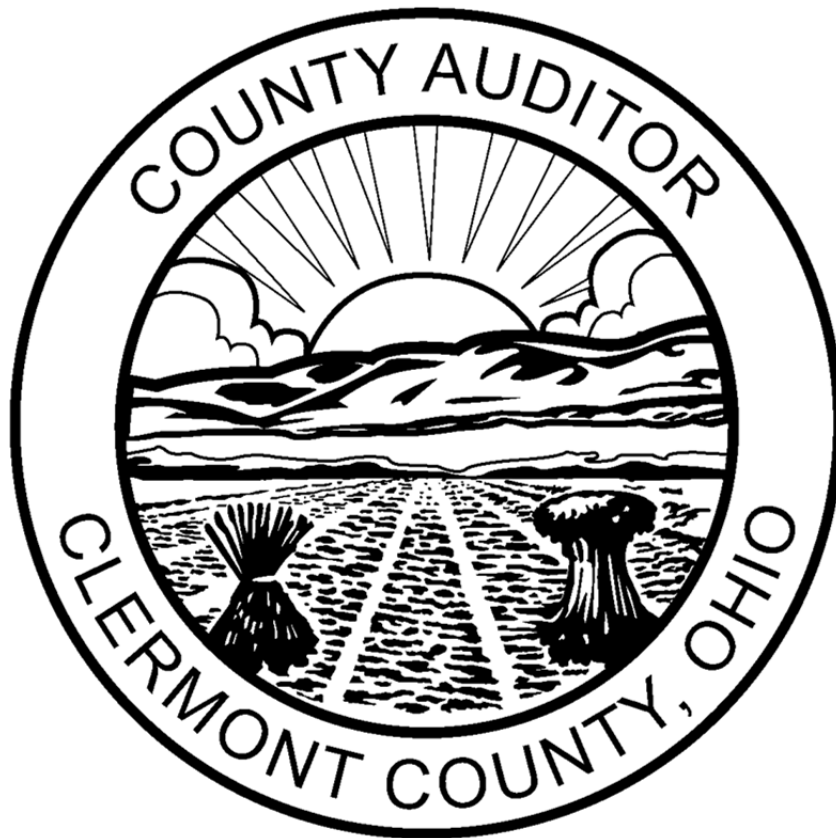


CLERMONT COUNTY, OHIO



LINDA L. FRALEY, AUDITOR

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2013

**CLERMONT COUNTY,
OHIO
COMPREHENSIVE ANNUAL
FINANCIAL
REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2013**

Linda L. Fraley
Clermont County Auditor

Prepared by the Clermont County Auditor's Office

Charles F. Tilbury, Jr.
Chief Deputy Auditor

Christopher T. Mehlman
Deputy Auditor – Financial Operations

Jennifer A. Hartley
Deputy Auditor – Special Operations

**CLERMONT COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013**

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INTRODUCTORY SECTION



Linda L. Fraley

Clermont County Auditor

May 30, 2014

To the Citizens and Board of Commissioners
of Clermont County, Ohio:

I am pleased to present this Comprehensive Annual Financial Report (CAFR) for Clermont County, Ohio. This report, for the year ended December 31, 2013, contains the financial statements and other financial and statistical data that provide a complete and full disclosure of all material financial aspects of the County. The responsibility for the accuracy of all data presented, its completeness, and fairness of presentation rests with the County Auditor's Office.

This report presents the financial activity of the County in conformity with generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources.

The County of Clermont is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the Single Audit Act Amendments of 2003 and the U.S. Office of Management and Budget's Circular A-133, Audits of State and Local Governments. Information related to this single audit, including a schedule of federal financial assistance, the independent accountants' report on internal controls and compliance with applicable laws and regulations, and a schedule of findings and questioned costs are included in a separately issued single audit report.

While this report accurately presents the financial statements and statistics of Clermont County, it only reflects a small segment of the entire community - a community that includes many businesses, quality school systems, a fine park district, library system, Clermont College (a branch of the University of Cincinnati) and several industrial parks.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Clermont County's MD&A can be found immediately following the Independent Accountants' Report.

REPORTING ENTITY

Clermont County was formed by an action of Arthur St. Clair, the first governor of the Northwest Territory in 1800. The elected three-member Board of County Commissioners functions as the legislative and executive branch of the County. Each commissioner serves a term of four years. In addition to the County Auditor, who serves as chief fiscal officer, there are eight other elected administrative officials, each of whom operates independently as set forth by Ohio law. The officials are: Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff and Treasurer. All of these officials serve four-year terms. The Clerks of Courts-Common Pleas and the Municipal Clerk of Courts serve six-year terms. The following judges are elected on a countywide basis to oversee the County's judicial system: four Common Pleas Court Judges, one Domestic Relations Court Judge, one Probate/Juvenile Court Judge and three Municipal Court Judges. Judges are elected to six year terms.

Clermont County provides general governmental services to its citizens which include: tax collection and distribution, public assistance, health assistance, community related services, civil and criminal justice systems, road and bridge maintenance, sewer and water line construction and maintenance and other general administrative support services. Clermont County also operates water supply and sewer treatment systems.

Clermont County's reporting entity has been defined in accordance with Governmental Accounting Standards Board Codification, Section 2100. The financial statements contained within this Comprehensive Annual Financial Report include all funds, agencies, boards and commissions for which the County elected officials are financially accountable. A complete discussion of the County's reporting entity is provided in Note A to the basic financial statements.

ECONOMIC CONDITION AND OUTLOOK

Summary of Local Economy

Ohio Department of Development ranks Clermont County tenth in population growth in Ohio for the period 2013, as compared to the other 88 counties in the State. Over the past ten years, Clermont County has consistently been one of the fastest growing counties in Ohio, with a population of 200,218. The growing business sector, adding an average of 300 new businesses each of the past five years, has been key to the population growth in Clermont County.

Aided by the convenience of I-275 and connecting highways and interstates, major companies like American Modern Insurance Group, Total Quality Logistics, International Paper, Tata Consultancy Services and Huhtamaki Packaging have chosen to locate or expand in Clermont County.

Helping to drive this positive economic environment is Clermont County's strategic location and proximity to the Greater Cincinnati/Northern Kentucky International Airport. Sixty percent of the U.S. population resides within one hour's flight time of the area. Factor in the pro-business environment, a workforce that is well educated and highly qualified, and an abundance of low cost land, and Clermont County continues to surge.

The County unemployment rate of 6.5% at December 31, 2013 compares to 7.0% for the State of Ohio and 6.7% for the United States. There has been the creation of nearly 700 jobs in Clermont County in 2013. The largest project is the purchase of one million square feet by Huhtamaki, Inc. with a commitment to hire 237 employees and invest more than \$60 million in the manufacturing facility. The Jeff Wyler Automotive Group moved its headquarters to Clermont County in the City of Milford.

Future Economic Outlook

The County has seen a slight increase in key economic development factors in 2013. The County maintains a conservative approach to spending while maximizing its local revenues. Given the current economy, we anticipate sales tax revenue to increase in 2014.

The real property tax revenues of the General Fund are derived entirely from inside millage (unvoted millage). The revenue structure of the General Fund is balanced so that the operation of Clermont County is not overly dependent on one specific revenue source. This diversified revenue stream has provided an equitable means of generating revenues necessary for the operation of the offices administered by the elected officials, as well as for mandated contributions for welfare costs and discretionary grants to certain County organizations and special districts.

Given the above economic conditions, Clermont County continues to review alternative methods of intergovernmental funding. Clermont County also reviews its budget annually to determine where we can decrease spending. The County will continued with this approach for 2014 and beyond.

MAJOR COUNTY INITIATIVES

Current Year Projects

Auditor: In 2013, the Clermont County Auditor's Office Geographical Information Systems (GIS) Department increased its presence in order to provide higher quality map products for the Auditor's web site, as well as acting as an additional GIS resource for the citizens of Clermont County.

Department of Job and Family Services

The Department of Job and Family Services (DJFS) administers state mandated programs, working collaboratively with local communities and partners to protect children and strengthen families by providing support while self-sufficiency is achieved.

The **Office of Adult, Child, and Family Stability** (ACFS) is responsible for the administration of public assistance programs, consisting of Medicaid, the Food Assistance Program, Ohio Works First cash assistance, Child Care, and Benefit Recovery Programs.

The **Children's Protective Services** (CPS) is proud to have found adoptive homes for 49 children this year. This means for these 36 children they are no longer "foster kids" but rather a son, daughter, sister, or brother to a loving forever family.

OhioMeansJobs (OMJ) is comprised of numerous county partnerships with on-site agencies. In 2013, OMJ received 19,625 visits from job seekers. OMJ assisted 1,448 local businesses and posted 6,719 job opportunities.

Common Pleas Adult Probation: The Common Pleas Adult Probation Department was recognized as a "Patriotic Employer" by the Office of the Secretary of Defense's Employer Support of the Guard and Reserve after being nominated by employees serving in the military.

Water and Sewer: In 2013, the Clermont County Water Resources Department (CCWRD) completed the construction of the Bob McEwen Water Treatment Plant Expansion and Granular Activated Carbon (GAC) Facility. The project expanded the treatment capacity of the facility from 10 million gallons per day to 19 million gallons per day and added a GAC adsorption facility to the treatment process.

Office of Environmental Quality: The Clermont County Office of Environmental Quality (OEQ) implemented an educational program for county schools, a Household Hazardous Waste voucher program, and diverted recyclables from the landfill via the drop-off recycling program. The county teamed with various agencies and organizations to host several neighborhood clean-ups, including the East Fork River Sweep and the Ohio River Sweep; which drew 873 volunteers who removed 1,279 bags of trash.

In August 2013, Clermont County was the first county in Ohio to create a community alternative sentencing center (CASC) which is operated by Talbert House. The CASC Program serves misdemeanor female offenders with rehabilitative programming in lieu of jail time. Female offenders can receive credit to satisfy mandatory minimum jail days for an OVI or Driving Under an OVI Suspension by successfully participating in the program. As an alternative to jail, misdemeanor female offenders can serve up to 30 days in CASC as a condition of their community control.

Future Projects

Clermont County will be upgrading the communication center equipment in 2014. The County is reviewing its buildings and will be looking at the future of a new building or an upgrade for our Records Center and our Domestic Relations Clerk of Courts office.

FINANCIAL INFORMATION

The County develops, maintains, and implements financial accounting policies and procedures to protect and optimize the financial resources of the County. The County provides a sound accounting system for safeguarding the County's assets through the recording and reporting of financial transactions according to mandated laws and guidelines of Federal law, Ohio Revised Code, Generally Accepted Accounting Principles (GAAP), and the policies of the County. The County's goals are to develop sound fiscal policies, maintain reserves and fiscal integrity, and protect the assets of the citizens of the County.

The County has established a five year capital improvement plan which drives the County's annual operating budget, a fiscal policy on cash reserves for the General Fund and Capital Project Funds; and a conservative investment policy for the safe-guarding of investment income.

INDEPENDENT AUDIT

Included in this report is an Auditor of State unqualified opinion rendered on Clermont County's financial position and results of operations as reported in the basic financial statements for the year ended December 31, 2013. An annual, independent audit of the County's financial statements is part of the annual preparation of a Comprehensive Annual Financial Report. This annual, independent audit continues to provide a review and comments which strengthen Clermont County's accounting and budgetary controls.

GFOA CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clermont County for its comprehensive annual financial report (CAFR) for the year ended December 31, 2012. This was the twenty fifth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents must satisfy both generally accepted accounting principles and applicable legal requirements.

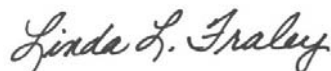
The Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certification.

ACKNOWLEDGMENTS

The preparation of this report could not have been accomplished without the dedicated effort of a number of employees within the County Auditor's Office and the audit division of the Auditor of the State of Ohio. We also extend appreciation to the County's other elected officials and department heads for their contributions and continued support of this project.

I would especially like to recognize Charles F. Tilbury, Jr., Chief Deputy Auditor; Christopher T. Mehlman, Deputy Auditor of Financial Operations; Jennifer A. Hartley, Deputy Auditor of Special Operations and the County Auditor's finance department for their dedication toward the successful completion of this project.

Respectfully,



Linda L. Fraley
Clermont County Auditor

**CLERMONT COUNTY, OHIO
CURRENT ELECTED OFFICIALS**

BOARD OF COUNTY COMMISSIONERS:

David H. Uible President
Robert L. Proud Vice President
Edwin H. Humphrey Member

OTHER ELECTED OFFICIALS:

Linda L. Fraley Auditor
Barbara Wiedenbein. Clerk of Courts Common Pleas
Timothy Rudd.....Municipal Clerk of Court
Dr. Brian N. Treon Coroner
Patrick Manger Engineer
D. Vincent Faris.....Prosecutor
Debbie Clepper Recorder
Albert (Tim) Rodenberg, Jr.....Sheriff
J. Robert True Treasurer

TWELFTH DISTRICT COURT OF APPEALS:

Robert P. Ringland..... Presiding Judge
Robin N. Piper..... Judge
Michael E. Powell..... Judge
Robert A. Hendrickson Judge
Stephen W. Powell.....Judge

COMMON PLEAS COURT

General Division:

Victor M. HaddadAdministrative Judge
Richard P. Ferenc Judge
Jerry R. McBride Judge
Thomas R. Herman..... Judge

Domestic Relations Division:

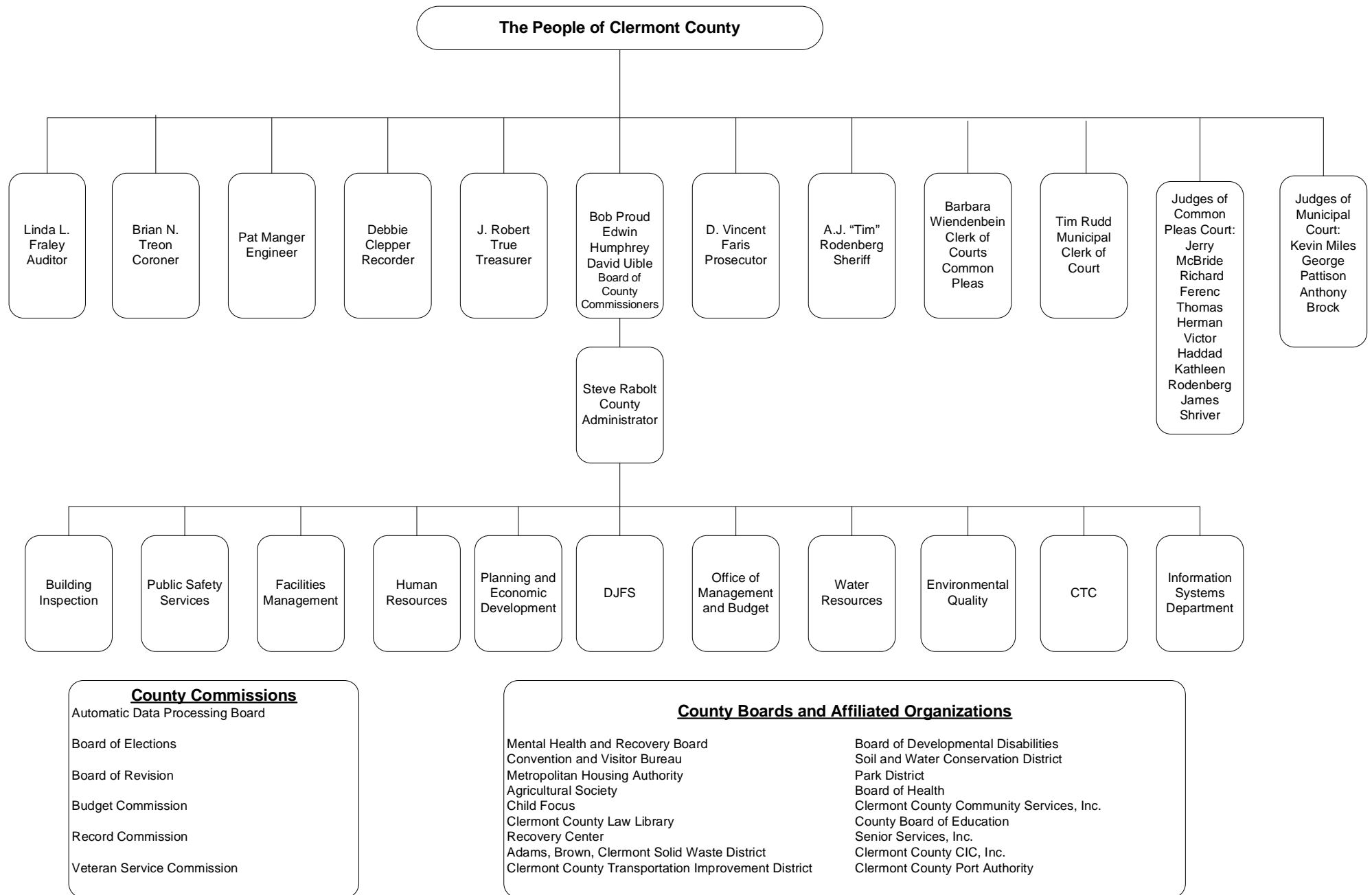
Kathleen M. Rodenberg Judge

Juvenile and Probate Division:

James A. Shriver Judge

MUNICIPAL COURT

Anthony W. BrockAdministrative Judge
George E. Pattison..... Judge
Kevin T. Miles..... Judge





Government Finance Officers Association

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

Presented to

**Clermont County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

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FINANCIAL SECTION



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Clermont County
101 East Main Street
Batavia, Ohio 45103

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clermont County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Clermont County, Ohio, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Social Services, and Motor Vehicle and Gas Tax funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Corporate Centre of Blue Ash, 11117 Kenwood Road, Blue Ash, Ohio 45242

Phone: 513-361-8550 or 800-368-7419 Fax: 513-361-8577

www.ohioauditor.gov

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

May 30, 2014

Clermont County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

The discussion and analysis of Clermont County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2013 are as follows:

- ◆ The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2013, by \$502 million (net position). Of this amount, \$27.9 million (unrestricted) may be used to meet the County's ongoing obligations to citizens and creditors of governmental activities, and \$55.3 million is classified as unrestricted in the Water and Sewer activities.
- ◆ At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$60.8 million, an increase of \$6.6 million from the prior year. Of this amount, \$14.1 million is unassigned and can be used for spending on behalf of its citizens.
- ◆ At the end of the current fiscal year, unassigned fund balance for the general fund was \$14.0 million, or 26.1% of total general fund expenditures and other financing uses.

Using this Annual Financial Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Clermont County as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial conditions.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those assets. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column.

Reporting Clermont County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2013?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

Clermont County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

These two statements report the County's net position and the change in the position. This change in net position is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated.

In the Statement of Net Position and the Statement of Activities, the County is divided into three kinds of activities:

- ◆ Governmental Activities-Most of the County's services are reported here including public safety, social services programs, administration, and all departments with the exception of our Water and Sewer funds.
- ◆ Business-Type Activities- These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of our Water and Sewer Plants as well as provide for capital expenditures associated with these facilities.
- ◆ Component Units-The County includes financial data of the County Board of Developmental Disabilities (CCDD), the Mental Health and Recovery Board (MHRB), the Clermont County Community Improvement Corporation (CIC), the Clermont County Port Authority, and the Clermont County Transportation Improvement District (TID) in its report. The component units are separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Reporting Clermont County's Most Significant Funds

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 objects. 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. Fund financial reports provide detailed information about the County's major funds.

Based on restrictions on the use of monies, the County has established many funds which account for the multitude of services provided to our residents. However, these fund financial statements focus on the County's most significant funds. In the case of Clermont County, our major funds are the General, Social Services, Motor Vehicle and Gas, Special Assessment Debt Service, and County Capital Improvements. The analysis of the County's major funds begins on page 16.

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 current sources and uses 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.

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 financing 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.

Clermont County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The nonmajor governmental fund financial statements can be found on pages 76-82 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 internal service funds to account for its self-insurance, fleet maintenance, telephone company, and worker's compensation programs. The proprietary fund financial statements can be found on pages 29-31 of this report.

Fiduciary Funds: Are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The fiduciary fund financial statement can be found on page 32 of this report.

Notes to the 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 financial statements begin on page 35 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which begin on page 74 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$502 million (\$218.4 million in governmental activities and \$283.6 million in business-type activities) as of December 31, 2013. The largest portion of the County's net position (73.4%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, 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.

Clermont County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Table 1 provides a summary of the County's net assets for 2013 compared to 2012.

Table 1 Net Position (In Millions)						
	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets						
Current & Other Assets	\$ 114.4	\$ 112.5	\$ 65.3	\$ 63.1	\$ 179.7	\$ 175.6
Capital Assets, Net	149.1	150.9	288.1	293.9	437.2	444.8
<i>Total Assets</i>	<u>263.5</u>	<u>263.4</u>	<u>353.4</u>	<u>357.0</u>	<u>616.9</u>	<u>620.4</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	0.0	0.0	0.0	0.9	0.0	0.9
<i>Total Deferred Outflows of Resources</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.9</u>	<u>0.0</u>	<u>0.9</u>
Liabilities						
Current & Other Liabilities	(8.3)	(7.1)	(1.9)	(4.1)	(10.2)	(11.2)
Long-Term Liabilities						
Due Within One Year	(2.8)	(2.9)	(7.3)	(6.4)	(10.1)	(9.3)
Due in More Than One Year	(12.9)	(14.4)	(59.5)	(66.1)	(72.4)	(80.5)
<i>Total Liabilities</i>	<u>(24.0)</u>	<u>(24.4)</u>	<u>(68.7)</u>	<u>(76.6)</u>	<u>(92.7)</u>	<u>(101.0)</u>
Deferred Inflows of Resources						
Unavailable Revenue	(21.1)	(21.0)	0.0	0.0	(21.1)	(21.0)
Unamortized Premium on Refunding	0.0	0.0	(1.1)	0.0	(1.1)	0.0
<i>Total Deferred Inflows of Resources</i>	<u>(21.1)</u>	<u>(21.0)</u>	<u>(1.1)</u>	<u>0.0</u>	<u>(22.2)</u>	<u>(21.0)</u>
Net Position						
Net Investment in Capital Assets	146.6	147.7	221.8	222.7	368.4	370.4
Restricted:						
Capital Projects	18.7	16.1	0.0	0.0	18.7	16.1
Debt Service	0.2	0.1	6.5	6.6	6.7	6.7
Public Works	5.1	4.4	0.0	0.0	5.1	4.4
Real Estate Assessment	5.4	5.4	0.0	0.0	5.4	5.4
Judicial	3.9	3.9	0.0	0.0	3.9	3.9
Public Safety	0.8	0.7	0.0	0.0	0.8	0.7
Grants	9.8	9.5	0.0	0.0	9.8	9.5
Unrestricted	27.9	30.2	55.3	52.0	83.2	82.2
<i>Total Net Position</i>	<u>\$ 218.4</u>	<u>\$ 218.0</u>	<u>\$ 283.6</u>	<u>\$ 281.3</u>	<u>\$ 502.0</u>	<u>\$ 499.3</u>

An additional portion of the County's net position represents resources that are subject to external restrictions on how they may be used. In the current year, this represented \$50.4 million or 10% of net position. \$83.2 million or 16.6% of net position may be used to meet the County's ongoing obligations to its citizens and creditors and for Water and Sewer activities.

Clermont County, Ohio
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Unaudited

As of December 31, 2013, the County is able to report positive balances in all three categories of net position, both for the County as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior year. A \$4.1 increase in current assets was due to an increase in cash and cash equivalents at the end of the year. A \$.9 million decrease in current and other liabilities was due to a decrease in accounts payable and contracts payable. Long-term liabilities decreased by \$7.3 million due to the payment of debt in 2013 and a refunding of Water and Sewer bonds. Deferred inflows of resources increased by \$1.1 million due to premium on the bond refunding.

Table 2 below provides a summary of the changes in net assets for 2013 compared to 2012.

Table 2
Changes in Net Position
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Program Revenues:						
Charges for Services	\$ 31.1	\$ 30.3	\$ 26.7	\$ 27.4	\$ 57.8	\$ 57.7
Operating Grants, and Contributions	29.9	28.8	0.0	0.0	29.9	28.8
Capital Grants and Contributions	4.1	2.0	5.2	3.8	9.3	5.8
General Revenues:						
Property Taxes	18.8	18.7	0.0	0.0	18.8	18.7
Sales Taxes	22.9	22.1	0.0	0.0	22.9	22.1
Other Taxes	0.6	0.5	0.0	0.0	0.6	0.5
Casino Revenue	2.2	0.5	0.0	0.0	2.2	0.5
Unrestricted Grants	4.4	3.8	0.0	0.0	4.4	3.8
Other	1.0	1.3	0.0	0.0	1.0	1.3
Water and Sewer	0.0	0.0	1.5	0.7	1.5	0.7
Transfers	0.1	0.1	(0.1)	(0.1)	0.0	0.0
<i>Total Revenues</i>	<u>115.1</u>	<u>108.1</u>	<u>33.3</u>	<u>31.8</u>	<u>148.4</u>	<u>139.9</u>
Program Expenses						
General Government:						
Legislative and Executive	19.6	20.4	0.0	0.0	19.6	20.4
Judicial System	11.3	11.4	0.0	0.0	11.3	11.4
Public Safety	29.2	29.5	0.0	0.0	29.2	29.5
Public Works	14.2	17.0	0.0	0.0	14.2	17.0
Health	1.6	1.4	0.0	0.0	1.6	1.4
Human Services	30.5	24.4	0.0	0.0	30.5	24.4
Community Development	4.1	6.4	0.0	0.0	4.1	6.4
Economic Development	0.3	0.3	0.0	0.0	0.3	0.3
Transportation	3.5	3.3	0.0	0.0	3.5	3.3
Interest and Fiscal Charges	0.4	0.4	0.0	0.0	0.4	0.4
Water and Sewer	0.0	0.0	31.0	29.7	31.0	29.7
<i>Total Expenses</i>	<u>114.7</u>	<u>114.5</u>	<u>31.0</u>	<u>29.7</u>	<u>145.7</u>	<u>144.2</u>
<i>Increase/(Decrease) in Net Position</i>	<u>\$ 0.4</u>	<u>\$ (6.4)</u>	<u>\$ 2.3</u>	<u>\$ 2.1</u>	<u>\$ 2.7</u>	<u>\$ (4.3)</u>

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Governmental Activities

The legislative and executive programs of the County represent the activities related to the governing body and other elected officials in the performance of their primary duties and subsidiary activities. These activities directly support other programs of the County and service its citizens. In 2013, this represented 17.1% of the County's total expenses. The County's elected officials and department heads worked with the County Commissioners to maintain effective programs for its citizens.

Public safety programs and human services programs are the largest activities of the County. Public safety represents 25.5% of total expenses. Public Safety programs provide safety to the citizens of Clermont County through the Sheriff's office and the 911 Communication Center. Human services represent 26.6% of total expenses. The County's human service programs provide children services, child support, senior services, assistance for the needy, and job development services. Human Service programs increased by \$6.1 million due to increases in residential treatment and foster care programs.

Public Work expenses decreased by \$2.8 million and Community development expenses decreased by \$2.3 million due to the timing of carryover projects and contracts.

The County's strategy to secure the maximum amount of grants and contributions that are provided by the state and federal governments continues to be productive. The County continues to explore and acquire new intergovernmental revenue streams while maximizing its current intergovernmental allocations to better address program needs. Grants and state revenue related to human services programs included TANF, Workforce Development, and Children Services programs which comprise 45.1% of the County's intergovernmental revenue. Grants and state revenue related to the County's public works and community development programs included OPWC grants, highway construction and planning, Motor Vehicle License Tax, and Motor Vehicle Gas Tax accounted for 31.7% of the County's intergovernmental revenue. Capital grants and contributions increased due to a grant receivables increased in 2013.

Charges for services have increased by \$.8 million due to an increase in sheriff sales and conveyance fee transactions in 2013. Operating grants and contributions increased by \$1.1 million due to the increase in TANF and the inclusion of SWORTC (Southwest Ohio Regional Training Center).

Business-Type Activities

In 2013, the County's Water and Sewer Systems charges for services decreased by \$.7 million due to an a decrease in usage. The County's water and sewer expenses increased by \$1.3 million and the County's Water and Sewer Capital Grants increased \$1.4 million due to timing of reimbursable capital grants.

Financial Analysis of the County's Funds

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

Governmental Funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

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As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$60.8 million. Approximately \$14.1 million of this amount constitutes unassigned fund balance, which is available for spending for its citizens. The remainder is unspendable due to legal or contractual requirements to maintain intact, restricted due to externally imposed restrictions by grantors, laws and regulations, or assigned due to the County intention of using the fund balance for a specific purpose.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$14.0 million, while the total fund balance was \$19.9 million. 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 fund expenditures. Unassigned fund balance represents 26.1% of the total general fund expenditures and other financing uses, while total fund balance represents 37.2% of that same amount.

The fund balance of the County's General Fund decreased by \$0.8 million during the current fiscal year. Key factors are as follows:

- ◆ Sales tax increased by \$.8 million due to a continual increase in retail spending within the County.
- ◆ Intergovernmental revenue increased \$1.8 million due to a full year's distribution of casino revenue.
- ◆ Transfers out increased by \$3.1 million due to reimbursements from the Clermont County CIC, Inc. made to the General Fund for community development capital projects.

The Social Services fund saw a \$0.9 decrease in fund balance due to an increase in foster care payments and residential treatment payments.

In 2013, the Motor Vehicle and Gas fund had a \$1.2 million increase in expenditures due to an increase in road and bridge projects. Intergovernmental revenue increased by \$1.1 million due to reimbursable grants for such intergovernmental projects.

The Special Assessment Debt Service Funds pays the principal and interest of all special assessment debt issued in the County. Debt service payments have decreased slightly due to some special assessment bonds matured in 2012.

The County Capital Improvement fund had a \$2.5 decrease in expenditures due to the diversion of major projects to 2014; 911 communications system was updated in 2014.

Even though the Water Fund and the Sewer Fund saw a decrease in usage in 2013. The funds were able to maximize its revenue in 2013 and monitor its expenses to keep a \$3.1 million increase in net position for the Water Fund and to only have a \$0.8 million decrease in net position for the Sewer Fund.

General Fund Budgeting Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

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During the course of 2013, the County amended its General Fund budget numerous times. All recommendations for the budget came to the Office of Management and Budget for review. A modification to the original budget for Personal Services object levels requires the approval of the Board of County Commissioners. With the General Fund supporting many of our major activities such as our public safety programs, as well as most legislative and executive activities, the

General Fund is monitored closely looking for possible revenue shortfalls or over spending by individual departments. The most significant amendments made to the General Fund budget were the following:

- Human Service appropriations increased by \$285,586 due to Job and Family Services being the fiscal agent of the Workforce Investment Board.
- Transfers and advances appropriations increased by \$4.2 million due to advances made to the internal service funds, advances made to the CTC fund, and transfers to the Community Development Capital Project Fund.

Capital Assets and Debt Administration

Capital Assets: The County's investment in capital assets for its governmental and business-type activities as of December 31, 2013, is \$437.3 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, intangibles, equipment and machinery, roads, highways, and bridges.

Note H (Capital Assets) provides capital asset activity during 2013.

