	<u>21,545,302</u>
Total Liabilities	<u>\$ 134,506,653</u>	<u>\$ 403,623,087</u>	<u>\$ 403,146,808</u>	<u>\$ 134,982,932</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,570,058	\$ 3,570,058	\$ 3,335,928	\$ (234,130)
Permissive Sales Tax	19,890,000	19,890,000	20,154,822	264,822
Intergovernmental	5,887,965	6,082,089	5,729,850	(352,239)
Charges for Services	4,592,117	4,673,135	4,850,069	176,934
Licenses and Permits	1,100	1,100	3,070	1,970
Fees, Fines and Forfeitures	745,000	745,000	651,667	(93,333)
Investment Income	758,225	758,225	776,197	17,972
Other Revenue	97,000	121,716	380,192	258,476
	<u>35,541,465</u>	<u>35,841,323</u>	<u>35,881,795</u>	<u>40,472</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	719,276	645,668	644,684	984
Operating Expenses	76,018	84,819	75,016	9,803
Capital Asset Expense	1,000	7,404	6,926	478
Auditor:				
Personnel & Fringes	788,976	771,176	650,416	120,760
Operating Expenses	116,928	134,128	117,835	16,293
Capital Asset Expense	1,500	1,000	659	341
Data Processing:				
Personnel & Fringes	106,555	106,068	100,994	5,074
Operating Expenses	113,800	129,287	122,944	6,343
Capital Asset Expense	20,350	5,350	2,976	2,374
Board of Revision:				
Operating Expenses	1,900	3,000	2,057	943
Auditor of State:				
Operating Expenses	117,858	117,858	117,858	-
Treasurer:				
Personnel & Fringes	548,417	548,417	493,869	54,548
Operating Expenses	71,194	71,194	59,149	12,045
Capital Asset Expense	1,000	1,000	669	331
Tax Incentive Review Council:				
Personnel & Fringes	-	2,500	-	2,500
Operating Expenses	-	7,500	1,000	6,500
Board of Elections:				
Personnel & Fringes	549,507	549,507	450,532	98,975
Operating Expenses	305,308	304,999	244,484	60,515

(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, 2011
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Recorder:				
Personnel & Fringes	297,623	315,265	314,408	857
Operating Expenses	14,859	15,117	13,048	2,069
Microfilm:				
Operating Expenses	6,755	6,755	6,755	-
Misc Insurance and Pension:				
Personnel & Fringes	10,000	10,000	2,580	7,420
Operating Expenses	1,000,618	956,839	672,642	284,197
Information Systems:				
Personnel & Fringes	283,883	283,883	277,287	6,596
Operating Expenses	80,833	83,538	83,438	100
Cash Deposits:				
Operating Expenses	30,021	30,021	17,317	12,704
Unforfeited Land Sale:				
Operating Expenses	-	-	62,000	(62,000)
Unclaimed Money:				
Operating Expenses	50,000	50,000	42,655	7,345
Unclaimed Warrants:				
Operating Expenses	<u>50,000</u>	<u>50,000</u>	<u>590</u>	<u>49,410</u>
Legislative and Executive	<u>5,364,179</u>	<u>5,292,293</u>	<u>4,584,788</u>	<u>707,505</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,306,888	1,306,888	1,293,005	13,883
Operating Expenses	89,582	89,582	86,330	3,252
Public Defender:				
Personnel & Fringes	777,427	777,427	720,444	56,983
Operating Expenses	42,727	42,727	35,500	7,227
Court of Appeals:				
Operating Expenses	35,000	35,000	25,975	9,025
Common Pleas Court:				
Personnel & Fringes	628,216	623,716	613,011	10,705
Operating Expenses	322,377	376,877	332,406	44,471
Domestic Relations:				
Personnel & Fringes	622,065	622,065	601,439	20,626
Operating Expenses	35,118	35,118	35,054	64

(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, 2011
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Probate Court:				
Personnel & Fringes	369,922	369,922	326,689	43,233
Operating Expenses	51,757	51,757	47,375	4,382
Juvenile Court:				
Personnel & Fringes	945,323	1,126,846	1,114,801	12,045
Operating Expenses	650,408	773,885	684,609	89,276
Juvenile - Probation:				
Personnel & Fringes	576,740	423,740	371,812	51,928
Operating Expenses	26,504	28,504	23,135	5,369
Juvenile Court - Detention Home:				
Personnel & Fringes	1,841,266	1,731,266	1,680,542	50,724
Operating Expenses	205,494	205,494	160,541	44,953
Municipal Court:				
Personnel & Fringes	212,640	212,640	210,476	2,164
Operating Expenses	61,206	72,206	60,860	11,346
Clerk of Courts:				
Personnel & Fringes	561,954	561,954	540,541	21,413
Operating Expenses	141,593	141,593	87,042	54,551
Juvenile Center Trust:				
Personnel & Fringes	11,545	11,545	-	11,545
Operating Expenses	103,068	103,068	23,352	79,716
Judicial	<u>9,618,820</u>	<u>9,723,820</u>	<u>9,074,939</u>	<u>648,881</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	11,357,741	11,376,947	11,305,858	71,089
Operating Expenses	1,674,294	1,725,797	1,629,242	96,555
Coroner:				
Personnel & Fringes	217,843	217,843	216,588	1,255
Operating Expenses	119,590	189,590	187,959	1,631
Emergency Management:				
Personnel & Fringes	113,669	113,669	105,687	7,982
Operating Expenses	85,051	85,051	79,114	5,937
Capital Asset Expense	19,445	19,445	17,866	1,579
Sheriff's Grant:				
Personnel & Fringes	396,691	460,530	413,400	47,130
Operating Expenses	94,547	144,833	104,412	40,421
Capital Asset Expense	-	79,999	34,999	45,000

(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, 2011
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Sheriff's Trust:				
Operating Expenses	38,437	38,437	22,392	16,045
Sheriff Policing Rotary:				
Personnel & Fringes	748,690	739,585	730,231	9,354
Operating Expenses	<u>126,451</u>	<u>97,555</u>	<u>82,255</u>	<u>15,300</u>
Public Safety	<u>14,992,449</u>	<u>15,289,281</u>	<u>14,930,003</u>	<u>359,278</u>
Public Works:				
County Economic Development:				
Operating Expenses	355,000	355,000	355,000	-
Building & Grounds:				
Personnel & Fringes	1,024,875	895,976	862,015	33,961
Operating Expenses	2,250,232	2,250,232	1,606,590	643,642
Community Development:				
Personnel & Fringes	770,978	770,978	717,341	53,637
Operating Expenses	104,570	104,261	97,774	6,487
Engineer:				
Personnel & Fringes	145,264	147,236	146,755	481
Operating Expenses	<u>7,000</u>	<u>5,028</u>	<u>5,024</u>	<u>4</u>
Public Works	<u>4,657,919</u>	<u>4,528,711</u>	<u>3,790,499</u>	<u>738,212</u>
Health:				
Other Health/Welfare:				
Operating Expenses	288,253	288,253	286,974	1,279
Wellness:				
Personnel & Fringes	-	8,000	7,997	3
Operating Expenses	<u>-</u>	<u>16,716</u>	<u>16,716</u>	<u>-</u>
Health	<u>288,253</u>	<u>312,969</u>	<u>311,687</u>	<u>1,282</u>
Human Services:				
Soldiers Relief:				
Personnel & Fringes	460,604	484,250	480,094	4,156
Operating Expenses	417,930	394,284	356,034	38,250
Capital Asset Expense	7,377	7,377	7,311	66
Veterans Service Commission Unclaimed:				
Operating Expenses	<u>2,149</u>	<u>2,669</u>	<u>2,600</u>	<u>69</u>
Human Services	<u>888,060</u>	<u>888,580</u>	<u>846,039</u>	<u>42,541</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, 2011
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Conservation and Recreation:				
Agriculture:				
Operating Expenses	432,723	432,723	432,523	200
Conservation and Recreation	432,723	432,723	432,523	200
Total Expenditures	36,242,403	36,468,377	33,970,478	2,497,899
Excess (Deficit) Revenues Over/ (Under) Expenditures	(700,938)	(627,054)	1,911,317	2,538,371
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	-	-	6,980	6,980
Transfers In	262,500	362,500	388,429	25,929
Advances Out	-	(11,000)	(11,000)	-
Transfers Out	(3,076,201)	(3,014,301)	(2,797,734)	216,567
Total Other Financing Sources (Uses)	(2,813,701)	(2,662,801)	(2,413,325)	249,476
Net Change in Fund Balance	(3,514,639)	(3,289,855)	(502,008)	2,787,847
Fund Balance, Beginning of Year	4,399,855	4,399,855	4,399,855	-
Prior Year Encumbrances Appropriated	1,849,565	1,849,565	1,849,565	-
Fund Balance, End of Year	<u>\$ 2,734,781</u>	<u>\$ 2,959,565</u>	<u>\$ 5,747,412</u>	<u>2,787,847</u>

