



Dave Yost • Auditor of State

**FINANCIAL CONDITION
CLARK COUNTY**

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**FINANCIAL CONDITION
CLARK COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

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-2012	10.553	\$11,146	
	069997-05PU-2013		7,833	
Total School Breakfast Program			<u>18,979</u>	
National School Lunch Program				
	069997-LLP1-2012	10.555	3,625	
	069997-LLP4-2013		19,067	
	069997-LLP1-2012		2,622	
	069997-LLP4-2013		13,516	
National School Lunch Program - Non-Cash Assistance	N/A			\$2,678
Total National School Lunch Program			<u>38,830</u>	<u>2,678</u>
Total Nutrition Cluster			<u>57,809</u>	<u>2,678</u>
Passed through				
Ohio Department of Job and Family Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
	G-1213-11-0020	10.561	1,269,237	
Total U.S. Department of Agriculture			<u>1,327,046</u>	<u>2,678</u>
U.S. Department of Housing and Urban Development:				
Direct				
ARRA - Community Development Block Grants/Entitlement Grants	B-11-UN-39-0009	14.218	361,857	
Passed through				
Ohio Department of Development/Greene County:				
Community Development Block Grants / States Program and Non-Entitlement Grants in Hawaii				
	B-2-08-027-1	14.228	46,827	
Passed through				
Ohio Department of Development:				
Community Development Block Grants / States Program and Non-Entitlement Grants in Hawaii				
	B-C-10-1AL-1	14.228	398,142	
	B-F-10-1AL-1		26,540	
	B-F-11-1AL-1		270,951	
			<u>695,633</u>	
Total Community Development Block Grants / States Program and Non-Entitlement Grants in Hawaii			<u>742,460</u>	
ARRA - Homeless Prevention and Rapid Re-Housing Program, Recovery	B-A-09-012-1	14.257	10,800	
Total U.S. Department of Housing and Urban Development			<u>1,115,117</u>	
U.S. Department of Justice:				
Direct				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				
	2011-WE-AX-0044	16.590	239,086	
Second Chance Act Prisoner Reentry Initiative				
	2011-CZ-BX-0025	16.812	462,652	
Edward Byrne Memorial Justice Assistance Grant Program				
	2011-DJ-BX-3396	16.738	25,143	
Passed through:				
City of Springfield				
Edward Byrne Memorial Justice Assistance Grant Program				
	2012-DJ-BX-0147	16.738	21,391	
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>46,534</u>	
Passed through				
Ohio Department of Youth Services				
Juvenile Accountability Block Grants				
	2009-JB-002-B026	16.523	9,146	

**FINANCIAL CONDITION
CLARK COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

Granting Agency				
Pass through entity		Grant	CFDA	Non-Cash
Grant Name		Number	Number	Disbursements
			Disbursements	Disbursements
Passed through:				
Office of Juvenile Justice and Delinquency Prevention:				
National Children's Alliance				
Part E - Developing, Testing and Demonstrating Promising New Programs	91023 DOJ 2012-2013	16.541	2,243	
Passed through				
Ohio Network of Children's Advocacy Center				
Improving the Investigation and Prosecution of Child Abuse and the Local Children's Advocacy Centers	SPRI-OH-SA12	16.758	9,928	
Passed through:				
Office of the Ohio Attorney General:				
Crime Victim Assistance				
	2012VAGENE048	16.575	4,941	
	2013VAGENE048		14,749	
	2012VACHAE465		10,935	
	2013VACHAE465		2,485	
	2012VACHAE589		28,156	
	2013VACHAE589		9,200	
Total Crime Victim Assistance			70,466	
Total U.S. Department of Justice			840,055	
U.S. Department of Labor:				
Passed through:				
Area 7 Workforce Investment Board:				
Employment Services Cluster:				
ARRA - Employment Service/Wagner-Peyser Funded Activities	N/A	17.207	53,861	
Disabled Veterans' Outreach Program (DVOP)	N/A	17.801	23,202	
Total Employment Services Cluster			77,063	
WIA Cluster:				
WIA Adult Program	N/A	17.258	357,056	
WIA Adult Program - Administration			14,747	
Total WIA Adult Program			371,803	
WIA Youth Activities	N/A	17.259	371,880	
WIA Youth Activities - Administration	N/A		9,323	
Total WIA Youth Activities			381,203	
WIA Dislocated Worker Formula Grants	N/A	17.278	339,162	
WIA Dislocated Worker Formula Grants - Administration	N/A		19,281	
Total WIA Dislocated Worker Formula Grants			358,443	
Total WIA Cluster			1,111,449	
Workforce Investment Act (WIA) National Emergency Grants	N/A	17.277	25,179	
Total U.S. Department of Labor			1,213,691	
U.S. Department of Transportation:				
Passed through:				
Ohio Department of Transportation:				
Highway Planning and Construction	PID# 78677	20.205	187,567	
	PID# 78685		1,704,375	
	PID# 79011		4,885	
	PID# 80450		150,472	
	PID# 80469		1,268,694	
	PID# 85169		358,885	
	PID# 85261		1,772	
	PID# 85319		12,633	

**FINANCIAL CONDITION
CLARK COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

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 (Continued)	PID# 87079		69,112	
	PID# 87480		490,188	
	PID# 87956		15,517	
	PID# 88008		110,766	
	PID# 88237		5,223	
	PID# 89434		48,526	
	PID# 91537		1,800	
	PID# 92742		41,168	
Total Highway Planning and Construction			4,471,583	
Job Access Reverse Commute	JARC-4012-079-101	20.516	3,770	
	JARC-4012-079-121		52,717	
Total Job Access Reverse Commute			56,487	
Passed through:				
Ohio Governor's Highway Safety Office:				
Alcohol Impaired Driving Countermeasures Incentive Grants 1	HVEO-2012-12-00-00-00301-00	20.601	24,643	
	HVEO-2013-12-00-00-00347-00		14,131	
Total Alcohol Impaired Driving Countermeasures Incentive Grants 1			38,774	
Passed through				
Ohio Emergency Management Agency				
Interagency Hazardous Materials Public Sector Training and Planning Grants	HM-HMP-0243-11-01-00	20.703	11,400	
Total U.S. Department of Transportation			4,578,244	
U.S. Election Assistance Commission:				
Passed through:				
Ohio Secretary of State				
Help America Vote Act Requirements Payments	N/A	90.401	3,343	
Total U.S. Election Assistance Commission			3,343	
U.S. Department of Health and Human Services:				
Passed through:				
Ohio Secretary of State				
Voting Access for Individuals with Disabilities_Grants to States	N/A	93.617	2,732	
Passed through				
American Humane Association:				
Child Abuse and Neglect Discretionary Activities	SC-90-CA-1762-FCSCC-12	93.670	475,922	
Passed through				
Ohio Children's Trust Fund:				
Community-Based Child Abuse Prevention Grants	JFSFCB08	93.590	6,718	
Passed through				
Public Children's Services Association of Ohio:				
Family Connection Grants	90-CF-0024-03	93.605	16,349	
Passed through				
Ohio Department of Job and Family Services:				
Promoting Safe and Stable Families	G-1213-11-0020	93.556	162,727	
Temporary Assistance for Needy Families	G-1213-11-0020	93.558	2,956,285	

**FINANCIAL CONDITION
CLARK COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Disbursements	Non-Cash Disbursements
Child Support Enforcement	G-1213-11-0020	93.563	2,354,179	
Child Care and Development Block Grant	G-1213-11-0020	93.575	121,208	
Stephanie Tubbs Jones Child Welfare Services Program	G-1213-11-0020	93.645	77,088	
Foster Care Title IV-E	G-1213-11-0020	93.658	3,444,055	
ARRA - Foster Care Title IV-E, Recovery	G-1213-11-0020	93.658	82	
Total Foster Care Title IV-E			<u>3,444,137</u>	
Adoption Assistance	G-1213-11-0020	93.659	1,097,688	
Social Services Block Grant	G-1213-11-0020	93.667	1,140,661	
Passed through				
Ohio Department of Developmental Disabilities				
Social Services Block Grant	N/A	93.667	109,719	
Total Social Services Block Grant			<u>1,250,380</u>	
Passed through				
Ohio Department of Job and Family Services				
Chafee Foster Care Independence Program	G-1213-11-0020	93.674	12,041	
Children's Health Insurance Program	G-1213-11-0020	93.767	23,412	
Medical Assistance Program	G-1213-11-0020	93.778	1,324,888	
Passed through				
Ohio Department of Developmental Disabilities				
Medical Assistance Program	N/A	93.778	288,167	
Total Medical Assistance Program			<u>1,613,055</u>	
Total U.S. Department of Health and Human Services			<u>13,613,921</u>	
U.S. Department of Homeland Security				
Passed through				
Ohio Department of Public Safety				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	PA-05-OH-4077-PW-00388	97.036	1,875	
	PA-05-OH-4077-PW-00646		28,463	
	PA-05-OH-4077-PW-01042		26,233	
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>56,571</u>	
Hazard Mitigation Grant	FEMA-DR-1805-OH	97.039	17,105	
Emergency Management Performance Grants	2010-EP-00-0003	97.042	16,816	
	EMW-2011-EP-00003-S01		28,997	
	EMW-2012-EP-00004-S01		32,793	
Total Emergency Management Performance Grants			<u>78,606</u>	
Homeland Security Grant Program	2009-SS-T9-0089	97.067	36,015	
	2010-SS-T0-0012		50,905	
	EMW-2011-SS-00070		55,093	
Total Homeland Security Grant Program			<u>142,013</u>	
Passed through				
Ohio Emergency Management Agency				
Interoperable Emergency Communications	2010-IP-T0-0007	97.055	17,333	
Total U.S. Department of Homeland Security			<u>311,628</u>	
Total Expenditures of Federal Awards			<u>\$23,003,045</u>	<u>\$2,678</u>

The accompanying notes are an integral part of the Schedule.

**FINANCIAL CONDITION
CLARK COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUB-RECIPIENTS

The County passes certain federal awards received from the Ohio Department of Job and Family Services, Area 7 Workforce Investment Board, and Ohio Department of Development to other governments or not-for-profit agencies (sub-recipients). As Note A describes, the County reports expenditures of Federal awards to sub-recipients when paid in cash.

As a sub-recipient, the government has certain compliance responsibilities, such as monitoring its sub-recipients to help assure they use these sub-awards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that sub-recipients achieve the award's performance goals.

NOTE C - CHILD NUTRITION CLUSTER

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

NOTE D – FOOD DONATION PROGRAM

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

NOTE E - MATCHING REQUIREMENTS

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

NOTE F - MEDICAL ASSISTANCE PROGRAM

During the calendar year, the County Board of Developmental Disabilities received a refund for eFMAP (ARRA) funds for the Medicaid Program (CFDA #93.778) in the amount of \$2,784 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Schedule since the underlying expenses occurred in prior reporting periods.

During the calendar year, the County Board of Developmental Disabilities received a notice of a liability owed to the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$1,278. The 2007 Cost Report liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule since the underlying expenses occurred in prior periods and the liability was invoiced by the Ohio Department of Development Disabilities.

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Clark County
Honorable Board of County Commissioners
Honorable County Auditor
Honorable County Treasurer
31 N. Limestone Street
PO Box 1325
Springfield, OH 45501

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

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, 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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2013. The County adopted provisions of Governmental Accounting Standard No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Columbus, Ohio

June 28, 2013



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S 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, OH 45501

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

Report on Compliance for Each Major Federal Program

We have audited Clark County's (the County) compliance with the applicable 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 the County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for 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 us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Clark County complied, in all material respects with the compliance requirements referred to above that could directly and materially affects each of its major federal programs for the year ended December 31, 2012.

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Other Matters

The results of our auditing procedures disclosed instances of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying schedule of findings as items 2012-001 and 2012-002. These findings did not require us to modify our compliance opinion on each major federal program.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine 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's applicable 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies, described in the accompanying schedule of findings as items 2012-001 and 2012-002.

The County's responses to the noncompliance and internal control over compliance findings we identified are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Federal Awards Expenditures Schedule

We have also 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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2013. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 63* during the year. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 28, 2013. The accompanying federal awards expenditures schedule presents additional analysis 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 management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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 schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State

Columbus, Ohio

August 21, 2013

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**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(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	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	<p>CFDA #14.218 – ARRA Community Development Block Grants/Entitlement Grants</p> <p>CFDA #14.228 – Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii</p> <p>WIA Cluster:</p> <ul style="list-style-type: none"> • CFDA #17.258 – WIA Adult Program • CFDA #17.259 – WIA Youth Activities • CFDA #17.278 – WIA Dislocated Worker Formula Grants

(d)(1)(vii)	Major Programs (list): (continued)	CFDA #20.205 – Highway Planning and Construction CFDA #93.658 – Foster Care Title IV-E and ARRA Foster Care Title IV-E, Recovery CFDA #93.659 – Adoption Assistance CFDA #93.667 – Social Services Block Grant CFDA #93.778 – Medical Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 690,172 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. FINDINGS FOR FEDERAL AWARDS

Davis Bacon Act - Payroll Checks

Finding Number	2012-001
CFDA Title and Number	Highway Planning and Construction CFDA 20.205
Federal Award Number / Year	2012
Federal Agency	U.S. Department of Transportation
Pass-Through Agency	Ohio Department of Transportation

Noncompliance and Significant Deficiency

29 CFR part 5.5(3)(i) states payrolls and basic records relating thereto shall be maintained by the contractor during the course of work. **29 CFR part 5.5(3)(ii)(A)** states the contractor shall submit weekly for each week in which any contract work is performed a copy of all payrolls to the applicant, sponsor, or owner, as the case may be.

**FINDING NUMBER 2012-001
 (Continued)**

Additionally, the **Ohio Department of Transportation (ODOT) Locally Administered Transportation Projects Manual of Procedures, Local Public Agency (LPA) Construction Contract Administration Chapter**, states the LPA is required to monitor the contractor and subcontractors to ensure prevailing wages are paid to all laborers and mechanics employed on the project. In addition, the manual requires a 30 percent spot check of all certificated payrolls submitted by both the prime and all subcontractors. This requirement indicates it is the LPA's responsibility to spot check 30 percent of the payrolls submitted to ensure those employees working in crafts covered by the prevailing wage laws are being paid the correct wage and fringe benefits for the craft they are performing.

The County Engineer's Office was responsible for performing the 30 percent spot check on certified payrolls for 2012 ODOT federally-funded projects. The Engineer's Office performed a 17 percent spot check on the payrolls submitted by A&B Asphalt for PID 80469 Urbana Road Project, which is 13 percent below the requirement.

The County Engineer's Office should have policies and procedures in place to ensure all requirements are met and all laws and regulations are followed. Failing to have such policies and procedures in place could result in loss of federal funding and/or unallowable expenditures.

Officials' Response

See Corrective Action Plan

Reporting – Performance Reports

Finding Number	2012-002
CFDA Title and Number	ARRA Community Development Block Grants/Entitlement Grants CFDA 14.218
Federal Award Number / Year	B-11-UN-39-0009 / 2012
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	None - Direct

Noncompliance and Significant Deficiency

24 CFR section 135.3(a) states Section 3 applies to the following HUD assistance (section 3 covered assistance). **24 CFR section 135.3(a)(ii)** states the requirements of this part apply to recipients of other housing and community development program assistance for a section 3 covered project(s) for which the amount of the assistance exceeds \$200,000.

24 CFR 135.90 requires each recipient which receives directly from HUD financial assistance that is subject to the requirements of this part to submit to the Assistant Secretary an annual report in such form and with such information as the Assistant Secretary may request, for the purpose of determining the effectiveness of section 3. Where the program providing the section 3 covered assistance requires submission of an annual performance report, the section 3 report will be submitted with that annual performance report. If the program providing the section 3 covered assistance does not require an annual performance report, the section 3 report is to be submitted by January 10 of each year or within 10 days of project completion, whichever is earlier.

**FINDING NUMBER 2012-002
(Continued)**

The County Community Development Department had contracted with a Developer to complete projects that utilized ARRA NSP3 Federal monies. However, the Department was responsible for overseeing the Developer and all NSP3 projects. Neither the Developer nor the Community Development Department submitted the HUD 60002 Form for the NSP3 Grant.

The Community Development Department should have policies and procedures in place to ensure all requirements are met and all laws and regulations are followed. Failure to have such policies and procedures in place could result in loss of federal funds.

Officials' Response:

See Corrective Action Plan

**FINANCIAL CONDITION
CLARK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2011-001	Procurement and Suspension and Debarment – CFDA 93.658 – 2 CFR 180.300 – County JFS did not verify foster care placement providers eligibility on the Excluded Party List System (EPLS)	Yes	

**FINANCIAL CONDITION
CLARK COUNTY**

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
DECEMBER 31, 2012**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2012-001	As part of our effort to improve on monitoring and spot checking certified payrolls, the office has modified its log sheet to clarify the review process and to document review. Once a report is received and logged on the form, the reviewer will be able to determine if at least 30% of the payrolls have been spot checked. If further action is necessary, the reviewer will spot check the payroll report and sign and date the form accordingly to document the review.	August 2013	Paul DeButy County Engineer Department
2012-002	The County's Developer, Neighborhood Housing Partnership of Greater Springfield (NHP), does all contracting for this program and is the County's hands-on element in the field. NHP developed the Section 3 Plan that is used by the program and maintains all documentation related to Section 3 requirements – which it, in turn, shares with the County for its files. Because of their level of experience, comfort with, and access to this information, NHP will be responsible for filling out all required Section 3 hiring and related information on the HUD 60002 document. This document will then be forwarded to the Grants Coordinator for Clark County who will then enter remaining general program information into the document. This document will then be submitted for 2013 on or before the January 10, 2014 deadline. Clark County is dedicated to conducting its grants in a professional manner with attention to detail and in compliance with all according regulations.	January 2014	David Fleck Community Development Department

CLARK COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
December 31, 2012

John S. Federer
Clark County Auditor

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

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CLARK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2012

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, 2012

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INTRODUCTORY



SECTION

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John S. Federer
Clark County Auditor

June 28, 2013

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, 2012. This report has been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), other recognized authoritative sources, and is consistent with the pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada. This report is representative of the Auditor's office continual commitment to provide quality financial information to the citizens of Clark County and all other interested parties. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Department of Fiscal Services. To the best of our knowledge, all information contained in this CAFR is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

REPORTING ENTITY

The reporting entity of the County is defined in accordance with GASB Statements No. 14 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. The original seat of Clark County, Springfield became a City in 1850. Our name comes from George Rogers Clark, an American frontiersman who opened passage to the Northwest Territory. Originally consisting of 358 square miles or 229,624 acres valued at \$200 per acre, today there are 400 square miles of county land consisting of 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 property and, once collected, distributes the receipts to the appropriate political subdivisions and agencies within the County.

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 68,000 parcels of real property in the County every six years, with an interim update every third year. 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 May 2013 the County's year to date cumulative sales tax receipts were higher than 2012 by over 3.5%.

The most current data released from the U.S. Census Bureau has Clark County ranked as the 21st most populated County in the State of Ohio. The County's economic climate began to pick up towards the end of 2011 and continued into 2012, and is not showing signs of slowing down into 2013. Although the population has decreased slightly, the unemployment rate has dropped to 7.3%; a 1.6% drop from 2011. This unemployment rate drop is consistent with the State of Ohio, which saw a drop in the unemployment rate to 7.2% from 8.6% in 2011. The U.S. average unemployment rate was 8.1% for 2012.

The County's average civilian labor force continued to decrease in 2012. The labor force was estimated at 67,700; a decline of 1,300 from 2011, while the estimates for the employed held steady at 62,800.

Major employers include Assurant Specialty Property, Clark County, Speedway LLC, Springfield City Schools, Springfield Regional Medical Center, City of Springfield, Dole Fresh Vegetables, International Truck and Engine/Navistar International, Adcare Health Systems, 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 in 2011 that carried into 2012 that met the magazine's criteria that must have involved at least \$1 million in capital investments, created 50 jobs or added at least 20,000 square feet. It was the only Ohio city in its population range to be ranked in the top 10. With this news, the County is optimistic that the result will lead to an increase in local revenue coming into the area which will result in healthier fund balances throughout the County.

MAJOR INITIATIVES

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 2012, the County Engineer continued to upgrade the County's roads and infrastructure through federal and state funding.

In 2012, the County Utilities Department began 2 major projects. The first was construction on the Limecrest Water System 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. Additionally, major renovations and expansion will be done to the existing Southwest Regional WWTP. A solids project that began in 2011 and will be completed in 2013 along with expansion and improvements to the facilities that will double its capacity.

The County, in conjunction with the City of Springfield, Springfield Township and the Community Improvement Corporation is also in the development stage of the Prime Ohio II industrial park. It is estimated over 1000 jobs could be generated in its lifetime once it is fully developed. This is an \$8.5 million dollar industrial park.

Springview Governmental Center is being renovated in order to house 20-25 employees of the Clark County Soil and Water Conservation District and the OSU Extension 4-H that were previously housed in the Clark County Agricultural Building. The Agricultural Building is to be leased to a local business to expand and add 25 new jobs.

Although the County's 2012 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. As the current economic condition improves, additional projects will be put into place by the County.

INDEPENDENT AUDIT

Included in this report is an unmodified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2012, 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, 2011. This was the tenth year (fiscal years ended 2000 – 2005 and 2007 – 2011) 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, 2012.

Sincerely,



John S. Federer
Clark County Auditor

CLARK COUNTY, OHIO

Elected Officials
December 31, 2012

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

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, 2011

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.



Christopher P. Mouill

President

Jeffrey R. Emer

Executive Director

FINANCIAL



SECTION

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S 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 Board of County Commissioners, County Auditor, and County Treasurer:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

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, 2012, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2012, the County adopted the provisions of Governmental Accounting Standard No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and *required budgetary comparison schedules*, listed in the table of contents, to supplement the basic financial statements. 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 applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on 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 present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements and 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. We subjected these statements and schedules 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, and other additional procedures 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2013, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 28, 2013



CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(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, 2012. 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, 2012 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2012 by \$163,117,116. Of this amount, \$19,218,382 is considered unrestricted. The unrestricted net position of the County's governmental activities is \$12,868,807, and may be used to meet the government's ongoing obligations. The unrestricted net position of the County's business-type activities is \$6,349,575 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net position increased \$7,441,564 in 2012. Net position of the governmental activities increased \$7,248,595, which represents a 5.31% increase from 2011. Net position of the business-type activities increased \$192,969 or 1.01% from 2011.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$44,823,398, an increase of \$3,484,308 from 2011, an 8.43% change.
- At the end of the current year, the General Fund, the County's operating fund, reported an increase in fund balance of \$1,037,300 or 9.00% from the previous year. This fund balance represents 34.29% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$2,900,000, or 16.43%, in governmental activities and decreased by \$261,188, or 3.93% in the business-type activities. The decrease in governmental activities debt was due to the retirement of a tax anticipation note, while the net decrease in business-type activities was a result of issuance of retirement of debt exceeding the amount of new loans.

Overview of the Financial Statements

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

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

The statement of net position presents information on all of the County's assets and liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases

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or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

The government-wide financial statements can be found on pages 15 – 17 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, the Job & Family Services Fund, the Department of Developmental Disabilities Fund, and the Children's Services Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining and individual fund statements and schedules of this report.

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

The basic governmental fund financial statements can be found on pages 18 – 21 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 22 – 25 of this report.

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

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

The fiduciary fund financial statement can be found on page 26 of this report.

Notes to the basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 27 – 58 of this report.

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

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Government-Wide Financial Analysis

The following table provides a summary of the County's net position for 2012 as compared to 2011:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Assets:						
Current and Other						
Assets	\$ 108,381,428	\$ 104,099,362	\$ 7,457,245	\$ 9,009,853	\$ 115,838,673	\$ 113,109,215
Capital Assets	<u>87,323,376</u>	<u>86,392,027</u>	<u>19,397,162</u>	<u>17,384,987</u>	<u>106,720,538</u>	<u>103,777,014</u>
Total Assets	<u>195,704,804</u>	<u>190,491,389</u>	<u>26,854,407</u>	<u>26,394,840</u>	<u>222,559,211</u>	<u>216,886,229</u>
Liabilities:						
Current and Other						
Liabilities	34,409,005	35,286,829	3,041,901	2,612,539	37,450,906	37,899,368
Long-term Liabilities	<u>17,504,724</u>	<u>18,662,080</u>	<u>4,486,465</u>	<u>4,649,229</u>	<u>21,991,189</u>	<u>23,311,309</u>
Total Liabilities	<u>51,913,729</u>	<u>53,948,909</u>	<u>7,528,366</u>	<u>7,261,768</u>	<u>59,442,095</u>	<u>61,210,677</u>
Net Position:						
Net Investment in						
Capital Assets	72,387,487	71,035,654	12,976,466	10,696,982	85,363,953	81,732,636
Restricted	58,534,781	54,491,825	-	-	58,534,781	54,491,825
Unrestricted	<u>12,868,807</u>	<u>11,015,001</u>	<u>6,349,575</u>	<u>8,436,090</u>	<u>19,218,382</u>	<u>19,451,091</u>
Total Net Position	<u>\$ 143,791,075</u>	<u>\$ 136,542,480</u>	<u>\$ 19,326,041</u>	<u>\$ 19,133,072</u>	<u>\$ 163,117,116</u>	<u>\$ 155,675,552</u>

The largest portion of the County's total net position, \$85,363,953, reflects its investment in capital assets (e.g. land, buildings, infrastructure, equipment, construction in progress), less any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, 35.89% represents resources that are subject to external restriction on how they may be used. The remaining balance of \$19,218,382 is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2012, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

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The following table provides a summary of the County's changes in net position for 2012 as compared to 2011:

TABLE 2
Change in Net Position

	2012			2011		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
REVENUES:						
Program Revenues:						
Charges for Services	\$ 16,585,141	\$ 5,626,091	\$ 22,211,232	\$ 16,262,703	\$ 5,956,569	\$ 22,219,272
Operating Grants and Contributions	49,935,259	-	49,935,259	45,743,356	-	45,743,356
Capital Grants and Contributions	5,002,164	440,672	5,442,836	2,422,095	237,985	2,660,080
General Revenues:						
Property Taxes	20,404,440	-	20,404,440	17,573,982	-	17,573,982
Permissive Sales Tax	21,688,731	-	21,688,731	20,374,885	-	20,374,885
Grants and Contributions not Restricted	4,468,059	-	4,468,059	4,608,002	-	4,608,002
Investment Income	622,591	6	622,597	1,088,538	28	1,088,566
Gain on Sale of Capital Assets	-	-	-	-	-	-
Other Revenue	1,749,816	35,835	1,785,651	2,433,213	71,733	2,504,946
Total Revenue	<u>120,456,201</u>	<u>6,102,604</u>	<u>126,558,805</u>	<u>110,506,774</u>	<u>6,266,315</u>	<u>116,773,089</u>
EXPENSES:						
General Government:						
Legislative and Executive	12,108,705	-	12,108,705	10,870,046	-	10,870,046
Judicial	12,956,967	-	12,956,967	12,681,680	-	12,681,680
Public Safety	15,147,247	-	15,147,247	15,593,911	-	15,593,911
Public Works	13,410,211	-	13,410,211	9,757,946	-	9,757,946
Health	24,029,774	-	24,029,774	23,006,804	-	23,006,804
Human Services	33,641,119	-	33,641,119	32,904,188	-	32,904,188
Conservation/Recreation	1,269,023	-	1,269,023	1,229,967	-	1,229,967
Sewer	-	3,343,261	3,343,261	-	3,323,479	3,323,479
Water	-	2,566,374	2,566,374	-	2,027,602	2,027,602
Interest Expense	644,560	-	644,560	667,772	-	667,772
Total Expenses	<u>113,207,606</u>	<u>5,909,635</u>	<u>119,117,241</u>	<u>106,712,314</u>	<u>5,351,081</u>	<u>112,063,395</u>
Change in Net Position	7,248,595	192,969	7,441,564	3,794,460	915,234	4,709,694
Net Position, Beginning 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>
Net Position, End of Year	<u>\$ 143,791,075</u>	<u>\$ 19,326,041</u>	<u>\$ 163,117,116</u>	<u>\$ 136,542,480</u>	<u>\$ 19,133,072</u>	<u>\$ 155,675,552</u>

Governmental Activities:

For the year ended December 31, 2012, net position for governmental activities increased \$7,248,595 from 2011 for an ending balance of \$143,791,075. While certain cuts at the federal and state levels, along with the current employment picture in the region have certainly affected the County, management has implemented numerous steps in order to avoid these events from having a negative impact on the County. While wage freezes along with employees now paying a portion of healthcare costs and flat budgets for departments have controlled expenditures, the increase in the overall net position of the governmental activities is a result of an increase in sales tax revenue, property tax revenues and capital grants for the replacement and improvement of infrastructure coupled with the controlling of expenditures.

