

# *CLARK COUNTY, OHIO*



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
December 31, 2014

*John S. Federer*  
*Clark County Auditor*

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

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

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



# *INTRODUCTORY*



# *SECTION*

**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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**John S. Federer**  
Clark County Auditor

June 30, 2015

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

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

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

## **REPORTING ENTITY**

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

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

## ***Profile***

Clark County was established by an act of the State Legislature on March 1, 1818, and Springfield was selected as the County seat. The original seat of Clark County, Springfield became a City in 1850. Our name comes from George Rogers Clark, an American frontiersman who opened passage to the Northwest Territory. Originally consisting of 358 square miles or 229,624 acres valued at \$200 per acre, today there are 400 square miles of county land consisting of over 68,000 parcels valued at over \$6 billion and ranks as the 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 water operations.

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

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

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

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

## **LOCAL ECONOMY**

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

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

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

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

## **LONG-TERM FINANCIAL PLANNING**

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

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

## MAJOR INITIATIVES

### *Current Year Projects*

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

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

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

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

### *Future Projects*

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

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

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

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

## **RELEVANT FINANCIAL POLICIES**

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

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

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

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

## **INTERNAL CONTROLS**

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

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

## **INDEPENDENT AUDIT**

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

## **AWARDS**

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

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

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

### **ACKNOWLEDGEMENTS**

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

**Auditor's Office:**

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

**Commission Office:**

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

**Treasurer's Office:**

Stephen T. Metzger, Clark County Treasurer

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

Sincerely,



John S. Federer  
Clark County Auditor

**CLARK COUNTY, OHIO**

Elected Officials  
December 31, 2014

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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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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

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Municipal Court	Honorable Thomas E. Trempe Honorable Gene S. Nevious Honorable Denis L. Moody	Judge Judge Judge
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Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Clark County**  
**Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2013**

Executive Director/CEO



*FINANCIAL*



*SECTION*

## INDEPENDENT AUDITORS' REPORT

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

### Report of the Financial Statements

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

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

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

### Opinions

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

14 east main street, ste. 500  
springfield, oh 45502

www.cshco.com  
p. 937.399.2000  
f. 937.399.5433

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

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

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

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

### **Other Reporting Required by Government Auditing Standards**

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

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
June 30, 2015

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

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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, 2014. We encourage readers to consider the information presented here in conjunction with the financial statements, which follow this section and provide more specific detail.

**Financial Highlights**

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

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

**Overview of the Financial Statements**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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**Government-Wide Financial Analysis**

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

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

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

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

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

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

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

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

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

**Governmental Activities:**

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

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**Business-type Activities:**

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

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

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

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

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**Financial Analysis of County Funds**

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

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

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

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

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

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

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

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

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

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

**General Fund Budgetary Highlights**

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

**Capital Assets and Long-term Debt**

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

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

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

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

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

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

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

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

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

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

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

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

### **Request for Information**

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



**CLARK COUNTY, OHIO**

Statement of Net Position

December 31, 2014

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

See accompanying notes to the basic financial statements.



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

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

General Revenues:

Taxes:

Property Taxes Levied for:

  General Purposes

  Department of Developmental Disabilities

  Children's Services

  Senior Citizen's

Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Other Revenue

Total General Revenues

Change in Net Position

Net Position, Beginning of Year, as restated

Net Position, End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and  
Changes in Net Position

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

**CLARK COUNTY, OHIO**

Balance Sheet

Governmental Funds

December 31, 2014

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

See accompanying notes to the basic financial statements.