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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 12,574,035	\$ 13,070,061	\$ 12,321,029	\$ (749,032)
Charges for Services	<u>6,294,716</u>	<u>6,294,716</u>	<u>3,608,350</u>	<u>(2,686,366)</u>
Total Revenues	<u>18,868,751</u>	<u>19,364,777</u>	<u>15,929,379</u>	<u>(3,435,398)</u>
EXPENDITURES:				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	9,349,800	9,143,508	8,887,332	256,176
Operating Expenses	7,875,228	7,916,783	7,221,673	695,110
WIA Fund:				
Operating Expenses	<u>1,842,693</u>	<u>1,678,123</u>	<u>1,647,071</u>	<u>31,052</u>
Total Expenditures	<u>19,067,721</u>	<u>18,738,414</u>	<u>17,756,076</u>	<u>982,338</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(198,970)</u>	<u>626,363</u>	<u>(1,826,697)</u>	<u>(2,453,060)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	1,021,083	1,021,083	835,732	(185,351)
Transfers In	500,000	500,000	-	(500,000)
Advances Out	<u>(500,000)</u>	<u>(71,256)</u>	<u>-</u>	<u>71,256</u>
Total Other Financing Sources (Uses)	<u>1,021,083</u>	<u>1,449,827</u>	<u>835,732</u>	<u>(614,095)</u>
Net Change in Fund Balance	822,113	2,076,190	(990,965)	(3,067,155)
Fund Balance, Beginning of Year	238,125	238,125	238,125	-
Prior Year Encumbrances Appropriated	<u>1,556,347</u>	<u>1,556,347</u>	<u>1,556,347</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,616,585</u>	<u>\$ 3,870,662</u>	<u>\$ 803,507</u>	<u>\$ (3,067,155)</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,403,765	\$ 10,403,765	\$ 9,725,540	\$ (678,225)
Intergovernmental	12,221,790	12,221,790	14,009,361	1,787,571
Charges for Services	359,000	359,000	334,696	(24,304)
Investment Income	-	-	141	141
Other Revenue	<u>31,500</u>	<u>31,500</u>	<u>96,600</u>	<u>65,100</u>
Total Revenues	<u>23,016,055</u>	<u>23,016,055</u>	<u>24,166,338</u>	<u>1,150,283</u>
EXPENDITURES:				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	12,155,868	12,140,868	11,653,255	487,613
Operating Expenses	5,727,830	5,637,670	4,894,363	743,307
County MR/DD Residential Services:				
Operating Expenses	2,911,895	2,489,916	2,488,093	1,823
F.F. Mueller Residential Center:				
Personnel and Fringes	5,658,567	5,442,216	5,429,668	12,548
Operating Expenses	1,907,424	2,017,424	2,005,448	11,976
MR/DD Medicaid Reserve:				
Operating Expenses	1,300	1,300	-	1,300
MR/DD Donation Trust:				
Operating Expenses	500	500	-	500
Neubart Webb Trust:				
Operating Expenses	<u>50,000</u>	<u>50,000</u>	<u>34,363</u>	<u>15,637</u>
Total Expenditures	<u>28,413,384</u>	<u>27,779,894</u>	<u>26,505,190</u>	<u>1,274,704</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(5,397,329)</u>	<u>(4,763,839)</u>	<u>(2,338,852)</u>	<u>2,424,987</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	4,180,300	4,200,300	4,200,300	-
Transfers Out	<u>(4,839,400)</u>	<u>(5,546,400)</u>	<u>(5,385,400)</u>	<u>161,000</u>
Total Other Financing Sources (Uses)	<u>(659,100)</u>	<u>(1,346,100)</u>	<u>(1,185,100)</u>	<u>161,000</u>
Net Change in Fund Balance	(6,056,429)	(6,109,939)	(3,523,952)	2,585,987
Fund Balance, Beginning of Year	10,622,359	10,622,359	10,622,359	-
Prior Year Encumbrances Appropriated	<u>2,534,184</u>	<u>2,534,184</u>	<u>2,534,184</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,100,114</u>	<u>\$ 7,046,604</u>	<u>\$ 9,632,591</u>	<u>\$ 2,585,987</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Children's Service Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$ 2,399,795	\$ 2,399,795	\$ 2,280,820	\$ (118,975)
Intergovernmental	6,743,025	6,743,025	6,703,384	(39,641)
Charges for Services	740,003	740,003	456,948	(283,055)
Other Revenue	<u>641,573</u>	<u>641,573</u>	<u>304,313</u>	<u>(337,260)</u>
Total Revenues	<u>10,524,396</u>	<u>10,524,396</u>	<u>9,745,465</u>	<u>(778,931)</u>
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	<u>13,712,707</u>	<u>13,139,390</u>	<u>9,995,904</u>	<u>3,143,486</u>
Total Expenditures	<u>13,712,707</u>	<u>13,139,390</u>	<u>9,995,904</u>	<u>3,143,486</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,188,311)</u>	<u>(2,614,994)</u>	<u>(250,439)</u>	<u>2,364,555</u>
OTHER FINANCING SOURCES (USES):				
Note Proceeds	<u>2,395,000</u>	<u>2,395,000</u>	<u>2,505,900</u>	<u>110,900</u>
Total Other Financing Sources (Uses)	<u>2,395,000</u>	<u>2,395,000</u>	<u>2,505,900</u>	<u>110,900</u>
Net Change in Fund Balance	(793,311)	(219,994)	2,255,461	2,475,455
Fund Balance, Beginning of Year	40,585	40,585	40,585	-
Prior Year Encumbrances Appropriated	<u>847,602</u>	<u>847,602</u>	<u>847,602</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 94,876</u>	<u>\$ 668,193</u>	<u>\$ 3,143,648</u>	<u>\$ 2,475,455</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 3,279,638	\$ 3,279,638	\$ 3,611,887	\$ 332,249
Charges for Services	446,085	446,085	524,150	78,065
Other Revenue	<u>605,284</u>	<u>605,284</u>	<u>-</u>	<u>(605,284)</u>
Total Revenues	<u>4,331,007</u>	<u>4,331,007</u>	<u>4,136,037</u>	<u>(194,970)</u>
EXPENDITURES:				
Current:				
Human Services:				
Personnel and Fringes	2,765,065	2,740,565	2,625,299	115,266
Operating Expenses	<u>1,870,920</u>	<u>1,895,420</u>	<u>1,822,864</u>	<u>72,556</u>
Total Expenditures	<u>4,635,985</u>	<u>4,635,985</u>	<u>4,448,163</u>	<u>187,822</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(304,978)</u>	<u>(304,978)</u>	<u>(312,126)</u>	<u>(7,148)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>-</u>	<u>-</u>	<u>185,350</u>	<u>185,350</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>185,350</u>	<u>185,350</u>
Net Change in Fund Balance	(304,978)	(304,978)	(126,776)	178,202
Fund Balance, Beginning of Year	162,630	162,630	162,630	-
Prior Year Encumbrances Appropriated	<u>206,229</u>	<u>206,229</u>	<u>206,229</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 63,881</u>	<u>\$ 63,881</u>	<u>\$ 242,083</u>	<u>\$ 178,202</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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ 953,000	\$ 953,000	\$ 1,288,315	\$ 335,315
Other Revenue	<u>1,800</u>	<u>1,800</u>	<u>6,080</u>	<u>4,280</u>
Total Revenues	<u>954,800</u>	<u>954,800</u>	<u>1,294,395</u>	<u>339,595</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	650,925	650,925	428,804	222,121
Operating Expenses	1,058,535	1,458,535	1,356,761	101,774
Capital Asset Expense	<u>27,000</u>	<u>27,000</u>	<u>7,240</u>	<u>19,760</u>
Total Expenditures	<u>1,736,460</u>	<u>2,136,460</u>	<u>1,792,805</u>	<u>343,655</u>
Net Change in Fund Balance	(781,660)	(1,181,660)	(498,410)	683,250
Fund Balance, Beginning of Year	1,822,041	1,822,041	1,822,041	-
Prior Year Encumbrances Appropriated	<u>473,035</u>	<u>473,035</u>	<u>473,035</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,513,416</u>	<u>\$ 1,113,416</u>	<u>\$ 1,796,666</u>	<u>\$ 683,250</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 7,443,582	\$ 7,443,582	\$ 6,821,725	\$ (621,857)
Charges for Services	100,000	100,000	165,397	65,397
Fees, Fines and Forfeitures	110,000	110,000	82,683	(27,317)
Investment Income	100,000	100,000	38,823	(61,177)
Other Revenue	<u>150,000</u>	<u>150,000</u>	<u>344,961</u>	<u>194,961</u>
 Total Revenues	 <u>7,903,582</u>	 <u>7,903,582</u>	 <u>7,453,589</u>	 <u>(449,993)</u>
EXPENDITURES:				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personnel and Fringes	3,629,473	3,583,535	3,298,526	285,009
Operating Expenses	5,076,896	5,316,896	4,478,034	838,862
Capital Asset Expense	1,257,253	1,017,253	639,424	377,829
 Medway Lighting:				
Operating Expenses	<u>64,182</u>	<u>64,182</u>	<u>-</u>	<u>64,182</u>
 Total Expenditures	 <u>10,027,804</u>	 <u>9,981,866</u>	 <u>8,415,984</u>	 <u>1,565,882</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,124,222)</u>	<u>(2,078,284)</u>	<u>(962,395)</u>	<u>1,115,889</u>
OTHER FINANCING SOURCES (USES):				
Advances In	68,000	68,000	65,598	(2,402)
Advances Out	<u>(68,000)</u>	<u>(68,000)</u>	<u>(65,598)</u>	<u>2,402</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Net Change in Fund Balance	(2,124,222)	(2,078,284)	(962,395)	1,115,889
Fund Balance, Beginning of Year	1,311,665	1,311,665	1,311,665	-
Prior Year Encumbrances Appropriated	<u>1,154,831</u>	<u>1,154,831</u>	<u>1,154,831</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 342,274</u>	<u>\$ 388,212</u>	<u>\$ 1,504,101</u>	<u>\$ 1,115,889</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 62,500	\$ 62,500	\$ 4,000	\$ (58,500)
Charges for Services	916,400	916,400	738,663	(177,737)
Investment Income	1,550	1,550	46	(1,504)
Other Revenue	<u>25,000</u>	<u>25,000</u>	<u>134,963</u>	<u>109,963</u>
Total Revenues	<u>1,005,450</u>	<u>1,005,450</u>	<u>877,672</u>	<u>(127,778)</u>
EXPENDITURES:				
Current:				
Public Works:				
ODNR Market Development Grant:				
Operating Expenses	4,196	4,175	-	4,175
ODNR Community Development 2006:				
Operating Expenses	<u>64,800</u>	<u>6,755</u>	<u>6,755</u>	<u>-</u>
Total Public Works	<u>68,996</u>	<u>10,930</u>	<u>6,755</u>	<u>4,175</u>
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	378,678	383,678	371,852	11,826
Operating Expenses	894,743	886,843	732,307	154,536
Waste Management Donations:				
Operating Expenses	1,500	-	-	-
Keep America Beautiful:				
Operating Expenses	27,015	7,629	4,761	2,868
Litter Cleanup Grant:				
Operating Expenses	<u>2,500</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total Conservation and Recreation	<u>1,304,436</u>	<u>1,280,150</u>	<u>1,110,920</u>	<u>169,230</u>
Debt Service:				
Principal	30,000	30,000	30,000	-
Interest	<u>5,000</u>	<u>7,900</u>	<u>7,819</u>	<u>81</u>
Total Debt Service	<u>35,000</u>	<u>37,900</u>	<u>37,819</u>	<u>81</u>
Total Expenditures	<u>1,408,432</u>	<u>1,328,980</u>	<u>1,155,494</u>	<u>173,486</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(402,982)</u>	<u>(323,530)</u>	<u>(277,822)</u>	<u>45,708</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, 2011
(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
OTHER FINANCING SOURCES (USES):				
Advances In	9,500	9,500	4,554	(4,946)
Advances Out	<u>(9,500)</u>	<u>(7,500)</u>	<u>(4,554)</u>	<u>2,946</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Net Change in Fund Balance	(402,982)	(321,530)	(277,822)	43,708
Fund Balance, Beginning of Year	334,985	334,985	334,985	-
Prior Year Encumbrances Appropriated	<u>212,758</u>	<u>212,758</u>	<u>212,758</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 144,761</u>	<u>\$ 226,213</u>	<u>\$ 269,921</u>	<u>\$ 43,708</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 2,200	\$ 2,200	\$ 4,130	\$ 1,930
Licenses and Permits	495,000	495,000	519,886	24,886
Fees, Fines and Forfeitures	4,800	4,800	3,270	(1,530)
Other Revenue	500	500	121	(379)
	<u>502,500</u>	<u>502,500</u>	<u>527,407</u>	<u>24,907</u>
Total Revenues				
EXPENDITURES:				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	153,067	152,352	130,927	21,425
Operating Expenses	365,456	366,171	309,979	56,192
Auditor's Office:				
Personnel and Fringes	41,679	51,504	50,247	1,257
Operating Expenses	15,000	22,000	20,940	1,060
	<u>575,202</u>	<u>592,027</u>	<u>512,093</u>	<u>79,934</u>
Total Expenditures				
Net Change in Fund Balance	(72,702)	(89,527)	15,314	104,841
Fund Balance, Beginning of Year	149,007	149,007	149,007	-
Prior Year Encumbrances Appropriated	61,691	61,691	61,691	-
	<u>137,996</u>	<u>121,171</u>	<u>226,012</u>	<u>104,841</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
DRETAC Special Revenue Fund
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 300,000	\$ 300,000	\$ 282,884	\$ (17,116)
Other Revenue	-	-	45,168	45,168
Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>328,052</u>	<u>28,052</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Treasurer's Office:				
Personnel and Fringes	148,700	148,700	87,639	61,061
Operating Expenses	420,865	22,418	15,932	6,486
Total Legislative and Executive	<u>569,565</u>	<u>171,118</u>	<u>103,571</u>	<u>67,547</u>
Judicial:				
Prosecutor's Office:				
Personnel and Fringes	194,600	237,326	235,364	1,962
Operating Expenses	127,096	84,370	7,091	77,279
Total Judicial	<u>321,696</u>	<u>321,696</u>	<u>242,455</u>	<u>79,241</u>
Total Expenditures	<u>891,261</u>	<u>492,814</u>	<u>346,026</u>	<u>146,788</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(591,261)</u>	<u>(192,814)</u>	<u>(17,974)</u>	<u>174,840</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	-	(398,447)	(398,447)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(398,447)</u>	<u>(398,447)</u>	<u>-</u>
Net Change in Fund Balance	(591,261)	(591,261)	(416,421)	174,840
Fund Balance, Beginning of Year	588,913	588,913	588,913	-
Prior Year Encumbrances Appropriated	2,348	2,348	2,348	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,840</u>	<u>\$ 174,840</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 200,000	\$ 200,000	\$ 202,409	\$ 2,409
Other Revenue	-	-	6,000	6,000
Total Revenues	<u>200,000</u>	<u>200,000</u>	<u>208,409</u>	<u>8,409</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	81,624	81,624	78,945	2,679
Operating Expenses	<u>337,745</u>	<u>337,745</u>	<u>313,109</u>	<u>24,636</u>
Total Legislative and Executive	<u>419,369</u>	<u>419,369</u>	<u>392,054</u>	<u>27,315</u>
Total Expenditures	<u>419,369</u>	<u>419,369</u>	<u>392,054</u>	<u>27,315</u>
Net Change in Fund Balance	(219,369)	(219,369)	(183,645)	35,724
Fund Balance, Beginning of Year	145,719	145,719	145,719	-
Prior Year Encumbrances Appropriated	<u>83,745</u>	<u>83,745</u>	<u>83,745</u>	-
Fund Balance, End of Year	<u>\$ 10,095</u>	<u>\$ 10,095</u>	<u>\$ 45,819</u>	<u>\$ 35,724</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,037,562	\$ 2,037,562	\$ 1,895,233	\$ (142,329)
Intergovernmental	532,365	532,365	491,493	(40,872)
Fees, Fines and Forfeitures	<u>25,000</u>	<u>25,000</u>	<u>27,282</u>	<u>2,282</u>
Total Revenues	<u>2,594,927</u>	<u>2,594,927</u>	<u>2,414,008</u>	<u>(180,919)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Commissioner's LEAA Project:				
Operating Expenses	75,000	-	-	-
Indigent Application Fee:				
Operating Expenses	<u>35,696</u>	<u>35,696</u>	<u>19,343</u>	<u>16,353</u>
Total Judicial	<u>110,696</u>	<u>35,696</u>	<u>19,343</u>	<u>16,353</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	2,449,068	2,340,867	2,340,867	-
Health:				
Children's Trust:				
Operating Expenses	<u>45,859</u>	<u>45,859</u>	<u>45,859</u>	-
Total Human Services	<u>2,494,927</u>	<u>2,386,726</u>	<u>2,386,726</u>	-
Total Expenditures	<u>2,605,623</u>	<u>2,422,422</u>	<u>2,406,069</u>	<u>16,353</u>
Net Change in Fund Balance	(10,696)	172,505	7,939	(164,566)
Fund Balance, Beginning of Year	10,448	10,448	10,448	-
Prior Year Encumbrances Appropriated	<u>251</u>	<u>251</u>	<u>251</u>	-
Fund Balance, End of Year	<u>\$ 3</u>	<u>\$ 183,204</u>	<u>\$ 18,638</u>	<u>\$ (164,566)</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ 4,367	\$ 4,367
Investment Income	500	500	197	(303)
Other Revenue	-	-	679	679
Total Revenues	<u>500</u>	<u>500</u>	<u>5,243</u>	<u>4,743</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
DETAC:				
Personnel and Fringes	-	61,061	31,323	29,738
Operating Expenses	-	337,406	16,611	320,795
Prepaid Interest:				
Personnel and Fringes	6,449	6,449	-	6,449
Operating Expenses	1,051	1,051	-	1,051
Total Expenditures	<u>7,500</u>	<u>405,967</u>	<u>47,934</u>	<u>358,033</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(7,000)</u>	<u>(405,467)</u>	<u>(42,691)</u>	<u>362,776</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	398,467	398,447	(20)
Total Other Financing Sources (Uses)	<u>-</u>	<u>398,467</u>	<u>398,447</u>	<u>(20)</u>
Net Change in Fund Balance	(7,000)	(7,000)	355,756	362,756
Fund Balance, Beginning of Year	<u>7,543</u>	<u>7,543</u>	<u>7,543</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 543</u>	<u>\$ 543</u>	<u>\$ 363,299</u>	<u>\$ 362,756</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 769,010	\$ 769,010	\$ 449,530	\$ (319,480)
Total Revenues	<u>769,010</u>	<u>769,010</u>	<u>449,530</u>	<u>(319,480)</u>
EXPENDITURES:				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	30,040	34,700	34,214	486
Operating Expenses	270,491	265,831	263,500	2,331
Housing Rehab:				
Operating Expenses	164	164	-	164
Project Advances:				
Operating Expenses	98	98	-	98
Regional Planning Commission:				
Operating Expenses	1,502	1,502	1,502	-
Community Housing Improvement:				
Personnel and Fringes	15,010	15,010	14,293	717
Operating Expenses	459,234	459,234	456,161	3,073
Total Public Works	<u>776,539</u>	<u>776,539</u>	<u>769,670</u>	<u>6,869</u>
Total Expenditures	<u>776,539</u>	<u>776,539</u>	<u>769,670</u>	<u>6,869</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(7,529)</u>	<u>(7,529)</u>	<u>(320,140)</u>	<u>(312,611)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	89,800	89,800	54,329	(35,471)
Transfers In	500	500	500	-
Advances Out	<u>(122,900)</u>	<u>(89,629)</u>	<u>(58,329)</u>	<u>31,300</u>
Total Other Financing Sources (Uses)	<u>(32,600)</u>	<u>671</u>	<u>(3,500)</u>	<u>(4,171)</u>
Net Change in Fund Balance	(40,129)	(6,858)	(323,640)	(316,782)
Fund Balance, Beginning of Year	52,119	52,119	52,119	-
Prior Year Encumbrances Appropriated	<u>1,765</u>	<u>1,765</u>	<u>1,765</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,755</u>	<u>\$ 47,026</u>	<u>\$ (269,756)</u>	<u>\$ (316,782)</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 393,201	\$ 622,097	\$ 210,057	\$ (412,040)
Fees, Fines and Forfeitures	175,000	175,000	58,934	(116,066)
Investment Income	-	-	85	85
Other Revenue	<u>268,288</u>	<u>273,543</u>	<u>228,117</u>	<u>(45,426)</u>
Total Revenues	<u>836,489</u>	<u>1,070,640</u>	<u>497,193</u>	<u>(573,447)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Prosecutor's Federal Grant:				
Personnel and Fringes	-	10,874	10,874	-
CAC Trust:				
Personnel and Fringes	15,920	12,426	6,895	5,531
Operating Expenses	10,717	15,972	14,887	1,085
Capital Asset Expense	<u>600</u>	<u>600</u>	<u>541</u>	<u>59</u>
Total Judicial	<u>27,237</u>	<u>39,872</u>	<u>33,197</u>	<u>6,675</u>
Public Safety:				
Drug Task Force:				
Operating Expenses	17,618	17,618	-	17,618
Prosecutor's Mandatory Fine:				
Personnel and Fringes	38,598	38,553	38,550	3
Operating Expenses	98,748	25,896	20,757	5,139
Prosecutor's Law Enforcement:				
Operating Expenses	54,645	54,645	41,596	13,049
VAWI:				
Personnel and Fringes	119,067	123,970	113,656	10,314
Operating Expenses	153,992	211,493	207,512	3,981
Juvenile/Victim/Child Advocate:				
Personnel and Fringes	49,612	69,823	54,047	15,776
Operating Expenses	3,884	12,569	3,175	9,394
VOCA (CAC) Grant:				
Personnel and Fringes	175,977	132,825	121,928	10,897
Operating Expenses	17,900	17,900	17,265	635
Capital Asset Expense	4,000	4,000	3,784	216
CAC Prevention:				
Operating Expenses	<u>3,750</u>	<u>3,750</u>	<u>3,670</u>	<u>80</u>
Total Public Safety	<u>737,791</u>	<u>713,042</u>	<u>625,940</u>	<u>87,102</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, 2011
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Human Services:				
Victim Trust:				
Operating Expenses	1,000	27	-	27
Total Human Services	1,000	27	-	27
Total Expenditures	766,028	752,941	659,137	93,804
Excess (Deficit) Revenues Over/ (Under) Expenditures	70,461	317,699	(161,944)	(479,643)
OTHER FINANCING SOURCES (USES):				
Transfers Out	(1,672)	(1,672)	-	1,672
Total Other Financing Sources (Uses)	(1,672)	(1,672)	-	1,672
Net Change in Fund Balance	68,789	316,027	(161,944)	(477,971)
Fund Balance, Beginning of Year	216,769	216,769	216,769	-
Prior Year Encumbrances Appropriated	14,440	14,440	14,440	-
Fund Balance, End of Year	<u>\$ 299,998</u>	<u>\$ 547,236</u>	<u>\$ 69,265</u>	<u>\$ (477,971)</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 133,382	\$ 207,446	\$ 173,646	\$ (33,800)
Charges for Services	100,000	100,000	92,130	(7,870)
Fees, Fines and Forfeitures	48,000	48,000	34,807	(13,193)
Other Revenue	<u>120</u>	<u>19,120</u>	<u>22,033</u>	<u>2,913</u>
Total Revenues	<u>281,502</u>	<u>374,566</u>	<u>322,616</u>	<u>(51,950)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	20,000	47,800	47,278	522
Sheriff Mandatory Fine:				
Operating Expenses	6,000	5,452	-	5,452
Enforcement and Education:				
Personnel and Fringes	34,876	33,717	30,977	2,740
Operating Expenses	1,050	1,050	967	83
Indigent Drivers Alcohol:				
Operating Expenses	13,000	13,000	-	13,000
Jail Commissary Trust:				
Operating Expenses	75,110	75,110	48,126	26,984
Jail Social Security Incentive:				
Operating Expenses	1,000	1,000	-	1,000
Sheriff Asset Forfeiture:				
Operating Expenses	81	74,144	11,890	62,254
Local Law Enforcement Block Grant 2002:				
Operating Expenses	49	49	-	49
Carry Concealed Weapon:				
Personnel and Fringes	-	6,807	6,371	436
Operating Expenses	52,179	35,768	35,767	1
Jail Pay for Stay:				
Operating Expenses	697	697	-	697
Sheriff 911 Wireless:				
Personnel and Fringes	-	113,171	103,562	9,609
Operating Expenses	128,381	15,211	6,042	9,169