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Business-type Activities:

During 2012, the net position of the County's business-type activities was \$19,326,041, which was an increase of \$192,969 or 1.01% from the prior year's balance. Revenues from water and sewer rates declined slightly from the prior year which is causing management to evaluate the rates being charged for the services. Expenses remained relatively flat from 2011 except for contractual services that were associated with the solids project at the Southwest Regional WWTP and the Limecrest Water System that began during the year.

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>2012</u>		<u>2011</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	\$ 12,108,705	\$ (6,153,416)	\$ 10,870,046	\$ (5,198,470)
Judicial	12,956,967	(7,095,660)	12,681,680	(7,562,648)
Public Safety	15,147,247	(13,066,048)	15,593,911	(13,251,605)
Public Works	13,410,211	(673,136)	9,757,946	343,924
Health	24,029,774	(7,375,928)	23,006,804	(8,115,911)
Human Services	33,641,119	(6,190,630)	32,904,188	(7,340,256)
Conservation/Recreation	1,269,023	(485,664)	1,229,967	(491,422)
Interest Expense	<u>644,560</u>	<u>(644,560)</u>	<u>667,772</u>	<u>(667,772)</u>
Total Expenses	<u>\$ 113,207,606</u>	<u>\$ (41,685,042)</u>	<u>\$ 106,712,314</u>	<u>\$ (42,284,160)</u>
BUSINESS-TYPE ACTIVITIES:				
Sewer	\$ 3,343,261	\$ 147,369	\$ 3,323,479	\$ 386,119
Water	<u>2,566,374</u>	<u>9,759</u>	<u>2,027,602</u>	<u>457,354</u>
Total Expenses	<u>\$ 5,909,635</u>	<u>\$ 157,128</u>	<u>\$ 5,351,081</u>	<u>\$ 843,473</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, unassigned fund balance may serve as a useful measure of the County's net resources available discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County Commissioner's.

At December 31, 2012, the County's governmental funds reported combined fund balances of \$44,823,398, an increase of \$3,484,308 in comparison with the prior year. Approximately 20.58% or \$9,222,548 of this amount constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is either nonspendable, restricted, or assigned to indicate that \$1,188,831 is not spendable, \$74,787 is legally required to be maintained intact, \$33,220,886 is restricted for particular purposes and \$1,116,346 is assigned for particular purposes.

The General Fund is the chief operating fund of the County. At December 31, 2012, unassigned fund balance of the General Fund was \$10,850,136, while total fund balance increased to \$12,565,855. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures (including transfers). Unassigned fund balance represents approximately 29.61% of total general fund expenditures (including transfers), while total fund balance represents approximately 34.29% of that same amount.

The fund balance of the General Fund increased \$1,037,300 or 9.00% from 2011. As discussed earlier, the increase was due to an increase in sales tax revenue along with an emphasis on departments to maintain a flat level of expenditures.

The Department of Jobs and Family Services (DJFS) fund, a major fund, had a decrease in fund balance for the year ended December 31, 2012 of \$263,003 bringing the total fund balance to \$3,213,412. The decrease was mentioned earlier in that the cuts made by the federal and state levels have had a negative impact on the programs that are provided by the health and human services departments at the local level.

The Department of Developmental Disabilities Fund (DoDD), another major fund of the County, also saw its fund balance decrease during 2012 in the amount of \$311,662. Again, as a direct result of the cuts made at the federal and state levels which impact the services and programs that can be provided at the local level.

The Children's Services Fund, the remaining major governmental fund, had an increase in fund balance during the current year of \$3,211,230 to bring the year-end balance to \$4,929,739. The increase was essentially due to the replacement of the real estate tax levy supporting the fund. The tax rate increase resulted in the fund receiving \$3,365,975 more in tax revenue than the previous year.

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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 position of the Sewer fund at the end of the year was \$5,026,504 and for the Water fund was \$1,327,455. As noted earlier in the discussion of business-type activities, the net position was kept in check by management by controlling expenses while revenues actually declined from the prior year.

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 \$40.14 million, while the final appropriations were \$40.35 million, resulting in a net increase of \$.21 million. During 2012, 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 legislative and executive of \$140,617 and the only decrease was in the budget of the Health function of \$102. 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 \$36.38 million, up from the original estimate of \$36.21 million. During 2012, the County spent 94.88% 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, 2012, amounts to \$106.70 million (net of accumulated depreciation). This investment in capital assets includes: land; buildings; improvements; machinery and equipment; infrastructure and construction in progress. During the year, total capital assets, net of accumulated depreciation, increased by over \$2.94 million, or approximately 2.84%.

Table 4
Capital Assets, net of accumulated depreciation

	2012			2011		
	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	7,522,869	2,527,365	10,050,234	2,352,281	-	2,352,281
Infrastructure	97,428,149	18,500,689	115,928,838	97,253,634	18,450,902	115,704,536
Buildings	30,376,849	6,790,447	37,167,296	30,357,492	6,790,447	37,147,939
Improvements	54,008,685	1,702,060	55,710,745	53,169,944	1,702,060	54,872,004
Machinery & Equipment	18,070,377	2,444,257	20,514,634	17,546,498	2,316,456	19,862,954
Less: Accumulated						
Depreciation	(127,288,441)	(13,739,230)	(141,027,671)	(121,492,710)	(13,046,452)	(134,539,162)
Totals	<u>\$ 87,323,376</u>	<u>\$ 19,397,162</u>	<u>\$ 106,720,538</u>	<u>\$ 86,392,027</u>	<u>\$ 17,384,987</u>	<u>\$ 103,777,014</u>

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Major capital asset events for the year ended December 31, 2012 included:

- ✓ The purchase of various equipment and vehicles.
- ✓ Road resurfacing project.
- ✓ Radio system and equipment for Sheriff Department.
- ✓ On-going road and bridge construction projects.
- ✓ Sewer solids project and subdivision water system.

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

Debt: At December 31, 2012, the County had total bonded debt outstanding of \$16,045,700. Of this amount, \$13,100,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of general obligation debt \$2,945,700 related to business-type activities. The County also had outstanding \$768,072 in Ohio Public Works Commission (OPWC) loans and \$586,042 in Ohio Water Development Authority (OWDA) loans, payable from business-type activities. At December 31, 2012, was \$3,735,000 of bond anticipation notes; of which \$1,650,000 was payable from governmental activities. During 2012, the County's total long-term bonded debt decreased by \$1,786,700.

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

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current total direct legal debt limitation for the County is \$55,709,083, which exceeds the County's unvoted general obligation debt currently outstanding.

Additional information concerning the County's debt obligations is provided in Notes 12 and 13 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 2013 Budget. On April 12, 2011, the Board of County Commissioners voted to continue a ½% Sales Tax increase for an additional 30 months beginning in July 2011 and expiring December 31, 2013. This increase was needed in order to continue services at the current levels without adding any additional personnel throughout the County departments. The 2013 General Fund budget was adopted at \$37.51 million with small increases relating to salary increases for employees. The 2013 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.

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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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Statement of Net Position

December 31, 2012

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Pooled Cash and Investments	\$ 38,676,198	\$ 5,472,761	\$ 44,148,959
Pooled Cash and Investments in Segregated Accounts	569,437	374,830	944,267
Pooled Cash and Investments with Fiscal and Escrow Agents	6,199	-	6,199
Net Receivables:			
Taxes	23,877,839	-	23,877,839
Permissive Sales Tax	3,552,437	-	3,552,437
Accounts	1,402,188	1,420,434	2,822,622
Special Assessments	152,079	-	152,079
Accrued Interest	260,510	-	260,510
Due from Other Governments	38,894,607	154,098	39,048,705
Materials and Supplies Inventory	330,431	2,151	332,582
Prepaid Expenses	541,038	9,280	550,318
Internal Balances	4,384	(4,384)	-
Unamortized Bond Issue Costs	114,081	28,075	142,156
Capital Assets:			
Capital Assets, not subject to depreciation:			
Land	7,204,888	1,171,574	8,376,462
Construction In Progress	7,522,869	2,527,365	10,050,234
Capital Assets, net of accumulated depreciation	<u>72,595,619</u>	<u>15,698,223</u>	<u>88,293,842</u>
Total Assets	<u>195,704,804</u>	<u>26,854,407</u>	<u>222,559,211</u>
LIABILITIES:			
Accounts Payable	3,398,099	840,671	4,238,770
Contracts Payable	1,040,264	-	1,040,264
Retainage Payable	5,833	-	5,833
Accrued Wages and Benefits	3,648,650	86,560	3,735,210
Compensated Absences Payable	170,327	-	170,327
Unearned Revenue	24,447,276	-	24,447,276
Matured Interest Payable	366	-	366
Accrued Interest Payable	48,190	29,670	77,860
Notes Payable	1,650,000	2,085,000	3,735,000
Non-Current Liabilities:			
Due Within One Year	1,776,683	555,315	2,331,998
Due in More Than One Year	<u>15,728,041</u>	<u>3,931,150</u>	<u>19,659,191</u>
Total Liabilities	<u>51,913,729</u>	<u>7,528,366</u>	<u>59,442,095</u>
NET POSITION:			
Net Investment in Capital Assets	72,387,487	12,976,466	85,363,953
Restricted for:			
Job & Family Services	8,599,576	-	8,599,576
Department of Developmental Disabilities	18,650,791	-	18,650,791
Children's Services	7,796,700	-	7,796,700
Capital Projects	4,888,785	-	4,888,785
Other Purposes	18,487,514	-	18,487,514
Permanent Fund:			
Nonexpendable	74,787	-	74,787
Expendable	36,628	-	36,628
Unrestricted	<u>12,868,807</u>	<u>6,349,575</u>	<u>19,218,382</u>
Total Net Position	<u>\$ 143,791,075</u>	<u>\$ 19,326,041</u>	<u>\$ 163,117,116</u>

See accompanying notes to the basic financial statements.

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Statement of Activities
For the Year Ended December 31, 2012

<u>Functions/Programs:</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Government:				
Legislative & Executive	\$ 12,108,705	\$ 5,507,205	\$ 448,084	\$ -
Judicial	12,956,967	2,815,428	3,045,879	-
Public Safety	15,147,247	622,662	1,458,537	-
Public Works	13,410,211	738,506	6,996,405	5,002,164
Health	24,029,774	837,182	15,816,664	-
Human Services	33,641,119	5,280,799	22,169,690	-
Conservation/Recreation	1,269,023	783,359	-	-
Interest Expense	644,560	-	-	-
Total Governmental Activities	<u>113,207,606</u>	<u>16,585,141</u>	<u>49,935,259</u>	<u>5,002,164</u>
Business-Type Activities:				
Sewer	3,343,261	3,490,630	-	-
Water	2,566,374	2,135,461	-	440,672
Total Business-Type Activities	<u>5,909,635</u>	<u>5,626,091</u>	<u>-</u>	<u>440,672</u>
 Total Primary Government	 <u>\$ 119,117,241</u>	 <u>\$ 22,211,232</u>	 <u>\$ 49,935,259</u>	 <u>\$ 5,442,836</u>

General Revenues:

Taxes:

Property Taxes Levied for:

 General Purposes

 Department of Developmental Disabilities

 Children's Services

 Senior Citizen's

Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Other Revenue

Total General Revenues

Change in Net Position

Net Position, Beginning of Year

Net Position, End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and
Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (6,153,416)		\$ (6,153,416)
(7,095,660)		(7,095,660)
(13,066,048)		(13,066,048)
(673,136)		(673,136)
(7,375,928)		(7,375,928)
(6,190,630)		(6,190,630)
(485,664)		(485,664)
(644,560)		(644,560)
<u>(41,685,042)</u>		<u>(41,685,042)</u>
	147,369	147,369
	<u>9,759</u>	<u>9,759</u>
	<u>157,128</u>	<u>157,128</u>
<u>(41,685,042)</u>	<u>157,128</u>	<u>(41,527,914)</u>
3,500,972	-	3,500,972
9,413,758	-	9,413,758
5,646,795	-	5,646,795
1,842,915	-	1,842,915
21,688,731	-	21,688,731
4,468,059	-	4,468,059
622,591	6	622,597
<u>1,749,816</u>	<u>35,835</u>	<u>1,785,651</u>
<u>48,933,637</u>	<u>35,841</u>	<u>48,969,478</u>
7,248,595	192,969	7,441,564
<u>136,542,480</u>	<u>19,133,072</u>	<u>155,675,552</u>
<u>\$ 143,791,075</u>	<u>\$ 19,326,041</u>	<u>\$ 163,117,116</u>

CLARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2012

	<u>General Fund</u>	<u>Job & Family Services Fund</u>	<u>Department of Developmental Disabilities Fund</u>	<u>Children's Services Fund</u>
ASSETS:				
Pooled Cash and Investments	\$ 8,699,641	\$ 1,961,153	\$ 11,237,567	\$ 4,720,803
Pooled Cash and Investments in Segregated Accounts	-	-	121,777	90,529
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-
Net Receivables:				
Taxes	3,794,912	-	11,197,264	6,693,463
Permissive Sales Tax	3,552,437	-	-	-
Accounts	453,620	483,387	-	-
Special Assessments	-	-	-	-
Accrued Interest	260,274	-	-	-
Due from Other Governments	1,824,846	8,318,575	9,221,783	3,647,454
Due from Other Funds	179,000	-	300,000	-
Materials and Supplies Inventory	132,234	33,289	16,945	-
Prepaid Expenses	<u>149,777</u>	<u>17,812</u>	<u>299,287</u>	<u>37,833</u>
 Total Assets	 <u>\$ 19,046,741</u>	 <u>\$ 10,814,216</u>	 <u>\$ 32,394,623</u>	 <u>\$ 15,190,082</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 461,364	\$ 731,302	\$ 705,455	\$ 609,390
Contracts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Accrued Wages and Benefits	686,321	354,469	533,730	-
Compensated Absences Payable	108,408	3,374	2,125	-
Due to Other Funds	24,830	-	-	-
Deferred Revenue	5,199,963	6,511,659	18,679,512	9,650,953
Matured Interest Payable	-	-	-	-
Notes Payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Liabilities	 <u>6,480,886</u>	 <u>7,600,804</u>	 <u>19,920,822</u>	 <u>10,260,343</u>
Fund Balances:				
Nonspendable	599,373	51,101	316,232	37,833
Restricted	-	3,162,311	12,157,569	4,891,906
Assigned	1,116,346	-	-	-
Unassigned	<u>10,850,136</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Fund Balances	 <u>12,565,855</u>	 <u>3,213,412</u>	 <u>12,473,801</u>	 <u>4,929,739</u>
 Total Liabilities and Fund Balances	 <u>\$ 19,046,741</u>	 <u>\$ 10,814,216</u>	 <u>\$ 32,394,623</u>	 <u>\$ 15,190,082</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2012

Nonmajor Governmental Funds	Total Governmental Funds		
		Total Governmental Fund Balances	\$ 44,823,398
		Amounts reported for governmental activities in the Statement of Net Position 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:	
\$ 12,055,650	\$ 38,674,814	Land	\$ 7,204,888
357,131	569,437	Construction in Progress	7,522,869
6,199	6,199	Infrastructure	97,428,149
2,192,200	23,877,839	Buildings	30,376,849
-	3,552,437	Improvements	54,008,685
465,181	1,402,188	Machinery and Equipment	18,070,377
152,079	152,079	Accumulated Depreciation	<u>(127,288,441)</u>
236	260,510	Total Capital Assets	87,323,376
15,881,949	38,894,607	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	
58,305	537,305	Intergovernmental Revenue	30,394,396
147,963	330,431	Charges for Services	195,244
<u>36,329</u>	<u>541,038</u>	Investment Income	213,714
<u>\$ 31,353,222</u>	<u>\$ 108,798,884</u>	Other Income	<u>3,013</u>
		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.	114,081
\$ 890,588	\$ 3,398,099	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	
1,040,264	1,040,264	The internal service fund is used for the acquisition of document imaging equipment for the County. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.	1,384
5,833	5,833	The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the proprietary funds.	4,384
345,129	1,919,649	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
56,420	170,327	Accrued Wages and Benefits	(1,729,001)
512,475	537,305	Accrued Compensated Absences	(4,298,560)
15,211,556	55,253,643	Accrued Interest on Long-Term Debt	(48,190)
366	366	General Obligation Bonds Payable	(13,100,000)
<u>1,650,000</u>	<u>1,650,000</u>	Accrued Bond Premium	<u>(185,889)</u>
19,712,631	63,975,486	Total Liabilities	<u>(19,361,640)</u>
259,079	1,263,618	Net Position of Governmental Activities	
13,009,100	33,220,886		\$ <u>143,791,075</u>
-	1,116,346		
<u>(1,627,588)</u>	<u>9,222,548</u>		
<u>11,640,591</u>	<u>44,823,398</u>		
<u>\$ 31,353,222</u>	<u>\$ 108,798,884</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, 2012

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
REVENUES:				
Taxes	\$ 3,199,800	\$ -	\$ 9,413,758	\$ 5,646,795
Permissive Sales Tax	21,688,731	-	-	-
Intergovernmental	5,687,714	11,327,249	14,019,753	7,020,980
Charges for Services	5,693,086	4,016,787	323,222	231,800
Licenses and Permits	3,105	-	-	-
Fees, Fines and Forfeitures	657,040	-	-	-
Special Assessments	-	-	-	-
Investment Income	497,291	-	135	-
Other Revenue	191,071	-	102,682	18,272
	<u>37,617,838</u>	<u>15,344,036</u>	<u>23,859,550</u>	<u>12,917,847</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	5,621,944	-	-	-
Judicial	8,933,639	-	-	-
Public Safety	14,438,793	-	-	-
Public Works	3,528,258	-	-	-
Health	254,442	-	23,508,212	-
Human Services	743,553	16,506,156	-	9,656,971
Conservation/Recreation	455,319	-	-	-
Capital Outlay	5,000	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	60,938
	<u>33,980,948</u>	<u>16,506,156</u>	<u>23,508,212</u>	<u>9,717,909</u>
Total Expenditures				
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>3,636,890</u>	<u>(1,162,120)</u>	<u>351,338</u>	<u>3,199,938</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from the Sale of Capital Assets	35,781	-	-	-
Transfers In	26,292	899,117	-	11,292
Transfers Out	(2,661,663)	-	(663,000)	-
	<u>(2,599,590)</u>	<u>899,117</u>	<u>(663,000)</u>	<u>11,292</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	1,037,300	(263,003)	(311,662)	3,211,230
Fund Balance, Beginning of Year	<u>11,528,555</u>	<u>3,476,415</u>	<u>12,785,463</u>	<u>1,718,509</u>
Fund Balance, End of Year	<u>\$ 12,565,855</u>	<u>\$ 3,213,412</u>	<u>\$ 12,473,801</u>	<u>\$ 4,929,739</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, 2012

		Total Net Change in Fund Balances - Governmental Funds	\$ 3,484,308
Nonmajor Governmental Funds	Total Governmental Funds	Amounts reported for governmental activities in the Statement of Activities are different because:	
\$ 2,144,087	\$ 20,404,440	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:	
-	21,688,731	Capital Asset Additions	7,923,511
19,750,121	57,805,817	Depreciation	<u>(6,873,145)</u>
4,388,626	14,653,521		1,050,366
504,279	507,384	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.	
688,360	1,345,400		(119,017)
137,487	137,487	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.	
32,404	529,830	Intergovernmental	1,599,665
<u>1,434,778</u>	<u>1,746,803</u>	Charges for Services	(57,801)
		Fees, Fines and Forfeitures	(850)
29,080,142	118,819,413	Investment Income	92,761
		Other Revenue	<u>3,013</u>
1,597,731	7,219,675	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	
4,037,779	12,971,418	Amortization of Bond Issue Costs	(13,435)
1,327,308	15,766,101	Amortization of Bond Premium	20,256
7,605,724	11,133,982	Deferred Amount on Refunding	<u>(28,990)</u>
41,168	23,803,822	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.	
6,412,933	33,319,613		1,335,000
798,982	1,254,301	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:	
7,915,314	7,920,314	Compensated Absences	(168,910)
1,335,000	1,335,000	Accrued Wages and Benefits	27,959
<u>585,722</u>	<u>646,660</u>	Accrued Interest Payable	<u>24,270</u>
31,657,661	115,370,886	Change in Net Position of Governmental Activities	\$ <u>7,248,595</u>
(2,577,519)	3,448,527	See accompanying notes to the basic financial statements.	
-	35,781		
2,512,508	3,449,209		
<u>(124,546)</u>	<u>(3,449,209)</u>		
2,387,962	35,781		
(189,557)	3,484,308		
<u>11,830,148</u>	<u>41,339,090</u>		
\$ <u>11,640,591</u>	\$ <u>44,823,398</u>		

CLARK COUNTY, OHIO

Statement of Net Position

Proprietary Funds

December 31, 2012

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	<u>Internal Service Fund</u>
ASSETS:				
Current:				
Pooled Cash and Investments	\$ 4,060,610	\$ 1,412,151	\$ 5,472,761	\$ 1,384
Pooled Cash and Investments in Segregated Accounts	374,830	-	374,830	-
Receivables:				
Accounts	978,827	441,607	1,420,434	-
Due from Other Governments	23,816	130,282	154,098	-
Materials and Supplies Inventory	1,183	968	2,151	-
Prepaid Expenses	<u>5,648</u>	<u>3,632</u>	<u>9,280</u>	<u>-</u>
Total Current Assets	<u>5,444,914</u>	<u>1,988,640</u>	<u>7,433,554</u>	<u>1,384</u>
Noncurrent Assets:				
Unamortized Bond Issue Costs	15,654	12,421	28,075	-
Capital Assets, net of accumulated depreciation	<u>12,407,319</u>	<u>6,989,843</u>	<u>19,397,162</u>	<u>-</u>
Total Noncurrent Assets	<u>12,422,973</u>	<u>7,002,264</u>	<u>19,425,237</u>	<u>-</u>
Total Assets	<u>\$ 17,867,887</u>	<u>\$ 8,990,904</u>	<u>\$ 26,858,791</u>	<u>\$ 1,384</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable	\$ 279,476	\$ 561,195	\$ 840,671	\$ -
Accrued Wages and Benefits	48,665	37,895	86,560	-
Accrued Interest Payable	25,862	3,808	29,670	-
Notes Payable	<u>1,895,000</u>	<u>190,000</u>	<u>2,085,000</u>	<u>-</u>
Total Current Liabilities	<u>2,249,003</u>	<u>792,898</u>	<u>3,041,901</u>	<u>-</u>
Noncurrent Liabilities:				
Compensated Absences Payable	86,421	70,708	157,129	-
OWDA Loans Payable	200,436	385,606	586,042	-
OPWC Loan Payable	474,389	293,683	768,072	-
General Obligation Bonds Payable	1,660,700	1,285,000	2,945,700	-
Accrued Bond Premium	11,039	24,843	35,882	-
Unamortized Charge - Refunding Issue	<u>(6,360)</u>	<u>-</u>	<u>(6,360)</u>	<u>-</u>
Total Noncurrent Liabilities	<u>2,426,625</u>	<u>2,059,840</u>	<u>4,486,465</u>	<u>-</u>
Total Liabilities	<u>4,675,628</u>	<u>2,852,738</u>	<u>7,528,366</u>	<u>-</u>
NET POSITION:				
Net Investment in Capital Assets	8,165,755	4,810,711	12,976,466	-
Unrestricted	<u>5,026,504</u>	<u>1,327,455</u>	<u>6,353,959</u>	<u>1,384</u>
Total Net Position	<u>\$ 13,192,259</u>	<u>\$ 6,138,166</u>	<u>19,330,425</u>	<u>\$ 1,384</u>

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

(4,384)
\$ 19,326,041

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Revenues, Expenses and
Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2012

	Sewer	Water	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services	\$ 3,490,630	\$ 2,135,461	\$ 5,626,091	\$ -
Other Operating Revenue	<u>13,655</u>	<u>22,180</u>	<u>35,835</u>	<u>-</u>
Total Operating Revenues	<u>3,504,285</u>	<u>2,157,641</u>	<u>5,661,926</u>	<u>-</u>
OPERATING EXPENSES:				
Personnel Services	859,545	701,287	1,560,832	-
Contractual Services	1,542,817	1,367,957	2,910,774	-
Materials and Supplies	185,784	138,578	324,362	-
Other Expenses	140,307	123,213	263,520	-
Depreciation	<u>509,698</u>	<u>183,080</u>	<u>692,778</u>	<u>-</u>
Total Operating Expenses	<u>3,238,151</u>	<u>2,514,115</u>	<u>5,752,266</u>	<u>-</u>
Operating Income (Loss)	<u>266,134</u>	<u>(356,474)</u>	<u>(90,340)</u>	<u>-</u>
NONOPERATING REVENUES (EXPENSES):				
Investment Income	6	-	6	-
Interest Expense	<u>(105,110)</u>	<u>(52,259)</u>	<u>(157,369)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(105,104)</u>	<u>(52,259)</u>	<u>(157,363)</u>	<u>-</u>
Income Before Capital Contributions	161,030	(408,733)	(247,703)	-
Capital Contributions	<u>-</u>	<u>440,672</u>	<u>440,672</u>	<u>-</u>
Change in Net Position	161,030	31,939	192,969	-
Net Position, Beginning of Year	<u>13,031,229</u>	<u>6,106,227</u>		<u>1,384</u>
Net Position, End of Year	<u>\$ 13,192,259</u>	<u>\$ 6,138,166</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 Position of business-type activities	<u>\$ 192,969</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

	Sewer	Water	Total	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	\$ 3,636,166	\$ 2,252,700	\$ 5,888,866	\$ -
Cash Paid for Employees Salaries and Benefits	(843,944)	(690,448)	(1,534,392)	-
Cash Paid to Suppliers	(1,642,808)	(1,088,465)	(2,731,273)	-
Other Operating Revenues	7,073	19,563	26,636	-
Other Operating Expenses	(138,087)	(117,965)	(256,052)	-
Net Cash Provided (Used) by Operating Activities	<u>1,018,400</u>	<u>375,385</u>	<u>1,393,785</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Grants	-	510,390	510,390	-
Proceeds from Notes/Loans	1,895,000	575,606	2,470,606	-
Acquisition and Construction of Capital Assets	(1,816,772)	(888,181)	(2,704,953)	-
Interest Paid on Loans	(2,652)	-	(2,652)	-
Interest Paid on G.O. Notes	(16,013)	(2,438)	(18,451)	-
Interest Paid on G.O. Bonds	(84,069)	(52,139)	(136,208)	-
Principal Paid on G.O. Notes	(1,926,250)	(243,750)	(2,170,000)	-
Principal Paid on OWDA Loans	(22,482)	-	(22,482)	-
Principal Paid on OPWC Loans	(61,397)	(26,215)	(87,612)	-
Principal Paid on G.O. Bonds	(291,700)	(160,000)	(451,700)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(2,326,335)</u>	<u>(286,727)</u>	<u>(2,613,062)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	<u>6</u>	<u>-</u>	<u>6</u>	<u>-</u>
Increase (Decrease) in Cash and Cash Equivalents	(1,307,929)	88,658	(1,219,271)	-
Pooled Cash and Investments, Beginning of Year	<u>5,743,369</u>	<u>1,323,493</u>	<u>7,066,862</u>	<u>1,384</u>
Pooled Cash and Investments, End of Year	<u>\$ 4,435,440</u>	<u>\$ 1,412,151</u>	<u>\$ 5,847,591</u>	<u>\$ 1,384</u>
Reconciliation of Pooled Cash and Investments per Statement of Position to Pooled Cash and Investments, End of Year, per Statement of Cash Flows:				
Pooled Cash and Investments	\$ 4,060,610	\$ 1,412,151	\$ 5,472,761	\$ 1,384
Pooled Cash and Investments in Segregated Accounts	<u>374,830</u>	<u>-</u>	<u>374,830</u>	<u>-</u>
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 4,435,440</u>	<u>\$ 1,412,151</u>	<u>\$ 5,847,591</u>	<u>\$ 1,384</u>

(Continued)

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012
(Continued)

	Sewer	Water	Total	Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	266,134	\$ (356,474)	\$ (90,340)	\$ -
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation	509,698	183,080	692,778	-
Changes in Assets and Liabilities:				
Accounts Receivable	139,179	114,622	253,801	-
Materials and Supplies Inventory	(281)	(230)	(511)	-
Prepaid Expenses	5,161	(682)	4,479	-
Accounts Payable	123,662	424,230	547,892	-
Retainage Payable	(40,754)	-	(40,754)	-
Accrued Wages & Benefits	6,850	3,679	10,529	-
Compensated Absences Payable	8,751	7,160	15,911	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,018,400</u>	<u>\$ 375,385</u>	<u>\$ 1,393,785</u>	<u>\$ -</u>
NONCASH CAPITAL ACTIVITIES:				
Capital Assets Acquired as a Result of Direct Payment to Contractor from Government	<u>\$ -</u>	<u>\$ 257,933</u>	<u>\$ 257,933</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Net Position - Fiduciary Funds
December 31, 2012

	<u>Agency Funds</u>
ASSETS:	
Pooled Cash and Investments	\$ 20,273,799
Pooled Cash and Investments in Segregated Accounts	2,239,178
Receivables:	
Special Assessments	3,775,265
Taxes to be Collected for Other Governments	<u>107,937,025</u>
 Total Assets	 <u><u>\$ 134,225,267</u></u>
LIABILITIES:	
Due to Other Governments	\$ 112,052,406
Undistributed Monies	<u>22,172,861</u>
 Total Liabilities	 <u><u>\$ 134,225,267</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, 2012

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, 2012, there are no Organizations that meet the requirements as component units to be included as part of Clark County's reporting entity.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements: The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds, and its component units. The statements distinguish between those activities of the primary government that are governmental and those that are considered business-type activities. Each component unit is reported in a column, to show that each entity is legally separate from the other.