Major capital asset events during the current year included the following:

- ◆ Road and Bridge projects were completed in the amount of \$1.6 million.
- ◆ The Bob McEwen Water Treatment plant improvements in the amount of \$15.0 million were completed in 2013.

Long-term Debt: At the end of 2013, the County had general obligation debt outstanding of \$10.2 million. Of this amount, \$0.7 million comprises debt backed by the full faith and credit of the County, \$1.0 million comprises of OPWC commitments to be repaid from the Motor Vehicle and Gas fund and \$8.5 million is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment.

The County's long-term general obligation debt decreased by \$1.1 million during the 2013 fiscal year due to principal payments. The County's Water and Sewer debt decreased by \$5.7 million due to principal payments made in 2013 and the refunding of the 2003 water system revenue bonds.

The County maintains an Aa1 rating from Moody's for general obligation debt and an Aa3 rating from Moody's on its Water System Refunding Revenue Bonds and Sewer System Refunding Revenue Bonds. State statute limits the total amount of debt a governmental entity may issue. The current unvoted debt margin for the County is \$41.2 million. In addition to the bonded debt, the County's long-term obligations includes compensated absences. Additional information on the County's long-term debt can be found in Note I of this report. Interest and fiscal charges for 2013 for the county, were \$0.4 million for governmental activities and \$3.2 million for business type activities.

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Economic Factors and Next Year's Budgets and Rates

The County has seen a slight increase in key economic development factors in 2013. The County maintains a conservative approach to spending while maximizing its local revenues. Given the current economy, we anticipate sales tax revenue to increase in 2014. In 2013, the County received \$2.2 million in Casino Revenue. The State of Ohio collects a 33% tax on gross casino revenue; each county receives a portion of this tax revenue. This is expected to continue to increase in 2014.

The County will continue to review alternative methods of intergovernmental funding, since the State of Ohio's fiscal condition continues to remain uncertain and the County's portion of state-based program revenue may be affected by the fiscal year 2014 State budget bill.

The \$14.0 million unassigned General Fund balance on the governmental balance sheet at December 31, 2013 represents 26.1% of 2013 General Fund expenditures and other financing uses.

All of these factors were considered in the preparation of the County's 2013 budget. In conjunction with current economic factors, the County expects to maintain a conservative 2014 budget but to continue to provide public safety services, continue improving its technology, and for the economic development of the County.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Linda L. Fraley, Clermont County Auditor, 101 East Main Street, Batavia, Ohio 45103, (513)732-7150, (email at lfraley@clermontcountyohio.gov) or visit the County website at ClermontCountyOhio.gov.

Clermont County, Ohio
Statement of Net Position
December 31, 2013

	Primary Government			Component
	Governmental Activities	Business-type Activities	Total	Units
ASSETS				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 66,446,622	\$ 7,743,376	\$ 74,189,998	\$ 29,502,543
Cash and Cash Equivalents in Segregated Accounts	0	1,899,973	1,899,973	0
Cash and Cash Equivalents with Fiscal Agent	2,012	0	2,012	0
Contractor Retainage Accounts	0	0	0	522,750
Investments in Segregated Accounts	0	37,563,008	37,563,008	0
Accounts Receivable	281,654	4,755,073	5,036,727	354,822
Accrued Interest Receivable	133,788	19,471	153,259	500
Intergovernmental Receivable	7,353,621	0	7,353,621	5,744,103
Sales Tax Receivable	4,090,231	0	4,090,231	0
Property Tax Receivable	19,899,875	0	19,899,875	10,770,492
Revenue in Lieu of Taxes Receivable	2,257,912	0	2,257,912	0
Due from Component Unit	2,082,106	0	2,082,106	0
Internal Balances	(381,508)	381,508	0	0
Prepaid Items	0	10,082	10,082	0
Inventory of Supplies at Cost	0	433,852	433,852	0
<i>Restricted Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	0	426,611	426,611	0
Investments in Segregated Accounts	0	11,211,863	11,211,863	0
Retainage Accounts	0	473,421	473,421	0
Accrued Interest Receivable	0	18,790	18,790	0
Grants Receivable	0	279,418	279,418	0
Loans Receivable	436,746	0	436,746	60,540
Special Assessments Receivable	11,806,399	0	11,806,399	0
Land Held for Resale	0	0	0	2,173,478
Land, Easements and Construction in Progress	15,890,821	9,140,107	25,030,928	757,700
Depreciable Capital Assets, Net	133,191,771	279,014,956	412,206,727	5,259,565
Total Assets	263,492,050	353,371,509	616,863,559	55,146,493
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	0	41,538	41,538	0
Total Assets and Deferred Outflows of Resources	263,492,050	353,413,047	616,905,097	55,146,493
LIABILITIES				
<i>Current Liabilities:</i>				
Accounts Payable	4,692,792	839,462	5,532,254	977,332
Contracts Payable	72,429	0	72,429	2,158,235
Accrued Wages and Benefits	1,448,270	153,511	1,601,781	240,877
Matured Compensated Absences Payable	60,675	0	60,675	0
Intergovernmental Payable	560,055	0	560,055	0
Due to Primary Government	0	0	0	2,082,106
Matured Interest Payable	8,863	0	8,863	0
Accrued Interest Payable	47,661	0	47,661	54,464
Maintenance Bond Payable	0	65,800	65,800	0
Claims Payable	1,347,112	0	1,347,112	0
Retainage Payable	0	0	0	522,750
Current Portion of Long-Term Debt	0	1,678,376	1,678,376	0
Payable from Restricted Assets:				
Accrued Interest Payable	0	386,978	386,978	0
Retainage Payable	0	473,421	473,421	0
Current Portion of Long Term Debt	0	5,640,000	5,640,000	0
<i>Long-Term Liabilities:</i>				
Due within One Year	2,819,605	0	2,819,605	2,099,212
Due in More Than One Year	12,910,627	59,517,332	72,427,959	18,708,981
Total Liabilities	23,968,089	68,754,880	92,722,969	26,843,957
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property Taxes	18,879,009	0	18,879,009	10,226,902
Unavailable Revenue-Revenue in Lieu of Taxes	2,200,450	0	2,200,450	0
Unamortized Premium on Bond Refunding	0	1,106,646	1,106,646	0
Total Deferred Inflows of Resources	21,079,459	1,106,646	22,186,105	10,226,902
Total Liabilities and Deferred Inflows of Resources	45,047,548	69,861,526	114,909,074	37,070,859
NET POSITION				
Net Investment in Capital Assets	146,601,252	220,728,126	367,329,378	5,237,319
<i>Restricted for:</i>				
Capital	18,741,975	0	18,741,975	17,678
Debt Service	188,186	6,449,532	6,637,718	3,704
Grants	9,749,418	0	9,749,418	862,729
Judicial	3,892,800	0	3,892,800	0
Public Safety	797,434	0	797,434	0
Public Works	5,103,851	0	5,103,851	0
Real Estate	5,441,805	0	5,441,805	0
Unrestricted	27,927,781	56,373,863	84,301,644	11,954,204
Total Net Position	\$ 218,444,502	\$ 283,551,521	\$ 501,996,023	\$ 18,075,634

The notes to financial statements are an integral part of this statement.

Clermont County, Ohio
Statement of Activities
For the Year Ended December 31, 2013

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
					Primary Government			
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Component Units
Primary government:								
<i>Governmental Activities:</i>								
General Government								
Legislative & Executive	\$ 19,643,686	\$ 12,986,661	\$ 784,211	\$ 0	\$ (5,872,814)	\$ 0	\$ (5,872,814)	\$ 0
Judicial	11,336,307	5,001,035	295,113	0	(6,040,159)	0	(6,040,159)	0
Public Safety	29,222,123	4,655,449	2,910,461	0	(21,656,213)	0	(21,656,213)	0
Public Works	14,218,043	2,165,279	9,245,205	1,524,086	(1,283,473)	0	(1,283,473)	0
Health	1,624,904	956,041	383,024	0	(285,839)	0	(285,839)	0
Human Services	30,527,302	1,635,047	15,199,378	0	(13,692,877)	0	(13,692,877)	0
Community Development	4,136,366	22,194	750,894	2,554,070	(809,208)	0	(809,208)	0
Economic Development	281,782	683,812	0	0	402,030	0	402,030	0
Transportation	3,467,614	3,025,016	345,576	0	(97,022)	0	(97,022)	0
Interest and Fiscal Charges	364,578	0	0	0	(364,578)	0	(364,578)	0
<i>Total Governmental Activities</i>	<u>114,822,705</u>	<u>31,130,534</u>	<u>29,913,862</u>	<u>4,078,156</u>	<u>(49,700,153)</u>	<u>0</u>	<u>(49,700,153)</u>	<u>0</u>
<i>Business-Type Activities:</i>								
Sewer Fund	18,255,046	14,141,806	0	2,823,559	0	(1,289,681)	(1,289,681)	0
Water Fund	12,721,885	12,576,832	0	2,339,524	0	2,194,471	2,194,471	0
<i>Total Business-Type Activities</i>	<u>30,976,931</u>	<u>26,718,638</u>	<u>0</u>	<u>5,163,083</u>	<u>0</u>	<u>904,790</u>	<u>904,790</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$ 145,799,636</u>	<u>\$ 57,849,172</u>	<u>\$ 29,913,862</u>	<u>\$ 9,241,239</u>	<u>(49,700,153)</u>	<u>904,790</u>	<u>(48,795,363)</u>	<u>0</u>
Component units:								
CCDD	\$ 18,420,234	\$ 3,717,007	\$ 3,092,648	\$ 0	0	0	0	(11,610,579)
MHRB	8,586,853	5,431	4,993,047	0	0	0	0	(3,588,375)
CIC	255,255	53,165	0	0	0	0	0	(202,090)
Port Authority	52,949	111,000	0	542,090	0	0	0	600,141
TID	13,070,210	0	7,471,848	0	0	0	0	(5,598,362)
<i>Total Component Units</i>	<u>\$ 40,385,501</u>	<u>\$ 3,886,603</u>	<u>\$ 15,557,543</u>	<u>\$ 542,090</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(20,399,265)</u>
General revenues:								
Property Taxes Levied for General Purposes					7,641,038	0	7,641,038	0
Property Taxes Levied for Social Services					7,619,105	0	7,619,105	0
Property Taxes Levied for CCDD					0	0	0	8,392,577
Property Taxes Levied for MHRB					0	0	0	1,814,075
Property Taxes Levied for Capital Outlay					3,626,526	0	3,626,526	0
Lodging Tax					585,061	0	585,061	0
Sales Tax					22,921,963	0	22,921,963	0
Casino Revenue					2,253,794	0	2,253,794	0
Grants & Contributions not Restricted for Specific Programs					4,400,219	0	4,400,219	4,736,620
Gain from Sale of Land					0	0	0	3,456
Federal Interest Subsidy					0	0	0	95,691
Investment Earnings					110,519	42,599	153,118	81,800
Other Revenue					894,241	1,405,899	2,300,140	695,419
Transfers					61,706	(61,706)	0	0
<i>Total General Revenues and Transfers</i>					<u>50,114,172</u>	<u>1,386,792</u>	<u>51,500,964</u>	<u>15,819,638</u>
<i>Change in Net Position</i>					<u>414,019</u>	<u>2,291,582</u>	<u>2,705,601</u>	<u>(4,579,627)</u>
Net Position - Beginning (Restated)					<u>218,030,483</u>	<u>281,259,939</u>	<u>499,290,422</u>	<u>22,655,261</u>
<i>Net Position - Ending</i>					<u>\$ 218,444,502</u>	<u>\$ 283,551,521</u>	<u>\$ 501,996,023</u>	<u>\$ 18,075,634</u>

The notes to financial statements are an integral part of this statement.

Clermont County, Ohio

Balance Sheet

Governmental Funds

December 31, 2013

	General	Social Services	MV&G	Special Assessment Debt Service	County Capital Improvement
ASSETS					
Equity in Pooled Cash and Cash Equivalents	\$ 17,274,933	\$ 5,736,845	\$ 4,579,221	\$ 189,032	\$ 11,834,109
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	0
Property Tax Receivable	8,167,290	7,949,774	0	0	3,782,811
Sales Tax Receivable	3,706,417	0	383,814	0	0
Revenue in Lieu of Taxes Receivable	0	0	0	0	0
Accounts Receivable	95,364	0	16,090	0	0
Special Assessments Receivable	0	0	0	10,914,864	0
Accrued Interest Receivable	127,921	0	5,615	0	0
Due from Component Unit	2,082,106	0	0	0	0
Interfund Receivable	2,258,267	0	0	0	0
Intergovernmental Receivable	1,296,062	493,604	4,131,634	0	235,049
Loans Receivable	0	0	0	0	0
<i>Total assets</i>	<u>\$ 35,008,360</u>	<u>\$ 14,180,223</u>	<u>\$ 9,116,374</u>	<u>\$ 11,103,896</u>	<u>\$ 15,851,969</u>
LIABILITIES					
Accounts Payable	\$ 630,510	\$ 950,911	\$ 2,508,208	\$ 0	\$ 0
Contracts Payable	0	0	0	0	72,429
Accrued Wages and Benefits	939,667	242,653	89,947	0	0
Matured Compensated Absences	37,688	4,490	0	0	0
Intergovernmental Payable	0	560,055	0	0	0
Interfund Payable	0	500,000	0	381,508	0
Matured Interest Payable	0	0	0	8,863	0
<i>Total liabilities</i>	<u>1,607,865</u>	<u>2,258,109</u>	<u>2,598,155</u>	<u>390,371</u>	<u>72,429</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue-Grants	0	0	712,714	0	0
Unavailable Revenue-Intergovernmental	1,166,138	493,604	2,900,927	0	235,049
Unavailable Revenue-Due from Component Unit	2,082,106	0	0	0	0
Unavailable Revenue-Investment Earnings	73,220	0	3,214	0	0
Unavailable Revenue-Sales Taxes	2,023,267	0	198,466	0	0
Unavailable Revenue-Special Assessments	0	0	0	10,914,259	0
Unavailable Revenue-Property Taxes	8,157,362	7,940,230	0	0	3,778,098
Unavailable Revenue-Revenue in Lieu of Taxes	0	0	0	0	0
<i>Total deferred inflow of resources</i>	<u>13,502,093</u>	<u>8,433,834</u>	<u>3,815,321</u>	<u>10,914,259</u>	<u>4,013,147</u>
<i>Total liabilities and deferred inflows of resources</i>	<u>15,109,958</u>	<u>10,691,943</u>	<u>6,413,476</u>	<u>11,304,630</u>	<u>4,085,576</u>
FUND BALANCES (DEFICITS)					
Nonspendable for:					
Advances	1,036,641	0	0	0	0
Unclaimed Funds	367,060	0	0	0	0
Restricted for:					
Health	0	0	0	0	0
Human Services	0	21,452	0	0	0
Real Estate Assessment	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	2,702,898	0	0
Judicial	0	0	0	0	0
Economic Development	559,043	0	0	0	0
Community Development	0	0	0	0	0
Grants	0	3,466,828	0	0	0
Transportation	0	0	0	0	0
Storm Water	0	0	0	0	0
Capital Outlay	0	0	0	0	11,501,344
Assigned for:					
Encumbrances	1,359,109	0	0	0	0
Legislative and Executive	2,592,928	0	0	0	0
Community Development	0	0	0	0	0
Debt Service	0	0	0	0	0
Capital Outlay	0	0	0	0	265,049
Unassigned	13,983,621	0	0	(200,734)	0
<i>Total fund balances (deficits)</i>	<u>19,898,402</u>	<u>3,488,280</u>	<u>2,702,898</u>	<u>(200,734)</u>	<u>11,766,393</u>
<i>Total liabilities and fund balances (deficits)</i>	<u>\$ 35,008,360</u>	<u>\$ 14,180,223</u>	<u>\$ 9,116,374</u>	<u>\$ 11,103,896</u>	<u>\$ 15,851,969</u>

The notes to financial statements are an integral part of this statement.

Clermont County, Ohio
Reconciliation of Total Governmental Fund Balances
To Net Position of Governmental Activities
December 31, 2013

Total Nonmajor Funds	Total Governmental Funds		
		Fund Balances of Governmental Funds	\$ 60,824,370
\$ 24,224,168	\$ 63,838,308	Amounts reported for governmental activities in the statement of net position are different because:	
2,012	2,012		
0	19,899,875		
0	4,090,231	Capital assets and land held for resale used in governmental activities are not financial resources and therefore are not reported in the funds.	148,940,752
2,257,912	2,257,912		
61,504	172,958		
891,535	11,806,399	Other long-term assets are not available to pay for current-period expenditures and therefore are unavailable revenue in the funds.	
252	133,788		
0	2,082,106	Special Assessments	11,805,281
15,000	2,273,267	Investment Earnings	76,578
1,197,272	7,353,621	Property Taxes	996,681
436,746	436,746	Revenue in Lieu of Taxes	55,738
<u>\$ 29,086,401</u>	<u>\$ 114,347,223</u>	Intergovernmental Revenues	6,362,620
		Sales Tax	2,221,733
		Other Revenue	<u>2,099,806</u>
\$ 372,387	\$ 4,462,016		23,618,437
0	72,429	Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds.	
164,518	1,436,785	General Obligation Bonds	(700,000)
18,497	60,675	Special Assessment Bonds	(8,508,000)
0	560,055	OPWC Loans	(988,179)
1,342,626	2,224,134	Compensated Absences	(5,456,360)
0	8,863	Accrued Interest	<u>(47,661)</u>
<u>1,898,028</u>	<u>8,824,957</u>		(15,700,200)
722,483	1,435,197	Internal service funds are used by management to charge the costs of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	761,143
149,405	4,945,123		
0	2,082,106		
144	76,578		
0	2,221,733		
891,022	11,805,281	Net Position of Governmental Activities	\$ 218,444,502
0	19,875,690		
<u>2,256,188</u>	<u>2,256,188</u>		
<u>4,019,242</u>	<u>44,697,896</u>		
5,917,270	53,522,853		
0	1,036,641		
0	367,060		
100,403	100,403		
0	21,452		
5,144,027	5,144,027		
4,286,242	4,286,242		
0	2,702,898		
4,564,132	4,564,132		
0	559,043		
164,954	164,954		
2,022,135	5,488,963		
164,177	164,177		
150,155	150,155		
0	11,501,344		
0	1,359,109		
0	2,592,928		
6,319,958	6,319,958		
252,948	252,948		
0	265,049		
0	13,782,887		
<u>23,169,131</u>	<u>60,824,370</u>		
<u>\$ 29,086,401</u>	<u>\$ 114,347,223</u>		

Clermont County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

	General	Social Services	MV&G	Special Assessment Debt Service	County Capital Improvement
REVENUES					
Property and Other Taxes	\$ 7,707,130	\$ 7,682,695	\$ 0	\$ 0	\$ 3,657,898
Sales Tax	22,708,945	0	2,403,224	0	0
Revenue in Lieu of Taxes	0	0	0	0	0
Charges for Services	12,969,852	906,276	1,709,601	0	250
Licenses and Permits	1,009,610	42,180	7,572	0	0
Fines and Forfeitures	1,072,851	0	64,875	0	0
Intergovernmental	5,693,524	16,405,812	8,352,023	0	475,385
Special Assessments	0	0	21,527	852,713	0
Investment Earnings	683,045	0	13,759	0	0
Net Decrease in Fair Value of Investments	(538,643)	0	(23,642)	0	0
Other Revenue	1,459,334	771,825	409,479	0	19,117
<i>Total Revenues</i>	<u>52,765,648</u>	<u>25,808,788</u>	<u>12,958,418</u>	<u>852,713</u>	<u>4,152,650</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Legislative & Executive	13,578,585	0	0	0	0
Judicial	9,003,507	0	0	0	0
Public Safety	22,804,293	0	0	0	0
Public Works	95	0	11,778,156	0	0
Health	700,879	0	0	0	0
Human Services	1,946,977	27,418,084	0	0	0
Community Development	319,593	0	0	0	0
Economic Development	278,124	0	0	0	0
Transportation	0	0	0	0	0
Capital Outlay	10,950	0	1,628,298	0	2,644,364
Debt service:					
Principal Retirement	0	0	0	647,000	0
Interest and Fiscal Charges	0	0	0	318,221	0
<i>Total Expenditures</i>	<u>48,643,003</u>	<u>27,418,084</u>	<u>13,406,454</u>	<u>965,221</u>	<u>2,644,364</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>4,122,645</u>	<u>(1,609,296)</u>	<u>(448,036)</u>	<u>(112,508)</u>	<u>1,508,286</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	14,856	740,324	0	61,706	0
Transfers Out	(4,946,852)	0	(79,454)	0	0
Proceeds from the Sale of Capital Assets	8,904	3,197	10,962	0	0
<i>Total Other Financing Source (Uses)</i>	<u>(4,923,092)</u>	<u>743,521</u>	<u>(68,492)</u>	<u>61,706</u>	<u>0</u>
<i>Net change in Fund Balances</i>	<u>(800,447)</u>	<u>(865,775)</u>	<u>(516,528)</u>	<u>(50,802)</u>	<u>1,508,286</u>
Fund Balances (Deficit) - Beginning	20,698,849	4,354,055	3,219,426	(149,932)	10,258,107
<i>Fund Balances (Deficit) - Ending</i>	<u>\$ 19,898,402</u>	<u>\$ 3,488,280</u>	<u>\$ 2,702,898</u>	<u>\$ (200,734)</u>	<u>\$ 11,766,393</u>

The notes to financial statements are an integral part of this statement.

Clermont County, Ohio
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances to the Statement of Activities
For the Year Ended December 31, 2013

Total Nonmajor Funds	Total Governmental Funds		
		Net change in fund balances - total governmental funds	\$ 6,619,579
\$ 585,061	\$ 19,632,784	Amounts reported for governmental activities in the statement of net position are different because:	
0	25,112,169		
1,840,476	1,840,476		
8,905,788	24,491,767	Governmental Funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
585,058	1,644,420	Capital asset additions	5,734,202
560,304	1,698,030	Depreciation Expense	(7,485,779)
5,361,554	36,288,298		(1,751,577)
510,055	1,384,295		
3,712	700,516		
(1,062)	(563,347)		
2,975,248	5,635,003	Because some revenues will not be collected for several months after the County's fiscal year ends, they are not considered as "available" revenues and are unavailable in the governmental funds.	
21,326,194	117,864,411	Taxes	42,506
		Intergovernmental Revenue	216,025
		Special Assessments	(1,414,937)
		Investment Earnings	(26,650)
		All Other Revenue	(2,852,388)
			(4,035,444)
3,604,409	17,182,994	The repayment of the principal of long-term obligations is an expenditure in governmental funds.	1,116,454
1,757,908	10,761,415		
4,389,642	27,193,935	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest is expensed when due.	2,945
146,412	11,924,663		
800,025	1,500,904		
0	29,365,061		
3,756,590	4,076,183		
0	278,124		
2,998,964	2,998,964	Compensated Absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	492,376
287,026	4,570,638		
469,454	1,116,454		
49,302	367,523		
18,259,732	111,336,858	The internal service funds are used by management to charge the costs of insurance and other services to individual funds. The net revenue (expense) are reported with governmental activities.	(2,030,314)
3,066,462	6,527,553		
4,285,982	5,102,868	Change in net position of governmental activities	\$ 414,019
(14,856)	(5,041,162)		
7,257	30,320		
4,278,383	92,026		
7,344,845	6,619,579		
15,824,286	54,204,791		
<u>\$ 23,169,131</u>	<u>\$ 60,824,370</u>		

Clermont County, Ohio
Statement of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 30,183,261	\$ 30,183,261	\$ 30,496,995	\$ 313,734
Charges for services	11,753,510	11,753,510	12,727,689	974,179
Licenses and permits	962,125	962,125	1,009,610	47,485
Fines and forfeitures	1,028,799	1,028,799	1,072,851	44,052
Intergovernmental	5,364,238	5,364,238	5,679,395	315,157
Investment earnings	975,700	975,700	683,788	(291,912)
Other revenues	1,930,638	1,940,638	1,313,045	(627,593)
Total revenues	52,198,271	52,208,271	52,983,373	775,102
Expenditures:				
Current:				
General Government				
Legislative and executive	14,989,992	14,716,201	13,721,762	994,439
Judicial	9,245,667	9,201,712	9,032,829	168,883
Public safety	23,174,174	23,558,256	23,177,639	380,617
Health	1,084,110	988,687	841,407	147,280
Human services	1,957,516	2,243,102	1,958,572	284,530
Community development	346,815	331,043	321,703	9,340
Economic development	286,243	283,503	276,754	6,749
Total expenditures	51,084,517	51,322,504	49,330,666	1,991,838
Excess (Deficiency) of revenues over (under) expenditures	1,113,754	885,767	3,652,707	2,766,940
Other financing sources (uses):				
Operating transfers in	525,000	525,000	414,856	(110,144)
Operating transfers (out)	(1,818,692)	(5,728,464)	(5,593,564)	134,900
Advances in	1,255,000	1,255,000	1,173,900	(81,100)
Advances (out)	(1,302,267)	(1,602,267)	(1,602,267)	0
Proceeds from the sale of capital assets	29,067	29,067	8,904	(20,163)
Total other financing sources (uses)	(1,311,892)	(5,521,664)	(5,598,171)	(76,507)
Net Change in Fund Balance	(198,138)	(4,635,897)	(1,945,464)	2,690,433
Fund balance at beginning of year	16,351,768	16,351,768	16,351,768	0
Prior year encumbrances appropriated	1,368,182	1,368,182	1,368,182	0
Fund balance at end of year	\$ 17,521,812	\$ 13,084,053	\$ 15,774,486	\$ 2,690,433

The notes to financial statements are an integral part of this statement.

Clermont County, Ohio
Statement of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

Social Services - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 8,124,236	\$ 7,824,236	\$ 7,712,581	\$ (111,655)
Charges for services	1,078,000	1,078,000	906,276	(171,724)
Licenses and permits	50,000	50,000	42,180	(7,820)
Intergovernmental	21,596,436	15,916,436	16,219,711	303,275
Other revenues	<u>5,734,900</u>	<u>3,114,900</u>	<u>3,378,892</u>	<u>263,992</u>
Total revenues	<u>36,583,572</u>	<u>27,983,572</u>	<u>28,259,640</u>	<u>276,068</u>
Expenditures:				
Current:				
Human services	<u>38,457,345</u>	<u>32,987,828</u>	<u>30,829,738</u>	<u>2,158,090</u>
(Deficiency) of revenues (under) expenditures	<u>(1,873,773)</u>	<u>(5,004,256)</u>	<u>(2,570,098)</u>	<u>2,434,158</u>
Other financing sources:				
Operating transfers in	730,804	730,804	740,324	9,520
Proceeds from sale of capital assets	<u>500</u>	<u>500</u>	<u>3,197</u>	<u>2,697</u>
Total other financing sources	<u>731,304</u>	<u>731,304</u>	<u>743,521</u>	<u>12,217</u>
Net change in fund balance	(1,142,469)	(4,272,952)	(1,826,577)	2,446,375
Fund balance at beginning of year	3,839,173	3,839,173	3,839,173	0
Prior year encumbrances appropriated	<u>1,165,507</u>	<u>1,165,507</u>	<u>1,165,507</u>	<u>0</u>
Fund balance at end of year	<u>\$ 3,862,211</u>	<u>\$ 731,728</u>	<u>\$ 3,178,103</u>	<u>\$ 2,446,375</u>

The notes to financial statements are an integral part of this statement.

Clermont County, Ohio
Statement of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

Motor Vehicle and Gas Tax - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 2,350,000	\$ 2,350,000	\$ 2,393,766	\$ 43,766
Charges for services	43,000	43,000	68,304	25,304
Licenses and permits	7,000	7,000	7,573	573
Fines and forfeitures	80,000	80,000	64,875	(15,125)
Intergovernmental	8,460,000	7,660,000	7,198,864	(461,136)
Special assessments	21,000	21,000	21,527	527
Investment earnings	30,000	30,000	11,812	(18,188)
Other revenues	<u>260,000</u>	<u>2,010,000</u>	<u>2,370,985</u>	<u>360,985</u>
Total revenues	<u>11,251,000</u>	<u>12,201,000</u>	<u>12,137,706</u>	<u>(63,294)</u>
Expenditures:				
Current:				
Public works	<u>12,122,989</u>	<u>14,003,542</u>	<u>13,568,507</u>	<u>435,035</u>
(Deficiency) of revenues (under) expenditures	<u>(871,989)</u>	<u>(1,802,542)</u>	<u>(1,430,801)</u>	<u>371,741</u>
Other financing sources (uses):				
Operating transfers (out)	(79,454)	(79,454)	(79,454)	0
Proceeds from the sale of capital assets	<u>30,000</u>	<u>30,000</u>	<u>10,962</u>	<u>(19,038)</u>
Total other financing sources (uses)	<u>(49,454)</u>	<u>(49,454)</u>	<u>(68,492)</u>	<u>(19,038)</u>
Net change in fund balance	(921,443)	(1,851,996)	(1,499,293)	352,703
Fund balance at beginning of year	1,665,536	1,665,536	1,665,536	0
Prior year encumbrances appropriated	<u>696,443</u>	<u>696,443</u>	<u>696,443</u>	<u>0</u>
Fund balance at end of year	<u>\$ 1,440,536</u>	<u>\$ 509,983</u>	<u>\$ 862,686</u>	<u>\$ 352,703</u>

The notes to financial statements are an integral part of this statement.