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

Nonmajor Governmental Funds	Total Governmental Funds		
\$ 14,413,613	\$ 50,117,033	Total Governmental Fund Balances	\$ 54,724,102
548,940	695,561	Amounts reported for governmental activities in the Statement of Net Position are different because:	
37,718	37,718	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
2,214,054	23,993,449	Land	\$ 7,204,888
-	3,965,081	Construction in Progress	10,794,931
327,978	760,015	Infrastructure	108,013,191
152,202	152,202	Buildings	28,451,258
60	136,446	Improvements	55,393,391
18,738,042	40,456,704	Machinery and Equipment	19,643,085
45,018	1,204,975	Accumulated Depreciation	<u>(138,832,849)</u>
2,822	157,137	Total Capital Assets	90,667,895
36,563	461,539	Other long-term assets are not available to pay for current period expenditures and therefore are unavailable in the funds.	
\$ 36,517,010	\$ 122,137,860	Intergovernmental Revenue	33,893,447
		Charges for Services	188,047
		Special Assessments	152,202
		Investment Income	<u>80,205</u>
			34,313,901
\$ 619,237	\$ 2,709,648	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.	
178,239	178,239		21,743
37,352	37,352	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.	
317,607	2,130,552		1,384
2,949	4,715	The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the enterprise funds.	
1,191,145	1,204,975		4,384
366	366	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
2,145,000	2,145,000	Workman Compensation Claims	(2,207,616)
		Accrued Compensated Absences	(4,149,605)
		Accrued Interest on Long-Term Debt	(41,770)
		General Obligation Bonds Payable	(10,660,000)
		Accrued Bond Premium	<u>(147,030)</u>
4,491,895	8,410,847	Total Liabilities	<u>(17,206,021)</u>
		Net Position of Governmental Activities	
			\$ <u>162,527,388</u>
2,214,054	23,993,449	See accompanying notes to the basic financial statements.	
16,722,764	33,893,447		
104,862	188,047		
152,202	152,202		
-	80,205		
548,940	695,561		
19,742,822	59,002,911		
114,172	993,186		
13,632,044	40,313,216		
53,302	7,451,058		
(1,517,225)	5,966,642		
12,282,293	54,724,102		
\$ 36,517,010	\$ 122,137,860		

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

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

See accompanying notes to the basic financial statements.



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

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

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

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.



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

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

(Continued)

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

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

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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.

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

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

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

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

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Basis of Presentation:**

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

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

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

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

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

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

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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 plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

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

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

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

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

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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 and outflows of resources generally are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

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

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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 a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of year-end.

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

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



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

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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, 2014. Detailed disclosure regarding pooled cash and investments held by the County is provided in Note 7.

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

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

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

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

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

**H. Prepaid Items:**

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

**I. Capital Assets:**

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

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

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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 2014, interest costs incurred on construction projects for all activities were not material.

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

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

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

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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. Undistributed monies are defined as the carrying amounts of bank accounts that are maintained by departments outside of the County treasury. These items have been reported as deferred inflows of resources. On a modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. Unavailable revenues have been reported as deferred inflows of resources on the governmental balance sheet for: intergovernmental revenue, certain charges for services, special assessments, and investment income. These amounts will be recognized as an inflow of resources in the period that the amounts become available.

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

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

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

**L. Capital Contributions:**

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

**M. Compensated Absences:**

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

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

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

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

**M. Compensated Absences:** (Continued)

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

**N. Net Position:**

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

**O. Fund Balances:**

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

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

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

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

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

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

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

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

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

**P. Operating Revenues and Expenses:**

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

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

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

**Q. Interfund Balances/Activity:**

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

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

**R. Estimates:**

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

**NOTE 3 – PRIOR PERIOD ADJUSTMENT**

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

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

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

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

**NOTE 4 – ACCOUNTABILITY**

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

	Deficit Fund Equity
<b>Governmental Activities:</b>	
Permanent Improvement Fund	\$ 1,188,193
DoDD Capital Projects Fund	329,032

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

**NOTE 5 – FUND BALANCE**

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

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



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

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**NOTE 6 – ENCUMBRANCES**

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

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

**NOTE 7 – DEPOSITS AND INVESTMENTS**

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

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

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

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

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**NOTE 7 – DEPOSITS AND INVESTMENTS** (Continued)

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

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

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

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

**NOTE 7 – DEPOSITS AND INVESTMENTS** (Continued)

**Deposits:**

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

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

**Investments:**

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

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

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

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

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

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

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

**NOTE 8 – PROPERTY TAXES**

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

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

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

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

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

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

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

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

**NOTE 8 – PROPERTY TAXES** (Continued)

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

**NOTE 9 – PERMISSIVE SALES AND USE TAX**

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

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

**NOTE 10 – RECEIVABLES**

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

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

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

**NOTE 10 – RECEIVABLES** (Continued)

**Business-Type Activities:**

Capital Construction Grants	\$ 21,833
Total Business-Type Activities	<u>\$ 21,833</u>