The statement of net position 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, 2012

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 position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting: (Continued)

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

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

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

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

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

C. 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 position.

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, 2012

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 position. The statement of revenues, expenses and changes in net position 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, 2012, but which were levied to finance year 2013 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, 2012

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, 2012. 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, 2012

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 2012 amounted to \$497,291 of which \$462,884 was assigned from other County Funds. Major funds earning interest were the Department of Developmental Disabilities Fund in the amount of \$135. Other non-major governmental funds earned \$32,404 in investment earnings.

During fiscal year 2012, 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, 2012, 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, 2012

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 position; 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 position but are not reported in the fund financial statements. Capital assets used by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective fund financial statements.

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, 2012

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 2012, 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, GIS Mapping, DRETAC, Emergency Management Agency, VAWI – Prosecutor, Certificate of Title Administration, Domestic Relations – Prosecutor, Solid Waste, Common Pleas Court, Juvenile/Victim/Child Advocate, State Homeland, Federal Grant - Prosecutor and Common Pleas Special Project special revenue funds and the Sewer and Water enterprise funds.

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, 2012

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 the specific purposes imposed by formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution, or by State Statute.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Fund Balance: (Continued)

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.

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 Position:

Net position represents the difference between assets and liabilities. Net investment in capital assets 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 position is 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 position is 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. Capital Contributions:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 2012.

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES

For fiscal year 2012, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 60, “Accounting and Financial Reporting for Service Concession Arrangements”, Statement No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements”, and Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position”.

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements which are a type of public-public or public-private partnership. The implementation of this statement did not result in any change to the County’s Financial Statements.

GASB Statement No. 62 incorporates into GASB’s authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change to the County’s Financial Statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources and net position in the statement of financial position and related note disclosures. These changes were incorporated in the County’s 2012 financial statements; however, there was no effect on beginning net position and/or fund balance.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 4 – ACCOUNTIBILITY

A. Deficit Fund Balances:

The following funds have equity deficits as of December 31, 2012:

	Deficit Fund Equity
Governmental Activities:	
FEMA Fund	\$ 961
Permanent Improvement Fund	1,212,757
DoDD Capital Projects Fund	410,861
County Resurfacing Fund	3,009

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	\$ 132,234	\$ 33,289	\$ 16,945	\$ -	\$ 147,963	\$ 330,431
Prepaid Expenses	149,777	17,812	299,287	37,833	36,329	541,038
Permanent Funds	317,362	-	-	-	74,787	392,149
Unclaimed Funds and/or Warrants	-	-	-	-	-	-
Total Nonspendable	599,373	51,101	316,232	37,833	259,079	1,263,618
Restricted for:						
Job & Family Services	-	3,162,311	-	-	-	3,162,311
Department of Developmental Disabilities	-	-	12,157,569	-	-	12,157,569
Children's Services	-	-	-	4,891,906	-	4,891,906
Debt Service	-	-	-	-	72,972	72,972
Capital Projects	-	-	-	-	189,195	189,195
Other Purposes	-	-	-	-	12,710,305	12,710,305
Permanent Fund	-	-	-	-	36,628	36,628
Total Restricted	-	3,162,311	12,157,569	4,891,906	13,009,100	33,220,886
Assigned:						
Encumbrances	1,116,346	-	-	-	-	1,116,346
Total Assigned	1,116,346	-	-	-	-	1,116,346
Unassigned (deficit)	10,850,136	-	-	-	(1,627,588)	9,222,548
Total Fund Balances	\$ 12,565,855	\$ 3,213,412	\$ 12,473,801	\$ 4,929,739	\$ 11,640,591	\$ 44,823,398

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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, 2012

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 \$38,779,940. Of the bank balance, \$32,943,370 was covered by Federal Depository insurance and \$5,836,570 was collateralized with securities held by the pledging financial institution. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments:

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

Investment Type	Credit Rating ¹	Fair Value	Investment Maturity			% of Portfolio
			Less than One Year	One to Three Years	Greater than Three Years	
Federal Farm Credit Bank	AA+	\$ 7,570,490	\$ 1,997,780	\$ 3,574,250	\$ 1,998,460	24.40%
Federal Home Loan Bank	AA+	6,399,214	-	6,399,214	-	20.62%
Commercial Paper	A-1	11,971,566	11,971,566	-	-	38.58%
Corporate Note	AA+	1,521,340	504,930	1,016,410	-	4.90%
STAR Ohio	AAAm	3,566,799	3,566,799	-	-	11.50%
Total Investments		\$ 31,029,409	\$ 18,041,075	\$ 10,989,874	\$ 1,998,460	100.00%

¹ per Standard & Poor's

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 and public utility property located in the County. Real property taxes collected during 2012 were levied after October 1, 2011 on assessed values as of January 1, 2011, the lien date. Public utility real property taxes collected in 2012 attached as a lien on December 31, 2010 and were levied after October 31, 2011. Taxpayers were required to pay one half of real property taxes by February 10, 2012 with the remaining half due July 13, 2012. Ohio no longer has a general tax on tangible personal property used in business. Only public utility tangible personal property is subject to tax. Public utility tangible personal property taxes are assessed at varying percentages of true value, as established by the State, and were collected in 2012 with real property taxes. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2007 and a statistical update was completed in 2010. The assessed value by property classification, upon which the 2012 tax levy was based, follows:

Category	Assessed Value
Real Property	\$ 2,214,404,000
Public Utility Real Property	656,020
Public Utility Personal Property	73,303,280
Total Assessed Value	\$ 2,288,363,300

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 7 – PROPERTY TAXES (Continued)

A summary of voted millage for tax year 2011 collected in 2012 follows:

Purpose	Voter	Rate Levied for Current Year (a)		Voter Levy Date	Final Levy Year
	Authorized Rate (b)	Residential/ Agricultural	Other		
Children Services	3.000	3.000000	3.000000	2011	2020
Mental Health	1.000	0.818800	0.817739	1999	2018
Mental Health	1.650	1.642287	1.533661	2005	2013
Mental Health & Retardation	2.000	1.832528	1.752114	2003	Continuing
Mental Health & Retardation	3.500	3.206924	3.066199	2003	Continuing
Senior Citizens	1.000	0.995326	0.929492	2005	2014
Clark County Park District	0.600	0.600000	0.600000	2011	2015

(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

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.

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 2012 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 2012 amounted to \$21,688,731.

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 9 – RECEIVABLES

Receivables at December 31, 2012 consisted of current and delinquent property taxes, special assessments, accounts, intergovernmental grants and accrued interest on investments. All receivables are considered collectible in full due to the ability to foreclose for nonpayment of taxes and the stable condition of State programs. A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities:	
Local Government and Local Government Revenue Assistance	\$ 660,036
Public Assistance for Health & Human Services Programs	21,262,834
Grants and Reimbursements	4,973,537
Homestead and Rollback	1,592,784
Gasoline and Excise Tax	1,150,000
Motor Vehicle License Fees & Permissive Auto Tax	2,100,000
Capital Projects	7,155,416
Total Governmental Activities	\$ 38,894,607
 Business-Type Activities:	
Capital Construction Grants	\$ 154,098
Total Business-Type Activities	\$ 154,098

NOTE 10 – 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, 2012 follow:

Due To	Due From			Total
	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	
General Fund	\$ -	\$ -	\$ 24,830	\$ 24,830
Nonmajor Special Revenue Fund	179,000	-	33,475	212,475
Nonmajor Capital Projects Fund	-	300,000	-	300,000
Total	\$ 179,000	\$ 300,000	\$ 58,305	\$ 537,305

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 10 – 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, 2012, consisted of the following:

Transfer In	Transfer Out				Total
	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	
General Fund	\$ -	\$ -	\$ 26,292	\$ -	\$ 26,292
Job & Family Services Fund	899,117	-	-	-	899,117
Children's Services Fund	11,292	-	-	-	11,292
Nonmajor Special Revenue Fund	24,000	-	-	-	24,000
Nonmajor Debt Service Fund	1,176,366	-	-	-	1,176,366
Nonmajor Capital Projects Fund	550,888	663,000	-	98,254	1,312,142
Total	<u>\$ 2,661,663</u>	<u>\$ 663,000</u>	<u>\$ 26,292</u>	<u>\$ 98,254</u>	<u>\$ 3,449,209</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.

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 11 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2012 was as follows:

	Balance 12/31/11	Additions	Deletions	Balance 12/31/12
<u>Governmental Activities:</u>				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	<u>2,352,281</u>	<u>5,170,588</u>	<u>-</u>	<u>7,522,869</u>
Non-Depreciable Capital Assets	<u>9,557,169</u>	<u>5,170,588</u>	<u>-</u>	<u>14,727,757</u>
Depreciable Capital Assets:				
Buildings	30,357,492	19,357	-	30,376,849
Improvements	53,169,944	856,534	(17,793)	54,008,685
Machinery and Equipment	17,546,498	1,702,517	(1,178,638)	18,070,377
Infrastructure	<u>97,253,634</u>	<u>174,515</u>	<u>-</u>	<u>97,428,149</u>
Depreciable Capital Assets	<u>198,327,568</u>	<u>2,752,923</u>	<u>(1,196,431)</u>	<u>199,884,060</u>
Less: Accumulated Depreciation:				
Buildings	(21,107,993)	(702,958)	-	(21,810,951)
Improvements	(19,809,747)	(2,908,458)	12,455	(22,705,750)
Machinery and Equipment	(13,236,546)	(1,141,188)	1,064,959	(13,312,775)
Infrastructure	<u>(67,338,424)</u>	<u>(2,120,541)</u>	<u>-</u>	<u>(69,458,965)</u>
Accumulated Depreciation	<u>(121,492,710)</u>	<u>(6,873,145) *</u>	<u>1,077,414</u>	<u>(127,288,441)</u>
Depreciable Capital Assets, net	<u>76,834,858</u>	<u>(4,120,222)</u>	<u>(119,017)</u>	<u>72,595,619</u>
Governmental Activities Capital Assets, net	<u>\$ 86,392,027</u>	<u>\$ 1,050,366</u>	<u>\$ (119,017)</u>	<u>\$ 87,323,376</u>

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

General Government:

Legislative and Executive	\$ 2,258,875
Judicial	92,214
Public Safety	244,379
Public Works	3,399,653
Health	562,166
Human Services	310,872
Conservation and Recreation	<u>4,986</u>
	<u>\$ 6,873,145</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 11 – CAPITAL ASSETS (Continued)

	Balance 12/31/11	Additions	Deletions	Balance 12/31/12
Business-Type Activities:				
Non-Depreciable Capital Assets:				
Land	\$ 1,171,574	\$ -	\$ -	\$ 1,171,574
Construction in Progress	-	2,527,365	-	2,527,365
Non-Depreciable Capital Assets	<u>1,171,574</u>	<u>2,527,365</u>	<u>-</u>	<u>3,698,939</u>
Depreciable Capital Assets:				
Buildings	6,790,447	-	-	6,790,447
Improvements	1,702,060	-	-	1,702,060
Machinery and Equipment	2,316,456	127,801	-	2,444,257
Infrastructure	<u>18,450,902</u>	<u>49,787</u>	<u>-</u>	<u>18,500,689</u>
Depreciable Capital Assets	<u>29,259,865</u>	<u>177,588</u>	<u>-</u>	<u>29,437,453</u>
Less: Accumulated Depreciation:				
Buildings	(3,154,030)	(166,751)	-	(3,320,781)
Improvements	(493,563)	(87,083)	-	(580,646)
Machinery and Equipment	(1,992,243)	(79,510)	-	(2,071,753)
Infrastructure	<u>(7,406,616)</u>	<u>(359,434)</u>	<u>-</u>	<u>(7,766,050)</u>
Accumulated Depreciation	<u>(13,046,452)</u>	<u>(692,778)</u>	<u>-</u>	<u>(13,739,230)</u>
Depreciable Capital Assets, net	<u>16,213,413</u>	<u>(515,190)</u>	<u>-</u>	<u>15,698,223</u>
Business-Type Activities				
Capital Assets, net	<u>\$ 17,384,987</u>	<u>\$ 2,012,175</u>	<u>\$ -</u>	<u>\$ 19,397,162</u>

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 12 – 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.

	Interest Rate	Amount Outstanding 12/31/11	Additions	Retirements	Amount Outstanding 12/31/12
<u>Governmental Activities:</u>					
Various Purpose Notes - Series 2011	1.00%	\$ 715,000	\$ -	\$ 715,000	\$ -
Tax Anticipation Note - Series 2011	1.625%	2,500,000	-	2,500,000	-
Various Purpose Notes - Series 2012	0.875%	-	555,000	-	555,000
Various Purpose Notes - Series 2012-2	1.00%	-	1,095,000	-	1,095,000
Total Governmental Activities		<u>3,215,000</u>	<u>1,650,000</u>	<u>3,215,000</u>	<u>1,650,000</u>
<u>Business-Type Activities:</u>					
Various Purpose Notes - Series 2011	1.00%	2,170,000	-	2,170,000	-
Various Purpose Notes - Series 2012	0.875%	-	2,085,000	-	2,085,000
Total Business-Type Activities		<u>2,170,000</u>	<u>2,085,000</u>	<u>2,170,000</u>	<u>2,085,000</u>
		<u>\$ 5,385,000</u>	<u>\$ 3,735,000</u>	<u>\$ 5,385,000</u>	<u>\$ 3,735,000</u>

NOTE 13 – LONG-TERM OBLIGATIONS

A schedule of changes in long-term obligations of the County during 2012 was as follows:

	Amount Outstanding 12/31/11	Additions	Retirements	Amount Outstanding 12/31/12	Amounts Due Within One Year
<u>Governmental Activities:</u>					
<u>General Obligation Bonds:</u>					
Human Service Building Refunding 2.25% to 5.00% - 2009	\$ 1,995,000	\$ -	\$ 215,000	\$ 1,780,000	\$ 175,000
Various Purpose Bonds 3.75% to 5.00% - 2007	3,645,000	-	360,000	3,285,000	370,000
Various Purpose Refunding	<u>8,795,000</u>	-	<u>760,000</u>	<u>8,035,000</u>	<u>785,000</u>
Total General Obligation Bonds	14,435,000	-	1,335,000	13,100,000	1,330,000
Compensated Absences	4,129,650	4,298,560	4,129,650	4,298,560	455,615
Accrued Bond Premium	206,145	-	20,256	185,889	20,059
Less: Deferred Amounts on Refunding	<u>(108,715)</u>	-	<u>(28,990)</u>	<u>(79,725)</u>	<u>(28,991)</u>
Total Governmental Activities	<u>18,662,080</u>	<u>4,298,560</u>	<u>5,455,916</u>	<u>17,504,724</u>	<u>1,776,683</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 13 – LONG-TERM OBLIGATIONS (Continued)

	Amount Outstanding 12/31/11	Additions	Retirements	Amount Outstanding 12/31/12	Amounts Due Within One Year
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
Limecrest Sewer Construction 2.25% to 5.00% - 2009	\$ 357,400	\$ -	\$ 11,700	\$ 345,700	\$ 12,300
Various Purpose Bonds 1.50% to 4.00% - 2003	1,175,000	-	170,000	1,005,000	140,000
Medway Refunding 3.75% to 5.00% - 2007	665,000	-	215,000	450,000	220,000
Various Purpose Refunding	<u>1,200,000</u>	<u>-</u>	<u>55,000</u>	<u>1,145,000</u>	<u>55,000</u>
Total General Obligation Bonds	3,397,400	-	451,700	2,945,700	427,300
<u>Ohio Public Works Commission Loans:</u>					
Northridge Water Tank	159,600	-	15,200	144,400	15,200
Southwest Treatment Plant	36,450	-	12,150	24,300	12,150
Southwest Treatment Plant II	38,550	-	12,850	25,700	12,850
West Enon Sanitary Sewer	309,375	-	24,750	284,625	24,750
Green Meadows Water Tank	140,000	-	10,000	130,000	10,000
Southwest Equipment Replacement	151,411	-	11,647	139,764	11,647
Lawrenceville and Northridge Water Imp	20,298	-	1,015	19,283	1,015
<u>Ohio Water Development Authority Loans:</u>					
Raymond Drive Lift Station	75,357	-	9,420	65,937	9,420
Garden Acres Sewer Rehab	33,627	-	3,335	30,292	4,508
Park Layne Sewer Rehab	46,635	-	3,714	42,921	5,872
Northridge Manhole Rehab	67,299	-	6,013	61,286	7,618
Limecrest Water System	-	385,606	-	385,606	-
Compensated Absences	141,218	157,129	141,218	157,129	10,860
Accrued Bond Premium	42,003	-	6,121	35,882	5,759
Less: Deferred Amounts on Refunding	<u>(9,994)</u>	<u>-</u>	<u>(3,634)</u>	<u>(6,360)</u>	<u>(3,634)</u>
Total Business-Type Activities	<u>4,649,229</u>	<u>542,735</u>	<u>705,499</u>	<u>4,486,465</u>	<u>555,315</u>
	<u>\$ 23,311,309</u>	<u>\$ 4,841,295</u>	<u>\$ 6,161,415</u>	<u>\$ 21,991,189</u>	<u>\$ 2,331,998</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, 2012

NOTE 13 – 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
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	1,035,000	381,945	159,900	73,184
2018-2022	5,580,000	1,209,938	821,800	257,601
2023-2027	1,870,000	192,447	580,600	100,361
2028-2030	140,000	11,655	80,500	8,185
Total	<u>\$ 13,100,000</u>	<u>\$ 3,716,328</u>	<u>\$ 2,945,700</u>	<u>\$ 831,284</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, 2012

NOTE 13 – 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>
2013	\$ 87,612
2014	87,612
2015	62,612
2016	62,612
2017	62,612
2018-2022	305,460
2023-2027	95,493
2028-2031	<u>4,059</u>
	<u>\$ 768,072</u>

Ohio Water Development Authority (OWDA) Loans:

The County entered into various agreements with the Ohio Water Development Authority to borrow funds for the acquisition and construction of sewer and water facilities related to the business-type activities. The original amount of OWDA loans obtained in prior years was \$268,603. The loans are being retired from the Sewer and Water Funds.

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

	<u>OWDA</u>	
	<u>Principal</u>	<u>Interest</u>
2013	\$ 27,418	\$ 3,077
2014	26,413	2,692
2015	26,810	2,295
2016	27,219	1,915
2017	27,641	1,463
2018-2020	<u>64,935</u>	<u>1,726</u>
	<u>\$ 200,436</u>	<u>\$ 13,168</u>

During 2012, the County entered into an agreement with the Ohio Water Development Authority (OWDA) to borrow funds for the acquisition and construction of the Limecrest Water System related to business-type activities. During the year, the County received \$385,606 in funds to be repaid. Upon completion of the project, an amortization schedule will be provided by OWDA and the County will include the loan amounts at that time.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 13 – LONG-TERM OBLIGATIONS (Continued)

Enterprise Debt:

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

Conduit Debt:

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

At December 31, 2012, there were 65 series of Industrial Revenue Bonds, Mortgage Revenue Bonds, Healthcare Facilities Revenue Bonds, and Multifamily Housing Taxable Revenue Bonds outstanding. The aggregate principal amount payable for the 17 series issued after July 1, 1995 was \$1.42 billion. The aggregate principal amount payable for the 48 series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$78.505 million.

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

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and un-voted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2012 are an overall debt margin of \$45,607,055 and a limit on un-voted debt margin of \$12,781,605.

NOTE 14 – DEFINED BENEFIT RETIREMENT PLANS

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

1. **The Traditional Pension Plan** — a cost sharing, multiple-employer defined benefit pension plan.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 14 – DEFINED BENEFIT RETIREMENT PLANS (Continued)

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

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

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2012, 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 2012 member contribution rates were 10.0% of covered payroll for members in state and local classifications. Public safety and law enforcement members contributed 11.50% and 12.106%, respectively. Effective January 1, 2013, the member contribution rates for public safety and law enforcement members increased to 12.00% and 12.60%, respectively. The 2012 employer contribution rate for state and local employers was 14.00% of covered payroll. The law enforcement and public safety division employer contribution rate was 18.10% of covered payroll.

The County's contributions to PERS for the years ended December 31, 2012, 2011, and 2010 were \$6,893,191, \$6,747,574, and \$6,906,845, respectively, 100% has been contributed for the years 2012, 2011, and 2010.

In June 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This accounting standard replaces GASB Statement 27, and it is effective for employer fiscal years beginning after June 15, 2014. OPERS recommend employers begin a dialog with their external auditors to determine the impact this standard will have on employer financial statements.

NOTE 15 – POSTEMPLOYMENT BENEFITS

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

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

In order to qualify for post-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 is 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.

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 coverage.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, 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 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care 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, 2012, 2011, and 2010 were \$1,890,180, \$1,847,862, and \$2,426,583, respectively, which were equal to the required contributions for each year.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

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

NOTE 16 – OTHER EMPLOYEE BENEFITS

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

NOTE 17 – RISK MANAGEMENT

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

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

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of sixty-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.

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 17 – RISK MANAGEMENT (Continued)

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

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

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

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

C. Workers Compensation:

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

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

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

All claims processing is done by the State. The State initially pays all claims and then bills the County. At December 31, 2012, a claims liability of \$2,022,937 is reported in the government-wide statement of net position and represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers' Compensation. Claims incurred during the year were \$345,739.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 18 – JOINTLY GOVERNED ORGANIZATIONS

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

West Central Ohio Port Authority – The West Central Ohio Port Authority was established under Section 4582.21 of the Ohio Revised Code. Under the Revised Code, the Port Authority is a legally separate entity. The Board of the Authority is comprised of seven members: 2 members from Champaign County, 3 from Clark County, and 2 from Fayette County. The members are appointed by the County Commissioners of each respective county. Clark County does not approve its budget, nor is it responsible for the Authority's debt. During 2012, 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 2012, 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 \$3,687,327 in library and local government money passed thru the County during 2012.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 2012, 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 \$48,755 in local government monies passed thru the County during 2012.

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 April 30, 2013, the County Commissioners approved a motion to authorize the issuance and sale of \$3,475,000 of notes in anticipation of the issuance of bonds to fund various capital, water and sewer projects along with the purchase of capital assets. The interest rate on the notes is 0.75% and the maturity date is May 29, 2014.

NOTE 22 – CONSTRUCTION COMMITMENTS

At December 31, 2012, 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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,541,419	\$ 3,541,419	\$ 3,199,800	\$ (341,619)
Permissive Sales Tax	20,658,690	20,659,690	21,540,034	880,344
Intergovernmental	5,335,462	5,417,362	5,349,301	(68,061)
Charges for Services	5,328,801	5,360,145	5,703,761	343,616
Licenses and Permits	1,600	1,600	3,105	1,505
Fees, Fines and Forfeitures	705,000	705,000	666,090	(38,910)
Investment Income	500,175	500,175	675,434	175,259
Other Revenue	127,716	184,224	208,082	23,858
Total Revenues	<u>36,198,863</u>	<u>36,369,615</u>	<u>37,345,607</u>	<u>975,992</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	6,418,001	6,558,618	5,934,620	623,998
Judicial	9,614,984	9,649,881	9,109,240	540,641
Public Safety	15,028,860	15,117,316	14,819,854	297,462
Public Works	4,166,551	4,175,742	3,704,326	471,416
Health	271,803	271,701	267,664	4,037
Human Services	829,515	832,317	763,413	68,904
Conservation and Recreation	456,003	456,003	454,403	1,600
Total Expenditures	<u>36,785,717</u>	<u>37,061,578</u>	<u>35,053,520</u>	<u>2,008,058</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(586,854)</u>	<u>(691,963)</u>	<u>2,292,087</u>	<u>2,984,050</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	-	-	35,781	35,781
Advances In	11,000	11,000	1,011,000	1,000,000
Transfers In	-	26,292	566,403	540,111
Advances Out	-	(1,179,000)	(1,179,000)	-
Transfers Out	(3,352,504)	(3,293,296)	(3,234,027)	59,269
Total Other Financing Sources (Uses)	<u>(3,341,504)</u>	<u>(4,435,004)</u>	<u>(2,799,843)</u>	<u>1,635,161</u>
Net Change in Fund Balance	(3,928,358)	(5,126,967)	(507,756)	4,619,211
Fund Balance, Beginning of Year, Restated	6,226,068	6,226,068	6,226,068	-
Prior Year Encumbrances Appropriated	1,378,885	1,378,885	1,378,885	-
Fund Balance, End of Year	<u>\$ 3,676,595</u>	<u>\$ 2,477,986</u>	<u>\$ 7,097,197</u>	<u>4,619,211</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ 12,162,052	\$ 12,717,381	\$ 10,920,151	\$ (1,797,230)
Charges for Services	<u>3,915,762</u>	<u>3,915,762</u>	<u>3,837,542</u>	<u>(78,220)</u>
Total Revenues	<u>16,077,814</u>	<u>16,633,143</u>	<u>14,757,693</u>	<u>(1,875,450)</u>
EXPENDITURES:				
Current:				
Human Services	<u>17,194,788</u>	<u>17,749,117</u>	<u>17,184,689</u>	<u>564,428</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,116,974)</u>	<u>(1,115,974)</u>	<u>(2,426,996)</u>	<u>(1,311,022)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>906,639</u>	<u>906,639</u>	<u>899,117</u>	<u>(7,522)</u>
Total Other Financing Sources (Uses)	<u>906,639</u>	<u>906,639</u>	<u>899,117</u>	<u>(7,522)</u>
Net Change in Fund Balance	(210,335)	(209,335)	(1,527,879)	(1,318,544)
Fund Balance, Beginning of Year	803,507	803,507	803,507	-
Prior Year Encumbrances Appropriated	<u>1,607,887</u>	<u>1,607,887</u>	<u>1,607,887</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,201,059</u>	<u>\$ 2,202,059</u>	<u>\$ 883,515</u>	<u>\$ (1,318,544)</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 9,465,000	\$ 9,465,000	\$ 9,413,758	\$ (51,242)
Intergovernmental	12,446,600	12,476,600	14,113,083	1,636,483
Charges for Services	661,900	661,900	323,222	(338,678)
Investment Income	-	-	128	128
Other Revenue	<u>31,500</u>	<u>31,500</u>	<u>102,681</u>	<u>71,181</u>
 Total Revenues	 <u>22,605,000</u>	 <u>22,635,000</u>	 <u>23,952,872</u>	 <u>1,317,872</u>
EXPENDITURES:				
Current:				
Health	<u>27,129,881</u>	<u>27,186,908</u>	<u>25,139,102</u>	<u>2,047,806</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>(4,524,881)</u>	 <u>(4,551,908)</u>	 <u>(1,186,230)</u>	 <u>3,365,678</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	4,400,000	4,400,000	3,965,000	(435,000)
Transfers Out	<u>(5,063,000)</u>	<u>(5,036,000)</u>	<u>(4,628,000)</u>	<u>408,000</u>
 Total Other Financing Sources (Uses)	 <u>(663,000)</u>	 <u>(636,000)</u>	 <u>(663,000)</u>	 <u>(27,000)</u>
 Net Change in Fund Balance	 (5,187,881)	 (5,187,908)	 (1,849,230)	 3,338,678
Fund Balance, Beginning of Year	9,632,591	9,632,591	9,632,591	-
Prior Year Encumbrances Appropriated	<u>1,584,657</u>	<u>1,584,657</u>	<u>1,584,657</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,029,367</u>	<u>\$ 6,029,340</u>	<u>\$ 9,368,018</u>	<u>\$ 3,338,678</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Children's Services Special Revenue Fund
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 6,250,124	\$ 6,250,124	\$ 5,646,795	\$ (603,329)
Intergovernmental	6,444,438	6,444,438	6,759,504	315,066
Charges for Services	220,402	220,402	240,141	19,739
Other Revenue	30,400	30,400	326,634	296,234
	<u>12,945,364</u>	<u>12,945,364</u>	<u>12,973,074</u>	<u>27,710</u>
EXPENDITURES:				
Current:				
Human Services:	11,822,800	11,822,800	11,124,005	698,795
Debt Service:				
Principal	2,500,000	2,500,000	2,500,000	-
Interest	60,938	60,938	60,938	-
	<u>2,560,938</u>	<u>2,560,938</u>	<u>2,560,938</u>	<u>-</u>
	<u>14,383,738</u>	<u>14,383,738</u>	<u>13,684,943</u>	<u>698,795</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,438,374)</u>	<u>(1,438,374)</u>	<u>(711,869)</u>	<u>726,505</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	11,292	11,292
	<u>-</u>	<u>-</u>	<u>11,292</u>	<u>11,292</u>
Net Change in Fund Balance	(1,438,374)	(1,438,374)	(700,577)	737,797
Fund Balance, Beginning of Year	3,143,648	3,143,648	3,143,648	-
Prior Year Encumbrances Appropriated	836,914	836,914	836,914	-
Fund Balance, End of Year	<u>\$ 2,542,188</u>	<u>\$ 2,542,188</u>	<u>\$ 3,279,985</u>	<u>\$ 737,797</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2012

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 2012.

