



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, 2013**

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Disbursements	Non-Cash Disbursements
<b>U.S. Department of Agriculture:</b>				
Passed through				
Ohio Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	069997-05PU-2013	10.553	\$11,503	
	069997-05PU-2014		8,860	
Total School Breakfast Program			<u>20,363</u>	
National School Lunch Program	069997-LLP1-2013	10.555	3,944	
	069997-LLP4-2013		20,380	
	069997-LLP1-2014		2,873	
	069997-LLP4-2014		15,219	
National School Lunch Program - Non-Cash Assistance	N/A			\$3,739
Total National School Lunch Program			<u>42,416</u>	<u>3,739</u>
Total Child Nutrition Cluster			<u>62,779</u>	<u>3,739</u>
Passed through				
Ohio Department of Job and Family Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1213-11-0020 / G-1415-11-5340	10.561	1,475,101	
Total U.S. Department of Agriculture			<u>1,537,880</u>	<u>3,739</u>
<b>U.S. Department of Housing and Urban Development:</b>				
Direct Award:				
ARRA - Community Development Block Grants/Entitlement Grants	B-11-UN-39-0009	14.218	620,928	
Passed through				
Ohio Department of Development:				
Community Development Block Grants / States Program and Non-Entitlement Grants in Hawaii				
	B-F-11-1AL-1	14.228	3,049	
	B-F-12-1AL-1		235,508	
	B-C-13-1AL-1		150	
Total Community Development Block Grants/States Program and Non-Entitlement Grants in Hawaii			<u>238,707</u>	
Total U.S. Department of Housing and Urban Development			<u>859,635</u>	
<b>U.S. Department of Justice:</b>				
Direct Awards:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	2011-WE-AX-0044	16.590	86,223	
Second Chance Act Prisoner Reentry Initiative	2011-CZ-BX-0025	16.812	81,330	
	2012-CZ-BX-0007		509,680	
Total Second Chance Act Prisoner Reentry Initiative			<u>591,010</u>	
Passed through				
Ohio Department of Youth Services:				
Juvenile Accountability Block Grants	2011-JB-002-B026	16.523	9,995	
Passed through				
Ohio Network of Children's Advocacy Center:				
National Children's Alliance				
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	SPRI-OH-SA13	16.758	9,003	
Passed through				
Office of the Ohio Attorney General:				
Crime Victim Assistance				
	2013VAGENE048	16.575	42,475	
	2014VAGENE048		16,373	
	2013VACHAE465		22,265	
	2014VACHAE465		11,981	
	2013VACHAE589		27,605	
	2014VACHAE589		9,200	
Total Crime Victim Assistance			<u>129,899</u>	

**FINANCIAL CONDITION  
CLARK COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2013**

<b>Granting Agency Pass through entity Grant Name</b>	<b>Grant Number</b>	<b>CFDA Number</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
Passed through National Association of VOCA Assistance Administrators: Crime Victim Assistance/Discretionary Grants	N/A	16.582	1,898	
Passed through Ohio Department of Public Safety, Office of Criminal Justice Services: Violence Against Women Formula Grants	2012-WF-VA2-8310	16.588	35,459	
Total U.S. Department of Justice			863,487	
<b>U.S. Department of Labor:</b>				
Passed through Area 7 Workforce Investment Board: WIA Cluster:				
WIA Adult Program	2012-7312-1 / 2013-7312-1	17.258	160,258	
WIA Adult Program - Administration	2012-7312-1 / 2013-7312-1		810	
Total WIA Adult Program			161,068	
WIA Youth Activities	2012-7312-1 / 2013-7312-1	17.259	333,963	
WIA Youth Activities - Administration	2012-7312-1 / 2013-7312-1		4,388	
Total WIA Youth Activities			338,351	
WIA Dislocated Worker Formula Grants	2012-7312-1 / 2013-7312-1	17.278	280,983	
WIA Dislocated Worker Formula Grants - Administration	2012-7312-1 / 2013-7312-1		5,422	
Total WIA Dislocated Worker Formula Grants			286,405	
Total WIA Cluster			785,824	
Total U.S. Department of Labor			785,824	
<b>U.S. Department of Transportation:</b>				
Passed through Ohio Department of Transportation: Highway Planning and Construction				
	PID# 78677	20.205	1,461,682	
	PID# 78685		201,741	
	PID# 79011		4,407	
	PID# 80450		181,750	
	PID# 80469		35,180	
	PID# 85169		227,773	
	PID# 85319		1,079	
	PID# 87079		903,789	
	PID# 87480		47,196	
	PID# 88008		277,363	
	PID# 89434		78,115	
	PID# 89439		609,997	
	PID# 90319		23,957	
	PID# 90345		1,629	
	PID# 92736		287,289	
	PID# 92742		25,320	
	PID# 92813		55,567	
	PID# 95219		122,475	
Total Highway Planning and Construction			4,546,309	
Job Access and Reverse Commute Program				
	JARC-4012-079-121	20.516	11,170	
	JARC-0012-079-124		28,448	
	JARC-0012-079-132		49,931	
	JARC-0012-079-133		49,931	
	JARC-4012-079-131		83,571	
Total Job Access and Reverse Commute Program			223,051	

**FINANCIAL CONDITION  
CLARK COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2013**

<b>Granting Agency</b>				
<b>Pass through entity</b>		<b>Grant</b>	<b>CFDA</b>	<b>Non-Cash</b>
<b>Grant Name</b>		<b>Number</b>	<b>Number</b>	<b>Disbursements</b>
			<b>Disbursements</b>	<b>Disbursements</b>
Passed through				
Ohio Governor's Highway Safety Office:				
Alcohol Impaired Driving Countermeasures Incentive Grants		HVEO-2013-12-00-00-00347-00	20.601	27,259
		HVEO-2014-12-00-00-00334-00		12,435
Total Alcohol Impaired Driving Countermeasures Incentive Grants				<u>39,694</u>
Total U.S. Department of Transportation				<u>4,809,054</u>
<b>U.S. Department of Education</b>				
Passed through				
Ohio Department of Health:				
Special Education - Grants for Infants and Families		01210031HG0114	84.181	39,221
Total U.S. Department of Education				<u>39,221</u>
<b>U.S. Department of Health and Human Services:</b>				
Passed through				
University of Colorado Denver:				
Child Abuse and Neglect Discretionary Activities		FY 13.638.001	93.670	357,078
Passed through				
Ohio Department of Job and Family Services:				
Promoting Safe and Stable Families		G-1213-11-0020 / G-1415-11-5340	93.556	199,126
Temporary Assistance for Needy Families		G-1213-11-0020 / G-1415-11-5340	93.558	3,169,013
Child Support Enforcement		G-1213-11-0020 / G-1415-11-5340	93.563	2,341,020
Child Care and Development Block Grant		G-1213-11-0020 / G-1415-11-5340	93.575	229,261
Community-Based Child Abuse Prevention Grants		G-1213-11-0020 / G-1415-11-5340	93.590	1,870
Stephanie Tubbs Jones Child Welfare Services Program		G-1213-11-0020 / G-1415-11-5340	93.645	104,847
Foster Care Title IV-E		G-1213-11-0020 / G-1415-11-5340	93.658	3,094,282
Adoption Assistance		G-1213-11-0020 / G-1415-11-5340	93.659	1,167,567
Social Services Block Grant		G-1213-11-0020 / G-1415-11-5340	93.667	1,162,509
Passed through				
Ohio Department of Developmental Disabilities:				
Social Services Block Grant		N/A	93.667	110,829
Total Social Services Block Grant				<u>1,273,338</u>
Passed through				
Ohio Department of Job and Family Services:				
Chafee Foster Care Independence Program		G-1213-11-0020 / G-1415-11-5340	93.674	106,127
Children's Health Insurance Program		G-1213-11-0020 / G-1415-11-5340	93.767	13,003
Medical Assistance Program		G-1213-11-0020 / G-1415-11-5340	93.778	1,249,570
Passed through				
Ohio Department of Developmental Disabilities:				
Medical Assistance Program		N/A	93.778	428,324
Total Medical Assistance Program				<u>1,677,894</u>
Passed through				
Greater Dayton Area Health Information Network:				
National Bioterrorism Hospital Preparedness Program		N/A	93.889	76,088
Total U.S. Department of Health and Human Services				<u>13,810,514</u>

FINANCIAL CONDITION  
CLARK COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2013

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Disbursements	Non-Cash Disbursements
<b>U.S. Department of Homeland Security</b>				
Passed through				
Ohio Department of Public Safety:				
Hazard Mitigation Grant	FEMA-DR-1805-OH	97.039	1,784	
Emergency Management Performance Grants	EMW-2011-EP-00003-S01 EMW-2012-EP-00004-S01 EMW-2013-EP-00060-S01	97.042	64,404 53,339 47,287	
Total Emergency Management Performance Grants			165,030	
Homeland Security Grant Program	2010-SS-T0-0012 EMW-2011-SS-00070 EMW-2012-SS-00001	97.067	16,838 12,372 19,340	
Total Homeland Security Grant Program			48,550	
Total U.S. Department of Homeland Security			215,364	
Total Expenditures of Federal Awards			\$22,920,979	\$3,739

*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, 2013**

**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 - SUBRECIPIENTS**

The County passes certain federal awards received from 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 (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a sub-recipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards 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 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 notice of a liability for the 2008 Cost Report owed to the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$2,545. The 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 the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental 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, 2013, 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 30, 2014, wherein we noted the County adopted the provisions of Governmental Accounting Standard No. 65, *Items Previously Reported as Assets and Liabilities*.

### ***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.

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

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 a 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. We consider finding 2013-002 described in the accompanying schedule of findings to be a material weakness.

***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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2013-001.

***Entity's Response to Findings***

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

***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.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 30, 2014



# 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, 2013. The *Summary of Auditor's 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.

***Basis for Qualified Opinion on Temporary Assistance for Needy Families and Medical Assistance Program***

As described in finding 2013-003 in the accompanying schedule of findings, the County did not comply with requirements regarding sub-recipient monitoring applicable to its Temporary Assistance for Needy Families and Medical Assistance Program major federal programs. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to these programs.

***Qualified Opinion on Temporary Assistance for Needy Families and Medical Assistance Program***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Temporary Assistance for Needy Families and Medical Assistance Program* paragraph, Clark County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Temporary Assistance for Needy Families and Medical Assistance Program for the year ended December 31, 2013.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, Clark County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2013.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying schedule of findings as item 2013-004. This finding did not require us to modify our compliance opinion on each major federal program.

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

***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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness and a deficiency we consider to be a significant deficiency.

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's compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2013-003 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program'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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2013-004 to be a significant deficiency.

The County's responses to our internal control over compliance findings 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 tests of internal control over compliance 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 Required by OMB Circular A-133***

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, 2013, 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 30, 2014, wherein we noted the County adopted Governmental Accounting Standard No. 65 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 30, 2014. 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

September 9, 2014

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**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2013**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unmodified
<i>(d)(1)(ii)</i>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	Yes
<i>(d)(1)(ii)</i>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	Yes
<i>(d)(1)(iv)</i>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	Yes
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Qualified for Temporary Assistance for Needy Families and Medical Assistance Program  Unmodified for all others
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under § .510(a)?</b>	Yes
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	CFDA #14.218 – ARRA Community Development Block Grant/Entitlement Grants  CFDA #20.205 – Highway Planning and Construction  CFDA #93.558 – Temporary Assistance for Needy Families  CFDA #93.563 – Child Support Enforcement  CFDA #93.667 – Social Services Block Grant  CFDA #93.778 – Medical Assistance Program
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 687,742 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	No

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

**FINDING NUMBER 2013-001**

**Noncompliance and Finding for Recovery (\*)**

**Ohio Revised Code §9.03 (D)** states that except as otherwise provided in division (A)(7) of Section 340.03 of the Revised Code or in Division (E) of this section, no person shall knowingly conduct a direct or indirect transaction of public funds to the benefit of any of the following:

- (1) A campaign committee;
- (2) A political action committee;
- (3) A legislative campaign fund;
- (4) A political party;
- (5) A campaign fund;
- (6) A political committee;
- (7) A separate segregated fund;
- (8) A candidate.

**State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951)**, provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a "proper public purpose" rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only. **Auditor of State Bulletin 2003-005 Expenditure of Public Funds/Proper Public Purpose** states that the Auditor of State's Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

Prior to 2013, the Clark County Department of Job and Family Services (CCDJFS) maintained a savings account and checking account outside of the County Treasury. In 2010, CCDJFS received a \$25,000 payment from the Rocking Horse Center for CCDJFS' share of proceeds from educational events co-sponsored by CCDJFS and Rocking Horse Center. The payment was deposited into CCDJFS' savings account and subsequently transferred to the checking account, from which check number 5375 dated August 27, 2010 was issued to a levy campaign, Making Life Better for Kids Committee, Peg Foley Treasurer, in the amount of \$25,000. On January 5, 2011, the Making Life Better for Kids Committee returned \$745 to CCDJFS. The CCDJFS deposited and posted the refund on January 14, 2011.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. See *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State, ex. Rel. Village of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen.

Robert Suver, CCDJFS' Director in 2010, authorized the transaction for the levy campaign and Jean Chepp, Fiscal Administrator, signed the check.

In accordance with the foregoing facts, and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Making Life Better for Kids Committee, Jean Chepp, Robert Suver, and Ohio Farmers Insurance Co., his bonding company, jointly and severally, in the amount of twenty-four thousand, two hundred fifty five dollars (\$24,255), in favor of the Clark County Department of Job and Family Services Shinkle Trust fund in the amount of \$24,255.

**FINDING NUMBER 2013-001  
(Continued)**

The County should implement procedures to provide that all disbursements are for a proper public purpose.

(\*) - This matter is subject to further investigation and may result in the additional findings.

**Officials' Response:**

The County previously had two separate bank accounts outside of the County Treasury associated with Children Services. Those two accounts would have checks printed against them that were not approved by the Board of County Commissioners, the County Auditor or the County Treasurer or their respective designees. Those two accounts were outside of the internal controls of the County, hence why \$25,000 went from one of the accounts to the Children Services Levy Fund. Recently after finding the error, those two accounts were terminated and the remaining funds were deposited with the County Treasurer under the Shinkle Trust Fund (#0710). By doing this, it brought the activity of those two accounts back into the established internal controls of the County, which should prevent this from happening again.

**FINDING NUMBER 2013-002**

**Material Weakness – Financial Reporting**

Sound financial reporting is the responsibility of the County Auditor and Board of Commissioners and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

The following audit adjustments were posted to the December 31, 2013 financial statements and, where applicable, the County's accounting records:

- Business-type Activities accounts receivable was increased \$912,411 on the Statement of Net Position. Although the County calculated accounts receivable correctly, the journal entries for the Water and Sewer funds, in the amount of \$305,572 and \$606,839, respectively, were not posted to the funds' trial balances.
- Agency Funds taxes to be collected for other governments and special assessments receivables were decreased \$5,575,945 and \$1,152,795, respectively, on the Statement of Net Position-Fiduciary Funds. Due to other governments liability was decreased by \$6,728,740. The County excluded the homestead tax exemption from the calculation of taxes to be collected for other governments receivable and utilized the incorrect amount for delinquent special assessments receivable.

The County also had the following significant error; however, it was not material to the financial statements and therefore was not adjusted:

- Job and Family Services accounts receivable was overstated by \$400,000 as it included 2014 transactions.

In addition, the County filed its annual financial report with the Auditor of State, as required, on May 30, 2014; however, the required sections of the report were not complete at that time. The County provided statements on June 2 and management's discussion and analysis and financial statement notes on June 10. The final combined comprehensive annual financial report (CAFR) was finished on June 13. The original financial statements understated cash/investments for the county as a whole by \$229,000. The County corrected this error on additional reports compiled. Timely financial report preparation is essential for meeting financial reporting requirements and deadlines.

**FINDING NUMBER 2013-002  
 (Continued)**

The County should implement additional policies and procedures to provide assurance of the accuracy of the financial statement information and to improve the timeliness of the CAFR preparation. In addition, the County Auditor should review the compiled financial statements to ensure amounts are properly reported as required.

**Officials' Response:**

The County is currently developing a review process to ensure the proper calculation, recording and posting of financial statement amounts into the trial balance system that will also allow for more timely completion of the County's financial statements and accompanying information.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**Sub-recipient Monitoring**

<b>Finding Number</b>	2013-003
<b>CFDA Title and Number</b>	Temporary Assistance for Needy Families, CFDA 93.558 and Medical Assistance Program, CFDA 93.778
<b>Federal Award Number / Year</b>	G-1213-11-0020 / G-1415-11-5340
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Job and Family Services

**Noncompliance and Material Weakness**

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

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

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

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

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

**FINDING NUMBER 2013-003  
 (Continued)**

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

The Clark County Department of Job and Family Services did not have controls in place for the monitoring of sub-recipients and did not conduct any monitoring activities during 2013. Furthermore, the Department did not perform an annual risk assessment for any sub-recipients in 2013. Sub-awards of the Medicaid program and Temporary Assistance for Needy Families program were 7.7 and 47.2%, respectively, of the total programs' expenditures in 2013.

Failure to have procedures in place to monitor sub-recipients may result in ineligible costs being charged to federal programs.

The Clark County Department of Job and Family Services should implement procedures to monitor subrecipients. In addition, the annual risk assessment review should be completed for each subrecipient in order to determine the appropriate degree and method for monitoring each sub-recipient.

**Officials' Response:**

See Corrective Action Plan

**FINDING NUMBER 2013-004**

**Reporting – Performance Reports**

<b>Finding Number</b>	2013-004
<b>CFDA Title and Number</b>	ARRA Community Development Block Grants/Entitlement Grants, CFDA 14.218
<b>Federal Award Number / Year</b>	B-11-UN-39-0009 / 2013
<b>Federal Agency</b>	U.S. Department of Housing and Urban Development
<b>Pass-Through Agency</b>	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)(iii)** 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 2013-004**  
**(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, 2013**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2012-001	Davis Bacon Act – Payroll Checks – CFDA 20.205 – County did not perform 30 percent spot check on certified payrolls for 2012 ODOT federally-funded projects	Yes	
2012-002	Reporting – Performance Reports – CFDA 14.218 – County did not ensure that the HUD 60002 Form was submitted for the NSP3 Grant	No	Re-Issued as Finding 2013-004

**FINANCIAL CONDITION  
CLARK COUNTY**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A -133 § .315 (c)  
DECEMBER 31, 2013**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2013-003	<p>The Clark County Department of Job &amp; Family Services (CCDJFS) will:</p> <ol style="list-style-type: none"> <li>1. Create two positions to be housed within the Business Services Unit who will be charged with, in part, conducting the annual risk assessment for all sub-recipient contracts</li> <li>2. Revise CCDJFS policy and procedures for sub-recipient monitoring</li> <li>3. Hire the two newly-created positions</li> <li>4. Train the newly-hired staff on the requirements of laws, codes, and agency policy/procedures</li> <li>5. Review existing sub-recipient contracts to ensure all requirement language is included, amend if necessary.</li> <li>6. Develop contract specific monitoring tools.</li> <li>7. Conduct annual risk assessments for all sub-recipient contracts.</li> <li>8. Conduct site monitoring visits in accordance with revised agency policy/procedure.</li> </ol>	<p>September 30, 2014</p> <p>November 30, 2014</p> <p>December 31, 2014</p> <p>January 31, 2015</p> <p>December 31, 2014</p> <p>February 28, 2015</p> <p>March 31, 2015</p> <p>Ongoing</p>	<p>Jeffrey Centers, Business Services Manager</p>

2013-004	<p>A recent audit by the State of Ohio's Auditor's Office indicated that the County had failed to submit the HUD 60002 form for 2013. There was a similar failure last year – after which the County developed a Corrective Action Plan that had the County's developer (who holds the necessary information for completion of the form) completing the form and submitting it to the County. While the Clark County Community Development Office (CCCD) had been notified last year that submission of this document is required, and this information was passed on to the County's developer (Neighborhood Housing Partnership of Greater Springfield (NHP)), NHP failed to complete the document and CCCD failed to follow up and ensure this work was done.</p> <p>The County, again, recognizes its obligation and has determined the previous plan for corrective action to address this issue is sufficient, albeit with an addendum. The County's Developer, Neighborhood Housing Partnership of Greater Springfield (NHP), does all contracting for the Neighborhood Stabilization (NSP3) 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 would then be submitted for 2014 on or before the January 10, 2015 deadline. Please note that the State of Ohio Auditor's Office representative who conducted the audit of discussion has indicated that his office will not require that a 2013 HUD 60002 form be filed, though the grantor may require such information at a future date.</p>	Immediately	David Fleck  Community Development Department
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	<p>The above plan will work. The form was not filed again this year because of a simple oversight. A simple Microsoft Outlook calendar reminder has been added and shared reminding both parties of the requirement and timing of this document. It is likely; however, that this document will not need filed this year as the County has essentially completed the NSP3 grant program and is simply awaiting closeout. Clark County truly is dedicated to conducting its grants in a professional manner with attention to detail and in compliance with all according regulations. The Community Development Department will and has already taken steps to ensure that this issue is corrected moving forward.</p>		
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# *CLARK COUNTY, OHIO*



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2013

*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, 2013**

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, 2013**

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# *INTRODUCTORY*



# *SECTION*



**John S. Federer**  
Clark County Auditor

June 30, 2014

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, 2013. This report has been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), other recognized authoritative sources, and is consistent with the pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada. This report is representative of the Auditor's office continual commitment to provide quality financial information to the citizens of Clark County and all other interested parties. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Department of Fiscal Services. To the best of our knowledge, all information contained in this CAFR is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

## **REPORTING ENTITY**

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

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

## **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 over 68,000 parcels valued at over \$6 billion and ranks as the 23<sup>rd</sup> largest county in Ohio. The County is located in the west-central part of Ohio. Interstate Highway 70, U.S. Route 40 and State Route 41 cross the county east and west. U.S. Routes 42 and 68, and State Routes 4, 54, and 72 run North and South. The Little Miami and Mad Rivers flow through the County.

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

### ***Form of Government***

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

The County provides general governmental services to its citizens that include: public assistance, health assistance, community related services, civil and criminal justice systems, road and bridge maintenance and other general legislative and administrative support services. The County also operates two Enterprise Funds; sewer and 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. As required by Ohio law, 2013 was the statutory year for a full reappraisal of Clark County real property values. This successful reappraisal updated values that will become effective for the collection year beginning January 1, 2014. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor

serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

## **LOCAL ECONOMY**

In evaluating the County's current economic condition, it is obvious the County has seen a slight turn for the better in the local economy in the past 2 years. Through May 2014 the County's year to date cumulative sales tax receipts were higher than 2013 by over 3.25% and is over 7.00% higher than 2012.

The most current data released from the U.S. Census Bureau has Clark County ranked as the 21<sup>st</sup> 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 2013, and is not showing signs of slowing down into 2014. Although the population has decreased slightly, the unemployment rate has dropped to 7.0%; a 0.4% drop from 2012 and a 1.9% drop from 2011. This unemployment rate drop is better than the State of Ohio, which saw its unemployment rate remain constant at 7.4%. The U.S. average unemployment rate was 7.4% for 2013.

According to estimates by the Ohio Labor Market Information, the County's average civilian labor force increased from 67,700 in 2012 to 69,100 in 2013. The same trend continued with the employed as it increased from 62,800 in 2012 to 64,300 in 2013.

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

Major employers include Assurant Specialty Property, Community Mercy Health Partners, Springfield City Schools, Clark County, Speedway SuperAmerica, International Truck and Engine/Navistar International, Springfield Air National Guard Base/178<sup>th</sup> Fighter Wing, Clark State Community College, Kroger Co., and the City of Springfield. 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 is currently assessing a one and one-half percent permissive sales tax which is allowing the County to maintain its current level of services to its citizens. Additionally, the County has issued bond anticipation notes as a means to acquire capital assets and improvements to the County's buildings and infrastructure. The County's current bond rating of Aa2 is the highest possible rating a local governmental entity our size may receive. As of December 31, 2013 the County's bonded debt has been reduced by over \$6.6 million since 12/31/2009 and the actual General Fund expenditures for 2013 were \$235,000 less than the 2009 General Fund expenditures.

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. Various 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 highlights of several initiatives currently ongoing or underway in Clark County:

During 2013, the County Engineer continued to upgrade the County's roads and infrastructure through federal and state funding.

The Auditor's Office is seeking bids for the replacement of their financial accounting software. The approximate 20 year old software system is antiquated, inefficient and not keeping pace with today's technology. The project is anticipated to be a 12 to 18 month process with the hopes that it will be in place by the end of the first quarter 2015. This is one of many upgrades to take place by the Auditor's Office to provide the County and its citizens with the most current and up to date technology available.

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 2014 along with expansion and improvements to the facilities that will double its capacity.

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 will be leased to a local business to expand and add 25 new jobs.

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

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

## **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, 2013, 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, 2012. This was the eleventh year (fiscal years ended 2000 – 2005 and 2007 – 2012) 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:**

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

### **Treasurer's Office:**

Stephen T. Metzger, Clark County Treasurer

It is my pleasure to submit herewith the Comprehensive Annual Financial Report for the fiscal year ended December 31, 2013.

Sincerely,



John S. Federer  
Clark County Auditor

**CLARK COUNTY, OHIO**

Elected Officials

December 31, 2013

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Board of County Commissioners	Richard L. Lohnes John Detrick David Hartley	President Commissioner Commissioner
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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
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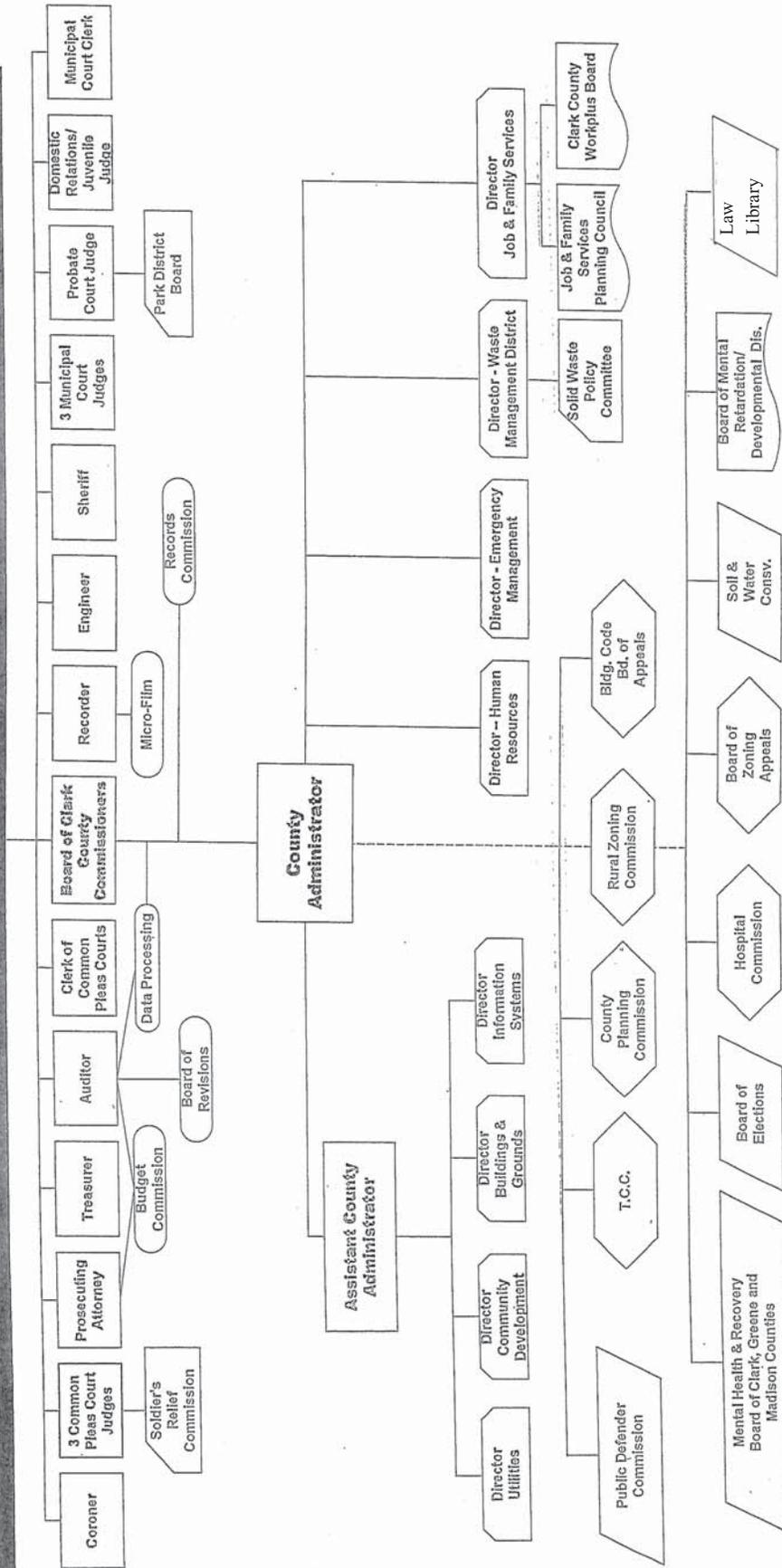
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Second District Court of Appeals	Honorable Mary E. Donovan Honorable Mike Fain Honorable Jeffrey E. Froelich Honorable Michael T. Hall Honorable Jeffrey M. Welbaum	Judge Judge Judge Judge Judge
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Common Pleas Court	<i>General Division</i>	
	Honorable Douglas M. Rastatter	Judge
	Honorable Richard J. O'Neill	Judge
	Honorable Thomas J. Capper	Judge
	<i>Domestic Division</i>	
	Honorable Joseph N. Monnin	Judge
	<i>Juvenile Division</i>	
	Honorable Joseph N. Monnin	Judge
	<i>Probate Division</i>	
	Honorable Richard P. Carey	Judge

# Table of Organization Clark County Government





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Clark County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2012**

Executive Director/CEO

*FINANCIAL*



*SECTION*



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Clark County  
Honorable Board of County Commissioners  
Honorable County Auditor  
Honorable County Treasurer  
31 N. Limestone Street  
PO 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, 2013 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, 2013, 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, 2013, the County adopted the provisions of Governmental Accounting Standard No. 65, *Items Previously Reported as Assets and Liabilities*. 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 statements and schedules are management's responsibility, and derive 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 statements and schedules 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, these statements and schedules are 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 30, 2014, 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 "Y" and "O".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 30, 2014

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**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
(Unaudited)

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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, 2013. 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, 2013 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2013 by \$177,900,292. Of this amount, \$25,386,764 is considered unrestricted. The unrestricted net position of the County's governmental activities is \$15,324,960, and may be used to meet the government's ongoing obligations. The unrestricted net position of the County's business-type activities is \$10,061,804 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net position increased \$14,925,332 in 2013. Net position of the governmental activities increased \$9,342,443, which represents a 6.50% increase from 2012. Net position of the business-type activities increased \$5,582,889 or 28.93% from 2012.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$49,144,413, an increase of \$4,321,015 from 2012, a change of 9.64%.
- At the end of the current year, the General Fund, the County's operating fund, reported an increase in fund balance of \$2,959,086 or 23.55% from the previous year. This fund balance represents 41.57% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$1,410,000, or 9.56%, in governmental activities and decreased by \$26,656, or 0.42% in the business-type activities. The decrease in governmental activities debt was due to the principal payments on bonds and a note, while the net decrease in business-type activities was a result of the 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

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
(Unaudited)

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

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
(Unaudited)

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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 – 59 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.