(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, 2011
(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Sheriff Training/Reimbursement:				
Operating Expenses	<u>13,010</u>	<u>13,010</u>	<u>13,010</u>	<u>-</u>
Total Expenditures	<u>345,433</u>	<u>435,986</u>	<u>303,990</u>	<u>131,996</u>
Net Change in Fund Balance	(63,931)	(61,420)	18,626	80,046
Fund Balance, Beginning of Year	91,292	91,292	91,292	-
Prior Year Encumbrances Appropriated	<u>22,289</u>	<u>22,289</u>	<u>22,289</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 49,650</u>	<u>\$ 52,161</u>	<u>\$ 132,207</u>	<u>\$ 80,046</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 187,404	\$ 187,404	\$ 187,404	\$ -
Charges for Services	148,000	148,000	141,682	(6,318)
Fees, Fines and Forfeitures	<u>340,000</u>	<u>340,000</u>	<u>272,061</u>	<u>(67,939)</u>
 Total Revenues	 <u>675,404</u>	 <u>675,404</u>	 <u>601,147</u>	 <u>(74,257)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Clerk's Computer Maintenance:				
Operating Expenses	139,073	139,073	68,315	70,758
Computer Legal Research Services:				
Operating Expenses	9,500	9,500	1,261	8,239
Jury Amenity:				
Operating Expenses	945	945	743	202
Common Pleas Special Projects:				
Personnel and Fringes	248,636	254,691	253,319	1,372
Operating Expenses	<u>20,000</u>	<u>13,945</u>	<u>1,919</u>	<u>12,026</u>
Total Judicial	<u>418,154</u>	<u>418,154</u>	<u>325,557</u>	<u>92,597</u>
Public Safety:				
Department of Rehabilitation Correction:				
Personnel and Fringes	181,979	181,979	177,174	4,805
Operating Expenses	5,425	5,425	4,004	1,421
Common Pleas Court Probation Fee:				
Personnel and Fringes	44,177	44,177	43,878	299
Operating Expenses	<u>4,000</u>	<u>4,000</u>	<u>1,247</u>	<u>2,753</u>
Total Public Safety	<u>235,581</u>	<u>235,581</u>	<u>226,303</u>	<u>9,278</u>
Debt Service:				
Principal	25,000	25,000	25,000	-
Interest	<u>2,575</u>	<u>2,575</u>	<u>2,575</u>	<u>-</u>
Total Debt Service	<u>27,575</u>	<u>27,575</u>	<u>27,575</u>	<u>-</u>
Total Expenditures	<u>681,310</u>	<u>681,310</u>	<u>579,435</u>	<u>101,875</u>
Net Change in Fund Balance	(5,906)	(5,906)	21,712	27,618
Fund Balance, Beginning of Year	317,515	317,515	317,515	-
Prior Year Encumbrances Appropriated	<u>17,073</u>	<u>17,073</u>	<u>17,073</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 328,682</u>	<u>\$ 328,682</u>	<u>\$ 356,300</u>	<u>\$ 27,618</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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fees, Fines and Forfeitures	\$ 83,500	\$ 83,500	\$ 77,250	\$ (6,250)
Total Revenues	<u>83,500</u>	<u>83,500</u>	<u>77,250</u>	<u>(6,250)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Domestic Relations Judicial:				
Personnel and Fringes	-	15,387	12,988	2,399
Capital Asset Expense	<u>-</u>	<u>15,450</u>	<u>15,450</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>30,837</u>	<u>28,438</u>	<u>2,399</u>
Net Change in Fund Balance	83,500	52,663	48,812	(3,851)
Fund Balance, Beginning of Year	<u>89,038</u>	<u>89,038</u>	<u>89,038</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 172,538</u>	<u>\$ 141,701</u>	<u>\$ 137,850</u>	<u>\$ (3,851)</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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ 42,700	\$ 42,700	\$ 45,453	\$ 2,753
Total Revenues	<u>42,700</u>	<u>42,700</u>	<u>45,453</u>	<u>2,753</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Indigent Guardianship:				
Operating Expenses	<u>40,000</u>	<u>40,000</u>	<u>13,942</u>	<u>26,058</u>
Total Legislative and Executive	<u>40,000</u>	<u>40,000</u>	<u>13,942</u>	<u>26,058</u>
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	14,500	14,500	6,520	7,980
Conduct of Business:				
Personnel and Fringes	800	800	-	800
Probate Computer Research:				
Operating Expenses	12,000	12,000	-	12,000
Probate Special Projects:				
Operating Expenses	<u>1,900</u>	<u>1,900</u>	<u>80</u>	<u>1,820</u>
Total Judicial	<u>29,200</u>	<u>29,200</u>	<u>6,600</u>	<u>22,600</u>
Total Expenditures	<u>69,200</u>	<u>69,200</u>	<u>20,542</u>	<u>48,658</u>
Net Change in Fund Balance	(26,500)	(26,500)	24,911	51,411
Fund Balance, Beginning of Year	<u>134,111</u>	<u>134,111</u>	<u>134,111</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 107,611</u>	<u>\$ 107,611</u>	<u>\$ 159,022</u>	<u>\$ 51,411</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,660,853	\$ 1,660,853	\$ 1,583,338	\$ (77,515)
Charges for Services	1,692,100	1,692,100	786,560	(905,540)
Other Revenue	<u>3,000</u>	<u>5,775</u>	<u>3,550</u>	<u>(2,225)</u>
Total Revenues	<u>3,355,953</u>	<u>3,358,728</u>	<u>2,373,448</u>	<u>(985,280)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Juvenile Court Computer Maintenance:				
Operating Expenses	45,000	45,000	-	45,000
Juvenile Court Legal Research:				
Operating Expenses	11,001	11,001	4,001	7,000
SVAA Juvenile Grant:				
Personnel and Fringes	2,411	2,411	2,411	-
Juvenile Indigent Driver Alcohol:				
Operating Expenses	<u>2,474</u>	<u>2,474</u>	<u>-</u>	<u>2,474</u>
Total Judicial	<u>60,886</u>	<u>60,886</u>	<u>6,412</u>	<u>54,474</u>
Public Safety:				
Mediation Pilot Project:				
Personnel and Fringes	158,248	138,450	137,250	1,200
Operating Expenses	9,291	7,733	5,904	1,829
Felony Delinquent Care & Custody:				
Personnel and Fringes	1,131,450	1,056,988	702,215	354,773
Operating Expenses	576,332	602,332	403,048	199,284
VOCA/Court Appointed Special Advocate Grant:				
Personnel and Fringes	36,013	27,659	26,870	789
Mediation Service Fee:				
Personnel and Fringes	23,139	23,139	11,592	11,547
Operating Expenses	32,280	32,280	536	31,744
Title IV-E Contract:				
Personnel and Fringes	155,572	155,572	145,285	10,287
Operating Expenses	1,758,900	1,174,625	944,352	230,273
Title IV-E Juvenile Probation:				
Personnel and Fringes	420,300	262,167	154,245	107,922
Operating Expenses	<u>258,093</u>	<u>260,868</u>	<u>133,064</u>	<u>127,804</u>
Total Public Safety	<u>4,559,618</u>	<u>3,741,813</u>	<u>2,664,361</u>	<u>1,077,452</u>
Total Expenditures	<u>4,620,504</u>	<u>3,802,699</u>	<u>2,670,773</u>	<u>1,131,926</u>