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, 2012

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budget basis) rather than as assigned or restricted fund balance for governmental fund-types (GAAP basis). 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, 2012

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	\$ 1,037,300	\$ (263,003)	\$ (311,662)	\$ 3,211,230
Revenue Accruals	(272,231)	(586,343)	93,322	55,227
Expenditure Accruals	437,809	399,105	238,647	(2,526,215)
Other Financing Sources/Uses	(200,253)	-	-	-
Encumbrances	<u>(1,510,381)</u>	<u>(1,077,638)</u>	<u>(1,869,537)</u>	<u>(1,440,819)</u>
Budget Basis	<u>\$ (507,756)</u>	<u>\$ (1,527,879)</u>	<u>\$ (1,849,230)</u>	<u>\$ (700,577)</u>

**SUPPLEMENTARY INFORMATION –
COMBINING FINANCIAL STATEMENTS**

Nonmajor Governmental Funds – Fund Descriptions

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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.

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.

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR CAPITAL PROJECTS FUNDS

Ditch Construction Fund – 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.

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

NONMAJOR PERMANENT FUNDS

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

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

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



CLARK COUNTY, OHIO
 Combined Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2012

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Pooled Cash and Investments	\$ 11,147,851	\$ 72,972	\$ 723,633	\$ 111,194	\$ 12,055,650
Pooled Cash and Investments in Segregated Accounts	357,131	-	-	-	357,131
Pooled Cash and Investments with Fiscal Agent	5,833	366	-	-	6,199
Receivables:					
Taxes	2,192,200	-	-	-	2,192,200
Accounts	465,181	-	-	-	465,181
Special Assessments	152,079	-	-	-	152,079
Accrued Interest	-	-	-	236	236
Due from Other Governments	8,726,533	-	7,155,416	-	15,881,949
Due from Other Funds	58,305	-	-	-	58,305
Materials and Supplies Inventory	147,963	-	-	-	147,963
Prepaid Expenses	36,329	-	-	-	36,329
	<u>\$ 23,289,405</u>	<u>\$ 73,338</u>	<u>\$ 7,879,049</u>	<u>\$ 111,430</u>	<u>\$ 31,353,222</u>
LIABILITIES:					
Current Liabilities:					
Accounts Payable	\$ 890,573	\$ -	\$ -	\$ 15	\$ 890,588
Contracts Payable	-	-	1,040,264	-	1,040,264
Retainage Payable	5,833	-	-	-	5,833
Accrued Wages and Benefits	345,129	-	-	-	345,129
Compensated Absences Payable	56,420	-	-	-	56,420
Due to Other Funds	212,475	-	300,000	-	512,475
Deferred Revenue	8,885,339	-	6,326,217	-	15,211,556
Matured Interest Payable	-	366	-	-	366
Notes Payable	-	-	1,650,000	-	1,650,000
	<u>10,395,769</u>	<u>366</u>	<u>9,316,481</u>	<u>15</u>	<u>19,712,631</u>
FUND BALANCES:					
Nonspendable	184,292	-	-	74,787	259,079
Restricted	12,710,305	72,972	189,195	36,628	13,009,100
Unassigned (Deficit)	(961)	-	(1,626,627)	-	(1,627,588)
	<u>12,893,636</u>	<u>72,972</u>	<u>(1,437,432)</u>	<u>111,415</u>	<u>11,640,591</u>
Total Fund Balances	<u>12,893,636</u>	<u>72,972</u>	<u>(1,437,432)</u>	<u>111,415</u>	<u>11,640,591</u>
Total Liabilities & Fund Balances	<u>\$ 23,289,405</u>	<u>\$ 73,338</u>	<u>\$ 7,879,049</u>	<u>\$ 111,430</u>	<u>\$ 31,353,222</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
ASSETS:			
Pooled Cash and Investments	\$ 409,458	\$ 2,779,556	\$ 2,656,166
Pooled Cash and Investments in Segregated Accounts	5,329	-	-
Pooled Cash and Investments with Fiscal Agent	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	229,850	400	96,099
Special Assessments	-	-	-
Due from Other Governments	2,071,484	-	3,508,120
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	147,963
Prepaid Expenses	9,412	7,708	10,064
	<u>2,725,533</u>	<u>2,787,664</u>	<u>6,418,412</u>
Total Assets	<u>\$ 2,725,533</u>	<u>\$ 2,787,664</u>	<u>\$ 6,418,412</u>
LIABILITIES:			
Accounts Payable	\$ 277,893	\$ 10,793	\$ 262,466
Retainage Payable	-	-	-
Accrued Wages and Benefits	94,616	13,334	119,185
Compensated Absences Payable	-	-	-
Due to Other Funds	-	-	-
Deferred Revenue	1,676,023	-	2,209,319
	<u>2,048,532</u>	<u>24,127</u>	<u>2,590,970</u>
Total Liabilities	<u>2,048,532</u>	<u>24,127</u>	<u>2,590,970</u>
FUND BALANCES:			
Nonspendable	9,412	7,708	158,027
Restricted	667,589	2,755,829	3,669,415
Unassigned	-	-	-
	<u>677,001</u>	<u>2,763,537</u>	<u>3,827,442</u>
Total Fund Balances	<u>677,001</u>	<u>2,763,537</u>	<u>3,827,442</u>
	<u>\$ 2,725,533</u>	<u>\$ 2,787,664</u>	<u>\$ 6,418,412</u>
Total Liabilities and Fund Balances	<u>\$ 2,725,533</u>	<u>\$ 2,787,664</u>	<u>\$ 6,418,412</u>

<u>Waste Management</u>	<u>Dog and Kennel</u>	<u>GIS Mapping</u>	<u>Commissioners</u>	<u>Treasurer's</u>	<u>Community Development</u>
\$ 451,190	\$ 283,588	\$ 257,133	\$ 25,659	\$ 337,764	\$ 45,511
-	-	-	-	-	-
-	-	-	-	-	5,833
-	-	-	2,192,200	-	-
59,327	5,294	5,669	1,999	-	-
-	-	-	-	-	-
8,000	-	-	170,590	-	122,200
4,746	-	-	-	-	28,729
-	-	-	-	-	-
714	110	59	-	103	50
<u>\$ 523,977</u>	<u>\$ 288,992</u>	<u>\$ 262,861</u>	<u>\$ 2,390,448</u>	<u>\$ 337,867</u>	<u>\$ 202,323</u>
\$ 13,057	\$ 244	\$ 16,100	\$ 4,529	\$ 2,657	\$ 768
-	-	-	-	-	5,833
7,125	3,753	2,024	-	3,458	631
-	-	-	-	-	-
4,746	-	-	-	-	24,729
8,000	-	-	2,362,790	-	116,800
<u>32,928</u>	<u>3,997</u>	<u>18,124</u>	<u>2,367,319</u>	<u>6,115</u>	<u>148,761</u>
714	110	59	-	103	50
490,335	284,885	244,678	23,129	331,649	53,512
-	-	-	-	-	-
<u>491,049</u>	<u>284,995</u>	<u>244,737</u>	<u>23,129</u>	<u>331,752</u>	<u>53,562</u>
<u>\$ 523,977</u>	<u>\$ 288,992</u>	<u>\$ 262,861</u>	<u>\$ 2,390,448</u>	<u>\$ 337,867</u>	<u>\$ 202,323</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012
(Continued)

	Prosecuting Attorney	Sheriff	Common Pleas Court
ASSETS:			
Pooled Cash and Investments	\$ 359,309	\$ 276,896	\$ 425,785
Pooled Cash and Investments in Segregated Accounts	351,802	-	-
Pooled Cash and Investments with Fiscal Agent	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	1,943	7,480	24,959
Special Assessments	-	-	-
Due from Other Governments	325,508	60,325	93,702
Due from Other Funds	-	13,830	-
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	485	6,370	418
	<u>485</u>	<u>6,370</u>	<u>418</u>
Total Assets	<u>\$ 1,039,047</u>	<u>\$ 364,901</u>	<u>\$ 544,864</u>
LIABILITIES:			
Accounts Payable	\$ 26,796	\$ 27,342	\$ 20,641
Retainage Payable	-	-	-
Accrued Wages and Benefits	16,291	1,873	43,274
Compensated Absences Payable	-	-	56,420
Due to Other Funds	29,000	-	-
Deferred Revenue	551,881	35,135	46,851
	<u>551,881</u>	<u>35,135</u>	<u>46,851</u>
Total Liabilities	<u>623,968</u>	<u>64,350</u>	<u>167,186</u>
FUND BALANCES:			
Nonspendable	485	6,370	418
Restricted	414,594	294,181	377,260
Unassigned	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>415,079</u>	<u>300,551</u>	<u>377,678</u>
	<u>\$ 1,039,047</u>	<u>\$ 364,901</u>	<u>\$ 544,864</u>
Total Liabilities and Fund Balances	<u>\$ 1,039,047</u>	<u>\$ 364,901</u>	<u>\$ 544,864</u>

Domestic Relations Court	Probate Court	Juvenile Court	Clerk of Courts	Board of Elections
\$ 186,490	\$ 148,863	\$ 1,231,238	\$ 116,641	\$ 3,821
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,800	3,268	8,280	6,550	-
-	-	-	-	-
-	-	1,507,439	-	-
-	-	-	-	-
-	-	-	-	-
30	-	648	69	-
<u>\$ 189,320</u>	<u>\$ 152,131</u>	<u>\$ 2,747,605</u>	<u>\$ 123,260</u>	<u>\$ 3,821</u>
\$ -	\$ -	\$ 62,502	\$ -	\$ 2,732
-	-	-	-	-
675	-	23,334	12,524	-
-	-	-	-	-
-	-	-	-	-
-	-	1,089,348	-	-
<u>675</u>	<u>-</u>	<u>1,175,184</u>	<u>12,524</u>	<u>2,732</u>
30	-	648	69	-
188,615	152,131	1,571,773	110,667	1,089
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>188,645</u>	<u>152,131</u>	<u>1,572,421</u>	<u>110,736</u>	<u>1,089</u>
<u>\$ 189,320</u>	<u>\$ 152,131</u>	<u>\$ 2,747,605</u>	<u>\$ 123,260</u>	<u>\$ 3,821</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012
(Continued)

	Recorder	FEMA Fund	Emergency Management
ASSETS:			
Pooled Cash and Investments	\$ 3,041	\$ -	\$ 110,851
Pooled Cash and Investments in Segregated Accounts	-	-	-
Pooled Cash and Investments with Fiscal Agent	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	1,362	-	2,913
Special Assessments	-	-	-
Due from Other Governments	-	-	226,293
Due from Other Funds	-	11,000	-
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	-	-	3
	<u>4,403</u>	<u>11,000</u>	<u>340,060</u>
Total Assets	<u>\$ 4,403</u>	<u>\$ 11,000</u>	<u>\$ 340,060</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 11,961	\$ 15,694
Retainage Payable	-	-	-
Accrued Wages and Benefits	-	-	488
Compensated Absences Payable	-	-	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	177,105
	<u>-</u>	<u>11,961</u>	<u>193,287</u>
Total Liabilities	<u>-</u>	<u>11,961</u>	<u>193,287</u>
FUND BALANCES:			
Nonspendable	-	-	3
Restricted	4,403	-	146,770
Unassigned	-	(961)	-
	<u>4,403</u>	<u>(961)</u>	<u>146,773</u>
Total Fund Balances	<u>4,403</u>	<u>(961)</u>	<u>146,773</u>
	<u>\$ 4,403</u>	<u>\$ 11,000</u>	<u>\$ 340,060</u>
Total Liabilities and Fund Balances	<u>\$ 4,403</u>	<u>\$ 11,000</u>	<u>\$ 340,060</u>

Veteran's Memorial Trust	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
\$ 1,964	\$ 211,152	\$ 673,996	\$ 151,779	\$ 11,147,851
-	-	-	-	357,131
-	-	-	-	5,833
-	-	-	-	2,192,200
-	-	6,988	-	465,181
-	152,079	-	-	152,079
-	-	4,904	627,968	8,726,533
-	-	-	-	58,305
-	-	-	-	147,963
-	-	65	21	36,329
<u>\$ 1,964</u>	<u>\$ 363,231</u>	<u>\$ 685,953</u>	<u>\$ 779,768</u>	<u>\$ 23,289,405</u>
\$ -	\$ 79,425	\$ 17,022	\$ 37,951	\$ 890,573
-	-	-	-	5,833
-	-	2,280	264	345,129
-	-	-	-	56,420
-	-	-	154,000	212,475
-	152,079	-	460,008	8,885,339
<u>-</u>	<u>231,504</u>	<u>19,302</u>	<u>652,223</u>	<u>10,395,769</u>
-	-	65	21	184,292
1,964	131,727	666,586	127,524	12,710,305
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(961)</u>
<u>1,964</u>	<u>131,727</u>	<u>666,651</u>	<u>127,545</u>	<u>12,893,636</u>
<u>\$ 1,964</u>	<u>\$ 363,231</u>	<u>\$ 685,953</u>	<u>\$ 779,768</u>	<u>\$ 23,289,405</u>



CLARK COUNTY, OHIOCombining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2012

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
ASSETS:				
Pooled Cash and Investments	\$ 35,899	\$ -	\$ 37,073	\$ 72,972
Pooled Cash and Investments with Fiscal Agent	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 35,899</u>	<u>\$ 366</u>	<u>\$ 37,073</u>	<u>\$ 73,338</u>
LIABILITIES:				
Matured Interest Payable	<u>\$ -</u>	<u>\$ 366</u>	<u>\$ -</u>	<u>\$ 366</u>
Total Liabilities	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
FUND BALANCES:				
Restricted	<u>35,899</u>	<u>-</u>	<u>37,073</u>	<u>72,972</u>
Total Fund Balances	<u>35,899</u>	<u>-</u>	<u>37,073</u>	<u>72,972</u>
Total Liabilities and Fund Balances	<u>\$ 35,899</u>	<u>\$ 366</u>	<u>\$ 37,073</u>	<u>\$ 73,338</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012

	Permanent Improvement	DoDD Capital Projects	Dayton- Springfield/ Old Mill Road	Issue II/ OPWC Capital Projects	South Vienna Development
ASSETS:					
Pooled Cash and Investments	\$ 284,305	\$ 390,327	\$ -	\$ -	\$ 48,505
Due from Other Governments	<u>-</u>	<u>-</u>	<u>193,285</u>	<u>5,967,842</u>	<u>-</u>
Total Assets	<u>\$ 284,305</u>	<u>\$ 390,327</u>	<u>\$ 193,285</u>	<u>\$ 5,967,842</u>	<u>\$ 48,505</u>
LIABILITIES:					
Contracts Payable	\$ 97,062	\$ 251,188	\$ 20,732	\$ 557,914	\$ -
Due to Other Funds	-	300,000	-	-	-
Deferred Revenue	-	-	172,553	5,282,885	-
Notes Payable	<u>1,400,000</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,497,062</u>	<u>801,188</u>	<u>193,285</u>	<u>5,840,799</u>	<u>-</u>
FUND BALANCES:					
Restricted	-	-	-	127,043	48,505
Unassigned (Deficit)	<u>(1,212,757)</u>	<u>(410,861)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>(1,212,757)</u>	<u>(410,861)</u>	<u>-</u>	<u>127,043</u>	<u>48,505</u>
Total Liabilities and Fund Balances	<u>\$ 284,305</u>	<u>\$ 390,327</u>	<u>\$ 193,285</u>	<u>\$ 5,967,842</u>	<u>\$ 48,505</u>

County Resurfacing	Veteran's Park Renovation	Lower Valley Widening	UV/CL Intersection Improvement	Ditch Construction	Derr Road Improvement	Total Non-Major Capital Projects Funds
\$ - 271,566	\$ 496 -	\$ - 547,752	\$ - 74,971	\$ - -	\$ - 100,000	\$ 723,633 7,155,416
<u>\$ 271,566</u>	<u>\$ 496</u>	<u>\$ 547,752</u>	<u>\$ 74,971</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 7,879,049</u>
\$ 94,727 - 179,848 -	\$ - - - -	\$ 10,206 - 537,546 -	\$ 8,435 - 53,385 -	\$ - - - -	\$ - - 100,000 -	\$ 1,040,264 300,000 6,326,217 1,650,000
<u>274,575</u>	<u>-</u>	<u>547,752</u>	<u>61,820</u>	<u>-</u>	<u>100,000</u>	<u>9,316,481</u>
- (3,009)	496 -	- -	13,151 -	- -	- -	189,195 (1,626,627)
<u>(3,009)</u>	<u>496</u>	<u>-</u>	<u>13,151</u>	<u>-</u>	<u>-</u>	<u>(1,437,432)</u>
<u>\$ 271,566</u>	<u>\$ 496</u>	<u>\$ 547,752</u>	<u>\$ 74,971</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 7,879,049</u>

CLARK COUNTY, OHIOCombining Balance Sheet
Nonmajor Permanent Funds
December 31, 2012

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
ASSETS:			
Pooled Cash and Investments	\$ 8,602	\$ 102,592	\$ 111,194
Receivables:			
Accrued Interest	-	236	236
 Total Assets	<u>\$ 8,602</u>	<u>\$ 102,828</u>	<u>\$ 111,430</u>
 LIABILITIES:			
Accounts Payable	\$ -	\$ 15	\$ 15
 Total Liabilities	<u>-</u>	<u>15</u>	<u>15</u>
 FUND BALANCES:			
Nonspendable	4,000	70,787	74,787
Restricted	<u>4,602</u>	<u>32,026</u>	<u>36,628</u>
 Total Fund Balances	<u>8,602</u>	<u>102,813</u>	<u>111,415</u>
 Total Liabilities and Fund Balances	<u>\$ 8,602</u>	<u>\$ 102,828</u>	<u>\$ 111,430</u>

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2012

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES:					
Taxes	\$ 2,092,257	\$ -	\$ 51,830	\$ -	\$ 2,144,087
Intergovernmental	14,584,830	-	5,165,291	-	19,750,121
Charges for Services	4,072,833	315,793	-	-	4,388,626
Licenses and Permits	504,279	-	-	-	504,279
Fees, Fines and Forfeitures	688,360	-	-	-	688,360
Special Assessments	137,487	-	-	-	137,487
Investment Income	30,600	-	-	1,804	32,404
Other Revenue	1,279,524	136,667	18,587	-	1,434,778
	<u>23,390,170</u>	<u>452,460</u>	<u>5,235,708</u>	<u>1,804</u>	<u>29,080,142</u>
Total Revenues					
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	1,597,731	-	-	-	1,597,731
Judicial	4,037,779	-	-	-	4,037,779
Public Safety	1,327,308	-	-	-	1,327,308
Public Works	7,605,724	-	-	-	7,605,724
Health	41,168	-	-	-	41,168
Human Services	6,403,474	-	-	9,459	6,412,933
Conservation/Recreation	798,982	-	-	-	798,982
Capital Outlay	554,385	-	7,360,929	-	7,915,314
Debt Service:					
Principal	55,000	1,075,000	205,000	-	1,335,000
Interest	7,700	483,444	94,578	-	585,722
	<u>22,429,251</u>	<u>1,558,444</u>	<u>7,660,507</u>	<u>9,459</u>	<u>31,657,661</u>
Total Expenditures					
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>960,919</u>	<u>(1,105,984)</u>	<u>(2,424,799)</u>	<u>(7,655)</u>	<u>(2,577,519)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	24,000	1,176,366	1,312,142	-	2,512,508
Transfers Out	<u>(26,292)</u>	<u>-</u>	<u>(98,254)</u>	<u>-</u>	<u>(124,546)</u>
	<u>(2,292)</u>	<u>1,176,366</u>	<u>1,213,888</u>	<u>-</u>	<u>2,387,962</u>
Total Other Financing Sources (Uses)					
Net Change in Fund Balance	958,627	70,382	(1,210,911)	(7,655)	(189,557)
Fund Balance (Deficit), Beginning of Year	<u>11,935,009</u>	<u>2,590</u>	<u>(226,521)</u>	<u>119,070</u>	<u>11,830,148</u>
Fund Balance (Deficit), End of Year	<u>\$ 12,893,636</u>	<u>\$ 72,972</u>	<u>\$ (1,437,432)</u>	<u>\$ 111,415</u>	<u>\$ 11,640,591</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	2,972,874	-	6,662,473
Charges for Services	755,275	1,316,696	111,917
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	89,434
Special Assessments	-	-	-
Investment Income	-	-	30,191
Other Revenue	<u>424,518</u>	<u>1,150</u>	<u>319,710</u>
 Total Revenues	 <u>4,152,667</u>	 <u>1,317,846</u>	 <u>7,213,725</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	-	1,161,892	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	6,359,971
Health	-	-	-
Human Services	4,104,998	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	1,801	552,584
Debt Service:			
Principal	-	-	-
Interest	-	-	-
 Total Expenditures	 <u>4,104,998</u>	 <u>1,163,693</u>	 <u>6,912,555</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>47,669</u>	 <u>154,153</u>	 <u>301,170</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	8,500
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>8,500</u>
 Net Change in Fund Balance	 <u>47,669</u>	 <u>154,153</u>	 <u>309,670</u>
 Fund Balance, Beginning of Year, as restated	 <u>629,332</u>	 <u>2,609,384</u>	 <u>3,517,772</u>
 Fund Balance, End of Year	 <u>\$ 677,001</u>	 <u>\$ 2,763,537</u>	 <u>\$ 3,827,442</u>

<u>Waste Management</u>	<u>Dog and Kennel</u>	<u>GIS Mapping</u>	<u>Commissioners</u>	<u>Treasurer's</u>	<u>Community Development</u>
\$ -	\$ -	\$ -	\$ 1,842,915	\$ 124,671	\$ -
6,500	-	-	444,096	-	589,944
783,359	6,403	206,377	-	-	-
-	504,279	-	-	-	-
-	3,278	-	32,612	-	-
-	-	-	-	-	-
17	-	-	-	289	-
<u>51,827</u>	<u>57</u>	<u>6,000</u>	<u>-</u>	<u>950</u>	<u>-</u>
<u>841,703</u>	<u>514,017</u>	<u>212,377</u>	<u>2,319,623</u>	<u>125,910</u>	<u>589,944</u>
-	-	178,574	-	158,733	-
-	-	-	28,333	-	-
-	468,962	-	-	-	-
12,459	-	-	-	-	640,298
-	-	-	-	-	-
-	-	-	2,298,476	-	-
798,982	-	-	-	-	-
-	-	-	-	-	-
30,000	-	-	-	-	-
6,694	-	-	-	-	-
<u>848,135</u>	<u>468,962</u>	<u>178,574</u>	<u>2,326,809</u>	<u>158,733</u>	<u>640,298</u>
<u>(6,432)</u>	<u>45,055</u>	<u>33,803</u>	<u>(7,186)</u>	<u>(32,823)</u>	<u>(50,354)</u>
-	-	-	-	-	500
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
<u>(6,432)</u>	<u>45,055</u>	<u>33,803</u>	<u>(7,186)</u>	<u>(32,823)</u>	<u>(49,854)</u>
<u>497,481</u>	<u>239,940</u>	<u>210,934</u>	<u>30,315</u>	<u>364,575</u>	<u>103,416</u>
<u>\$ 491,049</u>	<u>\$ 284,995</u>	<u>\$ 244,737</u>	<u>\$ 23,129</u>	<u>\$ 331,752</u>	<u>\$ 53,562</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, 2012
(Continued)

	Prosecuting Attorney	Sheriff	Common Pleas Court
REVENUES:			
Taxes	\$ 124,671	\$ -	\$ -
Intergovernmental	583,987	126,137	187,404
Charges for Services	-	106,363	141,063
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	29,554	41,078	299,296
Special Assessments	-	-	-
Investment Income	103	-	-
Other Revenue	<u>237,016</u>	<u>111,198</u>	<u>226</u>
 Total Revenues	 <u>975,331</u>	 <u>384,776</u>	 <u>627,989</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	79	-	-
Judicial	987,993	-	646,416
Public Safety	-	302,350	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	25,000
Interest	<u>-</u>	<u>-</u>	<u>1,006</u>
 Total Expenditures	 <u>988,072</u>	 <u>302,350</u>	 <u>672,422</u>
 (Under) Expenditures	 <u>(12,741)</u>	 <u>82,426</u>	 <u>(44,433)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	15,000	-	-
Transfers Out	<u>(26,292)</u>	<u>-</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>(11,292)</u>	 <u>-</u>	 <u>-</u>
 Net Change in Fund Balance	 <u>(24,033)</u>	 <u>82,426</u>	 <u>(44,433)</u>
 Fund Balance, Beginning of Year, as restated	 <u>439,112</u>	 <u>218,125</u>	 <u>422,111</u>
 Fund Balance, End of Year	 <u>\$ 415,079</u>	 <u>\$ 300,551</u>	 <u>\$ 377,678</u>

Domestic Relations Court	Probate Court	Juvenile Court	Clerk of Courts	Board of Elections
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,855,360	-	2,732
2,800	47,910	475,694	118,976	-
-	-	-	-	-
74,146	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>76,946</u>	<u>47,910</u>	<u>2,331,054</u>	<u>118,976</u>	<u>2,732</u>
-	-	-	93,872	2,732
30,987	58,567	2,097,042	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>30,987</u>	<u>58,567</u>	<u>2,097,042</u>	<u>93,872</u>	<u>2,732</u>
<u>45,959</u>	<u>(10,657)</u>	<u>234,012</u>	<u>25,104</u>	<u>-</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>45,959</u>	<u>(10,657)</u>	<u>234,012</u>	<u>25,104</u>	<u>-</u>
<u>142,686</u>	<u>162,788</u>	<u>1,338,409</u>	<u>85,632</u>	<u>1,089</u>
<u>\$ 188,645</u>	<u>\$ 152,131</u>	<u>\$ 1,572,421</u>	<u>\$ 110,736</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, 2012
(Continued)