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
(Unaudited)

**Government-Wide Financial Analysis**

The following table provides a summary of the County's net position for 2013 as compared to 2012:

**TABLE 1**  
**Net Position**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012 (as restated)</u>	<u>2013</u>	<u>2012 (as restated)</u>	<u>2013</u>	<u>2012 (as restated)</u>
Assets:						
Current and Other						
Assets	\$ 113,682,925	\$ 108,267,347	\$ 10,859,954	\$ 7,429,170	\$ 124,542,879	\$ 115,696,517
Capital Assets	88,284,103	87,323,376	21,207,332	19,397,162	109,491,435	106,720,538
Total Assets	<u>201,967,028</u>	<u>195,590,723</u>	<u>32,067,286</u>	<u>26,826,332</u>	<u>234,034,314</u>	<u>222,417,055</u>
Deferred Outflows of Resources	<u>50,734</u>	<u>79,725</u>	<u>2,726</u>	<u>6,360</u>	<u>53,460</u>	<u>86,085</u>
Liabilities:						
Current and Other						
Liabilities	8,247,161	9,961,729	2,540,269	3,041,901	10,787,430	13,003,630
Long-term Liabilities	<u>16,266,648</u>	<u>17,584,449</u>	<u>4,648,888</u>	<u>4,492,825</u>	<u>20,915,536</u>	<u>22,077,274</u>
Total Liabilities	<u>24,513,809</u>	<u>27,546,178</u>	<u>7,189,157</u>	<u>7,534,726</u>	<u>31,702,966</u>	<u>35,080,904</u>
Deferred Inflows of Resources	<u>24,484,516</u>	<u>24,447,276</u>	<u>-</u>	<u>-</u>	<u>24,484,516</u>	<u>24,447,276</u>
Net Position:						
Net Investment in						
Capital Assets	74,778,273	72,387,487	14,819,051	12,976,466	89,597,324	85,363,953
Restricted	62,916,204	58,534,781	-	-	62,916,204	58,534,781
Unrestricted	<u>15,324,960</u>	<u>12,754,726</u>	<u>10,061,804</u>	<u>6,321,500</u>	<u>25,386,764</u>	<u>19,076,226</u>
Total Net Position	<u>\$ 153,019,437</u>	<u>\$ 143,676,994</u>	<u>\$ 24,880,855</u>	<u>\$ 19,297,966</u>	<u>\$ 177,900,292</u>	<u>\$ 162,974,960</u>

The largest portion of the County's total net position, \$89,597,324, 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, 35.37% represents resources that are subject to external restriction on how they may be used. The remaining balance of \$25,386,764 is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2013, 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.

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
(Unaudited)

The following table provides a summary of the County's changes in net position for 2013 as compared to 2012:

**TABLE 2**  
**Change in Net Position**

	2013			2012 (as restated)		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
<b>REVENUES:</b>						
Program Revenues:						
Charges for Services	\$ 18,405,730	\$ 5,990,255	\$ 24,395,985	\$ 16,585,141	\$ 5,626,091	\$ 22,211,232
Operating Grants and Contributions	45,541,868	-	45,541,868	49,935,259	-	49,935,259
Capital Grants and Contributions	6,873,131	4,352,571	11,225,702	5,002,164	440,672	5,442,836
General Revenues:						
Property Taxes	20,934,110	-	20,934,110	20,404,440	-	20,404,440
Permissive Sales Tax	22,772,072	-	22,772,072	21,688,731	-	21,688,731
Grants and Contributions not Restricted	5,301,018	-	5,301,018	4,468,059	-	4,468,059
Investment Income	882,881	2,950	885,831	622,591	6	622,597
Other Revenue	1,966,741	299,958	2,266,699	1,749,816	35,835	1,785,651
Total Revenue	<u>122,677,551</u>	<u>10,645,734</u>	<u>133,323,285</u>	<u>120,456,201</u>	<u>6,102,604</u>	<u>126,558,805</u>
<b>EXPENSES:</b>						
General Government:						
Legislative and Executive	15,062,985	-	15,062,985	12,108,705	-	12,108,705
Judicial	12,711,061	-	12,711,061	12,956,967	-	12,956,967
Public Safety	16,059,605	-	16,059,605	15,147,247	-	15,147,247
Public Works	8,141,523	-	8,141,523	13,410,211	-	13,410,211
Health	22,807,176	-	22,807,176	24,029,774	-	24,029,774
Human Services	36,813,382	-	36,813,382	33,641,119	-	33,641,119
Conservation/Recreation	1,184,691	-	1,184,691	1,269,023	-	1,269,023
Sewer	-	3,411,780	3,411,780	-	3,338,996	3,338,996
Water	-	1,651,065	1,651,065	-	2,564,789	2,564,789
Interest Expense	554,685	-	554,685	631,125	-	631,125
Total Expenses	<u>113,335,108</u>	<u>5,062,845</u>	<u>118,397,953</u>	<u>113,194,171</u>	<u>5,903,785</u>	<u>119,097,956</u>
Change in Net Position	9,342,443	5,582,889	14,925,332	7,262,030	198,819	7,460,849
Net Position, Beginning of Year, as restated	143,676,994	19,297,966	162,974,960	136,414,964	19,099,147	155,514,111
Net Position, End of Year	<u>\$ 153,019,437</u>	<u>\$ 24,880,855</u>	<u>\$ 177,900,292</u>	<u>\$ 143,676,994</u>	<u>\$ 19,297,966</u>	<u>\$ 162,974,960</u>

**Governmental Activities:**

For the year ended December 31, 2013, net position for governmental activities increased \$9,342,443 from 2012 for an ending balance of \$153,019,437. While certain cuts at the federal and state levels, along with the current employment picture in the region have certainly affected the County, management has implemented numerous steps in order to avoid these events from having a negative impact on the County. Even with minimal wage increases to certain classes of employees, the hiring freezes along with employees now paying a portion of healthcare costs and flat budgets for departments have controlled 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.

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
(Unaudited)

**Business-type Activities:**

At the end of 2013, the net position of the County's business-type activities was \$24,880,855, which was an increase of \$5,582,889 or 28.93% from the prior year's balance. Capital grant revenues related to Southwest Regional WWTP and the Limecrest Water System that began during the 2012 were the major contributing factor to this increase along with expenses remaining steady along with the capitalization of construction costs.

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

**TABLE 3**  
**Total and Net Cost of Program Services**

	<b>2013</b>		<b>2012 (as restated)</b>	
	<b>Total Cost of Service</b>	<b>Net Cost of Service</b>	<b>Total Cost of Service</b>	<b>Net Cost of Service</b>
<b>GOVERNMENTAL ACTIVITIES:</b>				
General Government				
Legislative & Executive	\$ 15,062,985	\$ (8,972,909)	\$ 12,108,705	\$ (6,153,416)
Judicial	12,711,061	(8,770,186)	12,956,967	(7,095,660)
Public Safety	16,059,605	(13,882,665)	15,147,247	(13,066,048)
Public Works	8,141,523	7,482,441	13,410,211	(673,136)
Health	22,807,176	(9,771,703)	24,029,774	(7,375,928)
Human Services	36,813,382	(7,689,582)	33,641,119	(6,190,630)
Conservation/Recreation	1,184,691	(355,090)	1,269,023	(485,664)
Interest Expense	554,685	(554,685)	631,125	(631,125)
	<u>\$ 113,335,108</u>	<u>\$ (42,514,379)</u>	<u>\$ 113,194,171</u>	<u>\$ (41,671,607)</u>
<b>BUSINESS-TYPE ACTIVITIES:</b>				
Sewer	\$ 3,411,780	\$ 4,184,328	\$ 3,338,996	\$ 151,634
Water	1,651,065	1,095,653	2,564,789	11,344
	<u>\$ 5,062,845</u>	<u>\$ 5,279,981</u>	<u>\$ 5,903,785</u>	<u>\$ 162,978</u>

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
(Unaudited)

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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, 2013, the County's governmental funds reported combined fund balances of \$49,144,413, an increase of \$4,321,015 in comparison with the prior year. Approximately 12.74% or \$6,262,764 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 \$1,314,527 is not spendable, \$74,787 is legally required to be maintained intact, \$34,949,483 is restricted for particular purposes and \$6,542,852 is assigned for particular purposes.

The General Fund is the chief operating fund of the County. At December 31, 2013, unassigned fund balance of the General Fund was \$8,105,217, while total fund balance increased to \$15,524,941. 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 21.71% of total general fund expenditures (including transfers), while total fund balance represents approximately 41.57% of that same amount.

The fund balance of the General Fund increased \$2,959,086 or 23.55% from 2012. 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 increase in fund balance for the year ended December 31, 2013 of \$872,404 bringing the total fund balance to \$4,085,816. The increase was due in part to an increase in services which generated an increase in charges for services. Coupled with controlled expenditures, this resulted in a positive change in fund balance for the year.

The Department of Developmental Disabilities Fund (DoDD), another major fund of the County, saw its fund balance decrease during 2013 in the amount of \$83,539. This decrease was 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 \$292,396 to bring the year-end balance to \$5,222,135. The increase was a slight increase in real estate tax collections and a new funding source for grant funds.

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
(Unaudited)

**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 \$8,291,116 and for the Water fund was \$1,775,072. As noted earlier in the discussion of business-type activities, the net position increased due to the receipt of grant funds for the construction of two continuing projects.

**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 \$42.41 million, while the final appropriations were \$43.36 million, resulting in a net increase of \$.94 million. During 2013, the County amended its General Fund budget numerous times. The amendments to expenditures occurred in all areas except health, human services, and conservation and recreation. While the largest change was an increase in public works of \$395,745 and the only decrease was in the budget of the legislative and executive function of \$33,261. 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 \$37.81 million, up from the original estimate of \$36.94 million. During 2013, the County spent 94.62% of the amount appropriated in the General Fund, which resulted in the financial position to end the year \$5.4 million healthier than what was budgeted.

**Capital Assets and Long-term Debt**

**Capital assets:** The County's investment in capital assets for governmental and business-type activities as of December 31, 2013, amounts to \$109.49 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 \$2.77 million, or approximately 2.60%.

**Table 4**  
**Capital Assets, net of accumulated depreciation**

	2013			2012		
	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	6,966,133	4,947,240	11,913,373	7,522,869	2,527,365	10,050,234
Infrastructure	104,214,979	18,500,689	122,715,668	97,428,149	18,500,689	115,928,838
Buildings	30,132,742	6,790,447	36,923,189	30,376,849	6,790,447	37,167,296
Improvements	54,546,933	1,702,060	56,248,993	54,008,685	1,702,060	55,710,745
Machinery & Equipment	18,759,926	2,529,013	21,288,939	18,070,377	2,444,257	20,514,634
Less: Accumulated						
Depreciation	(133,541,498)	(14,433,691)	(147,975,189)	(127,288,441)	(13,739,230)	(141,027,671)
Totals	<u>\$ 88,284,103</u>	<u>\$ 21,207,332</u>	<u>\$ 109,491,435</u>	<u>\$ 87,323,376</u>	<u>\$ 19,397,162</u>	<u>\$ 106,720,538</u>

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
(Unaudited)

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Major capital asset events for the year ended December 31, 2013 included:

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

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

**Debt:** At December 31, 2013, the County had total bonded debt outstanding of \$14,288,400. Of this amount, \$11,770,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of general obligation debt; \$2,518,400 related to business-type activities. The County also had outstanding \$680,460 in Ohio Public Works Commission (OPWC) loans and \$1,254,298 in Ohio Water Development Authority (OWDA) loans, payable from business-type activities. At December 31, 2013, there were also \$3,475,000 of bond anticipation notes; of which \$1,570,000 was payable from governmental activities. During 2013, the County's total long-term bonded debt decreased by \$1,757,300.

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 \$55,480,728, 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.

### **Next Year's General Fund Budget**

The County's elected and appointed officials considered many factors when setting the fiscal year 2013 Budget. On August 20, 2013, the Board of County Commissioners voted to continue a ½% sales tax increase for an additional 36 months beginning in January 2014 and expiring December 31, 2016. This increase was needed in order to continue services at the current levels without adding any additional personnel throughout the County departments. The 2014 General Fund budget was adopted at \$40.15 million with the majority of the increases relating to insurance, special expenses and debt service. The 2014 budget also includes increases for permanent improvements and capital items. The budget also provides for continuous full funding for all mandated services.

### **Request for Information**

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



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**CLARK COUNTY, OHIO**

Statement of Net Position

December 31, 2013

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 43,100,680	\$ 5,618,629	\$ 48,719,309
Pooled Cash and Investments in Segregated Accounts	481,562	423,986	905,548
Pooled Cash and Investments with Fiscal and Escrow Agents	17,232	-	17,232
Taxes	24,002,954	-	24,002,954
Permissive Sales Tax	3,655,937	-	3,655,937
Accounts	1,772,793	1,530,274	3,303,067
Special Assessments	162,093	-	162,093
Accrued Interest	89,194	-	89,194
Due from Other Governments	39,655,697	3,279,333	42,935,030
Materials and Supplies Inventory	146,994	3,322	150,316
Prepaid Items	593,405	8,794	602,199
Internal Balances	4,384	(4,384)	-
Capital Assets, not subject to depreciation:			
Land	7,204,888	1,171,574	8,376,462
Construction In Progress	6,966,133	4,947,240	11,913,373
Capital Assets, net of accumulated depreciation	<u>74,113,082</u>	<u>15,088,518</u>	<u>89,201,600</u>
Total Assets	<u>201,967,028</u>	<u>32,067,286</u>	<u>234,034,314</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred Charges on Refundings	<u>50,734</u>	<u>2,726</u>	<u>53,460</u>
Total Deferred Outflows of Resources	<u>50,734</u>	<u>2,726</u>	<u>53,460</u>
<b>LIABILITIES:</b>			
Accounts Payable	3,069,554	531,682	3,601,236
Contracts Payable	261,446	-	261,446
Retainage Payable	16,866	-	16,866
Accrued Wages and Benefits	3,274,223	78,594	3,352,817
Compensated Absences Payable	10,046	-	10,046
Matured Interest Payable	366	-	366
Accrued Interest Payable	44,660	24,993	69,653
Notes Payable	1,570,000	1,905,000	3,475,000
Non-Current Liabilities:			
Due Within One Year	1,632,075	565,117	2,197,192
Due in More Than One Year	<u>14,634,573</u>	<u>4,083,771</u>	<u>18,718,344</u>
Total Liabilities	<u>24,513,809</u>	<u>7,189,157</u>	<u>31,702,966</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes	24,002,954	-	24,002,954
Undistributed Monies	<u>481,562</u>	<u>-</u>	<u>481,562</u>
Total Deferred Inflows of Resources	<u>24,484,516</u>	<u>-</u>	<u>24,484,516</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	74,778,273	14,819,051	89,597,324
Restricted for:			
Job & Family Services	11,381,431	-	11,381,431
Department of Developmental Disabilities	17,819,877	-	17,819,877
Children's Services	7,815,761	-	7,815,761
Capital Projects	7,152,873	-	7,152,873
Other Special Revenue Funds	18,535,740	-	18,535,740
Debt Service	99,373	-	99,373
Permanent Fund:			
Nonexpendable	74,787	-	74,787
Expendable	36,362	-	36,362
Unrestricted	<u>15,324,960</u>	<u>10,061,804</u>	<u>25,386,764</u>
Total Net Position	<u>\$ 153,019,437</u>	<u>\$ 24,880,855</u>	<u>\$ 177,900,292</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Activities  
For the Year Ended December 31, 2013

<u>Functions/Programs:</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Government:				
Legislative & Executive	\$ 15,062,985	\$ 5,573,352	\$ 516,724	\$ -
Judicial	12,711,061	3,017,413	923,462	-
Public Safety	16,059,605	755,296	1,421,644	-
Public Works	8,141,523	684,653	8,066,180	6,873,131
Health	22,807,176	569,051	12,466,422	-
Human Services	36,813,382	6,976,364	22,147,436	-
Conservation/Recreation	1,184,691	829,601	-	-
Interest Expense	554,685	-	-	-
Total Governmental Activities	<u>113,335,108</u>	<u>18,405,730</u>	<u>45,541,868</u>	<u>6,873,131</u>
Business-Type Activities:				
Sewer	3,411,780	3,739,775	-	3,856,333
Water	1,651,065	2,250,480	-	496,238
Total Business-Type Activities	<u>5,062,845</u>	<u>5,990,255</u>	<u>-</u>	<u>4,352,571</u>
 Total Primary Government	 <u>\$ 118,397,953</u>	 <u>\$ 24,395,985</u>	 <u>\$ 45,541,868</u>	 <u>\$ 11,225,702</u>

General Revenues:

Taxes:

Property Taxes Levied for:

  General Purposes

  Department of Developmental Disabilities

  Children's Services

  Senior Citizen's

Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Other Revenue

Total General Revenues

Change in Net Position

Net Position, Beginning of Year, as restated

Net Position, End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and  
Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (8,972,909)		\$ (8,972,909)
(8,770,186)		(8,770,186)
(13,882,665)		(13,882,665)
7,482,441		7,482,441
(9,771,703)		(9,771,703)
(7,689,582)		(7,689,582)
(355,090)		(355,090)
<u>(554,685)</u>		<u>(554,685)</u>
<u>(42,514,379)</u>		<u>(42,514,379)</u>
	4,184,328	4,184,328
	<u>1,095,653</u>	<u>1,095,653</u>
	<u>5,279,981</u>	<u>5,279,981</u>
<u>(42,514,379)</u>	<u>5,279,981</u>	<u>(37,234,398)</u>
3,570,743	-	3,570,743
9,672,892	-	9,672,892
5,792,908	-	5,792,908
1,897,567	-	1,897,567
22,772,072	-	22,772,072
5,301,018	-	5,301,018
882,881	2,950	885,831
<u>1,966,741</u>	<u>299,958</u>	<u>2,266,699</u>
<u>51,856,822</u>	<u>302,908</u>	<u>52,159,730</u>
9,342,443	5,582,889	14,925,332
<u>143,676,994</u>	<u>19,297,966</u>	<u>162,974,960</u>
<u>\$ 153,019,437</u>	<u>\$ 24,880,855</u>	<u>\$ 177,900,292</u>

**CLARK COUNTY, OHIO**

Balance Sheet

Governmental Funds

December 31, 2013

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 10,569,246	\$ 3,682,804	\$ 11,050,812	\$ 4,616,926
Pooled Cash and Investments in Segregated Accounts	-	-	165,710	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-
Net Receivables:				
Taxes	3,785,274	-	11,321,793	6,679,808
Permissive Sales Tax	3,655,937	-	-	-
Accounts	444,711	915,581	61	34,215
Special Assessments	-	-	-	-
Accrued Interest	89,136	-	-	-
Due from Other Governments	2,136,236	8,665,161	8,178,895	3,998,552
Due from Other Funds	768,000	-	300,000	-
Materials and Supplies Inventory	99,642	28,155	16,945	-
Prepaid Items	203,102	20,243	234,986	37,520
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Assets	<u>\$ 21,751,284</u>	<u>\$ 13,311,944</u>	<u>\$ 31,269,202</u>	<u>\$ 15,367,021</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 435,447	\$ 477,108	\$ 432,412	\$ 871,452
Contracts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Accrued Wages and Benefits	812,640	390,256	565,020	-
Compensated Absences Payable	-	409	9,637	-
Due to Other Funds	13,830	-	-	-
Matured Interest Payable	-	-	-	-
Notes Payable	-	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Liabilities	<u>1,261,917</u>	<u>867,773</u>	<u>1,007,069</u>	<u>871,452</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable Revenue - Property Taxes	3,785,274	-	11,321,793	6,679,808
Unavailable Revenue - Intergovernmental Revenue	1,101,630	7,545,497	6,384,368	2,593,626
Unavailable Revenue - Charges for Services	42,103	812,858	-	-
Unavailable Revenue - Special Assessments	-	-	-	-
Unavailable Revenue - Investment Income	35,419	-	-	-
Unavailable Revenue - Undistributed Monies	-	-	165,710	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Deferred Inflows of Resources	<u>4,964,426</u>	<u>8,358,355</u>	<u>17,871,871</u>	<u>9,273,434</u>
<b>FUND BALANCES:</b>				
Nonspendable	876,872	48,398	251,931	37,520
Restricted	-	4,037,418	12,138,331	5,184,615
Assigned	6,542,852	-	-	-
Unassigned	8,105,217	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Fund Balances	<u>15,524,941</u>	<u>4,085,816</u>	<u>12,390,262</u>	<u>5,222,135</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 21,751,284</u>	<u>\$ 13,311,944</u>	<u>\$ 31,269,202</u>	<u>\$ 15,367,021</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, 2013

Nonmajor Governmental Funds	Total Governmental Funds		
		Total Governmental Fund Balances	\$ 49,144,413
		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:	
\$ 13,179,508	\$ 43,099,296	Land	\$ 7,204,888
315,852	481,562	Construction in Progress	6,966,133
17,232	17,232	Infrastructure	104,214,979
2,216,079	24,002,954	Buildings	30,132,742
-	3,655,937	Improvements	54,546,933
378,225	1,772,793	Machinery and Equipment	18,759,926
162,093	162,093	Accumulated Depreciation	<u>(133,541,498)</u>
58	89,194	Total Capital Assets	88,284,103
16,676,853	39,655,697	Other long-term assets are not available to pay for current period expenditures and therefore are unavailable in the funds.	
24,830	1,092,830	Intergovernmental Revenue	31,978,835
2,252	146,994	Charges for Services	885,549
97,554	593,405	Special Assessments	162,093
<u>\$ 33,070,536</u>	<u>\$ 114,769,987</u>	Investment Income	<u>35,419</u>
		Deferred charges on refunding, reported as other financing uses in governmental funds, are allocated as an expense over the life of the debt on the full accrual basis.	50,734
\$ 853,135	\$ 3,069,554	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.	
261,446	261,446		1,384
16,866	16,866	The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the proprietary funds.	
290,138	2,058,054		4,384
-	10,046	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
1,079,000	1,092,830	Accrued Wages and Benefits	(1,216,169)
366	366	Accrued Compensated Absences	(4,330,818)
<u>1,570,000</u>	<u>1,570,000</u>	Accrued Interest on Long-Term Debt	(44,660)
		General Obligation Bonds Payable	(11,770,000)
4,070,951	8,079,162	Accrued Bond Premium	<u>(165,830)</u>
		Total Liabilities	<u>(17,527,477)</u>
2,216,079	24,002,954	Net Position of Governmental Activities	
14,353,714	31,978,835		\$ <u>153,019,437</u>
30,588	885,549	See accompanying notes to the basic financial statements.	
162,093	162,093		
-	35,419		
<u>315,852</u>	<u>481,562</u>		
17,078,326	57,546,412		
174,593	1,389,314		
13,589,119	34,949,483		
-	6,542,852		
<u>(1,842,453)</u>	<u>6,262,764</u>		
11,921,259	49,144,413		
<u>\$ 33,070,536</u>	<u>\$ 114,769,987</u>		

**CLARK COUNTY, OHIO**  
Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2013

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
<b>REVENUES:</b>				
Taxes	\$ 3,284,332	\$ -	\$ 9,672,892	\$ 5,792,908
Permissive Sales Tax	22,772,072	-	-	-
Intergovernmental	6,418,736	11,197,112	13,442,525	7,275,322
Charges for Services	5,841,074	5,171,828	7,491	437,637
Licenses and Permits	3,105	-	-	-
Fees, Fines and Forfeitures	624,501	-	-	-
Special Assessments	-	-	-	-
Investment Income	1,033,967	-	53	-
Other Revenue	304,258	102,426	120,276	17,724
	<u>40,282,045</u>	<u>16,471,366</u>	<u>23,243,237</u>	<u>13,523,591</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	5,363,113	-	-	-
Judicial	9,460,991	-	-	-
Public Safety	15,014,868	-	-	-
Public Works	3,423,654	-	-	-
Health	247,542	-	22,595,776	-
Human Services	757,834	16,382,656	-	13,231,195
Conservation/Recreation	440,774	-	-	-
Capital Outlay	1,540	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
	<u>34,710,316</u>	<u>16,382,656</u>	<u>22,595,776</u>	<u>13,231,195</u>
Total Expenditures				
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>5,571,729</u>	<u>88,710</u>	<u>647,461</u>	<u>292,396</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from the Sale of Capital Assets	19,183	-	-	-
Transfers In	-	783,694	-	-
Transfers Out	<u>(2,631,826)</u>	<u>-</u>	<u>(731,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(2,612,643)</u>	<u>783,694</u>	<u>(731,000)</u>	<u>-</u>
Net Change in Fund Balances	2,959,086	872,404	(83,539)	292,396
Fund Balance, Beginning of Year	<u>12,565,855</u>	<u>3,213,412</u>	<u>12,473,801</u>	<u>4,929,739</u>
Fund Balance, End of Year	<u>\$ 15,524,941</u>	<u>\$ 4,085,816</u>	<u>\$ 12,390,262</u>	<u>\$ 5,222,135</u>

**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, 2013

Nonmajor Governmental Funds	Total Governmental Funds		
		Total Net Change in Fund Balances - Governmental Funds	\$ 4,321,015
\$ 2,183,978	\$ 20,934,110	Amounts reported for governmental activities in the	
-	22,772,072	Statement of Activities are different because:	
17,797,883	56,131,578	Capital outlays are reported as expenditures in governmental funds. However, in	
4,225,168	15,683,198	the statement of activities, the cost of those assets is allocated over their estimated	
550,482	553,587	useful lives as depreciation expense. In the current period, these amounts are:	
576,817	1,201,318	Capital Asset Additions	7,906,509
115,229	115,229	Depreciation	<u>(6,859,575)</u>
27,156	1,061,176		
1,425,070	1,969,754	Governmental funds report only the disposal of capital assets to the extent	
<u>26,901,783</u>	<u>120,422,022</u>	proceeds are received from the sale. In the statement of activities,	
		a gain or loss is reported.	
			(86,207)
		Revenues in the statement of activities that do not provide current	
		financial resources are not reported as revenues on the funds.	
		Intergovernmental	1,584,439
		Charges for Services	690,305
		Special Assessments	162,093
		Investment Income	(178,295)
		Other Revenue	<u>(3,013)</u>
			2,255,529
1,393,794	6,756,907	The amortization of a loss on the refunding of debt or the premium on the	
3,287,151	12,748,142	issuance of debt do not require the use of current financial resources and,	
1,194,636	16,209,504	therefore, is not reported as an expenditure in governmental funds	
8,274,438	11,698,092	Amortization of Bond Premium	20,059
25,320	22,868,638	Deferred Amount on Refunding	<u>(28,991)</u>
6,363,837	36,735,522		
738,561	1,179,335	Repayment of long-term debt principal is an expenditure in the governmental funds,	
6,054,227	6,055,767	but the repayment reduces long-term liabilities in the statement of net position.	
1,330,000	1,330,000		1,330,000
549,283	549,283	Some expenses reported in the statement of activities do not require the use of	
<u>29,211,247</u>	<u>116,131,190</u>	current financial resources and are therefore not reported as expenditures in	
		governmental funds:	
		Compensated Absences	(32,258)
		Accrued Wages and Benefits	512,832
		Accrued Interest Payable	<u>3,530</u>
(2,309,464)	4,290,832	Change in Net Position of Governmental Activities	
			\$ <u>9,342,443</u>
11,000	30,183	See accompanying notes to the basic financial statements.	
2,589,175	3,372,869		
(10,043)	(3,372,869)		
<u>2,590,132</u>	<u>30,183</u>		
280,668	4,321,015		
11,640,591	44,823,398		
<u>\$ 11,921,259</u>	<u>\$ 49,144,413</u>		

**CLARK COUNTY, OHIO**  
Statement of Fund Net Position  
Proprietary Funds  
December 31, 2013

	Sewer	Water	Total	Internal Service Fund
<b>ASSETS:</b>				
Current:				
Pooled Cash and Investments	\$ 4,133,275	\$ 1,485,354	\$ 5,618,629	\$ 1,384
Pooled Cash and Investments in Segregated Accounts	423,986	-	423,986	-
Receivables:				
Accounts	1,066,159	464,115	1,530,274	-
Due from Other Governments	3,221,833	57,500	3,279,333	-
Materials and Supplies Inventory	1,827	1,495	3,322	-
Prepaid Items	5,543	3,251	8,794	-
Total Current Assets	<u>8,852,623</u>	<u>2,011,715</u>	<u>10,864,338</u>	<u>1,384</u>
Noncurrent Assets:				
Capital Assets, net of accumulated depreciation	<u>13,464,440</u>	<u>7,742,892</u>	<u>21,207,332</u>	<u>-</u>
Total Assets	<u>22,317,063</u>	<u>9,754,607</u>	<u>32,071,670</u>	<u>1,384</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred Charges on Refundings	<u>2,726</u>	<u>-</u>	<u>2,726</u>	<u>-</u>
Total Deferred Charges on Refundings	<u>2,726</u>	<u>-</u>	<u>2,726</u>	<u>-</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	403,599	128,083	531,682	-
Accrued Wages and Benefits	46,911	31,683	78,594	-
Accrued Interest Payable	22,639	2,354	24,993	-
Notes Payable	1,772,500	132,500	1,905,000	-
Total Current Liabilities	<u>2,245,649</u>	<u>294,620</u>	<u>2,540,269</u>	<u>-</u>
Noncurrent Liabilities:				
Compensated Absences Payable	91,084	74,523	165,607	-
OWDA Loans Payable	560,859	693,439	1,254,298	-
OPWC Loan Payable	412,992	267,468	680,460	-
General Obligation Bonds Payable	1,371,580	1,176,943	2,548,523	-
Total Noncurrent Liabilities	<u>2,436,515</u>	<u>2,212,373</u>	<u>4,648,888</u>	<u>-</u>
Total Liabilities	<u>4,682,164</u>	<u>2,506,993</u>	<u>7,189,157</u>	<u>-</u>
<b>NET POSITION:</b>				
Net Investment in Capital Assets	9,346,509	5,472,542	14,819,051	-
Unrestricted	<u>8,291,116</u>	<u>1,775,072</u>	<u>10,066,188</u>	<u>1,384</u>
Total Net Position	<u>\$ 17,637,625</u>	<u>\$ 7,247,614</u>	24,885,239	<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)  
\$ 24,880,855