Clermont County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2013

	Business-type Activities			Governmental Activities
	Water Fund	Sewer Fund	Total Enterprise Funds	Internal Service Funds
ASSETS				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,680,204	\$ 4,063,172	\$ 7,743,376	\$ 2,608,314
Cash and Cash Equivalents in Segregated Accounts	1,231,703	668,270	1,899,973	0
Investments in Segregated Accounts	4,774,509	32,788,499	37,563,008	0
Accounts Receivable	2,187,550	2,567,523	4,755,073	108,696
Accrued Interest Receivable	0	19,471	19,471	0
Prepaid Items	5,041	5,041	10,082	0
Inventory of Supplies at Cost	295,172	138,680	433,852	0
<i>Total Current Assets</i>	<u>12,174,179</u>	<u>40,250,656</u>	<u>52,424,835</u>	<u>2,717,010</u>
<i>Noncurrent Assets:</i>				
<i>Restricted Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	269,238	157,373	426,611	0
Investments in Segregated Accounts	5,244,187	5,967,676	11,211,863	0
Retainage Accounts	467,828	5,593	473,421	0
Accrued Interest	7,409	11,381	18,790	0
<i>Other Noncurrent Assets:</i>				
Grants Receivable	255,500	23,918	279,418	0
Interfund Receivable	798	380,710	381,508	0
Capital Assets, Net	124,076,787	164,078,276	288,155,063	141,840
<i>Total Noncurrent Assets</i>	<u>130,321,747</u>	<u>170,624,927</u>	<u>300,946,674</u>	<u>141,840</u>
<i>Total Assets</i>	<u>142,495,926</u>	<u>210,875,583</u>	<u>353,371,509</u>	<u>2,858,850</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge of Refunding	0	41,538	41,538	0
<i>Total Assets and Deferred Outflows of Resources</i>	<u>142,495,926</u>	<u>210,917,121</u>	<u>353,413,047</u>	<u>2,858,850</u>
LIABILITIES				
<i>Current Liabilities:</i>				
Accounts Payable	335,771	503,691	839,462	230,776
Accrued Wages and Benefits	69,314	84,197	153,511	11,485
Interfund Payable	0	0	0	430,641
Maintenance Bond Payable	32,900	32,900	65,800	0
Current portion of OWDA Notes	102,395	766,691	869,086	0
Current Portion of OPWC Loans	41,448	586,258	627,706	0
Claims Payable	0	0	0	1,347,112
Compensated Absences Due within One Year	84,978	96,606	181,584	12,017
<i>Payables from Restricted Assets:</i>				
Accrued Interest Payable	130,888	256,090	386,978	0
Retainage Payable	467,828	5,593	473,421	0
Current Portion of Long-Term Obligations	3,200,000	2,440,000	5,640,000	0
<i>Total Current Liabilities</i>	<u>4,465,522</u>	<u>4,772,026</u>	<u>9,237,548</u>	<u>2,032,031</u>
<i>Noncurrent liabilities:</i>				
OWDA Notes Payable	4,809,198	16,242,805	21,052,003	0
OPWC Loans Payable	506,449	6,816,585	7,323,034	0
Revenue Bonds Payable	13,355,000	17,495,000	30,850,000	0
Comp Absences Due in More than One Year	151,950	140,345	292,295	65,676
<i>Total Noncurrent Liabilities</i>	<u>18,822,597</u>	<u>40,694,735</u>	<u>59,517,332</u>	<u>65,676</u>
<i>Total Liabilities</i>	<u>23,288,119</u>	<u>45,466,761</u>	<u>68,754,880</u>	<u>2,097,707</u>
DEFERRED INFLOWS OF RESOURCES				
Unamortized Premium on Bond Refunding	385,597	721,049	1,106,646	0
<i>Total Liabilities and Deferred inflows of Resources</i>	<u>23,673,716</u>	<u>46,187,810</u>	<u>69,861,526</u>	<u>2,097,707</u>
NET POSITION				
Net Investment in Capital Assets	101,676,700	119,051,426	220,728,126	141,840
Restricted for Debt Service	3,474,796	2,974,736	6,449,532	0
Unrestricted	13,670,714	42,703,149	56,373,863	619,303
<i>Total Net Position</i>	<u>\$ 118,822,210</u>	<u>\$ 164,729,311</u>	<u>\$ 283,551,521</u>	<u>\$ 761,143</u>

The notes to financial statements are an integral part of this statement.

Clermont County, Ohio

Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds

For the Year Ended December 31, 2013

	Business-type Activities			Governmental Activities
	Water Fund	Sewer Fund	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES				
Charges for Services	\$ 12,227,828	\$ 13,984,115	\$ 26,211,943	\$ 13,904,289
New Meters Services & Reviews	349,004	91,345	440,349	0
Other Revenue	952,127	520,118	1,472,245	370,044
<i>Total Operating Revenues</i>	<u>13,528,959</u>	<u>14,595,578</u>	<u>28,124,537</u>	<u>14,274,333</u>
OPERATING EXPENSES				
Personal Services	2,720,788	3,445,366	6,166,154	1,300,055
Contractual Services	510,774	1,394,597	1,905,371	85,773
Materials and Supplies	2,236,901	1,407,408	3,644,309	1,416,103
Maintenance and Repair	613,906	662,410	1,276,316	196,993
Utilities	1,091,839	1,603,645	2,695,484	508,584
Claims	0	0	0	12,765,330
Depreciation	4,186,779	7,466,031	11,652,810	31,809
<i>Total Operating Expenses</i>	<u>11,360,987</u>	<u>15,979,457</u>	<u>27,340,444</u>	<u>16,304,647</u>
<i>Operating Income (Loss)</i>	<u>2,167,972</u>	<u>(1,383,879)</u>	<u>784,093</u>	<u>(2,030,314)</u>
NONOPERATING REVENUES (EXPENSES)				
Investment Earnings	36,623	121,721	158,344	0
Net (Decrease) in Fair Value of Investments	(67,310)	(48,435)	(115,745)	0
Interest and Fiscal Charges	(1,187,221)	(2,055,003)	(3,242,224)	0
Bond Issuance Costs	(173,677)	(220,586)	(394,263)	0
<i>Total Nonoperating Revenues (Expenses)</i>	<u>(1,391,585)</u>	<u>(2,202,303)</u>	<u>(3,593,888)</u>	<u>0</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>776,387</u>	<u>(3,586,182)</u>	<u>(2,809,795)</u>	<u>(2,030,314)</u>
Capital Contributions	2,339,524	2,823,559	5,163,083	0
Transfers Out	(12,328)	(49,378)	(61,706)	0
<i>Change in Net Position</i>	<u>3,103,583</u>	<u>(812,001)</u>	<u>2,291,582</u>	<u>(2,030,314)</u>
Net Position - Beginning	115,718,627	165,541,312	281,259,939	2,791,457
Net Position - Ending	<u>\$ 118,822,210</u>	<u>\$ 164,729,311</u>	<u>\$ 283,551,521</u>	<u>\$ 761,143</u>

The notes to financial statements are an integral part of this statement.

Clermont County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water Fund	Sewer Fund	Total Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users	\$ 12,565,783	\$ 14,219,695	\$ 26,785,478	\$ 0
Cash Received from Interfund Services	0	0	0	13,959,558
Payments to suppliers	(4,897,782)	(5,229,887)	(10,127,669)	(2,217,676)
Payments to employees	(2,716,569)	(3,430,978)	(6,147,547)	(595,851)
Claims	0	0	0	(12,166,120)
Payments for Interfund Services	0	0	0	(701,088)
Other Receipts	748,068	215,032	963,100	370,044
<i>Net cash provided (used) by operating activities</i>	<u>5,699,500</u>	<u>5,773,862</u>	<u>11,473,362</u>	<u>(1,351,133)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers (to) Other Funds	(12,328)	(49,378)	(61,706)	0
Advances from Other Funds	0	0	0	380,641
<i>Net cash provided (used) by noncapital financing activities</i>	<u>(12,328)</u>	<u>(49,378)</u>	<u>(61,706)</u>	<u>380,641</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Advances to Funds for Deferred Assessments	0	(46,308)	(46,308)	0
Advances paid back for Deferred Assessments	698	5,531	6,229	0
Construction/Acquisition of Capital Assets	(3,922,531)	(1,843,267)	(5,765,798)	0
Maintenance Bond Receipts	9,550	9,550	19,100	0
Principal and Interest Paid on LT Debt	(18,925,738)	(25,726,321)	(44,652,059)	0
Proceeds from Debt Refunding	16,555,000	19,935,000	36,490,000	0
Bond Issuance Costs	(173,677)	(220,586)	(394,263)	0
Premium from Bond Refunding	200,582	721,049	921,631	0
Proceeds from Assessments	0	9,590	9,590	0
Proceeds from Capital Grants	1,062,485	300,903	1,363,388	0
Proceeds from Capital Related Loans	0	13,000,000	13,000,000	0
System Capacity Charges	888,507	1,380,245	2,268,752	0
<i>Net cash provided (used) by capital and related financing activities</i>	<u>(4,305,124)</u>	<u>7,525,386</u>	<u>3,220,262</u>	<u>0</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment Purchases	(20,891,860)	(47,459,240)	(68,351,100)	0
Investment Sales	14,160,127	23,716,273	37,876,400	0
Interest Received on Investments	31,935	93,107	125,042	0
<i>Net cash provided (used) by investing activities</i>	<u>(6,699,798)</u>	<u>(23,649,860)</u>	<u>(30,349,658)</u>	<u>0</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	<u>(5,317,750)</u>	<u>(10,399,990)</u>	<u>(15,717,740)</u>	<u>(970,492)</u>
<i>Cash and Cash Equivalents January 1 (including \$2,486,342 and \$2,271,343 for the Water and Sewer Funds, respectively held in restricted accounts)</i>	<u>10,966,723</u>	<u>15,294,398</u>	<u>26,261,121</u>	<u>3,578,806</u>
<i>Cash and Cash Equivalents December 31 (including \$737,066 and \$162,966 for the Water and Sewer Funds, respectively held in restricted accounts)</i>	<u>\$ 5,648,973</u>	<u>\$ 4,894,408</u>	<u>\$ 10,543,381</u>	<u>\$ 2,608,314</u>
NON-CASH TRANSACTIONS				
Contributions	\$ 261,000	\$ 1,297,776	\$ 1,558,776	\$ 0
Net (Decrease) in the Fair Value of Investments	(67,310)	(48,435)	(115,745)	0
<i>Total Non-Cash Transactions</i>	<u>\$ 193,690</u>	<u>\$ 1,249,341</u>	<u>\$ 1,443,031</u>	<u>\$ 0</u>

Reconciliation of operating income (loss) to net cash provided (used) by operating activities:

Operating Income	\$ 2,167,972	\$ (1,383,879)	\$ 784,093	\$ (2,030,314)
Depreciation	4,186,779	7,466,031	11,652,810	31,809
Changes in assets and liabilities:				
(Increase) Decrease in Accounts Receivable	(225,663)	(170,989)	(396,652)	60,646
Increase (Decrease) in Accounts Payable	(466,235)	(113,824)	(580,059)	(9,842)
Increase (Decrease) in Accrued Wages and Benefits	28,202	33,485	61,687	3,766
Increase (Decrease) in Compensated Absences Payable	(17,429)	(11,261)	(28,690)	(1,943)
Increase (Decrease) in Intergovernmental Payable	(6,351)	(7,835)	(14,186)	(1,193)
Increase (Decrease) in Claims Payable	0	0	0	595,938
Increase (Decrease) in Prepaid Items	(1,811)	(1,811)	(3,622)	0
Increase (Decrease) in Inventory	34,036	(36,055)	(2,019)	0
<i>Net cash provided (used) by operating activities</i>	<u>\$ 5,699,500</u>	<u>\$ 5,773,862</u>	<u>\$ 11,473,362</u>	<u>\$ (1,351,133)</u>

The notes to financial statements are an integral part of this statement.

Clermont County, Ohio
Statement of Fiduciary Net Position
December 31, 2013

	Agency
ASSETS	
Equity in Pooled Cash and Cash Equivalents	\$ 16,292,899
Cash and Cash Equivalents in Segregated Accounts	772,613
Cash and Cash Equivalents with Fiscal Agent	57,657
Property Tax Receivable	195,717,859
Intergovernmental Receivable	28,388
<i>Total assets</i>	<u><u>\$ 212,869,416</u></u>
LIABILITIES	
Intergovernmental Payable	\$ 207,754,525
Other Liabilities	5,114,891
<i>Total liabilities</i>	<u><u>\$ 212,869,416</u></u>

The notes to financial statements are an integral part of this statement.

Clermont County, Ohio
Statement Net Position
Combining Component Units
December 31, 2013

	CCDD	MHRB	CIC	Port Authority	TID	Total
ASSETS						
<i>Current Assets:</i>						
Equity in Pooled Cash and Cash Equivalents	\$ 9,465,794	\$ 5,001,731	\$ 156,991	\$ 75,657	\$ 14,802,370	\$ 29,502,543
Contractor Retainage Accounts	0	0	0	0	522,750	522,750
Accounts Receivable	336,025	0	18,797	0	0	354,822
Accrued Interest Receivable	0	0	500	0	0	500
Intergovernmental Receivable	972,177	2,573,392	0	0	2,198,534	5,744,103
Property Tax Receivable	8,983,623	1,786,869	0	0	0	10,770,492
Loans Receivable	0	0	60,540	0	0	60,540
<i>Total Current Assets</i>	<u>19,757,619</u>	<u>9,361,992</u>	<u>236,828</u>	<u>75,657</u>	<u>17,523,654</u>	<u>46,955,750</u>
<i>Noncurrent Assets:</i>						
Land Held for Resale	0	0	2,173,478	0	0	2,173,478
Land, Easements and Construction in Progress	689,900	67,800	0	0	0	757,700
Depreciable Capital Assets, Net	4,023,016	703,484	0	533,065	0	5,259,565
<i>Total Noncurrent Assets</i>	<u>4,712,916</u>	<u>771,284</u>	<u>2,173,478</u>	<u>533,065</u>	<u>0</u>	<u>8,190,743</u>
<i>Total Assets</i>	<u>24,470,535</u>	<u>10,133,276</u>	<u>2,410,306</u>	<u>608,722</u>	<u>17,523,654</u>	<u>55,146,493</u>
LIABILITIES						
<i>Current Liabilities:</i>						
Accounts Payable	587,911	324,904	21,835	4,260	38,422	977,332
Contracts Payable	0	0	0	0	2,158,235	2,158,235
Retainage Payable	0	0	0	0	522,750	522,750
Accrued Wages and Benefits	218,346	22,531	0	0	0	240,877
Due to Primary Government	0	0	2,082,106	0	0	2,082,106
Accrued Interest Payable	0	117	0	0	54,347	54,464
<i>Total current liabilities</i>	<u>806,257</u>	<u>347,552</u>	<u>2,103,941</u>	<u>4,260</u>	<u>2,773,754</u>	<u>6,035,764</u>
<i>Noncurrent Liabilities:</i>						
Due within One Year	316,107	63,917	0	0	1,719,188	2,099,212
Due in More Than One Year	507,636	257,608	0	0	17,943,737	18,708,981
<i>Total Noncurrent Liabilities</i>	<u>823,743</u>	<u>321,525</u>	<u>0</u>	<u>0</u>	<u>19,662,925</u>	<u>20,808,193</u>
<i>Total Liabilities</i>	<u>1,630,000</u>	<u>669,077</u>	<u>2,103,941</u>	<u>4,260</u>	<u>22,436,679</u>	<u>26,843,957</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue-Property Taxes	8,536,031	1,690,871	0	0	0	10,226,902
<i>Total Deferred Inflows of Resources</i>	<u>8,536,031</u>	<u>1,690,871</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,226,902</u>
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>10,166,031</u>	<u>2,359,948</u>	<u>2,103,941</u>	<u>4,260</u>	<u>22,436,679</u>	<u>37,070,859</u>
NET POSITION						
Net investment in capital assets	4,712,916	524,403	0	0	0	5,237,319
Restricted for:						
Capital	17,678	0	0	0	0	17,678
Debt Service	0	3,704	0	0	0	3,704
Grants	862,729	0	0	0	0	862,729
Unrestricted	8,711,181	7,245,221	306,365	604,462	(4,913,025)	11,954,204
<i>Total Net Position</i>	<u>\$ 14,304,504</u>	<u>\$ 7,773,328</u>	<u>\$ 306,365</u>	<u>\$ 604,462</u>	<u>\$ (4,913,025)</u>	<u>\$ 18,075,634</u>

The notes to financial statements are an integral part of this statement.

Clermont County, Ohio

Statement of Activities

Component Units

For the Year Ended December 31, 2013

	Program Revenues				Net (Expense) Revenue and Changes in Net Position					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	CCDD	MHRB	Port Authority	CIC	TID	Total
CCDD										
Governmental Activities										
Human Services	\$ 18,420,234	\$ 3,717,007	\$ 3,092,648	\$ 0	\$ (11,610,579)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (11,610,579)
MHRB										
Governmental Activities										
Health	8,566,564	5,431	4,993,047	0	0	(3,568,086)	0	0	0	(3,568,086)
Interest and Fiscal Charges	20,289	0	0	0	0	(20,289)	0	0	0	(20,289)
<i>Total MHRB</i>	<u>8,586,853</u>	<u>5,431</u>	<u>4,993,047</u>	<u>0</u>	<u>0</u>	<u>(3,588,375)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,588,375)</u>
CIC										
Business-Type Activities										
Economic Development	255,255	53,165	0	0	0	0	0	(202,090)	0	(202,090)
Port Authority										
Business-Type Activities										
Economic Development	52,949	111,000	0	542,090	0	0	600,141	0	0	600,141
TID										
Business-Type Activities										
Community Development	12,530,109	0	7,471,848	0	0	0	0	0	(5,058,261)	(5,058,261)
Interest and Fiscal Charges	540,101	0	0	0	0	0	0	0	(540,101)	(540,101)
<i>Total TID</i>	<u>13,070,210</u>	<u>0</u>	<u>7,471,848</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,598,362)</u>	<u>(5,598,362)</u>
<i>Total component units:</i>	<u>\$ 40,385,501</u>	<u>\$ 3,886,603</u>	<u>\$ 15,557,543</u>	<u>\$ 542,090</u>	<u>(11,610,579)</u>	<u>(3,588,375)</u>	<u>600,141</u>	<u>(202,090)</u>	<u>(5,598,362)</u>	<u>(20,399,265)</u>
General revenues:										
Property Taxes Levied for CCDD					8,392,577	0	0	0	0	8,392,577
Property Taxes Levied for MHRB					0	1,814,075	0	0	0	1,814,075
Grants & Contributions not Restricted for Specific Programs					1,347,271	289,349	0	0	3,100,000	4,736,620
Gain from Sale of Land, net					0	0	0	3,456	0	3,456
Federal Interest Subsidy					0	0	0	0	95,691	95,691
Investment Earnings					0	0	193	76,474	5,133	81,800
Other Revenue					234,439	456,852	4,128	0	0	695,419
<i>Total General Revenues</i>					<u>9,974,287</u>	<u>2,560,276</u>	<u>4,321</u>	<u>79,930</u>	<u>3,200,824</u>	<u>15,819,638</u>
<i>Change in Net Position</i>					<u>(1,636,292)</u>	<u>(1,028,099)</u>	<u>604,462</u>	<u>(122,160)</u>	<u>(2,397,538)</u>	<u>(4,579,627)</u>
Net position - Beginning (Restated)					15,940,796	8,801,427	0	428,525	(2,515,487)	22,655,261
<i>Net position - Ending</i>					<u>\$ 14,304,504</u>	<u>\$ 7,773,328</u>	<u>\$ 604,462</u>	<u>\$ 306,365</u>	<u>\$ (4,913,025)</u>	<u>\$ 18,075,634</u>

The notes to financial statements are an integral part of this statement.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note A: Description of the County and Reporting Entity

Clermont County is a political subdivision of the State of Ohio. The County was formed by action of Arthur St. Clair, the first governor of the Northwest Territory in 1800. The three member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are eight other elected administrative officials, each of whom is independent, as set forth in Ohio law. These officials are the Clerk of Common Pleas Court, Clerk of Municipal Court, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff and Treasurer. There are also six Common Pleas Court Judges, (one of whom is Domestic Relations Court Judge, and one whom is Judge of the Probate and Juvenile Courts) and three Municipal Court Judges elected on a County-wide basis to oversee the County's justice system.

Reporting Entity

As required by generally accepted accounting principles, the financial statements present Clermont County (the primary government) and its component units. The primary government includes all funds, departments, boards and agencies for which the County elected officials are financially accountable and are not legally separate from the County. The component units (discussed below) are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

Discretely Presented Component Units

The component units' column in the government-wide financial statements includes the financial data of the County's component units. They are reported in a separate column to emphasize that they are legally separate from the County. The following boards are included as legally separate, discretely presented components of the County:

Clermont County Developmental Disabilities Board (CCDD Board): The CCDD Board is responsible for providing educational and vocational services to mentally retarded and developmentally disabled children and adults. The County Commissioners appoint five members of the seven member CCDD Board. The remaining two members are appointed by the County Probate Court Judge. The County Commissioners approve the annual appropriations of the CCDD Board. The CCDD Board can sue or be sued in its own name. Copies of the CCDD financial reports are on file at the Clermont County Auditor's Office, 101 E. Main Street, Batavia, Ohio 45103-2961.

Community Mental Health and Recovery Board (MHRB): The MHRB is responsible for a wide range of planning and coordination of various types of mental health services for residents of Clermont County. The Board is authorized to have eighteen members under the Ohio Revised Code, with ten appointed by the Board of County Commissioners, four appointed by the Ohio Department of Mental Health, and four appointed by the Ohio Department of Alcohol and Drug Addiction Services. The MHRB can buy, sell, lease and mortgage property in its own name and can sue or be sued in its own name. The County Commissioners approve the annual appropriation of the MHRB. Copies of the MHRB financial reports are on file at the Clermont County Auditor's Office, 101 E. Main Street, Batavia, Ohio 45103-2961.

Clermont County Community Improvement Corporation (CIC): The CIC is responsible for advancing, encouraging, and promoting the industrial, economic, commercial, and civic development of Clermont County. The Board of County Commissioners appoints the voting majority of the board and there is a financial benefit/burden relationship between the CIC and the County. Copies of the CIC financial report are on file at the Clermont County's Department of Economic Development, 101 E. Main Street, Batavia, Ohio 45103-2961.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note A: Description of the County and Reporting Entity (Continued)

Clermont County Port Authority (the Port Authority): The Port Authority serves Clermont County for purposes of enhancing, fostering, aiding, providing or promoting transportation, economic development, housing, recreation, education, government operations, culture and research. The Clermont County Board of County Commissioners appoints the voting majority of the board and can impose its will by removing board members at will. Copies of the Port Authority financial report are on file at the Clermont County Auditor's Office, 101 E. Main Street, Batavia, Ohio 45103-2961.

Clermont County Transportation Improvement District (the TID): The TID provides the opportunity to finance, construct, maintain, repair, and operate roads, highways, and other transportation improvements within the County. The Clermont County Board of County Commissioners appoints the voting majority of the board and can impose its will by removing board members at will. Copies of the TID's financial report are on file at the Clermont County Engineer's Office, 2381 Clermont Center Drive, Batavia, Ohio, 45103.

Jointly Governed Organizations

Southwest Ohio Regional Council of Governments: Clermont County Board of Developmental Disabilities is a member of the Southwest Ohio Regional Council of Governments. The Southwest Ohio Council of Governments was created by the Board of Development Disabilities of Butler, Hamilton, Clermont, and Warren Counties. The Council consists of four members representing each of the four counties. Other County Boards of Development Disabilities may petition for membership to the Council; however, membership must be approved by a two-thirds vote of the Council members. The role of the Council is to coordinate the powers and duties of the member boards to better serve and benefit persons with developmental disabilities within the four counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. In 2013, Clermont County contributed \$180,056 to the Council. Financial information for the Southwest Ohio Council of Governments may be obtained at 1910 Fairgrove Avenue, Suite E, Hamilton, Ohio 45011.

Workforce Investment Board (Area 12): The Workforce Investment Board consists of thirty-one board members representing business, education, labor, government, and a commissioner from each County. The Board is a regional organization developed as a result of the Workforce Investment Act. The role of the Board is to assess the workforce needs of area employers, assess the employment and training needs of job seekers and to identify fiscal and other available resources to meet current and future workforce needs in the region.

Clermont County is the fiscal agent for the WIA area which is reported in an agency fund. The duties of the fiscal agent include budgeting, reporting, and disbursing grant funding to Butler and Warren counties as well as Clermont County's Department Job and Family Services from the Ohio Department of Job and Family Services. All expenses involved with the operation of the Board are paid by Butler, Clermont, and Warren County as part of the administration cost allotted in the WIA program.

Related Organizations:

Clermont County officials are also responsible for appointing the members and/or act as members on the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments or representing the following organizations:

Clermont County Law Library: The five member board of trustees are appointed by County Officials. The county commissioners appoint two members, the prosecuting attorney appoints one member, the common pleas judge appoints one attorney member, and the municipal and common pleas court judges appoint one attorney member.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note A: Description of the County and Reporting Entity (Continued)

Public Library Board: The seven member board of library trustees are appointed by County officials. Three trustees are appointed by Judges of the Court of Common Pleas, and four trustees are appointed by the Board of County Commissioners.

Metropolitan Housing Authority: Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court and Board of County Commissioners appoint one board member each.

Clermont County Visitors' Bureau: The Board of County Commissioners appoint six of the nine directors.

Family and Children First Council: The operation of the Council is controlled by an advisory committee and the Clermont County Community Mental Health and Recovery Board. County Commissioners and the County Administrator are members of the committee.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the activities of the following districts are presented as agency funds within the County's financial statements.

- Soil and Water Conservation District
- Park District
- Clermont County Health District
- Family and Children First Council

Note B: Summary of Significant Accounting Policies

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. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses except for those services provided to component units. The statements distinguish between those activities of the County 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 for the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the 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. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. 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.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note B: Summary of Significant Accounting Policies (Continued)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's water and sewer functions and various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions impacted.

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. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

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 of the County are financed. Governmental fund reporting focuses on the sources, use 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

This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Social Service Special Revenue Fund

This fund receives money from grants and tax levies to administer human service programs under state and federal regulations. These programs include Aid to Dependent Children (ADC), Medicaid, Food Stamps, investigation of all reports of child abuse, neglect or dependency, foster care programs, adoption services, senior service programs, and workforce development services to economically disadvantaged residents.

Motor Vehicle and Gas Tax (MV&G) Fund

This fund accounts for monies received from state gasoline tax and motor vehicle registration fees designated for maintenance and repair of roads and bridges.

Special Assessment Debt Service Fund

This fund accounts for assessments collected from property owners to be used for the payment of principal and interest of the County's special assessment bonds.

County Capital Improvement Capital Projects Fund

This fund accounts for financial resources to be used for major capital improvement to existing County facilities.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note B: Summary of Significant Accounting Policies (Continued)

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

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods and services. The County maintains two Enterprise Funds which provide sanitary sewer and water distribution.

Internal Service Funds

Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on self-insurance programs for employee medical benefits, worker's compensation, vehicle maintenance, and telephone services.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Agency funds are used to report resources held by the County in a purely custodial capacity. The County's only fiduciary funds are agency funds. Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations, or other governments. The County maintains four Agency Funds for undivided taxes, political subdivisions, court system outside accounts and other money being held in a custodial capacity.

Component Units

Component units are either legally separate organizations for which the elected officials of the County are financially accountable, or legally separate organizations for which the nature and significance of its relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Component unit disclosures represent a consolidation of various fund types.

Measurement Focus

Government-wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. 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 Activity presents increases (i.e. revenues) and decreases (i.e. 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, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note B: Summary of Significant Accounting Policies (Continued)

Like the government-wide statements, all proprietary fund types are accounted for on 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 changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unavailable revenue, 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 thirty 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, revenue in lieu of taxes, grants, entitlements 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 G). Revenue from grants, entitlements and donations is recognized in the fiscal 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, lodging tax, grants, interest, fees and charges for services.

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. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Deferred Outflows/Inflows of Resources

Deferred Outflows of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note B: Summary of Significant Accounting Policies (Continued)

Deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time.

Property taxes for which there is an enforceable legal claim as of December 31, 2013 but which were levied to finance fiscal year 2014 operations, have been deferred and recognized as an inflow of resources in the period that the amounts become available.

On governmental fund financial statements, receivables that will not be collected within the available period have also been deferred and recognized as an inflow of resources in the period that the amounts become available.

Cash and Cash Equivalents

Cash resources of the majority of individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. Interest earned on investments is accrued as earned and distributed to the General Fund and other qualifying funds utilizing a formula based on the average daily balance of cash and cash equivalents of all funds. During fiscal year 2013, investments were limited to treasury notes, treasury bills, federal agency notes, commercial paper, municipal bonds, money market funds, and STAROhio. Investments are reported at fair value which is based on quoted market prices. Note F provides a detailed disclosure regarding cash, cash equivalents and investments held by the County. STAROhio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAROhio 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 STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2013.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2013 amounted to \$683,045, which includes \$516,452 assigned from other County funds.

Cash and Investments in Segregated Accounts

The County has segregated bank accounts for monies held separate from the County's central bank account. These depository accounts are presented in the Statement of Net Position as "Cash and Cash Equivalents in Segregated Accounts" or "Investments in Segregated Accounts".

Cash and Investments Held by Trustee

Certain monies for the Water and Sewer Funds are held and invested by trustees. These bank accounts and investments are represented by the "Cash and Cash Equivalents in Segregated Accounts", and "Investments in Segregated Accounts" restricted asset accounts.

Statement of Cash Flows

Funds included within the Treasurer's cash management pool and investments in segregated accounts (including restricted trustee and retainage accounts) with original maturities of 3 months or less when purchased are considered to be cash equivalents.

Inventories

On government-wide financial statements inventories are presented at the lower of cost or market on a first-in, first-out basis (FIFO) and are expensed when used. Inventory is reported in enterprise funds and component units and is valued at cost using the first-in, first-out (FIFO) method. Inventory is expensed when consumed rather than when purchased.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note B: Summary of Significant Accounting Policies (Continued)

Interfund Transactions

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Restricted Assets

Restricted assets consist of certain trust accounts held by the Water and Sewer Funds which include a bond account, bond reserve account, replacement and improvement account, and a construction account. Cash and investments in the accounts are held by trustee financial institutions. The bond account is used to accumulate periodic principal and interest payments. The bond reserve account is to be funded in an amount equal to the maximum annual bond principal and interest requirement. The replacement and improvement account is to be maintained with a balance equal to the greater of five percent of the amount of bonds outstanding or \$2,000,000. The construction account is established to pay for project costs.

Capital Assets

Capital assets, which include intangible assets, property, plant equipment, and infrastructure assets (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost based on the consumer price index. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Assets	Years
Intangible Assets	20
Buildings	50
Building Improvements	10-35
Infrastructure	20-50
Vehicles	5-10
Furniture & Equipment	5-10

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note B: Summary of Significant Accounting Policies (Continued)

Loans Receivable

Loans receivable represent Ohio Public Works Commission (OPWC) loans and Ohio Water Development Authority (OWDA) where the Water Resource Department has entered into a loan agreement but has not drawn down all loan proceeds due to the interim status of the related construction project. The loan terms require the Water Resource Department to initiate loan payments even though the project is not completed and all loan proceeds have not been drawn down.

In addition, loans receivable represent low-interest loans for septic system development projects granted to eligible County residents under the Septic System Rehabilitation program.

Compensated Absences

Vacation, personal and compensatory benefits are accrued as a liability as the benefits are earned if the employees' right to receive compensation are attributable to services already rendered and it is probable that the employer will compensate employees for the benefits through time off or some other means. Sick leave benefits are accrued using the vesting method. The liability is based on sick leave accumulated at December 31 by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future.

Ohio law requires that vacation time not be accumulated for more than three years plus current year accrual. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement. Employees eligible to retire under a County recognized retirement plan, with a minimum of ten years of service, are paid one-fourth of accumulated sick time upon retirement. Such payment may not exceed the value of thirty days of accrued but unused sick leave. However, if employees earned sick leave prior to January 23, 1984, they are eligible for 100% conversion of this amount. All sick, vacation, personal and compensation payments are made at employees' current wage rates.

Self Insurance

The County is self-insured for employee health care benefits. The program is administered by Humana and Dental Care Plus, which provides claims review and processing services. Each County department is charged for its proportionate share of covered employees. The County has recorded a liability for incurred but not paid and for incurred but unreported claims at year end based on an actuarial estimate by Humana.

Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligation of the funds. However, claims and judgments, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are normally due for payment during the current year. Bonds and loans that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Note B: Summary of Significant Accounting Policies (Continued)

Contractor Maintenance Bonds Payable

Contractor maintenance bonds payable represent contractor payments to the County for Water and Sewer construction projects as security for contract performance. Upon successful completion of the construction contract and acceptance by the County, the maintenance bond is returned to the contractor.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to 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 category includes amounts that cannot be spent because they are not in spendable form, or 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. It also includes the long-term amount of interfund loans.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is 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 stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party, such as citizens, public interest groups, or the judiciary, to use resources created by enabling legislation only for the purposes specified by the legislation.