	Recorder	FEMA Fund	Emergency Management
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	500,870
Charges for Services	-	-	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	<u>5,044</u>	<u>-</u>	<u>53,081</u>
 Total Revenues	 <u>5,044</u>	 <u>-</u>	 <u>553,951</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	1,849	-	-
Judicial	-	-	-
Public Safety	-	-	555,996
Public Works	-	11,961	-
Health	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
 Total Expenditures	 <u>1,849</u>	 <u>11,961</u>	 <u>555,996</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>3,195</u>	 <u>(11,961)</u>	 <u>(2,045)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Net Change in Fund Balance	 <u>3,195</u>	 <u>(11,961)</u>	 <u>(2,045)</u>
 Fund Balance, Beginning of Year, as restated	 <u>1,208</u>	 <u>11,000</u>	 <u>148,818</u>
 Fund Balance, End of Year	 <u>\$ 4,403</u>	 <u>\$ (961)</u>	 <u>\$ 146,773</u>

Veteran's Memorial Trust	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 2,092,257
-	-	102,142	550,311	14,584,830
-	-	-	-	4,072,833
-	-	-	-	504,279
-	-	118,962	-	688,360
-	137,487	-	-	137,487
-	-	-	-	30,600
-	-	3,345	65,402	1,279,524
-	137,487	224,449	615,713	23,390,170
-	-	-	-	1,597,731
-	-	188,441	-	4,037,779
-	-	-	-	1,327,308
-	134,588	-	446,447	7,605,724
-	-	-	41,168	41,168
-	-	-	-	6,403,474
-	-	-	-	798,982
-	-	-	-	554,385
-	-	-	-	55,000
-	-	-	-	7,700
-	134,588	188,441	487,615	22,429,251
-	2,899	36,008	128,098	960,919
-	-	-	-	24,000
-	-	-	-	(26,292)
-	-	-	-	(2,292)
-	2,899	36,008	128,098	958,627
1,964	128,828	630,643	(553)	11,935,009
<u>\$ 1,964</u>	<u>\$ 131,727</u>	<u>\$ 666,651</u>	<u>\$ 127,545</u>	<u>\$ 12,893,636</u>



CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
REVENUES:				
Charges for Services	\$ -	\$ -	\$ 315,793	\$ 315,793
Other Revenue	<u>136,667</u>	<u>-</u>	<u>-</u>	<u>136,667</u>
Total Revenues	<u>136,667</u>	<u>-</u>	<u>315,793</u>	<u>452,460</u>
EXPENDITURES:				
Debt Service:				
Principal	860,000	-	215,000	1,075,000
Interest	<u>406,699</u>	<u>-</u>	<u>76,745</u>	<u>483,444</u>
Total Expenditures	<u>1,266,699</u>	<u>-</u>	<u>291,745</u>	<u>1,558,444</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,130,032)</u>	<u>-</u>	<u>24,048</u>	<u>(1,105,984)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>1,176,366</u>	<u>-</u>	<u>-</u>	<u>1,176,366</u>
Total Other Financing Sources (Uses)	<u>1,176,366</u>	<u>-</u>	<u>-</u>	<u>1,176,366</u>
Net Change in Fund Balance	46,334	-	24,048	70,382
Fund Balance (Deficit), Beginning of Year	<u>(10,435)</u>	<u>-</u>	<u>13,025</u>	<u>2,590</u>
Fund Balance (Deficit), End of Year	<u>\$ 35,899</u>	<u>\$ -</u>	<u>\$ 37,073</u>	<u>\$ 72,972</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012

	Permanent Improvement	DoDD Capital Projects	Dayton- Springfield/ Old Mill Road	Issue II/ OPWC Capital Projects	South Vienna Development
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 51,830
Intergovernmental	-	-	171,204	3,175,474	-
Other Revenue	18,363	3	-	-	-
Total Revenues	<u>18,363</u>	<u>3</u>	<u>171,204</u>	<u>3,175,474</u>	<u>51,830</u>
EXPENDITURES:					
Capital Outlay	1,379,178	971,005	171,204	3,038,357	-
Debt Service:					
Principal	-	155,000	-	-	50,000
Interest	7,150	74,240	-	-	13,188
Total Expenditures	<u>1,386,328</u>	<u>1,200,245</u>	<u>171,204</u>	<u>3,038,357</u>	<u>63,188</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,367,965)</u>	<u>(1,200,242)</u>	<u>-</u>	<u>137,117</u>	<u>(11,358)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	649,142	663,000	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>649,142</u>	<u>663,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(718,823)	(537,242)	-	137,117	(11,358)
Fund Balance (Deficit), Beginning of Year	<u>(493,934)</u>	<u>126,381</u>	<u>-</u>	<u>(10,074)</u>	<u>59,863</u>
Fund Balance (Deficit), End of Year	<u>\$ (1,212,757)</u>	<u>\$ (410,861)</u>	<u>\$ -</u>	<u>\$ 127,043</u>	<u>\$ 48,505</u>

County Resurfacing	Veteran's Park Renovation	Lower Valley Widening	UV/CL Intersection Improvement	Ditch Construction	Derr Road Improvement	Total Non-Major Capital Projects Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,830
1,582,859	-	165,642	70,112	-	-	5,165,291
-	221	-	-	-	-	18,587
<u>1,582,859</u>	<u>221</u>	<u>165,642</u>	<u>70,112</u>	<u>-</u>	<u>-</u>	<u>5,235,708</u>
1,578,582	-	165,642	56,961	-	-	7,360,929
-	-	-	-	-	-	205,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,578</u>
<u>1,578,582</u>	<u>-</u>	<u>165,642</u>	<u>56,961</u>	<u>-</u>	<u>-</u>	<u>7,660,507</u>
<u>4,277</u>	<u>221</u>	<u>-</u>	<u>13,151</u>	<u>-</u>	<u>-</u>	<u>(2,424,799)</u>
-	-	-	-	-	-	1,312,142
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(98,254)</u>	<u>-</u>	<u>(98,254)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(98,254)</u>	<u>-</u>	<u>1,213,888</u>
4,277	221	-	13,151	(98,254)	-	(1,210,911)
<u>(7,286)</u>	<u>275</u>	<u>-</u>	<u>-</u>	<u>98,254</u>	<u>-</u>	<u>(226,521)</u>
<u>\$ (3,009)</u>	<u>\$ 496</u>	<u>\$ -</u>	<u>\$ 13,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,437,432)</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Permanent Funds
For the Year Ended December 31, 2012

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
REVENUES:			
Investment Income	\$ -	\$ 1,804	\$ 1,804
Total Revenues	<u>-</u>	<u>1,804</u>	<u>1,804</u>
EXPENDITURES:			
Current:			
Human Services	<u>-</u>	<u>9,459</u>	<u>9,459</u>
Total Expenditures	<u>-</u>	<u>9,459</u>	<u>9,459</u>
Net Change in Fund Balance	-	(7,655)	(7,655)
Fund Balance, Beginning of Year	<u>8,602</u>	<u>110,468</u>	<u>119,070</u>
Fund Balance, End of Year	<u>\$ 8,602</u>	<u>\$ 102,813</u>	<u>\$ 111,415</u>

Nonmajor Internal Service Fund – Fund Description

NONMAJOR INTERNAL SERVICE FUND

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

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

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

Fiduciary Funds – Fund Descriptions

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

Fiduciary Funds – Fund Descriptions
(Continued)

AGENCY FUNDS (Continued)

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

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

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2012

	Balance 12/31/11	Additions	Deductions	Balance 12/31/12
<u>Department of Rehabilitation Corrections Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 288,321	\$ 3,303,015	\$ 3,207,484	\$ 383,852
Total Assets	<u>\$ 288,321</u>	<u>\$ 3,303,015</u>	<u>\$ 3,207,484</u>	<u>\$ 383,852</u>
LIABILITIES:				
Due to Other Governments	\$ 288,321	\$ 3,303,015	\$ 3,207,484	\$ 383,852
Total Liabilities	<u>\$ 288,321</u>	<u>\$ 3,303,015</u>	<u>\$ 3,207,484</u>	<u>\$ 383,852</u>
<u>Mental Health and Recovery Board of Clark, Greene, and Madison Counties Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 9,823,081	\$ 25,157,255	\$ 25,100,385	\$ 9,879,951
Total Assets	<u>\$ 9,823,081</u>	<u>\$ 25,157,255</u>	<u>\$ 25,100,385</u>	<u>\$ 9,879,951</u>
LIABILITIES:				
Undistributed Monies	\$ 9,823,081	\$ 25,157,255	\$ 25,100,385	\$ 9,879,951
Total Liabilities	<u>\$ 9,823,081</u>	<u>\$ 25,157,255</u>	<u>\$ 25,100,385</u>	<u>\$ 9,879,951</u>
<u>Health Department Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 3,236,652	\$ 6,833,905	\$ 6,667,462	\$ 3,403,095
Net Receivables:				
Special Assessments	43,845	43,736	43,845	43,736
Total Assets	<u>\$ 3,280,497</u>	<u>\$ 6,877,641</u>	<u>\$ 6,711,307</u>	<u>\$ 3,446,831</u>
LIABILITIES:				
Undistributed Monies	\$ 3,280,497	\$ 6,877,641	\$ 6,711,307	\$ 3,446,831
Total Liabilities	<u>\$ 3,280,497</u>	<u>\$ 6,877,641</u>	<u>\$ 6,711,307</u>	<u>\$ 3,446,831</u>
<u>Payroll Deductions Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 5,113	\$ 26,702	\$ 28,438	\$ 3,377
Total Assets	<u>\$ 5,113</u>	<u>\$ 26,702</u>	<u>\$ 28,438</u>	<u>\$ 3,377</u>
LIABILITIES:				
Undistributed Monies	\$ 5,113	\$ 26,702	\$ 28,438	\$ 3,377
Total Liabilities	<u>\$ 5,113</u>	<u>\$ 26,702</u>	<u>\$ 28,438</u>	<u>\$ 3,377</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2012
(Continued)

	Balance 12/31/11	Additions	Deductions	Balance 12/31/12
<u>County Insurance Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 198,954	\$ 697,368	\$ 711,263	\$ 185,059
Total Assets	<u>198,954</u>	<u>697,368</u>	<u>711,263</u>	<u>185,059</u>
LIABILITIES:				
Undistributed Monies	\$ 198,954	\$ 697,368	\$ 711,263	\$ 185,059
Total Liabilities	<u>\$ 198,954</u>	<u>\$ 697,368</u>	<u>\$ 711,263</u>	<u>\$ 185,059</u>
<u>Workmen's Compensation Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 439,261	\$ 580,828	\$ 674,179	\$ 345,910
Total Assets	<u>\$ 439,261</u>	<u>\$ 580,828</u>	<u>\$ 674,179</u>	<u>\$ 345,910</u>
LIABILITIES:				
Undistributed Monies	\$ 439,261	\$ 580,828	\$ 674,179	\$ 345,910
Total Liabilities	<u>\$ 439,261</u>	<u>\$ 580,828</u>	<u>\$ 674,179</u>	<u>\$ 345,910</u>
<u>General County Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 284,900	\$ 546,443	\$ 531,734	\$ 299,609
Pooled Cash and Investments in Segregated Accounts	<u>2,951,593</u>	<u>2,239,178</u>	<u>2,951,593</u>	<u>2,239,178</u>
Total Assets	<u>\$ 3,236,493</u>	<u>\$ 2,785,621</u>	<u>\$ 3,483,327</u>	<u>\$ 2,538,787</u>
LIABILITIES:				
Undistributed Monies	\$ 3,236,493	\$ 2,785,621	\$ 3,483,327	\$ 2,538,787
Total Liabilities	<u>\$ 3,236,493</u>	<u>\$ 2,785,621</u>	<u>\$ 3,483,327</u>	<u>\$ 2,538,787</u>
<u>Other Government Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 1,071,941	\$ 89,468,279	\$ 89,299,121	\$ 1,241,099
Total Assets	<u>\$ 1,071,941</u>	<u>\$ 89,468,279</u>	<u>\$ 89,299,121</u>	<u>\$ 1,241,099</u>
LIABILITIES:				
Undistributed Monies	\$ 1,071,941	\$ 89,468,279	\$ 89,299,121	\$ 1,241,099
Total Liabilities	<u>\$ 1,071,941</u>	<u>\$ 89,468,279</u>	<u>\$ 89,299,121</u>	<u>\$ 1,241,099</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2012
(Continued)

	Balance 12/31/11	Additions	Deductions	Balance 12/31/12
<u>Township Gas Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ -	\$ 1,007,450	\$ 1,007,450	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 1,007,450</u>	<u>\$ 1,007,450</u>	<u>\$ -</u>
LIABILITIES:				
Undistributed Monies	\$ -	\$ 1,007,450	\$ 1,007,450	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 1,007,450</u>	<u>\$ 1,007,450</u>	<u>\$ -</u>
<u>State of Ohio Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 29,420	\$ 556,922	\$ 570,075	\$ 16,267
Total Assets	<u>\$ 29,420</u>	<u>\$ 556,922</u>	<u>\$ 570,075</u>	<u>\$ 16,267</u>
LIABILITIES:				
Undistributed Monies	\$ 29,420	\$ 556,922	\$ 570,075	\$ 16,267
Total Liabilities	<u>\$ 29,420</u>	<u>\$ 556,922</u>	<u>\$ 570,075</u>	<u>\$ 16,267</u>
<u>Treasurer's Tax Prepayment Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 77,025	\$ 2,667,561	\$ 2,677,823	\$ 66,763
Total Assets	<u>\$ 77,025</u>	<u>\$ 2,667,561</u>	<u>\$ 2,677,823</u>	<u>\$ 66,763</u>
LIABILITIES:				
Undistributed Monies	\$ 77,025	\$ 2,667,561	\$ 2,677,823	\$ 66,763
Total Liabilities	<u>\$ 77,025</u>	<u>\$ 2,667,561</u>	<u>\$ 2,677,823</u>	<u>\$ 66,763</u>
<u>Undivided Tax Settlement Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 2,684,070	\$ 127,277,627	\$ 125,970,515	\$ 3,991,182
Net Receivables:				
Special Assessments	3,074,255	3,731,529	3,074,255	3,731,529
Taxes to be Collected for Other Governments	<u>110,075,054</u>	<u>107,937,025</u>	<u>110,075,054</u>	<u>107,937,025</u>
Total Assets	<u>\$ 115,833,379</u>	<u>\$ 238,946,181</u>	<u>\$ 239,119,824</u>	<u>\$ 115,659,736</u>
LIABILITIES:				
Due to Other Governments	\$ 113,149,309	\$ 111,668,554	\$ 113,149,309	\$ 111,668,554
Undistributed Monies	<u>2,684,070</u>	<u>127,277,627</u>	<u>125,970,515</u>	<u>3,991,182</u>
Total Liabilities	<u>\$ 115,833,379</u>	<u>\$ 238,946,181</u>	<u>\$ 239,119,824</u>	<u>\$ 115,659,736</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Fiduciary Funds
For the Year Ended December 31, 2012
(Continued)

	Balance 12/31/11	Additions	Deductions	Balance 12/31/12
<u>Inheritance Tax Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 690,486	\$ 2,583,908	\$ 2,816,759	\$ 457,635
Total Assets	<u>\$ 690,486</u>	<u>\$ 2,583,908</u>	<u>\$ 2,816,759</u>	<u>\$ 457,635</u>
LIABILITIES:				
Undistributed Monies	\$ 690,486	\$ 2,583,908	\$ 2,816,759	\$ 457,635
Total Liabilities	<u>\$ 690,486</u>	<u>\$ 2,583,908</u>	<u>\$ 2,816,759</u>	<u>\$ 457,635</u>
<u>Cigarette Tax Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ -	\$ 19,177	\$ 19,177	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 19,177</u>	<u>\$ 19,177</u>	<u>\$ -</u>
LIABILITIES:				
Undistributed Monies	\$ -	\$ 19,177	\$ 19,177	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 19,177</u>	<u>\$ 19,177</u>	<u>\$ -</u>
<u>Local Government Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 8,961	\$ 8,192,067	\$ 8,201,028	\$ -
Total Assets	<u>\$ 8,961</u>	<u>\$ 8,192,067</u>	<u>\$ 8,201,028</u>	<u>\$ -</u>
LIABILITIES:				
Undistributed Monies	\$ 8,961	\$ 8,192,067	\$ 8,201,028	\$ -
Total Liabilities	<u>\$ 8,961</u>	<u>\$ 8,192,067</u>	<u>\$ 8,201,028</u>	<u>\$ -</u>
<u>Total Agency Funds:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 18,838,185	\$ 268,918,507	\$ 267,482,893	\$ 20,273,799
Pooled Cash and Investments in Segregated Accounts	2,951,593	2,239,178	2,951,593	2,239,178
Net Receivables:				
Special Assessments	3,118,100	3,775,265	3,118,100	3,775,265
Taxes to be Collected for Other Governments	<u>110,075,054</u>	<u>107,937,025</u>	<u>110,075,054</u>	<u>107,937,025</u>
Total Assets	<u>\$ 134,982,932</u>	<u>\$ 382,869,975</u>	<u>\$ 383,627,640</u>	<u>\$ 134,225,267</u>
LIABILITIES:				
Due to Other Governments	\$ 113,437,630	\$ 114,971,569	\$ 116,356,793	\$ 112,052,406
Undistributed Monies	<u>21,545,302</u>	<u>267,898,406</u>	<u>267,270,847</u>	<u>22,172,861</u>
Total Liabilities	<u>\$ 134,982,932</u>	<u>\$ 382,869,975</u>	<u>\$ 383,627,640</u>	<u>\$ 134,225,267</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,541,419	\$ 3,541,419	\$ 3,199,800	\$ (341,619)
Permissive Sales Tax	20,658,690	20,659,690	21,540,034	880,344
Intergovernmental	5,335,462	5,417,362	5,349,301	(68,061)
Charges for Services	5,328,801	5,360,145	5,703,761	343,616
Licenses and Permits	1,600	1,600	3,105	1,505
Fees, Fines and Forfeitures	705,000	705,000	666,090	(38,910)
Investment Income	500,175	500,175	675,434	175,259
Other Revenue	127,716	184,224	208,082	23,858
	<u>36,198,863</u>	<u>36,369,615</u>	<u>37,345,607</u>	<u>975,992</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	718,316	699,437	680,653	18,784
Operating Expenses	83,429	96,508	93,773	2,735
Capital Asset Expense	4,372	10,172	9,005	1,167
Auditor:				
Personnel & Fringes	770,022	770,022	655,433	114,589
Operating Expenses	131,037	131,037	116,164	14,873
Capital Asset Expense	1,000	1,000	-	1,000
Data Processing:				
Personnel & Fringes	58,581	58,581	57,622	959
Operating Expenses	110,000	112,500	103,204	9,296
Capital Asset Expense	15,000	12,500	12,500	-
Board of Revision:				
Operating Expenses	1,900	1,900	-	1,900
Auditor of State:				
Operating Expenses	127,488	127,488	92,488	35,000
Treasurer:				
Personnel & Fringes	550,920	550,920	498,248	52,672
Operating Expenses	71,376	71,376	57,300	14,076
Capital Asset Expense	1,000	1,000	-	1,000
Tax Incentive Review Council:				
Personnel & Fringes	2,500	2,500	2,283	217
Operating Expenses	10,494	10,494	491	10,003
Board of Elections:				
Personnel & Fringes	557,542	575,771	568,480	7,291
Operating Expenses	287,443	300,414	293,398	7,016

(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, 2012
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Recorder:				
Personnel & Fringes	306,195	309,967	309,966	1
Operating Expenses	15,135	13,776	13,775	1
Microfilm:				
Operating Expenses	7,855	5,585	5,585	-
Misc Insurance and Pension:				
Personnel & Fringes	10,000	10,000	5,205	4,795
Operating Expenses	1,352,119	1,289,281	1,065,663	223,618
Information Systems:				
Personnel & Fringes	282,662	277,762	275,264	2,498
Operating Expenses	149,742	166,586	166,464	122
Certificate of Title Administration:				
Personnel & Fringes	492,663	489,663	438,534	51,129
Operating Expenses	38,120	41,120	28,848	12,272
Recorder's Special Equipment:				
Operating Expenses	107,069	107,069	107,069	-
Capital Asset Expense	24,000	24,000	5,000	19,000
Cash Deposits:				
Operating Expenses	30,021	30,021	7,587	22,434
Unforfeited Land Sale:				
Operating Expenses	-	25,000	30,688	(5,688)
Unclaimed Money:				
Operating Expenses	50,000	185,168	185,168	-
Unclaimed Warrants:				
Operating Expenses	<u>50,000</u>	<u>50,000</u>	<u>48,762</u>	<u>1,238</u>
Legislative and Executive	<u>6,418,001</u>	<u>6,558,618</u>	<u>5,934,620</u>	<u>623,998</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,276,318	1,264,941	1,263,334	1,607
Operating Expenses	92,722	89,596	89,305	291
Public Defender:				
Personnel & Fringes	778,859	778,859	767,526	11,333
Operating Expenses	44,049	44,049	29,103	14,946
Court of Appeals:				
Operating Expenses	35,000	35,000	28,692	6,308
Common Pleas Court:				
Personnel & Fringes	652,590	652,590	619,006	33,584
Operating Expenses	355,467	360,867	283,045	77,822

(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, 2012
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Domestic Relations:				
Personnel & Fringes	629,205	628,305	616,122	12,183
Operating Expenses	34,945	35,845	35,219	626
Probate Court:				
Personnel & Fringes	353,832	353,839	345,948	7,891
Operating Expenses	54,167	54,160	49,592	4,568
Juvenile Court:				
Personnel & Fringes	1,010,861	1,366,484	1,358,073	8,411
Operating Expenses	595,327	560,704	477,309	83,395
Juvenile - Probation:				
Personnel & Fringes	546,391	416,550	369,308	47,242
Operating Expenses	12,466	12,307	7,304	5,003
Juvenile Court - Detention Home:				
Personnel & Fringes	1,832,503	1,685,503	1,670,646	14,857
Operating Expenses	211,353	211,353	147,599	63,754
Municipal Court:				
Personnel & Fringes	216,216	216,083	213,840	2,243
Operating Expenses	74,624	74,757	39,617	35,140
Clerk of Courts:				
Personnel & Fringes	570,050	570,050	555,438	14,612
Operating Expenses	132,793	132,793	113,421	19,372
Juvenile Center Trust:				
Operating Expenses	105,246	105,246	29,793	75,453
Judicial	<u>9,614,984</u>	<u>9,649,881</u>	<u>9,109,240</u>	<u>540,641</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	11,392,036	11,393,088	11,284,027	109,061
Operating Expenses	1,678,809	1,582,993	1,538,656	44,337
Coroner:				
Personnel & Fringes	222,251	218,861	212,721	6,140
Operating Expenses	155,697	221,628	221,363	265
Emergency Management:				
Personnel & Fringes	102,541	102,541	99,078	3,463
Operating Expenses	80,372	158,560	148,317	10,243
Capital Asset Expense	9,445	9,445	9,445	
Sheriff's Grant:				
Personnel & Fringes	422,940	426,379	400,012	26,367
Operating Expenses	77,926	74,486	69,252	5,234

(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, 2012
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Sheriff's Trust:				
Operating Expenses	1,572	44,024	12,241	31,783
Sheriff Policing Rotary:				
Personnel & Fringes	766,986	767,026	728,388	38,638
Operating Expenses	118,285	118,285	96,354	21,931
Public Safety	15,028,860	15,117,316	14,819,854	297,462
Public Works:				
County Economic Development:				
Operating Expenses	218,000	236,000	236,000	-
Building & Grounds:				
Personnel & Fringes	970,691	970,691	840,544	130,147
Operating Expenses	1,952,154	1,952,154	1,685,939	266,215
Community Development:				
Personnel & Fringes	767,055	753,555	700,247	53,308
Operating Expenses	104,167	108,858	106,903	1,955
Engineer:				
Personnel & Fringes	147,326	147,326	129,992	17,334
Operating Expenses	7,158	7,158	4,701	2,457
Public Works	4,166,551	4,175,742	3,704,326	471,416
Health:				
Other Health/Welfare:				
Operating Expenses	246,681	246,681	245,408	1,273
Wellness:				
Personnel & Fringes	8,184	7,590	7,587	3
Operating Expenses	16,938	17,430	14,669	2,761
Health	271,803	271,701	267,664	4,037
Human Services:				
Soldiers Relief:				
Personnel & Fringes	460,277	460,277	417,710	42,567
Operating Expenses	363,231	366,033	339,865	26,168
Capital Asset Expense	3,308	3,308	3,238	70
Veterans Service Commission Unclaimed:				
Operating Expenses	2,699	2,699	2,600	99
Human Services	829,515	832,317	763,413	68,904

(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, 2012
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Conservation and Recreation:				
Agriculture:				
Operating Expenses	456,003	456,003	454,403	1,600
Conservation and Recreation	456,003	456,003	454,403	1,600
Total Expenditures	36,785,717	37,061,578	35,053,520	2,008,058
Excess (Deficit) Revenues Over/ (Under) Expenditures	(586,854)	(691,963)	2,292,087	2,984,050
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	-	-	35,781	35,781
Advances In	11,000	11,000	1,011,000	1,000,000
Transfers In	-	26,292	566,403	540,111
Advances Out	-	(1,179,000)	(1,179,000)	-
Transfers Out	(3,352,504)	(3,293,296)	(3,234,027)	59,269
Total Other Financing Sources (Uses)	(3,341,504)	(4,435,004)	(2,799,843)	1,635,161
Net Change in Fund Balance	(3,928,358)	(5,126,967)	(507,756)	4,619,211
Fund Balance, Beginning of Year, Restated	6,226,068	6,226,068	6,226,068	-
Prior Year Encumbrances Appropriated	1,378,885	1,378,885	1,378,885	-
Fund Balance, End of Year	\$ 3,676,595	\$ 2,477,986	\$ 7,097,197	4,619,211