(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, 2011
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,264,551)</u>	<u>(443,971)</u>	<u>(297,325)</u>	<u>146,646</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>8,503</u>	<u>8,503</u>	<u>-</u>	<u>(8,503)</u>
Total Other Financing Sources (Uses)	<u>8,503</u>	<u>8,503</u>	<u>-</u>	<u>(8,503)</u>
Net Change in Fund Balance	(1,256,048)	(435,468)	(297,325)	138,143
Fund Balance, Beginning of Year	1,096,784	1,096,784	1,096,784	-
Prior Year Encumbrances Appropriated	<u>382,036</u>	<u>382,036</u>	<u>382,036</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 222,772</u>	<u>\$ 1,043,352</u>	<u>\$ 1,181,495</u>	<u>\$ 138,143</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 791,000	\$ 791,000	\$ 802,166	\$ 11,166
Total Revenues	<u>791,000</u>	<u>791,000</u>	<u>802,166</u>	<u>11,166</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title Administration:				
Personnel and Fringes	494,722	494,722	434,500	60,222
Operating Expenses	37,644	37,644	25,697	11,947
Common Pleas Clerk:				
Personnel and Fringes	88,024	87,861	86,571	1,290
Operating Expenses	<u>34,360</u>	<u>34,523</u>	<u>32,170</u>	<u>2,353</u>
Total Legislative and Executive	<u>654,750</u>	<u>654,750</u>	<u>578,938</u>	<u>75,812</u>
Public Safety:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	<u>38,274</u>	<u>38,274</u>	<u>38,274</u>	<u>-</u>
Total Public Safety	<u>38,274</u>	<u>38,274</u>	<u>38,274</u>	<u>-</u>
Total Expenditures	<u>693,024</u>	<u>693,024</u>	<u>617,212</u>	<u>75,812</u>
Net Change in Fund Balance	97,976	97,976	184,954	86,978
Fund Balance, Beginning of Year	346,611	346,611	346,611	-
Prior Year Encumbrances Appropriated	<u>29,086</u>	<u>29,086</u>	<u>29,086</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 473,673</u>	<u>\$ 473,673</u>	<u>\$ 560,651</u>	<u>\$ 86,978</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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>1,089</u>	<u>1,089</u>	<u>1,089</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,089</u>	<u>\$ 1,089</u>	<u>\$ 1,089</u>	<u>\$ -</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 140,000	\$ 140,000	\$ 115,273	\$ (24,727)
Other Revenue	<u>8,000</u>	<u>8,000</u>	<u>4,276</u>	<u>(3,724)</u>
Total Revenues	<u>148,000</u>	<u>148,000</u>	<u>119,549</u>	<u>(28,451)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
County Recorder's Special Equipment:				
Operating Expenses	104,666	121,235	121,235	-
Capital Asset Expense	24,000	5,000	5,000	-
Recorder Housing:				
Operating Expenses	<u>8,000</u>	<u>6,760</u>	<u>6,760</u>	<u>-</u>
Total Expenditures	<u>136,666</u>	<u>132,995</u>	<u>132,995</u>	<u>-</u>
Net Change in Fund Balance	11,334	15,005	(13,446)	(28,451)
Fund Balance, Beginning of Year	(8,482)	(8,482)	(8,482)	-
Prior Year Encumbrances Appropriated	<u>17,666</u>	<u>17,666</u>	<u>17,666</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 20,518</u>	<u>\$ 24,189</u>	<u>\$ (4,262)</u>	<u>\$ (28,451)</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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
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
Emergency Management Special Revenue Fund
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 584,228	\$ 627,228	\$ 460,075	\$ (167,153)
Other Revenue	<u>29,556</u>	<u>29,556</u>	<u>17,773</u>	<u>(11,783)</u>
Total Revenues	<u>613,784</u>	<u>656,784</u>	<u>477,848</u>	<u>(178,936)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Emergency Planning:				
Personnel and Fringes	17,633	17,135	4,238	12,897
Operating Expenses	66,567	66,567	12,010	54,557
Hazardous Materials:				
Personnel and Fringes	3,539	539	-	539
Operating Expenses	46,352	42,169	14,143	28,026
FEMA FY03 Certification Grant:				
Operating Expenses	5,169	6,669	6,669	-
State Homeland Security Grant 2003:				
Personnel and Fringes	60,837	60,837	59,674	1,163
Operating Expenses	145,523	87,790	83,610	4,180
EMA Trust:				
Operating Expenses	4,999	143	143	-
EMA 911 Government Assistance:				
Operating Expenses	<u>351,145</u>	<u>351,145</u>	<u>351,144</u>	<u>1</u>
Total Expenditures	<u>701,764</u>	<u>632,994</u>	<u>531,631</u>	<u>101,363</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(87,980)</u>	<u>23,790</u>	<u>(53,783)</u>	<u>(77,573)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	30,000	30,000	30,000	-
Transfers In	-	-	7,500	7,500
Advances Out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>7,500</u>
Net Change in Fund Balance	(87,980)	23,790	(46,283)	(70,073)
Fund Balance, Beginning of Year	47,138	47,138	47,138	-
Prior Year Encumbrances Appropriated	<u>46,201</u>	<u>46,201</u>	<u>46,201</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 5,359</u>	<u>\$ 117,129</u>	<u>\$ 47,056</u>	<u>\$ (70,073)</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, 2011

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

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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Special Assessments	\$ 212,424	\$ 215,819	\$ 191,640	\$ (24,179)
Total Revenues	<u>212,424</u>	<u>215,819</u>	<u>191,640</u>	<u>(24,179)</u>
EXPENDITURES:				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>226,343</u>	<u>226,343</u>	<u>200,152</u>	<u>26,191</u>
Total Expenditures	<u>226,343</u>	<u>226,343</u>	<u>200,152</u>	<u>26,191</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(13,919)</u>	<u>(10,524)</u>	<u>(8,512)</u>	<u>2,012</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	211,956	211,956	190,899	(21,057)
Transfers Out	<u>(211,851)</u>	<u>(190,901)</u>	<u>(190,899)</u>	<u>2</u>
Total Other Financing Sources (Uses)	<u>105</u>	<u>21,055</u>	<u>-</u>	<u>(21,055)</u>
Net Change in Fund Balance	(13,814)	10,531	(8,512)	(19,043)
Fund Balance, Beginning of Year	<u>54,989</u>	<u>54,989</u>	<u>54,989</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>82,138</u>	<u>82,138</u>	<u>82,138</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 123,313</u>	<u>\$ 147,658</u>	<u>\$ 128,615</u>	<u>\$ (19,043)</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 67,062	\$ 67,062	\$ 83,653	\$ 16,591
Fees, Fines and Forfeitures	127,494	127,494	107,176	(20,318)
Other Revenue	<u>3,750</u>	<u>3,750</u>	<u>5,185</u>	<u>1,435</u>
Total Revenues	<u>198,306</u>	<u>198,306</u>	<u>196,014</u>	<u>(2,292)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Personnel and Fringes	79,124	79,124	73,323	5,801
Operating Expenses	<u>162,010</u>	<u>162,010</u>	<u>153,703</u>	<u>8,307</u>
Total Judicial	<u>241,134</u>	<u>241,134</u>	<u>227,026</u>	<u>14,108</u>
Total Expenditures	<u>241,134</u>	<u>241,134</u>	<u>227,026</u>	<u>14,108</u>
Net Change in Fund Balance	(42,828)	(42,828)	(31,012)	11,816
Fund Balance, Beginning of Year	<u>600,455</u>	<u>600,455</u>	<u>600,455</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>25,626</u>	<u>25,626</u>	<u>25,626</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 583,253</u>	<u>\$ 583,253</u>	<u>\$ 595,069</u>	<u>\$ 11,816</u>

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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,355,300	\$ 1,355,300	\$ 100,426	\$ (1,254,874)
Total Revenues	<u>1,355,300</u>	<u>1,355,300</u>	<u>100,426</u>	<u>(1,254,874)</u>
EXPENDITURES:				
Current:				
Public Works:				
Community Development:				
Personnel and Fringes	16,250	53,700	6,587	47,113
Operating Expenses	<u>1,298,900</u>	<u>226,674</u>	<u>199,329</u>	<u>27,345</u>
Engineer:				
Operating Expenses	<u>38,994</u>	<u>38,994</u>	<u>38,994</u>	<u>-</u>
Total Public Works	<u>1,354,144</u>	<u>319,368</u>	<u>244,910</u>	<u>74,458</u>
Total Expenditures	<u>1,354,144</u>	<u>319,368</u>	<u>244,910</u>	<u>74,458</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>1,156</u>	<u>1,035,932</u>	<u>(144,484)</u>	<u>(1,180,416)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	4,000	4,000	4,000	-
Advances Out	<u>(8,000)</u>	<u>(8,000)</u>	<u>-</u>	<u>8,000</u>
Total Other Financing Sources (Uses)	<u>(4,000)</u>	<u>(4,000)</u>	<u>4,000</u>	<u>8,000</u>
Net Change in Fund Balance	(2,844)	1,031,932	(140,484)	(1,172,416)
Fund Balance, Beginning of Year	(195,670)	(195,670)	(195,670)	-
Prior Year Encumbrances Appropriated	<u>198,838</u>	<u>198,838</u>	<u>198,838</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 324</u>	<u>\$ 1,035,100</u>	<u>\$ (137,316)</u>	<u>\$ (1,172,416)</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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other Revenue	\$ 119,334	\$ 119,334	\$ 102,000	\$ (17,334)
Total Revenues	<u>119,334</u>	<u>119,334</u>	<u>102,000</u>	<u>(17,334)</u>
EXPENDITURES:				
Current:				
Debt service:				
Bonds	835,000	835,000	835,000	-
Interest	<u>436,062</u>	<u>436,062</u>	<u>436,061</u>	<u>1</u>
Total Expenditures	<u>1,271,062</u>	<u>1,271,062</u>	<u>1,271,061</u>	<u>1</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,151,728)</u>	<u>(1,151,728)</u>	<u>(1,169,061)</u>	<u>(17,333)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	-	11,000	11,000	-
Transfers In	1,136,730	1,136,730	1,136,730	-
Advances Out	<u>-</u>	<u>(11,000)</u>	<u>-</u>	<u>11,000</u>
Total Other Financing Sources (Uses)	<u>1,136,730</u>	<u>1,136,730</u>	<u>1,147,730</u>	<u>11,000</u>
Net Change in Fund Balance	(14,998)	(14,998)	(21,331)	(6,333)
Fund Balance, Beginning of Year	<u>21,896</u>	<u>21,896</u>	<u>21,896</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,898</u>	<u>\$ 6,898</u>	<u>\$ 565</u>	<u>\$ (6,333)</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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ 314,448	\$ 314,448	\$ 318,523	\$ 4,075
Total Revenues	<u>314,448</u>	<u>314,448</u>	<u>318,523</u>	<u>4,075</u>
EXPENDITURES:				
Current:				
Debt service:				
Bonds	235,000	235,000	235,000	-
Interest	<u>79,448</u>	<u>79,448</u>	<u>79,448</u>	<u>-</u>
Total Expenditures	<u>314,448</u>	<u>314,448</u>	<u>314,448</u>	<u>-</u>
Net Change in Fund Balance	-	-	4,075	4,075
Fund Balance, Beginning of Year	<u>8,950</u>	<u>8,950</u>	<u>8,950</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,950</u>	<u>\$ 8,950</u>	<u>\$ 13,025</u>	<u>\$ 4,075</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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	335,000	335,000	101,247	233,753
Capital Asset Expense	<u>414,320</u>	<u>414,320</u>	<u>301,515</u>	<u>112,805</u>
Total Capital Outlay	<u>749,320</u>	<u>749,320</u>	<u>402,762</u>	<u>346,558</u>
Debt Service:				
Principal	500,000	500,000	500,000	-
Interest	<u>6,250</u>	<u>6,250</u>	<u>6,250</u>	<u>-</u>
Total Debt Service	<u>506,250</u>	<u>506,250</u>	<u>506,250</u>	<u>-</u>
Total Expenditures	<u>1,255,570</u>	<u>1,255,570</u>	<u>909,012</u>	<u>346,558</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,255,570)</u>	<u>(1,255,570)</u>	<u>(909,012)</u>	<u>346,558</u>
OTHER FINANCING SOURCES (USES):				
Note Proceeds	1,000,000	1,000,000	715,194	(284,806)
Transfers In	<u>201,250</u>	<u>201,250</u>	<u>201,250</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,201,250</u>	<u>1,201,250</u>	<u>916,444</u>	<u>(284,806)</u>
Net Change in Fund Balance	(54,320)	(54,320)	7,432	61,752
Fund Balance, Beginning of Year	33,858	33,858	33,858	-
Prior Year Encumbrances Appropriated	<u>21,320</u>	<u>21,320</u>	<u>21,320</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 858</u>	<u>\$ 858</u>	<u>\$ 62,610</u>	<u>\$ 61,752</u>

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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>507,670</u>	<u>1,083,351</u>	<u>1,079,288</u>	<u>4,063</u>
Total Capital Outlay	<u>507,670</u>	<u>1,083,351</u>	<u>1,079,288</u>	<u>4,063</u>
Debt Service:				
Principal	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Interest	<u>77,700</u>	<u>77,700</u>	<u>77,615</u>	<u>85</u>
Total Debt Service	<u>227,700</u>	<u>227,700</u>	<u>227,615</u>	<u>85</u>
Total Expenditures	<u>735,370</u>	<u>1,311,051</u>	<u>1,306,903</u>	<u>4,148</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(735,370)</u>	<u>(1,311,051)</u>	<u>(1,306,903)</u>	<u>4,148</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>659,100</u>	<u>1,234,781</u>	<u>1,260,961</u>	<u>26,180</u>
Total Other Financing Sources (Uses)	<u>659,100</u>	<u>1,234,781</u>	<u>1,260,961</u>	<u>26,180</u>
Net Change in Fund Balance	(76,270)	(76,270)	(45,942)	30,328
Fund Balance, Beginning of Year	10,748	10,748	10,748	-
Prior Year Encumbrances Appropriated	<u>65,522</u>	<u>65,522</u>	<u>65,522</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,328</u>	<u>\$ 30,328</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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ 225,598	\$ 464,056	\$ 53,166	\$ (410,890)
Total Revenues	<u>225,598</u>	<u>464,056</u>	<u>53,166</u>	<u>(410,890)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>225,598</u>	<u>304,056</u>	<u>304,056</u>	<u>-</u>
Total Expenditures	<u>225,598</u>	<u>304,056</u>	<u>304,056</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>-</u>	<u>160,000</u>	<u>(250,890)</u>	<u>(410,890)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	65,598	65,598	65,598	-
Advances Out	<u>(65,598)</u>	<u>(65,598)</u>	<u>(65,598)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	160,000	(250,890)	(410,890)
Fund Balance, Beginning of Year	(65,598)	(65,598)	(65,598)	-
Prior Year Encumbrances Appropriated	<u>65,598</u>	<u>65,598</u>	<u>65,598</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$ (250,890)</u>	<u>\$ (410,890)</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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ 3,254,880	\$ 3,254,880	\$ 735,655	\$ (2,519,225)
Total Revenues	<u>3,254,880</u>	<u>3,254,880</u>	<u>735,655</u>	<u>(2,519,225)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>3,254,880</u>	<u>2,789,958</u>	<u>2,745,603</u>	<u>44,355</u>
Total Expenditures	<u>3,254,880</u>	<u>2,789,958</u>	<u>2,745,603</u>	<u>44,355</u>
Net Change in Fund Balance	-	464,922	(2,009,948)	(2,474,870)
Fund Balance, Beginning of Year	(425,895)	(425,895)	(425,895)	-
Prior Year Encumbrances Appropriated	<u>425,895</u>	<u>425,895</u>	<u>425,895</u>	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 464,922</u>	<u>\$ (2,009,948)</u>	<u>\$ (2,474,870)</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Guardrail Project Capital Projects Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ 21,739	\$ 21,739	\$ 21,739	\$ -
Total Revenues	<u>21,739</u>	<u>21,739</u>	<u>21,739</u>	<u>-</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>21,739</u>	<u>21,739</u>	<u>21,739</u>	<u>-</u>
Total Expenditures	<u>21,739</u>	<u>21,739</u>	<u>21,739</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
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>\$ -</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
South Vienna Development Capital Projects Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$ 31,000	\$ 31,000	\$ 49,210	\$ 18,210
Total Revenues	<u>31,000</u>	<u>31,000</u>	<u>49,210</u>	<u>18,210</u>
EXPENDITURES:				
Debt Service:				
Principal	50,000	50,000	50,000	-
Interest	<u>14,313</u>	<u>14,313</u>	<u>14,313</u>	<u>-</u>
Total Expenditures	<u>64,313</u>	<u>64,313</u>	<u>64,313</u>	<u>-</u>
Net Change in Fund Balance	(33,313)	(33,313)	(15,103)	18,210
Fund Balance, Beginning of Year	<u>74,967</u>	<u>74,967</u>	<u>74,967</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 41,654</u>	<u>\$ 41,654</u>	<u>\$ 59,864</u>	<u>\$ 18,210</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
County Resurfacing Capital Projects Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ 1,902,650	\$ 1,902,650	\$ 54,079	\$ (1,848,571)
Total Revenues	<u>1,902,650</u>	<u>1,902,650</u>	<u>54,079</u>	<u>(1,848,571)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>1,902,650</u>	<u>1,401,817</u>	<u>1,401,816</u>	<u>1</u>
Total Expenditures	<u>1,902,650</u>	<u>1,401,817</u>	<u>1,401,816</u>	<u>1</u>
Net Change in Fund Balance	-	500,833	(1,347,737)	(1,848,570)
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 500,833</u>	<u>\$ (1,347,737)</u>	<u>\$ (1,848,570)</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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other Revenue	\$ -	\$ -	\$ 175	\$ 175
Total Revenues	<u>-</u>	<u>-</u>	<u>175</u>	<u>175</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	175	175
Fund Balance, Beginning of Year	<u>100</u>	<u>100</u>	<u>100</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 275</u>	<u>\$ 175</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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ 200,000	\$ 539,170	\$ 117,219	\$ (421,951)
Total Revenues	<u>\$ 200,000</u>	<u>\$ 539,170</u>	<u>\$ 117,219</u>	<u>\$ (421,951)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>200,000</u>	<u>314,170</u>	<u>314,170</u>	<u>-</u>
Total Expenditures	<u>200,000</u>	<u>314,170</u>	<u>314,170</u>	<u>-</u>
Net Change in Fund Balance	-	225,000	(196,951)	(421,951)
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ 225,000</u></u>	<u><u>\$ (196,951)</u></u>	<u><u>\$ (421,951)</u></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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ 160,000	\$ 160,000	\$ -	\$ (160,000)
Total Revenues	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ -</u>	<u>\$ (160,000)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>160,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>160,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	160,000	-	(160,000)
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ 160,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (160,000)</u></u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Ditch Construction Capital Projects Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>29,675</u>	<u>29,675</u>	<u>-</u>	<u>29,675</u>
Total Expenditures	<u>29,675</u>	<u>29,675</u>	<u>-</u>	<u>29,675</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(29,675)</u>	<u>(29,675)</u>	<u>-</u>	<u>29,675</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	<u>(66,756)</u>	<u>(66,756)</u>	<u>-</u>	<u>66,756</u>
Total Other Financing Sources (Uses)	<u>(66,756)</u>	<u>(66,756)</u>	<u>-</u>	<u>66,756</u>
Net Change in Fund Balance	(96,431)	(96,431)	-	96,431
Fund Balance, Beginning of Year	<u>98,255</u>	<u>98,255</u>	<u>98,255</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,824</u>	<u>\$ 1,824</u>	<u>\$ 98,255</u>	<u>\$ 96,431</u>