**NOTE 11 – INTERFUND TRANSFERS AND BALANCES**

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

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

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

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

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

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

**NOTE 11 – INTERFUND TRANSFERS AND BALANCES** (Continued)

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

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

**NOTE 12 – CAPITAL ASSETS**

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

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

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

General Government:

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

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

**NOTE 12 – CAPITAL ASSETS** (Continued)

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

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

**NOTE 13 – NOTE TRANSACTIONS**

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

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

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

**NOTE 14 – LONG-TERM OBLIGATIONS**

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

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

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

**NOTE 14 – LONG-TERM OBLIGATIONS** (Continued)

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

**General Obligation Bonds:**

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

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

**NOTE 14 – LONG-TERM OBLIGATIONS** (Continued)

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

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

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

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2015	\$ 1,000,000	\$ 459,920	\$ 213,500	\$ 88,444
2016	1,035,000	423,145	224,200	81,094
2017	1,035,000	381,945	159,900	73,184
2018	1,065,000	339,745	165,700	66,914
2019	1,115,000	291,720	176,500	59,829
2020-2024	5,065,000	724,855	695,600	186,044
2025-2029	345,000	57,720	416,900	51,951
2030	-	-	28,200	1,410
Total	<u>\$ 10,660,000</u>	<u>\$ 2,679,050</u>	<u>\$ 2,080,500</u>	<u>\$ 608,870</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, 2014

**NOTE 14 – LONG-TERM OBLIGATIONS** (Continued)

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

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

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

Ohio Water Development Authority (OWDA) Loans:

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

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

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

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

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

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**NOTE 14 – LONG-TERM OBLIGATIONS** (Continued)

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

Enterprise Debt:

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

Conduit Debt:

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

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

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

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

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

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

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**NOTE 15 – DEFINED BENEFIT RETIREMENT PLANS**

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

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

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

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

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

**NOTE 16 – POSTEMPLOYMENT BENEFITS**

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

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

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**NOTE 16 – POSTEMPLOYMENT BENEFITS** (Continued)

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

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

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

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

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

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

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

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

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

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**NOTE 16 – POSTEMPLOYMENT BENEFITS** (Continued)

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

**NOTE 17 – OTHER EMPLOYEE BENEFITS**

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

**NOTE 18 – RISK MANAGEMENT**

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

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

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

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

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



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

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**NOTE 18 – RISK MANAGEMENT** (Continued)

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

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

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

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

**C. Workers Compensation:**

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

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

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

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

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

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**NOTE 19 – JOINTLY GOVERNED ORGANIZATIONS**

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

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

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

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

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

**NOTE 20 – RELATED ORGANIZATIONS**

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

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

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**NOTE 20 – RELATED ORGANIZATIONS** (Continued)

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

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

**NOTE 21 – CONTINGENT LIABILITIES**

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

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

**NOTE 22 – SUBSEQUENT EVENTS**

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

## **REQUIRED SUPPLEMENTARY INFORMATION**

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

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

See accompanying notes to the required supplementary information.

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

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

See accompanying notes to the required supplementary information.

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

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

See accompanying notes to the required supplementary information.

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

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

See accompanying notes to the required supplementary information.



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

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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 2014.

**Appropriations:**

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

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

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

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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).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. State statute requires short-term note debt to be repaid from the debt service fund (budget basis) as opposed to the fund that received the proceeds (GAAP basis). Debt service fund resources used to pay both principal and interest have been allocated accordingly.

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

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

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

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

**SUPPLEMENTARY INFORMATION –  
COMBINING FINANCIAL STATEMENTS**

## Nonmajor Governmental Funds – Fund Descriptions

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

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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.

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

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

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

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

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

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

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

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

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

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

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***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.

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***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.