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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 12,162,052	\$ 12,717,381	\$ 10,920,151	\$ (1,797,230)
Charges for Services	<u>3,915,762</u>	<u>3,915,762</u>	<u>3,837,542</u>	<u>(78,220)</u>
Total Revenues	<u>16,077,814</u>	<u>16,633,143</u>	<u>14,757,693</u>	<u>(1,875,450)</u>
EXPENDITURES:				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	8,981,056	9,124,236	9,097,115	27,121
Operating Expenses	6,763,550	6,863,699	6,613,060	250,639
WIA Fund:				
Operating Expenses	<u>1,450,182</u>	<u>1,761,182</u>	<u>1,474,514</u>	<u>286,668</u>
Total Expenditures	<u>17,194,788</u>	<u>17,749,117</u>	<u>17,184,689</u>	<u>564,428</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,116,974)</u>	<u>(1,115,974)</u>	<u>(2,426,996)</u>	<u>(1,311,022)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>906,639</u>	<u>906,639</u>	<u>899,117</u>	<u>(7,522)</u>
Total Other Financing Sources (Uses)	<u>906,639</u>	<u>906,639</u>	<u>899,117</u>	<u>(7,522)</u>
Net Change in Fund Balance	(210,335)	(209,335)	(1,527,879)	(1,318,544)
Fund Balance, Beginning of Year	803,507	803,507	803,507	-
Prior Year Encumbrances Appropriated	<u>1,607,887</u>	<u>1,607,887</u>	<u>1,607,887</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,201,059</u>	<u>\$ 2,202,059</u>	<u>\$ 883,515</u>	<u>\$ (1,318,544)</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 9,465,000	\$ 9,465,000	\$ 9,413,758	\$ (51,242)
Intergovernmental	12,446,600	12,476,600	14,113,083	1,636,483
Charges for Services	661,900	661,900	323,222	(338,678)
Investment Income	-	-	128	128
Other Revenue	31,500	31,500	102,681	71,181
Total Revenues	<u>22,605,000</u>	<u>22,635,000</u>	<u>23,952,872</u>	<u>1,317,872</u>
EXPENDITURES:				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	12,279,452	12,254,452	11,269,582	984,870
Operating Expenses	4,518,783	4,600,783	3,654,972	945,811
County MR/DD Residential Services:				
Operating Expenses	3,032,331	3,032,331	3,020,714	11,617
F.F. Mueller Residential Center:				
Personnel and Fringes	5,142,321	4,957,321	4,866,885	90,436
Operating Expenses	2,105,194	2,290,194	2,277,212	12,982
MR/DD Medicaid Reserve:				
Operating Expenses	1,300	1,327	-	1,327
MR/DD Donation Trust:				
Operating Expenses	500	500	-	500
Neubart Webb Trust:				
Operating Expenses	50,000	50,000	49,737	263
Total Expenditures	<u>27,129,881</u>	<u>27,186,908</u>	<u>25,139,102</u>	<u>2,047,806</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,524,881)</u>	<u>(4,551,908)</u>	<u>(1,186,230)</u>	<u>3,365,678</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	4,400,000	4,400,000	3,965,000	(435,000)
Transfers Out	(5,063,000)	(5,036,000)	(4,628,000)	408,000
Total Other Financing Sources (Uses)	<u>(663,000)</u>	<u>(636,000)</u>	<u>(663,000)</u>	<u>(27,000)</u>
Net Change in Fund Balance	(5,187,881)	(5,187,908)	(1,849,230)	3,338,678
Fund Balance, Beginning of Year	9,632,591	9,632,591	9,632,591	-
Prior Year Encumbrances Appropriated	1,584,657	1,584,657	1,584,657	-
Fund Balance, End of Year	<u>\$ 6,029,367</u>	<u>\$ 6,029,340</u>	<u>\$ 9,368,018</u>	<u>\$ 3,338,678</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Children's Services Special Revenue Fund
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 6,250,124	\$ 6,250,124	\$ 5,646,795	\$ (603,329)
Intergovernmental	6,444,438	6,444,438	6,759,504	315,066
Charges for Services	220,402	220,402	240,141	19,739
Other Revenue	30,400	30,400	326,634	296,234
	<u>12,945,364</u>	<u>12,945,364</u>	<u>12,973,074</u>	<u>27,710</u>
EXPENDITURES:				
Current:				
Human Services:	11,822,800	11,822,800	11,124,005	698,795
Debt Service:				
Principal	2,500,000	2,500,000	2,500,000	-
Interest	60,938	60,938	60,938	-
	<u>2,560,938</u>	<u>2,560,938</u>	<u>2,560,938</u>	<u>-</u>
	<u>14,383,738</u>	<u>14,383,738</u>	<u>13,684,943</u>	<u>698,795</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,438,374)</u>	<u>(1,438,374)</u>	<u>(711,869)</u>	<u>726,505</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	11,292	11,292
	<u>-</u>	<u>-</u>	<u>11,292</u>	<u>11,292</u>
Net Change in Fund Balance	(1,438,374)	(1,438,374)	(700,577)	737,797
Fund Balance, Beginning of Year	3,143,648	3,143,648	3,143,648	-
Prior Year Encumbrances Appropriated	836,914	836,914	836,914	-
Fund Balance, End of Year	<u>\$ 2,542,188</u>	<u>\$ 2,542,188</u>	<u>\$ 3,279,985</u>	<u>\$ 737,797</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
Child Support Enforcement Agency Special Revenue Fund
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 3,045,816	\$ 3,045,816	\$ 3,006,858	\$ (38,958)
Charges for Services	525,942	525,942	525,425	(517)
Other Revenue	564,544	564,544	470,534	(94,010)
	<u>4,136,302</u>	<u>4,136,302</u>	<u>4,002,817</u>	<u>(133,485)</u>
Total Revenues				
EXPENDITURES:				
Current:				
Human Services:				
Personnel and Fringes	2,654,803	2,618,303	2,532,267	86,036
Operating Expenses	1,882,796	1,919,296	1,908,509	10,787
	<u>4,537,599</u>	<u>4,537,599</u>	<u>4,440,776</u>	<u>96,823</u>
Total Expenditures				
Net Change in Fund Balance	(401,297)	(401,297)	(437,959)	(36,662)
Fund Balance, Beginning of Year	242,083	242,083	242,083	-
Prior Year Encumbrances Appropriated	228,560	228,560	228,560	-
Fund Balance, End of Year	<u>\$ 69,346</u>	<u>\$ 69,346</u>	<u>\$ 32,684</u>	<u>\$ (36,662)</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 1,203,500	\$ 1,203,500	\$ 1,316,696	\$ 113,196
Other Revenue	<u>1,800</u>	<u>1,800</u>	<u>750</u>	<u>(1,050)</u>
Total Revenues	<u>1,205,300</u>	<u>1,205,300</u>	<u>1,317,446</u>	<u>112,146</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	644,137	652,233	508,896	143,337
Operating Expenses	1,396,951	1,388,855	930,694	458,161
Capital Asset Expense	<u>18,343</u>	<u>18,343</u>	<u>2,644</u>	<u>15,699</u>
Total Expenditures	<u>2,059,431</u>	<u>2,059,431</u>	<u>1,442,234</u>	<u>617,197</u>
Net Change in Fund Balance	(854,131)	(854,131)	(124,788)	729,343
Fund Balance, Beginning of Year	1,796,666	1,796,666	1,796,666	-
Prior Year Encumbrances Appropriated	<u>829,794</u>	<u>829,794</u>	<u>829,794</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,772,329</u>	<u>\$ 1,772,329</u>	<u>\$ 2,501,672</u>	<u>\$ 729,343</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 6,600,000	\$ 6,600,000	\$ 6,349,754	\$ (250,246)
Charges for Services	100,000	100,000	119,385	19,385
Fees, Fines and Forfeitures	110,000	110,000	89,705	(20,295)
Investment Income	100,000	100,000	38,691	(61,309)
Other Revenue	<u>275,000</u>	<u>275,000</u>	<u>308,639</u>	<u>33,639</u>
Total Revenues	<u>7,185,000</u>	<u>7,185,000</u>	<u>6,906,174</u>	<u>(278,826)</u>
EXPENDITURES:				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personnel and Fringes	3,692,823	3,692,823	3,161,234	531,589
Operating Expenses	4,816,831	4,936,831	3,899,778	1,037,053
Capital Asset Expense	<u>1,151,425</u>	<u>1,031,425</u>	<u>591,558</u>	<u>439,867</u>
Total Public Works	<u>9,661,079</u>	<u>9,661,079</u>	<u>7,652,570</u>	<u>2,008,509</u>
Total Expenditures	<u>9,661,079</u>	<u>9,661,079</u>	<u>7,652,570</u>	<u>2,008,509</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,476,079)</u>	<u>(2,476,079)</u>	<u>(746,396)</u>	<u>1,729,683</u>
OTHER FINANCING SOURCES (USES):				
Advances In	250,890	250,890	250,890	-
Advances Out	<u>(250,890)</u>	<u>(250,890)</u>	<u>(250,890)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(2,476,079)	(2,476,079)	(746,396)	1,729,683
Fund Balance, Beginning of Year	1,504,101	1,504,101	1,504,101	-
Prior Year Encumbrances Appropriated	<u>1,080,962</u>	<u>1,080,962</u>	<u>1,080,962</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 108,984</u>	<u>\$ 108,984</u>	<u>\$ 1,838,667</u>	<u>\$ 1,729,683</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 62,500	\$ 62,500	\$ 6,500	\$ (56,000)
Charges for Services	800,000	800,000	788,023	(11,977)
Investment Income	1,550	1,550	14	(1,536)
Other Revenue	<u>85,900</u>	<u>85,900</u>	<u>54,978</u>	<u>(30,922)</u>
Total Revenues	<u>949,950</u>	<u>949,950</u>	<u>849,515</u>	<u>(100,435)</u>
EXPENDITURES:				
Current:				
Public Works:				
ODNR Market Development Grant:				
Operating Expenses	4,199	4,199	782	3,417
ODNR Community Development 2006:				
Operating Expenses	<u>60,823</u>	<u>60,823</u>	<u>9,155</u>	<u>51,668</u>
Total Public Works	<u>65,022</u>	<u>65,022</u>	<u>9,937</u>	<u>55,085</u>
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	364,168	364,168	307,273	56,895
Operating Expenses	672,924	672,924	635,409	37,515
Waste Management Donations:				
Operating Expenses	1,500	1,500	39	1,461
Keep America Beautiful:				
Operating Expenses	24,015	24,015	4,037	19,978
Litter Cleanup Grant:				
Operating Expenses	<u>2,500</u>	<u>2,500</u>	<u>2,000</u>	<u>500</u>
Total Conservation and Recreation	<u>1,065,107</u>	<u>1,065,107</u>	<u>948,758</u>	<u>116,349</u>
Debt Service:				
Principal	30,000	30,000	30,000	-
Interest	<u>6,700</u>	<u>6,700</u>	<u>6,694</u>	<u>6</u>
Total Debt Service	<u>36,700</u>	<u>36,700</u>	<u>36,694</u>	<u>6</u>
Total Expenditures	<u>1,166,829</u>	<u>1,166,829</u>	<u>995,389</u>	<u>171,440</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(216,879)</u>	<u>(216,879)</u>	<u>(145,874)</u>	<u>71,005</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, 2012
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
OTHER FINANCING SOURCES (USES):				
Advances In	10,000	12,000	4,500	(7,500)
Advances Out	<u>(10,000)</u>	<u>(12,000)</u>	<u>(4,500)</u>	<u>7,500</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(216,879)	(216,879)	(145,874)	71,005
Fund Balance, Beginning of Year	269,921	269,921	269,921	-
Prior Year Encumbrances Appropriated	<u>181,539</u>	<u>181,539</u>	<u>181,539</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 234,581</u>	<u>\$ 234,581</u>	<u>\$ 305,586</u>	<u>\$ 71,005</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 3,000	\$ 3,000	\$ 4,895	\$ 1,895
Licenses and Permits	510,000	510,000	517,530	7,530
Fees, Fines and Forfeitures	4,000	4,000	3,273	(727)
Other Revenue	<u>500</u>	<u>500</u>	<u>54</u>	<u>(446)</u>
Total Revenues	<u>517,500</u>	<u>517,500</u>	<u>525,752</u>	<u>8,252</u>
EXPENDITURES:				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	152,167	152,167	133,000	19,167
Operating Expenses	304,765	329,765	275,269	54,496
Auditor's Office:				
Personnel and Fringes	45,884	46,313	46,312	1
Operating Expenses	<u>15,000</u>	<u>22,071</u>	<u>19,778</u>	<u>2,293</u>
Total Expenditures	<u>517,816</u>	<u>550,316</u>	<u>474,359</u>	<u>75,957</u>
Net Change in Fund Balance	(316)	(32,816)	51,393	84,209
Fund Balance, Beginning of Year	<u>226,012</u>	<u>226,012</u>	<u>226,012</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 225,696</u>	<u>\$ 193,196</u>	<u>\$ 277,405</u>	<u>\$ 84,209</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 200,000	\$ 200,000	\$ 202,095	\$ 2,095
Other Revenue	<u>4,500</u>	<u>4,500</u>	<u>6,000</u>	<u>1,500</u>
Total Revenues	<u>204,500</u>	<u>204,500</u>	<u>208,095</u>	<u>3,595</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	77,617	80,452	80,027	425
Operating Expenses	<u>343,708</u>	<u>340,873</u>	<u>218,595</u>	<u>122,278</u>
Total Expenditures	<u>421,325</u>	<u>421,325</u>	<u>298,622</u>	<u>122,703</u>
Net Change in Fund Balance	(216,825)	(216,825)	(90,527)	126,298
Fund Balance, Beginning of Year	45,819	45,819	45,819	-
Prior Year Encumbrances Appropriated	<u>171,007</u>	<u>171,007</u>	<u>171,007</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 126,299</u>	<u>\$ 126,298</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,037,562	\$ 2,037,562	\$ 1,842,915	\$ (194,647)
Intergovernmental	457,365	457,365	444,096	(13,269)
Fees, Fines and Forfeitures	<u>25,000</u>	<u>25,000</u>	<u>32,399</u>	<u>7,399</u>
Total Revenues	<u>2,519,927</u>	<u>2,519,927</u>	<u>2,319,410</u>	<u>(200,517)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Indigent Application Fee:				
Operating Expenses	<u>35,661</u>	<u>35,661</u>	<u>26,495</u>	<u>9,166</u>
Total Judicial	<u>35,661</u>	<u>35,661</u>	<u>26,495</u>	<u>9,166</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	<u>2,449,068</u>	<u>2,449,068</u>	<u>2,241,304</u>	<u>207,764</u>
Total Human Services	<u>2,449,068</u>	<u>2,449,068</u>	<u>2,241,304</u>	<u>207,764</u>
Health:				
Children's Trust:				
Operating Expenses	<u>45,859</u>	<u>45,859</u>	<u>45,707</u>	<u>152</u>
Total Health	<u>45,859</u>	<u>45,859</u>	<u>45,707</u>	<u>152</u>
Total Expenditures	<u>2,530,588</u>	<u>2,530,588</u>	<u>2,313,506</u>	<u>217,082</u>
Net Change in Fund Balance	(10,661)	(10,661)	5,904	16,565
Fund Balance, Beginning of Year	18,638	18,638	18,638	-
Prior Year Encumbrances Appropriated	<u>661</u>	<u>661</u>	<u>661</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,638</u>	<u>\$ 8,638</u>	<u>\$ 25,203</u>	<u>\$ 16,565</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 150,000	\$ 150,000	\$ 124,671	\$ (25,329)
Investment Income	500	500	263	(237)
Other Revenue	-	-	950	950
	<u>150,500</u>	<u>150,500</u>	<u>125,884</u>	<u>(24,616)</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
DRETAC:				
Personnel and Fringes	149,750	149,750	125,920	23,830
Operating Expenses	359,025	359,025	32,483	326,542
Prepaid Interest:				
Personnel and Fringes	6,516	6,516	-	6,516
Operating Expenses	1,484	1,484	952	532
	<u>516,775</u>	<u>516,775</u>	<u>159,355</u>	<u>357,420</u>
Total Expenditures				
Net Change in Fund Balance	(366,275)	(366,275)	(33,471)	332,804
Fund Balance, Beginning of Year	<u>363,299</u>	<u>363,299</u>	<u>363,299</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>3,217</u>	<u>3,217</u>	<u>3,217</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 241</u>	<u>\$ 241</u>	<u>\$ 333,045</u>	<u>\$ 332,804</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 713,000	\$ 1,156,519	\$ 602,604	\$ (553,915)
Other Revenue	84,300	-	-	-
Total Revenues	<u>797,300</u>	<u>1,156,519</u>	<u>602,604</u>	<u>(553,915)</u>
EXPENDITURES:				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	32,833	34,833	34,483	350
Operating Expenses	267,707	265,707	263,487	2,220
Housing Rehab:				
Operating Expenses	93	93	-	93
Project Advances:				
Operating Expenses	98	98	-	98
New Horizons Grant:				
Operating Expenses	-	463,219	-	463,219
Regional Planning Commission:				
Operating Expenses	1,500	1,500	910	590
Community Housing Improvement:				
Personnel and Fringes	15,010	19,628	19,210	418
Operating Expenses	394,172	389,554	378,933	10,621
Total Expenditures	<u>711,413</u>	<u>1,174,632</u>	<u>697,023</u>	<u>477,609</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>85,887</u>	<u>(18,113)</u>	<u>(94,419)</u>	<u>(76,306)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	83,800	103,800	49,800	(54,000)
Transfers In	500	500	500	-
Advances Out	(126,500)	(126,500)	(45,800)	80,700
Total Other Financing Sources (Uses)	<u>(42,200)</u>	<u>(22,200)</u>	<u>4,500</u>	<u>26,700</u>
Net Change in Fund Balance	43,687	(40,313)	(89,919)	(49,606)
Fund Balance, Beginning of Year	(269,756)	(269,756)	(269,756)	-
Prior Year Encumbrances Appropriated	<u>404,226</u>	<u>404,226</u>	<u>404,226</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 178,157</u>	<u>\$ 94,157</u>	<u>\$ 44,551</u>	<u>\$ (49,606)</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 150,000	\$ 150,000	\$ 124,671	\$ (25,329)
Intergovernmental	609,152	625,933	560,881	(65,052)
Fees, Fines and Forfeitures	100,000	100,000	29,789	(70,211)
Investment Income	-	-	96	96
Other Revenue	<u>145,631</u>	<u>179,466</u>	<u>236,640</u>	<u>57,174</u>
Total Revenues	<u>1,004,783</u>	<u>1,055,399</u>	<u>952,077</u>	<u>(103,322)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Prosecutor's Federal Grant:				
Personnel and Fringes	154,479	154,479	151,762	2,717
CAC Trust:				
Personnel and Fringes	15,920	7,920	-	7,920
Operating Expenses	6,162	14,162	6,838	7,324
Capital Asset Expense	<u>600</u>	<u>600</u>	<u>-</u>	<u>600</u>
Total Judicial	<u>177,161</u>	<u>177,161</u>	<u>158,600</u>	<u>18,561</u>
Public Safety:				
Drug Task Force:				
Operating Expenses	12,749	12,749	-	12,749
Prosecutor's Mandatory Fine:				
Personnel and Fringes	-	11,828	11,828	-
Operating Expenses	105,777	93,949	33,758	60,191
DRETAC:				
Personnel and Fringes	250,723	250,723	204,390	46,333
Operating Expenses	75,630	75,630	12,146	63,484
Prosecutor's Law Enforcement:				
Operating Expenses	83,009	187,117	187,116	1
VAWI:				
Personnel and Fringes	114,013	119,157	116,406	2,751
Operating Expenses	210,555	205,411	182,791	22,620
Juvenile/Victim/Child Advocate:				
Personnel and Fringes	58,270	78,088	76,881	1,207
Operating Expenses	13,141	15,481	11,159	4,322
VOCA (CAC) Grant:				
Personnel and Fringes	-	1,464	1,464	-
Operating Expenses	183	590	589	1
CAC Prevention:				
Operating Expenses	<u>3,906</u>	<u>3,906</u>	<u>2,326</u>	<u>1,580</u>
Total Public Safety	<u>927,956</u>	<u>1,056,093</u>	<u>840,854</u>	<u>215,239</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, 2012
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Human Services:				
Victim Trust:				
Operating Expenses	1,000	1,000	-	1,000
DRC Grant:				
Personnel and Fringes	64,437	64,437	45,133	19,304
Operating Expenses	-	6,000	4,610	1,390
Total Human Services	65,437	71,437	49,743	21,694
Total Expenditures	1,170,554	1,304,691	1,049,197	255,494
Excess (Deficit) Revenues Over/ (Under) Expenditures	(165,771)	(249,292)	(97,120)	152,172
OTHER FINANCING SOURCES (USES):				
Advances In	-	-	29,000	29,000
Transfers In	-	-	15,000	15,000
Transfers Out	(11,749)	(26,292)	(26,292)	-
Total Other Financing Sources (Uses)	(11,749)	(26,292)	17,708	44,000
Net Change in Fund Balance	(177,520)	(275,584)	(79,412)	196,172
Fund Balance, Beginning of Year, Restated	244,105	244,105	244,105	-
Prior Year Encumbrances Appropriated	127,222	127,222	127,222	-
Fund Balance, End of Year	\$ 193,807	\$ 95,743	\$ 291,915	\$ 196,172

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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 128,382	\$ 128,382	\$ 137,272	\$ 8,890
Charges for Services	72,000	98,485	103,029	4,544
Fees, Fines and Forfeitures	38,500	38,500	42,454	3,954
Other Revenue	120	100,120	109,418	9,298
	<u>239,002</u>	<u>365,487</u>	<u>392,173</u>	<u>26,686</u>
Total Revenues				
EXPENDITURES:				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	16,652	116,652	102,911	13,741
Sheriff Mandatory Fine:				
Operating Expenses	6,500	6,500	-	6,500
Enforcement and Education:				
Personnel and Fringes	34,764	34,764	32,633	2,131
Operating Expenses	1,050	1,050	970	80
Indigent Drivers Alcohol:				
Operating Expenses	13,000	13,000	-	13,000
Jail Commissary Trust:				
Personnel and Fringes	34,764	46,265	46,254	11
Operating Expenses	82,836	36,571	34,809	1,762
Jail Social Security Incentive:				
Operating Expenses	1,000	1,000	-	1,000
Sheriff Asset Forfeiture:				
Operating Expenses	11,975	74,145	72,730	1,415
Local Law Enforcement Block Grant 2002:				
Operating Expenses	49	49	-	49
Carry Concealed Weapon:				
Personnel and Fringes	-	18,217	18,218	(1)
Operating Expenses	32,924	35,280	35,280	-
Jail Pay for Stay:				
Operating Expenses	697	697	-	697
Sheriff 911 Wireless:				
Personnel and Fringes	-	2,829	2,829	-
Operating Expenses	128,382	125,553	53,944	71,609

(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, 2012
 (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Sheriff Training/Reimbursement: Operating Expenses	2,080	2,080	1,960	120
Total Expenditures	366,673	514,652	402,538	112,114
Net Change in Fund Balance	(127,671)	(149,165)	(10,365)	138,800
Fund Balance, Beginning of Year	132,207	132,207	132,207	-
Prior Year Encumbrances Appropriated	55,378	55,378	55,378	-
Fund Balance, End of Year	<u>\$ 59,914</u>	<u>\$ 38,420</u>	<u>\$ 177,220</u>	<u>\$ 138,800</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 187,404	\$ 187,404	\$ 187,404	\$ -
Charges for Services	150,000	150,000	141,372	(8,628)
Fees, Fines and Forfeitures	270,000	270,000	305,839	35,839
Other Revenue	-	-	226	226
	<u>607,404</u>	<u>607,404</u>	<u>634,841</u>	<u>27,437</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Clerk's Computer Maintenance:				
Operating Expenses	122,000	122,000	65,349	56,651
Computer Legal Research Services:				
Operating Expenses	30,000	30,000	8,176	21,824
Jury Amenity:				
Operating Expenses	1,735	1,735	626	1,109
Common Pleas Special Projects:				
Personnel and Fringes	247,003	251,433	250,381	1,052
Operating Expenses	20,000	15,570	4,918	10,652
Total Judicial	<u>420,738</u>	<u>420,738</u>	<u>329,450</u>	<u>91,288</u>
Public Safety:				
Department of Rehabilitation Correction:				
Personnel and Fringes	182,962	182,962	168,695	14,267
Operating Expenses	5,247	12,498	9,844	2,654
Common Pleas Court Probation Fee:				
Personnel and Fringes	44,473	47,630	47,312	318
Operating Expenses	4,000	3,591	1,997	1,594
Total Public Safety	<u>236,682</u>	<u>246,681</u>	<u>227,848</u>	<u>18,833</u>
Debt Service:				
Principal	25,000	25,000	25,000	-
Interest	2,013	2,013	1,006	1,007
Total Debt Service	<u>27,013</u>	<u>27,013</u>	<u>26,006</u>	<u>1,007</u>
Total Expenditures	<u>684,433</u>	<u>694,432</u>	<u>583,304</u>	<u>111,128</u>
Net Change in Fund Balance	(77,029)	(87,028)	51,537	138,565
Fund Balance, Beginning of Year	356,300	356,300	356,300	-
Prior Year Encumbrances Appropriated	1,540	1,540	1,540	-
Fund Balance, End of Year	<u>\$ 280,811</u>	<u>\$ 270,812</u>	<u>\$ 409,377</u>	<u>\$ 138,565</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 65,000	\$ 65,000	\$ 78,146	\$ 13,146
Total Revenues	<u>65,000</u>	<u>65,000</u>	<u>78,146</u>	<u>13,146</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Domestic Relations Judicial:				
Personnel and Fringes	65,000	103,474	30,321	73,153
Capital Asset Expense	<u>15,450</u>	<u>15,450</u>	<u>15,450</u>	<u>-</u>
Total Expenditures	<u>80,450</u>	<u>118,924</u>	<u>45,771</u>	<u>73,153</u>
Net Change in Fund Balance	(15,450)	(53,924)	32,375	86,299
Fund Balance, Beginning of Year	<u>137,850</u>	<u>137,850</u>	<u>137,850</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>15,450</u>	<u>15,450</u>	<u>15,450</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 137,850</u>	<u>\$ 99,376</u>	<u>\$ 185,675</u>	<u>\$ 86,299</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 41,800	\$ 41,800	\$ 48,408	\$ 6,608
Total Revenues	<u>41,800</u>	<u>41,800</u>	<u>48,408</u>	<u>6,608</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Indigent Guardianship:				
Operating Expenses	<u>40,000</u>	<u>40,000</u>	<u>15,585</u>	<u>24,415</u>
Total Legislative and Executive	<u>40,000</u>	<u>40,000</u>	<u>15,585</u>	<u>24,415</u>
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	25,000	49,009	40,102	8,907
Conduct of Business:				
Operating Expenses	800	800	-	800
Probate Computer Research:				
Operating Expenses	12,000	25,925	8,878	17,047
Probate Special Projects:				
Operating Expenses	<u>1,900</u>	<u>1,900</u>	<u>-</u>	<u>1,900</u>
Total Judicial	<u>39,700</u>	<u>77,634</u>	<u>48,980</u>	<u>28,654</u>
Total Expenditures	<u>79,700</u>	<u>117,634</u>	<u>64,565</u>	<u>53,069</u>
Net Change in Fund Balance	(37,900)	(75,834)	(16,157)	59,677
Fund Balance, Beginning of Year	<u>159,022</u>	<u>159,022</u>	<u>159,022</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 121,122</u>	<u>\$ 83,188</u>	<u>\$ 142,865</u>	<u>\$ 59,677</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,679,398	\$ 1,680,617	\$ 1,484,503	\$ (196,114)
Charges for Services	1,696,683	1,696,683	469,538	(1,227,145)
Other Revenue	<u>3,183</u>	<u>3,183</u>	<u>-</u>	<u>(3,183)</u>
Total Revenues	<u>3,379,264</u>	<u>3,380,483</u>	<u>1,954,041</u>	<u>(1,426,442)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Juvenile Court Computer Maintenance:				
Operating Expenses	45,000	45,000	-	45,000
Juvenile Court Legal Research:				
Operating Expenses	11,480	11,480	2,899	8,581
SVAA Juvenile Grant:				
Personnel and Fringes	2,411	2,411	2,413	(2)
Juvenile Indigent Driver Alcohol:				
Operating Expenses	<u>2,474</u>	<u>2,474</u>	<u>-</u>	<u>2,474</u>
Total Judicial	<u>61,365</u>	<u>61,365</u>	<u>5,312</u>	<u>56,053</u>
Public Safety:				
Mediation Pilot Project:				
Personnel and Fringes	161,041	161,041	131,893	29,148
Operating Expenses	9,528	9,528	7,023	2,505
Felony Delinquent Care & Custody:				
Personnel and Fringes	932,860	884,144	578,352	305,792
Operating Expenses	606,737	656,673	418,247	238,426
VOCA/Court Appointed Special Advocate Grant:				
Personnel and Fringes	29,852	29,852	12,228	17,624
Mediation Service Fee:				
Personnel and Fringes	23,685	23,685	54	23,631
Operating Expenses	32,122	32,122	15	32,107
Title IV-E Contract:				
Personnel and Fringes	162,218	162,218	142,835	19,383
Operating Expenses	1,572,609	1,572,609	1,093,189	479,420
Title IV-E Juvenile Probation:				
Personnel and Fringes	79,163	79,163	37,209	41,954
Operating Expenses	<u>213,473</u>	<u>213,474</u>	<u>119,049</u>	<u>94,425</u>
Total Public Safety	<u>3,823,288</u>	<u>3,824,509</u>	<u>2,540,094</u>	<u>1,284,415</u>
Total Expenditures	<u>3,884,653</u>	<u>3,885,874</u>	<u>2,545,406</u>	<u>1,340,468</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, 2012
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Excess (Deficit) Revenues Over/ (Under) Expenditures	(505,389)	(505,391)	(591,365)	(85,974)
OTHER FINANCING SOURCES (USES):				
Transfers In	8,503	8,503	-	(8,503)
Total Other Financing Sources (Uses)	8,503	8,503	-	(8,503)
Net Change in Fund Balance	(496,886)	(496,888)	(591,365)	(94,477)
Fund Balance, Beginning of Year	1,181,495	1,181,495	1,181,495	-
Prior Year Encumbrances Appropriated	227,984	227,984	227,984	-
Fund Balance, End of Year	<u>\$ 912,593</u>	<u>\$ 912,591</u>	<u>\$ 818,114</u>	<u>\$ (94,477)</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 131,000	\$ 131,000	\$ 122,196	\$ (8,804)
Total Revenues	<u>131,000</u>	<u>131,000</u>	<u>122,196</u>	<u>(8,804)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Common Pleas Clerk:				
Personnel and Fringes	86,587	86,587	83,120	3,467
Operating Expenses	<u>10,000</u>	<u>10,000</u>	<u>170</u>	<u>9,830</u>
Total Legislative and Executive	<u>96,587</u>	<u>96,587</u>	<u>83,290</u>	<u>13,297</u>
Public Safety:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	<u>31,012</u>	<u>31,012</u>	<u>5,000</u>	<u>26,012</u>
Total Public Safety	<u>31,012</u>	<u>31,012</u>	<u>5,000</u>	<u>26,012</u>
Total Expenditures	<u>127,599</u>	<u>127,599</u>	<u>88,290</u>	<u>39,309</u>
Net Change in Fund Balance	3,401	3,401	33,906	30,505
Fund Balance, Beginning of Year, Restated	<u>77,734</u>	<u>77,734</u>	<u>77,734</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 81,135</u>	<u>\$ 81,135</u>	<u>\$ 111,640</u>	<u>\$ 30,505</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 2,733	\$ 2,733
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,733</u>	<u>\$ 2,733</u>
EXPENDITURES:				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	2,733	2,733
Fund Balance, Beginning of Year	<u>1,089</u>	<u>1,089</u>	<u>1,089</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 1,089</u></u>	<u><u>\$ 1,089</u></u>	<u><u>\$ 3,822</u></u>	<u><u>\$ 2,733</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	\$ -	\$ 4,890	\$ 4,890
Total Revenues	-	-	4,890	4,890
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Recorder Housing:				
Operating Expenses	8,000	8,000	1,849	6,151
Total Expenditures	8,000	8,000	1,849	6,151
Net Change in Fund Balance	(8,000)	(8,000)	3,041	11,041
Fund Balance, Beginning of Year, Restated	-	-	-	-
Fund Balance, End of Year	<u>\$ (8,000)</u>	<u>\$ (8,000)</u>	<u>\$ 3,041</u>	<u>\$ 11,041</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 570,797	\$ 368,954	\$ 509,223	\$ 140,269
Other Revenue	29,700	59,700	56,040	(3,660)
Total Revenues	<u>600,497</u>	<u>428,654</u>	<u>565,263</u>	<u>136,609</u>
EXPENDITURES:				
Current:				
Public Safety:				
Emergency Planning:				
Personnel and Fringes	8,139	8,139	2,805	5,334
Operating Expenses	76,868	88,768	80,913	7,855
Hazardous Materials:				
Personnel and Fringes	3,539	3,539	-	3,539
Operating Expenses	49,077	79,077	50,388	28,689
FEMA FY03 Certification Grant:				
Operating Expenses	7,000	10,500	10,489	11
State Homeland Security Grant 2003:				
Personnel and Fringes	61,081	53,188	52,336	852
Operating Expenses	112,608	128,322	122,785	5,537
EMA Trust:				
Operating Expenses	5,000	5,000	-	5,000
EMA 911 Government Assistance:				
Operating Expenses	<u>419,222</u>	<u>419,222</u>	<u>409,222</u>	<u>10,000</u>
Total Expenditures	<u>742,534</u>	<u>795,755</u>	<u>728,938</u>	<u>66,817</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(142,037)</u>	<u>(367,101)</u>	<u>(163,675)</u>	<u>203,426</u>
OTHER FINANCING SOURCES (USES):				
Advances In	30,000	30,000	30,000	-
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>-</u>	<u>-</u>
Net Change in Fund Balance	(142,037)	(367,101)	(163,675)	203,426
Fund Balance, Beginning of Year	47,056	47,056	47,056	-
Prior Year Encumbrances Appropriated	<u>132,848</u>	<u>132,848</u>	<u>132,848</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 37,867</u>	<u>\$ (187,197)</u>	<u>\$ 16,229</u>	<u>\$ 203,426</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, 2012