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, 2011

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

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Chase Stewart Soldier's Relief Permanent Fund
For the Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Investment Income	\$ -	\$ -	\$ 1,746	\$ 1,746
Total Revenues	<u>-</u>	<u>-</u>	<u>1,746</u>	<u>1,746</u>
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	<u>36,000</u>	<u>36,000</u>	<u>6,574</u>	<u>29,426</u>
Total Expenditures	<u>36,000</u>	<u>36,000</u>	<u>6,574</u>	<u>29,426</u>
Net Change in Fund Balance	(36,000)	(36,000)	(4,828)	31,172
Fund Balance, Beginning of Year	<u>115,964</u>	<u>115,964</u>	<u>115,964</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 79,964</u>	<u>\$ 79,964</u>	<u>\$ 111,136</u>	<u>\$ 31,172</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-16
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. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.



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CLARK COUNTY, OHIO

Net Assets by Component

Last Nine Fiscal Years (Accrual Basis of Accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental Activities:									
Invested in Capital Assets, net of related debt	\$ 30,818,093	\$ 36,736,233	\$ 45,910,797	\$ 39,051,091	\$ 66,618,370	\$ 72,403,585	\$ 73,166,669	\$ 71,478,924	\$ 71,035,654
Restricted	29,231,600	27,573,550	29,765,882	40,241,605	46,338,850	52,791,772	59,322,878	51,886,419	54,491,825
Unrestricted	8,568,518	16,535,233	13,849,606	20,471,207	11,334,044	9,837,901	4,198,991	9,382,677	11,015,001
Total Governmental Activities Net Assets	\$ 68,618,211	\$ 80,845,016	\$ 89,526,285	\$ 99,763,903	\$ 124,291,264	\$ 135,033,258	\$ 136,688,538	\$ 132,748,020	\$ 136,542,480
Business-Type Activities:									
Invested in Capital Assets, net of related debt	\$ 11,519,320	\$ 12,382,499	\$ 14,943,931	\$ 14,467,177	\$ 10,340,333	\$ 10,702,574	\$ 10,773,918	\$ 11,567,436	\$ 10,696,982
Unrestricted	4,015,681	4,109,242	5,574,116	5,249,301	4,701,948	4,202,815	5,722,309	6,650,402	8,436,090
Total Business-Type Activities	\$ 15,535,001	\$ 16,491,741	\$ 20,518,047	\$ 19,716,478	\$ 15,042,281	\$ 14,905,389	\$ 16,496,227	\$ 18,217,838	\$ 19,133,072
Primary Government:									
Invested in Capital Assets, net of related debt	\$ 42,337,413	\$ 49,118,732	\$ 60,854,728	\$ 53,518,268	\$ 76,958,703	\$ 83,106,159	\$ 83,940,587	\$ 83,046,360	\$ 81,732,636
Restricted	29,231,600	27,573,550	29,765,882	40,241,605	46,338,850	52,791,772	59,322,878	51,886,419	54,491,825
Unrestricted	12,584,199	20,644,475	19,423,722	25,720,508	16,035,992	14,040,716	9,921,300	16,033,079	19,451,091
Total Primary Government	\$ 84,153,212	\$ 97,336,757	\$ 110,044,332	\$ 119,480,381	\$ 139,333,545	\$ 149,938,647	\$ 153,184,765	\$ 150,965,858	\$ 155,675,552

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Changes in Net Assets

Last Nine Fiscal Years (Accrual Basis of Accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses:									
Primary Government:									
Governmental Activities:									
General Government:									
Legislative & Executive	\$ 6,518,815	\$ 7,482,497	\$ 6,953,654	\$ 8,563,892	\$ 13,580,246	\$ 15,515,492	\$ 14,761,744	\$ 9,992,461	\$ 10,870,046
Judicial	7,978,551	8,059,117	8,359,847	9,515,849	13,907,141	13,658,964	14,092,014	13,649,222	12,681,680
Public Safety	14,983,773	14,739,384	16,412,417	17,640,819	14,914,162	14,986,140	15,934,293	15,650,852	15,593,911
Public Works	11,535,874	4,760,178	10,702,235	11,497,023	9,621,300	10,073,253	9,460,379	14,023,453	9,757,946
Health	21,711,668	22,260,066	23,492,812	22,998,929	24,364,503	21,035,234	26,076,224	27,554,583	23,006,804
Human Services	40,978,271	34,485,933	41,703,936	43,829,764	43,325,167	43,509,093	44,173,948	38,657,686	32,904,188
Conservation and Recreation	2,614,690	1,647,695	1,692,213	2,042,557	1,929,530	1,557,877	1,466,350	1,348,005	1,229,967
Interest Expense	411,276	304,644	430,601	552,627	829,748	730,966	693,816	633,765	667,772
Total Governmental Activities Expenses	<u>106,732,918</u>	<u>93,739,514</u>	<u>109,747,715</u>	<u>116,641,460</u>	<u>122,471,797</u>	<u>121,067,019</u>	<u>126,658,768</u>	<u>121,510,027</u>	<u>106,712,314</u>
Business-Type Activities:									
Sewer	2,689,375	2,162,215	2,907,155	3,852,046	3,456,235	3,435,523	3,173,540	3,042,704	3,323,479
Water	1,552,327	1,860,726	1,555,331	2,361,409	2,163,867	1,974,744	2,074,816	2,120,690	2,027,602
Total Business-Type Activities Expenses	<u>4,241,702</u>	<u>4,022,941</u>	<u>4,462,486</u>	<u>6,213,455</u>	<u>5,620,102</u>	<u>5,410,267</u>	<u>5,248,356</u>	<u>5,163,394</u>	<u>5,351,081</u>
Total Primary Government Expenses	<u>\$ 110,974,620</u>	<u>\$ 97,762,455</u>	<u>\$ 114,210,201</u>	<u>\$ 122,854,915</u>	<u>\$ 128,091,899</u>	<u>\$ 126,477,286</u>	<u>\$ 131,907,124</u>	<u>\$ 126,673,421</u>	<u>\$ 112,063,395</u>
Program Revenues:									
Governmental Activities:									
Charges for Services:									
General Government:									
Legislative & Executive	\$ 4,545,947	\$ 4,407,998	\$ 6,017,463	\$ 6,393,272	\$ 5,304,530	\$ 4,505,340	\$ 4,489,794	\$ 4,635,167	\$ 5,211,552
Judicial	1,564,380	1,420,151	1,301,757	1,538,664	3,421,820	3,572,574	3,801,383	3,399,300	3,133,130
Public Safety/Security of Persons & Property	2,551,698	2,010,620	1,746,834	1,535,630	1,173,021	1,034,224	580,686	560,545	678,879
Public Works	889,440	1,786,481	1,218,129	1,148,259	938,233	835,581	409,812	874,561	946,549
Health	888,612	924,007	916,449	959,145	1,908,276	631,827	1,045,435	907,876	878,987
Human Services	1,805,416	2,169,130	7,363,505	8,738,108	8,844,054	6,924,140	6,151,911	7,715,581	4,675,061
Conservation and Recreation	725,960	656,575	678,620	661,434	1,005,220	860,287	860,148	849,720	738,545
Operating Grants and Contributions	50,633,488	53,585,397	54,886,092	56,365,047	59,201,547	64,978,262	61,344,153	47,792,693	45,743,356
Capital Grants and Contributions	2,494,722	2,078,122	1,230,755	637,470	1,025,785	1,085,101	4,054,523	5,421,738	2,422,095
Total Governmental Activities Program Revenues	<u>66,099,663</u>	<u>69,038,481</u>	<u>75,359,604</u>	<u>77,977,029</u>	<u>82,822,486</u>	<u>84,427,336</u>	<u>82,737,845</u>	<u>72,157,181</u>	<u>64,428,154</u>
Business-Type Activities:									
Charges for Services:									
Sewer	3,032,393	3,192,168	3,429,034	2,950,296	3,761,029	3,355,533	3,916,031	3,578,441	3,685,782
Water	1,555,641	1,755,018	1,914,072	1,726,611	2,091,502	1,853,204	2,289,739	2,392,261	2,270,787
Operating Grants and Contributions	921,039	23,499	2,094,863	469,003	-	-	-	-	-
Capital Grants and Contributions	-	-	-	-	533,535	-	577,261	495,208	237,985
Total Business-Type Activities Program Revenues	<u>5,509,073</u>	<u>4,970,685</u>	<u>7,437,969</u>	<u>5,145,910</u>	<u>6,386,066</u>	<u>5,208,737</u>	<u>6,783,031</u>	<u>6,465,910</u>	<u>6,194,554</u>
Total Primary Government Program Revenues	<u>\$ 71,608,736</u>	<u>\$ 74,009,166</u>	<u>\$ 82,797,573</u>	<u>\$ 83,122,939</u>	<u>\$ 89,208,552</u>	<u>\$ 89,636,073</u>	<u>\$ 89,520,876</u>	<u>\$ 78,623,091</u>	<u>\$ 70,622,708</u>

(Continued)

CLARK COUNTY, OHIO

Changes in Net Assets

Last Nine Fiscal Years (Accrual Basis of Accounting)

(Continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011
Net (Expense)/Revenue:									
Governmental Activities	\$ (40,633,255)	\$ (24,701,033)	\$ (34,388,111)	\$ (38,664,431)	\$ (39,649,311)	\$ (36,639,683)	\$ (43,920,923)	\$ (49,352,846)	\$ (42,284,160)
Business-Type Activities	1,267,371	947,744	2,975,483	(1,067,545)	765,964	(201,530)	1,534,675	1,302,516	843,473
Total Primary Government Net (Expense)/Revenue	\$ (39,365,884)	\$ (23,753,289)	\$ (31,412,628)	\$ (39,731,976)	\$ (38,883,347)	\$ (36,841,213)	\$ (42,386,248)	\$ (48,050,330)	\$ (41,440,687)
General Revenues and Other Changes in Net Assets:									
Governmental Activities:									
Taxes:									
Property Taxes Levied for:									
General Purposes	\$ 3,213,145	\$ 3,337,017	\$ 3,505,252	\$ 3,813,396	\$ 3,671,872	\$ 3,541,363	\$ 3,466,549	\$ 3,443,154	\$ 3,672,389
Children's Home	2,792,431	2,927,913	2,853,061	2,829,089	2,664,262	2,395,102	2,274,949	2,291,131	2,280,820
MRDD	8,339,616	10,769,810	10,647,764	10,832,753	10,513,030	9,875,289	9,661,369	9,757,096	9,725,540
Senior Citizen's	1,296,344	1,378,500	1,303,362	2,003,973	2,035,677	2,222,386	2,249,886	2,215,623	1,895,233
Permissive Sales	12,243,341	12,563,786	15,018,094	19,876,833	13,429,821	18,791,959	18,679,244	19,451,080	20,374,885
Grants and Contributions not Restricted to Specific Programs	3,742,624	3,828,800	6,118,338	3,172,719	4,802,904	6,209,645	5,895,214	5,324,949	4,608,002
Investment Income	918,956	719,178	1,599,833	3,496,171	4,160,834	2,912,840	1,352,245	805,754	1,088,538
Other Revenue	5,610,718	1,402,834	2,023,676	2,877,115	2,138,706	1,433,093	1,996,747	2,123,541	2,433,213
Total Governmental Activities	38,157,175	36,927,838	43,069,380	48,902,049	43,417,106	47,381,677	45,576,203	45,412,328	46,078,620
Business-Type Activities:									
Investment Income	6,721	-	-	-	-	-	-	-	28
Other Revenue	81,732	8,996	1,050,823	265,976	48,392	64,638	56,163	419,095	71,733
Total Business-Type Activities	88,453	8,996	1,050,823	265,976	48,392	64,638	56,163	419,095	71,761
Total Primary Government	\$ 38,245,628	\$ 36,936,834	\$ 44,120,203	\$ 49,168,025	\$ 43,465,498	\$ 47,446,315	\$ 45,632,366	\$ 45,831,423	\$ 46,150,381
Change in Net Assets									
Governmental Activities	\$ (2,476,080)	\$ 12,226,805	\$ 8,681,269	\$ 10,237,618	\$ 3,767,795	\$ 10,741,994	\$ 1,655,280	\$ (3,940,518)	\$ 3,794,460
Business-Type Activities	1,355,824	956,740	4,026,306	(801,569)	814,356	(136,892)	1,590,838	1,721,611	915,234
Total Primary Government Change in Net Assets	\$ (1,120,256)	\$ 13,183,545	\$ 12,707,575	\$ 9,436,049	\$ 4,582,151	\$ 10,605,102	\$ 3,246,118	\$ (2,218,907)	\$ 4,709,694