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Revenues, Expenses and  
Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2013

	Sewer	Water	Total	Internal Service Fund
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ 3,739,775	\$ 2,250,480	\$ 5,990,255	\$ -
Other Operating Revenue	<u>273,947</u>	<u>26,011</u>	<u>299,958</u>	<u>-</u>
Total Operating Revenues	<u>4,013,722</u>	<u>2,276,491</u>	<u>6,290,213</u>	<u>-</u>
<b>OPERATING EXPENSES:</b>				
Personnel Services	960,278	636,746	1,597,024	-
Contractual Services	1,479,896	522,739	2,002,635	-
Materials and Supplies	150,747	105,808	256,555	-
Other Expenses	225,122	154,104	379,226	-
Depreciation	<u>508,341</u>	<u>186,120</u>	<u>694,461</u>	<u>-</u>
Total Operating Expenses	<u>3,324,384</u>	<u>1,605,517</u>	<u>4,929,901</u>	<u>-</u>
Operating Income	<u>689,338</u>	<u>670,974</u>	<u>1,360,312</u>	<u>-</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Investment Income	2,745	205	2,950	-
Interest Expense	<u>(87,396)</u>	<u>(45,548)</u>	<u>(132,944)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(84,651)</u>	<u>(45,343)</u>	<u>(129,994)</u>	<u>-</u>
Income (Loss) Before Capital Contributions	604,687	625,631	1,230,318	-
Capital Contributions	<u>3,856,333</u>	<u>496,238</u>	<u>4,352,571</u>	<u>-</u>
Change in Net Position	4,461,020	1,121,869	5,582,889	-
Net Position, Beginning of Year, as restated	<u>13,176,605</u>	<u>6,125,745</u>		<u>1,384</u>
Net Position, End of Year	<u>\$ 17,637,625</u>	<u>\$ 7,247,614</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 \$ 5,582,889

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2013

	Sewer	Water	Total	Internal Service Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	\$ 3,648,428	\$ 2,223,350	\$ 5,871,778	\$ -
Cash Paid for Employees Salaries and Benefits	(957,369)	(639,143)	(1,596,512)	-
Cash Paid to Suppliers	(1,501,480)	(1,056,256)	(2,557,736)	-
Other Operating Revenues	277,962	30,633	308,595	-
Other Operating Expenses	(230,701)	(159,653)	(390,354)	-
Net Cash Provided by Operating Activities	<u>1,236,840</u>	<u>398,931</u>	<u>1,635,771</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Grants	658,316	569,020	1,227,336	-
Proceeds from Notes/Loans	2,158,951	440,333	2,599,284	-
Acquisition and Construction of Capital Assets	(1,565,462)	(939,169)	(2,504,631)	-
Interest Paid on Loans	(3,078)	-	(3,078)	-
Interest Paid on G.O. Notes	(13,826)	(1,663)	(15,489)	-
Interest Paid on G.O. Bonds	(72,940)	(48,239)	(121,179)	-
Principal Paid on G.O. Notes	(1,895,000)	(190,000)	(2,085,000)	-
Principal Paid on OWDA Loans	(26,028)	-	(26,028)	-
Principal Paid on OPWC Loans	(61,397)	(26,215)	(87,612)	-
Principal Paid on G.O. Bonds	(297,300)	(130,000)	(427,300)	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(1,117,764)</u>	<u>(325,933)</u>	<u>(1,443,697)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest	<u>2,745</u>	<u>205</u>	<u>2,950</u>	<u>-</u>
Increase in Cash and Cash Equivalents	121,821	73,203	195,024	-
Pooled Cash and Investments, Beginning of Year	<u>4,435,440</u>	<u>1,412,151</u>	<u>5,847,591</u>	<u>1,384</u>
Pooled Cash and Investments, End of Year	<u>\$ 4,557,261</u>	<u>\$ 1,485,354</u>	<u>\$ 6,042,615</u>	<u>\$ 1,384</u>
Reconciliation of Pooled Cash and Investments per Statement of Fund Net Position to Pooled Cash and Investments, End of Year, per Statement of Cash Flows:				
Pooled Cash and Investments	\$ 4,133,275	\$ 1,485,354	\$ 5,618,629	\$ 1,384
Pooled Cash and Investments in Segregated Accounts	<u>423,986</u>	<u>-</u>	<u>423,986</u>	<u>-</u>
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 4,557,261</u>	<u>\$ 1,485,354</u>	<u>\$ 6,042,615</u>	<u>\$ 1,384</u>

(Continued)

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2013  
(Continued)

	Sewer	Water	Total	Internal Service Fund
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	\$ 689,338	\$ 670,974	\$ 1,360,312	\$ -
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	508,341	186,120	694,461	-
Changes in Assets and Liabilities:				
Accounts Receivable	(87,332)	(22,508)	(109,840)	-
Materials and Supplies Inventory	(644)	(527)	(1,171)	-
Prepaid Items	105	381	486	-
Accounts Payable	124,123	(433,112)	(308,989)	-
Accrued Wages & Benefits	(1,754)	(6,212)	(7,966)	-
Compensated Absences Payable	4,663	3,815	8,478	-
Net Cash Provided by Operating Activities	\$ 1,236,840	\$ 398,931	\$ 1,635,771	\$ -

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Net Position - Fiduciary Funds  
December 31, 2013

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	<u>Agency Funds</u>
<b>ASSETS:</b>	
Pooled Cash and Investments	\$ 21,291,652
Pooled Cash and Investments in Segregated Accounts	2,035,701
Receivables:	
Special Assessments	4,525,134
Taxes to be Collected for Other Governments	<u>110,304,474</u>
 Total Assets	 <u><u>\$ 138,156,961</u></u>
<b>LIABILITIES:</b>	
Due to Other Governments	\$ 115,104,350
Undistributed Monies	<u>23,052,611</u>
 Total Liabilities	 <u><u>\$ 138,156,961</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, 2013

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**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, 2013, 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, 2013

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**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, 2013

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**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 a number of federal and state grants along with local County funds to support the public assistance programs administered by the Clark County Department of Jobs and Family Services.

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

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

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**B. Fund Accounting:** (Continued)

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

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

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

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

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

**C. Measurement Focus and Basis of Accounting:**

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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

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

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

**Revenues – Exchange and Non-exchange Transactions:** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. “Measurable” means the amount of the transaction can be determined and “Available” means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current 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 property taxes, municipal income taxes, payments in lieu of taxes, grants, entitlements, shared revenues, and donations. On the accrual basis, revenue from property taxes/payments in lieu of taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from municipal income taxes is recognized in the year in which the income is earned. Revenue from grants, entitlements, shared revenues, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: municipal income taxes, charges for services, interest on investments, intergovernmental revenues (including motor vehicle license tax, gasoline tax, and local government assistance), and grants.

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**D. Pooled Cash and Investments:**

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

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

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

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, investments held by the Treasurer are stated at fair value using quoted market prices, except for repurchase agreements that are reported at cost. Net unrealized gains and losses calculated through the aggregate method are recorded as investment income in the General Fund. By statute, the Treasurer invests any short-term cash surplus. The residual investments are included in "Pooled Cash and Investments." STAR Ohio is an investment pool that allows governments within the State to pool their funds for investment purposes. STAR Ohio is managed by the State Treasurer's Office and is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2013. Detailed disclosure regarding pooled cash and investments held by the County is provided in Note 6.

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 2013 amounted to \$1,033,967 of which \$949,223 was assigned from other County Funds. Major funds earning interest were the Department of Developmental Disabilities Fund in the amount of \$53. Other non-major governmental funds earned \$27,156 in investment earnings.

During fiscal year 2013, investments were limited to sweep accounts, government securities, municipal bonds, certificates of deposit, commercial paper, a corporate note and STAR Ohio.

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**E. Receivables and Payables:**

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

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

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

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

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

Debt issuance costs are expensed when incurred.

**G. Materials and Supplies Inventory:**

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

**H. Prepaid Items:**

Payments made to vendors for services that will benefit periods beyond December 31, 2013, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and expenditure is reported in the year in which services are consumed.

**I. Capital Assets:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**I. Capital Assets:** (Continued)

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

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

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

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

The County's policy is to capitalize net interest on business-type activities construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest on business-type activities construction projects is amortized on a straight-line basis over the estimated useful life of the asset. For 2013, interest costs incurred on construction projects for all activities were not material.

**J. Deferred Outflows/Inflows of Resources:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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

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

**K. Accrued and Long-Term Liabilities:**

All payables, accrued liabilities and long-term obligations are reported on the government-wide financial statement, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the enterprise fund financial statements. Bond premiums and discounts, 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.

**L. Capital Contributions:**

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

**M. Compensated Absences:**

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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

**N. Net Position:**

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

**O. Fund Balances:**

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

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**O. Fund Balances:** (Continued)

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by 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.

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.

**P. Operating Revenues and Expenses:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Q. Interfund Balances/Activity:**

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

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

**R. Estimates:**

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

**S. 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 2013.

**NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES**

For fiscal year 2013, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34", Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement no. 53", Statement No. 65, "Items Previously Reported as Assets and Liabilities", and Statement No. 66, "Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62".

GASB Statement No. 61 modifies certain requirements for inclusion of component units in the financial reporting entity. The implementation of this statement did not result in any change to the County's Financial Statements.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. The implementation of this statement did not result in any change to the County's Financial Statements.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

**NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES** (Continued)

GASB Statement No. 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. As a result of implementing GASB Statement No. 65, the following assets and liabilities have been reclassified as indicated:

Item	New Classification
Deferred charges on refunding (previously included in bonds payable, net)	Deferred outflow of resources
Bond issuance costs (the unamortized portion was previously reported as an asset)	Deferred outflow of resources
Revenue in governmental funds not collected within 60 days of year end (previously reported as a liability)	Deferred inflow of resources
Property tax and payments in lieu of taxes billed, but levied for the next year's budget (previously reported as a liability)	Deferred inflow of resources

The effect of the prior period adjustment and the change in accounting principles has been applied retroactively; as a result, the beginning of the year net position has been changed reflect expensing of bond issuance costs:

	Governmental Activities	Business-Type Activities
Net Position, December 31, 2012	\$ 143,791,075	\$ 19,326,041
Effect of change in accounting principle related to bond issuance costs	(114,081)	(28,075)
Net Position, December 31, 2012, as restated	<u>\$ 143,676,994</u>	<u>\$ 19,297,966</u>

GASB Statement No. 66 improves accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions”, and No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements”. The implementation of this statement did not result in any change to the County’s Financial Statements.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

**NOTE 4 – ACCOUNTABILITY**

The following funds have equity deficits as of December 31, 2013:

	Deficit Fund Equity
<b>Governmental Activities:</b>	
Permanent Improvement Fund	\$ 1,559,927
DoDD Capital Projects Fund	188,761
Issue II/OPWC Capital Projects Fund	93,765

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
<b>Nonspendable:</b>						
Materials and Supplies Inventory	\$ 99,642	\$ 28,155	\$ 16,945	\$ -	\$ 2,252	\$ 146,994
Prepaid Items	203,102	20,243	234,986	37,520	97,554	593,405
Permanent Funds	-	-	-	-	74,787	74,787
Unclaimed Funds and/or Warrants	574,128	-	-	-	-	574,128
<b>Total Nonspendable</b>	<b>876,872</b>	<b>48,398</b>	<b>251,931</b>	<b>37,520</b>	<b>174,593</b>	<b>1,389,314</b>
<b>Restricted for:</b>						
Job & Family Services	-	4,037,418	-	-	-	4,037,418
Department of Developmental Disabilities	-	-	12,138,331	-	-	12,138,331
Children's Services	-	-	-	5,184,615	-	5,184,615
Other Special Revenue Funds	-	-	-	-	13,410,911	13,410,911
Debt Service	-	-	-	-	99,373	99,373
Capital Projects	-	-	-	-	42,473	42,473
Permanent Fund	-	-	-	-	36,362	36,362
<b>Total Restricted</b>	<b>-</b>	<b>4,037,418</b>	<b>12,138,331</b>	<b>5,184,615</b>	<b>13,589,119</b>	<b>34,949,483</b>
<b>Assigned:</b>						
Subsequent Appropriations	4,925,172	-	-	-	-	4,925,172
Encumbrances	1,617,680	-	-	-	-	1,617,680
<b>Total Assigned</b>	<b>6,542,852</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,542,852</b>
<b>Unassigned (deficit)</b>	<b>8,105,217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,842,453)</b>	<b>6,262,764</b>
<b>Total Fund Balances</b>	<b>\$ 15,524,941</b>	<b>\$ 4,085,816</b>	<b>\$ 12,390,262</b>	<b>\$ 5,222,135</b>	<b>\$ 11,921,259</b>	<b>\$ 49,144,413</b>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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**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, 2013

**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 \$29,898,298. Of the bank balance, \$25,629,612 was covered by Federal Depository insurance and \$4,268,686 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 <sup>1</sup>	Fair Value	Investment Maturity			% of Portfolio
			Less than One Year	One to Three Years	Greater than Three Years	
Federal Farm Credit Bank	AA+	\$ 21,275,879	\$ -	\$ 17,535,661	\$ 3,740,218	46.40%
Federal Home Loan Bank	AA+	13,334,679	2,397,017	8,981,292	1,956,370	29.08%
Federal Home Loan Mortgage Corp.	AA+	999,924	-	999,924	-	2.18%
Municipal Bonds	AA-AAA	1,817,683	329,568	1,488,115	-	3.96%
Commercial Paper	P1	2,999,815	2,999,815	-	-	6.54%
Corporate Note	AA+	1,000,190	1,000,190	-	-	2.18%
STAR Ohio	AAAm	4,429,478	4,429,478	-	-	9.66%
<b>Total Investments</b>		<b>\$ 45,857,648</b>	<b>\$ 11,156,068</b>	<b>\$ 29,004,992</b>	<b>\$ 5,696,588</b>	<b>100.00%</b>

<sup>1</sup> per Standard & Poor's/Moody's

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

**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 2013 were levied after October 1, 2012 on assessed values as of January 1, 2012, the lien date. Public utility real property taxes collected in 2013 attached as a lien on December 31, 2011 and were levied after October 31, 2012. Taxpayers were required to pay one half of real property taxes by February 8, 2013 with the remaining half due July 12, 2013. 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 2013 with real property taxes. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in tax year 2007 and a statistical update was completed in tax year 2010. The assessed value by property classification, upon which the 2013 tax levy was based, follows:

Category	Assessed Value
Real Property	\$ 2,197,874,130
Public Utility Real Property	700,980
Public Utility Personal Property	80,653,990
Total Assessed Value	\$ 2,279,229,100

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, 2013

**NOTE 7 – PROPERTY TAXES** (Continued)

A summary of voted millage for tax year 2012 collected in 2013 follows:

Purpose	Voter Authorized Rate (b)	Rate Levied for Current Year (a)		Voter Levy Date	Final Levy Year
		Residential/ Agricultural	Other		
Children Services	3.000	2.997855	3.000000	2011	2020
Mental Health	1.000	0.818215	0.829172	1999	2018
Mental Health	1.650	1.641114	1.555105	2005	2013
Mental Health & Retardation	2.000	1.831218	1.776612	2003	Continuing
Mental Health & Retardation	3.500	3.204631	3.109071	2003	Continuing
Senior Citizens	1.000	0.994615	0.942488	2005	2014
Clark County Park District	0.600	0.599571	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 Statement of Net Position – Fiduciary Funds. The County Auditor periodically remits to itself its share of the taxes collected. The County records receipt of these taxes in various funds. The County’s share of taxes receivable have been recorded as “Taxes Receivable” in the individual funds.

Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2013 operations. The receivable and the portion of the tax levies prepaid by year-end into the funds are therefore offset by a credit to deferred inflows of resources.

**NOTE 8 – PERMISSIVE SALES AND USE TAX**

On August 20, 2013, the Board of County Commissioners voted to continue a ½% emergency sales tax increase for an additional 36 months beginning in January 2014. This increase is needed in order to continue services at the current levels without adding any additional personnel throughout the County departments. This increase is in addition to the previous 1 percent on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Proceeds of the tax are credited entirely to the General Fund. Amounts that are measurable and to be received within the available period are accrued as revenue. Permissive sales tax revenue received in 2013 amounted to \$22,772,072.

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, 2013

**NOTE 9 – RECEIVABLES**

Receivables at December 31, 2013 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
<b>Governmental Activities:</b>	
Local Government and Local	
Government Revenue Assistance	\$ 654,558
Public Assistance for Health & Human Services Programs	20,935,964
Grants and Reimbursements	4,280,182
Homestead and Rollback	1,591,837
Gasoline and Excise Tax	1,150,000
Motor Vehicle License Fees & Permissive Auto Tax	2,065,000
Capital Projects	8,978,156
Total Governmental Activities	\$ 39,655,697
 <b>Business-Type Activities:</b>	
Capital Construction Grants	\$ 3,279,333
Total Business-Type Activities	\$ 3,279,333

**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, 2013 follow:

Due To	Due From			Total
	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	
General Fund	\$ -	\$ -	\$ 13,830	\$ 13,830
Nonmajor Special Revenue Fund	18,000	-	11,000	29,000
Nonmajor Capital Projects Fund	750,000	300,000	-	1,050,000
Total	\$ 768,000	\$ 300,000	\$ 24,830	\$ 1,092,830

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

**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, 2013, consisted of the following:

	Transfer Out			
Transfer In	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	Total
Job & Family Services Fund	\$ 783,651	\$ -	\$ 43	\$ 783,694
Nonmajor Special Revenue Fund	500	-	10,000	10,500
Nonmajor Debt Service Fund	1,159,401	-	-	1,159,401
Nonmajor Capital Projects Fund	<u>688,274</u>	<u>731,000</u>	<u>-</u>	<u>1,419,274</u>
Total	<u>\$ 2,631,826</u>	<u>\$ 731,000</u>	<u>\$ 10,043</u>	<u>\$ 3,372,869</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, 2013

**NOTE 11 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2013 was as follows:

	Balance 12/31/2012	Additions	Deletions	Balance 12/31/2013
<b><u>Governmental Activities:</u></b>				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	<u>7,522,869</u>	<u>6,001,138</u>	<u>(6,557,874)</u>	<u>6,966,133</u>
Non-Depreciable Capital Assets	<u>14,727,757</u>	<u>6,001,138</u>	<u>(6,557,874)</u>	<u>14,171,021</u>
Depreciable Capital Assets:				
Buildings	30,376,849	-	(244,107)	30,132,742
Improvements	54,008,685	649,576	(111,328)	54,546,933
Machinery and Equipment	18,070,377	1,026,839	(337,290)	18,759,926
Infrastructure	<u>97,428,149</u>	<u>6,786,830</u>	<u>-</u>	<u>104,214,979</u>
Depreciable Capital Assets	<u>199,884,060</u>	<u>8,463,245</u>	<u>(692,725)</u>	<u>207,654,580</u>
Less: Accumulated Depreciation:				
Buildings	(21,810,951)	(683,645)	244,107	(22,250,489)
Improvements	(22,705,750)	(2,902,112)	50,098	(25,557,764)
Machinery and Equipment	(13,312,775)	(1,100,934)	312,313	(14,101,396)
Infrastructure	<u>(69,458,965)</u>	<u>(2,172,884)</u>	<u>-</u>	<u>(71,631,849)</u>
Accumulated Depreciation	<u>(127,288,441)</u>	<u>(6,859,575) *</u>	<u>606,518</u>	<u>(133,541,498)</u>
Depreciable Capital Assets, net	<u>72,595,619</u>	<u>1,603,670</u>	<u>(86,207)</u>	<u>74,113,082</u>
Governmental Activities Capital Assets, net	<u>\$ 87,323,376</u>	<u>\$ 7,604,808</u>	<u>\$ (6,644,081)</u>	<u>\$ 88,284,103</u>

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

General Government:

Legislative and Executive	\$ 2,234,239
Judicial	95,753
Public Safety	307,759
Public Works	3,461,747
Health	508,654
Human Services	244,557
Conservation and Recreation	<u>6,866</u>
	<u>\$ 6,859,575</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

**NOTE 11 – CAPITAL ASSETS** (Continued)

	Balance 12/31/2012	Additions	Deletions	Balance 12/31/2013
<b>Business-Type Activities:</b>				
Non-Depreciable Capital Assets:				
Land	\$ 1,171,574	\$ -	\$ -	\$ 1,171,574
Construction in Progress	<u>2,527,365</u>	<u>2,419,875</u>	<u>-</u>	<u>4,947,240</u>
Non-Depreciable Capital Assets	<u>3,698,939</u>	<u>2,419,875</u>	<u>-</u>	<u>6,118,814</u>
Depreciable Capital Assets:				
Buildings	6,790,447	-	-	6,790,447
Improvements	1,702,060	-	-	1,702,060
Machinery and Equipment	2,444,257	84,756	-	2,529,013
Infrastructure	<u>18,500,689</u>	<u>-</u>	<u>-</u>	<u>18,500,689</u>
Depreciable Capital Assets	<u>29,437,453</u>	<u>84,756</u>	<u>-</u>	<u>29,522,209</u>
Less: Accumulated Depreciation:				
Buildings	(3,320,781)	(166,749)	-	(3,487,530)
Improvements	(580,646)	(87,083)	-	(667,729)
Machinery and Equipment	(2,071,753)	(82,132)	-	(2,153,885)
Infrastructure	<u>(7,766,050)</u>	<u>(358,497)</u>	<u>-</u>	<u>(8,124,547)</u>
Accumulated Depreciation	<u>(13,739,230)</u>	<u>(694,461)</u>	<u>-</u>	<u>(14,433,691)</u>
Depreciable Capital Assets, net	<u>15,698,223</u>	<u>(609,705)</u>	<u>-</u>	<u>15,088,518</u>
Business-Type Activities				
Capital Assets, net	<u>\$ 19,397,162</u>	<u>\$ 1,810,170</u>	<u>\$ -</u>	<u>\$ 21,207,332</u>

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

**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 12/31/2012	Additions	Retirements	Amount Outstanding 12/31/2013
<b><u>Governmental Activities:</u></b>					
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	-
Various Purpose Notes - Series 2013	0.75%	-	1,570,000	-	1,570,000
Total Governmental Activities		<u>1,650,000</u>	<u>1,570,000</u>	<u>1,650,000</u>	<u>1,570,000</u>
<b><u>Business-Type Activities:</u></b>					
Various Purpose Notes - Series 2012	0.875%	2,085,000	-	2,085,000	-
Various Purpose Notes - Series 2013	0.75%	-	1,905,000	-	1,905,000
Total Business-Type Activities		<u>2,085,000</u>	<u>1,905,000</u>	<u>2,085,000</u>	<u>1,905,000</u>
		<u>\$ 3,735,000</u>	<u>\$ 3,475,000</u>	<u>\$ 3,735,000</u>	<u>\$ 3,475,000</u>

**NOTE 13 – LONG-TERM OBLIGATIONS**

A schedule of changes in long-term obligations of the County during 2013 was as follows:

	Restated Balance at 1/1/2013	Additions	Retirements	Amount Outstanding 12/31/2013	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
0.85% to 5.55% - 2010					
Human Service Building Refunding	\$ 1,780,000	\$ -	\$ 175,000	\$ 1,605,000	\$ 125,000
2.25% to 5.00% - 2009					
Various Purpose Bonds	3,285,000	-	370,000	2,915,000	385,000
3.75% to 5.00% - 2007					
Various Purpose Refunding	8,035,000	-	785,000	7,250,000	600,000
Total General Obligation Bonds	<u>13,100,000</u>	<u>-</u>	<u>1,330,000</u>	<u>11,770,000</u>	<u>1,110,000</u>
Compensated Absences	4,298,560	4,330,818	4,298,560	4,330,818	503,275
Accrued Bond Premium	185,889	-	20,059	165,830	18,800
Total Governmental Activities	<u>17,584,449</u>	<u>4,330,818</u>	<u>5,648,619</u>	<u>16,266,648</u>	<u>1,632,075</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

**NOTE 13 – LONG-TERM OBLIGATIONS** (Continued)

	Restated Balance at 1/1/2013	Additions	Retirements	Amount Outstanding 12/31/2013	Amounts Due Within One Year
<b><u>Business-Type Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
Limecrest Sewer Construction 2.25% to 5.00% - 2009	\$ 345,700	\$ -	\$ 12,300	\$ 333,400	\$ 12,900
Various Purpose Bonds 1.50% to 4.00% - 2003	1,005,000	-	140,000	865,000	140,000
Medway Refunding 3.75% to 5.00% - 2007	450,000	-	220,000	230,000	230,000
Various Purpose Refunding	<u>1,145,000</u>	-	<u>55,000</u>	<u>1,090,000</u>	<u>55,000</u>
Total General Obligation Bonds	2,945,700	-	427,300	2,518,400	437,900
<b><u>Ohio Public Works Commission Loans:</u></b>					
Northridge Water Tank	144,400	-	15,200	129,200	15,200
Southwest Treatment Plant	24,300	-	12,150	12,150	12,150
Southwest Treatment Plant II	25,700	-	12,850	12,850	12,850
West Enon Sanitary Sewer	284,625	-	24,750	259,875	24,750
Green Meadows Water Tank	130,000	-	10,000	120,000	10,000
Southwest Equipment Replacement	139,764	-	11,647	128,117	11,647
Lawrenceville and Northridge Water Imp	19,283	-	1,015	18,268	1,015
<b><u>Ohio Water Development Authority Loans:</u></b>					
Raymond Drive Lift Station	65,937	-	9,420	56,517	9,420
Garden Acres Sewer Rehab	30,292	-	4,039	26,253	4,039
Park Layne Sewer Rehab	42,921	-	5,228	37,693	5,373
Northridge Manhole Rehab	61,286	-	7,341	53,945	7,581
Limecrest Water System	385,606	307,833	-	693,439	-
Southwest Regional WWTP Expansion	-	386,451	-	386,451	-
Compensated Absences	157,129	165,607	157,129	165,607	7,949
Accrued Bond Premium	<u>35,882</u>	-	<u>5,759</u>	<u>30,123</u>	<u>5,243</u>
Total Business-Type Activities	<u>4,492,825</u>	<u>859,891</u>	<u>703,828</u>	<u>4,648,888</u>	<u>565,117</u>
	<u>\$ 22,077,274</u>	<u>\$ 5,190,709</u>	<u>\$ 6,352,447</u>	<u>\$ 20,915,536</u>	<u>\$ 2,197,192</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, 2013

**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
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	1,065,000	339,745	165,700	66,914
2019-2023	5,335,000	961,010	761,100	220,586
2024-2028	1,120,000	109,400	501,100	74,487
2029-2030	70,000	3,885	55,000	4,160
Total	<u>\$ 11,770,000</u>	<u>\$ 3,176,683</u>	<u>\$ 2,518,400</u>	<u>\$ 712,863</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, 2013

**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>
2014	\$ 87,612
2015	62,612
2016	62,612
2017	62,612
2018	62,612
2019-2023	290,259
2024-2028	49,096
2029-2031	<u>3,045</u>
	<u>\$ 680,460</u>

Ohio Water Development Authority (OWDA) Loans:

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

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

	<u>OWDA</u>	
	<u>Principal</u>	<u>Interest</u>
2014	\$ 26,413	\$ 2,692
2015	26,810	2,295
2016	27,219	1,915
2017	27,641	1,463
2018	28,076	1,028
2019-2020	<u>38,249</u>	<u>697</u>
	<u>\$ 174,408</u>	<u>\$ 10,090</u>

During 2013, the County entered into an agreement with the Ohio Water Development Authority (OWDA) to borrow funds for the expansion of the Southwest Regional Wastewater Treatment Plant related to business-type activities. During the year, the County received \$386,451 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, 2013

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**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, 2013, 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, 2013 are an overall debt margin of \$45,955,101 and a limit on un-voted debt margin of \$13,266,664.

**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, 2013

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**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 2013, 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 2013 member contribution rates were 10.0% of covered payroll for members in state and local classifications. Public safety and law enforcement members contributed 12.00% and 12.60%, respectively. Effective January 1, 2014, the member contribution rates for public safety and law enforcement members increased to 12.00% and 13.00%, respectively. The 2013 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, 2013, 2012, and 2011 were \$6,902,272, \$6,893,191, and \$6,747,574, respectively, 100% has been contributed for the years 2013, 2012, and 2011.

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, 2013

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**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, 2013, 2012, and 2011 were \$472,124, \$1,890,180, and \$1,847,862, 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, 2013

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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**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, 2013, a claims liability of \$1,527,743 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 \$376,961.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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**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 2013, 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 2013, 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 \$3,771,804 in library and local government money passed thru the County during 2013.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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**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 2013, the County contributed \$686,000 in capital campaign funds relating to the additional sales tax collected 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 \$37,029 in local government monies passed thru the County during 2013.

**NOTE 20 – CONTINGENT LIABILITIES**

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

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

**NOTE 21 – SUBSEQUENT EVENTS**

On May 29, 2014, the County Commissioners approved a motion to authorize the issuance and sale of \$3,885,000 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 0.50% and the maturity date is May 29, 2015.