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The County Commissioners by resolution may assign amounts for specific purposes.

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.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note B: Summary of Significant Accounting Policies (Continued)

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.

Net Position

Net Position represent the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets represents capital assets net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, 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 are available.

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 services for water distribution, waste water treatment, vehicle maintenance, telephone service and self-insurance programs. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. Revenues and expenses which do not meet these criteria are considered non-operating and reported as such. All revenue of the Water and Sewer Funds are used as security for revenue bonds issued.

Capital Contributions

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, or from grants, other funds or outside contributions of resources restricted to capital acquisition and construction, and system capacity charges.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transactions that represent interfund services provided and used are not eliminated in the Statement of Activities.

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 proprietary funds. On the accrual and modified accrual basis of accounting, repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Estimates

The preparation of 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.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note B: Summary of Significant Accounting Policies (Continued)

Budgets

All funds, except agency funds, are legally required to be budgeted and appropriated. 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 tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the fund, department, and object level.

The certificate of estimated resources may be amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate in revenue needs to be either increased or decreased. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budget amounts in the budgetary statements reflect the amounts in the final amended certificate issued during 2013.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts in the budgetary comparisons represent the final appropriation amounts, including all amendments and modifications passed during 2013.

NOTE C: Restatement of Prior Year's Net Position

In 2012, the Statement of Net Position for the Component Units did not properly reflect the capital assets of the Clermont County Mental Health and Recovery Board.

Statement of Net Position - Component Units

Net Position at December 31, 2012	\$ 22,376,786
Net Capital Assets to be included	<u>278,475</u>
Adjusted Net Position at December 31, 2012	<u><u>\$ 22,655,261</u></u>

NOTE D: Budgetary Basis of Accounting

While the County is reporting financial position, results of operations and changes in fund balance 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 Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) presented for the general and each major special revenue fund is presented in the Basic Financial Statements to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE D: Budgetary Basis of Accounting (Continued)

3. Encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Advances in and advances out are operating transactions (budget) as opposed to balance sheets transactions (GAAP).
5. Reimbursements from funds responsible for particular expenditures to the funds that initially paid for them are presented for budgetary purposes and removed on the GAAP financial statements.

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund and for the major special revenue funds.

**Net Change in Fund Balance
General and Major Special Revenue Funds**

	General	Social Services	MV & G
GAAP Basis	(\$800,447)	(\$865,775)	(\$516,528)
Net Adjustment for Revenue Accruals*	364,015	2,450,852	(820,712)
Net Adjustment for Expenditure Accruals*	493,799	(1,946,820)	3,556,717
Net Adjustment for Transfers	(246,712)	0	0
Net Adjustment for Advances	(428,367)	0	0
Excess of Revenue over Expenditures of Non-Budgeted Fund	31,357	0	0
Encumbrances	(1,359,109)	(1,464,834)	(3,718,770)
Budget Basis	<u>(\$1,945,464)</u>	<u>(\$1,826,577)</u>	<u>(\$1,499,293)</u>

*The revenue accruals and expenditure accruals include \$2,607,066 in reimbursements in the Social Services Fund budgetary basis "other revenues" and "Human Services – other expenditures."

NOTE E: Fund Deficits

The Special Assessment Debt Service Fund had a deficit fund balance at December 31, 2013 of \$200,734 and the Health Insurance Internal Service Fund had a deficit fund balance of \$1,034,615 at December 31, 2013. The deficit in Special Assessment Debt Service Fund is due to adjustments for advances made to the fund. The deficit in the Health Insurance Fund is due to an increase in claims incurred but not paid and adjustments for advances made to the fund.

NOTE F: Deposits and Investments

The County maintains a cash and investment pool used by all funds and the CCDD and MHRB except the trustee held monies in Water and Sewer Funds and monies held by certain County departments in outside accounts. It is displayed on the statement of net position as "Equity in pooled cash and cash equivalents".

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 demand 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.

Inactive deposits are public deposits that the County identified as not required for use within the current four-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to passbook accounts.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE F: Deposits and Investments (Continued)

Ohio Law permits inactive monies to be deposited or invested in the following:

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 or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond 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 (1) or (2) above 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 (1) or (2) above 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;
10. Bankers acceptances for a period not to exceed 180 days and in an 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, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE F: Deposits and Investments (Continued)

At fiscal year end, the County had \$5,000 in un-deposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents".

The following information classifies deposits and investments by categories of risk as defined in GASB Statement 40, "Deposits and Investments Risk Disclosures".

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's policy for deposits is any balance not covered by depository insurance will be collateralized by the financial institutions with pledged securities. As of December 31, 2013, the County's \$22,694,362 bank balance including \$14,467,525 from the CCDD and MHRB component units was not exposed to custodial risk because it was insured and collateralized with securities held by the bank's trust department in the County's name.

Investments

As of December 31, 2013, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Treasury Bills	\$ 998,764	2.25
Treasury Notes	\$ 5,982,825	1.73
Federal Agency Notes	104,852,374	2.61
Commercial Paper	21,399,736	0.25
Municipal Bonds	2,000,000	2.04
Money Market Funds	2,326,583	N/A
STAR Ohio	1,000,000	N/A
Total Fair Value	<u>\$ 138,560,282</u>	
Portfolio Weighted Average Maturity		1.27

Interest rate risk – The County's investment policy limits its weighted average maturity of its investment portfolio to five years.

Credit Risk – It is the County's policy to limit its investments that are not obligations of the U.S. Government or obligations explicitly guaranteed by the U.S. Government to investments which have a credit quality rating of the top 2 ratings issued by nationally recognized statistical rating organizations.

The County's investments in Federal Agencies and in the Money Market Funds were rated AA+ by Standard & Poor's and Aaa by Moody's Investors Service. The County's investments in municipal bonds is rated Aa3 by Moody's Investor Service. The County's investments in commercial paper is rated A1+ by Standard & Poor's and P-1 by Moody's Investors Service. Investments in STAR Ohio were rated AAAM by Standard & Poor's.

Concentration of credit risk – The County's investment policy states it will not invest more than 35% in one issuer in obligations that are not explicitly guaranteed by the U.S. government. The County has invested more than 5 percent of the County's investments in securities issued by General Electric Capital Corporation (15.4%), the Federal Farm Credit Bank (14.1%), Federal Home Loan Bank (16.1%), the Federal Home Loan Mortgage (18.4%), and the Federal National Mortgage Association (26.1%).

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE G: Receivables

Receivables at December 31, 2013, consisted of taxes, revenue in lieu of taxes, special assessments, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), interfund and intergovernmental receivables arising from grants, entitlements and shared revenues. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. No allowances for doubtful accounts have been recorded because uncollectible amounts are expected to be insignificant.

Property Taxes

Property taxes include amounts levied against real and public utility personal property. The assessed value, by property classification, upon which taxes collected in 2013 were based, is as follows:

Real Property	\$ 3,775,198,780
Public Utility Personal Property	<u>317,555,260</u>
Total Assessed Property Value	<u>\$ 4,092,754,040</u>

Property taxes collected in 2013 were levied after October 1, 2012 on the assessed values of the preceding January 1, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in tax year 2008. Real property taxes are payable annually or semi-annually. In 2013, if paid annually, payment was due by February 11, 2013. If paid semi-annually, the first payment (at least ½ of amount billed) was due February 11, 2013 with the remainder due July 8, 2013.

The County Auditor distributes portions of the taxes collected to all taxing districts with periodic settlements of Real and Public Utility property taxes in February and August and delinquent Tangible Personal Property taxes in June and October for the first and second halves of the year, respectively. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value. On the modified accrual basis the delinquent taxes outstanding and available to the County within the first 30 days of 2014 were recorded as 2013 revenue, the remaining taxes receivable are offset by a credit to unavailable revenue. Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills without a vote of the people. For 2013 collections, the County levied 2.10 mills of the 10 mill limit for the General Fund, and levied 1.0 mill for the County Capital Fund. In addition to the 3.10 mills, 2.10 mills have been levied for voted millage for Social Services programs, and 3.75 has been levied as voted millage for Developmental Disabilities Board and the Mental Health and Recovery Board.

A summary of voted millage follows:

	Voter Authorized Rate (a)	Rate Levied for Current Yr Collection (b) Res/Agr	Rate Levied for Current Yr Collection (b) Other	Final Collection
Senior Citizens	1.30	1.30	1.30	2016
Children Services	0.80	0.80	0.80	2016
County Entities	2.10	2.10	2.10	
CCDD (Component Unit)	2.50	1.38	1.80	Continuing
CCDD (Component Unit)	0.75	0.75	0.75	2018
MHRB (Component Unit)	0.50	0.50	0.50	2016
Component Units	3.75	2.63	3.05	

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

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

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE G: Receivables (Continued)

Permissive Sales and Use Tax

The County is currently collecting 1% on retail sales made in the County. Vendor collections of the tax are paid to the State Treasurer by the twenty-fifth day of the month following collection. The State Tax Commissioner certifies to the State Auditor 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.

Intergovernmental

A summary of the items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
Local Government	\$ 607,029
Homestead and Rollback	1,371,661
Motor Vehicle License Tax	2,388,822
Motor Vehicle Gas Tax	1,030,098
Public Defender & Assigned Counsel	195,429
Community Development Block Grants	59,517
Highway Planning & Construction Grants	712,714
Justice Assistance Grants	45,179
Juvenile Grants	4,637
Miscellaneous Judicial Grants	24,116
Municipal Court Adult Probation Grants	106,713
Common Pleas Adult Probation Grants	154,265
Reclaim Ohio Grant	499,744
Environmental Grants	27,796
Emergency Management Grants	125,900
Total Governmental Activities	<u>\$ 7,353,620</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE H: Capital Assets

Primary Government capital asset activity for the year ended December 31, 2013, was as follows:

	Balance <u>12/31/2012</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2013</u>
Governmental Activities				
Capital Assets not being depreciated:				
Land	5,451,296	6,750	0	5,458,046
Intangibles-Easements	313,649	0	0	313,649
Construction in Progress	7,022,404	3,222,605	(125,883)	10,119,126
Total Capital Assets at Historical Cost not being depreciated	<u>12,787,349</u>	<u>3,229,355</u>	<u>(125,883)</u>	<u>15,890,821</u>
Capital Assets being depreciated:				
Building and Improvements	79,955,504	206,250	0	80,161,754
Intangibles-Computer Software	1,865,212	0	0	1,865,212
Furniture, Fixtures, and Equipment	42,885,689	857,921	(245,404)	43,498,206
Infrastructure	144,746,678	1,566,559	0	146,313,237
Total Capital Assets at Historical cost being depreciated	<u>269,453,083</u>	<u>2,630,730</u>	<u>(245,404)</u>	<u>271,838,409</u>
Less Accumulated Depreciation:				
Building and Improvements	(23,160,788)	(1,950,032)	0	(25,110,820)
Intangibles-Computer Software	(252,259)	(93,261)	0	(345,520)
Furniture, Fixtures, and Equipment	(33,466,301)	(2,366,626)	245,404	(35,587,523)
Infrastructure	(74,495,106)	(3,107,669)	0	(77,602,775)
Total Accumulated Depreciation	<u>(131,374,454)</u>	<u>(7,517,588)</u>	<u>245,404</u>	<u>(138,646,638)</u>
Total Capital Assets, being depreciated, net	<u>138,078,629</u>	<u>(4,886,858)</u>	<u>0</u>	<u>133,191,771</u>
Governmental Activities Capital Assets, Net	<u>150,865,978</u>	<u>(1,657,503)</u>	<u>(125,883)</u>	<u>149,082,592</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE H: Capital Assets (Continued)

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Business-Type Activities				
Water				
Capital Assets not being depreciated:				
Land	\$ 2,970,480	\$ 0	\$ 0	\$ 2,970,480
Construction in Progress	15,514,586	3,430,560	(17,961,079)	984,067
Total Capital Assets at Historical Cost not being depreciated	18,485,066	3,430,560	(17,961,079)	3,954,547
Capital Assets being depreciated:				
Land Improvements	22,430	275,465	0	297,895
Structures	75,380,932	4,828,072	(38,398)	80,170,606
Machinery and Equipment	7,844,614	11,707,327	0	19,551,941
Distributions Systems	103,515,053	1,678,011	0	105,193,064
Autos and Trucks	1,260,074	18,001	(20,334)	1,257,741
Total Capital Assets at Historical cost being depreciated	188,023,103	18,506,876	(58,732)	206,471,247
Less Accumulated Depreciation:				
Land Improvements	(18,701)	(6,338)	0	(25,039)
Structure	(37,608,317)	(1,699,911)	38,398	(39,269,830)
Machinery and Equipment	(6,754,451)	(439,925)	0	(7,194,376)
Distributions Systems	(37,181,379)	(1,958,393)	0	(39,139,772)
Autos and Trucks	(653,213)	(87,111)	20,334	(719,990)
Total Accumulated Depreciation	(82,216,061)	(4,191,678)	58,732	(86,349,007)
Total Capital Assets, being depreciated, net	105,807,042	14,315,198	0	120,122,240
Water Capital Assets, Net	124,292,108	17,745,758	(17,961,079)	124,076,787
Sewer				
Capital Assets not being depreciated:				
Land	3,775,215	0	0	3,775,215
Construction in Progress	1,067,840	632,322	(289,815)	1,410,346
Total Capital Assets at Historical Cost not being depreciated	4,843,055	632,322	(289,815)	5,185,561
Capital Assets being depreciated:				
Land Improvements	1,160,991	0	0	1,160,991
Structures	146,854,167	94,675	0	146,948,842
Machinery and Equipment	15,355,133	70,751	(12,816)	15,413,068
Collections Systems	155,816,138	1,443,948	0	157,260,086
Autos and Trucks	1,561,891	24,046	0	1,585,937
Total Capital Assets at Historical cost being depreciated	320,748,320	1,633,420	(12,816)	322,368,924
Less Accumulated Depreciation:				
Land Improvements	(126,435)	(24,933)	0	(151,368)
Structure	(77,398,181)	(3,847,137)	0	(81,245,318)
Machinery and Equipment	(10,956,050)	(343,806)	8,971	(11,290,885)
Collections Systems	(66,987,377)	(3,106,529)	0	(70,093,906)
Autos and Trucks	(554,952)	(139,780)	0	(694,732)
Total Accumulated Depreciation	(156,022,995)	(7,462,185)	8,971	(163,476,209)
Total Capital Assets, being depreciated, net	164,725,325	(5,828,765)	(3,845)	158,892,715
Sewer Capital Assets, Net	169,568,380	(5,196,443)	(293,660)	164,078,276
Business-Type Activities Capital Assets, Net	\$ 293,860,488	\$ 12,549,315	\$ (18,254,739)	\$ 288,155,063

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE H: Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$ 803,395
Judicial	535,507
Public Safety	2,038,762
Public Works	3,452,269
Health	58,627
Human Services	212,596
Community Development	54,244
Transportation	362,188
Total Depreciation Expense Governmental Activities	<u>\$ 7,517,588</u>

Component Units' capital asset activity for the year ended December 31, 2013 was as follows:

	Balance 12/31/2012 (Restated)	Additions	Reductions	Balance 12/31/2013
Capital Assets not being depreciated:				
Land	\$ 442,449	\$ 0	\$ (93,460)	\$ 348,989
Construction in Progress	0	408,711	0	408,711
Total Capital Assets at Historical Cost not being depreciated	<u>442,449</u>	<u>408,711</u>	<u>(93,460)</u>	<u>757,700</u>
Capital Assets being depreciated:				
Building and Improvements	11,777,800	0	(706,202)	11,071,598
Furniture, Fixtures, and Equipment	1,484,157	66,482	0	1,550,639
Total Capital Assets at Historical cost being depreciated	<u>13,261,957</u>	<u>66,482</u>	<u>(706,202)</u>	<u>12,622,237</u>
Less Accumulated Depreciation:				
Building and Improvements	(6,418,768)	(242,593)	377,464	(6,283,897)
Furniture, Fixtures, and Equipment	(1,541,789)	(70,051)	0	(1,611,840)
Total Accumulated Depreciation	<u>(7,960,557)</u>	<u>(312,644)</u>	<u>377,464</u>	<u>(7,895,737)</u>
Total Capital Assets, being depreciated, net	<u>5,301,400</u>	<u>(246,162)</u>	<u>(328,738)</u>	<u>4,726,500</u>
Capital Assets, Net	<u>\$ 5,743,849</u>	<u>\$ 162,549</u>	<u>\$ (422,198)</u>	<u>\$ 5,484,200</u>

Depreciation expense was charged to functions/programs of the component units as follows:

Health	\$ 42,483
Human Services	270,161
Total Depreciation Expense Component unit activities	<u>\$ 312,644</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE I: Long-Term Debt and Obligations

Long-term debt and other obligations of the County at December 31, 2013 were as follows:

Governmental Activities

	Interest Rate %	Maturity	Balance 12/31/2012	Additions	Deletions	Balance 12/31/2013	Amounts Due in One Year
General Obligation Bonds							
2003 Road Improvement & Refunding- \$14,950,000	1.15-4.375%	2023	\$ 1,090,000	\$ 0	\$ 390,000	\$ 700,000	\$ 60,000
Total General Obligation Bonds			<u>1,090,000</u>	<u>0</u>	<u>390,000</u>	<u>700,000</u>	<u>60,000</u>

Ohio Public Works Commission

2002 Gibson Road Bridge Replacement-\$357,521		2022	178,760	0	17,876	160,884	17,876
2006 Hill Station & Blue Sky Park Bridge Replacements-\$501,305		2025	338,380	0	25,065	313,315	25,065
2006 Branch Hill Guinea Pike Intersection - \$500,000		2025	337,500	0	25,000	312,500	25,000
2009 Slaven Road Project - \$230,262			<u>212,992</u>	<u>0</u>	<u>11,513</u>	<u>201,479</u>	<u>11,513</u>
Total Ohio Public Works Commission			<u>1,067,632</u>	<u>0</u>	<u>79,454</u>	<u>988,178</u>	<u>79,454</u>

Special Assessment Bonds with Governmental Commitment

1993 Murle Lane Sew er - \$93,000	5.50%	2013	5,000	0	5,000	0	0
1996 Mt. Zion Rd. Water Main - \$110,000	4.50%	2016	30,000	0	5,000	25,000	5,000
1998 Middle East Fork Sew er - \$1,165,000	4.75-5.25%	2017	245,000	0	45,000	200,000	45,000
1998 Ohio Water Project - \$185,000	4.90%	2018	75,000	0	10,000	65,000	10,000
2000 Gibson Water - \$235,000	5.00-5.50%	2020	125,000	0	15,000	110,000	15,000
2000 State Route 125 Sew er - \$885,000	5.00-5.50%	2020	465,000	0	50,000	415,000	50,000
2001 Miamiville Road & Wards Corner Road - \$40,000	5.00%	2021	23,000	0	2,000	21,000	2,000
2002 Waterline Project - \$60,000	4.00-5.00%	2020	37,000	0	3,000	34,000	3,000
2002 Sanitary Sew er Project - \$260,000	4.00-5.00%	2020	134,000	0	11,000	123,000	11,000
2003 Various Purpose - \$240,000	2.00-4.75%	2023	156,000	0	11,000	145,000	11,000
2004 Olive Branch-Stonelick Widening - \$1,700,000	3.96%	2024	1,020,000	0	85,000	935,000	85,000
2004 North Afton Sew er - \$460,000	3.86%	2024	260,000	0	25,000	235,000	25,000
2005 Various Purpose - \$1,850,000	2.90-4.10%	2025	1,205,000	0	95,000	1,110,000	90,000
2006 Various Purpose - \$680,000	3.60-4.50%	2026	500,000	0	30,000	470,000	30,000
2011 Various Purpose - \$5,130,000	4.50%	2031	<u>4,875,000</u>	<u>0</u>	<u>255,000</u>	<u>4,620,000</u>	<u>255,000</u>
Total Special Assessment Bonds			<u>9,155,000</u>	<u>0</u>	<u>647,000</u>	<u>8,508,000</u>	<u>637,000</u>

Compensated Absences			<u>6,028,373</u>	<u>1,299,473</u>	<u>1,793,792</u>	<u>5,534,054</u>	<u>2,043,151</u>
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Liabilities			<u>\$ 17,341,005</u>	<u>\$ 1,299,473</u>	<u>\$ 2,910,246</u>	<u>\$ 15,730,232</u>	<u>\$ 2,819,605</u>
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Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE I: Long-Term Debt and Obligations (Continued)

Business-Type Activities

	<u>Interest Rate %</u>	<u>Maturity</u>	<u>Balance 12/31/2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2013</u>	<u>Amounts Due in One Year</u>
Sewer							
2003 Sewer System Refunding Revenue Bonds - \$39,345,000	2.0-4.9%	2024	\$ 23,150,000	\$ 0	\$ 23,150,000	\$ 0	\$ 0
2013 Sewer System Refunding Revenue Bonds - \$19,935,000	0.60-4.00%	2021	0	19,935,000	0	19,935,000	2,440,000
Ohio Water Development Authority Notes - \$22,101,259	3.15-6.5%	2027	17,781,899	0	772,403	17,009,496	766,691
OPWC Loans - \$12,349,736	0.0-2.0%	2039	7,987,783	0	584,940	7,402,843	586,258
Compensated Absences			248,212	93,009	104,270	236,951	96,606
Total Sewer			<u>49,167,894</u>	<u>20,028,009</u>	<u>24,611,613</u>	<u>44,584,290</u>	<u>3,889,555</u>
Water							
2003 Water System Refunding Revenue Bonds - \$37,020,000	1.2-5.25%	2018	17,490,000	0	17,490,000	0	0
2013 Water System Refunding Revenue Bonds - \$16,555,000	0.60-2.00%	2018	0	16,555,000	0	16,555,000	3,200,000
Ohio Water Development Authority Notes - \$5,010,476	3.52%	2042	5,010,477	0	98,884	4,911,593	102,395
OPWC Loans - \$908,196	0.00%	2025	589,345	0	41,448	547,897	41,448
Compensated Absences			254,357	74,997	92,426	236,928	84,978
Total Water			<u>23,344,179</u>	<u>16,629,997</u>	<u>17,722,758</u>	<u>22,251,418</u>	<u>3,428,821</u>
Total Business-Type Activities			<u>\$ 72,512,073</u>	<u>\$ 36,658,006</u>	<u>\$ 42,334,371</u>	<u>\$ 66,835,708</u>	<u>\$ 7,318,376</u>

Annual debt service requirements for the County's long-term debt are as follows:

	GENERAL OBLIGATION BONDS		SPECIAL ASSESSMENT BONDS		GOVERNMENTAL OPWC LOANS	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 60,000	\$ 29,359	\$ 637,000	\$ 296,594	\$ 79,454	\$ 0
2015	60,000	27,079	661,000	278,217	79,454	0
2016	65,000	24,709	660,000	257,604	79,454	0
2017	65,000	22,076	667,000	236,156	79,454	0
2018	65,000	19,411	610,000	212,970	79,454	0
2019-2023	385,000	51,806	2,793,000	745,845	379,394	0
2024-2028	0	0	1,700,000	301,476	182,733	0
2029-2031	0	0	780,000	57,850	28,781	0
TOTAL	<u>\$ 700,000</u>	<u>\$ 174,440</u>	<u>\$8,508,000</u>	<u>\$2,386,712</u>	<u>\$ 988,178</u>	<u>\$ 0</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE I: Long-Term Debt and Obligations (Continued)

	SEWER REVENUE BONDS		SEWER OWDA LOANS		SEWER OPWC LOANS	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 2,440,000	\$ 534,736	\$ 766,691	\$ 541,975	\$ 586,258	\$ 1,005
2015	2,455,000	463,040	791,533	517,133	519,357	0
2016	2,450,000	443,400	817,181	491,486	519,357	0
2017	2,480,000	402,900	843,660	465,007	519,357	0
2018	2,555,000	353,300	870,997	437,670	484,506	0
2019-2023	7,555,000	612,600	4,797,075	1,746,258	2,248,275	0
2024-2028	0	0	5,203,428	920,303	1,827,465	0
2029-2033	0	0	2,918,931	192,788	414,186	0
2034-2038	0	0	0	0	169,900	0
2039-2042	0	0	0	0	114,182	0
TOTAL	\$19,935,000	\$ 2,809,976	\$17,009,496	\$ 5,312,620	\$ 7,402,843	\$ 1,005

	WATER REVENUE BONDS		WATER OWDA LOANS		WATER OPWC LOANS	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 3,200,000	\$ 274,796	\$ 102,395	\$ 171,995	\$ 41,448	\$ 0
2015	3,300,000	227,500	106,031	168,359	41,448	0
2016	3,355,000	201,100	109,796	164,594	41,448	0
2017	3,500,000	134,000	113,695	160,695	41,448	0
2018	3,200,000	64,000	117,732	156,658	41,448	0
2019-2023	0	0	654,420	717,529	207,241	0
2024-2028	0	0	779,161	592,787	101,501	0
2029-2033	0	0	927,680	444,268	31,915	0
2034-2038	0	0	1,104,509	267,440	0	0
2039-2042	0	0	896,174	64,191	0	0
TOTAL	\$16,555,000	\$ 901,396	\$ 4,911,593	\$ 2,908,516	\$ 547,897	\$ 0

Compensated Absences

Internal Service Funds predominately serve the governmental funds. Accordingly compensated absences for them are included as part of the compensated absences totals for governmental activities. Compensated absences are generally liquidated by the general fund or enterprise funds.

Long-Term Bonds and Loans

All long-term debt issued for governmental purposes of the County and self-supporting, special assessment bonds with governmental commitment are retired from a Debt Service Fund. Revenue bonds are retired from the related Enterprise fund. However, each appropriate bond indenture provides for principal and interest to be paid from user charges. General obligation bonds and notes are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. Special assessment debt is paid from the proceeds of assessments levied against benefited property owners. In the event that an assessed property owner fails to make payments, the County will be required to pay the related debt. Delinquent special assessments receivable is \$37,247 at December 31, 2013. The special assessments expected to be received within one year is \$933,594. The Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer systems. Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$41,180,488 of additional unvoted general obligation debt.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE I: Long-Term Debt and Obligations (Continued)

Revenue Bond Refunding

The County issued Waterworks System Refunding Revenue Bonds, Series 2013, in the amount of \$16,555,000 dated June 1, 2013 to refund the outstanding Series 2003 Water Refunding Revenue Bonds. The current refunding was undertaken to reduce total debt service payments over the next five years by \$1,527,516 and resulted in an economic gain of \$1,100,000.

The County issued Sanitary Sewer System Refunding Revenue Bonds, Series 2013, in the amount of \$19,935,000 dated June 1, 2013 to refund the outstanding Series 2003 Sewer System Refunding Bonds. The current refunding was undertaken to reduce total debt service payments over the next eight years by \$3,190,920 and resulted in an economic gain of \$3,000,000.

Defeased Debt

In prior years, the County defeased certain general obligation and revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2013, \$1,025,000 general obligation bonds are considered defeased.

Leases: The County had no material capital or operating leases for the year ended December 31, 2013.

Utility Revenues Pledged: The County has pledged future water customer revenues and sewer customer revenues, net of specified operating expenses, to repay \$16,555,000 in water system revenue bonds issued in 2013 and \$19,935,000 in sewer system revenue bonds issued in 2013, respectively. Proceeds from the bonds refunded the 2003 refunding revenue bonds. The water system revenue bonds are payable from water customer net revenues and are payable through 2018. The sewer system revenue bonds are payable from sewer customer net revenues and are payable through 2021. Annual principal and interest payments on the bonds are expected to require less than 61% of net water revenues and 54% of net sewer revenues. The total principal and interest remaining to be paid on water system revenue bonds and sewer system revenue bonds is \$17,456,396 and \$22,744,976, respectively. Principal and interest paid for the current year and total customer net revenues for the water system revenue bonds were \$3,467,475 and \$5,699,500 respectively. Principal and interest paid for the current year and total customer net revenues for the sewer system revenue bonds were \$3,121,770 and \$5,773,862 respectively.

Revenue Bond Coverage: The County Water and Sewer funds are required under Revenue Bond Trust Indentures to maintain minimum debt service coverage ratios. For the 2013 fiscal year, the Water Fund and Sewer Fund were required to maintain 110% coverage ratios. The coverage ratios for 2013, based on operating income, system capacity charges and investment income and excluding depreciation for the Water Fund and Sewer Fund, were 203% and 234% respectively, which both met their legal requirements.

MHRB and CCDD: The Community Mental Health and Recovery Board (MHRB) and Clermont County Developmental Disabilities (CCDD) are liable for the following long-term obligations. The MHRB loans are payable from debt service funds included in the component unit financial statements.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE I: Long-Term Debt and Obligations (Continued)

Long-term debt and other obligations of the component units at December 31, 2013 were as follows:

	Interest Rate %	Maturity	Balance 12/31/2012	Additions	Deletions	Balance 12/31/2013	Amounts Due in One Year
1991 MHRB FHA Loan-\$244,000	7.00%	2018	\$ 96,397	\$ 0	\$ 96,397	\$ 0	\$ 0
1996 MHRB FHA Loan-\$624,000	5.75%	2025	262,341	0	15,452	246,889	15,890
Compensated Absences			994,647	272,628	368,896	898,379	48,027
Total Long-term Obligations			<u>\$ 1,353,385</u>	<u>\$ 272,628</u>	<u>\$ 480,745</u>	<u>\$ 1,145,268</u>	<u>\$ 63,917</u>

Debt service requirements for component unit long-term debt are as follows:

MHRB LOANS

Year	Principal	Interest
2014	\$15,890	\$14,242
2015	16,804	13,328
2016	17,772	12,362
2017	18,794	11,340
2018	19,873	10,260
2019-2023	117,873	32,788
2024-2025	39,883	3,081
TOTAL	<u>\$ 246,889</u>	<u>\$ 97,401</u>

NOTE J: Conduit Debt Obligation

The County periodically has issued Hospital Facility, Economic Development, Industrial Development and Multi-Family Housing revenue bonds. The proceeds of these issues are used to acquire, construct, improve, expand and equip facilities associated with private-sector entities. Trustees make the principal and interest payments on the outstanding bonds. The issued bonds do not constitute a general obligation, debt or bonded indebtedness of the County nor is the full faith and credit or taxing power of the County pledged to make repayment. As of December 31, 2013, it is estimated that \$56,790,000 was still outstanding of previously issued bonds.

NOTE K: Defined Benefit Pension Plans

Public Employees Retirement System:

All full-time employees, other than teachers, participate in the Ohio Public Employees Retirement System (OPERS) which is a public employee retirement system created by the State of Ohio. OPERS administers three separate pension plans as described below:

- The Traditional Pension Plan - a cost sharing multiple-employer defined benefit pension plan;
- 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 percent 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.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE K: Defined Benefit Pension Plans (Continued)

- 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. The 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, Ohio 43215-4642 or calling 614-222-5601 or 800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2013, member and employer contribution rates were consistent across all three plans. Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan. The employee contribution rate for 2013 was 10.0% for employees other than law enforcement. The public safety and law enforcement members contributed 12.0% and 12.6%, respectively. The 2013 employer contribution rate was 14.0% of covered payroll. The 2013 employer contribution rate for both the law enforcement and public safety divisions was 18.1% of covered payroll.