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund:										
Reserved	\$ 823,087	\$ 945,952	\$ 933,182	\$ 1,023,087	\$ 2,071,345	\$ 2,622,894	\$ 2,011,928	\$ 1,442,618	\$ 1,595,103	\$ -
Unreserved	9,289,124	6,428,922	4,155,905	5,765,842	8,832,443	7,066,027	8,023,745	7,563,668	7,429,044	-
Nonspendable	-	-	-	-	-	-	-	-	-	831,198
Assigned	-	-	-	-	-	-	-	-	-	1,124,930
Unassigned	-	-	-	-	-	-	-	-	-	9,572,427
Total General Fund	<u>\$ 10,112,211</u>	<u>\$ 7,374,874</u>	<u>\$ 5,089,087</u>	<u>\$ 6,788,929</u>	<u>\$ 10,903,788</u>	<u>\$ 9,688,921</u>	<u>\$ 10,035,673</u>	<u>\$ 9,006,286</u>	<u>\$ 9,024,147</u>	<u>\$ 11,528,555</u>
All Other Governmental Funds:										
Reserved	\$ 3,884,452	\$ 5,755,381	\$ 11,307,436	\$ 3,881,300	\$ 10,909,079	\$ 6,574,239	\$ 6,221,539	\$ 5,918,512	\$ 4,940,096	\$ -
Unreserved, Reported In:										
Special Revenue Funds	11,585,871	7,790,139	11,780,482	13,975,889	4,379,094	25,176,769	25,845,217	23,284,059	23,964,674	-
Debt Service Funds	175,716	26,528	32,111	26,337	56,051	85,770	420,596	86,391	30,846	-
Capital Projects Funds	(3,376,810)	(5,040,456)	(9,431,107)	(7,557,101)	(2,862,368)	(5,686,786)	(7,398,862)	(1,007,973)	(1,060,827)	-
Permanent Funds	-	45,922	47,608	50,890	54,694	57,935	59,838	56,029	49,988	-
Nonspendable	-	-	-	-	-	-	-	-	-	932,945
Restricted	-	-	-	-	-	-	-	-	-	29,399,873
Unassigned	-	-	-	-	-	-	-	-	-	(522,283)
Total All Other Governmental Funds	<u>\$ 12,269,229</u>	<u>\$ 8,577,514</u>	<u>\$ 13,736,530</u>	<u>\$ 10,377,315</u>	<u>\$ 12,536,550</u>	<u>\$ 26,207,927</u>	<u>\$ 25,148,328</u>	<u>\$ 28,337,018</u>	<u>\$ 27,924,777</u>	<u>\$ 29,810,535</u>

Note:

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.

Beginning with the 2003 CAFR, Clark County adopted GASB Statement 34, which changed the definition of governmental funds. Nonspendable Trust Funds, previously reported as a fiduciary fund type, were renamed Permanent Funds and became a Governmental Fund Type. The County has two such funds, which is included in governmental funds starting in 2003.

Source: Clark County Auditor's Office

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues:										
Taxes	\$ 15,563,842	\$ 15,641,536	\$ 18,413,240	\$ 18,309,439	\$ 19,403,937	\$ 18,960,115	\$ 18,034,140	\$ 17,652,753	\$ 17,707,004	\$ 17,573,982
Permissive Sales Tax	17,727,306	12,279,860	12,490,403	16,077,939	18,820,858	14,485,796	18,791,959	18,679,244	19,451,080	20,374,885
Intergovernmental	52,128,102	55,504,661	59,504,037	58,652,979	59,145,332	67,234,307	68,162,564	68,151,875	60,106,823	52,956,685
Charges for Services	9,804,437	11,514,207	11,320,431	17,409,986	18,246,636	21,261,754	16,734,324	15,400,828	16,793,990	14,227,466
Licenses and Permits	411,791	353,378	407,887	421,746	431,308	437,389	411,542	415,400	557,964	539,716
Fees, Fines and Forfeitures	1,384,919	1,389,531	1,547,899	1,497,007	1,906,699	1,069,724	1,135,325	1,289,501	1,423,022	1,324,785
Special Assessments	27,588	38,216	39,972	45,431	49,277	79,530	93,279	87,821	110,268	191,640
Investment Income	1,246,088	945,888	746,339	1,667,981	3,043,250	4,478,006	2,856,934	1,390,242	826,510	1,100,487
Other Revenue	10,804,932	5,330,720	1,712,057	2,023,676	2,877,115	2,122,254	1,263,013	2,111,406	1,930,181	2,433,361
Total Revenues	109,099,005	102,997,997	106,182,265	116,106,184	123,924,412	130,128,875	127,483,080	125,179,070	118,906,842	110,723,007
Expenditures:										
Current:										
General Government:										
Legislative and Executive	5,534,122	5,531,086	5,709,376	6,259,806	6,283,168	8,485,196	8,756,791	8,418,108	6,733,055	6,257,448
Judicial	7,456,921	7,842,437	7,933,312	8,257,399	9,030,920	13,850,735	13,855,050	13,981,133	13,669,614	12,478,551
Public Safety	14,862,697	14,754,897	14,945,491	16,744,583	16,825,459	14,754,572	15,604,597	15,875,959	15,552,104	15,560,018
Public Works	10,653,343	10,255,824	11,016,234	11,005,770	11,756,848	10,694,557	11,434,981	11,584,029	11,640,668	10,787,522
Health	21,540,640	21,382,052	22,017,902	23,121,148	23,030,748	24,369,727	25,147,913	25,883,788	27,004,223	23,011,604
Human Services	41,210,393	40,743,409	34,447,358	41,625,233	43,846,980	43,323,119	44,838,109	43,867,988	38,587,958	32,653,534
Conservation and Recreation	6,413,701	2,596,084	1,656,856	1,694,080	2,043,489	1,917,985	1,559,691	1,459,134	1,343,286	1,302,900
Capital Outlay	4,275,513	5,450,282	4,479,190	7,902,099	3,441,149	9,494,640	5,158,815	4,661,310	3,181,254	2,339,163
Debt Service:										
Principal	565,000	765,000	805,000	840,000	860,000	890,000	955,000	960,000	1,220,000	1,325,000
Interest	606,948	418,355	298,317	371,764	467,652	742,541	884,980	701,407	714,191	624,081
Total Expenditures	113,119,278	109,739,426	103,309,036	117,821,882	117,586,413	128,523,072	128,195,927	127,392,856	119,646,353	106,339,821
Excess Revenues over Expenditures	(4,020,273)	(6,741,429)	2,873,229	(1,715,698)	6,337,999	1,605,803	(712,847)	(2,213,786)	(739,511)	4,383,186
Other Financing Sources/(Uses):										
Bonds Issued	4,165,000	2,014,935	-	-	-	10,740,000	-	4,290,000	-	-
Proceeds from Sale of Assets	-	-	-	58,021	18,584	43,863	-	6,204	14,995	6,980
Other Financing Sources	-	-	-	-	-	203,652	-	76,885	2,455,000	-
Transfers In	8,766,409	5,290,824	10,210,392	19,719,034	23,738,423	26,683,528	9,110,465	8,777,111	3,969,615	4,046,797
Other Financing Uses	-	(1,987,477)	-	-	-	(136,808)	-	-	(2,374,954)	-
Transfers Out	(8,766,409)	(5,290,824)	(10,210,392)	(19,720,730)	(23,820,912)	(26,683,528)	(9,110,465)	(8,777,111)	(3,719,525)	(4,046,797)
Total Other Financing Sources (Uses)	4,165,000	27,458	-	56,325	(63,905)	10,850,707	-	4,373,089	345,131	6,980
Net Change in Fund Balance	\$ 144,727	\$ (6,713,971)	\$ 2,873,229	\$ (1,659,373)	\$ 6,274,094	\$ 12,456,510	\$ (712,847)	\$ 2,159,303	\$ (394,380)	\$ 4,390,166
Debt Service as a Percentage of Noncapital Expenditures	1.06%	1.13%	1.21%	1.13%	1.18%	1.39%	1.63%	1.38%	1.70%	1.90%

Note: Beginning with the 2003 CAFR, Clark County adopted GASB Statement 34, which changed the definition of governmental funds. Nonexpendable Trust Funds, previously reported as a fiduciary fund type were renamed Permanent Funds and became a Governmental Fund Type. The County has two such funds, which is included in governmental funds starting in 2003.

Source: Clark County Auditor's Office

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

Year	General Property Tax	Tangible Personal Property Tax	Manufactured Home Tax	Permissive Sales Tax	Total
2002	\$ 13,111,956	\$ 2,359,734	\$ 92,152	\$ 17,727,306	\$ 33,291,148
2003	13,220,493	2,330,845	90,198	12,279,860	27,921,396
2004	15,771,011	2,551,855	90,374	12,490,403	30,903,643
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
% Change 2002 to 2011	<u><u>33.43%</u></u>	<u><u>-98.70%</u></u>	<u><u>-47.56%</u></u>	<u><u>14.94%</u></u>	<u><u>13.99%</u></u>

Source: Clark County Auditor's Office

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

Year	General Purposes	Department of Developmental Disabilities	Children's Services	Senior Citizen's	Total
2003	\$ 3,213,145	\$ 8,339,616	\$ 2,792,431	\$ 1,296,344	\$ 15,641,536
2004	3,337,017	10,769,810	2,927,913	1,378,500	18,413,240
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
% Change 2003 to 2011	<u>14.293%</u>	<u>16.619%</u>	<u>-18.321%</u>	<u>46.198%</u>	<u>12.355%</u>

Note:

The above revenues are reported on the full accrual method of accounting. The County began reporting full accrual amounts with the implementation of GASB 34 for the fiscal year 2003. Therefore, amounts prior to 2003 are not available.

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			Manufactured Homes	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						
2001	2002	\$ 1,446,565,820	\$ 351,742,600	\$ 181,630	\$ 253,081,697	\$ 88,329,480	\$ 10,764,704	\$ 2,150,665,931	13.100	\$ 6,249,626,659	34.41%	
2002	2003	1,467,053,140	352,769,120	335,210	235,629,206	94,262,380	10,707,345	2,160,756,401	13.090	6,247,313,930	34.59%	
2003	2004	1,492,060,370	376,276,810	438,940	209,530,652	89,791,810	10,700,080	2,178,798,662	12.840	6,277,159,667	34.71%	
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%	

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.

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						
2001	2002	\$ 20,738,787	\$ 17,791,759	85.79%	\$ 977,396	5.21%	\$ 18,769,155	90.50%	\$ 1,969,632			
2002	2003	20,968,781	17,499,056	83.45%	897,143	4.88%	18,396,199	87.73%	2,572,582			
2003	2004	24,120,075	19,766,943	81.95%	1,065,681	5.12%	20,832,624	86.37%	3,287,451			
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			

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:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Collection Year:	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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 Mental Retardation Levy	5.750	5.750	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	0.600	0.600	0.600	1.000	1.000	1.000	1.000	1.000	1.000
Community Mental Health Levy	2.000	2.000	2.000	2.000	2.650	2.650	2.650	2.650	2.650	2.650
Total Clark County Entities	13.100	13.100	12.830	12.832	13.882	13.882	13.882	13.882	13.882	13.850
OTHER ENTITIES:										
Health District	0.800	0.800	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Miami Conservancy District	0.050	0.050	0.030	0.032	0.032	0.032	0.032	0.032	0.032	-
Clark County Public Library	0.240	0.240	0.160	0.120	0.120	-	-	-	-	1.320
SCHOOL DISTRICTS:										
Clark Shawnee LSD	39.300	38.090	38.090	37.500	37.400	37.520	37.234	39.530	39.450	39.690
Greenon LSD	41.470	40.680	40.100	39.800	39.750	39.750	39.621	39.670	39.670	46.830
Northwestern LSD	35.500	33.900	33.900	32.800	32.310	32.490	31.995	32.200	32.420	39.050
Northeastern LSD	45.640	45.440	45.440	47.140	47.070	47.140	47.021	48.030	48.060	48.080
Southeastern LSD	36.800	42.680	43.100	42.400	42.300	42.350	41.955	41.860	41.830	41.540
Springfield CSD	57.650	57.650	57.750	56.550	56.550	65.410	63.253	63.730	64.820	65.250
Tecumseh LSD	44.100	42.600	48.040	46.100	45.840	45.840	45.040	45.240	45.440	45.760
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	32.100	32.100	32.100	35.900	35.900	35.800	35.400	43.900	42.700
Fairborn CSD	44.700	44.700	44.400	44.400	44.200	44.200	52.500	51.900	51.800	51.900
Yellow Springs EVSD	70.600	69.600	66.100	65.800	64.600	64.700	64.700	63.700	63.800	63.900
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	8.000	9.000	9.000	9.000	9.000	9.000	7.750	9.000	9.000	9.000
City of Springfield	4.100	4.100	4.100	3.980	4.010	4.050	4.050	4.050	3.970	4.080
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 Donnellsville	9.500	9.500	9.500	9.500	9.500	2.500	9.500	9.500	9.500	9.500
Village of Enon	5.600	5.600	5.600	5.600	5.600	8.100	8.100	10.100	8.600	8.600
Village of Lawrenceville	5.100	5.100	5.100	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	9.800	7.400	13.400	8.400	8.400	8.400	8.400	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	5.200	7.200	7.200	7.200	7.200	7.200	7.250	7.200	7.200	7.200
German Township	6.900	6.900	7.600	7.600	7.600	7.900	7.900	7.900	7.900	7.900
Green Township - Fire District #1	4.500	4.200	5.700	5.700	6.600	6.600	6.600	7.600	7.600	7.600
Green Township - Fire District #2	5.700	6.200	7.200	7.200	8.100	8.100	8.100	9.100	9.100	9.100
Harmony Township	5.900	6.400	6.400	6.400	6.400	6.400	7.400	7.400	7.400	7.400
Madison Township	4.100	4.100	4.100	4.100	6.100	6.100	6.100	6.100	6.100	6.100
Mad River Township	5.000	6.000	6.000	6.000	6.000	6.000	6.000	6.000	5.000	5.800
Moorefield Township	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
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	7.000	7.000	7.000	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 Tax Payers
2011 and 2002