**NOTE 22 – CONSTRUCTION COMMITMENTS**

At December 31, 2013, 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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,524,794	\$ 3,524,794	\$ 3,284,332	\$ (240,462)
Permissive Sales Tax	21,176,673	21,976,673	22,668,572	691,899
Intergovernmental	5,591,603	5,293,242	6,060,778	767,536
Charges for Services	5,248,805	5,313,686	5,846,400	532,714
Licenses and Permits	1,600	1,600	3,105	1,505
Fees, Fines and Forfeitures	558,000	558,000	621,853	63,853
Investment Income	550,175	550,175	782,538	232,363
Other Revenue	130,120	130,120	309,450	179,330
	<u>36,781,770</u>	<u>37,348,290</u>	<u>39,577,028</u>	<u>2,228,738</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	6,437,950	6,404,689	5,758,752	645,937
Judicial	9,870,373	9,979,189	9,631,192	347,997
Public Safety	15,395,084	15,700,122	15,411,314	288,808
Public Works	4,244,009	4,639,754	4,177,926	461,828
Health	263,609	263,609	256,582	7,027
Human Services	827,443	827,443	792,977	34,466
Conservation and Recreation	445,616	445,616	443,274	2,342
	<u>37,484,084</u>	<u>38,260,422</u>	<u>36,472,017</u>	<u>1,788,405</u>
Total Expenditures				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(702,314)</u>	<u>(912,132)</u>	<u>3,105,011</u>	<u>4,017,143</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	10,000	10,000	19,183	9,183
Advances In	150,000	150,000	300,000	150,000
Transfers In	-	298,360	997,407	699,047
Advances Out	(1,000,000)	(1,000,000)	(900,000)	100,000
Transfers Out	(3,930,378)	(4,097,520)	(3,654,509)	443,011
	<u>(4,770,378)</u>	<u>(4,639,160)</u>	<u>(3,237,919)</u>	<u>1,401,241</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(5,472,692)	(5,551,292)	(132,908)	5,418,384
Fund Balance, Beginning of Year	7,097,197	7,097,197	7,097,197	-
Prior Year Encumbrances Appropriated	<u>1,510,381</u>	<u>1,510,381</u>	<u>1,510,381</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,134,886</u>	<u>\$ 3,056,286</u>	<u>\$ 8,474,670</u>	<u>5,418,384</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 12,130,304	\$ 13,167,918	\$ 11,884,389	\$ (1,283,529)
Charges for Services	5,435,277	5,435,277	5,561,526	126,249
Other Revenue	<u>-</u>	<u>93,368</u>	<u>93,368</u>	<u>-</u>
 Total Revenues	 <u>17,565,581</u>	 <u>18,696,563</u>	 <u>17,539,283</u>	 <u>(1,157,280)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>17,903,161</u>	<u>19,482,607</u>	<u>18,399,338</u>	<u>1,083,269</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(337,580)</u>	<u>(786,044)</u>	<u>(860,055)</u>	<u>(74,011)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>992,751</u>	<u>992,751</u>	<u>783,694</u>	<u>(209,057)</u>
Net Change in Fund Balance	655,171	206,707	(76,361)	(283,068)
Fund Balance, Beginning of Year	883,515	883,515	883,515	-
Prior Year Encumbrances Appropriated	<u>1,077,638</u>	<u>1,077,638</u>	<u>1,077,638</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,616,324</u>	<u>\$ 2,167,860</u>	<u>\$ 1,884,792</u>	<u>\$ (283,068)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 10,408,618	\$ 10,408,618	\$ 9,672,892	\$ (735,726)
Intergovernmental	12,598,708	12,711,920	13,509,310	797,390
Charges for Services	152,000	152,000	7,491	(144,509)
Investment Income	-	-	63	63
Other Revenue	<u>31,500</u>	<u>131,500</u>	<u>120,215</u>	<u>(11,285)</u>
Total Revenues	<u>23,190,826</u>	<u>23,404,038</u>	<u>23,309,971</u>	<u>(94,067)</u>
<b>EXPENDITURES:</b>				
Current:				
Health	<u>27,962,664</u>	<u>28,175,877</u>	<u>24,837,859</u>	<u>3,338,018</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,771,838)</u>	<u>(4,771,839)</u>	<u>(1,527,888)</u>	<u>3,243,951</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	-	100,000	1,175,000	1,075,000
Transfers In	4,824,500	4,824,500	3,289,700	(1,534,800)
Advances Out	-	(100,000)	(100,000)	-
Transfers Out	<u>(5,545,900)</u>	<u>(5,445,900)</u>	<u>(5,095,700)</u>	<u>350,200</u>
Total Other Financing Sources (Uses)	<u>(721,400)</u>	<u>(621,400)</u>	<u>(731,000)</u>	<u>(109,600)</u>
Net Change in Fund Balance	(5,493,238)	(5,393,239)	(2,258,888)	3,134,351
Fund Balance, Beginning of Year	9,368,018	9,368,018	9,368,018	-
Prior Year Encumbrances Appropriated	<u>1,869,537</u>	<u>1,869,537</u>	<u>1,869,537</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 5,744,317</u>	<u>\$ 5,844,316</u>	<u>\$ 8,978,667</u>	<u>\$ 3,134,351</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 6,216,970	\$ 6,216,970	\$ 5,792,908	\$ (424,062)
Intergovernmental	6,181,764	6,181,764	6,650,889	469,125
Charges for Services	220,329	220,329	405,557	185,228
Other Revenue	<u>10,700</u>	<u>10,700</u>	<u>15,589</u>	<u>4,889</u>
 Total Revenues	 <u>12,629,763</u>	 <u>12,629,763</u>	 <u>12,864,943</u>	 <u>235,180</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>15,021,543</u>	<u>15,375,975</u>	<u>14,707,721</u>	<u>668,254</u>
Net Change in Fund Balance	(2,391,780)	(2,746,212)	(1,842,778)	903,434
Fund Balance, Beginning of Year	3,279,985	3,279,985	3,279,985	-
Prior Year Encumbrances Appropriated	<u>1,440,819</u>	<u>1,440,819</u>	<u>1,440,819</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,329,024</u>	<u>\$ 1,974,592</u>	<u>\$ 2,878,026</u>	<u>\$ 903,434</u>

See accompanying notes to the required supplementary information.

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2013

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**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 2013.

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, 2013

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Budgeted Level of Expenditures:

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

Encumbrances:

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

Lapsing of Appropriations:

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

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

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budget basis) rather than as assigned or restricted fund balance for governmental fund-types (GAAP basis). 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, 2013

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 &amp; Family Services Fund</u>	<u>Department of Developmental Disabilities Fund</u>	<u>Children's Services Fund</u>
GAAP Basis	\$ 2,959,086	\$ 872,404	\$ (83,539)	\$ 292,396
Revenue Accruals	(705,017)	1,067,917	66,734	(658,648)
Expenditure Accruals	(3,464)	(218,669)	(169,940)	262,375
Other Financing Sources/Uses	(625,276)	-	-	-
Encumbrances	<u>(1,758,237)</u>	<u>(1,798,013)</u>	<u>(2,072,143)</u>	<u>(1,738,901)</u>
Budget Basis	<u>\$ (132,908)</u>	<u>\$ (76,361)</u>	<u>\$ (2,258,888)</u>	<u>\$ (1,842,778)</u>

**SUPPLEMENTARY INFORMATION –  
COMBINING FINANCIAL STATEMENTS**

## Nonmajor Governmental Funds – Fund Descriptions

### ***NONMAJOR SPECIAL REVENUE FUNDS***

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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)

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**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***

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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***

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

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

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

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

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

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

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

**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 PERMANENT FUNDS***

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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, 2013

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 11,919,267	\$ 99,373	\$ 1,049,777	\$ 111,091	\$ 13,179,508
Pooled Cash and Investments in Segregated Accounts	315,852	-	-	-	315,852
Pooled Cash and Investments with Fiscal and Escrow Agents	5,833	366	11,033	-	17,232
Receivables:					
Taxes	2,216,079	-	-	-	2,216,079
Accounts	378,225	-	-	-	378,225
Special Assessments	162,093	-	-	-	162,093
Accrued Interest	-	-	-	58	58
Due from Other Governments	7,692,311	-	8,984,542	-	16,676,853
Due from Other Funds	24,830	-	-	-	24,830
Materials and Supplies Inventory	2,252	-	-	-	2,252
Prepaid Items	97,554	-	-	-	97,554
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 22,814,296</u>	<u>\$ 99,739</u>	<u>\$ 10,045,352</u>	<u>\$ 111,149</u>	<u>\$ 33,070,536</u>
<b>LIABILITIES:</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$ 853,135	\$ -	\$ -	\$ -	\$ 853,135
Contracts Payable	-	-	261,446	-	261,446
Retainage Payable	5,833	-	11,033	-	16,866
Accrued Wages and Benefits	290,138	-	-	-	290,138
Due to Other Funds	29,000	-	1,050,000	-	1,079,000
Matured Interest Payable	-	366	-	-	366
Notes Payable	-	-	1,570,000	-	1,570,000
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>1,178,106</u>	<u>366</u>	<u>2,892,479</u>	<u>-</u>	<u>4,070,951</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Unavailable Revenue - Property Taxes	2,216,079	-	-	-	2,216,079
Unavailable Revenue - Intergovernmental Revenue	5,400,861	-	8,952,853	-	14,353,714
Unavailable Revenue - Charges for Services	30,588	-	-	-	30,588
Unavailable Revenue - Special Assessments	162,093	-	-	-	162,093
Unavailable Revenue - Undistributed Monies	315,852	-	-	-	315,852
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Deferred Inflows of Resources	<u>8,125,473</u>	<u>-</u>	<u>8,952,853</u>	<u>-</u>	<u>17,078,326</u>
<b>FUND BALANCES:</b>					
Nonspendable	99,806	-	-	74,787	174,593
Restricted	13,410,911	99,373	42,473	36,362	13,589,119
Unassigned (Deficit)	-	-	(1,842,453)	-	(1,842,453)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>13,510,717</u>	<u>99,373</u>	<u>(1,799,980)</u>	<u>111,149</u>	<u>11,921,259</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 22,814,296</u>	<u>\$ 99,739</u>	<u>\$ 10,045,352</u>	<u>\$ 111,149</u>	<u>\$ 33,070,536</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2013

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 449,484	\$ 3,107,260	\$ 2,771,820
Pooled Cash and Investments in Segregated Accounts	25,176	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	44,716	-	121,623
Special Assessments	-	-	-
Due from Other Governments	2,113,039	-	3,964,000
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	2,252
Prepaid Items	9,167	50,346	12,724
	<u>\$ 2,641,582</u>	<u>\$ 3,157,606</u>	<u>\$ 6,872,419</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 223,045	\$ 1,511	\$ 285,073
Retainage Payable	-	-	-
Accrued Wages and Benefits	105,696	15,455	87,182
Due to Other Funds	-	-	-
	<u>328,741</u>	<u>16,966</u>	<u>372,255</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable Revenue - Property Taxes	-	-	-
Unavailable Revenue - Intergovernmental Revenue	1,703,262	-	2,504,495
Unavailable Revenue - Charges for Services	-	-	148
Unavailable Revenue - Special Assessments	-	-	-
Unavailable Revenue - Undistributed Monies	25,176	-	-
	<u>1,728,438</u>	<u>-</u>	<u>2,504,643</u>
<b>FUND BALANCES:</b>			
Nonspendable	9,167	50,346	14,976
Restricted	575,236	3,090,294	3,980,545
	<u>584,403</u>	<u>3,140,640</u>	<u>3,995,521</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,641,582</u>	<u>\$ 3,157,606</u>	<u>\$ 6,872,419</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>
\$ 566,254	\$ 368,124	\$ 212,916	\$ 26,014	\$ 299,711	\$ 36,505
-	-	-	-	-	-
-	-	-	-	-	5,833
-	-	-	2,216,079	-	-
71,218	43,656	392	2,308	-	-
-	-	-	-	-	-
10,500	-	-	170,523	-	301,000
-	-	-	-	-	-
-	-	-	-	-	-
714	110	59	-	5,920	50
<u>\$ 648,686</u>	<u>\$ 411,890</u>	<u>\$ 213,367</u>	<u>\$ 2,414,924</u>	<u>\$ 305,631</u>	<u>\$ 343,388</u>
\$ 12,337	\$ 631	\$ -	\$ 2,644	\$ 3,166	\$ 1,507
-	-	-	-	-	5,833
9,025	4,150	2,202	-	4,174	477
-	-	-	-	-	-
<u>21,362</u>	<u>4,781</u>	<u>2,202</u>	<u>2,644</u>	<u>7,340</u>	<u>7,817</u>
-	-	-	2,216,079	-	-
10,500	-	-	170,523	-	296,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,500</u>	<u>-</u>	<u>-</u>	<u>2,386,602</u>	<u>-</u>	<u>296,000</u>
714	110	59	-	5,920	50
<u>616,110</u>	<u>406,999</u>	<u>211,106</u>	<u>25,678</u>	<u>292,371</u>	<u>39,521</u>
<u>616,824</u>	<u>407,109</u>	<u>211,165</u>	<u>25,678</u>	<u>298,291</u>	<u>39,571</u>
<u>\$ 648,686</u>	<u>\$ 411,890</u>	<u>\$ 213,367</u>	<u>\$ 2,414,924</u>	<u>\$ 305,631</u>	<u>\$ 343,388</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2013  
(Continued)

	Prosecuting Attorney	Sheriff	Common Pleas Court
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 414,528	\$ 229,507	\$ 612,055
Pooled Cash and Investments in Segregated Accounts	290,676	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	2,631	34,220	27,066
Special Assessments	-	-	-
Due from Other Governments	98,645	60,325	93,702
Due from Other Funds	-	13,830	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	485	84	17,023
	<u>806,965</u>	<u>337,966</u>	<u>749,846</u>
Total Assets	<u>\$ 806,965</u>	<u>\$ 337,966</u>	<u>\$ 749,846</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 5,804	\$ 1,256	\$ 979
Retainage Payable	-	-	-
Accrued Wages and Benefits	15,362	3,622	8,617
Due to Other Funds	29,000	-	-
	<u>50,166</u>	<u>4,878</u>	<u>9,596</u>
Total Liabilities	<u>50,166</u>	<u>4,878</u>	<u>9,596</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable Revenue - Property Taxes	-	-	-
Unavailable Revenue - Intergovernmental Revenue	74,156	54,699	46,851
Unavailable Revenue - Charges for Services	80	30,360	-
Unavailable Revenue - Special Assessments	-	-	-
Unavailable Revenue - Undistributed Monies	290,676	-	-
	<u>364,912</u>	<u>85,059</u>	<u>46,851</u>
Total Deferred Inflows of Resources	<u>364,912</u>	<u>85,059</u>	<u>46,851</u>
<b>FUND BALANCES:</b>			
Nonspendable	485	84	17,023
Restricted	391,402	247,945	676,376
	<u>391,887</u>	<u>248,029</u>	<u>693,399</u>
Total Fund Balances	<u>391,887</u>	<u>248,029</u>	<u>693,399</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 806,965</u>	<u>\$ 337,966</u>	<u>\$ 749,846</u>

Domestic Relations Court	Probate Court	Juvenile Court	Clerk of Courts	Board of Elections
\$ 218,217	\$ 172,441	\$ 1,261,230	\$ 127,936	\$ 1,089
-	-	-	-	-
-	-	-	-	-
5,212	2,820	7,852	6,348	-
-	-	-	-	-
-	-	556,822	-	-
-	-	-	-	-
-	-	-	-	-
30	-	648	69	-
<u>\$ 223,459</u>	<u>\$ 175,261</u>	<u>\$ 1,826,552</u>	<u>\$ 134,353</u>	<u>\$ 1,089</u>
\$ -	\$ 644	\$ 86,935	\$ 3,399	\$ -
-	-	-	-	-
1,426	-	27,609	1,843	-
-	-	-	-	-
<u>1,426</u>	<u>644</u>	<u>114,544</u>	<u>5,242</u>	<u>-</u>
-	-	-	-	-
-	-	335,745	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	335,745	-	-
30	-	648	69	-
<u>222,003</u>	<u>174,617</u>	<u>1,375,615</u>	<u>129,042</u>	<u>1,089</u>
<u>222,033</u>	<u>174,617</u>	<u>1,376,263</u>	<u>129,111</u>	<u>1,089</u>
<u>\$ 223,459</u>	<u>\$ 175,261</u>	<u>\$ 1,826,552</u>	<u>\$ 134,353</u>	<u>\$ 1,089</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2013  
(Continued)

	Recorder	FEMA	Emergency Management
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 6,763	\$ -	\$ 116,952
Pooled Cash and Investments in Segregated Accounts	-	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	1,226	-	525
Special Assessments	-	-	-
Due from Other Governments	-	-	184,667
Due from Other Funds	-	11,000	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	39
	<u>7,989</u>	<u>11,000</u>	<u>302,183</u>
Total Assets	<u>\$ 7,989</u>	<u>\$ 11,000</u>	<u>\$ 302,183</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ -	\$ 18,183
Retainage Payable	-	-	-
Accrued Wages and Benefits	-	-	-
Due to Other Funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>18,183</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable Revenue - Property Taxes	-	-	-
Unavailable Revenue - Intergovernmental Revenue	-	-	173,872
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
Unavailable Revenue - Undistributed Monies	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>173,872</u>
<b>FUND BALANCES:</b>			
Nonspendable	-	-	39
Restricted	7,989	11,000	110,089
	<u>7,989</u>	<u>11,000</u>	<u>110,128</u>
Total Fund Balances	<u>7,989</u>	<u>11,000</u>	<u>110,128</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 7,989</u>	<u>\$ 11,000</u>	<u>\$ 302,183</u>

Veteran's Memorial Trust	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
\$ 1,964	\$ 237,416	\$ 678,670	\$ 2,411	\$ 11,919,267
-	-	-	-	315,852
-	-	-	-	5,833
-	-	-	-	2,216,079
-	-	6,412	-	378,225
-	162,093	-	-	162,093
-	-	2,730	136,358	7,692,311
-	-	-	-	24,830
-	-	-	-	2,252
-	-	65	21	97,554
<u>\$ 1,964</u>	<u>\$ 399,509</u>	<u>\$ 687,877</u>	<u>\$ 138,790</u>	<u>\$ 22,814,296</u>
\$ -	\$ 101,098	\$ 9,510	\$ 95,413	\$ 853,135
-	-	-	-	5,833
-	-	2,605	693	290,138
-	-	-	-	29,000
<u>-</u>	<u>101,098</u>	<u>12,115</u>	<u>96,106</u>	<u>1,178,106</u>
-	-	-	-	2,216,079
-	-	-	30,758	5,400,861
-	-	-	-	30,588
-	162,093	-	-	162,093
-	-	-	-	315,852
<u>-</u>	<u>162,093</u>	<u>-</u>	<u>30,758</u>	<u>8,125,473</u>
-	-	65	21	99,806
<u>1,964</u>	<u>136,318</u>	<u>675,697</u>	<u>11,905</u>	<u>13,410,911</u>
<u>1,964</u>	<u>136,318</u>	<u>675,762</u>	<u>11,926</u>	<u>13,510,717</u>
<u>\$ 1,964</u>	<u>\$ 399,509</u>	<u>\$ 687,877</u>	<u>\$ 138,790</u>	<u>\$ 22,814,296</u>



**CLARK COUNTY, OHIO**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2013

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	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 53,234	\$ -	\$ 46,139	\$ 99,373
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 53,234</u>	<u>\$ 366</u>	<u>\$ 46,139</u>	<u>\$ 99,739</u>
<b>LIABILITIES:</b>				
Matured Interest Payable	\$ -	\$ 366	\$ -	\$ 366
Total Liabilities	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
<b>FUND BALANCES:</b>				
Restricted	<u>53,234</u>	<u>-</u>	<u>46,139</u>	<u>99,373</u>
Total Fund Balances	<u>53,234</u>	<u>-</u>	<u>46,139</u>	<u>99,373</u>
Total Liabilities and Fund Balances	<u>\$ 53,234</u>	<u>\$ 366</u>	<u>\$ 46,139</u>	<u>\$ 99,739</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2013

	Permanent Improvement	DoDD Capital Projects	Derr Road Improvement	Dayton- Springfield/ Old Mill Road
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 656,901	\$ 350,403	\$ -	\$ -
Pooled Cash and Investments with Fiscal and Escrow Agents	11,033	-	-	-
Due from Other Governments	<u>-</u>	<u>-</u>	<u>479,636</u>	<u>4,331,678</u>
Total Assets	<u>\$ 667,934</u>	<u>\$ 350,403</u>	<u>\$ 479,636</u>	<u>\$ 4,331,678</u>
<b>LIABILITIES:</b>				
Contracts Payable	\$ 116,828	\$ 19,164	\$ 17,661	\$ 3,086
Retainage Payable	11,033	-	-	-
Due to Other Funds	750,000	300,000	-	-
Notes Payable	<u>1,350,000</u>	<u>220,000</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,227,861</u>	<u>539,164</u>	<u>17,661</u>	<u>3,086</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable Revenue - Intergovernmental Revenue	<u>-</u>	<u>-</u>	<u>461,975</u>	<u>4,328,592</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>461,975</u>	<u>4,328,592</u>
<b>FUND BALANCES:</b>				
Restricted	-	-	-	-
Unassigned (Deficit)	<u>(1,559,927)</u>	<u>(188,761)</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>(1,559,927)</u>	<u>(188,761)</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 667,934</u>	<u>\$ 350,403</u>	<u>\$ 479,636</u>	<u>\$ 4,331,678</u>

Issue II/ OPWC Capital Projects	South Vienna Development	County Resurfacing	Veteran's Park Renovation	Lower Valley Widening	UV/CL Intersection Improvement	Total Non-Major Capital Projects Funds
\$ -	\$ 41,963	\$ -	\$ 510	\$ -	\$ -	\$ 1,049,777
-	-	-	-	-	-	11,033
<u>2,437,986</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>692,879</u>	<u>1,042,363</u>	<u>8,984,542</u>
<u>\$ 2,437,986</u>	<u>\$ 41,963</u>	<u>\$ -</u>	<u>\$ 510</u>	<u>\$ 692,879</u>	<u>\$ 1,042,363</u>	<u>\$ 10,045,352</u>
\$ 101,618	\$ -	\$ -	\$ -	\$ -	\$ 3,089	\$ 261,446
-	-	-	-	-	-	11,033
-	-	-	-	-	-	1,050,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,570,000</u>
<u>101,618</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,089</u>	<u>2,892,479</u>
<u>2,430,133</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>692,879</u>	<u>1,039,274</u>	<u>8,952,853</u>
<u>2,430,133</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>692,879</u>	<u>1,039,274</u>	<u>8,952,853</u>
-	41,963	-	510	-	-	42,473
<u>(93,765)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,842,453)</u>
<u>(93,765)</u>	<u>41,963</u>	<u>-</u>	<u>510</u>	<u>-</u>	<u>-</u>	<u>(1,799,980)</u>
<u>\$ 2,437,986</u>	<u>\$ 41,963</u>	<u>\$ -</u>	<u>\$ 510</u>	<u>\$ 692,879</u>	<u>\$ 1,042,363</u>	<u>\$ 10,045,352</u>

**CLARK COUNTY, OHIO**

Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2013

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	Chase Stewart <u>Blind Relief</u>	Chase Stewart <u>Soldier Relief</u>	Total Non-Major Permanent <u>Funds</u>
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 8,602	\$ 102,489	\$ 111,091
Receivables:			
Accrued Interest	<u>-</u>	<u>58</u>	<u>58</u>
 Total Assets	 <u>\$ 8,602</u>	 <u>\$ 102,547</u>	 <u>\$ 111,149</u>
 <b>FUND BALANCES:</b>			
Nonspendable	4,000	70,787	74,787
Restricted	<u>4,602</u>	<u>31,760</u>	<u>36,362</u>
 Total Fund Balances	 <u>\$ 8,602</u>	 <u>\$ 102,547</u>	 <u>\$ 111,149</u>

**CLARK COUNTY, OHIO**  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balance  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES:</b>					
Taxes	\$ 2,128,457	\$ -	\$ 55,521	\$ -	\$ 2,183,978
Intergovernmental	13,551,388	-	4,246,495	-	17,797,883
Charges for Services	3,967,689	257,479	-	-	4,225,168
Licenses and Permits	550,482	-	-	-	550,482
Fees, Fines and Forfeitures	576,817	-	-	-	576,817
Special Assessments	115,229	-	-	-	115,229
Investment Income	23,795	-	2,432	929	27,156
Other Revenue	<u>1,305,723</u>	<u>119,333</u>	<u>14</u>	<u>-</u>	<u>1,425,070</u>
 Total Revenues	 <u>22,219,580</u>	 <u>376,812</u>	 <u>4,304,462</u>	 <u>929</u>	 <u>26,901,783</u>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	1,393,794	-	-	-	1,393,794
Judicial	3,287,151	-	-	-	3,287,151
Public Safety	1,194,636	-	-	-	1,194,636
Public Works	8,274,438	-	-	-	8,274,438
Health	25,320	-	-	-	25,320
Human Services	6,362,642	-	-	1,195	6,363,837
Conservation/Recreation	738,561	-	-	-	738,561
Capital Outlay	276,120	-	5,778,107	-	6,054,227
Debt Service:					
Principal	55,000	1,060,000	215,000	-	1,330,000
Interest	<u>6,294</u>	<u>449,812</u>	<u>93,177</u>	<u>-</u>	<u>549,283</u>
 Total Expenditures	 <u>21,613,956</u>	 <u>1,509,812</u>	 <u>6,086,284</u>	 <u>1,195</u>	 <u>29,211,247</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>605,624</u>	 <u>(1,133,000)</u>	 <u>(1,781,822)</u>	 <u>(266)</u>	 <u>(2,309,464)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from the Sale of Capital Assets	11,000	-	-	-	11,000
Transfers In	10,500	1,159,401	1,419,274	-	2,589,175
Transfers Out	<u>(10,043)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,043)</u>
 Total Other Financing Sources (Uses)	 <u>11,457</u>	 <u>1,159,401</u>	 <u>1,419,274</u>	 <u>-</u>	 <u>2,590,132</u>
 Net Change in Fund Balance	 617,081	 26,401	 (362,548)	 (266)	 280,668
 Fund Balance (Deficit), Beginning 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>
 Fund Balance (Deficit), End of Year	 <u>\$ 13,510,717</u>	 <u>\$ 99,373</u>	 <u>\$ (1,799,980)</u>	 <u>\$ 111,149</u>	 <u>\$ 11,921,259</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	2,881,906	-	6,919,235
Charges for Services	296,587	1,322,595	124,633
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	80,344
Special Assessments	-	-	-
Investment Income	-	-	23,620
Other Revenue	<u>797,123</u>	<u>-</u>	<u>267,402</u>
 Total Revenues	 <u>3,975,616</u>	 <u>1,322,595</u>	 <u>7,415,234</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	944,896	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	6,974,534
Health	-	-	-
Human Services	4,068,214	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	596	272,621
Debt Service:			
Principal	-	-	-
Interest	-	-	-
 Total Expenditures	 <u>4,068,214</u>	 <u>945,492</u>	 <u>7,247,155</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>(92,598)</u>	 <u>377,103</u>	 <u>168,079</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from the Sale of Capital Assets	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Net Change in Fund Balance	 <u>(92,598)</u>	 <u>377,103</u>	 <u>168,079</u>
 Fund Balance, Beginning of Year	 <u>677,001</u>	 <u>2,763,537</u>	 <u>3,827,442</u>
 Fund Balance, End of Year	 <u>\$ 584,403</u>	 <u>\$ 3,140,640</u>	 <u>\$ 3,995,521</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>
\$ -	\$ -	\$ -	\$ 1,897,567	\$ 115,445	\$ -
5,844	-	-	395,931	-	465,884
829,601	6,546	202,502	-	-	-
-	550,482	-	-	-	-
-	4,532	-	31,844	-	-
-	-	-	-	-	-
38	-	-	-	84	-
<u>72,086</u>	<u>600</u>	<u>-</u>	<u>-</u>	<u>744</u>	<u>490</u>
<u>907,569</u>	<u>562,160</u>	<u>202,502</u>	<u>2,325,342</u>	<u>116,273</u>	<u>466,374</u>
-	-	236,074	-	149,734	-
-	-	-	30,240	-	-
-	451,046	-	-	-	-
7,664	-	-	-	-	470,865
-	-	-	-	-	-
-	-	-	2,292,553	-	-
738,561	-	-	-	-	-
-	-	-	-	-	-
30,000	-	-	-	-	-
<u>5,569</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>781,794</u>	<u>451,046</u>	<u>236,074</u>	<u>2,322,793</u>	<u>149,734</u>	<u>470,865</u>
<u>125,775</u>	<u>111,114</u>	<u>(33,572)</u>	<u>2,549</u>	<u>(33,461)</u>	<u>(4,491)</u>
-	11,000	-	-	-	-
-	-	-	-	-	500
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>
<u>-</u>	<u>11,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,500)</u>
<u>125,775</u>	<u>122,114</u>	<u>(33,572)</u>	<u>2,549</u>	<u>(33,461)</u>	<u>(13,991)</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>
<u>\$ 616,824</u>	<u>\$ 407,109</u>	<u>\$ 211,165</u>	<u>\$ 25,678</u>	<u>\$ 298,291</u>	<u>\$ 39,571</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, 2013  
(Continued)

	Prosecuting Attorney	Sheriff	Common Pleas Court
<b>REVENUES:</b>			
Taxes	\$ 115,445	\$ -	\$ -
Intergovernmental	415,468	101,652	187,404
Charges for Services	-	113,937	201,786
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	11,621	39,005	219,398
Special Assessments	-	-	-
Investment Income	53	-	-
Other Revenue	<u>101,053</u>	<u>20,810</u>	<u>761</u>
 Total Revenues	 <u>643,640</u>	 <u>275,404</u>	 <u>609,349</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	666,789	-	267,903
Public Safety	-	327,926	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	25,000
Interest	-	-	725
 Total Expenditures	 <u>666,789</u>	 <u>327,926</u>	 <u>293,628</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>(23,149)</u>	 <u>(52,522)</u>	 <u>315,721</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from the Sale of Capital Assets	-	-	-
Transfers In	-	-	-
Transfers Out	<u>(43)</u>	<u>-</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>(43)</u>	 <u>-</u>	 <u>-</u>
 Net Change in Fund Balance	 <u>(23,192)</u>	 <u>(52,522)</u>	 <u>315,721</u>
 Fund Balance, Beginning of Year	 <u>415,079</u>	 <u>300,551</u>	 <u>377,678</u>
 Fund Balance, End of Year	 <u>\$ 391,887</u>	 <u>\$ 248,029</u>	 <u>\$ 693,399</u>