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

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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Special Assessments	\$ 132,905	\$ 137,487	\$ 137,487	\$ -
Total Revenues	<u>132,905</u>	<u>137,487</u>	<u>137,487</u>	<u>-</u>
EXPENDITURES:				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>216,668</u>	<u>216,668</u>	<u>212,899</u>	<u>3,769</u>
Total Expenditures	<u>216,668</u>	<u>216,668</u>	<u>212,899</u>	<u>3,769</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(83,763)</u>	<u>(79,181)</u>	<u>(75,412)</u>	<u>3,769</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	134,930	134,930	137,487	2,557
Transfers Out	<u>(132,905)</u>	<u>(137,487)</u>	<u>(137,487)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,025</u>	<u>(2,557)</u>	<u>-</u>	<u>2,557</u>
Net Change in Fund Balance	(81,738)	(81,738)	(75,412)	6,326
Fund Balance, Beginning of Year	128,615	128,615	128,615	-
Prior Year Encumbrances Appropriated	<u>79,668</u>	<u>79,668</u>	<u>79,668</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 126,545</u>	<u>\$ 126,545</u>	<u>\$ 132,871</u>	<u>\$ 6,326</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 78,000	\$ 78,000	\$ 102,750	\$ 24,750
Fees, Fines and Forfeitures	111,250	111,250	119,553	8,303
Other Revenue	3,750	3,750	3,344	(406)
	<u>193,000</u>	<u>193,000</u>	<u>225,647</u>	<u>32,647</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Personnel and Fringes	75,731	75,731	73,042	2,689
Operating Expenses	178,847	178,847	142,432	36,415
	<u>254,578</u>	<u>254,578</u>	<u>215,474</u>	<u>39,104</u>
Total Judicial				
Total Expenditures	<u>254,578</u>	<u>254,578</u>	<u>215,474</u>	<u>39,104</u>
Net Change in Fund Balance	(61,578)	(61,578)	10,173	71,751
Fund Balance, Beginning of Year	595,069	595,069	595,069	-
Prior Year Encumbrances Appropriated	35,977	35,977	35,977	-
Fund Balance, End of Year	<u>\$ 569,468</u>	<u>\$ 569,468</u>	<u>\$ 641,219</u>	<u>\$ 71,751</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,373,815	\$ 1,449,424	\$ 383,112	\$ (1,066,312)
Other Revenue	<u>-</u>	<u>200,000</u>	<u>65,402</u>	<u>(134,598)</u>
Total Revenues	<u>1,373,815</u>	<u>1,649,424</u>	<u>448,514</u>	<u>(1,200,910)</u>
EXPENDITURES:				
Current:				
Public Works:				
Community Development:				
Personnel and Fringes	13,859	34,644	21,126	13,518
Operating Expenses	<u>1,345,208</u>	<u>1,324,423</u>	<u>486,009</u>	<u>838,414</u>
Engineer:				
Operating Expenses	<u>-</u>	<u>75,608</u>	<u>75,609</u>	<u>(1)</u>
Total Public Works	<u>1,359,067</u>	<u>1,434,675</u>	<u>582,744</u>	<u>851,931</u>
Total Expenditures	<u>1,359,067</u>	<u>1,434,675</u>	<u>582,744</u>	<u>851,931</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>14,748</u>	<u>214,749</u>	<u>(134,230)</u>	<u>(348,979)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	-	150,000	150,000	-
Advances Out	<u>(8,000)</u>	<u>(158,000)</u>	<u>(4,000)</u>	<u>154,000</u>
Total Other Financing Sources (Uses)	<u>(8,000)</u>	<u>(8,000)</u>	<u>146,000</u>	<u>154,000</u>
Net Change in Fund Balance	6,748	206,749	11,770	(194,979)
Fund Balance, Beginning of Year	(137,316)	(137,316)	(137,316)	-
Prior Year Encumbrances Appropriated	<u>144,432</u>	<u>144,432</u>	<u>144,432</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,864</u>	<u>\$ 213,865</u>	<u>\$ 18,886</u>	<u>\$ (194,979)</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ 119,334	119,334	\$ 136,667	\$ 17,333
Total Revenues	<u>119,334</u>	<u>119,334</u>	<u>136,667</u>	<u>17,333</u>
EXPENDITURES:				
Current:				
Debt service:				
Bonds	860,000	860,000	860,000	-
Interest	406,699	406,699	406,699	-
Total Expenditures	<u>1,266,699</u>	<u>1,266,699</u>	<u>1,266,699</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,147,365)</u>	<u>(1,147,365)</u>	<u>(1,130,032)</u>	<u>17,333</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	1,176,366	1,176,366	1,176,366	-
Advances Out	(11,000)	(11,000)	(11,000)	-
Total Other Financing Sources (Uses)	<u>1,165,366</u>	<u>1,165,366</u>	<u>1,165,366</u>	<u>-</u>
Net Change in Fund Balance	18,001	18,001	35,334	17,333
Fund Balance, Beginning of Year	<u>565</u>	<u>565</u>	<u>565</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 18,566</u>	<u>\$ 18,566</u>	<u>\$ 35,899</u>	<u>\$ 17,333</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 315,793	\$ 315,793	\$ 315,793	\$ -
Total Revenues	<u>315,793</u>	<u>315,793</u>	<u>315,793</u>	<u>-</u>
EXPENDITURES:				
Current:				
Debt service:				
Bonds	215,000	215,000	215,000	-
Interest	<u>76,745</u>	<u>76,745</u>	<u>76,745</u>	<u>-</u>
Total Expenditures	<u>291,745</u>	<u>291,745</u>	<u>291,745</u>	<u>-</u>
Net Change in Fund Balance	24,048	24,048	24,048	-
Fund Balance, Beginning of Year	<u>13,025</u>	<u>13,025</u>	<u>13,025</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 37,073</u>	<u>\$ 37,073</u>	<u>\$ 37,073</u>	<u>\$ -</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ 11,991	\$ 17,941	\$ 17,941	\$ -
Total Revenues	<u>11,991</u>	<u>17,941</u>	<u>17,941</u>	<u>-</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	94,690	94,690	-	94,690
Capital Asset Expense	<u>1,875,756</u>	<u>1,831,706</u>	<u>1,506,601</u>	<u>325,105</u>
Total Capital Outlay	<u>1,970,446</u>	<u>1,926,396</u>	<u>1,506,601</u>	<u>419,795</u>
Debt Service:				
Principal	715,000	715,000	715,000	-
Interest	<u>7,150</u>	<u>57,150</u>	<u>57,150</u>	<u>-</u>
Total Debt Service	<u>722,150</u>	<u>772,150</u>	<u>772,150</u>	<u>-</u>
Total Expenditures	<u>2,692,596</u>	<u>2,698,546</u>	<u>2,278,751</u>	<u>419,795</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,680,605)</u>	<u>(2,680,605)</u>	<u>(2,260,810)</u>	<u>419,795</u>
OTHER FINANCING SOURCES (USES):				
Note Proceeds	1,845,000	1,845,000	1,400,421	(444,579)
Advances In	-	1,000,000	1,000,000	-
Transfers In	649,141	649,141	649,143	2
Advances Out	<u>-</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,494,141</u>	<u>2,494,141</u>	<u>2,049,564</u>	<u>(444,577)</u>
Net Change in Fund Balance	(186,464)	(186,464)	(211,246)	(24,782)
Fund Balance, Beginning of Year	62,610	62,610	62,610	-
Prior Year Encumbrances Appropriated	<u>158,455</u>	<u>158,455</u>	<u>158,455</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 34,601</u>	<u>\$ 34,601</u>	<u>\$ 9,819</u>	<u>\$ (24,782)</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	\$ -	\$ 3	\$ 3
Total Revenues	\$ -	\$ -	\$ 3	\$ 3
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	854,696	1,104,696	1,102,329	2,367
Total Capital Outlay	854,696	1,104,696	1,102,329	2,367
Debt Service:				
Principal	155,000	155,000	155,000	-
Interest	74,300	74,300	74,240	60
Total Debt Service	229,300	229,300	229,240	60
Total Expenditures	1,083,996	1,333,996	1,331,569	2,427
Excess (Deficit) Revenues Over/ (Under) Expenditures	(1,083,996)	(1,333,996)	(1,331,566)	2,430
OTHER FINANCING SOURCES (USES):				
Note Proceeds	-	-	250,000	250,000
Transfers In	663,000	913,000	663,000	(250,000)
Total Other Financing Sources (Uses)	663,000	913,000	913,000	-
Net Change in Fund Balance	(420,996)	(420,996)	(418,566)	2,430
Fund Balance, Beginning of Year	30,328	30,328	30,328	-
Prior Year Encumbrances Appropriated	420,996	420,996	420,996	-
Fund Balance, End of Year	\$ 30,328	\$ 30,328	\$ 32,758	\$ 2,430

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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 350,890	\$ 350,890	\$ 150,472	\$ (200,418)
Total Revenues	<u>350,890</u>	<u>350,890</u>	<u>150,472</u>	<u>(200,418)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>350,890</u>	<u>350,890</u>	<u>238,458</u>	<u>112,432</u>
Total Expenditures	<u>350,890</u>	<u>350,890</u>	<u>238,458</u>	<u>112,432</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(87,986)</u>	<u>(87,986)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	250,890	250,890	250,890	-
Advances Out	<u>(250,890)</u>	<u>(250,890)</u>	<u>(250,890)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	(87,986)	(87,986)
Fund Balance, Beginning of Year	(250,890)	(250,890)	(250,890)	-
Prior Year Encumbrances Appropriated	<u>250,890</u>	<u>250,890</u>	<u>250,890</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (87,986)</u>	<u>\$ (87,986)</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ 8,312,309	\$ 8,605,006	\$ 2,490,517	\$ (6,114,489)
Total Revenues	<u>8,312,309</u>	<u>8,605,006</u>	<u>2,490,517</u>	<u>(6,114,489)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>8,053,574</u>	<u>8,546,271</u>	<u>3,590,025</u>	<u>4,956,246</u>
Total Expenditures	<u>8,053,574</u>	<u>8,546,271</u>	<u>3,590,025</u>	<u>4,956,246</u>
Net Change in Fund Balance	258,735	58,735	(1,099,508)	(1,158,243)
Fund Balance, Beginning of Year	(2,009,948)	(2,009,948)	(2,009,948)	-
Prior Year Encumbrances Appropriated	<u>2,009,948</u>	<u>2,009,948</u>	<u>2,009,948</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 258,735</u>	<u>\$ 58,735</u>	<u>\$ (1,099,508)</u>	<u>\$ (1,158,243)</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Taxes	\$ 49,000	\$ 49,000	\$ 51,830	\$ 2,830
Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>49,000</u>	<u>49,000</u>	<u>51,830</u>	<u>2,830</u>
EXPENDITURES:				
Debt Service:				
Principal	50,000	50,000	50,000	-
Interest	<u>13,188</u>	<u>13,188</u>	<u>13,188</u>	<u>-</u>
Total Expenditures	<u>63,188</u>	<u>63,188</u>	<u>63,188</u>	<u>-</u>
Net Change in Fund Balance	(14,188)	(14,188)	(11,358)	2,830
Fund Balance, Beginning of Year	<u>59,864</u>	<u>59,864</u>	<u>59,864</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 45,676</u>	<u>\$ 45,676</u>	<u>\$ 48,506</u>	<u>\$ 2,830</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ 1,347,737	\$ 1,641,737	\$ 1,491,141	\$ (150,596)
Total Revenues	<u>1,347,737</u>	<u>1,641,737</u>	<u>1,491,141</u>	<u>(150,596)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>1,347,737</u>	<u>1,641,737</u>	<u>1,585,868</u>	<u>55,869</u>
Total Expenditures	<u>1,347,737</u>	<u>1,641,737</u>	<u>1,585,868</u>	<u>55,869</u>
Net Change in Fund Balance	-	-	(94,727)	(94,727)
Fund Balance, Beginning of Year	(1,347,737)	(1,347,737)	(1,347,737)	-
Prior Year Encumbrances Appropriated	<u>1,347,737</u>	<u>1,347,737</u>	<u>1,347,737</u>	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (94,727)</u>	<u>\$ (94,727)</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Investment Income	-	-	-	-
Other Revenue	\$ -	\$ -	\$ 221	\$ 221
Total Revenues	<u>-</u>	<u>-</u>	<u>221</u>	<u>221</u>
EXPENDITURES:				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	221	221
Fund Balance, Beginning of Year	<u>275</u>	<u>275</u>	<u>275</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 275</u>	<u>\$ 275</u>	<u>\$ 496</u>	<u>\$ 221</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ 546,951	\$ 546,951	\$ 155,436	\$ (391,515)
Total Revenues	<u>\$ 546,951</u>	<u>\$ 546,951</u>	<u>\$ 155,436</u>	<u>\$ (391,515)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>546,951</u>	<u>546,951</u>	<u>245,822</u>	<u>301,129</u>
Total Expenditures	<u>546,951</u>	<u>546,951</u>	<u>245,822</u>	<u>301,129</u>
Net Change in Fund Balance	-	-	(90,386)	(90,386)
Fund Balance, Beginning of Year	(196,951)	(196,951)	(196,951)	-
Prior Year Encumbrances Appropriated	<u>196,951</u>	<u>196,951</u>	<u>196,951</u>	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (90,386)</u>	<u>\$ (90,386)</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ 120,000	\$ 128,487	\$ 48,526	\$ (79,961)
Total Revenues	<u>\$ 120,000</u>	<u>\$ 128,487</u>	<u>\$ 48,526</u>	<u>\$ (79,961)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>120,000</u>	<u>128,487</u>	<u>128,488</u>	<u>(1)</u>
Total Expenditures	<u>120,000</u>	<u>128,487</u>	<u>128,488</u>	<u>(1)</u>
Net Change in Fund Balance	-	-	(79,962)	(79,962)
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>\$ (79,962)</u></u>	<u><u>\$ (79,962)</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Total Revenues	-	-	-	-
EXPENDITURES:				
Total Expenditures	-	-	-	-
Excess (Deficit) Revenues Over/ (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers Out	(98,255)	(98,255)	(98,255)	-
Total Other Financing Sources (Uses)	(98,255)	(98,255)	(98,255)	-
Net Change in Fund Balance	(98,255)	(98,255)	(98,255)	-
Fund Balance, Beginning of Year	98,255	98,255	98,255	-
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
Chase Stewart Blind Relief Permanent Fund
For the Year Ended December 31, 2012

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

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Chase Stewart Soldier Relief Permanent Fund
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Investment Income	\$ -	\$ -	\$ 1,802	\$ 1,802
Total Revenues	-	-	1,802	1,802
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	40,349	40,349	10,349	30,000
Total Expenditures	40,349	40,349	10,349	30,000
Net Change in Fund Balance	(40,349)	(40,349)	(8,547)	31,802
Fund Balance, Beginning of Year	111,136	111,136	111,136	-
Fund Balance, End of Year	<u>\$ 70,787</u>	<u>\$ 70,787</u>	<u>\$ 102,589</u>	<u>\$ 31,802</u>



STATISTICAL



SECTION

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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.



CLARK COUNTY, OHIO

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities:										
Net Investment in Capital Assets	\$ 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	\$ 72,387,487
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	58,534,781
Unrestricted	8,586,518	16,535,233	13,849,606	20,471,207	11,334,044	9,837,901	4,198,991	9,382,677	11,015,001	12,868,807
Total Governmental Activities Net Position	\$ 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	\$ 143,791,075
Business-Type Activities:										
Net Investment in Capital Assets	\$ 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	\$ 12,976,466
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	6,349,575
Total Business-Type Activities Net Position	\$ 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	\$ 19,326,041
Primary Government:										
Net Investment in Capital Assets	\$ 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	\$ 85,363,953
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	58,534,781
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	19,218,382
Total Primary Government Net Position	\$ 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	\$ 163,117,116

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

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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	\$ 12,108,705
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	12,956,967
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	15,147,247
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	13,410,211
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	24,029,774
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	33,641,119
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	1,269,023
Interest Expense	411,276	304,644	430,601	552,627	829,748	730,966	693,816	633,765	667,772	644,560
Total Governmental Activities Expenses	106,732,918	93,739,514	109,747,715	116,641,460	122,471,797	121,067,019	126,658,768	121,510,027	106,712,314	113,207,606
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	3,343,261
Water	1,532,327	1,860,726	1,555,331	2,361,409	2,163,867	1,974,744	2,074,816	2,120,690	2,027,602	2,566,374
Total Business-Type Activities Expenses	4,241,702	4,022,941	4,462,486	6,213,455	5,620,102	5,410,267	5,248,356	5,163,394	5,351,081	5,909,635
Total Primary Government Expenses	\$ 110,974,620	\$ 97,762,455	\$ 114,210,201	\$ 122,854,915	\$ 128,091,899	\$ 126,477,286	\$ 131,907,124	\$ 126,673,421	\$ 112,063,395	\$ 119,117,241
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	\$ 5,507,205
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	2,815,428
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	622,662
Public Works	889,440	1,786,481	1,218,129	1,148,259	938,233	835,581	409,812	874,561	946,549	738,506
Health	888,612	924,007	916,449	959,145	1,908,276	631,827	1,045,435	907,876	878,987	837,182
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	5,280,799
Conservation and Recreation	725,960	656,575	678,620	661,434	1,005,220	860,287	860,148	849,720	738,545	783,359
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	49,935,259
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	5,002,164
Total Governmental Activities Program Revenues	66,099,663	69,038,481	75,359,604	77,977,029	82,822,486	84,427,336	82,737,845	72,157,181	64,428,154	71,522,564
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	3,490,630
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	2,135,461
Operating Grants and Contributions	921,039	23,499	2,094,863	469,003	-	-	-	495,208	-	-
Capital Grants and Contributions	-	-	-	-	533,535	-	577,261	-	237,985	440,672
Total Business-Type Activities Program Revenues	5,509,073	4,970,685	7,437,969	5,145,910	6,386,066	5,208,737	6,783,031	6,465,910	6,194,554	6,066,763
Total Primary Government Program Revenues	\$ 71,608,736	\$ 74,009,166	\$ 82,797,573	\$ 83,122,939	\$ 89,208,552	\$ 89,636,073	\$ 89,520,876	\$ 78,623,091	\$ 70,622,708	\$ 77,589,327

(Continued)

CLARK COUNTY, OHIO

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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)	\$ (41,685,042)
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	157,128
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)	\$ (41,527,914)
General Revenues and Other Changes in Net Position:										
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	\$ 3,500,972
Department of Developmental Disabilities	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	9,413,758
Children's Services	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	2,646,795
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	1,842,915
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	21,688,731
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	4,468,059
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	622,591
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	1,749,816
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	48,933,637
Business-Type Activities:										
Investment Income	6,721	-	-	-	-	-	-	-	28	6
Other Revenue	81,732	8,996	1,050,823	265,976	48,392	64,638	56,163	419,095	71,733	35,835
Total Business-Type Activities	88,453	8,996	1,050,823	265,976	48,392	64,638	56,163	419,095	71,761	35,841
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	\$ 48,969,478
Change in Net Position										
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	\$ 7,248,595
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	192,969
Total Primary Government Change in Net Position	\$ (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	\$ 7,441,564

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011 ¹	2012
General Fund:										
Reserved	\$ 945,952	\$ 933,182	\$ 1,023,087	\$ 2,071,345	\$ 2,622,894	\$ 2,011,928	\$ 1,442,618	\$ 1,595,103	\$ -	\$ -
Unreserved	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	599,373
Assigned	-	-	-	-	-	-	-	-	1,124,930	1,116,346
Unassigned	-	-	-	-	-	-	-	-	9,572,427	10,850,136
Total General Fund	\$ 7,374,874	\$ 5,089,087	\$ 6,788,929	\$ 10,903,788	\$ 9,688,921	\$ 10,035,673	\$ 9,006,286	\$ 9,024,147	\$ 11,528,555	\$ 12,565,855
All Other Governmental Funds:										
Reserved	\$ 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	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	26,528	32,111	26,337	56,051	85,770	420,596	86,391	30,846	-	-
Capital Projects Funds	(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	664,245
Restricted	-	-	-	-	-	-	-	-	29,399,873	33,220,886
Unassigned	-	-	-	-	-	-	-	-	(522,283)	(1,627,588)
Total All Other Governmental Funds	\$ 8,577,514	\$ 13,736,530	\$ 10,377,315	\$ 12,536,550	\$ 26,207,927	\$ 25,148,328	\$ 28,337,018	\$ 27,924,777	\$ 29,810,535	\$ 32,257,543

Note:

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

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)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues:										
Taxes	\$ 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	\$ 20,404,440
Permissive Sales Tax	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	21,688,731
Intergovernmental	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	57,805,817
Charges for Services	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	14,653,521
Licenses and Permits	353,378	407,887	421,746	431,308	437,389	411,542	415,400	557,964	539,716	507,384
Fees, Fines and Forfeitures	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	1,345,400
Special Assessments	38,216	39,972	45,431	49,277	79,530	93,279	87,821	110,268	191,640	137,487
Investment Income	945,888	746,339	1,667,981	3,043,250	4,478,006	2,856,934	1,390,242	826,510	1,100,487	529,830
Other Revenue	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	1,746,803
Total Revenues	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	118,819,415
Expenditures:										
Current:										
General Government:										
Legislative and Executive	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	7,219,675
Judicial	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	12,971,418
Public Safety	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	15,766,101
Public Works	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	11,133,982
Health	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	23,803,822
Human Services	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	33,319,613
Conservation and Recreation	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	1,254,301
Capital Outlay	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	7,920,314
Debt Service:										
Principal	765,000	805,000	840,000	860,000	890,000	955,000	960,000	1,220,000	1,325,000	1,335,000
Interest	418,355	298,317	371,764	467,652	742,541	884,980	701,407	714,191	624,081	646,660
Total Expenditures	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	115,370,886
Excess Revenues over Expenditures	(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	3,448,527
Other Financing Sources/(Uses):										
Bonds Issued	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	35,781
Other Financing Sources	-	-	-	-	203,652	-	76,885	2,455,000	-	-
Transfers In	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	3,449,209
Other Financing Uses	(1,987,477)	(10,210,392)	(19,720,730)	(23,820,912)	(136,808)	-	-	(2,374,954)	-	-
Transfers Out	(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)	(3,449,209)
Total Other Financing Sources (Uses)	27,458	-	56,325	(63,905)	10,850,707	-	4,373,089	345,131	6,980	35,781
Net Change in Fund Balance	(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	3,484,308
Debt Service as a Percentage of Noncapital Expenditures	1.13%	1.21%	1.13%	1.18%	1.39%	1.63%	1.38%	1.70%	1.90%	1.77%

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)

<u>Year</u>	<u>General Property Tax</u>	<u>Tangible ¹ Personal Property Tax</u>	<u>Manufactured Home Tax</u>	<u>Permissive Sales Tax</u>	<u>Total</u>
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
2012	20,350,532	-	53,908	21,688,731	42,093,171
% Change 2003 to 2012	<u>53.93%</u>	<u>-100.00%</u>	<u>-40.23%</u>	<u>76.62%</u>	<u>50.76%</u>

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

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

Source: Clark County Auditor's Office

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

<u>Year</u>	<u>General Purposes</u>	<u>Department of Developmental Disabilities</u>	<u>Children's Services</u>	<u>Senior Citizen's</u>	<u>Total</u>
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
2012	3,500,972	9,413,758	5,646,795	1,842,915	20,404,440
% Change 2003 to 2012	<u>8.958%</u>	<u>12.880%</u>	<u>102.218%</u>	<u>42.162%</u>	<u>30.450%</u>

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

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY			Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual Value
		Agricultural & Residential	Commercial & Industrial	Public Utility	Tangible Property	Public Utility	Manufactured Homes				
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%
2011	2012	1,721,529,370	492,874,630	656,020	-	73,303,280	10,015,537	2,298,378,837	14.450	6,410,843,408	35.85%

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		Total Taxes Collected	Delinquent Taxes		Total Collections as a % of Current Taxes Levied	Accumulated Delinquencies
		Levied	Collected	Percent of Taxes Levied	Collected		Percent of Total Taxes Collected			
2002	2003	\$ 20,968,781	\$ 17,499,056	83.45%	\$ 897,143	\$ 18,396,199	4.88%	87.73%	\$ 2,572,582	
2003	2004	24,120,075	19,766,943	81.95%	1,065,681	20,832,624	5.12%	86.37%	3,287,451	
2004	2005	23,650,518	20,117,976	85.06%	1,113,330	21,231,306	5.24%	89.77%	2,419,212	
2005	2006	30,063,904	23,610,460	78.53%	1,150,142	24,760,602	4.65%	82.36%	5,303,302	
2006	2007	27,617,478	23,512,146	85.14%	1,082,181	24,594,327	4.40%	89.05%	3,023,151	
2007	2008	29,027,078	21,450,904	73.90%	1,092,156	22,543,060	4.84%	77.66%	6,484,018	
2008	2009	25,386,108	21,017,849	82.79%	1,132,134	22,149,983	5.11%	87.25%	3,236,125	
2009	2010	25,272,173	21,143,031	83.66%	1,048,304	22,191,335	4.72%	87.81%	3,080,838	
2010	2011	25,388,656	21,103,268	83.12%	1,051,790	22,155,058	4.75%	87.26%	3,233,598	
2011	2012	30,805,516	25,178,463	81.73%	1,126,093	26,304,556	4.28%	85.39%	4,500,960	