Taxpayer	2011	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Community Mercy Health Partners	\$ 14,134,510	0.61%
Navistar International Corporation	10,471,090	0.45%
Walmart Real Estate Business Trust	7,986,160	0.34%
Upper Valley Mall LLC	7,158,090	0.31%
USPG Portfolio Two LLC	6,745,830	0.29%
Aldi Inc	5,758,990	0.25%
Ohio Masonic Home	4,934,490	0.21%
Emro Marketing Company	4,774,390	0.21%
American Security Insurance Company	3,850,000	0.17%
Springfield Commons Plaza LLC	<u>3,475,000</u>	<u>0.15%</u>
Total	<u>\$ 69,288,550</u>	<u>2.99%</u>
Total Assessed Value	<u>\$ 2,315,257,758</u>	
	2002	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International Corporation	\$ 14,014,287	0.78%
USPG Portfolio Two LLC	6,725,290	0.37%
Simon Capital Limited Partnership	6,567,070	0.37%
Gordon Foods Service Inc	5,613,110	0.31%
Glimcher Properties Limited Partnership	4,994,590	0.28%
Emro Marketing Company	4,033,200	0.22%
Allied SSR Shopping Centers I, LLC	3,193,340	0.18%
Meijer Stores Limited Partnership	2,980,780	0.17%
Aldi Inc	2,800,310	0.16%
AOT, Inc.	<u>2,278,850</u>	<u>0.13%</u>
Total	<u>\$ 53,200,827</u>	<u>2.97%</u>
Total Assessed Value	<u>\$ 1,798,308,420</u>	

The amounts presented represent the assessed values upon which the 2011 and 2002 taxes were levied.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Taxable Sales by Category

Last Ten Fiscal Years

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Sales Tax Payments	*	*	*	*
Direct Pay Tax Return Payments	*	*	*	*
Seller's Use Tax Return Payments	*	*	*	*
Consumer's Use Tax Return Payments	*	*	*	*
Motor Vehicle Tax Payments	*	*	*	*
Non-Resident Motor Vehicle Tax Payments	*	*	*	*
Watercraft and Outboard Motors	*	*	*	*
Department of Liquor Control	*	*	*	*
Sales Tax on Motor Vehicle Fuel Refunds	*	*	*	*
Sales/Use Tax Voluntary Payments	*	*	*	*
Statewide Master Numbers	*	*	*	*
Sales/Use Tax Assessment Payments	*	*	*	*
Streamlined Sales Tax Payments	*	*	*	*
Use Tax Amnesty Payments	*	*	*	*
Sales/Use Tax Refunds Approved	*	*	*	*
1% Administrative Rotary Fund	*	*	*	*
Total	<u>\$ 17,727,306</u>	<u>\$ 12,279,860</u>	<u>\$ 12,490,403</u>	<u>\$ 16,077,939</u>
Sales Tax Rate	0.50%	1.50%	1.50%	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.

2006	2007	2008	2009	2010	2011
*	*	*	\$ 4,846,439	\$ 4,900,610	\$ 4,951,517
*	*	*	503,437	1,387,228	1,654,899
*	*	*	2,003,984	2,074,683	2,067,068
*	*	*	336,440	259,529	271,810
*	*	*	2,474,042	2,592,357	2,851,958
*	*	*	11,376	8,733	12,323
*	*	*	23,157	25,988	19,537
*	*	*	78,556	83,452	92,526
*	*	*	7,661	2,980	3,453
*	*	*	11,674	18,962	24,912
*	*	*	8,389,331	8,352,971	8,591,566
*	*	*	231,177	108,490	103,504
*	*	*	5,134	7,750	8,927
*	*	*	-	-	4,626
*	*	*	(54,485)	(176,178)	(77,935)
*	*	*	(188,679)	(196,475)	(205,806)
<u>\$ 18,820,858</u>	<u>\$ 14,485,796</u>	<u>\$ 18,791,959</u>	<u>\$ 18,679,244</u>	<u>\$ 19,451,080</u>	<u>\$ 20,374,885</u>
1.00%	1.00%	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.
2002	\$ 13.28	\$ 3.04	\$ 8.43	\$ 2.21
2003	13.28	3.04	8.43	2.21
2004	13.55	3.10	9.19	2.41
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

Source: Clark County Utilities Department



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

Governmental Activities						
	General Bonded Debt					Other Governmental Activities Debt
	General Obligation Bonds	Debt Service Fund Balance	Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt per Capita	Capital Leases
Year						
2002	\$ 7,770,000	\$ 175,716	\$ 7,594,284	0.12%	\$ 52.95	\$ -
2003	7,035,000	26,528	7,008,472	0.11%	49.38	-
2004	6,230,000	32,111	6,197,889	0.10%	43.78	-
2005	5,390,000	26,337	5,363,663	0.08%	37.89	-
2006	4,530,000	56,051	4,473,949	0.06%	31.76	-
2007	14,380,000	85,770	14,294,230	0.21%	101.97	-
2008	13,425,000	420,596	13,004,404	0.18%	93.01	-
2009	16,755,000	86,391	16,668,609	0.25%	119.34	-
2010	15,760,000	30,846	15,729,154	0.24%	113.71	-
2011	14,435,000	2,590	14,432,410	0.22%	104.82	-

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

<u>Business-Type Activities</u>				<u>Personal Income</u>		
<u>General Obligation Bonds</u>	<u>OPWC Loans</u>	<u>OWDA Loans</u>	<u>Total Primary Government</u>	<u>Total</u>	<u>Percentage</u>	<u>Total Debt per Capita</u>
\$ 3,585,400	\$ 576,300	\$ -	\$ 11,931,700	\$ 3,798,584,000	0.31%	\$ 83.20
3,367,900	536,100	-	10,939,000	3,870,590,000	0.28%	77.08
3,045,000	966,150	-	10,241,150	3,891,244,000	0.26%	72.34
2,711,700	1,096,200	-	9,197,900	3,988,469,000	0.23%	64.98
2,363,000	1,050,050	-	7,943,050	4,161,267,000	0.19%	56.38
3,398,800	1,138,476	-	18,917,276	4,243,870,000	0.45%	134.94
2,994,200	1,051,879	-	17,471,079	4,518,060,000	0.39%	124.96
4,214,100	1,008,580	-	21,977,680	4,557,049,000	0.48%	157.35
3,823,500	985,684	171,582	20,740,766	4,617,096,000	0.45%	149.93
3,397,400	855,684	222,918	18,911,002	Not Available	Not Available	137.34

CLARK COUNTY, OHIOLegal Debt Margin
Last Ten Fiscal Years

	<u>2002</u>	<u>2003</u>	<u>2004</u>
County Valuation	<u>\$ 2,139,901,227</u>	<u>\$ 2,150,049,056</u>	<u>\$ 2,168,098,582</u>
Direct Legal Debt Limitation:			
3.0% of the first \$100,000,000 assessed valuation	\$ 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
2.5% in the amount in excess of \$300,000,000	<u>45,997,531</u>	<u>46,251,226</u>	<u>46,702,465</u>
Total Direct Legal Debt Limitation	<u>\$ 51,997,531</u>	<u>\$ 52,251,226</u>	<u>\$ 52,702,465</u>
Amount of Debt Applicable to Debt Limitation:			
General Obligation Bonds	\$ 2,285,000	\$ 1,980,000	\$ 1,610,000
General Obligation Notes	2,295,000	3,585,000	6,745,000
Less: Amount Available in Debt Service	<u>(175,716)</u>	<u>(26,528)</u>	<u>(32,111)</u>
Amount of Debt Subject to Debt Limit	<u>4,404,284</u>	<u>5,538,472</u>	<u>8,322,889</u>
Legal Debt Margin	<u>\$ 47,593,247</u>	<u>\$ 46,712,754</u>	<u>\$ 44,379,576</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>91.53%</u>	<u>89.40%</u>	<u>84.21%</u>
Unvoted Legal Debt Margin	\$ 21,399,012	\$ 21,500,491	\$ 21,680,986
Amount of Debt Subject to Limit	<u>4,404,284</u>	<u>5,538,472</u>	<u>8,322,889</u>
Unvoted Legal Debt Margin	<u>\$ 16,994,728</u>	<u>\$ 15,962,019</u>	<u>\$ 13,358,097</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>79.42%</u>	<u>74.24%</u>	<u>61.61%</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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>\$ 2,337,397,356</u>	<u>\$ 2,379,254,253</u>	<u>\$ 2,363,860,730</u>	<u>\$ 2,495,328,481</u>	<u>\$ 2,399,947,701</u>	<u>\$ 2,357,051,449</u>	<u>\$ 2,305,055,220</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	3,000,000	3,000,000
<u>50,934,934</u>	<u>51,981,356</u>	<u>51,596,518</u>	<u>54,883,212</u>	<u>52,498,693</u>	<u>51,426,286</u>	<u>50,126,381</u>
<u>\$ 56,934,934</u>	<u>\$ 57,981,356</u>	<u>\$ 57,596,518</u>	<u>\$ 60,883,212</u>	<u>\$ 58,498,693</u>	<u>\$ 57,426,286</u>	<u>\$ 56,126,381</u>
\$ 1,225,000	\$ 825,000	\$ 10,905,000	\$ 10,445,000	\$ 11,305,000	\$ 10,520,000	\$ 9,685,000
6,145,000	15,795,000	2,170,000	2,630,000	435,000	405,000	640,000
(26,337)	(56,051)	(85,770)	(420,596)	(86,391)	(30,846)	(2,950)
<u>7,343,663</u>	<u>16,563,949</u>	<u>12,989,230</u>	<u>12,654,404</u>	<u>11,653,609</u>	<u>10,894,154</u>	<u>10,322,050</u>
<u>\$ 49,591,271</u>	<u>\$ 41,417,407</u>	<u>\$ 44,607,288</u>	<u>\$ 48,228,808</u>	<u>\$ 46,845,084</u>	<u>\$ 46,532,132</u>	<u>\$ 45,804,331</u>
<u>87.10%</u>	<u>71.43%</u>	<u>77.45%</u>	<u>79.22%</u>	<u>80.08%</u>	<u>81.03%</u>	<u>81.61%</u>
\$ 23,373,974	\$ 23,792,543	\$ 23,638,607	\$ 24,953,285	\$ 23,999,477	\$ 23,570,514	\$ 23,050,552
<u>7,343,663</u>	<u>16,563,949</u>	<u>12,989,230</u>	<u>12,654,404</u>	<u>11,653,609</u>	<u>10,894,154</u>	<u>10,322,050</u>
<u>\$ 16,030,311</u>	<u>\$ 7,228,594</u>	<u>\$ 10,649,377</u>	<u>\$ 12,298,881</u>	<u>\$ 12,345,868</u>	<u>\$ 12,676,360</u>	<u>\$ 12,728,502</u>
<u>68.58%</u>	<u>30.38%</u>	<u>45.05%</u>	<u>49.29%</u>	<u>51.44%</u>	<u>53.78%</u>	<u>55.22%</u>

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

Year	Population	Total Personal Income	Per Capita Income	Unemployment Rate
2002	143,412	\$ 3,902,651,000	\$ 27,213	7.0%
2003	141,915	4,002,986,000	28,207	7.2%
2004	141,565	4,040,060,000	28,539	6.7%
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	Not Available	Not Available	8.9%

Source: Regional Economic Information System, Bureau of Economic Analysis

CLARK COUNTY, OHIOPrincipal Employers
2011 and 2007

Employer	2011		2007	
	Employees	% of Total County Employment	Employees	% of Total County Employment
Community Mercy Health Partners	1000+		3,000	4.50%
Assurant Specialty Property	1000+		1,557	2.34%
Springfield City Schools	1000+		984	1.48%
Clark County	1000+		1,410	2.12%
Springfield Air National Guard Base/178th Fighter Wing	1000+			
Speedway SuperAmerica	500-999		725	1.09%
International Truck and Engine/Navistar International	500-999		1,200	1.80%
City of Springfield	500-999		787	1.18%
Adcare Health Systems	500-999			
Dole Fresh Vegetables	500-999		789	1.18%
Total	<u>12,677</u>	<u>20.19%</u>	<u>10,452</u>	<u>15.69%</u>
Total County Employment	<u>62,800</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 2011.