Domestic Relations Court	Probate Court	Juvenile Court	Clerk of Courts	Board of Elections
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,125,947	-	-
-	44,163	729,419	95,920	-
-	-	-	-	-
72,793	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	9,060	-	-
<u>72,793</u>	<u>44,163</u>	<u>1,864,426</u>	<u>95,920</u>	<u>-</u>
-	-	-	61,146	-
36,502	21,677	2,060,584	16,399	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,903	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>39,405</u>	<u>21,677</u>	<u>2,060,584</u>	<u>77,545</u>	<u>-</u>
<u>33,388</u>	<u>22,486</u>	<u>(196,158)</u>	<u>18,375</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>33,388</u>	<u>22,486</u>	<u>(196,158)</u>	<u>18,375</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>\$ 222,033</u>	<u>\$ 174,617</u>	<u>\$ 1,376,263</u>	<u>\$ 129,111</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, 2013  
(Continued)

	Recorder	FEMA	Emergency Management
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	56,571	342,957
Charges for Services	-	-	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	5,530	-	25,245
	<u>5,530</u>	<u>-</u>	<u>25,245</u>
 Total Revenues	<u>5,530</u>	<u>56,571</u>	<u>368,202</u>
 <b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	1,944	-	-
Judicial	-	-	-
Public Safety	-	10,817	404,847
Public Works	-	31,918	-
Health	-	-	-
Human Services	-	1,875	-
Conservation/Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	<u>1,944</u>	<u>44,610</u>	<u>404,847</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>3,586</u>	<u>11,961</u>	<u>(36,645)</u>
 <b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from the Sale of Capital Assets	-	-	-
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>3,586</u>	<u>11,961</u>	<u>(36,645)</u>
 Fund Balance, Beginning of Year	<u>4,403</u>	<u>(961)</u>	<u>146,773</u>
 Fund Balance, End of Year	<u>\$ 7,989</u>	<u>\$ 11,000</u>	<u>\$ 110,128</u>

Veteran's Memorial Trust	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 2,128,457
-	-	74,069	578,520	13,551,388
-	-	-	-	3,967,689
-	-	-	-	550,482
-	-	117,280	-	576,817
-	115,229	-	-	115,229
-	-	-	-	23,795
-	-	4,819	-	1,305,723
<u>-</u>	<u>115,229</u>	<u>196,168</u>	<u>578,520</u>	<u>22,219,580</u>
-	-	-	-	1,393,794
-	-	187,057	-	3,287,151
-	-	-	-	1,194,636
-	110,638	-	678,819	8,274,438
-	-	-	25,320	25,320
-	-	-	-	6,362,642
-	-	-	-	738,561
-	-	-	-	276,120
-	-	-	-	55,000
-	-	-	-	6,294
<u>-</u>	<u>110,638</u>	<u>187,057</u>	<u>704,139</u>	<u>21,613,956</u>
-	4,591	9,111	(125,619)	605,624
-	-	-	-	11,000
-	-	-	10,000	10,500
-	-	-	-	(10,043)
<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>11,457</u>
-	4,591	9,111	(115,619)	617,081
<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>\$ 136,318</u>	<u>\$ 675,762</u>	<u>\$ 11,926</u>	<u>\$ 13,510,717</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2013

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
<b>REVENUES:</b>				
Charges for Services	\$ -	\$ -	\$ 257,479	\$ 257,479
Other Revenue	<u>119,333</u>	<u>-</u>	<u>-</u>	<u>119,333</u>
Total Revenues	<u>119,333</u>	<u>-</u>	<u>257,479</u>	<u>376,812</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	885,000	-	175,000	1,060,000
Interest	<u>376,399</u>	<u>-</u>	<u>73,413</u>	<u>449,812</u>
Total Expenditures	<u>1,261,399</u>	<u>-</u>	<u>248,413</u>	<u>1,509,812</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,142,066)</u>	<u>-</u>	<u>9,066</u>	<u>(1,133,000)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>1,159,401</u>	<u>-</u>	<u>-</u>	<u>1,159,401</u>
Total Other Financing Sources (Uses)	<u>1,159,401</u>	<u>-</u>	<u>-</u>	<u>1,159,401</u>
Net Change in Fund Balance	17,335	-	9,066	26,401
Fund Balance, Beginning of Year	<u>35,899</u>	<u>-</u>	<u>37,073</u>	<u>72,972</u>
Fund Balance, End of Year	<u>\$ 53,234</u>	<u>\$ -</u>	<u>\$ 46,139</u>	<u>\$ 99,373</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013

	Permanent Improvement	DoDD Capital Projects	Derr Road Improvement	Dayton- Springfield/ Old Mill Road
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	48,234	73,228	164,104
Investment Income	2,091	341	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>2,091</u>	<u>48,575</u>	<u>73,228</u>	<u>164,104</u>
<b>EXPENDITURES:</b>				
Capital Outlay	1,028,430	320,466	73,228	164,104
Debt Service:				
Principal	-	165,000	-	-
Interest	<u>9,105</u>	<u>72,009</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,037,535</u>	<u>557,475</u>	<u>73,228</u>	<u>164,104</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,035,444)</u>	<u>(508,900)</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>688,274</u>	<u>731,000</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>688,274</u>	<u>731,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(347,170)	222,100	-	-
Fund Balance (Deficit), Beginning of Year	<u>(1,212,757)</u>	<u>(410,861)</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit), End of Year	<u>\$ (1,559,927)</u>	<u>\$ (188,761)</u>	<u>\$ -</u>	<u>\$ -</u>

Issue II/ OPWC Capital Projects	South Vienna Development	County Resurfacing	Veteran's Park Renovation	Lower Valley Widening	UV/CL Intersection Improvement	Total Non-Major Capital Projects Funds
\$ -	\$ 55,521	\$ -	\$ -	\$ -	\$ -	\$ 55,521
3,439,540	-	189,405	-	272,366	59,618	4,246,495
-	-	-	-	-	-	2,432
-	-	-	14	-	-	14
<u>3,439,540</u>	<u>55,521</u>	<u>189,405</u>	<u>14</u>	<u>272,366</u>	<u>59,618</u>	<u>4,304,462</u>
3,660,348	-	186,396	-	272,366	72,769	5,778,107
-	50,000	-	-	-	-	215,000
-	12,063	-	-	-	-	93,177
<u>3,660,348</u>	<u>62,063</u>	<u>186,396</u>	<u>-</u>	<u>272,366</u>	<u>72,769</u>	<u>6,086,284</u>
<u>(220,808)</u>	<u>(6,542)</u>	<u>3,009</u>	<u>14</u>	<u>-</u>	<u>(13,151)</u>	<u>(1,781,822)</u>
-	-	-	-	-	-	1,419,274
-	-	-	-	-	-	1,419,274
(220,808)	(6,542)	3,009	14	-	(13,151)	(362,548)
<u>127,043</u>	<u>48,505</u>	<u>(3,009)</u>	<u>496</u>	<u>-</u>	<u>13,151</u>	<u>(1,437,432)</u>
<u>\$ (93,765)</u>	<u>\$ 41,963</u>	<u>\$ -</u>	<u>\$ 510</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,799,980)</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Permanent Funds  
For the Year Ended December 31, 2013

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
<b>REVENUES:</b>			
Investment Income	\$ -	\$ 929	\$ 929
Total Revenues	<u>-</u>	<u>929</u>	<u>929</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services	<u>-</u>	<u>1,195</u>	<u>1,195</u>
Total Expenditures	<u>-</u>	<u>1,195</u>	<u>1,195</u>
Net Change in Fund Balance	-	(266)	(266)
Fund Balance, Beginning of Year	<u>8,602</u>	<u>102,813</u>	<u>111,415</u>
Fund Balance, End of Year	<u>\$ 8,602</u>	<u>\$ 102,547</u>	<u>\$ 111,149</u>

## Nonmajor Internal Service Fund – Fund Description

### ***NONMAJOR INTERNAL SERVICE FUND***

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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*

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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)

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**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, 2013

	Balance 12/31/12	Additions	Deductions	Balance 12/31/13
<b><u>Department of Rehabilitation Corrections Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 383,852	\$ 3,298,000	\$ 3,361,857	\$ 319,995
Total Assets	<u>\$ 383,852</u>	<u>\$ 3,298,000</u>	<u>\$ 3,361,857</u>	<u>\$ 319,995</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 383,852	\$ 3,298,000	\$ 3,361,857	\$ 319,995
Total Liabilities	<u>\$ 383,852</u>	<u>\$ 3,298,000</u>	<u>\$ 3,361,857</u>	<u>\$ 319,995</u>
<b><u>Mental Health and Recovery Board of Clark, Greene, and Madison Counties Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 9,879,951	\$ 17,004,255	\$ 16,491,293	\$ 10,392,913
Total Assets	<u>\$ 9,879,951</u>	<u>\$ 17,004,255</u>	<u>\$ 16,491,293</u>	<u>\$ 10,392,913</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 9,879,951	\$ 17,004,255	\$ 16,491,293	\$ 10,392,913
Total Liabilities	<u>\$ 9,879,951</u>	<u>\$ 17,004,255</u>	<u>\$ 16,491,293</u>	<u>\$ 10,392,913</u>
<b><u>Health Department Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 3,403,095	\$ 6,193,446	\$ 6,294,298	\$ 3,302,243
Net Receivables:				
Special Assessments	43,736	45,253	43,736	45,253
Total Assets	<u>\$ 3,446,831</u>	<u>\$ 6,238,699</u>	<u>\$ 6,338,034</u>	<u>\$ 3,347,496</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 3,446,831	\$ 6,238,699	\$ 6,338,034	\$ 3,347,496
Total Liabilities	<u>\$ 3,446,831</u>	<u>\$ 6,238,699</u>	<u>\$ 6,338,034</u>	<u>\$ 3,347,496</u>
<b><u>Payroll Deductions Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 3,377	\$ 4,159	\$ 4,565	\$ 2,971
Total Assets	<u>\$ 3,377</u>	<u>\$ 4,159</u>	<u>\$ 4,565</u>	<u>\$ 2,971</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 3,377	\$ 4,159	\$ 4,565	\$ 2,971
Total Liabilities	<u>\$ 3,377</u>	<u>\$ 4,159</u>	<u>\$ 4,565</u>	<u>\$ 2,971</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2013  
(Continued)

	Balance 12/31/12	Additions	Deductions	Balance 12/31/13
<b><u>County Insurance Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 185,059	\$ 663,535	\$ 613,360	\$ 235,234
Total Assets	<u>185,059</u>	<u>663,535</u>	<u>613,360</u>	<u>235,234</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 185,059	\$ 663,535	\$ 613,360	\$ 235,234
Total Liabilities	<u>\$ 185,059</u>	<u>\$ 663,535</u>	<u>\$ 613,360</u>	<u>\$ 235,234</u>
<b><u>Workmen's Compensation Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 345,910	\$ 705,431	\$ 685,075	\$ 366,266
Total Assets	<u>\$ 345,910</u>	<u>\$ 705,431</u>	<u>\$ 685,075</u>	<u>\$ 366,266</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 345,910	\$ 705,431	\$ 685,075	\$ 366,266
Total Liabilities	<u>\$ 345,910</u>	<u>\$ 705,431</u>	<u>\$ 685,075</u>	<u>\$ 366,266</u>
<b><u>General County Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 299,609	\$ 584,917	\$ 601,947	\$ 282,579
Pooled Cash and Investments in Segregated Accounts	<u>2,239,178</u>	<u>2,035,701</u>	<u>2,239,178</u>	<u>2,035,701</u>
Total Assets	<u>\$ 2,538,787</u>	<u>\$ 2,620,618</u>	<u>\$ 2,841,125</u>	<u>\$ 2,318,280</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 2,538,787	\$ 2,620,618	\$ 2,841,125	\$ 2,318,280
Total Liabilities	<u>\$ 2,538,787</u>	<u>\$ 2,620,618</u>	<u>\$ 2,841,125</u>	<u>\$ 2,318,280</u>
<b><u>Other Government Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 1,241,099	\$ 90,649,038	\$ 91,048,217	\$ 841,920
Total Assets	<u>\$ 1,241,099</u>	<u>\$ 90,649,038</u>	<u>\$ 91,048,217</u>	<u>\$ 841,920</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 1,241,099	\$ 90,649,038	\$ 91,048,217	\$ 841,920
Total Liabilities	<u>\$ 1,241,099</u>	<u>\$ 90,649,038</u>	<u>\$ 91,048,217</u>	<u>\$ 841,920</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2013  
(Continued)

	Balance 12/31/12	Additions	Deductions	Balance 12/31/13
<b><u>Township Gas Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ -	\$ 1,007,921	\$ 1,007,921	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 1,007,921</u>	<u>\$ 1,007,921</u>	<u>\$ -</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ -	\$ 1,007,921	\$ 1,007,921	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 1,007,921</u>	<u>\$ 1,007,921</u>	<u>\$ -</u>
<b><u>State of Ohio Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 16,267	\$ 234,483	\$ 224,102	\$ 26,648
Total Assets	<u>\$ 16,267</u>	<u>\$ 234,483</u>	<u>\$ 224,102</u>	<u>\$ 26,648</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 16,267	\$ 234,483	\$ 224,102	\$ 26,648
Total Liabilities	<u>\$ 16,267</u>	<u>\$ 234,483</u>	<u>\$ 224,102</u>	<u>\$ 26,648</u>
<b><u>Treasurer's Tax Prepayment Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 66,763	\$ 2,611,437	\$ 2,611,678	\$ 66,522
Total Assets	<u>\$ 66,763</u>	<u>\$ 2,611,437</u>	<u>\$ 2,611,678</u>	<u>\$ 66,522</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 66,763	\$ 2,611,437	\$ 2,611,678	\$ 66,522
Total Liabilities	<u>\$ 66,763</u>	<u>\$ 2,611,437</u>	<u>\$ 2,611,678</u>	<u>\$ 66,522</u>
<b><u>Undivided Tax Settlement Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 3,991,182	\$ 127,487,302	\$ 127,393,637	\$ 4,084,847
Net Receivables:				
Special Assessments	3,731,529	4,479,881	3,731,529	4,479,881
Taxes to be Collected for Other Governments	<u>107,937,025</u>	<u>110,304,474</u>	<u>107,937,025</u>	<u>110,304,474</u>
Total Assets	<u>\$ 115,659,736</u>	<u>\$ 242,271,657</u>	<u>\$ 239,062,191</u>	<u>\$ 118,869,202</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 111,668,554	\$ 114,784,355	\$ 111,668,554	\$ 114,784,355
Undistributed Monies	<u>3,991,182</u>	<u>127,487,302</u>	<u>127,393,637</u>	<u>4,084,847</u>
Total Liabilities	<u>\$ 115,659,736</u>	<u>\$ 242,271,657</u>	<u>\$ 239,062,191</u>	<u>\$ 118,869,202</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2013  
(Continued)

	Balance 12/31/12	Additions	Deductions	Balance 12/31/13
<b><u>Inheritance Tax Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 457,635	\$ 1,964,728	\$ 1,052,910	\$ 1,369,453
Total Assets	<u>\$ 457,635</u>	<u>\$ 1,964,728</u>	<u>\$ 1,052,910</u>	<u>\$ 1,369,453</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 457,635	\$ 1,964,728	\$ 1,052,910	\$ 1,369,453
Total Liabilities	<u>\$ 457,635</u>	<u>\$ 1,964,728</u>	<u>\$ 1,052,910</u>	<u>\$ 1,369,453</u>
<b><u>Cigarette Tax Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ -	\$ 20,568	\$ 20,507	\$ 61
Total Assets	<u>\$ -</u>	<u>\$ 20,568</u>	<u>\$ 20,507</u>	<u>\$ 61</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ -	\$ 20,568	\$ 20,507	\$ 61
Total Liabilities	<u>\$ -</u>	<u>\$ 20,568</u>	<u>\$ 20,507</u>	<u>\$ 61</u>
<b><u>Local Government Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ -	\$ 7,309,500	\$ 7,309,500	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 7,309,500</u>	<u>\$ 7,309,500</u>	<u>\$ -</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ -	\$ 7,309,500	\$ 7,309,500	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 7,309,500</u>	<u>\$ 7,309,500</u>	<u>\$ -</u>
<b><u>Total Agency Funds:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 20,273,799	\$ 259,738,720	\$ 258,720,867	\$ 21,291,652
Pooled Cash and Investments in Segregated Accounts	2,239,178	2,035,701	2,239,178	2,035,701
Net Receivables:				
Special Assessments	3,775,265	4,525,134	3,775,265	4,525,134
Taxes to be Collected for Other Governments	107,937,025	110,304,474	107,937,025	110,304,474
Total Assets	<u>\$ 134,225,267</u>	<u>\$ 376,604,029</u>	<u>\$ 372,672,335</u>	<u>\$ 138,156,961</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 112,052,406	\$ 118,082,355	\$ 115,030,411	\$ 115,104,350
Undistributed Monies	<u>22,172,861</u>	<u>258,521,674</u>	<u>257,641,924</u>	<u>23,052,611</u>
Total Liabilities	<u>\$ 134,225,267</u>	<u>\$ 376,604,029</u>	<u>\$ 372,672,335</u>	<u>\$ 138,156,961</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,524,794	\$ 3,524,794	\$ 3,284,332	\$ (240,462)
Permissive Sales Tax	21,176,673	21,976,673	22,668,572	691,899
Intergovernmental	5,591,603	5,293,242	6,060,778	767,536
Charges for Services	5,248,805	5,313,686	5,846,400	532,714
Licenses and Permits	1,600	1,600	3,105	1,505
Fees, Fines and Forfeitures	558,000	558,000	621,853	63,853
Investment Income	550,175	550,175	782,538	232,363
Other Revenue	130,120	130,120	309,450	179,330
	<u>36,781,770</u>	<u>37,348,290</u>	<u>39,577,028</u>	<u>2,228,738</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	713,652	712,666	688,575	24,091
Operating Expenses	105,169	135,169	119,278	15,891
Capital Asset Expense	5,282	6,268	5,658	610
Auditor:				
Personnel & Fringes	776,268	776,268	611,939	164,329
Operating Expenses	161,652	161,652	107,405	54,247
Capital Asset Expense	1,000	1,000	449	551
Data Processing:				
Personnel & Fringes	59,028	59,028	54,902	4,126
Operating Expenses	115,675	115,675	104,387	11,288
Capital Asset Expense	22,766	22,766	10,266	12,500
Board of Revision:				
Operating Expenses	1,900	1,900	500	1,400
Auditor of State:				
Operating Expenses	104,666	104,666	104,304	362
Treasurer:				
Personnel & Fringes	583,882	583,882	503,544	80,338
Operating Expenses	72,952	72,952	61,173	11,779
Capital Asset Expense	1,000	1,000	894	106
Tax Incentive Review Council:				
Personnel & Fringes	2,890	2,890	2,251	639
Operating Expenses	10,510	10,510	2,466	8,044
Board of Elections:				
Personnel & Fringes	565,611	565,611	505,854	59,757
Operating Expenses	320,522	320,252	267,845	52,407

(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, 2013  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Recorder:				
Personnel & Fringes	327,509	327,509	325,958	1,551
Operating Expenses	13,142	13,142	13,097	45
Microfilm:				
Operating Expenses	6,783	6,783	2,307	4,476
Misc Insurance and Pension:				
Personnel & Fringes	10,000	10,000	3,805	6,195
Operating Expenses	1,139,919	1,003,954	880,039	123,915
Information Systems:				
Personnel & Fringes	285,105	275,772	261,561	14,211
Operating Expenses	168,593	186,673	185,840	833
Certificate of Title Administration:				
Personnel & Fringes	490,896	523,424	516,890	6,534
Operating Expenses	40,378	40,378	30,295	10,083
Recorder's Special Equipment:				
Operating Expenses	147,361	147,361	125,845	21,516
Capital Asset Expense	25,000	30,000	23,056	6,944
Cash Deposits:				
Operating Expenses	33,839	33,839	25,974	7,865
Unforfeited Land Sale:				
Operating Expenses	25,000	25,000	86,798	(61,798)
Unclaimed Money:				
Operating Expenses	50,000	64,175	64,073	102
Unclaimed Warrants:				
Operating Expenses	<u>50,000</u>	<u>62,524</u>	<u>61,524</u>	<u>1,000</u>
Legislative and Executive	<u>6,437,950</u>	<u>6,404,689</u>	<u>5,758,752</u>	<u>645,937</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,375,120	1,374,383	1,335,211	39,172
Operating Expenses	73,257	73,994	73,976	18
Public Defender:				
Personnel & Fringes	785,171	785,171	759,477	25,694
Operating Expenses	39,453	39,453	36,266	3,187
Court of Appeals:				
Operating Expenses	40,000	40,000	28,935	11,065

(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, 2013  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Common Pleas Court:				
Personnel & Fringes	863,876	904,427	861,862	42,565
Operating Expenses	361,135	381,135	359,785	21,350
Domestic Relations:				
Personnel & Fringes	658,677	658,677	631,929	26,748
Operating Expenses	35,587	35,587	35,588	(1)
Probate Court:				
Personnel & Fringes	359,928	358,850	347,241	11,609
Operating Expenses	56,443	57,521	54,334	3,187
Juvenile Court:				
Personnel & Fringes	1,319,855	1,370,818	1,355,293	15,525
Operating Expenses	437,706	426,743	375,773	50,970
Juvenile - Probation:				
Personnel & Fringes	418,073	418,043	414,249	3,794
Operating Expenses	5,242	5,272	5,058	214
Juvenile Court - Detention Home:				
Personnel & Fringes	1,801,059	1,785,559	1,766,827	18,732
Operating Expenses	164,785	180,285	162,435	17,850
Municipal Court:				
Personnel & Fringes	213,890	216,655	214,852	1,803
Operating Expenses	41,410	46,910	37,552	9,358
Clerk of Courts:				
Personnel & Fringes	578,933	600,154	596,679	3,475
Operating Expenses	128,625	107,404	84,549	22,855
Juvenile Center Trust:				
Personnel & Fringes	58,258	11,545	-	11,545
Operating Expenses	53,890	100,603	93,321	7,282
Judicial	<u>9,870,373</u>	<u>9,979,189</u>	<u>9,631,192</u>	<u>347,997</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	11,566,478	11,747,392	11,672,218	75,174
Operating Expenses	1,686,379	1,721,414	1,654,444	66,970
Coroner:				
Personnel & Fringes	217,698	217,698	215,914	1,784
Operating Expenses	148,773	213,503	212,803	700
Emergency Management:				
Personnel & Fringes	144,224	154,683	152,574	2,109
Operating Expenses	130,846	130,375	127,914	2,461

(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, 2013  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
EMA/RDP Grant:				
Operating Expenses	1,650	1,650	1,085	565
Capital Asset Expense	80,000	80,000	75,003	4,997
Sheriff's Grant:				
Personnel & Fringes	413,574	427,946	421,386	6,560
Operating Expenses	48,109	48,109	24,804	23,305
Sheriff's Trust:				
Operating Expenses	43,482	43,482	16,855	26,627
Sheriff Policing Rotary:				
Personnel & Fringes	772,497	781,573	740,071	41,502
Operating Expenses	141,374	132,297	96,243	36,054
Public Safety	<u>15,395,084</u>	<u>15,700,122</u>	<u>15,411,314</u>	<u>288,808</u>
Public Works:				
County Economic Development:				
Operating Expenses	233,500	625,000	625,000	-
Building & Grounds:				
Personnel & Fringes	990,505	995,020	903,553	91,467
Operating Expenses	1,965,924	1,965,924	1,665,928	299,996
Community Development:				
Personnel & Fringes	787,711	787,711	723,863	63,848
Operating Expenses	121,075	120,805	118,800	2,005
Engineer:				
Personnel & Fringes	138,194	138,194	135,262	2,932
Operating Expenses	7,100	7,100	5,520	1,580
Public Works	<u>4,244,009</u>	<u>4,639,754</u>	<u>4,177,926</u>	<u>461,828</u>
Health:				
Other Health/Welfare:				
Operating Expenses	241,489	241,489	234,467	7,022
Wellness:				
Personnel & Fringes	7,625	7,625	7,620	5
Operating Expenses	14,495	14,495	14,495	-
Health	<u>263,609</u>	<u>263,609</u>	<u>256,582</u>	<u>7,027</u>