The County's contributions to PERS for the years ended December 31, 2013, 2012, and 2011 were \$8,463,214; \$8,700,852; and \$8,539,652, respectively, 100% has been contributed for the years 2013, 2012, and 2011.

State Teachers Retirement System

Certified teachers employed by the school for the Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS has a choice of three retirement plan options: the Defined Benefit Plan, Defined Contribution Plan and a Combined Plan. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by visiting www.strsoh.org, by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, or by calling 888-227-7877.

Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The employee contribution rate for 2013 was 10% for employees. The employer contribution rate for 2013 was 14% of covered payroll. The County's contributions to STRS for the years ended December 31, 2013, 2012, and 2011 were \$135,245; \$140,606; and \$136,971, respectively, 100% has been contributed for the years 2013, 2012, and 2011.

NOTE L: Post-Employment Benefits Other Than Pension Benefits

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 Tradition Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE L: Post-Employment Benefits Other Than Pension Benefits (Continued)

In order to qualify for post-retirement health care coverage, age and service retirees under the Tradition Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is available. The health care coverage provided by the retirement system meets the definition of an Other Post-employment Benefit (OPEB) as described in GASB Statement 45.

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

A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care based on authority granted by state statute. The 2013 employer contribution rate was 14.0% of covered payroll for employees not engaged in law enforcement. For law enforcement employees and public safety employees, the employer contribution rate was 18.1%. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for employees and 18.1% of covered payroll for law enforcement and public safety employees. Active members do not make contributions to the OPEB plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan and the Combined Plan was 1% during calendar year 2013. The County's actual contributions for 2013, 2012, and 2011 which were used to fund OPEB were \$477,968; \$1,941,554; and \$1,917,304, respectively, for employees other than law enforcement and \$97,648; \$421,022; and \$404,154, respectively, for law enforcement employees. 100% has been contributed for the years 2013, 2012, and 2011. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2% for both plans, as recommended by the OPERS Actuary. The OPERS Retirement Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Changes to the health care plan were adopted by the OPERS Retirement Board on September 19, 2012, with a transition 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.

The State Teachers Retirement System (STRS) offers a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the defined benefit or combined plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums.

STRS requires all benefit recipients to pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contributions, currently 14% of covered payroll. The Board currently allocates employer contributions equal to 1% of covered payroll to post-employment health care. The County's contribution for 2013, 2012, and 2011 was \$13,525; \$14,060; and \$13,697, respectively. 100% has been contributed for the years 2013, 2012, and 2011.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE M: Other Employee Benefits

County employees have the option of participating in four state-wide deferred compensation plans created in accordance with the Internal Revenue Code Section 457. Under this program, employees elect to have a portion of their pay deferred until a future time. According to this plan, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred pay and any income earned thereon is not subject to income tax until actually received by the employee. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights (until paid or made available to the employee or other beneficiary) must be held in a trust, custodial account, or annuity contract for the exclusive benefit of plan participants and their beneficiaries. Deferred amounts from the plan are not considered "made available" just because a trust, custodial account or annuity contract holds these amounts. The Plan Agreement states that the County and the plan administrators have no liability for losses under the plan with the exception of fraud or wrongful taking.

NOTE N: Contingencies and Commitments

Civil Claims:

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits in which the County believes either they will prevail in the litigation or the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any. Amounts paid by the County in 2012 for litigation settled were not material. There are no liabilities associated with any contingencies carried in the accompanying financial statements based upon the information disclosed in the above paragraph.

Construction Commitments:

As of December 31, 2013, the County had contractual commitments for significant construction projects as follows:

Project	Fund	Total Contracts	Completed to Date	Commitment Remaining
Road & Bridge Construction	MV & G	\$ 3,821,958	\$ 2,670,534	\$ 1,151,424
Water Construction	Water	16,508,006	14,665,192	1,842,814
Sewer Construction	Sewer	2,911,852	1,441,786	1,470,066
County Construction	County Capital	9,736,590	3,491,892	6,244,698

NOTE O: Amendments to Original Appropriations Budget

Amendments to the County's original appropriation at the personal service object level and the capital outlay object level must be approved by the Board of County Commissioners. All other amendments can be approved by the Office of Management and Budget. In 2013, the original appropriation measure was increased and decreased by the Commissioners with the net effect as follows: General Fund \$4,705,230; Special Revenue Funds, \$(869,817); Capital Project Funds, \$(1,242,736); and Debt Service Funds, \$8,898.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE P: Interfund Transactions

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and used to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

A summary of transfers is as follows:

Transfer To	Transfer From					
	General	MV & G	Other Governmental	Water	Sewer	Total
General	\$ 0	\$ 0	\$ 14,856	\$ 0	\$ 0	\$ 14,856
Social Services	740,324	0	0	0	0	740,324
MV & G	0	0	0			0
Special Assessment	0	0	0	12,328	49,378	61,706
County Capital	0	0	0	0	0	0
Other Governmental	4,206,528	79,454	0	0		4,285,982
Internal Service	0	0	0	0	0	0
Water	0	0	0	0	0	0
Sewer	0	0	0	0	0	0
TOTALS	\$ 4,946,852	\$ 79,454	\$ 14,856	\$ 12,328	\$ 49,378	\$ 5,102,868

The County's Mental Health Grant Fund transferred its general fund revenues back to the General Fund because the grant has ended. The County's MV & G Fund transferred \$79,454 to the Debt Service Funds for the payment of debt. The County's Water and Sewer Funds transferred \$61,706 to Debt Service Funds for the payment of debt.

Interfund Receivables/Payables

Individual fund interfund assets/liabilities balances as of December 31, 2013, related to the primary government were as follows:

GOVERNMENTAL ACTIVITIES	ASSET	LIABILITY
	Interfund Receivable	Interfund Payable
General	\$2,258,267	\$ 0
Social Services	0	500,000
Special Assessment Debt Service	0	381,508
Other Governmental Funds	15,000	1,342,626
Health Insurance - Internal Service	0	300,000
Fleet Maintenance - Internal Service	0	130,641
BUSINESS-TYPE ACTIVITIES		
Water	798	0
Sewer	380,710	0
TOTAL	\$2,654,775	\$2,654,775

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE P: Interfund Transactions (Continued)

Due from Component Unit/Due to Primary Government

During 2013, the County General Fund made advances to nonmajor governmental funds in anticipation of intergovernmental grant revenue and charges for services revenue. The General Fund also advances funds to the Internal Service Funds for the Health Insurance Fund for the increase in claims and for Fleet Maintenance in anticipation of revenue to be received in 2014. In 2013, the Sewer Fund made an advance to the Special Assessment Debt Service Fund for principal and interest payments. \$1,036,641 is not scheduled to be collected in the subsequent year.

Due to/from Primary Government and Component Units and Park District as of December 31, 2013, were as follows:

	ASSET	LIABILITY
	Due from Component Unit	Due to Primary Government
Primary Government - General Fund	\$ 2,082,106	\$ 0
Component Unit - CIC	0	2,082,106
Total	<u>\$ 2,082,106</u>	<u>\$ 2,082,106</u>

In 2006, the Board of County Commissioners purchased 99.73 acres, at a cost of \$8,221,230, in Union Township for economic development. From 2006 to 2010, the Board of County Commissioners has transferred all of this land to the Clermont County Community Improvement Corporation, Inc. (CIC) for consideration of one dollar with an arrangement that the CIC repay the County the cost of the land when it is sold by the CIC. In 2013, the County did not receive any reimbursements for the Union Township land. In 2010, the County expended \$2,000,000 to the CIC for help in the acquisition of property by Union Township which has been paid back in installments over thirty six months. Also in 2010, the County expended \$2,000,000 to the CIC to provide the guaranty needed for the economic development loan related to property in Batavia Township which was paid back to the County in 2013. In 2012, the County transferred .70 acres to the CIC with a value of \$62,263 for economic development. As of December 31, 2013, the CIC owes to the County \$2,082,106. This represents the following: \$1,852,680 for the Union Township land purchase; \$62,263 for the 2012 land transfer; and \$167,163 for the future commitment in Union Township for a specialty grocery store.

NOTE Q: Risk Management

The County is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Arthur J. Gallagher Risk Management Services Inc. administers all County real and personal property, comprehensive general liability including law enforcement liability and public officials liability, blanket crime coverage, fleet insurance, and a comprehensive boiler and machinery coverage.

Other than blanket crime, coroner's professional liability and boiler and machinery, all coverage falls under the County's protected self-insurance program. Affiliated FM Insurance Company provides an \$1,000,000 per occurrence limit Liability Package for general liability, automobile liability, law enforcement liability, public entity management liability and a \$2,000,000 limit for Employment Practices Liability. Affiliated FM Insurance Company provides a \$150,000,000 per occurrence limit for real and personal property coverage. Coverage in the protected self-insurance program is subject to the following per occurrence retentions/deductibles: Property - \$50,000 deductible; Automobile - \$25,000 retention; All Other Liability \$100,000 retention; Combined Maximum (Liability) - \$100,000 retention; Maximum per Year (Liability) - \$500,000 retention.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE Q: Risk Management (Continued)

Zurich American Insurance Company provides the County's boiler & machinery coverage with limits up to \$50,000,000 subject to a \$10,000 deductible. Travelers Casualty and Surety Company of America provides the County's crime insurance with limits up to \$500,000 for dishonest acts of employees subject to a \$5,000 deductible and limits up to \$75,000 for theft, disappearance or destruction of money and securities. Evanston Insurance Company provides coroner's professional liability with a limit of \$1,000,000 subject to a \$10,000 deductible. Settled claims have not exceeded this commercial coverage in any of the past 5 years.

The County is included in the Ohio Bureau of Workers' Compensation (BWC) Retrospective Rating Program which provides for a 40% reduction in premium for assuming some of the claims payment risks. To lessen the potential financial risks, the County established through the BWC both an individual claims occurrence "cap" of \$200,000 and a maximum premium claims "cap" of 150% of annual payment. The County pays to BWC this reduced premium and the claims costs as billed. The Department pays into the County's Workers' Compensation fund an allocated portion of the County's premium and claims based on the Department's salaries and claims history.

The County has elected to provide employees major medical, dental, vision and hospitalization through a self-insured program. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. A third party administrator, Humana and Dental Care Plus Insurance Companies, reviews all claims which are then paid by the County. The County purchases stop-loss coverage of \$200,000 per employee and an aggregate limit of \$125% of expected claims and a \$2 million lifetime (per member) maximum. The County pays into the self-insurance internal service fund 80% to 90% of an employee's health insurance plan. The premium is paid by the fund that pays the salary for the employee and is based on historic cost information. The claims liability of \$1,347,112 reported in the Health Insurance fund at December 31, 2013, is estimated by the third party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability amount in 2013 were:

	Claims Balance	Claims and	Claims	Claims Balance
	Beginning of Year	Changes in	Payments	at End of Year
		Claims Estimate		
2012	\$ 468,599	\$ 11,901,473	\$ (11,618,898)	\$ 751,174
2013	751,174	12,762,058	(12,166,120)	1,347,112

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE R: Clermont County CIC, Inc.

Nature of Operations

Clermont County CIC, Inc. (CIC) is a non-profit organization incorporated in Ohio in 2003. It is considered a component unit of the Clermont County government, State of Ohio (County). The CIC was established as a "community improvement corporation", as set forth in the Ohio Revised Code. Its purpose is to facilitate economic development in Clermont County. The CIC works with the County to assist with the implementation of the adopted economic development plan including a current focus on facilitating industrial and office park developments. The CIC is able to facilitate the issuance of Industrial Development Bonds ("IDB").

The CIC, like other Ohio community improvement corporations, has business activities set forth in state law:

- To borrow money by issuing debt that would be secured by mortgage or other lien on the developed property.
- To make loans to persons or businesses and to regulate the terms and conditions of such loans.
- To purchase real property and personal property and to re-sell such property.
- To acquire business assets including goodwill and intangibles and to assume liabilities related to the acquisition of such business assets.
- To acquire real estate for the purpose of constructing industrial plants or business establishments or to dispose of such property for such purpose. In addition, the CIC may acquire industrial plants and business establishments and may sell, operate, maintain or lease such property.
- To acquire, sell, or pledge stock shares, bonds, notes or other securities of persons or businesses.

Income Taxes: The CIC is exempt from income taxes under Internal Revenue Code Section 501(c) (3). Accordingly, there is no provision for income taxes in these financial statements.

Cash Equivalents: The CIC entered into an intergovernmental agreement with the Clermont County Auditor in February 2013 to be the fiscal agent of the CIC. The County Treasurer is the custodian for the CIC's cash and cash equivalents. The County's cash pool holds the Council's cash and cash equivalents, which are reported at the County Treasurer's carrying amount.

Capital Assets: Capital Assets are stated at historical cost. The only assets capitalized by the Corporation are land held for resale.

Loan Receivable: The CIC has a Funding Participation Agreement with Union Township, a political subdivision of Clermont County. As a part of the agreement, the CIC received \$2,000,000 from Clermont County in December 2010 which it advanced (as a receivable) to Union Township in January 2011. The purpose of the agreement was for Union Township to purchase certain real estate it is now leasing to a private party to operate a specialty grocery store called "Jungle Jim's".

The terms of the loan receivable require payments by Union Township to the CIC in the form of 36 equal monthly installments of \$60,844 including interest at the fixed rate of 6%. The loan receivable is collateralized by Union Township's TIF Fund 14 revenues. The outstanding balance of the receivable was \$60,540.

Due to Clermont County: Due to Clermont County represents a non-interest bearing note payable to the government of Clermont County. The advances to the CIC were received in the form of cash and certain land transferred to the CIC by the County. As the CIC sells land for economic development or receives reimbursements, it repays the County. As of December 31, 2013, the amount Due to Clermont County is \$2,082,106.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE R: Clermont County CIC, Inc. (Continued)

Significant Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Land Held for Resale

Land Held for Resale for the fiscal year ended December 31, 2013 is as follows:

Class	1/1/2013 Beginning Balance	Additions	Deletions	12/31/2013 Ending Balance
Land Held for Resale	<u>\$2,350,591</u>	<u>\$0</u>	<u>\$177,113</u>	<u>\$2,173,478</u>

In 2006, the Board of County Commissioners purchased approximately 100 acres in Union Township for economic development. From 2006 to 2008, the Board of County Commissioners has transferred 99.7 acres and other land in the County to the Clermont County CIC, Inc. No land was sold by the CIC in 2013.

In March 2010, the CIC received 36.6 acres of land in Batavia Township from IRG Batavia I, LLC. IRG is obligated to re-purchase the land from the CIC between 2012 and 2014. In March of 2013, the CIC sold 22.98 acres of land in the amount of \$114,850.

In July 2012, Clermont County transferred .699 acres to the CIC for the consideration of one dollar. In October 2012, the CIC entered into a purchase and sale agreement with the Village of Amelia. The purchase price of the property is \$68,200. Beginning on the effective date of the contract and continuing until the closing date of the property sale, the Village of Amelia is to pay to the CIC a rent payment of \$500 per month and will be credited towards the purchase price at closing. The CIC closed on this property in April 2013.

NOTE S: Clermont County Transportation Improvement District

Reporting Entity

The Clermont County Transportation Improvement District (TID) is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. The TID was specifically created pursuant to Chapter 5540 of the Ohio Revised Code, as amended. The TID was created by action of the Board of Clermont County Commissioners on June 21, 2006.

The TID is governed by a Board of Trustees that acts as the authoritative and legislative body of the entity. The Board is comprised of seven members of whom five are voting two are non-voting. Each Board member serves a term of two years and there are no term limits for reappointment. The five voting members are appointed by the Board of Clermont County Commissioners. The Speaker of the Ohio House of Representatives and the President of the Ohio Senate each appoint one non-voting member. None of the Board members receive compensation for serving on the Board.

TID officers consist of a Chairman, Vice-Chairman, and Secretary-Treasurer who are elected annually from among the voting members of the Board. The Chairman, Vice-Chairman, and Secretary-Treasurer serve at the pleasure of the Board and are subject to removal by an affirmative vote of the majority of the Board at any time. The Chairman's responsibilities are to preside at all meetings of the Board and be the chief officer of the TID. The Secretary-Treasurer serves as the fiscal officer of the TID.

The TID has no component units or other organizations to be included in the financial statements. The TID is however a discretely presented component unit of Clermont County.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note S: Clermont County Transportation Improvement District (Continued)

The TID's management believes the financial statements present all activities for which the TID is financially accountable.

Significant Accounting Policies

The financial statements of the TID have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The TID's basic financial statements consist of a Statement of Net Position, a Statement of Activities, and fund financial statements.

Equity in Pooled Cash and Investments

The TID has an Investment Policy that authorizes the Secretary-Treasurer to make investments of available monies from the funds of the District in securities as authorized by State law. These include:

1. Bonds, notes, or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for payment of principal and interest thereon but does not include stripped principal or interest obligations of such obligations;
2. Bonds, notes, debentures, or any other obligations or securities directly issued by a Federal government agency or instrumentality;
3. Interim deposits in Board-approved depositories;
4. Bonds and other obligations of the State;
5. No-load money market mutual funds consisting exclusively of obligations described in 1 and 2 above or repurchase agreements secured by such obligations, provided such investments are made only through banks and savings and loan institutions authorized by R.C. 135.03;
6. The Ohio Subdivision Fund (STAR Ohio).

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the District, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions.

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the TID's deposits may not be returned. Protection of TID cash and deposits is provided by the Federal Deposit Insurance Corporation as well as qualified securities pledged by the institution holding the assets. Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the TID places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105 percent of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal, corporation or other legally constituted authority of any state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

At year-end, the carrying amount of the TID's deposits was \$15,325,120 and the bank balance was \$15,494,516. Federal depository insurance covered \$1,245,407 of the bank balance. The remaining \$14,249,109 was collateralized in the manner described above.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note S: Clermont County Transportation Improvement District (Continued)

Credit Risk: STAR Ohio carries a rating of AAA by Standard and Poor's. The TID has no investment policy dealing with investment credit risk beyond the requirements in state statutes. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Interest Rate Risk – State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the TID, and that an investment must be purchased with the expectation that it will be held until maturity. The TID has no investment policy beyond the requirements of the Ohio Revised Code relating to interest rate risk.

Intergovernmental Agreements

The TID has entered into intergovernmental agreements with the Clermont County Commissioners, Clermont County Engineers Office, Miami Township Union Township, and the City of Milford to provide funding to the TID to facilitate the development and implementation of the TID's projects.

The initial intergovernmental agreements with the Clermont County Commissioners and Clermont County Engineers Office each initially provided for \$10,000,000 of funding commitments from available revenue sources in the amount of \$1,000,000 per year for a period of 10 years beginning in 2007. Amendments to those agreements have increased the pledge revenue commitments over an extended period ending 2028.

The initial intergovernmental agreements with Miami Township and Union Township each initially provided for \$1,000,000 of funding commitments from available revenue sources in the amount of \$100,000 per year for a period of 10 years beginning in 2007. The agreement with the Miami Township has been amended to increase the pledged revenue commitment of the Township over an extended period ending 2028. The agreement with Union Township was amended during 2011 to increase the pledged revenue commitment of Union Township over an extended period ending 2028.

During 2010 the TID entered into an intergovernmental agreement with the City of Milford to provide for \$175,000 of funding commitments from available revenue sources in amounts ranging from \$50,000 during 2010 to \$25,000 for 2014. The agreement was amended during 2011 to increase the pledged revenue commitment of the City to \$974,497 for 2011 and maintain pledged revenues of \$25,000 through 2014.

The remaining amended intergovernmental agreement balances covering pledged revenues are as follows:

	Remaining Agreement
Clermont County Commissioners	\$ 20,625,000
Clermont County Engineers Office	15,000,000
Miami Township	7,800,000
Union Township	1,500,000
City of Milford	25,000
Total	<u>\$44,950,000</u>

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note S: Clermont County Transportation Improvement District (Continued)

Long-Term Debt

Changes in the long-term debt of the District during 2012 were as follows:

	Maturity	Interest Rate	Balance 1/1/2013	Additions	Deletions	Balance 12/31/2012	Amount Due Within One Year
Series 2007 Roadway Improvement Bonds - \$5,000,000	2016	3.875- 4.250%	\$ 2,440,000	\$ 0	\$ (575,000)	\$ 1,865,000	\$ 595,000
Premium on Bonds			25,318	0	(9,983)	15,335	7,672
Series 2010 Roadway Improvement Bonds - \$5,925,000	2025	1.20-5.35%	5,225,000	0	(355,000)	4,870,000	360,000
Series 2012 Roadway Improvement Bonds - \$5,000,000	2028	2.00-3.00%	5,000,000	0	(265,000)	4,735,000	270,000
Premium on Bonds			121,100	0	(12,365)	108,735	11,851
Series 2013 Roadway Improvement Bonds - \$8,035,000	2028	2.50-5.00%	0	8,035,000	(525,000)	7,510,000	415,000
Premium on Bonds			0	589,382	(30,527)	558,855	59,665
Total Long-term Debt			<u>\$ 12,811,418</u>	<u>\$ 8,624,382</u>	<u>\$ (1,772,875)</u>	<u>\$ 19,662,925</u>	<u>\$ 1,719,188</u>

The TID issued Clermont County Transportation Improvement District Roadway Improvement Revenue Bonds, Series 2007, dated December 5, 2007, to provide initial partial funding for Phase 1 of the TID's Regional Transportation Improvement Program. The Series 2007 bonds will mature on December 1 in various amounts ranging from \$575,000 in 2013 to \$650,000 in 2016. Interest, at rates varying from 3.875 percent to 4.250 percent per annum, is payable semi-annually on June 1 and December 1.

During 2010, the TID issued \$5,925,000 of Clermont County Transportation Improvement District Roadway Improvement Revenue Bonds, Series 2010, dated June 3, 2010, to finance the second phase of the TID's Regional Transportation Improvement Program. The balance of the Series 2010 bonds will mature on December 1 in various amounts ranging from \$355,000 in 2013 to \$470,000 in 2025. Interest, at rates varying from 1.20 percent to 4.75 percent per annum, is payable semi-annually on June 1 and December 1. The Series 2010 Bonds are Recovery Zone Economic Development Bonds subject to a Federal subsidy that reimburses the District 45 percent of interest payable on the Bonds.

During 2012, the TID issued \$5,000,00 of Clermont County Transportation Improvement District Roadway Improvement Revenue Bonds, Series, 2012, dated August 7, 2012, to finance the third phase of the TID's Regional Transportation Improvement Program. The balance of the 2012 bonds will mature on December 1 in various amounts ranging from \$265,000 in 2013 to \$380,000 in 2028. Interest, at rates varying from 2.00 percent to 3.00 percent per annum, is payable semi-annually on June 1 and December 1.

During 2013, TID issued \$8,035,000 of Clermont County Transportation Improvement District Roadway Improvement Revenue Bonds, Series 2013, dated May 3, 2013, to finance the fourth phase of the District's Regional Transportation Program. The balance of the Series 2013 bonds will mature on December 1 in various amounts ranging from \$415,000 in 2014 to \$615,000 in 2028. Interest, at rates varying from 2.50 percent to 5.00 percent per annum, is payable semi-annually on June 1 and December 1.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note S: Clermont County Transportation Improvement District (Continued)

The TID has pledged receipts which consist of 1) Project Funding, 2) Future Project Funding, 3) Net Residential Improvement District (RID) revenues and 4) Any other revenues, such as gifts or grants, to the extent they are not prohibited by their terms, to repay the principal and interest on the bonds. The bonds are payable from pledged revenues through 2028. Annual principal and interest payments on the bonds are expected to require approximately 50% of annual pledged revenues through 2016 and 30 percent from 2017 through 2025 and 13 percent from 2026 through 2028.

The annual requirements to retire the bonds, including the 45% federal subsidy applicable to interest on the Series 2010 bonds, are as follows:

	Principal	Interest	Federal Subsidy	Total
2014	\$ 1,640,000	\$ 652,166	\$ (101,375)	\$ 2,190,791
2015	1,685,000	600,663	(96,677)	2,188,986
2016	1,735,000	546,142	(91,257)	2,189,885
2017	1,115,000	487,798	(84,847)	1,517,951
2018	1,135,000	455,268	(77,836)	1,512,432
2019-2023	6,090,000	1,736,312	(261,185)	7,565,127
2024-2028	5,580,000	574,683	(33,585)	6,121,098
Total	<u>\$18,980,000</u>	<u>\$ 5,053,032</u>	<u>\$ (746,762)</u>	<u>\$ 23,286,270</u>

Contractual Commitments

As of December 31, 2013, the TID had contractual commitments as follow:

Contract Amounts	Paid to Date	Remaining Commitments
\$10,342,264	\$5,183,509	\$5,158,755

Transfers

During the year, the TID transferred a total of \$6,792,957 out of the General Fund to the following funds.

Transfer-In Fund	Amount
Debt Service	\$2,201,486
US 50 & SR 131 Milford Pkwy Project Fund	602,375
Clough Pike Improvement Project Fund	418,385
Clermont County ITS – Phase 2 Project Fund	595,895
Eastgate North Frontage Road Project Fund	390,523
Ivy Pointe Boulevard Project Fund	24,850
Other Governmental Funds	2,559,443
Total	<u>\$6,792,957</u>

Also during 2013, Other Governmental Funds transferred \$594,813 to the General Fund. The General Fund had provided funding for expenditures in prior years in advance of project funding from other sources.

Risk Management

The TID has obtained commercial insurance for general liability, public officials' liability, and crime. Settled claims resulting from these risks have not exceeded commercial insurance coverage since inception of the TID in July 2006. There have been no significant changes in coverage since July 2006.

Clermont County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note T: Clermont County Port Authority

Nature of Operations

The Clermont County Port Authority (Port Authority) is a body corporate and politic created for the purposes of enhancing, foster, aiding, providing or promoting transportation, economic development, housing, recreation, education, government operations, culture and research. The Port Authority was created by the Clermont County Board of Commissioners on July 16, 2012 under Ohio Revised Code Sections 4582.21 to 4582.99. The Port Authority is governed by a five member board of directors each of whom shall serve a term of four years and are appointed by the Board of County Commissioners. The Board of County Commissioners may remove any member of the board of directors for misfeasance, nonfeasance, or malfeasance in office. The Port Authority has no component units or other organizations to be included in the financial statements. The Port Authority is however a discretely presented component unit of Clermont County.

Cash and Cash Equivalents: The Port Authority entered into an intergovernmental agreement with the Clermont County Auditor in February 2013 to be the fiscal agent of the Port Authority. The County Treasurer is the custodian for the Port Authority's cash and cash equivalents. The County's cash pool holds the Board's cash and cash equivalents, which are reported at the County Treasurer's carrying amount.

Capital Assets: Capital Assets are stated at historical cost. The only asset that is capitalized by the Port Authority is a building and is being depreciated over the life of the building of 30 years.

Capital Assets

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

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Capital Assets being depreciated:				
Building and Improvements	\$ 0	\$ 542,100	\$ 0	\$ 542,100
Less Accumulated Depreciation:				
Building and Improvements	0	(9,035)	0	(9,035)
Total Capital Assets, being depreciated, net	<u>\$ 0</u>	<u>\$ 533,065</u>	<u>\$ 0</u>	<u>\$ 533,065</u>

In March 2013, the Port Authority entered into a ground lease with Huhtamaki, Inc. The ground lease leases the land to the Port Authority for \$1 per year and conveys the building to the Port Authority through of Bill of Sale for \$10. The value of the building at the time of the lease and sale was \$542,100. The Port Authority and Huhtamaki, Inc. entered into a second lease agreement at this same time called the project lease. With this lease, the building is leased to Huhtamaki, Inc. for \$1,000 annually. During the term of the lease, Huhtamaki, Inc. will be making leasehold improvements to the building. At the end of the project lease, Huhtamaki, Inc. will take title to the building and this will terminate the ground lease at that time.

Conduit Debt

In December 2013, the Port Authority entered into a cooperative agreement with Union Township, Ohio; Jungle Jim's Economic Development District of Union Township, Ohio; Union Township Clermont County CIC, Inc.; Noble Family Eastgate, LLC; and The Huntington National Bank. This agreement is to help with the financing of the expansion project of the Jungle Jim's, specialty grocery store in Union Township. The Port Authority secured \$22,705,000 in Economic Development Special Obligation Bonds for the project. The bonds are being paid back through special assessments paid by Noble Family Eastgate, LLC to Union Township and are being held by Huntington Bank, trustee. Union Township has also pledged the Joint Economic Development District's income tax receipts for the payment of the debt and any other non-tax revenue of the township if needed. At December 31, 2013, there was \$22,705,000 in outstanding bonds.

CLERMONT COUNTY, OHIO
COMBINING FINANCIAL STATEMENTS
AND
SCHEDULES

Clermont County
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Health and Solid Waste District Fund - This fund is used to account for the County's dog and kennel registration program and solid waste management.

Real Estate Assessment Fund - This fund is used to account for the monies collected from tax settlements to finance the appraisal of real property and County Lodging tax collected to finance the Convention and Visitor's Bureau of the County.

Community Transportation Fund - This fund is used to account for the grants and fees collected to provide door to door public transit service for County residents.

Judicial Programs Fund - This fund is used to account for fees and grants to finance advocate, mediation and victim assistance.

Law Library Fund – This fund is used to account for court fees restricted to the maintenance of the County's law library.

Computer Legal Research Fund - This fund is used to account for court fees restricted to computer legal research of the court system.

Public Safety Fund - This fund is used to account for the fees and grants related to law enforcement, probation and community oriented policing.

Community Development Fund - This fund is used to account for federal development block grant monies and other developmental grants to fund local improvements to areas in the County with low to moderate income population.

Tax Increment Financing Fund – This fund is used to account for revenue received to improve infrastructure

Storm Water Fund – This fund is used to account for revenue received to address flooding problems and water quality problems from storm water runoff.

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Nonmajor Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the payment of general obligation bond principal and interest and certain other long-term obligations which the County is obligated for the payment.

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Clermont County
Combining Statements - Nonmajor Governmental Funds - Continued

Nonmajor Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Community Development Projects Fund - This fund is used to account for the financial sources to be used for the acquisition and construction of infrastructure improvements and community development projects.

CTC Capital Projects – This fund is used to account for the financial sources to be used for the acquisition and construction of assets for the Community Transportation Connection.