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	1,062	1,047	784	1,092
Number of Meetings	65	75	65	65
Number of Hearings	22	24	26	28
Auditor				
Number of Non-Exempt Conveyances	N/A	3,821	3,698	3,503
Number of Exempt Conveyances	N/A	2,454	2,618	2,264
Number of Vendor Licenses Sold	396	N/A	329	295
Number of General Warrants Issued	38,438	34,104	36,306	32,796
Number of Payroll Warrants Issued	39,127	38,455	38,211	37,320
Number of Direct Deposit Statements	0	0	0	0
Number of Receipt Pay-Ins Issued	5,111	5,129	5,273	5,410
Number of Dog Tags Sold - Regular	24,372	24,682	24,355	24,243
Number of Dog Tags Sold - Kennel Sets	95	86	89	92
Treasurer				
Number of Parcels Billed	65,894	66,324	66,748	67,842
Real Estate Taxes Collected	\$ 85,861,889	\$ 87,716,732	\$ 93,549,755	\$ 98,013,809
Recorder				
Number of Deeds Recorded	8,036	8,477	8,113	8,209
Number of Mortgages Recorded	34,522	37,621	26,725	24,595
Number of Military Discharges Recorded	45	36	45	32
Board of Elections				
Number of Registered Voters	82,889	78,692	89,721	88,248
Number of Voters in Last General Election	39,854	35,710	70,124	40,149
Percentage of Registered that Voted	48.08%	45.38%	78.16%	45.50%
Judicial:				
Clerk of Courts				
Number of Domestic Cases Filed	N/A	N/A	N/A	761
Number of Civil Cases Filed	N/A	N/A	N/A	1,518
Number of Criminal Cases Filed	N/A	N/A	N/A	1,184
Number of Domestic Violence Cases Filed	N/A	N/A	N/A	498
Number of Appeals Filed	N/A	N/A	N/A	135
Number of Certificates of Judgements Filed	N/A	N/A	N/A	791
Number of State Judgements Filed	N/A	N/A	N/A	691
Number of Garnishments Filed	N/A	N/A	N/A	115
Number of Titles Issued	N/A	N/A	N/A	67,368
Common Pleas Court				
Number of Civil Cases Filed	1,522	1,607	1,551	1,546
Number of Criminal Cases Filed	1,069	1,197	1,021	1,210
Number of Domestic Cases Filed	1,220	1,056	1,246	1,271
Juvenile Court				
Number of Civil Cases Filed	1,308	1,439	863	1,029
Number of Criminal/Delinquent Cases Filed	2,253	2,245	2,252	2,014
Number of Traffic Cases Filed	1,243	1,067	934	840
Number of Adult Cases Filed	108	97	133	85

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
1,177	1,098	991	1,087	1,123	1,069
62	60	58	59	62	65
20	19	21	14	16	9
3,636	3,148	2,521	2,294	2,456	2,190
2,331	2,113	1,973	1,748	1,774	1,854
251	214	190	174	162	121
33,305	31,737	35,186	32,280	32,127	29,316
30,063	16,516	14,875	12,849	10,283	8,113
7,589	20,946	22,632	23,674	22,451	23,771
5,496	5,669	6,007	5,437	5,417	5,478
24,714	24,733	24,860	19,420	25,038	24,418
96	96	88	61	53	45
66,716	67,806	67,658	68,060	64,399	67,422
\$ 102,696,289	\$ 108,736,329	\$ 107,893,678	\$ 110,220,440	\$ 111,373,522	\$ 116,860,345
7,776	7,105	5,323	6,467	4,738	6,156
22,487	19,779	13,945	17,671	11,666	15,299
47	34	23	67	24	31
90,057	87,787	93,045	91,026	92,438	88,344
51,118	27,144	62,947	40,274	47,004	42,347
56.76%	30.92%	67.65%	44.24%	50.85%	47.93%
756	762	691	600	682	767
1,709	1,734	1,724	1,654	1,862	1,616
1,496	1,244	1,161	1,080	988	1,005
463	524	571	578	572	541
140	140	127	123	117	102
1,104	1,157	1,638	1,354	1,331	1,329
1,238	1,667	1,802	2,159	2,235	2,167
96	127	100	146	290	310
68,208	65,272	58,340	52,353	45,468	44,033
1,707	1,665	1,671	1,637	1,561	1,310
1,549	1,350	1,168	1,208	990	1,011
1,219	1,285	1,260	1,239	1,246	1,192
919	852	771	664	709	696
1,983	2,473	2,282	2,068	1,762	1,543
951	730	702	666	617	563
116	146	98	102	126	188

(Continued)

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

	2002	2003	2004	2005
Municipal Court				
Number of Civil Cases Filed	4,722	4,892	4,630	4,447
Number of Criminal	5,755	6,325	6,541	6,241
Number of Traffic Cases Filed	17,606	16,370	12,753	13,179
Number of Small Claims Filed	461	483	411	405
Probate Court				
Number of Estates Filed	807	902	826	856
Number of Guardianships Filed	287	251	280	253
Number of Adoptions Filed	81	66	97	86
Number of Marriages Filed	880	830	803	847
Prosecuting Attorney				
Number of Criminal Cases	971	1,070	994	1,159
Number of Civil Cases	N/A	N/A	N/A	N/A
Public Defender				
Number of Cases Filed	N/A	5,001	5,315	5,665
Public Safety:				
Sheriff				
Jail Operation				
Average Daily Jail Census	222.1	228.1	231.0	239.9
Prisoners Booked	4,790	4,689	4,457	5,071
Prisoners Released	4,537	4,536	4,340	4,699
Incarceration Facility				
Average Daily Jail Census	222.1	228.1	231.0	239.9
Prisoners Booked	4,790	4,689	4,457	5,071
Prisoners Released	4,537	4,536	4,340	4,699
Enforcement				
Number of Citations Issued	4,231	3,470	1,858	2,250
Number of Warrants Served	N/A	849	856	1,056
Number of Calls for Service	N/A	93,382	83,328	46,524
Number of Sheriff Vehicles	89	89	89	89
Number of Sheriff Sales - Real Estate	635	858	980	892
Emergency Management				
Number of Emergency Responses	N/A	N/A	2	2
Coroner				
Number of Cases Investigated	117	120	107	126
Number of Autopsies Performed	51	59	61	93
Public Works:				
Engineer				
Miles of Road Maintained	305.46	305.16	306.62	307.67
Miles of Road Resurfaced	16.0	13.2	17.2	8.5
Number of County Maintained Bridges	247	242	242	239
Community Development				
Number of Residential Permits Issued	755	750	649	614
Number of Commercial Permits Issued	128	123	162	156
Number of Inspections Performed	2,759	3,037	2,581	5,370

2006	2007	2008	2009	2010	2011
4,151	4,831	5,162	4,337	3,856	3,647
6,788	6,711	6,384	5,868	5,265	5,033
17,267	17,528	17,125	14,789	14,068	13,437
507	498	467	394	374	382
768	763	743	756	729	777
204	174	201	220	249	196
74	60	69	59	52	76
784	793	796	765	809	736
1,496	1,244	1,078	1,080	883	894
N/A	N/A	N/A	N/A	269	289
5,468	5,282	4,931	4,451	4,793	4,210
246.0	259.3	252.2	240.5	201.8	207.95
4,877	5,095	4,968	5,017	4,641	4,326
4,767	4,959	5,007	4,997	4,652	4,331
246.0	259.3	252.2	240.5	201.8	207.95
4,877	5,095	4,968	5,017	4,641	4,326
4,767	4,959	5,007	4,997	4,652	4,331
5,132	4,549	4,538	3,275	3,006	2,628
1,083	1,041	1,273	1,238	1,490	1,522
43,257	45,099	45,520	44,872	43,596	43,688
89	89	89	91	74	89
916	894	879	1,024	1,056	730
3	1	2	1	4	11
103	120	115	107	124	137
74	97	84	74	99	118
307.87	306.42	306.30	305.81	305.72	305.72
6.1	6.4	7.0	7.3	14.5	5.5
238	240	241	240	241	236
496	425	344	304	307	341
153	134	142	109	105	91
4,933	4,226	3,080	1,475	2,534	2,408

(Continued)

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

	2002	2003	2004	2005
Health:				
DoDD				
Number of Students Enrolled	268	125	252	252
Early Prevention Program	268	125	252	252
Preschool Program	N/A	N/A	N/A	N/A
Habilitation	N/A	N/A	N/A	N/A
Number employed at Workshop	571	671	603	603
Human Services:				
Department of Jobs and Family Services				
Average Client Count - Food Stamps	N/A	6,457	6,921	7,391
Average Client Count - WIA	N/A	N/A	N/A	N/A
Average Client Count - Medicaid	N/A	23,030	24,245	25,167
Average Client Count - Job Placement	N/A	N/A	N/A	N/A
Average Client Count - Disability Assistance	N/A	275	242	307
Children's Services				
Total Referrals	N/A	N/A	N/A	N/A
Average Client Count - Foster Care	N/A	N/A	N/A	N/A
Average Client Count - Adoption	N/A	N/A	N/A	N/A
Child Support Enforcement Agency				
Number of Active Support Orders	N/A	N/A	N/A	N/A
Percentage Collected - Level of Service	N/A	N/A	N/A	N/A
Veteran's Services				
Number of Client Served	2,494	2,476	2,396	2,558
Amount of Financial Assistance Paid	\$ 152,621	\$ 143,393	\$ 121,546	\$ 157,070
Conservation & Recreation:				
Solid Waste				
Amount Recycled (in Tons:)	N/A	N/A	N/A	N/A
Residential Recycling	N/A	N/A	N/A	N/A
Special Event Recycling	N/A	N/A	N/A	N/A
Specialty Recycling	N/A	N/A	N/A	N/A
Gross Revenue Generated	N/A	N/A	N/A	N/A
Business-Type Activities:				
Sewer and Water Operations:				
Miles of Sanitary Sewer Lines	N/A	N/A	N/A	N/A
Miles of Water Mains	N/A	N/A	N/A	N/A
Number of Sewer and Water Treatment Facilities	N/A	N/A	N/A	N/A
Number of Pumping Stations	N/A	N/A	N/A	N/A
Water Consumption (millions of gallons)	N/A	N/A	N/A	N/A
Wastewater Treated (millions of gallons)	N/A	N/A	N/A	N/A
Number of Sewer Customers	N/A	N/A	N/A	N/A
Number of Water Customers	N/A	N/A	N/A	N/A

N/A - Information not available.

Source: Corresponding Board/Department within Clark County.

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

2006	2007	2008	2009	2010	2011
341	351	348	287	289	298
341	351	348	287	289	298
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
578	581	555	514	480	517
7,627	7,991	19,023	22,452	24,326	28,711
120	134	474	133	32	90
25,539	25,881	26,908	29,326	31,503	32,504
3,500	3,717	56	45	14	570
327	371	401	354	292	265
1,584	1,850	1,560	1,144	1,293	1,293
145	162	161	164	127	112
348	353	345	351	354	352
14,908	14,938	15,101	15,032	16,628	16,019
61.28%	61.55%	61.86%	60.93%	62.40%	62.03%
2,239	2,890	1,640	3,018	3,194	3,421
\$ 141,700	\$ 196,556	\$ 212,021	\$ 156,914	\$ 191,511	\$ 212,880
N/A	189	354	417	698	598
N/A	93	195	282	451	506
N/A	29	28	22	193	37
N/A	67	131	113	54	55
N/A	\$ 1,082,396	\$ 1,081,110	\$ 1,056,714	\$ 887,000	\$ 876,082
N/A	107	107	107	107	107
N/A	85	85	85	87	85
N/A	4	4	4	4	3
N/A	18 sewer /1 water	18 sewer /1 water	18 sewer /1 water	18 sewer /1 water	18 sewer /2 water
N/A	461	435	442	444	451
N/A	1.8 mil gal/day	1.8 mil gal/day	1.3 mil gal/day	1.3 mil gal/day	1.8 mil gal/day
N/A	8,030	8,055	8,094	8,100	8,116
N/A	6,833	6,852	6,887	6,891	6,906

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	11	11	11	10	11	9	9	9	9	9
Auditor	19	21	22	22	21	22	18	15	15	15
Treasurer	11	12	12	11	12	12	12	9	9	9
Recorder	8	8	7	7	6	6	6	6	6	6
Board of Elections	7	7	6	7	7	8	8	9	8	9
Data Processing	1	1	1	1	1	1	1	1	1	1
Information Systems	3	3	3	3	2	2	3	3	3	3
Judicial										
Common Pleas Court	15	14	14	15	15	15	15	14	14	14
Probate Court	7	7	7	7	7	7	8	8	8	8
Juvenile Court	76	72	72	71	82	81	88	89	81	76
Municipal Court	5	5	7	7	7	7	6	6	6	6
Domestic Relations Court	8	8	8	7	7	7	7	8	8	8
Clerk of Courts	30	30	29	29	30	28	27	24	23	21
Prosecuting Attorney	22	23	23	22	22	24	22	23	23	23
Public Defender	10	10	10	10	10	10	10	10	9	9
Law Library	2	1	1	1	1	1	1	1	1	1
Public Safety										
Sheriff	153	150	145	148	156	156	160	156	153	150
Emergency Management	1	2	2	3	3	2	2	2	2	1
Coroner	3	3	3	3	3	3	3	3	3	3
Public Works										
Engineer	56	53	53	50	55	53	55	53	52	55
Building and Grounds	19	18	16	16	17	16	18	18	17	16
Community Development	-	-	-	-	-	-	-	-	11	10
Building Regulations	9	9	9	8	8	7	8	-	-	-
Planning Commission	7	8	7	8	9	9	10	12	-	-
Health										
DoDD	313	315	314	301	299	293	281	254	242	231
Human Services										
Department of Jobs & Family Services	230	218	217	204	206	218	201	173	165	154
Child Support Enforcement Agency	75	77	63	65	61	64	61	50	50	46
Children's Services	21	14	-	-	-	-	-	-	-	-
Veteran's Services	6	7	7	7	7	7	7	5	7	8
Conservation & Recreation										
Solid Waste	-	-	-	1	-	-	-	4	5	4
Business-Type Activities:										
Utilities Department	27	27	27	25	28	26	27	24	22	22
	<u>1,155</u>	<u>1,134</u>	<u>1,096</u>	<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>

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 Five Fiscal Years

	2007	2008 as reclassified	2009	2010	2011
Governmental Activities:					
General Government:					
Legislative and Executive:					
Land	\$ 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
Improvements	24,943,864	32,751,039	32,914,429	32,973,020	32,973,020
Machinery & Equipment	2,658,805	2,682,734	2,715,048	2,742,419	2,704,289
Judicial:					
Improvements	1,135,354	1,122,405	1,122,405	1,122,405	1,122,405
Machinery & Equipment	656,491	467,123	503,617	583,251	546,269
Public Safety:					
Improvements	162,900	162,900	162,900	162,900	162,900
Machinery & Equipment	2,548,171	2,488,379	2,538,657	2,536,526	2,699,971
Public Works:					
Construction in Progress	76,400	1,027,196	631,110	2,737,873	2,352,281
Infrastructure	88,999,279	91,196,296	94,479,644	95,943,346	97,253,634
Buildings	8,497	8,497	8,497	39,562	39,562
Improvements	4,075,484	4,363,120	6,038,704	6,312,748	7,564,757
Machinery & Equipment	5,623,078	5,476,101	6,198,929	7,048,409	7,474,083
Health:					
Buildings	5,270,948	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
Machinery & Equipment	1,672,712	2,875,931	2,974,531	2,995,647	3,326,822
Human Services:					
Buildings	2,505,507	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
Machinery & Equipment	813,266	886,588	1,095,614	1,095,614	767,386
Conservation/Recreation:					
Improvements	17,793	17,793	17,793	17,793	94,787
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>

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
SEPTEMBER 27, 2012