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2013  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Human Services:				
Soldiers Relief:				
Personnel & Fringes	485,042	458,423	429,774	28,649
Operating Expenses	339,802	314,802	309,298	5,504
Capital Asset Expense	2,500	54,119	53,905	214
Veterans Service Commission Unclaimed:				
Operating Expenses	99	99	-	99
Human Services	<u>827,443</u>	<u>827,443</u>	<u>792,977</u>	<u>34,466</u>
Conservation and Recreation:				
Agriculture:				
Operating Expenses	<u>445,616</u>	<u>445,616</u>	<u>443,274</u>	<u>2,342</u>
Conservation and Recreation	<u>445,616</u>	<u>445,616</u>	<u>443,274</u>	<u>2,342</u>
Total Expenditures	<u>37,484,084</u>	<u>38,260,422</u>	<u>36,472,017</u>	<u>1,788,405</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(702,314)</u>	<u>(912,132)</u>	<u>3,105,011</u>	<u>4,017,143</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	10,000	10,000	19,183	9,183
Advances In	150,000	150,000	300,000	150,000
Transfers In	-	298,360	997,407	699,047
Advances Out	(1,000,000)	(1,000,000)	(900,000)	100,000
Transfers Out	<u>(3,930,378)</u>	<u>(4,097,520)</u>	<u>(3,654,509)</u>	<u>443,011</u>
Total Other Financing Sources (Uses)	<u>(4,770,378)</u>	<u>(4,639,160)</u>	<u>(3,237,919)</u>	<u>1,401,241</u>
Net Change in Fund Balance	(5,472,692)	(5,551,292)	(132,908)	5,418,384
Fund Balance, Beginning of Year	7,097,197	7,097,197	7,097,197	-
Prior Year Encumbrances Appropriated	<u>1,510,381</u>	<u>1,510,381</u>	<u>1,510,381</u>	-
Fund Balance, End of Year	<u>\$ 3,134,886</u>	<u>\$ 3,056,286</u>	<u>\$ 8,474,670</u>	<u>5,418,384</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Job & Family Services Special Revenue Fund  
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 12,130,304	\$ 13,167,918	\$ 11,884,389	\$ (1,283,529)
Charges for Services	5,435,277	5,435,277	5,561,526	126,249
Other Revenue	-	93,368	93,368	-
	<u>17,565,581</u>	<u>18,696,563</u>	<u>17,539,283</u>	<u>(1,157,280)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	9,594,975	9,514,166	9,296,949	217,217
Operating Expenses	7,144,604	8,724,004	7,969,790	754,214
WIA Fund:				
Operating Expenses	1,163,582	1,239,605	1,127,767	111,838
JFS Spfld Foundation Fund:				
Operating Expenses	-	4,832	4,832	-
	<u>17,903,161</u>	<u>19,482,607</u>	<u>18,399,338</u>	<u>1,083,269</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(337,580)</u>	<u>(786,044)</u>	<u>(860,055)</u>	<u>(74,011)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>992,751</u>	<u>992,751</u>	<u>783,694</u>	<u>(209,057)</u>
	<u>992,751</u>	<u>992,751</u>	<u>783,694</u>	<u>(209,057)</u>
Net Change in Fund Balance	655,171	206,707	(76,361)	(283,068)
Fund Balance, Beginning of Year	883,515	883,515	883,515	-
Prior Year Encumbrances Appropriated	<u>1,077,638</u>	<u>1,077,638</u>	<u>1,077,638</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,616,324</u>	<u>\$ 2,167,860</u>	<u>\$ 1,884,792</u>	<u>\$ (283,068)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 10,408,618	\$ 10,408,618	\$ 9,672,892	\$ (735,726)
Intergovernmental	12,598,708	12,711,920	13,509,310	797,390
Charges for Services	152,000	152,000	7,491	(144,509)
Investment Income	-	-	63	63
Other Revenue	<u>31,500</u>	<u>131,500</u>	<u>120,215</u>	<u>(11,285)</u>
Total Revenues	<u>23,190,826</u>	<u>23,404,038</u>	<u>23,309,971</u>	<u>(94,067)</u>
<b>EXPENDITURES:</b>				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	12,245,116	12,290,216	11,410,108	880,108
Operating Expenses	4,745,272	4,813,385	3,635,676	1,177,709
County MR/DD Residential Services:				
Operating Expenses	3,527,029	3,627,029	3,164,526	462,503
F.F. Mueller Residential Center:				
Personnel and Fringes	5,138,859	5,141,859	4,563,142	578,717
Operating Expenses	2,254,561	2,251,561	2,015,017	236,544
MR/DD Medicaid Reserve:				
Operating Expenses	1,327	1,327	-	1,327
MR/DD Donation Trust:				
Operating Expenses	500	500	-	500
Neubart Webb Trust:				
Operating Expenses	<u>50,000</u>	<u>50,000</u>	<u>49,390</u>	<u>610</u>
Total Expenditures	<u>27,962,664</u>	<u>28,175,877</u>	<u>24,837,859</u>	<u>3,338,018</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,771,838)</u>	<u>(4,771,839)</u>	<u>(1,527,888)</u>	<u>3,243,951</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	-	100,000	1,175,000	1,075,000
Transfers In	4,824,500	4,824,500	3,289,700	(1,534,800)
Advances Out	-	(100,000)	(100,000)	-
Transfers Out	<u>(5,545,900)</u>	<u>(5,445,900)</u>	<u>(5,095,700)</u>	<u>350,200</u>
Total Other Financing Sources (Uses)	<u>(721,400)</u>	<u>(621,400)</u>	<u>(731,000)</u>	<u>(109,600)</u>
Net Change in Fund Balance	(5,493,238)	(5,393,239)	(2,258,888)	3,134,351
Fund Balance, Beginning of Year	9,368,018	9,368,018	9,368,018	-
Prior Year Encumbrances Appropriated	<u>1,869,537</u>	<u>1,869,537</u>	<u>1,869,537</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 5,744,317</u>	<u>\$ 5,844,316</u>	<u>\$ 8,978,667</u>	<u>\$ 3,134,351</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 6,216,970	\$ 6,216,970	\$ 5,792,908	\$ (424,062)
Intergovernmental	6,181,764	6,181,764	6,650,889	469,125
Charges for Services	220,329	220,329	405,557	185,228
Other Revenue	<u>10,700</u>	<u>10,700</u>	<u>15,589</u>	<u>4,889</u>
Total Revenues	<u>12,629,763</u>	<u>12,629,763</u>	<u>12,864,943</u>	<u>235,180</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	<u>15,021,543</u>	<u>15,375,975</u>	<u>14,707,721</u>	<u>668,254</u>
Total Expenditures	<u>15,021,543</u>	<u>15,375,975</u>	<u>14,707,721</u>	<u>668,254</u>
Net Change in Fund Balance	(2,391,780)	(2,746,212)	(1,842,778)	903,434
Fund Balance, Beginning of Year	3,279,985	3,279,985	3,279,985	-
Prior Year Encumbrances Appropriated	<u>1,440,819</u>	<u>1,440,819</u>	<u>1,440,819</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,329,024</u>	<u>\$ 1,974,592</u>	<u>\$ 2,878,026</u>	<u>\$ 903,434</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Child Support Enforcement Agency Special Revenue Fund  
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 2,940,552	\$ 3,340,552	\$ 2,872,919	\$ (467,633)
Charges for Services	512,385	512,385	481,721	(30,664)
Other Revenue	795,441	795,441	797,123	1,682
	<u>4,248,378</u>	<u>4,648,378</u>	<u>4,151,763</u>	<u>(496,615)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Personnel and Fringes	2,626,420	2,756,420	2,550,567	205,853
Operating Expenses	2,017,060	2,122,060	2,088,617	33,443
	<u>4,643,480</u>	<u>4,878,480</u>	<u>4,639,184</u>	<u>239,296</u>
Net Change in Fund Balance	(395,102)	(230,102)	(487,421)	(257,319)
Fund Balance, Beginning of Year	32,684	32,684	32,684	-
Prior Year Encumbrances Appropriated	<u>376,775</u>	<u>376,775</u>	<u>376,775</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 14,357</u>	<u>\$ 179,357</u>	<u>\$ (77,962)</u>	<u>\$ (257,319)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 1,203,500	\$ 1,203,500	\$ 1,322,595	\$ 119,095
Other Revenue	<u>1,800</u>	<u>1,800</u>	<u>400</u>	<u>(1,400)</u>
Total Revenues	<u>1,205,300</u>	<u>1,205,300</u>	<u>1,322,995</u>	<u>117,695</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	645,045	645,045	575,976	69,069
Operating Expenses	730,041	730,041	670,531	59,510
Capital Asset Expense	<u>10,843</u>	<u>10,843</u>	<u>1,439</u>	<u>9,404</u>
Total Expenditures	<u>1,385,929</u>	<u>1,385,929</u>	<u>1,247,946</u>	<u>137,983</u>
Net Change in Fund Balance	(180,629)	(180,629)	75,049	255,678
Fund Balance, Beginning of Year	2,501,672	2,501,672	2,501,672	-
Prior Year Encumbrances Appropriated	<u>277,884</u>	<u>277,884</u>	<u>277,884</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,598,927</u>	<u>\$ 2,598,927</u>	<u>\$ 2,854,605</u>	<u>\$ 255,678</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 6,716,000	\$ 6,716,000	\$ 6,758,531	\$ 42,531
Charges for Services	100,000	100,000	125,915	25,915
Fees, Fines and Forfeitures	80,000	80,000	80,502	502
Investment Income	35,000	35,000	23,620	(11,380)
Other Revenue	<u>1,374,000</u>	<u>1,374,000</u>	<u>240,586</u>	<u>(1,133,414)</u>
Total Revenues	<u>8,305,000</u>	<u>8,305,000</u>	<u>7,229,154</u>	<u>(1,075,846)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personnel and Fringes	3,513,993	3,513,993	3,012,077	501,916
Operating Expenses	5,689,774	5,689,774	4,778,799	910,975
Capital Asset Expense	1,608,974	1,608,974	309,031	1,299,943
Total Expenditures	<u>10,812,741</u>	<u>10,812,741</u>	<u>8,099,907</u>	<u>2,712,834</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,507,741)</u>	<u>(2,507,741)</u>	<u>(870,753)</u>	<u>1,636,988</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	115,000	115,000	115,000	-
Advances Out	<u>(115,000)</u>	<u>(115,000)</u>	<u>(115,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(2,507,741)	(2,507,741)	(870,753)	1,636,988
Fund Balance, Beginning of Year	1,838,667	1,838,667	1,838,667	-
Prior Year Encumbrances Appropriated	<u>817,498</u>	<u>817,498</u>	<u>817,498</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 148,424</u>	<u>\$ 148,424</u>	<u>\$ 1,785,412</u>	<u>\$ 1,636,988</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 16,000	\$ 16,000	\$ 5,844	\$ (10,156)
Charges for Services	785,000	785,000	824,362	39,362
Investment Income	1,545	1,545	40	(1,505)
Other Revenue	71,900	71,900	65,435	(6,465)
	<u>874,445</u>	<u>874,445</u>	<u>895,681</u>	<u>21,236</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
ODNR Market Development Grant:				
Operating Expenses	3,415	3,415	-	3,415
ODNR Community Development 2006:				
Operating Expenses	11,170	11,170	2,029	9,141
	<u>14,585</u>	<u>14,585</u>	<u>2,029</u>	<u>12,556</u>
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	369,038	369,038	314,015	55,023
Operating Expenses	622,588	622,588	581,526	41,062
Waste Management Donations:				
Operating Expenses	1,510	1,510	-	1,510
Keep America Beautiful:				
Operating Expenses	20,560	20,560	4,634	15,926
Litter Cleanup Grant:				
Operating Expenses	6,000	6,000	1,866	4,134
	<u>1,019,696</u>	<u>1,019,696</u>	<u>902,041</u>	<u>117,655</u>
Debt Service:				
Principal	30,000	30,000	30,000	-
Interest	6,000	6,000	5,569	431
	<u>36,000</u>	<u>36,000</u>	<u>35,569</u>	<u>431</u>
	<u>1,070,281</u>	<u>1,070,281</u>	<u>939,639</u>	<u>130,642</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(195,836)</u>	<u>(195,836)</u>	<u>(43,958)</u>	<u>151,878</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, 2013  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	10,000	10,000	6,150	(3,850)
Advances Out	<u>(12,000)</u>	<u>(12,000)</u>	<u>(6,150)</u>	<u>5,850</u>
Total Other Financing Sources (Uses)	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>	<u>2,000</u>
Net Change in Fund Balance	(197,836)	(197,836)	(43,958)	153,878
Fund Balance, Beginning of Year	305,586	305,586	305,586	-
Prior Year Encumbrances Appropriated	<u>145,603</u>	<u>145,603</u>	<u>145,603</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 253,353</u>	<u>\$ 253,353</u>	<u>\$ 407,231</u>	<u>\$ 153,878</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 3,000	\$ 3,000	\$ 2,918	\$ (82)
Licenses and Permits	510,000	510,000	516,210	6,210
Fees, Fines and Forfeitures	4,000	4,000	4,068	68
Other Revenue	<u>500</u>	<u>500</u>	<u>602</u>	<u>102</u>
Total Revenues	<u>517,500</u>	<u>517,500</u>	<u>523,798</u>	<u>6,298</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	152,167	152,167	125,799	26,368
Operating Expenses	320,202	320,202	262,350	57,852
Auditor's Office:				
Personnel and Fringes	46,051	47,661	47,016	645
Operating Expenses	<u>23,583</u>	<u>26,083</u>	<u>20,735</u>	<u>5,348</u>
Total Expenditures	<u>542,003</u>	<u>546,113</u>	<u>455,900</u>	<u>90,213</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(24,503)</u>	<u>(28,613)</u>	<u>67,898</u>	<u>96,511</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	<u>-</u>	<u>-</u>	<u>11,000</u>	<u>11,000</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>11,000</u>	<u>11,000</u>
Net Change in Fund Balance	(24,503)	(28,613)	78,898	107,511
Fund Balance, Beginning of Year	277,405	277,405	277,405	-
Prior Year Encumbrances Appropriated	<u>6,181</u>	<u>6,181</u>	<u>6,181</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 259,083</u>	<u>\$ 254,973</u>	<u>\$ 362,484</u>	<u>\$ 107,511</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 204,500	\$ 204,500	\$ 207,779	\$ 3,279
Total Revenues	<u>204,500</u>	<u>204,500</u>	<u>207,779</u>	<u>3,279</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	78,710	78,710	76,506	2,204
Operating Expenses	<u>305,585</u>	<u>310,585</u>	<u>273,391</u>	<u>37,194</u>
Total Expenditures	<u>384,295</u>	<u>389,295</u>	<u>349,897</u>	<u>39,398</u>
Net Change in Fund Balance	(179,795)	(184,795)	(142,118)	42,677
Fund Balance, Beginning of Year	126,299	126,299	126,299	-
Prior Year Encumbrances Appropriated	<u>130,835</u>	<u>130,835</u>	<u>130,835</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 77,339</u></u>	<u><u>\$ 72,339</u></u>	<u><u>\$ 115,016</u></u>	<u><u>\$ 42,677</u></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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 2,038,006	\$ 2,038,006	\$ 1,897,567	\$ (140,439)
Intergovernmental	260,333	260,333	395,931	135,598
Fees, Fines and Forfeitures	<u>23,000</u>	<u>23,000</u>	<u>31,535</u>	<u>8,535</u>
Total Revenues	<u>2,321,339</u>	<u>2,321,339</u>	<u>2,325,033</u>	<u>3,694</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Indigent Application Fee:				
Operating Expenses	<u>35,455</u>	<u>37,455</u>	<u>33,338</u>	<u>4,117</u>
Total Judicial	<u>35,455</u>	<u>37,455</u>	<u>33,338</u>	<u>4,117</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	2,252,480	2,252,480	2,248,999	3,481
Children's Trust:				
Operating Expenses	<u>45,859</u>	<u>45,859</u>	<u>43,555</u>	<u>2,304</u>
Total Human Services	<u>2,298,339</u>	<u>2,298,339</u>	<u>2,292,554</u>	<u>5,785</u>
Total Expenditures	<u>2,333,794</u>	<u>2,335,794</u>	<u>2,325,892</u>	<u>9,902</u>
Net Change in Fund Balance	(12,455)	(14,455)	(859)	13,596
Fund Balance, Beginning of Year	25,203	25,203	25,203	-
Prior Year Encumbrances Appropriated	<u>455</u>	<u>455</u>	<u>455</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,203</u>	<u>\$ 11,203</u>	<u>\$ 24,799</u>	<u>\$ 13,596</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 125,000	\$ 125,000	\$ 115,445	\$ (9,555)
Investment Income	350	350	118	(232)
Other Revenue	-	-	744	744
	<u>125,350</u>	<u>125,350</u>	<u>116,307</u>	<u>(9,043)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
DRETAC:				
Personnel and Fringes	151,351	151,351	128,241	23,110
Operating Expenses	304,317	304,317	82,310	222,007
Prepaid Interest:				
Personnel and Fringes	6,603	6,603	-	6,603
Operating Expenses	798	798	-	798
	<u>463,069</u>	<u>463,069</u>	<u>210,551</u>	<u>252,518</u>
Total Expenditures				
Net Change in Fund Balance	(337,719)	(337,719)	(94,244)	243,475
Fund Balance, Beginning of Year	333,045	333,045	333,045	-
Prior Year Encumbrances Appropriated	4,675	4,675	4,675	-
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 243,476</u>	<u>\$ 243,475</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 688,619	\$ 1,088,619	\$ 466,284	\$ (622,335)
Other Revenue	-	-	490	490
Total Revenues	<u>688,619</u>	<u>1,088,619</u>	<u>466,774</u>	<u>(621,845)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	39,727	34,727	33,224	1,503
Operating Expenses	202,322	207,322	206,158	1,164
Housing Rehab:				
Operating Expenses	93	7,593	4,140	3,453
Project Advances:				
Operating Expenses	898	898	768	130
AG Grant:				
Operating Expenses	538,219	443,219	443,219	-
Regional Planning Commission:				
Operating Expenses	2,570	2,570	2,470	100
Community Housing Improvement:				
Personnel and Fringes	-	11,600	-	11,600
Operating Expenses	-	388,400	150	388,250
Total Public Works	<u>783,829</u>	<u>1,096,329</u>	<u>690,129</u>	<u>406,200</u>
Total Expenditures	<u>783,829</u>	<u>1,096,329</u>	<u>690,129</u>	<u>406,200</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(95,210)</u>	<u>(7,710)</u>	<u>(223,355)</u>	<u>(215,645)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	129,000	139,000	117,000	(22,000)
Transfers In	500	500	500	-
Advances Out	<u>(79,800)</u>	<u>(177,300)</u>	<u>(123,000)</u>	<u>54,300</u>
Total Other Financing Sources (Uses)	<u>49,700</u>	<u>(37,800)</u>	<u>(5,500)</u>	<u>32,300</u>
Net Change in Fund Balance	(45,510)	(45,510)	(228,855)	(183,345)
Fund Balance, Beginning of Year	44,551	44,551	44,551	-
Prior Year Encumbrances Appropriated	<u>960</u>	<u>960</u>	<u>960</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (183,344)</u>	<u>\$ (183,345)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 180,000	\$ 180,000	\$ 115,445	\$ (64,555)
Intergovernmental	523,474	699,208	516,509	(182,699)
Fees, Fines and Forfeitures	80,000	80,000	11,481	(68,519)
Investment Income	-	-	62	62
Other Revenue	<u>119,077</u>	<u>143,726</u>	<u>93,384</u>	<u>(50,342)</u>
Total Revenues	<u>902,551</u>	<u>1,102,934</u>	<u>736,881</u>	<u>(366,053)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Prosecutor's Federal Grant:				
Personnel and Fringes	153,787	212,053	186,910	25,143
Operating Expenses	<u>-</u>	<u>1,637</u>	<u>1,001</u>	<u>636</u>
Total Judicial	<u>153,787</u>	<u>213,690</u>	<u>187,911</u>	<u>25,779</u>
Public Safety:				
Drug Task Force:				
Operating Expenses	6,301	6,301	-	6,301
Prosecutor's Mandatory Fine:				
Personnel and Fringes	21,096	21,096	20,534	562
Operating Expenses	85,160	85,160	13,016	72,144
DRETAC:				
Personnel and Fringes	211,508	208,531	146,407	62,124
Operating Expenses	9,292	12,269	9,817	2,452
Prosecutor's Law Enforcement:				
Personnel and Fringes	11,720	11,720	10,575	1,145
Operating Expenses	218,065	218,065	26,920	191,145
VAWI:				
Personnel and Fringes	113,408	113,408	72,700	40,708
Operating Expenses	151,503	151,503	77,724	73,779
Juvenile/Victim/Child Advocate:				
Personnel and Fringes	59,607	82,958	76,747	6,211
Operating Expenses	<u>14,293</u>	<u>15,408</u>	<u>8,279</u>	<u>7,129</u>
Total Public Safety	<u>901,953</u>	<u>926,419</u>	<u>462,719</u>	<u>463,700</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, 2013  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Human Services:				
Victim Trust:				
Operating Expenses	26	27	-	27
DRC Grant:				
Personnel and Fringes	64,118	72,423	53,604	18,819
Operating Expenses	200	46,985	35,895	11,090
Total Human Services	64,344	119,435	89,499	29,936
Total Expenditures	1,120,084	1,259,544	740,129	519,415
Excess (Deficit) Revenues Over/ (Under) Expenditures	(217,533)	(156,610)	(3,248)	153,362
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	-	-	7,100	7,100
Transfers Out	-	(43)	(43)	-
Total Other Financing Sources (Uses)	-	(43)	7,057	7,100
Net Change in Fund Balance	(217,533)	(156,653)	3,809	160,462
Fund Balance, Beginning of Year	291,915	291,915	291,915	-
Prior Year Encumbrances Appropriated	67,384	67,384	67,384	-
Fund Balance, End of Year	\$ 141,766	\$ 202,646	\$ 363,108	\$ 160,462

**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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 120,650	\$ 120,650	\$ 121,216	\$ 566
Charges for Services	65,000	91,684	116,028	24,344
Fees, Fines and Forfeitures	36,500	36,500	38,883	2,383
Other Revenue	120	23,926	22,460	(1,466)
	<u>222,270</u>	<u>272,760</u>	<u>298,587</u>	<u>25,827</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	67,455	91,259	89,145	2,114
Sheriff Mandatory Fine:				
Operating Expenses	6,500	6,000	6,000	-
Enforcement and Education:				
Personnel and Fringes	34,696	34,696	30,039	4,657
Operating Expenses	1,055	1,055	982	73
Indigent Drivers Alcohol:				
Operating Expenses	13,000	13,000	-	13,000
Jail Commissary Trust:				
Personnel and Fringes	-	9,313	-	9,313
Operating Expenses	72,386	63,073	23,183	39,890
Capital Asset Expense	-	-	28,996	(28,996)
Jail Social Security Incentive:				
Operating Expenses	1,000	1,000	-	1,000
Sheriff Asset Forfeiture:				
Operating Expenses	1,365	1,365	-	1,365
Local Law Enforcement Block Grant 2002:				
Operating Expenses	49	49	-	49
Carry Concealed Weapon:				
Personnel and Fringes	-	20,513	19,866	647
Operating Expenses	36,242	42,413	41,909	504
Jail Pay for Stay:				
Operating Expenses	696	697	-	697

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Sheriff Special Revenue Fund  
For the Year Ended December 31, 2013  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Sheriff 911 Wireless:				
Personnel and Fringes	-	70,102	68,610	1,492
Operating Expenses	152,152	149,818	62,008	87,810
Total Expenditures	<u>386,596</u>	<u>504,353</u>	<u>370,738</u>	<u>133,615</u>
Net Change in Fund Balance	(164,326)	(231,593)	(72,151)	159,442
Fund Balance, Beginning of Year	177,220	177,220	177,220	-
Prior Year Encumbrances Appropriated	<u>99,674</u>	<u>99,674</u>	<u>99,674</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 112,568</u>	<u>\$ 45,301</u>	<u>\$ 204,743</u>	<u>\$ 159,442</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 187,404	\$ 187,404	\$ 187,404	\$ -
Charges for Services	150,000	150,000	197,883	47,883
Fees, Fines and Forfeitures	271,000	271,000	221,936	(49,064)
Other Revenue	-	-	20	20
	<u>608,404</u>	<u>608,404</u>	<u>607,243</u>	<u>(1,161)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Clerk's Computer Maintenance:				
Operating Expenses	132,214	132,214	51,099	81,115
Computer Legal Research Services:				
Operating Expenses	32,129	32,129	6,995	25,134
Jury Amenity:				
Operating Expenses	1,000	1,000	-	1,000
Common Pleas Special Projects:				
Personnel and Fringes	88,353	103,515	96,499	7,016
Operating Expenses	24,000	8,838	6,686	2,152
Total Judicial	<u>277,696</u>	<u>277,696</u>	<u>161,279</u>	<u>116,417</u>
Public Safety:				
Department of Rehabilitation Correction:				
Personnel and Fringes	173,202	173,202	163,050	10,152
Operating Expenses	14,202	39,405	22,780	16,625
Common Pleas Court Probation Fee:				
Personnel and Fringes	47,875	50,296	48,871	1,425
Operating Expenses	4,065	1,644	359	1,285
Total Public Safety	<u>239,344</u>	<u>264,547</u>	<u>235,060</u>	<u>29,487</u>
Debt Service:				
Principal	25,000	25,000	25,000	-
Interest	2,013	2,013	725	1,288
Total Debt Service	<u>27,013</u>	<u>27,013</u>	<u>25,725</u>	<u>1,288</u>
Total Expenditures	<u>544,053</u>	<u>569,256</u>	<u>422,064</u>	<u>147,192</u>
Net Change in Fund Balance	64,351	39,148	185,179	146,031
Fund Balance, Beginning of Year	409,377	409,377	409,377	-
Prior Year Encumbrances Appropriated	<u>16,408</u>	<u>16,408</u>	<u>16,408</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 490,136</u>	<u>\$ 464,933</u>	<u>\$ 610,964</u>	<u>\$ 146,031</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 65,000	\$ 65,000	\$ 70,381	\$ 5,381
Total Revenues	<u>65,000</u>	<u>65,000</u>	<u>70,381</u>	<u>5,381</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Domestic Relations Judicial:				
Personnel and Fringes	-	38,474	35,751	2,723
Capital Asset Expense	<u>814</u>	<u>3,586</u>	<u>3,586</u>	<u>-</u>
Total Expenditures	<u>814</u>	<u>42,060</u>	<u>39,337</u>	<u>2,723</u>
Net Change in Fund Balance	64,186	22,940	31,044	8,104
Fund Balance, Beginning of Year	185,675	185,675	185,675	-
Prior Year Encumbrances Appropriated	<u>814</u>	<u>814</u>	<u>814</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 250,675</u>	<u>\$ 209,429</u>	<u>\$ 217,533</u>	<u>\$ 8,104</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 41,750	\$ 41,750	\$ 44,611	\$ 2,861
Total Revenues	<u>41,750</u>	<u>41,750</u>	<u>44,611</u>	<u>2,861</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Indigent Guardianship:				
Operating Expenses	<u>40,000</u>	<u>40,000</u>	<u>13,812</u>	<u>26,188</u>
Total Legislative and Executive	<u>40,000</u>	<u>40,000</u>	<u>13,812</u>	<u>26,188</u>
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	20,998	20,998	11,660	9,338
Conduct of Business:				
Operating Expenses	800	1,280	1,280	-
Probate Computer Research:				
Operating Expenses	12,000	12,000	279	11,721
Probate Special Projects:				
Operating Expenses	<u>1,900</u>	<u>1,900</u>	<u>-</u>	<u>1,900</u>
Total Judicial	<u>35,698</u>	<u>36,178</u>	<u>13,219</u>	<u>22,959</u>
Total Expenditures	<u>75,698</u>	<u>76,178</u>	<u>27,031</u>	<u>49,147</u>
Net Change in Fund Balance	(33,948)	(34,428)	17,580	52,008
Fund Balance, Beginning of Year	142,865	142,865	142,865	-
Prior Year Encumbrances Appropriated	<u>5,998</u>	<u>5,998</u>	<u>5,998</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 114,915</u>	<u>\$ 114,435</u>	<u>\$ 166,443</u>	<u>\$ 52,008</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 1,500,345	\$ 1,500,345	\$ 1,322,962	\$ (177,383)
Charges for Services	1,452,100	1,452,100	729,847	(722,253)
Other Revenue	3,000	3,000	9,060	6,060
	<u>2,955,445</u>	<u>2,955,445</u>	<u>2,061,869</u>	<u>(893,576)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Juvenile Court Computer Maintenance:				
Operating Expenses	45,000	45,000	-	45,000
Juvenile Court Legal Research:				
Operating Expenses	10,637	10,637	1,737	8,900
SVAA Juvenile Grant:				
Personnel and Fringes	2,411	2,411	1,278	1,133
Juvenile Indigent Driver Alcohol:				
Personnel and Fringes	-	-	-	-
Operating Expenses	2,475	2,475	-	2,475
Total Judicial	<u>60,523</u>	<u>60,523</u>	<u>3,015</u>	<u>57,508</u>
Public Safety:				
Mediation Pilot Project:				
Personnel and Fringes	153,653	153,653	112,798	40,855
Operating Expenses	10,922	10,922	7,221	3,701
Felony Delinquent Care & Custody:				
Personnel and Fringes	834,854	806,203	569,034	237,169
Operating Expenses	384,520	413,171	383,344	29,827
VOCA/Court Appointed Special Advocate Grant:				
Personnel and Fringes	23,611	23,611	21,245	2,366
Mediation Service Fee:				
Operating Expenses	17,060	17,060	8,623	8,437
Title IV-E Contract:				
Personnel and Fringes	131,106	178,124	158,682	19,442
Operating Expenses	1,316,876	1,269,858	983,275	286,583
Title IV-E Juvenile Probation:				
Personnel and Fringes	327,235	327,235	81,471	245,764
Operating Expenses	237,154	237,154	164,025	73,129
Total Public Safety	<u>3,436,991</u>	<u>3,436,991</u>	<u>2,489,718</u>	<u>947,273</u>
Total Expenditures	<u>3,497,514</u>	<u>3,497,514</u>	<u>2,492,733</u>	<u>1,004,781</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, 2013  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Excess (Deficit) Revenues Over/ (Under) Expenditures	(542,069)	(542,069)	(430,864)	111,205
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	8,503	8,503	-	(8,503)
Total Other Financing Sources (Uses)	8,503	8,503	-	(8,503)
Net Change in Fund Balance	(533,566)	(533,566)	(430,864)	102,702
Fund Balance, Beginning of Year	818,114	818,114	818,114	-
Prior Year Encumbrances Appropriated	413,124	413,124	413,124	-
Fund Balance, End of Year	<u>\$ 697,672</u>	<u>\$ 697,672</u>	<u>\$ 800,374</u>	<u>\$ 102,702</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 126,000	\$ 126,000	\$ 96,122	\$ (29,878)
Total Revenues	<u>126,000</u>	<u>126,000</u>	<u>96,122</u>	<u>(29,878)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Common Pleas Clerk:				
Personnel and Fringes	81,222	88,043	71,620	16,423
Operating Expenses	<u>10,000</u>	<u>10,000</u>	<u>207</u>	<u>9,793</u>
Total Legislative and Executive	<u>91,222</u>	<u>98,043</u>	<u>71,827</u>	<u>26,216</u>
Public Safety:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	<u>30,000</u>	<u>30,000</u>	<u>28,000</u>	<u>2,000</u>
Total Expenditures	<u>121,222</u>	<u>128,043</u>	<u>99,827</u>	<u>28,216</u>
Net Change in Fund Balance	4,778	(2,043)	(3,705)	(1,662)
Fund Balance, Beginning of Year	111,640	111,640	111,640	-
Prior Year Encumbrances Appropriated	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 121,418</u>	<u>\$ 114,597</u>	<u>\$ 112,935</u>	<u>\$ (1,662)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Election Education Grant:				
Operating Expenses	-	2,732	2,732	-
Total Expenditures	-	2,732	2,732	-
Net Change in Fund Balance	-	(2,732)	(2,732)	-
Fund Balance, Beginning of Year	3,822	3,822	3,822	-
Fund Balance, End of Year	<u>\$ 3,822</u>	<u>\$ 1,090</u>	<u>\$ 1,090</u>	<u>\$ -</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Recorder Special Revenue Fund  
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ 8,000	\$ 8,000	\$ 5,666	\$ (2,334)
Total Revenues	<u>8,000</u>	<u>8,000</u>	<u>5,666</u>	<u>(2,334)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Recorder Housing:				
Operating Expenses	<u>8,000</u>	<u>8,000</u>	<u>1,944</u>	<u>6,056</u>
Total Expenditures	<u>8,000</u>	<u>8,000</u>	<u>1,944</u>	<u>6,056</u>
Net Change in Fund Balance	-	-	3,722	3,722
Fund Balance, Beginning of Year	<u>3,041</u>	<u>3,041</u>	<u>3,041</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 3,041</u></u>	<u><u>\$ 3,041</u></u>	<u><u>\$ 6,763</u></u>	<u><u>\$ 3,722</u></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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 37,100	\$ 93,671	\$ 56,571	\$ (37,100)
Total Revenues	<u>37,100</u>	<u>93,671</u>	<u>56,571</u>	<u>(37,100)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Personnel and Fringes	7,200	7,200	-	7,200
Operating Expenses	<u>29,900</u>	<u>86,471</u>	<u>56,571</u>	<u>29,900</u>
Total Expenditures	<u>37,100</u>	<u>93,671</u>	<u>56,571</u>	<u>37,100</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 418,930	\$ 418,930	\$ 384,263	\$ (34,667)
Other Revenue	<u>29,700</u>	<u>29,700</u>	<u>24,719</u>	<u>(4,981)</u>
Total Revenues	<u>448,630</u>	<u>448,630</u>	<u>408,982</u>	<u>(39,648)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Emergency Planning:				
Personnel and Fringes	5,000	5,000	(21)	5,021
Operating Expenses	73,233	73,233	59,775	13,458
Hazardous Materials:				
Personnel and Fringes	3,539	3,539	-	3,539
Operating Expenses	49,967	49,967	20,957	29,010
FEMA FY03 Certification Grant:				
Operating Expenses	9,260	9,260	8,925	335
State Homeland Security Grant 2003:				
Operating Expenses	52,528	52,528	43,449	9,079
EMA Trust:				
Operating Expenses	5,000	5,000	-	5,000
EMA 911 Government Assistance:				
Operating Expenses	<u>332,458</u>	<u>332,458</u>	<u>332,458</u>	<u>-</u>
Total Expenditures	<u>530,985</u>	<u>530,985</u>	<u>465,543</u>	<u>65,442</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(82,355)</u>	<u>(82,355)</u>	<u>(56,561)</u>	<u>25,794</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	15,000	15,000	15,000	-
Advances Out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(82,355)	(82,355)	(56,561)	25,794
Fund Balance, Beginning of Year	16,229	16,229	16,229	-
Prior Year Encumbrances Appropriated	<u>94,622</u>	<u>94,622</u>	<u>94,622</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 28,496</u>	<u>\$ 28,496</u>	<u>\$ 54,290</u>	<u>\$ 25,794</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
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	\$ -	\$ -	\$ -	\$ -