Clermont County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Nonmajor Special Revenue Funds			
	Health and Solid Waste District	Real Estate Assessment	Community Transportation	Judicial Programs
ASSETS				
Equity in Pooled Cash	\$ 472,133	\$ 5,273,300	\$ 1,220,561	\$ 3,305,908
Cash and Cash Equivalents with Fiscal Agent				
Revenue in Lieu of Taxes Receivable	0	0	0	0
Accounts Receivable	46,614	0	0	0
Special Assessments Receivable				
Accrued Interest Receivable	0	0	0	0
Interfund Receivable	0	0	0	15,000
Intergovernmental Receivable	27,796	0	0	24,116
Loans Receivable	0	0	0	0
<i>Total assets</i>	<u>\$ 546,543</u>	<u>\$ 5,273,300</u>	<u>\$ 1,220,561</u>	<u>\$ 3,345,024</u>
LIABILITIES				
Accounts Payable	\$ 26,522	\$ 91,556	\$ 33,313	\$ 35,453
Accrued Wages and Benefits	2,286	37,717	23,071	18,994
Matured Compensated Absences	0	0	0	0
Interfund Payable	0	0	1,000,000	15,000
<i>Total liabilities</i>	<u>28,808</u>	<u>129,273</u>	<u>1,056,384</u>	<u>69,447</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Grants	30,613	0	0	24,116
Unavailable Revenue-Intergovernmental	0	0	0	0
Unavailable Revenue-Investment Earnings	0	0	0	0
Unavailable Revenue-Special Assessments	0	0	0	0
Unavailable Revenue-Revenue in Lieu of Taxes	0	0	0	0
<i>Total deferred inflow of resources</i>	<u>30,613</u>	<u>0</u>	<u>0</u>	<u>24,116</u>
<i>Total liabilities and deferred inflows of resources</i>	<u>59,421</u>	<u>129,273</u>	<u>1,056,384</u>	<u>93,563</u>
FUND BALANCES (DEFICITS)				
Restricted for:				
Health	100,403	0	0	0
Real Estate Assessment	0	5,144,027	0	0
Public Safety	0	0	0	0
Judicial	0	0	0	3,251,461
Community Development	0	0	0	0
Grants	386,719	0	0	0
Transportation	0	0	164,177	0
Storm Water	0	0	0	0
Assigned for:				
Community Development	0	0	0	0
Debt Service	0	0	0	0
Unassigned	0	0	0	0
<i>Total fund balances (deficits)</i>	<u>487,122</u>	<u>5,144,027</u>	<u>164,177</u>	<u>3,251,461</u>
<i>Total liabilities and fund balances (deficits)</i>	<u>\$ 546,543</u>	<u>\$ 5,273,300</u>	<u>\$ 1,220,561</u>	<u>\$ 3,345,024</u>

Nonmajor Special Revenue Funds						Nonmajor Debt Service Fund
Law Library	Computer Legal Research	Public Safety	Community Development	Tax Increment Financing	Storm Water	County Debt Service
\$ 63,270	\$ 1,273,381	\$ 5,210,124	\$ 189,931	\$ 229,976	\$ 151,110	\$ 250,423
0	0	0	0	2,257,912	0	2,012
0	0	14,890	0	0	0	0
0	0	225	27	0	0	891,535
0	0	0	0	0	0	0
0	0	936,437	59,518	149,405	0	0
0	0	0	436,746	0	0	0
<u>\$ 63,270</u>	<u>\$ 1,273,381</u>	<u>\$ 6,161,676</u>	<u>\$ 686,222</u>	<u>\$ 2,637,293</u>	<u>\$ 151,110</u>	<u>\$ 1,143,970</u>
\$ 13,338	\$ 4,414	\$ 75,802	\$ 19,579	\$ 66,746	\$ 0	\$ 0
4,017	2,211	72,978	2,289	0	955	0
0	0	18,497	0	0	0	0
0	0	106,000	100,000	0	0	0
<u>17,355</u>	<u>6,625</u>	<u>273,277</u>	<u>121,868</u>	<u>66,746</u>	<u>955</u>	<u>0</u>
0	0	608,236	59,518	0	0	0
0	0	0	0	149,405	0	0
0	0	129	15	0	0	0
0	0	0	0	0	0	891,022
0	0	0	0	2,256,188	0	0
<u>0</u>	<u>0</u>	<u>608,365</u>	<u>59,533</u>	<u>2,405,593</u>	<u>0</u>	<u>891,022</u>
<u>17,355</u>	<u>6,625</u>	<u>881,642</u>	<u>181,401</u>	<u>2,472,339</u>	<u>955</u>	<u>891,022</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	4,286,242	0	0	0	0
45,915	1,266,756	0	0	0	0	0
0	0	0	0	164,954	0	0
0	0	993,792	504,821	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	150,155	0
0	0	0	0	0	0	0
0	0	0	0	0	0	252,948
0	0	0	0	0	0	0
<u>45,915</u>	<u>1,266,756</u>	<u>5,280,034</u>	<u>504,821</u>	<u>164,954</u>	<u>150,155</u>	<u>252,948</u>
<u>\$ 63,270</u>	<u>\$ 1,273,381</u>	<u>\$ 6,161,676</u>	<u>\$ 686,222</u>	<u>\$ 2,637,293</u>	<u>\$ 151,110</u>	<u>\$ 1,143,970</u>

Continued

Clermont County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013 - Continued

	Nonmajor Capital Project Funds		
	Community Development Projects	CTC Capital Projects	Total Nonmajor Governmental Funds
ASSETS			
Equity in Pooled Cash	\$ 6,447,248	\$ 136,803	\$ 24,224,168
Cash and Cash Equivalents with Fiscal Agent	0	0	2,012
Revenue in Lieu of Taxes Receivable	0	0	2,257,912
Accounts Receivable	0	0	61,504
Special Assessments Receivable	0	0	891,535
Accrued Interest Receivable	0	0	252
Interfund Receivable	0	0	15,000
Intergovernmental Receivable	0	0	1,197,272
Loans Receivable	0	0	436,746
<i>Total assets</i>	<u>\$ 6,447,248</u>	<u>\$ 136,803</u>	<u>\$ 29,086,401</u>
LIABILITIES			
Accounts Payable	\$ 5,664	\$ 0	\$ 372,387
Accrued Wages and Benefits	0	0	164,518
Matured Compensated Absences	0	0	18,497
Interfund Payable	121,626	0	1,342,626
<i>Total liabilities</i>	<u>127,290</u>	<u>0</u>	<u>1,898,028</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue-Grants	0	0	722,483
Unavailable Revenue-Intergovernmental	0	0	149,405
Unavailable Revenue-Investment Earnings	0	0	144
Unavailable Revenue-Special Assessments	0	0	891,022
Unavailable Revenue-Revenue in Lieu of Taxes	0	0	2,256,188
<i>Total deferred inflow of resources</i>	<u>0</u>	<u>0</u>	<u>4,019,242</u>
<i>Total liabilities and deferred inflows of resources</i>	<u>127,290</u>	<u>0</u>	<u>5,917,270</u>
FUND BALANCES (DEFICITS)			
Restricted for:			
Health	0	0	100,403
Real Estate Assessment	0	0	5,144,027
Public Safety	0	0	4,286,242
Judicial	0	0	4,564,132
Community Development	0	0	164,954
Grants	0	136,803	2,022,135
Transportation	0	0	164,177
Storm Water	0	0	150,155
Assigned for:			
Community Development	6,319,958	0	6,319,958
Debt Service	0	0	252,948
Unassigned	0	0	0
<i>Total fund balances (deficits)</i>	<u>6,319,958</u>	<u>136,803</u>	<u>23,169,131</u>
<i>Total liabilities and fund balances (deficits)</i>	<u>\$ 6,447,248</u>	<u>\$ 136,803</u>	<u>\$ 29,086,401</u>

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Clermont County, Ohio

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds			
	Health and Solid Waste District	Real Estate Assessment	Community Transportation	Judicial Programs
REVENUES				
Property and Other Taxes	\$ 0	\$ 585,061	\$ 0	\$ 0
Revenue in Lieu of Taxes	0	0	0	0
Charges for Services	511,343	2,823,804	2,948,775	914,611
Licenses and Permits	327,423	150	0	0
Fines and Forfeitures	41,536	0	0	2,131
Intergovernmental	36,454	0	345,576	431,277
Special Assessments				
Investment Earnings	0	557	0	0
Net Decrease in Fair Value of Investments	0	0	0	0
Other Revenue	338	887	367	2,315
<i>Total Revenues</i>	<u>917,094</u>	<u>3,410,459</u>	<u>3,294,718</u>	<u>1,350,334</u>
EXPENDITURES				
<i>Current:</i>				
General Government				
Legislative & Executive	0	3,604,409	0	0
Judicial	0	0	0	979,780
Public Safety	0	0	0	119,744
Public Works	0	0	0	0
Health	800,025	0	0	0
Community Development	0	0	0	0
Transportation	0	0	2,998,964	0
Capital Outlay	64,127	21,091	0	25,346
Debt service:				
Principal retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>864,152</u>	<u>3,625,500</u>	<u>2,998,964</u>	<u>1,124,870</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>52,942</u>	<u>(215,041)</u>	<u>295,754</u>	<u>225,464</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	10,000	0	0	183,249
Transfers Out	0	0	0	(14,856)
Proceeds from the Sale of Capital Assets	0	3,070	0	17
<i>Total Other Financing Source (Uses)</i>	<u>10,000</u>	<u>3,070</u>	<u>0</u>	<u>168,410</u>
Net change in Fund Balances	62,942	(211,971)	295,754	393,874
Fund Balances (Deficit) - Beginning	424,180	5,355,998	(131,577)	2,857,587
Fund Balances - Ending	<u>\$ 487,122</u>	<u>\$ 5,144,027</u>	<u>\$ 164,177</u>	<u>\$ 3,251,461</u>

Nonmajor Special Revenue Funds						Nonmajor Debt Service Fund
Law Library	Computer Legal Research	Public Safety	Community Development	Tax Increment Financing	Storm Water	County Debt Service
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	1,840,476	0	0
653	489,158	1,096,374	0	0	45,196	0
0	0	257,485	0	0	0	0
340,349	0	176,288	0	0	0	0
0	0	2,745,419	1,381,166	300,036	0	0
						510,055
0	0	951	192	0	0	2,012
0	0	(950)	(112)	0	0	0
20,068	294	93,872	4,200	0	41,565	0
361,070	489,452	4,369,439	1,385,446	2,140,512	86,761	512,067
0	0	0	0	0	0	0
372,208	369,598	36,322	0	0	0	0
0	0	4,269,898	0	0	0	0
0	0	0	0	0	146,412	0
0	0	0	0	0	0	0
0	0	0	1,654,339	2,102,251	0	0
0	0	0	0	0	0	0
0	0	26,250	0	0	0	0
0	0	0	0	0	0	469,454
0	0	0	0	0	0	49,302
372,208	369,598	4,332,470	1,654,339	2,102,251	146,412	518,756
(11,138)	119,854	36,969	(268,893)	38,261	(59,651)	(6,689)
0	0	495,524	0	0	0	79,454
0	0	0	0	0	0	0
0	259	3,906	5	0	0	0
0	259	499,430	5	0	0	79,454
(11,138)	120,113	536,399	(268,888)	38,261	(59,651)	72,765
57,053	1,146,643	4,743,635	773,709	126,693	209,806	180,183
\$ 45,915	\$ 1,266,756	\$ 5,280,034	\$ 504,821	\$ 164,954	\$ 150,155	\$ 252,948

Continued

Clermont County, Ohio

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2013 - Continued

	Nonmajor Capital Project Funds		
	Community Development Projects	CTC Capital Projects	Total Nonmajor Governmental Funds
REVENUES			
Property and Other Taxes	\$ 0	\$ 0	\$ 585,061
Revenue in Lieu of Taxes	0	0	1,840,476
Charges for Services	0	75,874	8,905,788
Licenses and Permits	0	0	585,058
Fines and Forfeitures	0	0	560,304
Intergovernmental	121,626	0	5,361,554
Special Assessments	0	0	510,055
Investment Earnings	0	0	3,712
Net Decrease in Fair Value of Investments	0	0	(1,062)
Other Revenue	2,811,342	0	2,975,248
<i>Total Revenues</i>	<u>2,932,968</u>	<u>75,874</u>	<u>21,326,194</u>
EXPENDITURES			
<i>Current:</i>			
General Government			
Legislative & Executive	0	0	3,604,409
Judicial	0	0	1,757,908
Public Safety	0	0	4,389,642
Public Works	0	0	146,412
Health	0	0	800,025
Community Development	0	0	3,756,590
Transportation	0	0	2,998,964
Capital Outlay	150,212	0	287,026
Debt service:			
Principal retirement	0	0	469,454
Interest and Fiscal Charges	0	0	49,302
<i>Total Expenditures</i>	<u>150,212</u>	<u>0</u>	<u>18,259,732</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>2,782,756</u>	<u>75,874</u>	<u>3,066,462</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	3,517,755	0	4,285,982
Transfers Out	0	0	(14,856)
Proceeds from the Sale of Capital Assets	0	0	7,257
<i>Total Other Financing Source (Uses)</i>	<u>3,517,755</u>	<u>0</u>	<u>4,278,383</u>
Net change in Fund Balances	6,300,511	75,874	7,344,845
Fund Balances (Deficit) - Beginning	19,447	60,929	15,824,286
Fund Balances - Ending	<u>\$ 6,319,958</u>	<u>\$ 136,803</u>	<u>\$ 23,169,131</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 30,183,261	\$ 30,183,261	\$ 30,496,995	\$ 313,734
Charges for services	11,753,510	11,753,510	12,727,689	974,179
Licenses and permits	962,125	962,125	1,009,610	47,485
Fines and forfeitures	1,028,799	1,028,799	1,072,851	44,052
Intergovernmental	5,364,238	5,364,238	5,679,395	315,157
Investment earnings	975,700	975,700	683,788	(291,912)
Other revenues	1,930,638	1,940,638	1,313,045	(627,593)
Total revenues	52,198,271	52,208,271	52,983,373	775,102
Expenditures:				
Current:				
General Government				
Legislative and executive				
Commissioners				
Salaries	675,302	680,102	680,041	61
Fringe benefits	205,383	179,253	178,364	889
Other expenditures	729,676	676,991	647,300	29,691
Total Commissioners	1,610,361	1,536,346	1,505,705	30,641
Human Resources				
Salaries	137,625	107,625	98,819	8,806
Fringe benefits	30,008	22,008	16,517	5,491
Other expenditures	27,784	25,649	23,313	2,336
Total Human Resources	195,417	155,282	138,649	16,633
Office of Management & Budget				
Salaries	192,000	182,000	179,825	2,175
Fringe benefits	61,403	51,058	47,543	3,515
Other expenditures	16,962	16,771	16,761	10
Total Office of Management & Budget	270,365	249,829	244,129	5,700
Facilities Maintenance				
Salaries	391,224	394,124	391,369	2,755
Fringe benefits	132,079	130,579	130,147	432
Other expenditures	2,480,644	2,101,106	2,093,634	7,472
Total Facilities Maintenance	3,003,947	2,625,809	2,615,150	10,659
Auditor - Administration				
Salaries	\$ 615,699	\$ 621,437	\$ 608,951	\$ 12,486
Fringe benefits	173,255	166,719	153,615	13,104
Other expenditures	215,353	209,082	204,846	4,236
Total Auditor - Administration	1,004,307	997,238	967,412	29,826
Information Systems				
Salaries	823,800	811,800	807,973	3,827
Fringe benefits	234,500	224,392	220,763	3,629
Other expenditures	466,772	452,391	447,566	4,825
Total Information Systems	1,525,072	1,488,583	1,476,302	12,281

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

General Fund - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Records Retention				
Salaries	111,100	111,100	107,689	3,411
Fringe benefits	32,800	32,800	32,205	595
Other expenditures	58,874	79,782	79,552	230
Total Records Retention	202,774	223,682	219,446	4,236
Budget Commission				
Other expenditures	1,067	1,067	419	648
Total Budget Commission	1,067	1,067	419	648
Audit				
Other expenditures	93,379	108,428	107,950	478
Total Audit	93,379	108,428	107,950	478
Auditor - BMV				
Salaries	253,895	257,666	256,991	675
Fringe benefits	72,604	53,327	51,141	2,186
Other expenditures	6,965	6,086	5,900	186
Total Auditor - BMV	333,464	317,079	314,032	3,047
Auditor - Tax Map				
Salaries	57,044	57,044	56,608	436
Fringe benefits	20,914	20,914	20,783	131
Other expenditures	11,546	11,027	10,258	769
Total Auditor - Tax Map	89,504	88,985	87,649	1,336
Treasurer				
Salaries	346,824	346,824	346,454	370
Fringe benefits	107,786	102,747	101,731	1,016
Other expenditures	216,642	210,991	206,766	4,225
Total Treasurer	671,252	660,562	654,951	5,611
Prosecuting Attorney				
Salaries	1,807,903	1,871,648	1,847,312	24,336
Fringe benefits	446,565	445,565	434,132	11,433
Other expenditures	104,678	113,450	113,036	414
Total Prosecuting Attorney	2,359,146	2,430,663	2,394,480	36,183
Board of Elections				
Salaries	435,989	441,882	433,918	7,964
Fringe benefits	147,776	151,911	150,612	1,299
Other expenditures	508,390	507,202	412,921	94,281
Total Board of Elections	1,092,155	1,100,995	997,451	103,544
Recorder				
Salaries	283,060	280,760	268,863	11,897
Fringe benefits	106,166	99,978	85,708	14,270
Other expenditures	185,242	185,278	184,436	842
Total Recorder	574,468	566,016	539,007	27,009

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

General Fund - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Legislative and Executive Grants				
Other expenditures	<u>198,741</u>	<u>412,097</u>	<u>365,375</u>	<u>46,722</u>
Total Legislative and Executive Grants	<u>198,741</u>	<u>412,097</u>	<u>365,375</u>	<u>46,722</u>
Office of Public Information				
Salaries	86,258	86,258	86,258	0
Fringe benefits	29,310	29,310	28,856	454
Other expenditures	<u>7,598</u>	<u>7,768</u>	<u>5,350</u>	<u>2,418</u>
Total Office of Public Information	<u>123,166</u>	<u>123,336</u>	<u>120,464</u>	<u>2,872</u>
Certificate of Title				
Salaries	707,981	707,981	587,951	120,030
Fringe benefits	310,384	310,384	182,985	127,399
Other expenditures	<u>623,042</u>	<u>611,839</u>	<u>202,255</u>	<u>409,584</u>
Total Certificate of Title	<u>1,641,407</u>	<u>1,630,204</u>	<u>973,191</u>	<u>657,013</u>
Total legislative and executive	<u>14,989,992</u>	<u>14,716,201</u>	<u>13,721,762</u>	<u>994,439</u>
Judicial				
Court of Appeals				
Other expenditures	<u>135,000</u>	<u>135,000</u>	<u>107,052</u>	<u>27,948</u>
Common Pleas Court				
Salaries	854,720	854,720	854,652	68
Fringe benefits	295,175	295,224	294,757	467
Other expenditures	<u>292,303</u>	<u>290,303</u>	<u>224,024</u>	<u>66,279</u>
Total Common Pleas Court	<u>1,442,198</u>	<u>1,440,247</u>	<u>1,373,433</u>	<u>66,814</u>
Jury Commission				
Salaries	122,920	122,920	122,920	0
Fringe benefits	45,423	40,316	40,193	123
Other expenditures	<u>13,375</u>	<u>13,375</u>	<u>10,680</u>	<u>2,695</u>
Total Jury Commission	<u>181,718</u>	<u>176,611</u>	<u>173,793</u>	<u>2,818</u>
Domestic Relations Court				
Salaries	750,082	758,742	746,454	12,288
Fringe benefits	189,729	170,104	168,117	1,987
Other expenditures	<u>58,602</u>	<u>46,729</u>	<u>41,752</u>	<u>4,977</u>
Total Domestic Relations Court	<u>998,413</u>	<u>975,575</u>	<u>956,323</u>	<u>19,252</u>
Juvenile Court				
Salaries	946,068	988,406	980,644	7,762
Fringe benefits	299,737	280,737	275,655	5,082
Other expenditures	<u>335,166</u>	<u>365,166</u>	<u>365,164</u>	<u>2</u>
Total Juvenile Court	<u>1,580,971</u>	<u>1,634,309</u>	<u>1,621,463</u>	<u>12,846</u>

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

General Fund - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Probate Court				
Salaries	251,485	265,706	258,535	7,171
Fringe benefits	94,072	95,851	85,476	10,375
Other expenditures	25,245	25,245	25,245	0
Total Probate Court	370,802	386,802	369,256	17,546
Clerk - Common Pleas Court				
Salaries	606,997	607,297	606,802	495
Fringe benefits	232,654	213,077	210,346	2,731
Other expenditures	176,429	174,943	171,806	3,137
Total Clerk - Common Pleas Court	1,016,080	995,317	988,954	6,363
Clerk - Municipal Court				
Salaries	902,765	903,925	901,504	2,421
Fringe benefits	333,385	291,334	286,801	4,533
Other expenditures	120,398	115,673	111,439	4,234
Total Clerk - Municipal Court	1,356,548	1,310,932	1,299,744	11,188
Public Defender				
Salaries	976,558	983,712	983,564	148
Fringe benefits	293,672	263,896	263,766	130
Other expenditures	41,046	58,846	58,533	313
Total Public Defender	1,311,276	1,306,454	1,305,863	591
Municipal Court				
Salaries	556,725	549,525	547,623	1,902
Fringe benefits	186,508	167,669	166,397	1,272
Other expenditures	109,428	123,271	122,928	343
Total Municipal Court	852,661	840,465	836,948	3,517
Total judicial	9,245,667	9,201,712	9,032,829	168,883
Public safety				
Communications Center				
Salaries	1,159,000	1,192,000	1,178,779	13,221
Fringe benefits	376,319	343,319	329,474	13,845
Other expenditures	836,473	806,851	775,334	31,517
Total Communications Center	2,371,792	2,342,170	2,283,587	58,583
Building Inspection/Permit Central				
Salaries	554,256	574,521	539,031	35,490
Fringe benefits	184,031	178,801	161,947	16,854
Other expenditures	76,548	75,448	74,365	1,083
Total Building Inspection/Permit Central	814,835	828,770	775,343	53,427

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

General Fund - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
County Coroner				
Salaries	147,073	154,798	154,098	700
Fringe benefits	45,837	43,725	43,492	233
Other expenditures	194,683	223,126	223,126	0
Total County Coroner	387,593	421,649	420,716	933
Adult Probation Common Pleas				
Salaries	800,913	815,913	806,195	9,718
Fringe benefits	271,694	262,954	239,170	23,784
Other expenditures	73,552	135,004	97,971	37,033
Total Adult Probation Common Pleas	1,146,159	1,213,871	1,143,336	70,535
Juvenile Detention				
Salaries	958,593	975,709	961,856	13,853
Fringe benefits	309,932	304,288	301,922	2,366
Other expenditures	288,024	287,967	287,967	0
Total Juvenile Detention	1,556,549	1,567,964	1,551,745	16,219
Juvenile Probation				
Salaries	284,524	284,524	279,981	4,543
Fringe benefits	70,654	69,811	67,863	1,948
Other expenditures	17,751	17,751	17,751	0
Total Juvenile Probation	372,929	372,086	365,595	6,491
Sheriff				
Salaries	4,856,819	5,093,406	5,071,475	21,931
Fringe benefits	1,801,818	1,617,167	1,610,357	6,810
Other expenditures	651,940	695,421	693,848	1,573
Total Sheriff	7,310,577	7,405,994	7,375,680	30,314
Adult Detention				
Salaries	4,704,726	4,947,004	4,905,612	41,392
Fringe benefits	1,467,682	1,455,657	1,449,267	6,390
Other expenditures	1,901,111	1,863,416	1,846,466	16,950
Total Adult Detention	8,073,519	8,266,077	8,201,345	64,732
Municipal Court Adult Probation				
Salaries	558,587	552,696	545,898	6,798
Fringe benefits	163,505	170,712	166,678	4,034
Other expenditures	53,988	52,173	51,687	486
Total Municipal Court Adult Probation	776,080	775,581	764,263	11,318
Comm Alternative Sentencing				
Other expenditures	0	183,600	183,600	0
Total Comm Alternative Sentencing	0	183,600	183,600	0

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

General Fund - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Public Safety Grants				
Salaries	34,008	34,013	34,008	5
Fringe benefits	9,473	9,468	5,458	4,010
Other expenditures	320,660	137,013	72,963	64,050
Total Public Safety Grants	364,141	180,494	112,429	68,065
 Total public safety	 23,174,174	 23,558,256	 23,177,639	 380,617
 Health				
Tuberculosis Clinic				
Other expenditures	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0
 Other Health				
Other expenditures	511,510	416,487	416,449	38
Total Other Health	511,510	416,487	416,449	38
 Health Grants				
Other expenditures	532,600	532,200	384,958	147,242
Total Health Grants	532,600	532,200	384,958	147,242
 Total health	 1,084,110	 988,687	 841,407	 147,280
 Human services				
Veterans Service Commission				
Salaries	484,091	484,091	448,682	35,409
Fringe benefits	115,418	115,418	107,817	7,601
Other expenditures	1,065,689	1,065,289	928,024	137,265
Total Veterans Service Commission	1,665,198	1,664,798	1,484,523	180,275
 Human Services Grants				
Fringe benefits	\$ 0	\$ 781	\$ 781	0
Other expenditures	28,038	37,558	37,558	0
Total Human Services Grants	28,038	38,339	38,339	0
Workforce Investment				
Salaries	96,554	96,554	93,701	2,853
Fringe benefits	44,734	44,734	35,154	9,580
Other expenditures	122,992	121,398	85,741	35,657
Total Workforce Investment	264,280	262,686	214,596	48,090
 SW OH Regional Training Cntr				
Salaries	0	129,437	126,172	3,265
Fringe benefits	0	31,883	27,647	4,236
Other expenditures	0	115,959	67,295	48,664
Total SW OH Regional Training Cntr	0	277,279	221,114	56,165
 Total human services	 1,957,516	 2,243,102	 1,958,572	 284,530

Continued

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

General Fund - (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Community development				
Community Planning & Development				
Salaries	64,618	61,383	61,046	337
Fringe benefits	21,998	14,515	13,695	820
Other expenditures	14,836	12,523	10,809	1,714
Total Community Planning & Development	101,452	88,421	85,550	2,871
Geographic Information Systems				
Salaries	156,084	156,084	156,083	1
Fringe benefits	46,363	46,419	46,314	105
Other expenditures	39,531	38,744	33,015	5,729
Total Geographic Information Systems	241,978	241,247	235,412	5,835
Planning Commission				
Other expenditures	3,385	1,375	741	634
Total community development	346,815	331,043	321,703	9,340
Economic development				
Economic Development				
Salaries	148,914	149,879	149,602	277
Fringe benefits	45,182	34,431	33,574	857
Other expenditures	92,147	99,193	93,578	5,615
Total economic development	286,243	283,503	276,754	6,749
Total expenditures	\$ 51,084,517	\$ 51,322,504	\$ 49,330,666	\$ 1,991,838
Excess of revenues over expenditures	1,113,754	885,767	3,652,707	2,766,940
Other financing sources (uses):				
Operating transfers in	525,000	525,000	414,856	(110,144)
Operating transfers (out)	(1,818,692)	(5,728,464)	(5,593,564)	134,900
Advances in	1,255,000	1,255,000	1,173,900	(81,100)
Advances (out)	(1,302,267)	(1,602,267)	(1,602,267)	0
Proceeds from the sale of capital assets	29,067	29,067	8,904	(20,163)
Total other financing sources (uses)	(1,311,892)	(5,521,664)	(5,598,171)	(76,507)
Net Change in fund balance	(198,138)	(4,635,897)	(1,945,464)	2,690,433
Fund balance at beginning of year	16,351,768	16,351,768	16,351,768	0
Prior year encumbrances appropriated	1,368,182	1,368,182	1,368,182	0
Fund balance at end of year	\$ 17,521,812	\$ 13,084,053	\$ 15,774,486	\$ 2,690,433

Clermont County, Ohio*Schedule of Revenues**Expenditures and Changes in**Fund Balance - Budget and Actual**(Non-GAAP Budgetary Basis)**For the Year Ended December 31, 2013***Social Services - Special Revenue Fund**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 8,124,236	\$ 7,824,236	\$ 7,712,581	\$ (111,655)
Charges for services	1,078,000	1,078,000	906,276	(171,724)
Licenses and permits	50,000	50,000	42,180	(7,820)
Intergovernmental	21,596,436	15,916,436	16,219,711	303,275
Other revenues	<u>5,734,900</u>	<u>3,114,900</u>	<u>3,378,892</u>	<u>263,992</u>
Total revenues	<u>36,583,572</u>	<u>27,983,572</u>	<u>28,259,640</u>	<u>276,068</u>
Expenditures:				
Current:				
Human services:				
Salaries	9,348,239	8,383,239	8,105,794	277,445
Fringe benefits	3,351,927	2,806,934	2,498,708	308,226
Other expenditures	<u>25,757,179</u>	<u>21,797,655</u>	<u>20,225,236</u>	<u>1,572,419</u>
Total expenditures	<u>38,457,345</u>	<u>32,987,828</u>	<u>30,829,738</u>	<u>2,158,090</u>
(Deficiency) of revenues (under) expenditures	<u>(1,873,773)</u>	<u>(5,004,256)</u>	<u>(2,570,098)</u>	<u>2,434,158</u>
Other financing sources:				
Operating transfers in	730,804	730,804	740,324	9,520
Proceeds from the sale of capital assets	<u>500</u>	<u>500</u>	<u>3,197</u>	<u>2,697</u>
Total other financing sources	<u>731,304</u>	<u>731,304</u>	<u>743,521</u>	<u>12,217</u>
Net change in fund balance	(1,142,469)	(4,272,952)	(1,826,577)	2,446,375
Fund balance at beginning of year	3,839,173	3,839,173	3,839,173	0
Prior year encumbrances appropriated	<u>1,165,507</u>	<u>1,165,507</u>	<u>1,165,507</u>	<u>0</u>
Fund balance at end of year	<u>\$ 3,862,211</u>	<u>\$ 731,728</u>	<u>\$ 3,178,103</u>	<u>\$ 2,446,375</u>

Clermont County, Ohio*Schedule of Revenues**Expenditures and Changes in**Fund Balance - Budget and Actual**(Non-GAAP Budgetary Basis)**For the Year Ended December 31, 2013***Motor Vehicle and Gas Tax - Special Revenue Fund**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 2,350,000	\$ 2,350,000	\$ 2,393,766	\$ 43,766
Charges for services	43,000	43,000	68,304	25,304
Licenses and permits	7,000	7,000	7,573	573
Fines and forfeitures	80,000	80,000	64,875	(15,125)
Intergovernmental	8,460,000	7,660,000	7,198,864	(461,136)
Special assessments	21,000	21,000	21,527	527
Investment earnings	30,000	30,000	11,812	(18,188)
Other revenues	<u>260,000</u>	<u>2,010,000</u>	<u>2,370,985</u>	<u>360,985</u>
Total revenues	<u>11,251,000</u>	<u>12,201,000</u>	<u>12,137,706</u>	<u>(63,294)</u>
Expenditures:				
Current:				
Public works:				
Salaries	3,245,400	3,125,400	3,083,651	41,749
Fringe benefits	954,600	999,600	991,032	8,568
Other expenditures	<u>7,922,989</u>	<u>9,878,542</u>	<u>9,493,824</u>	<u>384,718</u>
Total expenditures	<u>12,122,989</u>	<u>14,003,542</u>	<u>13,568,507</u>	<u>435,035</u>
(Deficiency) of revenues (under) expenditures	<u>(871,989)</u>	<u>(1,802,542)</u>	<u>(1,430,801)</u>	<u>371,741</u>
Other financing sources (uses):				
Operating transfers (out)	(79,454)	(79,454)	(79,454)	0
Proceeds from the sale of capital assets	<u>30,000</u>	<u>30,000</u>	<u>10,962</u>	<u>(19,038)</u>
Total other financing sources (uses)	<u>(49,454)</u>	<u>(49,454)</u>	<u>(68,492)</u>	<u>(19,038)</u>
Net change in fund balance	(921,443)	(1,851,996)	(1,499,293)	352,703
Fund balance at beginning of year	1,665,536	1,665,536	1,665,536	0
Prior year encumbrances appropriated	<u>696,443</u>	<u>696,443</u>	<u>696,443</u>	<u>0</u>
Fund balance at end of year	<u>\$ 1,440,536</u>	<u>\$ 509,983</u>	<u>\$ 862,686</u>	<u>\$ 352,703</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