**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, 2014

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

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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





**CLARK COUNTY, OHIO**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2014

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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	\$ 53,302	\$ -	\$ 50,224	\$ 103,526
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 53,302</u>	<u>\$ 366</u>	<u>\$ 50,224</u>	<u>\$ 103,892</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Matured Interest Payable	<u>\$ -</u>	<u>\$ 366</u>	<u>\$ -</u>	<u>\$ 366</u>
Total Current Liabilities	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
<b>FUND BALANCES:</b>				
Restricted	-	-	50,224	50,224
Assigned	<u>53,302</u>	<u>-</u>	<u>-</u>	<u>53,302</u>
Total Fund Balances	<u>53,302</u>	<u>-</u>	<u>50,224</u>	<u>103,526</u>
Total Liabilities and Fund Balances	<u>\$ 53,302</u>	<u>\$ 366</u>	<u>\$ 50,224</u>	<u>\$ 103,892</u>

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

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

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

**CLARK COUNTY, OHIO**

Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2014

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

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

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

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

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

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

(Continued)



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

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

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

(Continued)

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

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

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



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

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

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

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

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



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

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

## Nonmajor Internal Service Fund – Fund Description

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

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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, 2014

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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



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

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

(Continued)

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

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

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

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

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

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



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

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

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

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

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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



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

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

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

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

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

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

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

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

(Continued)

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

	Original Budget	Final Budget	Actual	Variance with Final Budget
<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	-	-	-	-
Prior Year Encumbrances Appropriated	1,964	1,964	1,964	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -

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

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

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

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 75,000	\$ 75,000	\$ 60,871	\$ (14,129)
Fees, Fines and Forfeitures	111,250	111,250	102,190	(9,060)
Other Revenue	<u>3,000</u>	<u>3,000</u>	<u>3,252</u>	<u>252</u>
Total Revenues	<u>189,250</u>	<u>189,250</u>	<u>166,313</u>	<u>(22,937)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Personnel and Fringes	77,144	77,209	76,557	652
Operating Expenses	<u>174,836</u>	<u>174,771</u>	<u>99,974</u>	<u>74,797</u>
Total Expenditures	<u>251,980</u>	<u>251,980</u>	<u>176,531</u>	<u>75,449</u>
Net Change in Fund Balance	(62,730)	(62,730)	(10,218)	52,512
Fund Balance, Beginning of Year	645,657	645,657	645,657	-
Prior Year Encumbrances Appropriated	<u>33,011</u>	<u>33,011</u>	<u>33,011</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 615,938</u>	<u>\$ 615,938</u>	<u>\$ 668,450</u>	<u>\$ 52,512</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, 2014

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

	Original Budget	Final Budget	Actual	Variance with Final Budget
<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, 2014

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



*STATISTICAL*



*SECTION*

# CLARK COUNTY, OHIO

## Statistical Tables

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

## Contents

<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-17
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
<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)

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

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

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

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

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

(Continued)

**CLARK COUNTY, OHIO**

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

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

Source: Clark County Auditor's Office

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

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

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

Source: Clark County Auditor's Office

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

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

Source: Clark County Auditor's Office

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

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

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

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

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

Source: Clark County Auditor's Office

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

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

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

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

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

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

Note:

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

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

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

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

Source: Clark County Auditor's Office



**CLARK COUNTY, OHIO**

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

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

Source: Clark County Auditor's Office

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

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

## Note:

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

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**  
Principal Property Taxpayers  
2014 and 2005

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

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

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

Taxable Sales by Category

Last Ten Fiscal Years

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

Source: Ohio Department of Taxation

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

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

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



**CLARK COUNTY, OHIO**

Sewer and Water Rates

Last Ten Fiscal Years

<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>
2005	\$ 13.69	\$ 3.13	\$ 9.19	\$ 2.41
2006	13.69	3.13	9.60	2.52
2007	14.31	3.13	10.27	2.52
2008	14.45	3.30	10.68	2.81
2009	15.03	3.43	11.11	2.92
2010	15.56	3.55	11.67	3.07
2011	15.56	3.55	11.67	3.07
2012	16.34	3.73	11.96	3.15
2013	16.34	3.73	11.96	3.15
2014	16.34	3.73	11.96	3.15

Source: Clark County Utilities Department

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

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

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



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

**CLARK COUNTY, OHIO**

Legal Debt Margin  
Last Ten Fiscal Years

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

Source: Clark County Auditor's Office

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

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

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

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

Source: Regional Economic Information System, Bureau of Economic Analysis

## CLARK COUNTY, OHIO

Principal Employers  
2014 and 2007

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

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

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

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

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

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

(Continued)

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

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



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

(Continued)

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

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

N/A - Information not available.

Source: Corresponding Board/Department within Clark County.

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

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

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

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

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

Source: Clark County Auditor's Office

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

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

Note: Information prior to 2007 is not available.

Source: Clark County Auditor's Office