**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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Special Assessments	\$ 127,516	\$ 115,230	\$ 115,230	\$ -
Total Revenues	<u>127,516</u>	<u>115,230</u>	<u>115,230</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>237,823</u>	<u>237,823</u>	<u>190,063</u>	<u>47,760</u>
Total Expenditures	<u>237,823</u>	<u>237,823</u>	<u>190,063</u>	<u>47,760</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(110,307)</u>	<u>(122,593)</u>	<u>(74,833)</u>	<u>47,760</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	129,542	129,542	115,230	(14,312)
Transfers Out	<u>(127,516)</u>	<u>(115,230)</u>	<u>(115,230)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,026</u>	<u>14,312</u>	<u>-</u>	<u>(14,312)</u>
Net Change in Fund Balance	(108,281)	(108,281)	(74,833)	33,448
Fund Balance, Beginning of Year	132,871	132,871	132,871	-
Prior Year Encumbrances Appropriated	<u>78,281</u>	<u>78,281</u>	<u>78,281</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 102,871</u>	<u>\$ 102,871</u>	<u>\$ 136,319</u>	<u>\$ 33,448</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 76,243	\$ (23,757)
Fees, Fines and Forfeitures	111,250	111,250	117,856	6,606
Other Revenue	<u>3,200</u>	<u>3,200</u>	<u>4,818</u>	<u>1,618</u>
Total Revenues	<u>214,450</u>	<u>214,450</u>	<u>198,917</u>	<u>(15,533)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Personnel and Fringes	75,731	78,331	77,243	1,088
Operating Expenses	<u>182,301</u>	<u>179,701</u>	<u>150,012</u>	<u>29,689</u>
Total Expenditures	<u>258,032</u>	<u>258,032</u>	<u>227,255</u>	<u>30,777</u>
Net Change in Fund Balance	(43,582)	(43,582)	(28,338)	15,244
Fund Balance, Beginning of Year	641,219	641,219	641,219	-
Prior Year Encumbrances Appropriated	<u>32,776</u>	<u>32,776</u>	<u>32,776</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 630,413</u>	<u>\$ 630,413</u>	<u>\$ 645,657</u>	<u>\$ 15,244</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 837,290	\$ 837,290	\$ 640,880	\$ (196,410)
Other Revenue	<u>440,000</u>	<u>440,000</u>	<u>-</u>	<u>(440,000)</u>
Total Revenues	<u>1,277,290</u>	<u>1,277,290</u>	<u>640,880</u>	<u>(636,410)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Community Development:				
Personnel and Fringes	11,550	49,685	47,887	1,798
Operating Expenses	1,209,727	1,171,592	733,742	437,850
Engineer:				
Operating Expenses	<u>34,441</u>	<u>34,441</u>	<u>25,320</u>	<u>9,121</u>
Total Expenditures	<u>1,255,718</u>	<u>1,255,718</u>	<u>806,949</u>	<u>448,769</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>21,572</u>	<u>21,572</u>	<u>(166,069)</u>	<u>(187,641)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	75,000	85,000	85,000	-
Advances Out	<u>(229,000)</u>	<u>(239,000)</u>	<u>(229,000)</u>	<u>10,000</u>
Total Other Financing Sources (Uses)	<u>(154,000)</u>	<u>(154,000)</u>	<u>(144,000)</u>	<u>10,000</u>
Net Change in Fund Balance	(132,428)	(132,428)	(310,069)	(177,641)
Fund Balance, Beginning of Year	18,886	18,886	18,886	-
Prior Year Encumbrances Appropriated	<u>132,892</u>	<u>132,892</u>	<u>132,892</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 19,350</u>	<u>\$ 19,350</u>	<u>\$ (158,291)</u>	<u>\$ (177,641)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ 119,334	119,334	\$ 119,333	\$ (1)
Total Revenues	<u>119,334</u>	<u>119,334</u>	<u>119,333</u>	<u>(1)</u>
<b>EXPENDITURES:</b>				
Current:				
Debt service:				
Principal	885,000	885,000	885,000	-
Interest	<u>376,400</u>	<u>376,400</u>	<u>376,399</u>	<u>1</u>
Total Expenditures	<u>1,261,400</u>	<u>1,261,400</u>	<u>1,261,399</u>	<u>1</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,142,066)</u>	<u>(1,142,066)</u>	<u>(1,142,066)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>1,159,401</u>	<u>1,159,401</u>	<u>1,159,401</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,159,401</u>	<u>1,159,401</u>	<u>1,159,401</u>	<u>-</u>
Net Change in Fund Balance	17,335	17,335	17,335	-
Fund Balance, Beginning of Year	<u>35,899</u>	<u>35,899</u>	<u>35,899</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 53,234</u>	<u>\$ 53,234</u>	<u>\$ 53,234</u>	<u>\$ -</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 257,479	\$ 257,479	\$ 257,479	\$ -
Total Revenues	<u>257,479</u>	<u>257,479</u>	<u>257,479</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
Debt service:				
Principal	175,000	175,000	175,000	-
Interest	<u>73,413</u>	<u>73,413</u>	<u>73,413</u>	<u>-</u>
Total Expenditures	<u>248,413</u>	<u>248,413</u>	<u>248,413</u>	<u>-</u>
Net Change in Fund Balance	9,066	9,066	9,066	-
Fund Balance, Beginning of Year	<u>37,073</u>	<u>37,073</u>	<u>37,073</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 46,139</u>	<u>\$ 46,139</u>	<u>\$ 46,139</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Capital Outlay:				
Capital Asset Expense	1,011,244	1,901,244	1,552,593	348,651
Total Capital Outlay	1,011,244	1,901,244	1,552,593	348,651
Debt Service:				
Principal	1,400,000	1,400,000	1,400,000	-
Interest	59,500	64,000	9,105	54,895
Total Debt Service	1,459,500	1,464,000	1,409,105	54,895
Total Expenditures	2,470,744	3,365,244	2,961,698	403,546
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,470,744)	(3,365,244)	(2,961,698)	403,546
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	2,000,000	2,140,000	1,352,091	(787,909)
Advances In	-	750,000	750,000	-
Transfers In	683,774	688,274	688,274	-
Total Other Financing Sources (Uses)	2,683,774	3,578,274	2,790,365	(787,909)
Net Change in Fund Balance	213,030	213,030	(171,333)	(384,363)
Fund Balance, Beginning of Year	9,819	9,819	9,819	-
Prior Year Encumbrances Appropriated	274,485	274,485	274,485	-
Fund Balance, End of Year	\$ 497,334	\$ 497,334	\$ 112,971	\$ (384,363)

**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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	721,969	821,969	707,258	114,711
Total Capital Outlay	721,969	821,969	707,258	114,711
Debt Service:				
Principal	415,000	415,000	415,000	-
Interest	76,000	76,000	72,009	3,991
Total Debt Service	491,000	491,000	487,009	3,991
Total Expenditures	1,212,969	1,312,969	1,194,267	118,702
Excess (Deficit) Revenues Over/ (Under) Expenditures	(1,212,969)	(1,312,969)	(1,194,267)	118,702
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	220,000	220,000	220,341	341
Advances In	-	100,000	100,000	-
Transfers In	631,000	731,000	731,000	-
Advances Out	-	(100,000)	(100,000)	-
Total Other Financing Sources (Uses)	851,000	951,000	951,341	341
Net Change in Fund Balance	(361,969)	(361,969)	(242,926)	119,043
Fund Balance, Beginning of Year	32,758	32,758	32,758	-
Prior Year Encumbrances Appropriated	357,569	357,569	357,569	-
Fund Balance, End of Year	\$ 28,358	\$ 28,358	\$ 147,401	\$ 119,043

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Derr Road Improvement Capital Projects Fund  
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 200,000	\$ 320,000	\$ 55,567	\$ (264,433)
Total Revenues	<u>200,000</u>	<u>320,000</u>	<u>55,567</u>	<u>(264,433)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>200,000</u>	<u>320,000</u>	<u>320,000</u>	<u>-</u>
Total Expenditures	<u>200,000</u>	<u>320,000</u>	<u>320,000</u>	<u>-</u>
Net Change in Fund Balance	-	-	(264,433)	(264,433)
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>\$ (264,433)</u></u>	<u><u>\$ (264,433)</u></u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Dayton-Springfield/Old Mill Road Capital Projects Fund  
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 247,908	\$ 260,165	\$ 181,750	\$ (78,415)
Total Revenues	<u>247,908</u>	<u>260,165</u>	<u>181,750</u>	<u>(78,415)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>220,986</u>	<u>233,244</u>	<u>192,166</u>	<u>41,078</u>
Total Expenditures	<u>220,986</u>	<u>233,244</u>	<u>192,166</u>	<u>41,078</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>26,922</u>	<u>26,921</u>	<u>(10,416)</u>	<u>(37,337)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	115,000	115,000	115,000	-
Advances Out	<u>(115,000)</u>	<u>(115,000)</u>	<u>(115,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	26,922	26,921	(10,416)	(37,337)
Fund Balance, Beginning of Year	(87,986)	(87,986)	(87,986)	-
Prior Year Encumbrances Appropriated	<u>87,986</u>	<u>87,986</u>	<u>87,986</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 26,922</u>	<u>\$ 26,921</u>	<u>\$ (10,416)</u>	<u>\$ (37,337)</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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 8,182,590	\$ 8,313,510	\$ 4,116,644	\$ (4,196,866)
Total Revenues	<u>8,182,590</u>	<u>8,313,510</u>	<u>4,116,644</u>	<u>(4,196,866)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>8,127,758</u>	<u>8,258,678</u>	<u>6,099,365</u>	<u>2,159,313</u>
Total Expenditures	<u>8,127,758</u>	<u>8,258,678</u>	<u>6,099,365</u>	<u>2,159,313</u>
Net Change in Fund Balance	54,832	54,832	(1,982,721)	(2,037,553)
Fund Balance, Beginning of Year	(1,099,508)	(1,099,508)	(1,099,508)	-
Prior Year Encumbrances Appropriated	<u>1,099,508</u>	<u>1,099,508</u>	<u>1,099,508</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 54,832</u>	<u>\$ 54,832</u>	<u>\$ (1,982,721)</u>	<u>\$ (2,037,553)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 51,830	\$ 51,830	\$ 55,521	\$ 3,691
Total Revenues	<u>51,830</u>	<u>51,830</u>	<u>55,521</u>	<u>3,691</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	50,000	50,000	50,000	-
Interest	<u>12,063</u>	<u>12,063</u>	<u>12,063</u>	<u>-</u>
Total Expenditures	<u>62,063</u>	<u>62,063</u>	<u>62,063</u>	<u>-</u>
Net Change in Fund Balance	(10,233)	(10,233)	(6,542)	3,691
Fund Balance, Beginning of Year	<u>48,506</u>	<u>48,506</u>	<u>48,506</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 38,273</u>	<u>\$ 38,273</u>	<u>\$ 41,964</u>	<u>\$ 3,691</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 362,088	\$ 561,888	\$ 281,123	\$ (280,765)
Total Revenues	<u>362,088</u>	<u>561,888</u>	<u>281,123</u>	<u>(280,765)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	294,527	494,327	281,123	213,204
Total Expenditures	<u>294,527</u>	<u>494,327</u>	<u>281,123</u>	<u>213,204</u>
Net Change in Fund Balance	67,561	67,561	-	(67,561)
Fund Balance, Beginning of Year	(94,727)	(94,727)	(94,727)	-
Prior Year Encumbrances Appropriated	<u>94,727</u>	<u>94,727</u>	<u>94,727</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 67,561</u>	<u>\$ 67,561</u>	<u>\$ -</u>	<u>\$ (67,561)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ -	\$ -	\$ 14	\$ 14
Total Revenues	-	-	14	14
<b>EXPENDITURES:</b>				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	14	14
Fund Balance, Beginning of Year	496	496	496	-
Fund Balance, End of Year	<u>\$ 496</u>	<u>\$ 496</u>	<u>\$ 510</u>	<u>\$ 14</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 730,337	\$ 730,337	\$ 282,572	\$ (447,765)
Total Revenues	<u>\$ 730,337</u>	<u>\$ 730,337</u>	<u>\$ 282,572</u>	<u>\$ (447,765)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	720,386	720,386	493,380	227,006
Total Expenditures	<u>720,386</u>	<u>720,386</u>	<u>493,380</u>	<u>227,006</u>
Net Change in Fund Balance	9,951	9,951	(210,808)	(220,759)
Fund Balance, Beginning of Year	(90,386)	(90,386)	(90,386)	-
Prior Year Encumbrances Appropriated	<u>90,386</u>	<u>90,386</u>	<u>90,386</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 9,951</u>	<u>\$ 9,951</u>	<u>\$ (210,808)</u>	<u>\$ (220,759)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 99,962	\$ 106,742	\$ 78,115	\$ (28,627)
Total Revenues	<u>\$ 99,962</u>	<u>\$ 106,742</u>	<u>\$ 78,115</u>	<u>\$ (28,627)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>99,962</u>	<u>106,742</u>	<u>106,741</u>	<u>1</u>
Total Expenditures	<u>99,962</u>	<u>106,742</u>	<u>106,741</u>	<u>1</u>
Net Change in Fund Balance	-	-	(28,626)	(28,626)
Fund Balance, Beginning of Year	(79,962)	(79,962)	(79,962)	-
Prior Year Encumbrances Appropriated	<u>79,962</u>	<u>79,962</u>	<u>79,962</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (28,626)</u>	<u>\$ (28,626)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ 1,108	\$ 1,108
Total Revenues	-	-	1,108	1,108
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	40,349	40,349	1,210	39,139
Total Expenditures	40,349	40,349	1,210	39,139
Net Change in Fund Balance	(40,349)	(40,349)	(102)	40,247
Fund Balance, Beginning of Year	102,589	102,589	102,589	-
Fund Balance, End of Year	<u>\$ 62,240</u>	<u>\$ 62,240</u>	<u>\$ 102,487</u>	<u>\$ 40,247</u>



*STATISTICAL*



*SECTION*

# CLARK COUNTY, OHIO

## Statistical Tables

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

## Contents

<b>Financial Trends</b>	S-3 – S-7
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
<b>Revenue Capacity</b>	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.	
<b>Debt Capacity</b>	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.	
<b>Economic and Demographic Information</b>	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.	
<b>Operating Information</b>	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)

	<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>	<u>2013</u>
Governmental Activities:										
Net Investment in Capital Assets	\$ 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	\$ 74,778,273
Restricted	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	62,916,204
Unrestricted	<u>16,535,233</u>	<u>13,849,606</u>	<u>20,471,207</u>	<u>11,334,044</u>	<u>9,837,901</u>	<u>4,198,991</u>	<u>9,382,677</u>	<u>11,015,001</u>	<u>12,868,807</u>	<u>15,324,960</u>
Total Governmental Activities Net Position	<u>\$ 80,845,016</u>	<u>\$ 89,526,285</u>	<u>\$ 99,763,903</u>	<u>\$ 124,291,264</u>	<u>\$ 135,033,258</u>	<u>\$ 136,688,538</u>	<u>\$ 132,748,020</u>	<u>\$ 136,542,480</u>	<u>\$ 143,791,075</u>	<u>\$ 153,019,437</u>
Business-Type Activities:										
Net Investment in Capital Assets	\$ 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	\$ 14,819,051
Unrestricted	<u>4,109,242</u>	<u>5,574,116</u>	<u>5,249,301</u>	<u>4,701,948</u>	<u>4,202,815</u>	<u>5,722,309</u>	<u>6,650,402</u>	<u>8,436,090</u>	<u>6,349,575</u>	<u>10,061,804</u>
Total Business-Type Activities Net Position	<u>\$ 16,491,741</u>	<u>\$ 20,518,047</u>	<u>\$ 19,716,478</u>	<u>\$ 15,042,281</u>	<u>\$ 14,905,389</u>	<u>\$ 16,496,227</u>	<u>\$ 18,217,838</u>	<u>\$ 19,133,072</u>	<u>\$ 19,326,041</u>	<u>\$ 24,880,855</u>
Primary Government:										
Net Investment in Capital Assets	\$ 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	\$ 89,597,324
Restricted	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	62,916,204
Unrestricted	<u>20,644,475</u>	<u>19,423,722</u>	<u>25,720,508</u>	<u>16,035,992</u>	<u>14,040,716</u>	<u>9,921,300</u>	<u>16,033,079</u>	<u>19,451,091</u>	<u>19,218,382</u>	<u>25,386,764</u>
Total Primary Government Net Position	<u>\$ 97,336,757</u>	<u>\$ 110,044,332</u>	<u>\$ 119,480,381</u>	<u>\$ 139,333,545</u>	<u>\$ 149,938,647</u>	<u>\$ 153,184,765</u>	<u>\$ 150,965,858</u>	<u>\$ 155,675,552</u>	<u>\$ 163,117,116</u>	<u>\$ 177,900,292</u>

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)

	<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>	<u>2013</u>
<b>Expenses:</b>										
Primary Government:										
Governmental Activities:										
General Government:										
Legislative & Executive	\$ 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	\$ 15,062,985
Judicial	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	12,711,061
Public Safety	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	16,059,605
Public Works	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	8,141,523
Health	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	22,807,176
Human Services	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	36,813,382
Conservation and Recreation	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	1,184,691
Interest Expense	304,644	430,601	552,627	829,748	730,966	693,816	633,765	667,772	644,560	554,685
Total Governmental Activities Expenses	<u>93,739,514</u>	<u>109,747,715</u>	<u>116,641,460</u>	<u>122,471,797</u>	<u>121,067,019</u>	<u>126,658,768</u>	<u>121,510,027</u>	<u>106,712,314</u>	<u>113,207,606</u>	<u>113,335,108</u>
Business-Type Activities:										
Sewer	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	3,411,780
Water	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	1,651,065
Total Business-Type Activities Expenses	<u>4,022,941</u>	<u>4,462,486</u>	<u>6,213,455</u>	<u>5,620,102</u>	<u>5,410,267</u>	<u>5,248,356</u>	<u>5,163,394</u>	<u>5,351,081</u>	<u>5,909,635</u>	<u>5,062,845</u>
Total Primary Government Expenses	<u>\$ 97,762,455</u>	<u>\$ 114,210,201</u>	<u>\$ 122,854,915</u>	<u>\$ 128,091,899</u>	<u>\$ 126,477,286</u>	<u>\$ 131,907,124</u>	<u>\$ 126,673,421</u>	<u>\$ 112,063,395</u>	<u>\$ 119,117,241</u>	<u>\$ 118,397,953</u>
<b>Program Revenues:</b>										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative & Executive	\$ 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	\$ 5,573,352
Judicial	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	3,017,413
Public Safety/Security of Persons & Property	2,010,620	1,746,834	1,535,630	1,173,021	1,034,224	580,686	560,545	678,879	622,662	755,296
Public Works	1,786,481	1,218,129	1,148,259	938,233	835,581	409,812	874,561	946,549	738,506	684,653
Health	924,007	916,449	959,145	1,908,276	631,827	1,045,435	907,876	878,987	837,182	569,051
Human Services	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	6,976,364
Conservation and Recreation	656,575	678,620	661,434	1,005,220	860,287	860,148	849,720	738,545	783,359	829,601
Operating Grants and Contributions	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	45,541,868
Capital Grants and Contributions	<u>2,078,122</u>	<u>1,230,755</u>	<u>637,470</u>	<u>1,025,785</u>	<u>1,085,101</u>	<u>4,054,523</u>	<u>5,421,738</u>	<u>2,422,095</u>	<u>5,002,164</u>	<u>6,873,131</u>
Total Governmental Activities Program Revenues	<u>69,038,481</u>	<u>75,359,604</u>	<u>77,977,029</u>	<u>82,822,486</u>	<u>84,427,336</u>	<u>82,737,845</u>	<u>72,157,181</u>	<u>64,428,154</u>	<u>71,522,564</u>	<u>70,820,729</u>
Business-Type Activities:										
Charges for Services:										
Sewer	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	3,739,775
Water	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	2,250,480
Operating Grants and Contributions	23,499	2,094,863	469,003	-	-	-	-	-	-	-
Capital Grants and Contributions	-	-	-	533,535	-	577,261	495,208	237,985	440,672	4,352,571
Total Business-Type Activities Program Revenues	<u>4,970,685</u>	<u>7,437,969</u>	<u>5,145,910</u>	<u>6,386,066</u>	<u>5,208,737</u>	<u>6,783,031</u>	<u>6,465,910</u>	<u>6,194,554</u>	<u>6,066,763</u>	<u>10,342,826</u>
Total Primary Government Program Revenues	<u>\$ 74,009,166</u>	<u>\$ 82,797,573</u>	<u>\$ 83,122,939</u>	<u>\$ 89,208,552</u>	<u>\$ 89,636,073</u>	<u>\$ 89,520,876</u>	<u>\$ 78,623,091</u>	<u>\$ 70,622,708</u>	<u>\$ 77,589,327</u>	<u>\$ 81,163,555</u>

(Continued)

**CLARK COUNTY, OHIO**  
Changes in Net Position  
Last Ten Fiscal Years (Accrual Basis of Accounting)  
(Continued)

	<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>	<u>2013</u>
<b>Net (Expense)/Revenue:</b>										
Governmental Activities	\$ (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)	\$ (42,514,379)
Business-Type Activities	947,744	2,975,483	(1,067,545)	765,964	(201,530)	1,534,675	1,302,516	843,473	157,128	5,279,981
Total Primary Government Net (Expense)/Revenue	<u>\$ (23,753,289)</u>	<u>\$ (31,412,628)</u>	<u>\$ (39,731,976)</u>	<u>\$ (38,883,347)</u>	<u>\$ (36,841,213)</u>	<u>\$ (42,386,248)</u>	<u>\$ (48,050,330)</u>	<u>\$ (41,440,687)</u>	<u>\$ (41,527,914)</u>	<u>\$ (37,234,398)</u>
<b>General Revenues and Other Changes in Net Position:</b>										
Governmental Activities:										
Taxes:										
Property Taxes Levied for:										
General Purposes	\$ 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	\$ 3,570,743
Department of Developmental Disabilities	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	9,672,892
Children's Services	2,927,913	2,853,061	2,829,089	2,664,262	2,395,102	2,274,949	2,291,131	2,280,820	5,646,795	5,792,908
Senior Citizen's	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	1,897,567
Permissive Sales	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	22,772,072
Grants and Contributions not Restricted to Specific Programs	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	5,301,018
Investment Income	719,178	1,599,833	3,496,171	4,160,834	2,912,840	1,352,245	805,754	1,088,538	622,591	882,881
Other Revenue	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	1,966,741
Total Governmental Activities	<u>36,927,838</u>	<u>43,069,380</u>	<u>48,902,049</u>	<u>43,417,106</u>	<u>47,381,677</u>	<u>45,576,203</u>	<u>45,412,328</u>	<u>46,078,620</u>	<u>48,933,637</u>	<u>51,856,822</u>
Business-Type Activities:										
Investment Income	-	-	-	-	-	-	-	28	6	2,950
Other Revenue	8,996	1,050,823	265,976	48,392	64,638	56,163	419,095	71,733	35,835	299,958
Total Business-Type Activities	<u>8,996</u>	<u>1,050,823</u>	<u>265,976</u>	<u>48,392</u>	<u>64,638</u>	<u>56,163</u>	<u>419,095</u>	<u>71,761</u>	<u>35,841</u>	<u>302,908</u>
Total Primary Government	<u>\$ 36,936,834</u>	<u>\$ 44,120,203</u>	<u>\$ 49,168,025</u>	<u>\$ 43,465,498</u>	<u>\$ 47,446,315</u>	<u>\$ 45,632,366</u>	<u>\$ 45,831,423</u>	<u>\$ 46,150,381</u>	<u>\$ 48,969,478</u>	<u>\$ 52,159,730</u>
<b>Change in Net Position</b>										
Governmental Activities	\$ 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	\$ 9,342,443
Business-Type Activities	956,740	4,026,306	(801,569)	814,356	(136,892)	1,590,838	1,721,611	915,234	192,969	5,582,889
Total Primary Government Change in Net Position	<u>\$ 13,183,545</u>	<u>\$ 12,707,575</u>	<u>\$ 9,436,049</u>	<u>\$ 4,582,151</u>	<u>\$ 10,605,102</u>	<u>\$ 3,246,118</u>	<u>\$ (2,218,907)</u>	<u>\$ 4,709,694</u>	<u>\$ 7,441,564</u>	<u>\$ 14,925,332</u>

Source: Clark County Auditor's Office

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011<sup>1</sup></u>	<u>2012</u>	<u>2013</u>
General Fund:										
Reserved	\$ 933,182	\$ 1,023,087	\$ 2,071,345	\$ 2,622,894	\$ 2,011,928	\$ 1,442,618	\$ 1,595,103	\$ -	\$ -	\$ -
Unreserved	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	876,872
Assigned	-	-	-	-	-	-	-	1,124,930	1,116,346	6,542,852
Unassigned	-	-	-	-	-	-	-	9,572,427	10,850,136	8,105,217
Total General Fund	<u>\$ 5,089,087</u>	<u>\$ 6,788,929</u>	<u>\$ 10,903,788</u>	<u>\$ 9,688,921</u>	<u>\$ 10,035,673</u>	<u>\$ 9,006,286</u>	<u>\$ 9,024,147</u>	<u>\$ 11,528,555</u>	<u>\$ 12,565,855</u>	<u>\$ 15,524,941</u>
All Other Governmental Funds:										
Reserved	\$ 11,307,436	\$ 3,881,300	\$ 10,909,079	\$ 6,574,239	\$ 6,221,539	\$ 5,918,512	\$ 4,940,096	\$ -	\$ -	\$ -
Unreserved, Reported In:										
Special Revenue Funds	11,780,482	13,975,889	4,379,094	25,176,769	25,845,217	23,284,059	23,964,674	-	-	-
Debt Service Funds	32,111	26,337	56,051	85,770	420,596	86,391	30,846	-	-	-
Capital Projects Funds	(9,431,107)	(7,557,101)	(2,862,368)	(5,686,786)	(7,398,862)	(1,007,973)	(1,060,827)	-	-	-
Permanent Funds	47,608	50,890	54,694	57,935	59,838	56,029	49,988	-	-	-
Nonspendable	-	-	-	-	-	-	-	932,945	664,245	512,442
Restricted	-	-	-	-	-	-	-	29,399,873	33,220,886	34,949,483
Unassigned	-	-	-	-	-	-	-	(522,283)	(1,627,588)	(1,842,453)
Total All Other Governmental Funds	<u>\$ 13,736,530</u>	<u>\$ 10,377,315</u>	<u>\$ 12,536,550</u>	<u>\$ 26,207,927</u>	<u>\$ 25,148,328</u>	<u>\$ 28,337,018</u>	<u>\$ 27,924,777</u>	<u>\$ 29,810,535</u>	<u>\$ 32,257,543</u>	<u>\$ 33,619,472</u>

Note:

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

Source: Clark County Auditor's Office

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

	<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>	<u>2013</u>
<b>Revenues:</b>										
Taxes	\$ 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	\$ 20,934,110
Permissive Sales Tax	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	22,772,072
Intergovernmental	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	56,131,578
Charges for Services	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	15,683,198
Licenses and Permits	407,887	421,746	431,308	437,389	411,542	415,400	557,964	539,716	507,384	553,587
Fees, Fines and Forfeitures	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	1,201,318
Special Assessments	39,972	45,431	49,277	79,530	93,279	87,821	110,268	191,640	137,487	115,229
Investment Income	746,339	1,667,981	3,043,250	4,478,006	2,856,934	1,390,242	826,510	1,100,487	529,830	1,061,176
Other Revenue	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	1,969,754
Total Revenues	<u>106,182,265</u>	<u>116,106,184</u>	<u>123,924,412</u>	<u>130,128,875</u>	<u>127,483,080</u>	<u>125,179,070</u>	<u>118,906,842</u>	<u>110,723,007</u>	<u>118,819,413</u>	<u>120,422,022</u>
<b>Expenditures:</b>										
Current:										
General Government:										
Legislative and Executive	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	6,756,907
Judicial	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	12,748,142
Public Safety	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	16,209,504
Public Works	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	11,698,092
Health	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	22,868,638
Human Services	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	36,735,522
Conservation and Recreation	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	1,179,335
Capital Outlay	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	6,055,767
Debt Service:										
Principal	805,000	840,000	860,000	890,000	955,000	960,000	1,220,000	1,325,000	1,335,000	1,330,000
Interest	298,317	371,764	467,652	742,541	884,980	701,407	714,191	624,081	646,660	549,283
Total Expenditures	<u>103,309,036</u>	<u>117,821,882</u>	<u>117,586,413</u>	<u>128,523,072</u>	<u>128,195,927</u>	<u>127,392,856</u>	<u>119,646,353</u>	<u>106,339,821</u>	<u>115,370,886</u>	<u>116,131,190</u>
Excess Revenues over Expenditures	<u>2,873,229</u>	<u>(1,715,698)</u>	<u>6,337,999</u>	<u>1,605,803</u>	<u>(712,847)</u>	<u>(2,213,786)</u>	<u>(739,511)</u>	<u>4,383,186</u>	<u>3,448,527</u>	<u>4,290,832</u>
<b>Other Financing Sources/(Uses):</b>										
Bonds Issued	-	-	-	10,740,000	-	4,290,000	-	-	-	-
Proceeds from Sale of Assets	-	58,021	18,584	43,863	-	6,204	14,995	6,980	35,781	30,183
Other Financing Sources	-	-	-	203,652	-	76,885	2,455,000	-	-	-
Transfers In	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	3,372,869
Other Financing Uses	-	-	-	(136,808)	-	-	(2,374,954)	-	-	-
Transfers Out	(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)	(3,372,869)
Total Other Financing Sources (Uses)	<u>-</u>	<u>56,325</u>	<u>(63,905)</u>	<u>10,850,707</u>	<u>-</u>	<u>4,373,089</u>	<u>345,131</u>	<u>6,980</u>	<u>35,781</u>	<u>30,183</u>
Net Change in Fund Balance	<u>\$ 2,873,229</u>	<u>\$ (1,659,373)</u>	<u>\$ 6,274,094</u>	<u>\$ 12,456,510</u>	<u>\$ (712,847)</u>	<u>\$ 2,159,303</u>	<u>\$ (394,380)</u>	<u>\$ 4,390,166</u>	<u>\$ 3,484,308</u>	<u>\$ 4,321,015</u>
Debt Service as a Percentage of Noncapital Expenditures	<u>1.21%</u>	<u>1.13%</u>	<u>1.18%</u>	<u>1.39%</u>	<u>1.63%</u>	<u>1.38%</u>	<u>1.70%</u>	<u>1.90%</u>	<u>1.84%</u>	<u>1.74%</u>