Special Assessment - Debt Service Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Special assessments	\$ 940,268	\$ 940,268	\$ 854,550	\$ (85,718)
Total revenues	940,268	940,268	854,550	(85,718)
Expenditures:				
Debt service:				
Other Expenditures	969,903	967,976	965,221	2,756
Total expenditures	969,903	967,976	965,221	2,756
(Deficiency) of revenues (under) expenditures	(29,635)	(27,708)	(110,670)	(82,962)
Other financing sources:				
Operating transfers in	9,250	14,524	61,706	47,182
Advances in	37,700	37,700	46,308	8,608
Advances (out)	0	(6,922)	(6,229)	693
Total other financing sources	46,950	45,302	101,785	56,483
Net change in fund balance	17,315	17,593	(8,886)	(26,479)
Fund balance at beginning of year	179,667	179,667	179,667	0
Fund balance at end of year	\$ 196,982	\$ 197,260	\$ 170,781	\$ (26,479)

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

County Capital Improvement - Capital Projects Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 3,569,139	\$ 3,569,139	\$ 3,672,657	\$ 103,518
Charges for services	0	0	250	250
Intergovernmental	453,197	453,197	475,385	22,188
Other revenues	0	0	19,117	19,117
Total revenues	<u>4,022,336</u>	<u>4,022,336</u>	<u>4,167,410</u>	<u>145,074</u>
Expenditures:				
Other Expenditures	<u>13,929,740</u>	<u>13,656,755</u>	<u>12,132,217</u>	<u>1,524,538</u>
Total expenditures	<u>13,929,740</u>	<u>13,656,755</u>	<u>12,132,217</u>	<u>1,524,538</u>
Net change in fund balance	(9,907,404)	(9,634,419)	(7,964,806)	1,669,613
Fund balance at beginning of year	7,808,355	7,808,355	7,808,355	0
Prior year encumbrances appropriated	<u>8,848,466</u>	<u>8,848,466</u>	<u>8,848,466</u>	<u>0</u>
Fund balance at end of year	<u>\$ 6,749,417</u>	<u>\$ 7,022,402</u>	<u>\$ 8,692,015</u>	<u>\$ 1,669,613</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

Health and Solid Waste District - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 442,200	\$ 442,200	\$ 467,546	\$ 25,346
Licenses and permits	322,640	322,640	327,157	4,517
Fines and forfeitures	49,000	49,000	41,536	(7,464)
Intergovernmental	2,000	2,000	36,454	34,454
Other revenues	100	100	338	238
Total revenues	815,940	815,940	873,031	57,091
Expenditures:				
Current:				
Health:				
Salaries	59,699	67,699	65,667	2,032
Fringe benefits	18,258	19,758	18,372	1,386
Other expenditures	850,254	839,961	792,653	47,308
Total expenditures	928,211	927,418	876,692	50,726
(Deficiency) of revenues (under) expenditures	(112,271)	(111,478)	(3,661)	107,817
Other financing sources:				
Operating transfers in	0	0	10,000	10,000
Total other financing sources	0	0	10,000	10,000
Net change in fund balance	(112,271)	(111,478)	6,339	117,817
Fund balance at beginning of year	372,859	372,859	372,859	0
Prior year encumbrances appropriated	60,605	60,605	60,605	0
Fund balance at end of year	\$ 321,193	\$ 321,986	\$ 439,803	\$ 117,817

Clermont County, Ohio*Schedule of Revenues**Expenditures and Changes in**Fund Balance - Budget and Actual**(Non-GAAP Budgetary Basis)**For the Year Ended December 31, 2013***Real Estate Assessment - Special Revenue Fund**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Taxes	\$ 520,000	\$ 560,000	\$ 558,867	\$ (1,133)
Charges for services	2,510,000	2,510,000	2,824,070	314,070
Licenses and permits	0	0	150	150
Investment earnings	450	450	557	107
Other revenues	<u>0</u>	<u>0</u>	<u>887</u>	<u>887</u>
Total revenues	<u>3,030,450</u>	<u>3,070,450</u>	<u>3,384,531</u>	<u>314,081</u>
Expenditures:				
Current:				
General government:				
Legislative and executive				
Salaries	1,400,614	1,411,335	1,271,987	139,348
Fringe benefits	431,480	431,480	352,788	78,692
Other expenditures	<u>3,444,741</u>	<u>3,463,889</u>	<u>2,835,563</u>	<u>628,326</u>
Total expenditures	<u>5,276,835</u>	<u>5,306,704</u>	<u>4,460,338</u>	<u>846,366</u>
(Deficiency) of revenues (under) expenditures	<u>(2,246,385)</u>	<u>(2,236,254)</u>	<u>(1,075,807)</u>	<u>1,160,447</u>
Other financing sources:				
Proceeds from the sale of capital assets	<u>0</u>	<u>0</u>	<u>3,070</u>	<u>3,070</u>
Total other financing sources	<u>0</u>	<u>0</u>	<u>3,070</u>	<u>3,070</u>
Net change in fund balance	(2,246,385)	(2,236,254)	(1,072,737)	1,163,517
Fund balance at beginning of year	3,810,445	3,810,445	3,810,445	0
Prior year encumbrances appropriated	<u>1,668,867</u>	<u>1,668,867</u>	<u>1,668,867</u>	<u>0</u>
Fund balance at end of year	<u>\$ 3,232,927</u>	<u>\$ 3,243,058</u>	<u>\$ 4,406,575</u>	<u>\$ 1,163,517</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

Community Transportation - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 825,000	\$ 825,000	\$ 1,000,043	\$ 175,043
Intergovernmental	2,591,042	2,516,042	2,294,308	(221,734)
Other revenues	<u>0</u>	<u>0</u>	<u>367</u>	<u>367</u>
Total revenues	<u>3,416,042</u>	<u>3,341,042</u>	<u>3,294,718</u>	<u>(46,324)</u>
Expenditures:				
Current:				
Transportation:				
Salaries	807,000	800,500	771,285	29,215
Fringe benefits	311,855	318,355	316,053	2,302
Other expenditures	<u>2,535,880</u>	<u>2,513,559</u>	<u>2,100,684</u>	<u>412,875</u>
Total expenditures	<u>3,654,735</u>	<u>3,632,414</u>	<u>3,188,022</u>	<u>444,392</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(238,693)</u>	<u>(291,372)</u>	<u>106,696</u>	<u>398,068</u>
Other financing sources (uses):				
Advances in	1,326,458	1,001,458	1,000,000	(1,458)
Advances (out)	<u>(998,900)</u>	<u>(998,900)</u>	<u>(998,900)</u>	<u>0</u>
Total other financing sources (uses)	<u>327,558</u>	<u>2,558</u>	<u>1,100</u>	<u>(1,458)</u>
Net change in fund balance	88,865	(288,814)	107,796	396,610
Fund balance at beginning of year	828,306	828,306	828,306	0
Prior year encumbrances appropriated	<u>119,788</u>	<u>119,788</u>	<u>119,788</u>	<u>0</u>
Fund balance at end of year	<u>\$ 1,036,959</u>	<u>\$ 659,280</u>	<u>\$ 1,055,890</u>	<u>\$ 396,610</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

Judicial Programs - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 128,100	\$ 190,990	\$ 170,136	\$ (20,854)
Intergovernmental	553,474	396,003	427,360	31,357
Other revenues	<u>4,000</u>	<u>4,000</u>	<u>2,315</u>	<u>(1,685)</u>
Total revenues	<u>685,574</u>	<u>590,993</u>	<u>599,811</u>	<u>8,818</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Salaries	459,254	393,841	378,240	15,601
Fringe benefits	126,371	129,243	116,199	13,044
Other expenditures	<u>245,290</u>	<u>242,909</u>	<u>145,493</u>	<u>97,416</u>
Total expenditures	<u>830,915</u>	<u>765,993</u>	<u>639,932</u>	<u>126,061</u>
(Deficiency) of revenues (under) expenditures	<u>(145,341)</u>	<u>(175,000)</u>	<u>(40,121)</u>	<u>134,879</u>
Other financing sources (uses):				
Operating transfers in	183,249	183,249	183,249	0
Operating transfers out	(14,856)	(14,856)	(14,856)	0
Proceeds from the sale of capital assets	<u>0</u>	<u>0</u>	<u>17</u>	<u>17</u>
Total other financing sources (uses)	<u>168,393</u>	<u>168,393</u>	<u>168,410</u>	<u>17</u>
Net change in fund balance	23,052	(6,607)	128,289	134,896
Fund balance at beginning of year	1,566,840	1,566,840	1,566,840	0
Prior year encumbrances appropriated	<u>43,805</u>	<u>43,805</u>	<u>43,805</u>	<u>0</u>
Fund balance at end of year	<u>\$ 1,633,697</u>	<u>\$ 1,604,038</u>	<u>\$ 1,738,934</u>	<u>\$ 134,896</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

Law Library - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 600	\$ 600	\$ 653	\$ 53
Fines and Forfeitures	330,000	330,000	340,349	10,349
Other revenue	<u>18,565</u>	<u>18,565</u>	<u>20,068</u>	<u>1,503</u>
Total revenues	<u>349,165</u>	<u>349,165</u>	<u>361,070</u>	<u>11,905</u>
Expenditures:				
Current:				
Judicial:				
Salaries	130,473	130,473	126,672	3,801
Fringe benefits	41,359	41,359	36,501	4,858
Other expenditures	<u>241,500</u>	<u>241,500</u>	<u>201,481</u>	<u>40,019</u>
Total expenditures	<u>413,332</u>	<u>413,332</u>	<u>364,654</u>	<u>48,678</u>
Net change in fund balance	(64,167)	(64,167)	(3,584)	60,583
Fund balance at beginning of year	<u>66,853</u>	<u>66,853</u>	<u>66,853</u>	<u>0</u>
Fund balance at end of year	<u>\$ 2,686</u>	<u>\$ 2,686</u>	<u>\$ 63,269</u>	<u>\$ 60,583</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

Computer Legal Research - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 409,500	\$ 409,500	\$ 439,061	\$ 29,561
Other revenue	0	0	294	\$ 294
Total revenues	<u>409,500</u>	<u>409,500</u>	<u>439,355</u>	<u>29,855</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Salaries	68,516	69,898	69,898	0
Fringe benefits	22,038	22,038	21,815	223
Other expenditures	<u>554,806</u>	<u>585,500</u>	<u>269,626</u>	<u>315,874</u>
Total expenditures	<u>645,360</u>	<u>677,436</u>	<u>361,339</u>	<u>316,097</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(235,860)</u>	<u>(267,936)</u>	<u>78,016</u>	<u>345,952</u>
Other financing sources:				
Proceeds from the sale of capital assets	<u>0</u>	<u>0</u>	<u>91</u>	<u>91</u>
Total other financing sources	<u>0</u>	<u>0</u>	<u>91</u>	<u>91</u>
Net change in fund balance	(235,860)	(267,936)	78,107	346,043
Fund balance at beginning of year	654,492	654,492	654,492	0
Prior year encumbrances appropriated	<u>15,400</u>	<u>15,400</u>	<u>15,400</u>	<u>0</u>
Fund balance at end of year	<u>\$ 434,032</u>	<u>\$ 401,956</u>	<u>\$ 747,999</u>	<u>\$ 346,043</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
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For the Year Ended December 31, 2013

Public Safety - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 1,098,205	\$ 1,098,205	\$ 1,049,256	\$ (48,949)
Licenses and permits	150,000	150,000	257,485	107,485
Fines and forfeitures	157,000	157,000	223,406	66,406
Intergovernmental	2,250,470	2,388,854	2,512,050	123,196
Investment earnings	350	350	943	593
Other revenues	50,000	51,000	93,872	42,872
Total revenues	3,706,025	3,845,409	4,137,012	291,603
Expenditures:				
Current:				
Public Safety:				
Salaries	2,323,741	2,343,621	2,156,792	186,829
Fringe benefits	796,165	795,135	696,570	98,565
Other expenditures	1,969,022	2,399,313	1,931,975	467,338
Total expenditures	5,088,928	5,538,069	4,785,337	752,732
(Deficiency) of revenues (under) expenditures	(1,382,903)	(1,692,660)	(648,325)	1,044,335
Other financing sources (uses):				
Operating transfers in	492,784	492,784	495,524	2,740
Advances in	16,000	16,000	0	(16,000)
Advances (out)	0	(75,000)	(75,000)	0
Proceeds from the sale of capital assets	0	0	3,906	3,906
Total other financing sources (uses)	508,784	433,784	424,430	(9,354)
Net change in fund balance	(874,119)	(1,258,876)	(223,895)	1,034,981
Fund balance at beginning of year	4,243,162	4,243,162	4,243,162	0
Prior year encumbrances appropriated	140,787	140,787	140,787	0
Fund balance at end of year	\$ 3,509,830	\$ 3,125,073	\$ 4,160,054	\$ 1,034,981

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

Community Development - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Intergovernmental	\$ 1,113,619	\$ 1,402,272	\$ 1,428,856	\$ 26,584
Investment earnings	0	50	50	0
Other revenue	0	0	0	0
Total revenues	1,113,619	1,402,322	1,428,906	26,584
Expenditures:				
Current:				
Community development:				
Salaries	70,562	74,312	73,971	341
Fringe benefits	31,692	27,942	26,892	1,050
Other expenditures	1,224,387	1,670,957	1,608,459	62,498
Total expenditures	1,326,641	1,773,211	1,709,322	63,889
(Deficiency) of revenues (under) expenditures	(213,022)	(370,889)	(280,416)	90,473
Other financing sources (uses):				
Advances in	100,000	100,000	100,000	0
Advances (out)	(100,000)	(100,000)	(100,000)	0
Proceeds from the sale of capital assets	0	0	5	5
Total other financing sources (uses)	0	0	5	5
Net change in fund balance	(213,022)	(370,889)	(280,411)	90,478
Fund balance at beginning of year	195,509	195,509	195,509	0
Prior year encumbrances appropriated	213,022	213,022	213,022	0
Fund balance at end of year	\$ 195,509	\$ 37,642	\$ 128,120	\$ 90,478

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
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For the Year Ended December 31, 2013

Tax Increment Financing - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Revenue in lieu of taxes	\$ 1,574,103	\$ 1,845,716	\$ 1,845,716	\$ 0
Intergovernmental	246,041	300,036	300,036	0
Total revenues	1,820,144	2,145,752	2,145,752	0
Expenditures:				
Current:				
Community development:				
Other expenditures	1,820,144	2,213,448	2,102,252	111,196
Total expenditures	1,820,144	2,213,448	2,102,252	111,196
Net change in fund balance	0	(67,696)	43,500	111,196
Fund balance at beginning of year	68,866	68,866	68,866	0
Fund balance at end of year	\$ 68,866	\$ 1,170	\$ 112,366	\$ 111,196

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

Storm Water - Special Revenue Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Charges for services	\$ 210,620	\$ 86,761	\$ 86,761	\$ 0
Total revenues	<u>210,620</u>	<u>86,761</u>	<u>86,761</u>	<u>0</u>
Expenditures:				
Current:				
Public works:				
Salaries	78,400	78,400	56,749	21,651
Fringe benefits	17,400	17,400	9,752	7,648
Other expenditures	<u>116,158</u>	<u>114,985</u>	<u>85,496</u>	<u>29,489</u>
Total expenditures	<u>211,958</u>	<u>210,785</u>	<u>151,997</u>	<u>58,788</u>
Net change in fund balance	(1,338)	(124,024)	(65,236)	58,788
Fund balance at beginning of year	192,262	192,262	192,262	0
Prior year encumbrances appropriated	<u>1,358</u>	<u>1,358</u>	<u>1,358</u>	<u>0</u>
Fund balance at end of year	<u>\$ 192,282</u>	<u>\$ 69,596</u>	<u>\$ 128,384</u>	<u>\$ 58,788</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

County Debt Service Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues				
Special assessments	\$ 435,400	\$ 435,400	\$ 511,614	\$ 76,214
Total revenues	<u>435,400</u>	<u>435,400</u>	<u>511,614</u>	<u>76,214</u>
Expenditures:				
Debt service:				
Other Expenditures	<u>515,343</u>	<u>519,245</u>	<u>518,757</u>	<u>489</u>
Total expenditures	<u>515,343</u>	<u>519,245</u>	<u>518,757</u>	<u>489</u>
(Deficiency) of revenues (under) expenditures	<u>(79,943)</u>	<u>(83,845)</u>	<u>(7,143)</u>	<u>76,703</u>
Other financing sources:				
Operating transfers in	<u>79,943</u>	<u>79,943</u>	<u>79,454</u>	<u>(489)</u>
Total other financing sources	<u>79,943</u>	<u>79,943</u>	<u>79,454</u>	<u>(489)</u>
Net change in fund balance	0	(3,902)	72,312	76,214
Fund balance at beginning of year	<u>162,635</u>	<u>162,635</u>	<u>162,635</u>	<u>0</u>
Fund balance at end of year	<u>\$ 162,635</u>	<u>\$ 158,733</u>	<u>\$ 234,947</u>	<u>\$ 76,214</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

Community Development Projects - Capital Projects Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Intergovernmental	\$ 121,626	\$ 121,626	\$ 121,626	\$ 121,626
Other revenues	<u>0</u>	<u>0</u>	<u>2,811,342</u>	<u>2,811,342</u>
Total revenues	<u>121,626</u>	<u>121,626</u>	<u>2,932,968</u>	<u>2,932,968</u>
Expenditures:				
Other Expenditures	<u>135,140</u>	<u>263,404</u>	<u>150,212</u>	<u>113,192</u>
Total expenditures	<u>135,140</u>	<u>263,404</u>	<u>150,212</u>	<u>113,192</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(13,514)</u>	<u>(141,778)</u>	<u>2,782,756</u>	<u>2,924,534</u>
Other financing sources:				
Operating transfers in	0	2,290	3,517,755	3,515,466
Advances in	<u>0</u>	<u>121,626</u>	<u>121,626</u>	<u>0</u>
Total other financing sources	<u>0</u>	<u>123,916</u>	<u>3,639,381</u>	<u>3,515,466</u>
Net change in fund balance	(13,514)	(17,862)	6,422,138	6,440,000
Fund balance at beginning of year	<u>19,446</u>	<u>19,446</u>	<u>19,446</u>	<u>0</u>
Fund balance at end of year	<u>\$ 5,932</u>	<u>\$ 1,584</u>	<u>\$ 6,441,584</u>	<u>\$ 6,440,000</u>

Clermont County, Ohio
Schedule of Revenues
Expenditures and Changes in
Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2013

CTC Capital Projects - Capital Projects Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Revenues:				
Intergovernmental	\$ 1,396,000	\$ 25,000	\$ 0	\$ (25,000)
Charges for Services	54,000	54,000	75,874	21,874
Other Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total revenues	<u>1,450,000</u>	<u>79,000</u>	<u>75,874</u>	<u>(3,126)</u>
Expenditures:				
Other Expenditures	<u>1,531,000</u>	<u>160,000</u>	<u>159,958</u>	<u>42</u>
Total expenditures	<u>1,531,000</u>	<u>160,000</u>	<u>159,958</u>	<u>42</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(81,000)</u>	<u>(81,000)</u>	<u>(84,084)</u>	<u>(3,084)</u>
Other financing sources:				
Operating transfers in	<u>141,000</u>	<u>141,000</u>	<u>0</u>	<u>(141,000)</u>
Total other financing sources	<u>141,000</u>	<u>141,000</u>	<u>0</u>	<u>(141,000)</u>
Net change in fund balance	60,000	60,000	(84,084)	(144,084)
Fund balance at beginning of year	60,928	60,928	60,928	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at end of year	<u>\$ 120,928</u>	<u>\$ 120,928</u>	<u>\$ (23,156)</u>	<u>\$ (144,084)</u>

Clermont County
Combining Statements - Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Health Insurance Fund - This fund is used to account for claims and administration of the health insurance program for covered County employees and eligible dependents, and the accumulation and allocation of costs associated with health insurance.

Fleet Maintenance Fund - This fund is used to account for the vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

Telephone Company Fund - This fund is used to account for telephone services to various County departments and other governmental units. Users are billed for costs incurred.

Workers' Compensation Fund - This fund is used to account for the administration of a Worker's Compensation program to reduce employee risk, decrease the County's worker's compensation liability and to measure and recover the cost of providing the program to County departments and other governmental units.

Clermont County, Ohio
Combining Statement of Net Position
Internal Service Funds
December 31, 2013

	Health Insurance	Fleet Maintenance	Telephone Company	Workers' Compensation	Nonmajor Internal Service Funds
ASSETS					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$ 623,046	\$ 162,067	\$ 632,165	\$ 1,191,036	\$ 2,608,314
Accounts Receivable	0	98,301	10,395	0	108,696
<i>Total Current Assets</i>	<u>623,046</u>	<u>260,368</u>	<u>642,560</u>	<u>1,191,036</u>	<u>2,717,010</u>
<i>Noncurrent Assets:</i>					
Capital Assets, Net	0	130,473	11,367	0	141,840
<i>Total Noncurrent Assets</i>	<u>0</u>	<u>130,473</u>	<u>11,367</u>	<u>0</u>	<u>141,840</u>
<i>Total Assets</i>	<u>623,046</u>	<u>390,841</u>	<u>653,927</u>	<u>1,191,036</u>	<u>2,858,850</u>
LIABILITIES					
<i>Current Liabilities:</i>					
Accounts Payable	2,591	176,758	49,700	1,727	230,776
Accrued Wages and Benefits	1,993	5,713	3,598	181	11,485
Interfund Payable	300,000	130,641	0	0	430,641
Claims Payable	1,347,112	0	0	0	1,347,112
Compensated Absences Due within One Year	2,136	6,344	3,537	0	12,017
<i>Total current liabilities</i>	<u>1,653,832</u>	<u>319,456</u>	<u>56,835</u>	<u>1,908</u>	<u>2,032,031</u>
<i>Noncurrent Liabilities:</i>					
Compensated Absences Due in More than One Year	3,829	57,290	4,557	0	65,676
<i>Total Noncurrent Liabilities</i>	<u>3,829</u>	<u>57,290</u>	<u>4,557</u>	<u>0</u>	<u>65,676</u>
<i>Total Liabilities</i>	<u>1,657,661</u>	<u>376,746</u>	<u>61,392</u>	<u>1,908</u>	<u>2,097,707</u>
NET POSITION					
Net investment in Capital Assets	0	130,473	11,367	0	141,840
Unrestricted	(1,034,615)	(116,378)	581,168	1,189,128	619,303
<i>Total Net Position</i>	<u>\$ (1,034,615)</u>	<u>\$ 14,095</u>	<u>\$ 592,535</u>	<u>\$ 1,189,128</u>	<u>\$ 761,143</u>

Clermont County, Ohio

Combining Statement of Revenues, Expenditures, and Changes in Net Position

Internal Service Funds

For the Year Ended December 31, 2013

	Health Insurance	Fleet Maintenance	Telephone Company	Workers' Compensation	Total Internal Service Funds
OPERATING REVENUES					
Charges for Services	\$ 10,829,307	\$ 1,665,802	\$ 711,268	\$ 697,912	\$ 13,904,289
Other Revenue	1,316	568	43,384	324,776	370,044
<i>Total Operating Revenues</i>	<u>10,830,623</u>	<u>1,666,370</u>	<u>754,652</u>	<u>1,022,688</u>	<u>14,274,333</u>
OPERATING EXPENSES					
Personal Services	143,882	239,384	146,354	770,435	1,300,055
Contractual Services	27,042	39,036	4,469	15,226	85,773
Materials and Supplies	15	1,411,895	4,193	0	1,416,103
Maintenance and Repair	0	86,817	110,176	0	196,993
Utilities	204	0	508,167	213	508,584
Claims	12,765,330	0	0	0	12,765,330
Depreciation	0	26,879	4,930	0	31,809
<i>Total Operating Expenses</i>	<u>12,936,473</u>	<u>1,804,011</u>	<u>778,289</u>	<u>785,874</u>	<u>16,304,647</u>
<i>Operating Income (Loss)</i>	(2,105,850)	(137,641)	(23,637)	236,814	(2,030,314)
Net Position - Beginning	1,071,235	151,736	616,172	952,314	2,791,457
Net Position - Ending	<u>\$ (1,034,615)</u>	<u>\$ 14,095</u>	<u>\$ 592,535</u>	<u>\$ 1,189,128</u>	<u>\$ 761,143</u>

Clermont County, Ohio
Combining Statement of Cash Flows
Internal service funds
For the Year Ended December 31, 2013

	Health Insurance	Fleet Maintenance	Telephone Company	Workers' Compensation	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash Received from Interfund Services	\$ 10,823,931	\$ 1,673,009	\$ 764,706	\$ 697,912	\$ 13,959,558
Payments to suppliers	(25,714)	(1,544,021)	(631,615)	(16,326)	(2,217,676)
Payments to employees	(141,961)	(235,990)	(146,635)	(71,265)	(595,851)
Claims	(12,166,120)	0	0	0	(12,166,120)
Payments for Interfund Services	0	0	0	(701,088)	(701,088)
Other Receipts	1,316	568	43,384	324,776	370,044
<i>Net cash Provided (Used) by Operating Activities</i>	<u>(1,508,548)</u>	<u>(106,434)</u>	<u>29,840</u>	<u>234,009</u>	<u>(1,351,133)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Advances from Other Funds	300,000	80,641	0	0	380,641
<i>Net cash Provided by Noncapital Financing Activities</i>	<u>300,000</u>	<u>80,641</u>	<u>0</u>	<u>0</u>	<u>380,641</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(1,208,548)	(25,793)	29,840	234,009	(970,492)
Cash and Cash Equivalents - January 1	1,831,594	187,860	602,325	957,027	3,578,806
<i>Cash and Cash Equivalents - December 31</i>	<u>\$ 623,046</u>	<u>\$ 162,067</u>	<u>\$ 632,165</u>	<u>\$ 1,191,036</u>	<u>\$ 2,608,314</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating Income	\$ (2,105,850)	\$ (137,641)	\$ (23,637)	\$ 236,814	\$ (2,030,314)
Depreciation	0	26,879	4,930	0	31,809
Changes in assets and liabilities:					
(Increase) Decrease in Accounts Receivable	0	7,208	53,438	0	60,646
Increase (Decrease) in Accounts Payable	(684)	(6,275)	(4,610)	1,727	(9,842)
Increase (Decrease) in Accrued Wages and Benefits	691	2,622	1,372	(919)	3,766
Increase (Decrease) in Compensated Absences Payable	1,558	1,251	(1,309)	(3,443)	(1,943)
Increase (Decrease) in Intergovernmental Payable	(201)	(478)	(344)	(170)	(1,193)
Increase (Decrease) in Claims Payable	595,938	0	0	0	595,938
<i>Net cash provided (used) by operating activities</i>	<u>\$ (1,508,548)</u>	<u>\$ (106,434)</u>	<u>\$ 29,840</u>	<u>\$ 234,009</u>	<u>\$ (1,351,133)</u>

**Clermont County
Combining Statement - Fiduciary Funds**

Agency Funds

Agency Funds are custodial in nature (assets equal liabilities) and thus do not represent the measurement or results of operations

Undivided Tax Fund - This fund is used to account for the collection of various County taxes and the disbursement of those taxes to County funds and subdivisions.

Political Subdivisions - This fund is used to account for funds held for other political subdivisions for which the County acts as fiscal agent.

Other Agency Funds - This fund is used to account for miscellaneous monies collected and held on behalf of individuals and corporations.

Clermont County Court System - This fund is used to account for monies held by the County Courts and Sheriff's Office to be disbursed to individuals, businesses and governments.