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:	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Collection Year:	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
CLARK COUNTY ENTITIES:										
General Fund (Inside Millage)	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700
Board of Developmental Disabilities Levy	5.750	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500
Children's Services Levy	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Senior Citizen's Levy	0.600	0.600	0.600	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Clark County Park District Levy	-	-	-	-	-	-	-	-	-	0.600
Community Mental Health Levy	2.000	2.000	2.000	2.650	2.650	2.650	2.650	2.650	2.650	2.650
Total Clark County Entities	13.100	12.830	12.832	13.882	13.882	13.882	13.882	13.882	13.850	14.450
OTHER ENTITIES:										
Health District	0.800	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Miami Conservancy District	0.050	0.030	0.032	0.032	0.032	0.032	0.032	0.032	-	-
Clark County Public Library	0.240	0.160	0.120	0.120	-	-	-	-	1.320	1.320
SCHOOL DISTRICTS:										
Clark Shawnee LSD	38.090	38.090	37.500	37.400	37.520	37.234	39.530	39.450	39.690	39.410
Greenon LSD	40.680	40.100	39.800	39.750	39.750	39.621	39.670	39.670	46.830	38.310
Northwestern LSD	33.900	33.900	32.800	32.310	32.490	31.995	32.200	32.420	39.050	39.090
Northeastern LSD	45.440	45.440	47.140	47.070	47.140	47.021	48.030	48.060	48.080	48.100
Southeastern LSD	42.680	43.100	42.400	42.300	42.350	41.955	41.860	41.830	41.540	41.390
Springfield CSD	57.650	57.750	56.550	56.550	65.410	63.253	63.730	64.820	65.250	64.020
Tecumseh LSD	42.600	48.040	46.100	45.840	45.840	45.040	45.240	45.440	45.760	45.780
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	35.900	35.900	35.800	35.400	43.900	42.700	41.600
Fairborn CSD	44.700	44.400	44.400	44.200	44.200	52.500	51.900	51.800	51.900	52.500
Yellow Springs EVSD	69.600	66.100	65.800	64.600	64.700	64.700	63.700	63.800	63.900	70.950
Greene County JVSD	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
MUNICIPALITIES:										
City of New Carlisle	9.000	9.000	9.000	9.000	9.000	7.750	9.000	9.000	9.000	11.000
City of Springfield	4.100	4.100	3.980	4.010	4.050	4.050	4.050	3.970	4.080	4.090
Village of Catawba	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600
Village of Donnelsville	9.500	9.500	9.500	9.500	2.500	9.500	9.500	9.500	9.500	9.500
Village of Enon	5.600	5.600	5.600	5.600	8.100	8.100	10.100	8.600	8.600	8.600
Village of Lawrenceville	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	7.400	13.400	8.400	8.400	8.400	8.400	2.400	2.400	2.400	2.400
Village of Clifton	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000
TOWNSHIPS:										
Bethel Township	7.200	7.200	7.200	7.200	7.200	7.250	7.200	7.200	7.200	7.200
German Township	6.900	7.600	7.600	7.600	7.900	7.900	7.900	7.900	7.900	7.900
Green Township - Fire District #1	4.200	5.700	5.700	6.600	6.600	6.600	7.600	7.600	7.600	7.600
Green Township - Fire District #2	6.200	7.200	7.200	8.100	8.100	8.100	9.100	9.100	9.100	9.100
Harmony Township	6.400	6.400	6.400	6.400	6.400	7.400	7.400	7.400	7.400	7.400
Madison Township	4.100	4.100	4.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100
Mad River Township	6.000	6.000	6.000	6.000	6.000	6.000	6.000	5.000	5.800	5.800
Moorefield Township	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	7.050
Pike Township	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600
Pleasant Township	7.000	7.000	7.000	7.000	7.000	7.800	7.800	7.800	7.800	7.800
Springfield Township	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000

Note:

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

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO
Principal Property Taxpayers
2012 and 2003

Taxpayer	2012	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International Corporation	\$ 10,471,090	0.46%
Walmart Real Estate Business Trust	7,986,160	0.35%
Upper Valley Mall LLC	7,158,090	0.31%
USPG Portfolio Two LLC	6,360,750	0.28%
Trilogy Healthcare of Springfield	5,866,620	0.26%
Aldi Inc	5,594,490	0.24%
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%
Titus Road LLC	<u>3,502,040</u>	<u>0.15%</u>
Total	<u>\$ 60,498,120</u>	<u>2.64%</u>
Total Assessed Value	<u>\$ 2,298,378,837</u>	
	2003	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International Corporation	\$ 14,014,287	0.65%
USPG Portfolio Two LLC	6,725,290	0.31%
Simon Capital Limited Partnership	6,567,070	0.30%
Gordon Foods Service Inc	5,613,110	0.26%
Glimcher Properties Limited Partnership	4,994,590	0.23%
Emro Marketing Company	4,033,200	0.19%
Allied SSR Shopping Centers I, LLC	3,193,340	0.15%
Meijer Stores Limited Partnership	2,980,780	0.14%
Aldi Inc	2,800,310	0.13%
AOT, Inc.	<u>2,278,850</u>	<u>0.11%</u>
Total	<u>\$ 53,200,827</u>	<u>2.97%</u>
Total Assessed Value	<u>\$ 2,160,756,401</u>	

The amounts presented represent the assessed values upon which the 2012 and 2003 taxes were levied.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Taxable Sales by Category

Last Ten Fiscal Years

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</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>\$ 12,279,860</u>	<u>\$ 12,490,403</u>	<u>\$ 16,077,939</u>	<u>\$ 18,820,858</u>
Sales Tax Rate	1.50%	1.50%	1.50%	1.00%

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.

2007	2008	2009	2010	2011	2012
*	*	\$ 4,846,439	\$ 4,900,610	\$ 4,951,517	\$ 5,223,654
*	*	503,437	1,387,228	1,654,899	1,997,477
*	*	2,003,984	2,074,683	2,067,068	2,273,380
*	*	336,440	259,529	271,810	348,335
*	*	2,474,042	2,592,357	2,851,958	3,065,042
*	*	11,376	8,733	12,323	14,105
*	*	23,157	25,988	19,537	30,756
*	*	78,556	83,452	92,526	98,935
*	*	7,661	2,980	3,453	4,858
*	*	11,674	18,962	24,912	17,679
*	*	8,389,331	8,352,971	8,591,566	8,732,380
*	*	231,177	108,490	103,504	117,571
*	*	5,134	7,750	8,927	11,076
*	*	-	-	4,626	25,097
*	*	(54,485)	(176,178)	(77,935)	(52,535)
*	*	(188,679)	(196,475)	(205,806)	(219,079)
<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>	<u>\$ 21,688,731</u>
1.00%	1.50%	1.50%	1.50%	1.50%	1.50%

CLARK COUNTY, OHIO

Sewer and Water Rates

Last Ten Fiscal Years

Year	Sewer		Water	
	(First 300 cubic ft.) Monthly Minimum	(Usage > 300 cubic ft.) Rate per 100 cubic ft.	(First 300 cubic ft.) Monthly Minimum	(Usage > 300 cubic ft.) Rate per 100 cubic ft.
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
2012	16.34	3.73	11.96	3.15

Source: Clark County Utilities Department



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

Governmental Activities							
Year	General Obligation Bonds	Accrued Bond Premium	Deferred Amount on Refunding	Debt Service Fund Balance	Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt per Capita
2003	\$ 7,035,000	\$ 33,188	\$ (35,603)	\$ 26,528	\$ 7,006,057	0.11%	\$ 49.37
2004	6,230,000	26,201	(28,108)	32,111	6,195,982	0.10%	43.77
2005	5,390,000	19,214	(20,613)	26,337	5,362,264	0.08%	37.88
2006	4,530,000	12,227	(13,118)	56,051	4,473,058	0.06%	31.75
2007	14,380,000	206,782	(5,623)	85,770	14,495,389	0.21%	103.40
2008	13,425,000	187,538	-	420,596	13,191,942	0.18%	94.35
2009	16,755,000	246,657	-	86,391	16,915,266	0.25%	121.11
2010	15,760,000	226,401	(137,706)	30,846	15,817,849	0.24%	114.35
2011	14,435,000	206,145	(108,715)	2,590	14,529,840	0.22%	105.52
2012	13,100,000	185,889	(79,725)	72,972	13,133,192	0.20%	95.72

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

Business-Type Activities

Business-Type Activities						Personal Income		
General Obligation Bonds	OPWC Loans	OWDA Loans	Accrued Bond Premium	Deferred Amount on Refunding	Total Primary Government	Total	Percentage	Total Debt per Capita
\$ 3,367,900	\$ 536,100	\$ -	\$ 35,346	\$ (126,735)	\$ 10,845,196	\$3,870,590,000	0.28%	\$ 76.42
3,045,000	966,150	-	30,488	(105,656)	10,164,075	3,891,244,000	0.26%	71.80
2,711,700	1,096,200	-	25,630	(84,577)	9,137,554	3,988,469,000	0.23%	64.56
2,363,000	1,050,050	-	20,772	(63,498)	7,899,433	4,161,267,000	0.19%	56.07
3,398,800	1,138,476	-	28,294	(42,419)	19,104,310	4,243,870,000	0.45%	136.28
2,994,200	1,051,879	-	23,516	(22,092)	17,660,041	4,518,060,000	0.39%	126.31
4,214,100	1,008,580	-	54,313	(17,262)	22,261,388	4,557,049,000	0.49%	159.38
3,823,500	985,684	171,582	48,158	(13,628)	20,863,991	4,617,096,000	0.45%	150.82
3,397,400	855,684	222,918	42,003	(9,994)	19,040,441	4,788,412,000	0.40%	138.28
2,945,700	768,072	586,042	35,882	(6,360)	17,535,500	Not Available	Not Available	127.80

CLARK COUNTY, OHIO

Legal Debt Margin
Last Ten Fiscal Years

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
County Valuation	<u>\$2,150,049,056</u>	<u>\$2,168,098,582</u>	<u>\$2,337,397,356</u>	<u>\$2,379,254,253</u>
Direct Legal Debt Limitation:				
3.0% of the first \$100,000,000 assessed valuation	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% in the amount in excess of \$300,000,000	<u>46,251,226</u>	<u>46,702,465</u>	<u>50,934,934</u>	<u>51,981,356</u>
Total Direct Legal Debt Limitation	<u>\$ 52,251,226</u>	<u>\$ 52,702,465</u>	<u>\$ 56,934,934</u>	<u>\$ 57,981,356</u>
Amount of Debt Applicable to Debt Limitation:				
General Obligation Bonds	\$ 1,980,000	\$ 1,610,000	\$ 1,225,000	\$ 825,000
General Obligation Notes	3,585,000	6,745,000	6,145,000	15,795,000
Less: Amount Available in Debt Service	<u>(26,528)</u>	<u>(32,111)</u>	<u>(26,337)</u>	<u>(56,051)</u>
Amount of Debt Subject to Debt Limit	<u>5,538,472</u>	<u>8,322,889</u>	<u>7,343,663</u>	<u>16,563,949</u>
Legal Debt Margin	<u>\$ 46,712,754</u>	<u>\$ 44,379,576</u>	<u>\$ 49,591,271</u>	<u>\$ 41,417,407</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>89.40%</u>	<u>84.21%</u>	<u>87.10%</u>	<u>71.43%</u>
Unvoted Legal Debt Margin	\$ 21,500,491	\$ 21,680,986	\$ 23,373,974	\$ 23,792,543
Amount of Debt Subject to Limit	<u>5,538,472</u>	<u>8,322,889</u>	<u>7,343,663</u>	<u>16,563,949</u>
Unvoted Legal Debt Margin	<u>\$ 15,962,019</u>	<u>\$ 13,358,097</u>	<u>\$ 16,030,311</u>	<u>\$ 7,228,594</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>74.24%</u>	<u>61.61%</u>	<u>68.58%</u>	<u>30.38%</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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</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>	<u>\$ 2,288,363,300</u>
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>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>49,709,083</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>	<u>\$ 55,709,083</u>
\$ 10,905,000	\$ 10,445,000	\$ 11,305,000	\$ 10,520,000	\$ 9,685,000	\$ 8,825,000
2,170,000	2,630,000	435,000	405,000	640,000	1,350,000
<u>(85,770)</u>	<u>(420,596)</u>	<u>(86,391)</u>	<u>(30,846)</u>	<u>(2,950)</u>	<u>(72,972)</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>10,102,028</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>\$ 45,607,055</u>
<u>77.45%</u>	<u>79.22%</u>	<u>80.08%</u>	<u>81.03%</u>	<u>81.61%</u>	<u>81.87%</u>
\$ 23,638,607	\$ 24,953,285	\$ 23,999,477	\$ 23,570,514	\$ 23,050,552	\$ 22,883,633
<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>10,102,028</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>\$ 12,781,605</u>
<u>45.05%</u>	<u>49.29%</u>	<u>51.44%</u>	<u>53.78%</u>	<u>55.22%</u>	<u>55.85%</u>

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

Year	Population	Total Personal Income	Per Capita Income	Unemployment Rate
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	4,788,412,000	34,777	8.9%
2012	137,206	Not Available	Not Available	7.3%

Source: Regional Economic Information System, Bureau of Economic Analysis

CLARK COUNTY, OHIO

Principal Employers
2012 and 2007

Employer	2012		2007	
	Employees	% of Total County Employment	Employees	% of Total County Employment
Springfield Regional Medical Center	2000+		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	500-999			
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>10,428</u>	<u>15.40%</u>	<u>10,452</u>	<u>15.69%</u>
Total County Employment	<u>67,700</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 2012.

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

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	1,047	784	1,092	1,177
Number of Meetings	75	65	65	62
Number of Hearings	24	26	28	20
Auditor				
Number of Non-Exempt Conveyances	3,821	3,698	3,503	3,636
Number of Exempt Conveyances	2,454	2,618	2,264	2,331
Number of Vendor Licenses Sold	N/A	329	295	251
Number of General Warrants Issued	34,104	36,306	32,796	33,305
Number of Payroll Warrants Issued	38,455	38,211	37,320	30,063
Number of Direct Deposit Statements	0	0	0	7,589
Number of Receipt Pay-Ins Issued	5,129	5,273	5,410	5,496
Number of Dog Tags Sold - Regular	24,682	24,355	24,243	24,714
Number of Dog Tags Sold - Kennel Sets	86	89	92	96
Treasurer				
Number of Parcels Billed	66,324	66,748	67,842	66,716
Real Estate Taxes Collected	\$ 87,716,732	\$ 93,549,755	\$ 98,013,809	\$ 102,696,289
Recorder				
Number of Deeds Recorded	8,477	8,113	8,209	7,776
Number of Mortgages Recorded	37,621	26,725	24,595	22,487
Number of Military Discharges Recorded	36	45	32	47
Board of Elections				
Number of Registered Voters	78,692	89,721	88,248	90,057
Number of Voters in Last General Election	35,710	70,124	40,149	51,118
Percentage of Registered that Voted	45.38%	78.16%	45.50%	56.76%
Judicial:				
Clerk of Courts				
Number of Domestic Cases Filed	N/A	N/A	761	756
Number of Civil Cases Filed	N/A	N/A	1,518	1,709
Number of Criminal Cases Filed	N/A	N/A	1,184	1,496
Number of Domestic Violence Cases Filed	N/A	N/A	498	463
Number of Appeals Filed	N/A	N/A	135	140
Number of Certificates of Judgements Filed	N/A	N/A	791	1,104
Number of State Judgements Filed	N/A	N/A	691	1,238
Number of Garnishments Filed	N/A	N/A	115	96
Number of Titles Issued	N/A	N/A	67,368	68,208
Common Pleas Court				
Number of Civil Cases Filed	1,607	1,551	1,546	1,707
Number of Criminal Cases Filed	1,197	1,021	1,210	1,549
Number of Domestic Cases Filed	1,056	1,246	1,271	1,219
Juvenile Court				
Number of Civil Cases Filed	1,439	863	1,029	919
Number of Criminal/Delinquent Cases Filed	2,245	2,252	2,014	1,983
Number of Traffic Cases Filed	1,067	934	840	951
Number of Adult Cases Filed	97	133	85	116

2007	2008	2009	2010	2011	2012
1,098	991	1,087	1,123	1,069	1,062
60	58	59	62	65	58
19	21	14	16	9	11
3,148	2,521	2,294	2,456	2,190	2,437
2,113	1,973	1,748	1,774	1,854	2,197
214	190	174	162	121	100
31,737	35,186	32,280	32,127	29,316	60,916
16,516	14,875	12,849	10,283	8,113	981
20,946	22,632	23,674	22,451	23,771	30,744
5,669	6,007	5,437	5,417	5,478	5,690
24,733	24,860	19,420	25,038	24,418	29,540
96	88	61	53	45	51
67,806	67,658	68,060	64,399	67,422	64,204
\$ 108,736,329	\$ 107,893,678	\$ 110,220,440	\$ 111,373,522	\$ 116,860,345	\$ 120,239,121
7,105	5,323	6,467	4,738	6,156	4,923
19,779	13,945	17,671	11,666	15,299	13,249
34	23	67	24	31	15
87,787	93,045	91,026	92,438	88,344	91,248
27,144	62,947	40,274	47,004	42,347	65,104
30.92%	67.65%	44.24%	50.85%	47.93%	71.35%
762	691	600	682	767	628
1,734	1,724	1,654	1,862	1,616	1,305
1,244	1,161	1,080	988	1,005	880
524	571	578	572	541	526
140	127	123	117	102	97
1,157	1,638	1,354	1,331	1,329	1,288
1,667	1,802	2,159	2,235	2,167	2,694
127	100	146	290	310	149
65,272	58,340	52,353	45,468	44,033	47,586
1,665	1,671	1,637	1,561	1,310	1,315
1,350	1,168	1,208	990	1,011	961
1,285	1,260	1,239	1,246	1,192	1,154
852	771	664	709	696	587
2,473	2,282	2,068	1,762	1,543	1,245
730	702	666	617	563	578
146	98	102	126	188	164

(Continued)

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Municipal Court				
Number of Civil Cases Filed	4,892	4,630	4,447	4,151
Number of Criminal	6,325	6,541	6,241	6,788
Number of Traffic Cases Filed	16,370	12,753	13,179	17,267
Number of Small Claims Filed	483	411	405	507
Probate Court				
Number of Estates Filed	902	826	856	768
Number of Guardianships Filed	251	280	253	204
Number of Adoptions Filed	66	97	86	74
Number of Marriages Filed	830	803	847	784
Prosecuting Attorney				
Number of Criminal Cases	1,070	994	1,159	1,496
Number of Civil Cases	N/A	N/A	N/A	N/A
Public Defender				
Number of Cases Filed	5,001	5,315	5,665	5,468
Public Safety:				
Sheriff				
Jail Operation				
Average Daily Jail Census	228.1	231.0	239.9	246.0
Prisoners Booked	4,689	4,457	5,071	4,877
Prisoners Released	4,536	4,340	4,699	4,767
Incarceration Facility				
Average Daily Jail Census	228.1	231.0	239.9	246.0
Prisoners Booked	4,689	4,457	5,071	4,877
Prisoners Released	4,536	4,340	4,699	4,767
Enforcement				
Number of Citations Issued	3,470	1,858	2,250	5,132
Number of Warrants Served	849	856	1,056	1,083
Number of Calls for Service	93,382	83,328	46,524	43,257
Number of Sheriff Vehicles	89	89	89	89
Number of Sheriff Sales - Real Estate	858	980	892	916
Emergency Management				
Number of Emergency Responses	N/A	2	2	3
Coroner				
Number of Cases Investigated	120	107	126	103
Number of Autopsies Performed	59	61	93	74
Public Works:				
Engineer				
Miles of Road Maintained	305.160	306.620	307.670	307.870
Miles of Road Resurfaced	13.200	17.200	8.500	6.100
Number of County Maintained Bridges	242	242	239	238
Community Development				
Number of Residential Permits Issued	750	649	614	496
Number of Commercial Permits Issued	123	162	156	153
Number of Inspections Performed	3,037	2,581	5,370	4,933

2007	2008	2009	2010	2011	2012
4,831	5,162	4,337	3,856	3,647	3,835
6,711	6,384	5,868	5,265	5,033	5,145
17,528	17,125	14,789	14,068	13,437	14,775
498	467	394	374	382	251
763	743	756	729	777	817
174	201	220	249	196	223
60	69	59	52	76	61
793	796	765	809	736	799
1,244	1,078	1,080	883	894	880
N/A	N/A	N/A	269	289	308
5,282	4,931	4,451	4,793	4,210	4,266
259.3	252.2	240.5	201.8	207.95	205.00
5,095	4,968	5,017	4,641	4,326	4,325
4,959	5,007	4,997	4,652	4,331	4,104
259.3	252.2	240.5	201.8	207.95	205.00
5,095	4,968	5,017	4,641	4,326	4,325
4,959	5,007	4,997	4,652	4,331	4,104
4,549	4,538	3,275	3,006	2,628	3,938
1,041	1,273	1,238	1,490	1,522	1,209
45,099	45,520	44,872	43,596	43,688	49,841
89	89	91	74	89	90
894	879	1,024	1,056	730	843
1	2	1	4	11	5
120	115	107	124	137	154
97	84	74	99	118	134
306.420	306.300	305.810	305.724	305.720	305.724
6.400	7.000	7.300	14.500	5.500	6.974
240	241	240	241	236	239
425	344	304	307	341	333
134	142	109	105	91	124
4,226	3,080	1,475	2,534	2,408	2,833

(Continued)

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Health:				
DoDD				
Number of Students Enrolled	125	252	252	341
Early Prevention Program	125	252	252	341
Number employed at Workshop	671	603	603	578
Human Services:				
Department of Jobs and Family Services				
Average Client Count - Food Stamps	6,457	6,921	7,391	7,627
Average Client Count - WIA	N/A	N/A	N/A	120
Average Client Count - Medicaid	23,030	24,245	25,167	25,539
Average Client Count - Job Placement	N/A	N/A	N/A	3,500
Average Client Count - Disability Assistance	275	242	307	327
Children's Services				
Total Referrals	N/A	N/A	N/A	1,584
Average Client Count - Foster Care	N/A	N/A	N/A	145
Average Client Count - Adoption	N/A	N/A	N/A	348
Child Support Enforcement Agency				
Number of Active Support Orders	N/A	N/A	N/A	14,908
Percentage Collected - Level of Service	N/A	N/A	N/A	61.28%
Veteran's Services				
Number of Client Served	2,476	2,396	2,558	2,239
Amount of Financial Assistance Paid	\$ 143,393	\$ 121,546	\$ 157,070	\$ 141,700
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 departments did not respond to requests for information: Domestic Relation's Court

2007	2008	2009	2010	2011	2012
351	348	287	289	298	307
351	348	287	289	298	307
581	555	514	480	517	260
7,991	19,023	22,452	24,326	28,711	27,738
134	474	133	32	90	146
25,881	26,908	29,326	31,503	32,504	33,234
3,717	56	45	14	570	709
371	401	354	292	265	226
1,850	1,560	1,144	1,293	1,293	1,250
162	161	164	127	112	92
353	345	351	354	352	371
14,938	15,101	15,032	16,628	16,019	15,382
61.55%	61.86%	60.93%	62.40%	62.03%	63.33%
2,890	1,640	3,018	3,194	3,421	3,351
\$ 196,556	\$ 212,021	\$ 156,914	\$ 191,511	\$ 212,880	\$ 188,355
189	354	417	698	598	712
93	195	282	451	506	611
29	28	22	193	37	14
67	131	113	54	55	87
\$ 1,082,396	\$ 1,081,110	\$ 1,056,714	\$ 887,000	\$ 876,082	\$ 839,207
107	107	107	107	107	108
85	85	85	87	85	85
4	4	4	4	3	3
18 sewer /1 water	18 sewer /1 water	18 sewer /1 water	18 sewer /1 water	18 sewer /2 water	18 sewer /1 water
461	435	442	444	451	487
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	1.8 mil gal/day
8,030	8,055	8,094	8,100	8,116	8,134
6,833	6,852	6,887	6,891	6,906	6,915

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

	<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>	<u>2012</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	11	11	10	11	9	9	9	9	9	9
Auditor	21	22	22	21	22	18	15	15	15	16
Treasurer	12	12	11	12	12	12	9	9	9	9
Recorder	8	7	7	6	6	6	6	6	6	6
Board of Elections	7	6	7	7	8	8	9	8	9	7
Data Processing	1	1	1	1	1	1	1	1	1	1
Information Systems	3	3	3	2	2	3	3	3	3	3
Judicial										
Common Pleas Court	14	14	15	15	15	15	14	14	14	15
Probate Court	7	7	7	7	7	8	8	8	8	7
Juvenile Court	72	72	71	82	81	88	89	81	76	80
Municipal Court	5	7	7	7	7	6	6	6	6	6
Domestic Relations Court	8	8	7	7	7	7	8	8	8	8
Clerk of Courts	30	29	29	30	28	27	24	23	21	20
Prosecuting Attorney	23	23	22	22	24	22	23	23	23	24
Public Defender	10	10	10	10	10	10	10	9	9	8
Law Library	1	1	1	1	1	1	1	1	1	1
Public Safety										
Sheriff	150	145	148	156	156	160	156	153	150	152
Emergency Management	2	2	3	3	2	2	2	2	1	1
Coroner	3	3	3	3	3	3	3	3	3	3
Public Works										
Engineer	53	53	50	55	53	55	53	52	55	52
Building and Grounds	18	16	16	17	16	18	18	17	16	19
Community Development	-	-	-	-	-	-	-	11	10	10
Building Regulations	9	9	8	8	7	8	-	-	-	-
Planning Commission	8	7	8	9	9	10	12	-	-	-
Health										
DoDD	315	314	301	299	293	281	254	242	231	217
Human Services										
Department of Jobs & Family Services	218	217	204	206	218	201	173	165	154	164
Child Support Enforcement Agency	77	63	65	61	64	61	50	50	46	48
Children's Services	14	-	-	-	-	-	-	-	-	-
Veteran's Services	7	7	7	7	7	7	5	7	8	7
Conservation & Recreation										
Solid Waste	-	-	1	-	-	-	4	5	4	4
Business-Type Activities:										
Utilities Department	27	27	25	28	26	27	24	22	22	23
	<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>	<u>920</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 Six Fiscal Years

	<u>2007</u>	<u>2008 as reclassified</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Governmental Activities:						
General Government:						
Legislative and Executive:						
Land	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888
Construction in Progress	6,806,575	20,489	-	-	-	-
Buildings	25,905,817	23,830,781	23,830,781	23,830,781	23,830,781	23,850,138
Improvements	24,943,864	32,751,039	32,914,429	32,973,020	32,973,020	33,110,076
Machinery & Equipment	2,658,805	2,682,734	2,715,048	2,742,419	2,704,289	2,453,449
Judicial:						
Improvements	1,135,354	1,122,405	1,122,405	1,122,405	1,122,405	1,122,405
Machinery & Equipment	656,491	467,123	503,617	583,251	546,269	544,395
Public Safety:						
Improvements	162,900	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	3,012,839
Public Works:						
Construction in Progress	76,400	1,027,196	631,110	2,737,873	2,352,281	7,522,869
Infrastructure	88,999,279	91,196,296	94,479,644	95,943,346	97,253,634	97,428,149
Buildings	8,497	8,497	8,497	39,562	39,562	39,562
Improvements	4,075,484	4,363,120	6,038,704	6,312,748	7,564,757	8,284,235
Machinery & Equipment	5,623,078	5,476,101	6,198,929	7,048,409	7,474,083	7,484,055
Health:						
Buildings	5,270,948	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485
Improvements	386,506	7,353,731	7,408,654	7,659,830	7,780,212	7,780,212
Machinery & Equipment	1,672,712	2,875,931	2,974,531	2,995,647	3,326,822	3,757,060
Human Services:						
Buildings	2,505,507	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664
Improvements	258,237	2,457,509	3,165,799	3,400,067	3,471,863	3,471,863
Machinery & Equipment	813,266	886,588	1,095,614	1,095,614	767,386	818,579
Conservation/Recreation:						
Improvements	17,793	17,793	17,793	17,793	94,787	76,994
Machinery & Equipment	39,842	39,842	27,678	27,678	27,678	-
	<u>\$ 181,770,414</u>	<u>\$ 192,920,491</u>	<u>\$ 199,526,827</u>	<u>\$ 204,921,906</u>	<u>\$ 207,884,737</u>	<u>\$ 214,611,817</u>

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 26, 2013