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 <sup>1</sup> Personal Property Tax</u>	<u>Manufactured Home Tax</u>	<u>Permissive Sales Tax</u>	<u>Total</u>
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
2013	20,879,250	-	54,860	22,772,072	43,706,182
% Change 2004 to 2013	<u>32.39%</u>	<u>-100.00%</u>	<u>-39.30%</u>	<u>82.32%</u>	<u>41.43%</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)

<b>Year</b>	<b>General Purposes</b>	<b>Department of Developmental Disabilities</b>	<b>Children's Services</b>	<b>Senior Citizen's</b>	<b>Total</b>
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
2013	3,570,743	9,672,892	5,792,908	1,897,567	20,934,110
% Change 2004 to 2013	<u>7.004%</u>	<u>-10.185%</u>	<u>97.851%</u>	<u>37.654%</u>	<u>13.691%</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				
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%
2012	2013	1,725,084,480	472,789,650	700,980	-	80,653,990	9,814,454	2,289,043,554	14.450	6,370,809,795	35.93%

Note:

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

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

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

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

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**  
 Property Tax Levies and Collections - Real, Utility and Tangible Taxes  
 Last Ten Fiscal Years

<u>Tax Year</u>	<u>Collection Year</u>	<u>Current Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Current Taxes Collected as a Percent of Taxes Levied</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Delinquent Taxes Collected as a Percent of Total Taxes Collected</u>	<u>Total Collections as a % of Current Taxes Levied</u>	<u>Accumulated Delinquencies</u>
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
2012	2013	30,680,999	25,979,758	84.68%	1,023,895	27,003,653	3.79%	88.01%	3,677,346

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:	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Collection Year:	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>CLARK COUNTY ENTITIES:</b>										
General Fund (Inside Millage)	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700
Board of Developmental Disabilities Levy	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500
Children's Services Levy	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Senior Citizen's Levy	0.600	0.600	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Clark County Park District Levy	-	-	-	-	-	-	-	-	0.600	0.600
Community Mental Health Levy	2.000	2.000	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650
Total Clark County Entities	12.830	12.832	13.882	13.882	13.882	13.882	13.882	13.850	14.450	14.450
<b>OTHER ENTITIES:</b>										
Health District	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Miami Conservancy District	0.030	0.032	0.032	0.032	0.032	0.032	0.032	-	-	-
Clark County Public Library	0.160	0.120	0.120	-	-	-	-	1.320	1.320	1.320
<b>SCHOOL DISTRICTS:</b>										
Clark Shawnee LSD	38.090	37.500	37.400	37.520	37.234	39.530	39.450	39.690	39.410	39.410
Greenon LSD	40.100	39.800	39.750	39.750	39.621	39.670	39.670	46.830	38.310	38.310
Northwestern LSD	33.900	32.800	32.310	32.490	31.995	32.200	32.420	39.050	39.090	39.090
Northeastern LSD	45.440	47.140	47.070	47.140	47.021	48.030	48.060	48.080	48.100	48.100
Southeastern LSD	43.100	42.400	42.300	42.350	41.955	41.860	41.830	41.540	41.390	41.390
Springfield CSD	57.750	56.550	56.550	65.410	63.253	63.730	64.820	65.250	64.020	64.020
Tecumseh LSD	48.040	46.100	45.840	45.840	45.040	45.240	45.440	45.760	45.780	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	35.900	35.900	35.800	35.400	43.900	42.700	41.600	41.600
Fairborn CSD	44.400	44.400	44.200	44.200	52.500	51.900	51.800	51.900	52.500	52.500
Yellow Springs EVSD	66.100	65.800	64.600	64.700	64.700	63.700	63.800	63.900	70.950	70.950
Greene County JVSD	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
<b>MUNICIPALITIES:</b>										
City of New Carlisle	9.000	9.000	9.000	9.000	7.750	9.000	9.000	9.000	11.000	11.000
City of Springfield	4.100	3.980	4.010	4.050	4.050	4.050	3.970	4.080	4.090	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	2.500	9.500	9.500	9.500	9.500	9.500	9.500
Village of Enon	5.600	5.600	5.600	8.100	8.100	10.100	8.600	8.600	8.600	8.600
Village of Lawrenceville	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	13.400	8.400	8.400	8.400	8.400	2.400	2.400	2.400	2.400	2.400
Village of Clifton	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000
<b>TOWNSHIPS:</b>										
Bethel Township	7.200	7.200	7.200	7.200	7.250	7.200	7.200	7.200	7.200	7.200
German Township	7.600	7.600	7.600	7.900	7.900	7.900	7.900	7.900	7.900	7.900
Green Township - Fire District #1	5.700	5.700	6.600	6.600	6.600	7.600	7.600	7.600	7.600	7.600
Green Township - Fire District #2	7.200	7.200	8.100	8.100	8.100	9.100	9.100	9.100	9.100	9.100
Harmony Township	6.400	6.400	6.400	6.400	7.400	7.400	7.400	7.400	7.400	7.400
Madison Township	4.100	4.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100
Mad River Township	6.000	6.000	6.000	6.000	6.000	6.000	5.000	5.800	5.800	5.800
Moorefield Township	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	7.050	7.050
Pike Township	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600
Pleasant Township	7.000	7.000	7.000	7.000	7.800	7.800	7.800	7.800	7.800	7.800
Springfield Township	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000

## Note:

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

Source: Clark County Auditor's Office

## CLARK COUNTY, OHIO

Principal Property Taxpayers

2013 and 2004

Taxpayer	2013	
	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	0.22%
Emro Marketing Company	4,774,390	0.21%
American Security Insurance Company	3,850,000	0.17%
Titus Road LLC	3,502,040	0.15%
Total	<u>\$ 60,498,120</u>	<u>2.65%</u>
Total Assessed Value	<u>\$ 2,289,043,554</u>	
Taxpayer	2004	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International Corporation	\$ 14,375,500	0.70%
Simon Capital Limited Partnership	6,980,470	0.34%
USPG Portfolio Two LLC	6,731,781	0.33%
Emro Marketing Company	4,509,790	0.22%
Aldi Inc	3,493,980	0.17%
Skilken Sutphen	3,426,230	0.17%
Allied SSR Shopping Centers I, LLC	3,360,720	0.16%
Meijer Stores Limited Partnership	3,129,720	0.15%
Gordon Foods Service Inc	3,129,820	0.15%
AOT, Inc.	2,278,850	0.11%
Total	<u>\$ 51,416,861</u>	<u>2.50%</u>
Total Assessed Value	<u>\$ 2,042,698,840</u>	

The amounts presented represent the assessed values upon which the 2013 and 2004 taxes were levied.

Source: Clark County Auditor's Office

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**CLARK COUNTY, OHIO**

Taxable Sales by Category

Last Ten Fiscal Years

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	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</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>\$ 12,490,403</u>	<u>\$ 16,077,939</u>	<u>\$ 18,820,858</u>	<u>\$ 14,485,796</u>
Sales Tax Rate	1.50%	1.50%	1.00%	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.

<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
*	\$ 4,846,439	\$ 4,900,610	\$ 4,951,517	\$ 5,223,654	\$ 5,551,078
*	503,437	1,387,228	1,654,899	1,997,477	2,392,284
*	2,003,984	2,074,683	2,067,068	2,273,380	2,447,095
*	336,440	259,529	271,810	348,335	529,117
*	2,474,042	2,592,357	2,851,958	3,065,042	3,255,895
*	11,376	8,733	12,323	14,105	14,737
*	23,157	25,988	19,537	30,756	30,947
*	78,556	83,452	92,526	98,935	107,548
*	7,661	2,980	3,453	4,858	4,580
*	11,674	18,962	24,912	17,679	23,568
*	8,389,331	8,352,971	8,591,566	8,732,380	8,491,475
*	231,177	108,490	103,504	117,571	109,388
*	5,134	7,750	8,927	11,076	10,880
*	-	-	4,626	25,097	83,711
*	(54,485)	(176,178)	(77,935)	(52,535)	(50,210)
*	(188,679)	(196,475)	(205,806)	(219,079)	(230,021)
<b><u>\$ 18,791,959</u></b>	<b><u>\$ 18,679,244</u></b>	<b><u>\$ 19,451,080</u></b>	<b><u>\$ 20,374,885</u></b>	<b><u>\$ 21,688,731</u></b>	<b><u>\$ 22,772,072</u></b>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

**CLARK COUNTY, OHIO**

Sewer and Water Rates

Last Ten Fiscal Years

<b>Year</b>	<b>Sewer</b>		<b>Water</b>	
	<b>(First 300 cubic ft.) Monthly Minimum</b>	<b>(Usage &gt; 300 cubic ft.) Rate per 100 cubic ft.</b>	<b>(First 300 cubic ft.) Monthly Minimum</b>	<b>(Usage &gt; 300 cubic ft.) Rate per 100 cubic ft.</b>
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
2013	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

<b>Governmental Activities</b>							
<b>Year</b>	<b>General Obligation Bonds</b>	<b>Accrued Bond Premium</b>	<b>Deferred Amount on Refunding</b>	<b>Debt Service Fund Balance</b>	<b>Net Bonded Debt</b>	<b>% of Actual Taxable Value of Property</b>	<b>Net Bonded Debt per Capita</b>
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
2013	11,770,000	165,830	(50,734)	99,373	11,785,723	0.18%	86.55

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

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**Business-Type Activities**


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<b>General Obligation Bonds</b>	<b>OPWC Loans</b>	<b>OWDA Loans</b>	<b>Accrued Bond Premium</b>	<b>Deferred Amount on Refunding</b>	<b>Total Primary Government</b>	<b>Personal Income</b>	<b>Percentage of Personal Income</b>	<b>Per Capita</b>
\$ 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	5,017,886,000	0.35%	127.80
2,518,400	680,460	1,254,298	30,123	(2,726)	16,365,651	Not Available	Not Available	120.19

**CLARK COUNTY, OHIO**

Legal Debt Margin  
Last Ten Fiscal Years

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
County Valuation	<u>\$2,168,098,582</u>	<u>\$2,337,397,356</u>	<u>\$2,379,254,253</u>	<u>\$2,363,860,730</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>46,702,465</u>	<u>50,934,934</u>	<u>51,981,356</u>	<u>51,596,518</u>
Total Direct Legal Debt Limitation	<u>\$ 52,702,465</u>	<u>\$ 56,934,934</u>	<u>\$ 57,981,356</u>	<u>\$ 57,596,518</u>
Amount of Debt Applicable to Debt Limitation:				
General Obligation Bonds	\$ 1,610,000	\$ 1,225,000	\$ 825,000	\$ 10,905,000
General Obligation Notes	6,745,000	6,145,000	15,795,000	2,170,000
Less: Amount Available in Debt Service	<u>(32,111)</u>	<u>(26,337)</u>	<u>(56,051)</u>	<u>(85,770)</u>
Amount of Debt Subject to Debt Limit	<u>8,322,889</u>	<u>7,343,663</u>	<u>16,563,949</u>	<u>12,989,230</u>
Legal Debt Margin	<u>\$ 44,379,576</u>	<u>\$ 49,591,271</u>	<u>\$ 41,417,407</u>	<u>\$ 44,607,288</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>84.21%</u>	<u>87.10%</u>	<u>71.43%</u>	<u>77.45%</u>
Unvoted Legal Debt Margin	\$ 21,680,986	\$ 23,373,974	\$ 23,792,543	\$ 23,638,607
Amount of Debt Subject to Limit	<u>8,322,889</u>	<u>7,343,663</u>	<u>16,563,949</u>	<u>12,989,230</u>
Unvoted Legal Debt Margin	<u>\$ 13,358,097</u>	<u>\$ 16,030,311</u>	<u>\$ 7,228,594</u>	<u>\$ 10,649,377</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>61.61%</u>	<u>68.58%</u>	<u>30.38%</u>	<u>45.05%</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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</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>	<u>\$ 2,279,229,100</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>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>49,480,728</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>	<u>\$ 55,480,728</u>
\$ 10,445,000	\$ 11,305,000	\$ 10,520,000	\$ 9,685,000	\$ 8,825,000	\$ 8,275,000
2,630,000	435,000	405,000	640,000	1,350,000	1,350,000
(420,596)	(86,391)	(30,846)	(2,950)	(72,972)	(99,373)
<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>9,525,627</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>\$ 45,955,101</u>
<u>79.22%</u>	<u>80.08%</u>	<u>81.03%</u>	<u>81.61%</u>	<u>81.87%</u>	<u>82.83%</u>
\$ 24,953,285	\$ 23,999,477	\$ 23,570,514	\$ 23,050,552	\$ 22,883,633	\$ 22,792,291
<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>9,525,627</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>\$ 13,266,664</u>
<u>49.29%</u>	<u>51.44%</u>	<u>53.78%</u>	<u>55.22%</u>	<u>55.85%</u>	<u>58.21%</u>

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

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<b>Year</b>	<b>Population</b>	<b>Total Personal Income</b>	<b>Per Capita Income</b>	<b>Unemployment Rate</b>
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	5,017,886,000	36,572	7.3%
2013	136,167	Not Available	Not Available	6.0%

Source: Regional Economic Information System, Bureau of Economic Analysis

**CLARK COUNTY, OHIO**Principal Employers  
2013 and 2007

Employer	2013		2007	
	Employees	% of Total County Employment	Employees	% of Total County Employment
Assurant Specialty Property	2000+		1,557	2.34%
Community Mercy Health Partners	2000+		3,000	4.50%
Springfield City Schools	1000-1999		984	1.48%
Clark County	1000-1999		1,410	2.12%
Speedway SuperAmerica	1000-1999		725	1.09%
International Truck and Engine/Navistar International	500-999		1,200	1.80%
Springfield Air National Guard Base/178th Fighter Wing	500-999			
Clark State Community College	500-999			
Kroger Co.	500-999		573	0.86%
City of Springfield	500-999		787	1.18%
Total	<u>13,247</u>	<u>20.60%</u>	<u>10,236</u>	<u>15.37%</u>
Total County Employment	<u>64,300</u>		<u>66,600</u>	

Note: Information prior to 2007 is not available. Per agreement with the Chamber of Commerce, actual number of employees will not be disclosed for 2013.

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>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	784	1,092	1,177	1,098
Number of Meetings	65	65	62	60
Number of Hearings	26	28	20	19
Auditor				
Number of Non-Exempt Conveyances	3,698	3,503	3,636	3,148
Number of Exempt Conveyances	2,618	2,264	2,331	2,113
Number of Vendor Licenses Sold	329	295	251	214
Number of General Warrants Issued	36,306	32,796	33,305	31,737
Number of Payroll Warrants Issued	38,211	37,320	30,063	16,516
Number of Direct Deposit Statements	0	0	7,589	20,946
Number of Receipt Pay-Ins Issued	5,273	5,410	5,496	5,669
Number of Dog Tags Sold - Regular	24,355	24,243	24,714	24,733
Number of Dog Tags Sold - Kennel Sets	89	92	96	96
Treasurer				
Number of Parcels Billed	66,748	67,842	66,716	67,806
Real Estate Taxes Collected	\$ 93,549,755	\$ 98,013,809	\$ 102,696,289	\$ 108,736,329
Recorder				
Number of Deeds Recorded	8,113	8,209	7,776	7,105
Number of Mortgages Recorded	26,725	24,595	22,487	19,779
Number of Military Discharges Recorded	45	32	47	34
Board of Elections				
Number of Registered Voters	89,721	88,248	90,057	87,787
Number of Voters in Last General Election	70,124	40,149	51,118	27,144
Percentage of Registered that Voted	78.16%	45.50%	56.76%	30.92%
Judicial:				
Clerk of Courts				
Number of Domestic Cases Filed	N/A	761	756	762
Number of Civil Cases Filed	N/A	1,518	1,709	1,734
Number of Criminal Cases Filed	N/A	1,184	1,496	1,244
Number of Domestic Violence Cases Filed	N/A	498	463	524
Number of Appeals Filed	N/A	135	140	140
Number of Certificates of Judgements Filed	N/A	791	1,104	1,157
Number of State Judgements Filed	N/A	691	1,238	1,667
Number of Garnishments Filed	N/A	115	96	127
Number of Titles Issued	N/A	67,368	68,208	65,272
Common Pleas Court				
Number of Civil Cases Filed	1,551	1,546	1,707	1,665
Number of Criminal Cases Filed	1,021	1,210	1,549	1,350
Number of Domestic Cases Filed	1,246	1,271	1,219	1,285
Juvenile Court				
Number of Civil Cases Filed	863	1,029	919	852
Number of Criminal/Delinquent Cases Filed	2,252	2,014	1,983	2,473
Number of Traffic Cases Filed	934	840	951	730
Number of Adult Cases Filed	133	85	116	146

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
991	1,087	1,123	1,069	1,062	1,011
58	59	62	65	58	57
21	14	16	9	11	14
2,521	2,294	2,456	2,190	2,437	2,712
1,973	1,748	1,774	1,854	2,197	2,452
190	174	162	121	100	76
35,186	32,280	32,127	29,316	60,916	28,950
14,875	12,849	10,283	8,113	981	39
22,632	23,674	22,451	23,771	30,744	31,417
6,007	5,437	5,417	5,478	5,690	5,823
24,860	19,420	25,038	24,418	29,540	24,092
88	61	53	45	51	52
67,658	68,060	64,399	67,422	64,204	66,858
\$ 107,893,678	\$ 110,220,440	\$ 111,373,522	\$ 116,860,345	\$ 120,239,121	\$ 120,923,596
5,323	6,467	4,738	6,156	4,923	5,639
13,945	17,671	11,666	15,299	13,249	14,070
23	67	24	31	15	19
93,045	91,026	92,438	88,344	91,248	87,754
62,947	40,274	47,004	42,347	65,104	28,331
67.65%	44.24%	50.85%	47.93%	71.35%	32.28%
691	600	682	767	628	597
1,724	1,654	1,862	1,616	1,305	1,045
1,161	1,080	988	1,005	880	946
571	578	572	541	526	515
127	123	117	102	97	118
1,638	1,354	1,331	1,329	1,288	1,172
1,802	2,159	2,235	2,167	2,694	2,323
100	146	290	310	149	137
58,340	52,353	45,468	44,033	47,586	50,191
1,671	1,637	1,561	1,310	1,315	1,088
1,168	1,208	990	1,011	961	949
1,260	1,239	1,246	1,192	1,154	1,112
771	664	709	696	587	501
2,282	2,068	1,762	1,543	1,245	1,096
702	666	617	563	578	512
98	102	126	188	164	161

(Continued)

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Municipal Court</b>				
Number of Civil Cases Filed	4,630	4,447	4,151	4,831
Number of Criminal	6,541	6,241	6,788	6,711
Number of Traffic Cases Filed	12,753	13,179	17,267	17,528
Number of Small Claims Filed	411	405	507	498
<b>Probate Court</b>				
Number of Estates Filed	826	856	768	763
Number of Guardianships Filed	280	253	204	174
Number of Adoptions Filed	97	86	74	60
Number of Marriages Filed	803	847	784	793
<b>Prosecuting Attorney</b>				
Number of Criminal Cases	994	1,159	1,496	1,244
Number of Civil Cases	N/A	N/A	N/A	N/A
<b>Public Defender</b>				
Number of Cases Filed	5,315	5,665	5,468	5,282
<b>Public Safety:</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	231.0	239.9	246.0	259.3
Prisoners Booked	4,457	5,071	4,877	5,095
Prisoners Released	4,340	4,699	4,767	4,959
<b>Incarceration Facility</b>				
Average Daily Jail Census	231.0	239.9	246.0	259.3
Prisoners Booked	4,457	5,071	4,877	5,095
Prisoners Released	4,340	4,699	4,767	4,959
<b>Enforcement</b>				
Number of Citations Issued	1,858	2,250	5,132	4,549
Number of Warrants Served	856	1,056	1,083	1,041
Number of Calls for Service	83,328	46,524	43,257	45,099
Number of Sheriff Vehicles	89	89	89	89
Number of Sheriff Sales - Real Estate	980	892	916	894
<b>Emergency Management</b>				
Number of Emergency Responses	2	2	3	1
<b>Coroner</b>				
Number of Cases Investigated	107	126	103	120
Number of Autopsies Performed	61	93	74	97
<b>Public Works:</b>				
<b>Engineer</b>				
Miles of Road Maintained	306.620	307.670	307.870	306.420
Miles of Road Resurfaced	17.200	8.500	6.100	6.400
Number of County Maintained Bridges	242	239	238	240
<b>Community Development</b>				
Number of Residential Permits Issued	649	614	496	425
Number of Commercial Permits Issued	162	156	153	134
Number of Inspections Performed	2,581	5,370	4,933	4,226

<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
5,162	4,337	3,856	3,647	3,835	3,514
6,384	5,868	5,265	5,033	5,145	5,025
17,125	14,789	14,068	13,437	14,775	12,989
467	394	374	382	251	315
743	756	729	777	817	752
201	220	249	196	223	188
69	59	52	76	61	36
796	765	809	736	799	764
1,078	1,080	883	894	880	893
N/A	N/A	269	289	308	148
4,931	4,451	4,793	4,210	4,266	4,617
252.2	240.5	201.8	207.95	205.00	209.00
4,968	5,017	4,641	4,326	4,325	4,238
5,007	4,997	4,652	4,331	4,104	3,922
252.2	240.5	201.8	207.95	205.00	209.00
4,968	5,017	4,641	4,326	4,325	4,238
5,007	4,997	4,652	4,331	4,104	3,922
4,538	3,275	3,006	2,628	3,938	3,161
1,273	1,238	1,490	1,522	1,209	2,717
45,520	44,872	43,596	43,688	49,841	49,553
89	91	74	89	90	84
879	1,024	1,056	730	843	922
2	1	4	11	5	5
115	107	124	137	154	145
84	74	99	118	134	127
306.300	305.810	305.724	305.720	305.724	308.386
7.000	7.300	14.500	5.500	6.974	9.050
241	240	241	236	239	239
344	304	307	341	333	347
142	109	105	91	124	84
3,080	1,475	2,534	2,408	2,833	2,838

(Continued)

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Health:</b>				
<b>DoDD</b>				
Number of Students Enrolled	252	252	341	351
Early Prevention Program	252	252	341	351
Number employed at Workshop	603	603	578	581
<b>Human Services:</b>				
<b>Department of Jobs and Family Services</b>				
Average Client Count - Food Stamps	6,921	7,391	7,627	7,991
Average Client Count - WIA	N/A	N/A	120	134
Average Client Count - Medicaid	24,245	25,167	25,539	25,881
Average Client Count - Job Placement	N/A	N/A	3,500	3,717
Average Client Count - Disability Assistance	242	307	327	371
<b>Children's Services</b>				
Total Referrals	N/A	N/A	1,584	1,850
Average Client Count - Foster Care	N/A	N/A	145	162
Average Client Count - Adoption	N/A	N/A	348	353
<b>Child Support Enforcement Agency</b>				
Number of Active Support Orders	N/A	N/A	14,908	14,938
Percentage Collected - Level of Service	N/A	N/A	61.28%	61.55%
<b>Veteran's Services</b>				
Number of Client Served	2,396	2,558	2,239	2,890
Amount of Financial Assistance Paid	\$ 121,546	\$ 157,070	\$ 141,700	\$ 196,556
<b>Conservation &amp; Recreation:</b>				
<b>Solid Waste</b>				
Amount Recycled (in Tons:)	N/A	N/A	N/A	189
Residential Recycling	N/A	N/A	N/A	93
Special Event Recycling	N/A	N/A	N/A	29
Specialty Recycling	N/A	N/A	N/A	67
Gross Revenue Generated	N/A	N/A	N/A	\$ 1,082,396
<b>Business-Type Activities:</b>				
<b>Sewer and Water Operations:</b>				
Miles of Sanitary Sewer Lines	N/A	N/A	N/A	107
Miles of Water Mains	N/A	N/A	N/A	85
Number of Sewer and Water Treatment Facilities	N/A	N/A	N/A	4
				18 sewer /1
Number of Pumping Stations	N/A	N/A	N/A	water
Water Consumption (millions of gallons)	N/A	N/A	N/A	461
Wastewater Treated (millions of gallons)	N/A	N/A	N/A	1.8 mil gal/day
Number of Sewer Customers	N/A	N/A	N/A	8,030
Number of Water Customers	N/A	N/A	N/A	6,833

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

	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	348	287	289	298	307	353
	348	287	289	298	307	35
	555	514	480	517	260	206
	19,023	22,452	24,326	28,711	27,738	26,539
	474	133	32	90	146	68
	26,908	29,326	31,503	32,504	33,234	35,052
	56	45	14	570	709	130
	401	354	292	265	226	184
	1,560	1,144	1,293	1,293	1,250	985
	161	164	127	112	92	115
	345	351	354	352	371	345
	15,101	15,032	16,628	16,019	15,382	14,696
	61.86%	60.93%	62.40%	62.03%	63.33%	64.38%
	1,640	3,018	3,194	3,421	3,351	3,383
	\$ 212,021	\$ 156,914	\$ 191,511	\$ 212,880	\$ 188,355	\$ 161,708
	354	417	698	598	712	872
	195	282	451	506	611	672
	28	22	193	37	14	21
	131	113	54	55	87	179
	\$ 1,081,110	\$ 1,056,714	\$ 887,000	\$ 876,082	\$ 839,207	\$ 885,841
	107	107	107	107	108	108
	85	85	87	85	85	88
	4	4	4	3	3	3
	18 sewer /1 water	18 sewer /1 water	18 sewer /1 water	18 sewer /2 water	18 sewer /1 water	18 sewer /2 water
	435	442	444	451	487	419
	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	1.8 mil gal/day
	8,055	8,094	8,100	8,116	8,134	8,134
	6,852	6,887	6,891	6,906	6,915	6,926

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

	<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>	<u>2013</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	11	10	11	9	9	9	9	9	9	7
Auditor	22	22	21	22	18	15	15	15	16	15
Treasurer	12	11	12	12	12	9	9	9	9	9
Recorder	7	7	6	6	6	6	6	6	6	5
Board of Elections	6	7	7	8	8	9	8	9	7	8
Data Processing	1	1	1	1	1	1	1	1	1	1
Information Systems	3	3	2	2	3	3	3	3	3	4
Judicial										
Common Pleas Court	14	15	15	15	15	14	14	14	15	15
Probate Court	7	7	7	7	8	8	8	8	7	7
Juvenile Court	72	71	82	81	88	89	81	76	80	76
Municipal Court	7	7	7	7	6	6	6	6	6	6
Domestic Relations Court	8	7	7	7	7	8	8	8	8	8
Clerk of Courts	29	29	30	28	27	24	23	21	20	23
Prosecuting Attorney	23	22	22	24	22	23	23	23	24	23
Public Defender	10	10	10	10	10	10	9	9	8	8
Law Library	1	1	1	1	1	1	1	1	1	1
Public Safety										
Sheriff	145	148	156	156	160	156	153	150	152	159
Emergency Management	2	3	3	2	2	2	2	1	1	1
Coroner	3	3	3	3	3	3	3	3	3	3
Public Works										
Engineer	53	50	55	53	55	53	52	55	52	47
Building and Grounds	16	16	17	16	18	18	17	16	19	19
Community Development	-	-	-	-	-	-	11	10	10	11
Building Regulations	9	8	8	7	8	-	-	-	-	-
Planning Commission	7	8	9	9	10	12	-	-	-	-
Health										
DoDD	314	301	299	293	281	254	242	231	217	189
Human Services										
Department of Jobs & Family Services	217	204	206	218	201	173	165	154	164	155
Child Support Enforcement Agency	63	65	61	64	61	50	50	46	48	45
Veteran's Services	7	7	7	7	7	5	7	8	7	9
Human Resources	-	-	-	-	-	-	-	-	-	3
Conservation & Recreation										
Solid Waste	-	1	-	-	-	4	5	4	4	4
Business-Type Activities:										
Utilities Department	27	25	28	26	27	24	22	22	23	23
	<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>	<u>884</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 Seven Fiscal Years

	2007	2008 as reclassified	2009	2010	2011	2012	2013
<b>Governmental Activities:</b>							
General Government:							
Legislative and Executive:							
Land	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888
Construction in Progress	6,806,575	20,489	-	-	-	-	-
Buildings	25,905,817	23,830,781	23,830,781	23,830,781	23,830,781	23,850,138	23,606,031
Improvements	24,943,864	32,751,039	32,914,429	32,973,020	32,973,020	33,110,076	32,998,746
Machinery & Equipment	2,658,805	2,682,734	2,715,048	2,742,419	2,704,289	2,453,449	2,413,174
Judicial:							
Improvements	1,135,354	1,122,405	1,122,405	1,122,405	1,122,405	1,122,405	1,145,706
Machinery & Equipment	656,491	467,123	503,617	583,251	546,269	544,395	591,053
Public Safety:							
Improvements	162,900	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	3,245,402
Public Works:							
Construction in Progress	76,400	1,027,196	631,110	2,737,873	2,352,281	7,522,869	6,966,133
Infrastructure	88,999,279	91,196,296	94,479,644	95,943,346	97,253,634	97,428,149	104,214,979
Buildings	8,497	8,497	8,497	39,562	39,562	39,562	39,562
Improvements	4,075,484	4,363,120	6,038,704	6,312,748	7,564,757	8,284,235	8,832,923
Machinery & Equipment	5,623,078	5,476,101	6,198,929	7,048,409	7,474,083	7,484,055	7,657,908
Health:							
Buildings	5,270,948	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485
Improvements	386,506	7,353,731	7,408,654	7,659,830	7,780,212	7,780,212	7,857,801
Machinery & Equipment	1,672,712	2,875,931	2,974,531	2,995,647	3,326,822	3,757,060	3,988,860
Human Services:							
Buildings	2,505,507	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664
Improvements	258,237	2,457,509	3,165,799	3,400,067	3,471,863	3,471,863	3,471,863
Machinery & Equipment	813,266	886,588	1,095,614	1,095,614	767,386	818,579	863,529
Conservation/Recreation:							
Improvements	17,793	17,793	17,793	17,793	94,787	76,994	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>	<u>\$ 221,825,601</u>

Note: Information prior to 2007 is not available.

Source: Clark County Auditor's Office





# Dave Yost • Auditor of State

## CLARK COUNTY FINANCIAL CONDITION

### CLARK COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
OCTOBER 9, 2014