Clermont County, Ohio*Combining Statement of Changes in Assets and Liabilities**Agency Funds**For the Year Ended December 31, 2013*

	Beginning Balance 1/1/13	Additions	Deductions	Ending Balance 12/31/13
UNDIVIDED TAX FUND				
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 10,326,454	\$ 267,401,240	\$ 268,472,085	\$ 9,255,609
Taxes receivable	189,303,758	228,261,835	221,847,734	195,717,859
Inergovernmental Receivable	13,832	27,666	41,498	0
Total assets	<u>\$ 199,644,044</u>	<u>\$ 495,690,741</u>	<u>\$ 490,361,317</u>	<u>\$ 204,973,468</u>
LIABILITIES:				
Intergovernmental payable	\$ 199,644,044	\$ 495,690,741	\$ 490,361,317	\$ 204,973,468
Total liabilities	<u>\$ 199,644,044</u>	<u>\$ 495,690,741</u>	<u>\$ 490,361,317</u>	<u>\$ 204,973,468</u>
POLITICAL SUBDIVISIONS				
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 1,259,676	\$ 25,907,226	\$ 25,649,790	\$ 1,517,112
Cash and Cash equivalents in segregated accounts	119,214	131,436	119,214	131,436
Intergovernmental receivable	24,997	30,989	27,598	28,388
Total assets	<u>\$ 1,403,887</u>	<u>\$ 26,069,651</u>	<u>\$ 25,796,602</u>	<u>\$ 1,676,936</u>
LIABILITIES:				
Intergovernmental payable	\$ 1,403,887	\$ 25,983,320	\$ 25,796,602	\$ 1,590,605
Other liabilities	0	86,331	0	86,331
Total liabilities	<u>\$ 1,403,887</u>	<u>\$ 26,069,651</u>	<u>\$ 25,796,602</u>	<u>\$ 1,676,936</u>
OTHER AGENCY FUNDS				
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 1,278,857	\$ 33,399,161	\$ 34,029,201	\$ 648,817
Cash and Cash equivalents in segregated accounts	72,594	49,563	72,594	49,563
Cash with fiscal and escrow agents	161,616	57,657	161,616	57,657
Total assets	<u>\$ 1,513,067</u>	<u>\$ 33,506,381</u>	<u>\$ 34,263,411</u>	<u>\$ 756,037</u>
LIABILITIES:				
Intergovernmental payable	\$ 1,253,365	\$ 33,372,758	\$ 34,003,709	\$ 622,414
Other liabilities	259,702	133,623	259,702	133,623
Total liabilities	<u>\$ 1,513,067</u>	<u>\$ 33,506,381</u>	<u>\$ 34,263,411</u>	<u>\$ 756,037</u>
CLERMONT COUNTY COURT SYSTEM				
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 4,330,912	\$ 31,577,480	\$ 31,037,031	\$ 4,871,361
Cash and Cash equivalents in segregated accounts	0	591,614	0	591,614
Total assets	<u>\$ 4,330,912</u>	<u>\$ 32,169,094</u>	<u>\$ 31,037,031</u>	<u>\$ 5,462,975</u>
LIABILITIES:				
Intergovernmental payable	\$ 0	\$ 568,038	\$ 0	\$ 568,038
Other liabilities	4,330,912	31,601,056	31,037,031	4,894,937
Total liabilities	<u>\$ 4,330,912</u>	<u>\$ 32,169,094</u>	<u>\$ 31,037,031</u>	<u>\$ 5,462,975</u>

(Continued)

Clermont County, Ohio*Combining Statement of Changes in Assets and Liabilities**Agency Funds**For the Year Ended December 31, 2013 - Continued*

	Beginning Balance			Ending Balance
	1/1/13	Additions	Deductions	12/31/13
TOTAL AGENCY FUNDS				
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 17,195,899	\$ 358,285,107	\$ 359,188,107	\$ 16,292,899
Cash and Cash equivalents in segregated accounts	191,808	772,613	191,808	772,613
Cash with fiscal and escrow agents	161,616	57,657	161,616	57,657
Taxes receivable	189,303,758	228,261,835	221,847,734	195,717,859
Intergovernmental receivable	38,829	58,655	69,096	28,388
Total assets	<u>\$ 206,891,910</u>	<u>\$ 587,435,867</u>	<u>\$ 581,458,361</u>	<u>\$ 212,869,416</u>
LIABILITIES:				
Intergovernmental payable	\$ 202,301,296	\$ 555,614,857	\$ 550,161,628	\$ 207,754,525
Other liabilities	4,590,614	31,821,010	31,296,733	5,114,891
Total liabilities	<u>\$ 206,891,910</u>	<u>\$ 587,435,867</u>	<u>\$ 581,458,361</u>	<u>\$ 212,869,416</u>

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STATISTICAL SECTION

Statistical Section

This part of Clermont 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	Pages
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	116-121
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue sources, permissive sales and use tax, property taxes and water and sewer revenue.	122-132
Debt Capacity 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.	133-136
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	137-138
Operating Information 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.	139-143

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

Table 1
Clermont County, Ohio
 Net Position by Category
 Last Ten Years
(accrual basis of accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities										
Net Investment in Capital Assets	\$ 115,153,832	\$ 117,497,834	\$ 124,560,778	\$ 134,451,545	\$ 135,574,190	\$ 143,077,801	\$ 141,226,941	\$ 152,998,083	\$ 147,688,343	\$ 146,601,252
Restricted	56,940,141	58,032,950	46,390,525	44,147,068	50,200,176	51,717,963	50,539,990	52,992,216	40,134,644	43,915,469
Unrestricted	<u>12,038,607</u>	<u>22,463,795</u>	<u>34,273,962</u>	<u>38,273,929</u>	<u>30,958,885</u>	<u>22,560,334</u>	<u>25,234,050</u>	<u>21,895,623</u>	<u>30,207,496</u>	<u>27,927,781</u>
<i>Total Governmental Activities Net Position</i>	<u>184,132,580</u>	<u>197,994,579</u>	<u>205,225,265</u>	<u>216,872,542</u>	<u>216,733,251</u>	<u>217,356,098</u>	<u>217,000,981</u>	<u>227,885,922</u>	<u>218,030,483</u>	<u>218,444,502</u>
Business-Type Activities										
Invested in Capital Assets	142,258,749	162,767,729	189,473,417	201,103,143	206,124,128	215,973,051	223,455,679	213,680,273	222,709,706	221,793,234
Restricted	7,145,557	7,319,898	9,447,891	7,723,636	5,850,327	5,887,175	6,009,142	6,041,250	6,589,515	6,449,532
Unrestricted	<u>85,537,368</u>	<u>80,520,140</u>	<u>65,226,155</u>	<u>68,085,775</u>	<u>65,002,115</u>	<u>53,747,868</u>	<u>45,167,228</u>	<u>59,444,230</u>	<u>51,960,718</u>	<u>55,308,755</u>
<i>Total Business-Type Activities Net Position</i>	<u>234,941,674</u>	<u>250,607,767</u>	<u>264,147,463</u>	<u>276,912,554</u>	<u>276,976,570</u>	<u>275,608,094</u>	<u>274,632,049</u>	<u>279,165,753</u>	<u>281,259,939</u>	<u>283,551,521</u>
Primary Government										
Invested in Capital Assets	257,412,581	280,265,563	314,034,195	335,554,688	341,698,318	359,050,852	364,682,620	366,678,356	370,398,049	368,394,486
Restricted	64,085,698	65,352,848	55,838,416	51,870,704	56,050,503	57,605,138	56,549,132	59,033,466	46,724,159	50,365,001
Unrestricted	<u>97,575,975</u>	<u>102,983,935</u>	<u>99,500,117</u>	<u>106,359,704</u>	<u>95,961,000</u>	<u>76,308,202</u>	<u>70,401,278</u>	<u>81,339,853</u>	<u>82,168,214</u>	<u>83,236,536</u>
<i>Total Primary Government Net Position</i>	<u>\$ 419,074,254</u>	<u>\$ 448,602,346</u>	<u>\$ 469,372,728</u>	<u>\$ 493,785,096</u>	<u>\$ 493,709,821</u>	<u>\$ 492,964,192</u>	<u>\$ 491,633,030</u>	<u>\$ 507,051,675</u>	<u>\$ 499,290,422</u>	<u>\$ 501,996,023</u>

Table 2
Clermont County, Ohio
 Changes in Net Position
 Last Ten Years
(accrual basis of accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental Activities										
General Government										
Legislative and Executive	\$ 18,437,847	\$ 22,705,828	\$ 20,523,819	\$ 20,450,571	\$ 24,169,254	\$ 23,912,552	\$ 19,921,084	\$ 17,876,056	\$ 20,365,558	\$ 19,643,686
Judicial	8,647,801	9,832,777	10,207,694	10,334,965	10,283,817	10,617,688	11,067,269	10,472,241	11,455,721	11,336,307
Public Safety	25,170,615	27,358,585	26,776,170	27,553,415	29,537,742	28,882,941	27,108,436	27,220,757	29,540,662	29,222,123
Public Works	7,794,813	7,645,345	10,029,854	11,048,933	12,231,975	13,777,268	15,137,153	12,201,192	17,020,922	14,218,043
Health	802,748	621,688	938,943	1,251,054	1,060,055	1,174,561	1,236,885	1,218,138	1,435,433	1,624,904
Human Services	29,731,069	30,203,142	36,166,303	36,446,576	38,651,149	37,122,864	29,356,890	27,893,661	24,367,736	30,527,302
Community Development	1,538,839	3,384,604	2,070,800	1,854,833	3,690,188	2,327,417	3,992,968	3,471,700	6,354,425	4,136,366
Economic Development ²	426,636	425,411	926,510	1,736,672	1,154,033	707,135	4,534,778	400,699	256,871	281,782
Transportation	1,613,319	1,550,036	2,193,540	2,632,145	3,421,130	1,974,986	3,549,947	2,609,878	3,276,077	3,467,614
Interest and Fiscal Charges	1,753,528	1,419,119	1,298,080	1,154,711	995,035	814,101	631,181	585,076	448,030	364,578
<i>Total Governmental Activities Expenses</i>	<u>95,917,215</u>	<u>105,146,535</u>	<u>111,131,713</u>	<u>114,463,875</u>	<u>125,194,378</u>	<u>121,311,513</u>	<u>116,536,591</u>	<u>103,949,398</u>	<u>114,521,435</u>	<u>114,822,705</u>
Business-Type Activities										
Water	10,744,633	11,664,066	11,673,731	12,869,282	13,876,536	12,878,541	13,295,576	12,260,459	11,902,703	12,721,885
Sewer	15,247,825	15,465,136	15,828,213	17,868,457	18,426,976	18,458,072	19,351,446	18,675,843	17,819,516	18,255,046
<i>Total Business-Type Activities Expenses</i>	<u>25,992,458</u>	<u>27,129,202</u>	<u>27,501,944</u>	<u>30,737,739</u>	<u>32,303,512</u>	<u>31,336,613</u>	<u>32,647,022</u>	<u>30,936,302</u>	<u>29,722,219</u>	<u>30,976,931</u>
<i>Total Primary Government Expenses</i>	<u>121,909,673</u>	<u>132,275,737</u>	<u>138,633,657</u>	<u>145,201,614</u>	<u>157,497,890</u>	<u>152,648,126</u>	<u>149,183,613</u>	<u>134,885,700</u>	<u>144,243,654</u>	<u>145,799,636</u>
Program Revenues										
Governmental Activities										
Charges for Services										
Legislative & Executive	11,475,561	11,769,239	11,492,082	10,489,682	10,452,600	11,195,402	9,639,570	12,324,404	13,283,170	12,986,661
Judicial	2,915,205	3,230,272	3,627,500	3,693,214	3,967,393	4,511,904	5,463,615	4,181,021	4,360,862	5,001,035
Public Safety	4,529,226	5,229,426	4,143,176	4,276,826	5,078,032	4,345,651	3,963,621	3,573,158	4,594,695	4,655,449
Other Activities	4,699,274	4,802,455	6,586,896	5,913,869	6,472,690	5,816,912	3,797,648	5,678,713	8,022,646	8,487,389
Operating Grants and Contributions	30,843,691	33,703,743	33,596,918	33,259,444	35,473,713	35,341,149	29,876,987	28,210,731	28,750,424	29,913,862
Capital Grants and Contributions	11,210,647	12,504,470	6,518,043	6,393,781	7,498,695	10,391,328	11,089,846	16,091,163	2,030,407	4,078,156
<i>Total Governmental Activities Program Revenues</i>	<u>65,673,604</u>	<u>71,239,605</u>	<u>65,964,615</u>	<u>64,026,816</u>	<u>68,943,123</u>	<u>71,602,346</u>	<u>63,831,287</u>	<u>70,059,190</u>	<u>61,042,204</u>	<u>65,122,552</u>
Business-Type Activities										
Charges for Services										
Water ³	11,263,790	11,795,804	11,135,109	13,732,245	13,327,421	12,108,349	13,269,051	12,431,323	13,339,411	12,576,832
Sewer	13,704,733	13,725,879	13,560,374	14,116,101	14,383,888	14,195,800	14,419,175	14,083,652	14,088,689	14,141,806
Capital Grants and Contributions	7,142,477	13,194,791	12,350,537	12,083,181	2,943,801	3,273,779	3,389,081	3,454,919	3,808,636	5,163,083
<i>Total Business-Type Activities Program Revenues</i>	<u>32,111,000</u>	<u>38,716,474</u>	<u>37,046,020</u>	<u>39,931,527</u>	<u>30,655,110</u>	<u>29,577,928</u>	<u>31,077,307</u>	<u>29,969,894</u>	<u>31,236,736</u>	<u>31,881,721</u>
<i>Total Primary Government Program Revenues</i>	<u>97,784,604</u>	<u>109,956,079</u>	<u>103,010,635</u>	<u>103,958,343</u>	<u>99,598,233</u>	<u>101,180,274</u>	<u>94,908,594</u>	<u>100,029,084</u>	<u>92,278,940</u>	<u>97,004,273</u>

Continued

Table 2
Clermont County, Ohio
 Changes in Net Position - Continued
 Last Ten Years
(accrual basis of accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Net (Expense)/Revenue										
Governmental Activities	\$ (30,243,611)	\$ (33,906,930)	\$ (45,167,098)	\$ (50,437,059)	\$ (56,251,255)	\$ (49,709,167)	\$ (52,705,304)	\$ (33,890,208)	\$ (53,479,231)	\$ (49,700,153)
Business-Type Activities	<u>6,118,542</u>	<u>11,587,272</u>	<u>9,544,076</u>	<u>9,193,788</u>	<u>(1,648,402)</u>	<u>(1,758,685)</u>	<u>(1,569,715)</u>	<u>(966,408)</u>	<u>1,514,517</u>	<u>904,790</u>
<i>Total Primary Government Net Expense</i>	<u>(24,125,069)</u>	<u>(22,319,658)</u>	<u>(35,623,022)</u>	<u>(41,243,271)</u>	<u>(57,899,657)</u>	<u>(51,467,852)</u>	<u>(54,275,019)</u>	<u>(34,856,616)</u>	<u>(51,964,714)</u>	<u>(48,795,363)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities										
Property Taxes Levied for:										
General Purposes	7,055,983	7,270,232	8,175,916	8,217,960	8,048,327	8,349,957	8,488,115	8,296,856	7,576,112	7,641,038
Social Services	5,883,741	6,055,984	6,247,859	8,363,875	8,024,908	7,929,070	7,510,725	8,623,432	7,553,903	7,619,105
Capital Outlay	3,352,922	3,454,195	3,885,926	3,905,963	3,825,322	3,954,837	4,033,382	3,938,033	3,595,321	3,626,526
Lodging Tax	377,743	430,014	494,703	543,694	542,690	442,256	499,899	485,184	538,486	585,061
Sales Tax	23,082,898	22,783,754	23,125,953	23,547,097	22,676,171	21,448,650	22,548,673	20,804,703	22,139,643	22,921,963
Casino Revenue ⁴	0	0	0	0	0	0	0	0	520,780	2,253,794
Grants not Restricted to Specific Programs	5,822,265	5,945,983	6,158,505	6,078,852	7,182,606	6,170,032	6,912,591	5,798,961	3,831,338	4,400,219
Investment Earnings	2,347,773	2,921,263	4,842,197	6,795,373	4,767,233	1,490,470	1,011,196	1,592,644	698,298	110,519
Other Revenue	37,584	153,919	138,597	106,652	1,044,707	546,742	1,313,716	157,423	605,255	894,241
Gain on the Sale/Exchange of Capital Assets ¹	2,566,914	0	0	0	0	0	0	0	0	0
Transfers	<u>(459,466)</u>	<u>(1,789,515)</u>	<u>(671,872)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,890</u>	<u>(5,030,000)</u>	<u>93,327</u>	<u>61,706</u>
<i>Total Governmental Activities</i>	<u>50,068,357</u>	<u>47,225,829</u>	<u>52,397,784</u>	<u>57,559,466</u>	<u>56,111,964</u>	<u>50,332,014</u>	<u>52,350,187</u>	<u>44,667,236</u>	<u>47,152,463</u>	<u>50,114,172</u>
Business-Type Activities										
Investment Earnings	737,271	1,822,908	3,020,287	3,161,344	1,484,535	95,446	165,252	107,153	43,253	42,599
Other Revenue	432,094	466,398	303,461	409,959	227,883	294,763	428,418	362,959	629,743	1,405,899
Transfers	<u>459,466</u>	<u>1,789,515</u>	<u>671,872</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,030,000</u>	<u>(93,327)</u>	<u>(61,706)</u>
<i>Total Business-Type Activities</i>	<u>1,628,831</u>	<u>4,078,821</u>	<u>3,995,620</u>	<u>3,571,303</u>	<u>1,712,418</u>	<u>390,209</u>	<u>593,670</u>	<u>5,500,112</u>	<u>579,669</u>	<u>1,386,792</u>
<i>Total Primary Government</i>	<u>51,697,188</u>	<u>51,304,650</u>	<u>56,393,404</u>	<u>61,130,769</u>	<u>57,824,382</u>	<u>50,722,223</u>	<u>52,943,857</u>	<u>50,167,348</u>	<u>47,732,132</u>	<u>51,500,964</u>
Change in Net Position										
Governmental Activities	19,824,746	13,318,899	7,230,686	7,122,407	(139,291)	622,847	(355,117)	10,777,028	(6,326,768)	414,019
Business-Type Activities	<u>7,747,373</u>	<u>15,666,093</u>	<u>13,539,696</u>	<u>12,765,091</u>	<u>64,016</u>	<u>(1,368,476)</u>	<u>(976,045)</u>	<u>4,533,704</u>	<u>2,094,186</u>	<u>2,291,582</u>
<i>Total Primary Government Change in Net Position</i>	<u>\$ 27,572,119</u>	<u>\$ 28,984,992</u>	<u>\$ 20,770,382</u>	<u>\$ 19,887,498</u>	<u>\$ (75,275)</u>	<u>\$ (745,629)</u>	<u>\$ (1,331,162)</u>	<u>\$ 15,310,732</u>	<u>\$ (4,232,582)</u>	<u>\$ 2,705,601</u>

¹ In 2004, exchanged infrastructure with the Ohio Department of Transportation

² In 2004, the County established the Office of Economic Development

³ In 2007, rates for water increased in March 2007 and there was an increase in the usage of water

⁴ In 2012, the County started receiving casino tax revenue from the state.

Table 3
Clermont County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund										
Reserved	\$ 923,185	\$ 8,790,009	\$ 1,993,301	\$ 2,232,374	\$ 3,089,076	\$ 1,824,810				
Unreserved:										
Designated for Budget Stabilization	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000				
Unreserved, Undesignated	<u>23,324,454</u>	<u>13,745,204</u>	<u>16,590,525</u>	<u>20,504,943</u>	<u>17,889,825</u>	<u>11,891,442</u>				
Nonspendable							\$ 2,378,792	\$ 1,199,872	\$ 1,178,236	\$ 1,403,701
Restricted							0	0	142,764	559,043
Assigned							4,413,823	6,955,669	3,822,386	3,952,037
Unassigned							<u>9,419,461</u>	<u>11,255,791</u>	<u>15,555,463</u>	<u>13,983,621</u>
<i>Total General Fund</i>	<u>\$ 26,547,639</u>	<u>\$ 24,835,213</u>	<u>\$ 20,883,826</u>	<u>\$ 25,037,317</u>	<u>\$ 23,278,901</u>	<u>\$ 16,016,252</u>	<u>\$ 16,212,076</u>	<u>\$ 19,411,332</u>	<u>\$ 20,698,849</u>	<u>\$ 19,898,402</u>
All Other Governmental Funds										
Reserved	\$ 13,122,924	\$ 4,054,950	\$ 5,544,321	\$ 1,852,387	\$ 2,792,112	\$ 4,089,932				
Unreserved, undesignated reported in:										
Special Revenue Funds	15,453,279	17,650,193	15,027,156	15,542,215	14,002,512	17,368,230				
Debt Service Funds	444,920	423,226	377,878	388,598	319,293	242,972				
Capital Projects Funds	7,191,450	12,854,505	13,549,407	14,936,406	16,751,162	15,263,633				
Nonspendable							\$ 0	\$ 0	\$ 0	\$ 0
Restricted							28,588,552	25,463,768	33,055,873	33,943,731
Assigned							8,274,787	8,143,653	731,578	6,868,639
Unassigned							<u>(1,134,850)</u>	<u>(1,196,663)</u>	<u>(281,509)</u>	<u>113,598</u>
<i>Total All Other Governmental Funds</i>	<u>\$ 36,212,573</u>	<u>\$ 34,982,874</u>	<u>\$ 34,498,762</u>	<u>\$ 32,719,606</u>	<u>\$ 33,865,079</u>	<u>\$ 36,964,767</u>	<u>\$ 35,728,489</u>	<u>\$ 32,410,758</u>	<u>\$ 33,505,942</u>	<u>\$ 40,925,968</u>

Note: In 2011, Clermont County implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definition." The 2010 has been restated to show the new categories for fund balance.

Table 4

Clermont County, Ohio

Changes in Fund Balances, Governmental Funds

Last Ten Years

(modified accrual basis of accounting)

	2004	2005	2006	2007	2008
Revenues					
Property and Other Taxes	\$ 39,755,700	\$ 39,894,619	\$ 41,796,624	\$ 44,413,491	\$ 43,197,499
Revenue in Lieu of Taxes	0	0	0	0	780,912
Charges for Services	17,339,735	18,480,378	19,208,964	18,853,570	19,171,936
Licenses and Permits	1,807,576	2,063,488	1,669,078	1,551,020	1,573,337
Fines and Forfeitures	1,890,580	1,858,195	1,717,796	1,656,757	1,736,979
Intergovernmental	44,040,412	48,006,570	47,719,373	44,273,656	47,827,802
Special Assessments	1,218,024	1,126,869	1,242,515	1,682,349	1,200,880
Investment Earnings	2,776,124	3,590,248	4,483,180	5,421,389	4,318,308
Net Increase/(Decrease) in Fair Value of Investments	(415,787)	(850,205)	271,246	1,402,436	567,486
Other	1,293,470	1,900,227	3,772,265	2,096,200	2,986,697
Total Revenues	109,705,834	116,070,389	121,881,041	121,350,868	123,361,836
Expenditures					
Current					
General Government					
Legislative and Executive	16,289,174	18,355,723	19,087,739	18,414,431	20,082,032
Judicial	8,677,467	8,916,782	9,690,225	9,832,342	9,926,735
Public Safety	23,631,927	25,105,955	25,281,274	25,815,852	27,589,393
Public Works	9,969,435	11,494,227	12,267,434	12,808,839	10,831,876
Health	964,620	823,847	912,765	1,209,199	1,017,251
Human Services	29,616,479	29,879,236	36,199,138	36,206,434	38,808,620
Community Development	280,313	1,451,636	398,876	502,272	2,693,586
Economic Development ²	426,636	425,411	8,986,345	1,304,138	1,159,789
Transportation	1,421,673	1,501,225	2,127,801	2,706,592	4,049,395
Intergovernmental	1,193,103	569,756	1,296,354	962,480	0
Capital Outlay	11,979,995	15,603,926	6,710,660	4,997,639	3,820,538
Debt Service:					
Principal Retirement	4,380,876	3,790,876	4,123,941	4,312,941	4,495,941
Interest and Fiscal Charges	1,859,322	1,364,931	1,316,205	1,178,318	1,010,303
Cost of Issuance	0	0	0	0	0
Total Expenditures	110,691,020	119,283,531	128,398,757	120,251,477	125,485,459
Excess of Revenues Over (Under) Expenditures	(985,186)	(3,213,142)	(6,517,716)	1,099,391	(2,123,623)
Other Financing Sources (Uses)					
Refunding Bonds Issued	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0
Special Assessment Bonds Issued	2,160,000	1,850,000	680,000	0	0
OPWC Bonds Issued	0	0	1,001,305	0	0
Payment to Refunded Bonds Escrow Agent	0	0	0	0	0
Payment to Defeased Bond Escrow Agent	(9,221,586)	0	0	0	0
Other Financing (Uses) - Discount	(534)	(60,485)	(6,800)	0	0
Other Financing Sources - Premium	0	0	0	0	0
Transfers In	10,873,576	10,186,363	7,800,350	7,552,037	9,465,069
Transfers Out	(12,213,042)	(11,811,993)	(8,413,178)	(7,622,575)	(9,375,069)
Proceeds from the Sale of Capital Assets	70,283	107,132	1,020,540	1,345,482	1,306,680
Total Other Financing Sources (Uses)	(8,331,303)	271,017	2,082,217	1,274,944	1,396,680
Special Item					
Proceeds from the Exchange of Infrastructure ¹	10,500,000	0	0	0	0
Net Change in Fund Balance	\$ 1,183,511	\$ (2,942,125)	\$ (4,435,499)	\$ 2,374,335	\$ (726,943)
Debt Service as a Percentage of Noncapital Expenditures	16.0%	4.9%	4.8%	5.2%	4.7%

¹The proceeds are from an agreement with the Ohio Department of Transportation to exchange infrastructure and to pay the debt associated with the infrastructure.

² In 2004, the County established the Office of Economic Development.

In 2006, the County purchased 99 acres of land at a cost of \$8,221,230.

2009	2010	2011	2012	2013
\$ 41,697,636	\$ 43,940,436	\$ 44,312,744	\$ 43,770,324	\$ 44,744,953
336,486	474,376	1,458,379	1,508,590	1,840,476
19,988,504	18,046,924	20,717,967	22,323,845	24,491,767
1,432,586	1,339,582	1,258,142	1,480,153	1,644,420
1,692,675	1,923,324	1,596,513	1,805,909	1,698,030
50,119,495	47,443,017	36,078,487	36,830,695	36,288,298
2,328,261	972,413	981,734	1,276,439	1,384,295
2,276,343	1,605,754	1,144,870	909,372	700,516
(784,051)	(353,219)	452,720	(200,019)	(563,347)
2,050,875	2,007,899	3,292,720	5,170,168	5,635,003
121,138,810	117,400,506	111,294,276	114,875,476	117,864,411
19,176,795	17,354,081	16,737,093	17,630,184	17,182,994
9,985,535	10,661,618	10,252,580	10,927,454	10,747,113
37,229,858	25,709,301	26,214,209	26,774,312	27,193,935
158,361	9,002,230	7,430,569	8,279,558	11,924,663
1,180,365	1,193,588	1,188,296	1,365,411	1,500,904
36,409,952	29,462,234	27,663,194	27,657,480	29,379,362
2,607,780	3,465,178	3,306,719	1,513,996	4,076,183
705,478	4,534,763	400,342	244,391	278,124
2,095,312	3,369,444	2,685,625	4,842,400	2,998,964
0	0	0	0	0
10,728,455	8,487,565	10,359,064	12,697,387	4,570,638
4,581,971	4,755,911	4,889,454	1,051,727	1,116,454
829,838	646,606	463,702	418,793	367,523
0	0	0	0	0
125,689,700	118,642,519	111,590,847	113,403,093	111,336,857
(4,550,890)	(1,242,013)	(296,571)	1,472,383	6,527,554
0	0	0	0	0
0	0	0	0	0
0	0	5,130,000	0	0
263,262	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	(100,000)	0	0
0	0	0	0	0
9,963,784	8,719,775	5,912,887	10,436,167	5,102,868
(9,873,846)	(8,597,885)	(10,852,887)	(9,593,493)	(5,041,162)
34,729	79,669	78,332	67,644	30,320
387,929	201,559	168,332	910,318	92,026
0	0	0	0	0
\$ (4,162,961)	\$ (1,040,454)	\$ (128,239)	\$ 2,382,701	\$ 6,619,580
5.1%	5.1%	5.0%	1.4%	1.3%

Table 5

Clermont County, Ohio

Sales Revenue by Industrial Class

Last Seven Years

(in thousands)

	2006	2007	2008	2009	2010	2011
Agriculture, Forestry, and Fishing	\$ 666.1	\$ 817.5	\$ 726.8	\$ 839.3	\$ 668.4	\$ 974.1
Mining	0.0	0.0	0.0	1,003.2	2,478.6	3,493.4
Utilities (excluding telecommunications)	8,524.1	7,416.5	8,842.6	9,800.6	8,396.2	6,136.3
Construction	2,299.8	3,083.7	4,017.9	2,773.5	2,281.2	2,309.4
Manufacturing	14,610.6	21,594.3	30,174.6	26,441.2	26,446.2	26,371.8
Wholesale Trade	23,464.4	23,691.7	19,959.9	17,035.9	19,990.9	23,800.5
Retail Trade	1,578,723.5	1,494,634.9	1,466,159.5	1,378,949.1	1,413,456.9	1,456,686.7
Transportation and Warehousing	2,236.3	2,029.5	1,944.4	1,803.1	1,801.1	2,058.5
Information (including telecommunications)	120,993.9	141,838.8	146,466.6	149,923.4	150,009.8	148,045.1
Finance and Insurance	4,999.3	3,444.3	4,119.6	16,213.1	65,292.6	78,218.2
Real Estate, and Rental & Leasing of Property	36,469.2	36,258.6	39,073.7	31,790.5	30,115.8	29,613.8
Professional, Scientific and Technical Services	13,535.7	14,949.1	20,552.9	15,430.0	24,250.9	20,566.0
Management of Companies (Holding Companies)	0.0	0.0	0.0	513.7	646.2	12,503.0
Administrative & Support Services, and Waste Management & Remediation Services	52,162.2	58,254.8	55,998.9	44,532.8	45,640.5	59,878.1
Education, Health Care and Social Assistance	3,489.5	2,539.8	2,728.2	2,304.9	2,879.6	2,900.1
Arts, Entertainment, and Recreation	5,141.5	9,522.2	11,163.9	9,643.2	10,023.1	9,646.9
Accommodation and Food Services	143,976.6	143,749.4	149,217.6	147,060.1	145,975.6	154,212.6
Other Services	42,298.3	48,451.0	47,911.9	48,242.4	51,105.1	53,411.6
Unclassified	30,276.0	113,472.4	28,786.8	9,771.9	12,211.0	8,288.3
Totals	\$2,083,867.0	\$2,125,748.5	\$2,037,845.8	\$1,914,071.9	\$2,013,669.7	\$2,099,114.5
Total Direct Rate	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

Source: Ohio Department of Taxation

Notes: First year information available is 2006

Revenue is based on sales tax collected divided by the County sales tax rate

Information is not available about the principal sales taxpayers in the County.

Information was not available for 2013 at the time of publication

	2012
\$	1,172.9
	4,942.8
	8,313.3
	6,794.1
	34,709.3
	29,982.6
	1,520,528.5
	2,367.0
	150,920.7
	86,283.1
	33,308.8
	23,961.0
	1,466.4
	59,705.9
	3,043.6
	14,804.5
	151,001.5
	54,467.6
	6,712.2
	<u>\$ 2,194,485.8</u>
	1.0%

Table 6
Clermont County, Ohio

Assessed and Estimated Actual Value of Taxable Property¹

Last Ten Years

(Amounts in 000'S)

Collection	Real Property ²				Personal Property ³		Public Utility ³		Totals		Assessed Value	Total Direct Rate ⁴
	Residential/Agriculture		Commercial/Industrial		Assessed	Estimated	Assessed	Estimated	Assessed	Estimated	As a % of	
	Assessed	Estimated	Assessed	Estimated							Estimated	
Year	Assessed	Actual	Assessed	Actual	Assessed	Actual	Assessed	Actual	Assessed	Actual	Actual Value	
2004	\$ 2,519,648	\$ 7,198,994	\$ 720,168	\$ 2,057,623	\$ 192,937	\$ 803,904	\$ 276,812	\$ 1,107,248	\$ 3,709,565	\$ 11,167,769	33.22%	5.00
2005	2,608,621	7,453,203	731,313	2,089,466	198,398	862,600	274,686	1,098,744	3,813,018	11,504,013	33.15%	5.00
2006	2,973,626	8,496,074	796,969	2,277,054	169,593	904,496	282,270	1,129,080	4,222,458	12,806,705	32.97%	5.00
2007	3,048,565	8,710,186	793,488	2,267,109	130,653	1,045,224	282,286	1,129,144	4,254,992	13,151,662	32.35%	5.20
2008	3,108,394	8,881,126	804,149	2,297,569	84,014	1,344,224	275,816	1,103,264	4,272,373	13,626,182	31.35%	5.20
2009	3,325,908	9,502,594	817,229	2,334,940	8,480	135,680	278,572	1,114,288	4,430,189	13,087,502	33.85%	5.20
2010	3,334,509	9,527,169	807,282	2,306,520	4,240	67,840	300,843	1,203,372	4,446,874	13,104,901	33.93%	5.20
2011	3,383,070	9,665,914	798,568	2,281,623	-	-	300,398	1,201,592	4,482,036	13,149,129	34.09%	5.20
2012	3,084,298	8,812,280	685,488	1,958,537	-	-	306,653	1,226,612	4,076,439	11,997,429	33.98%	5.20
2013	3,093,023	8,837,209	682,175	1,949,071	-	-	317,555	1,270,220	4,092,753	12,056,500	33.95%	5.20

Source: Clermont County Auditor

¹Exempt properties are not included in the estimated actual values nor in assessed valuations.

²The estimated actual values for real estate property were derived by 35% of the assessed values on the real estate Property.
Refer to: "Note G-Receiveables" in the Financial Statements.

³The estimated actual values for personal property and public utility were derived from an average rate of the assessed values
(the average rate consists of varying rates for manufacturing equipment, inventory, and other equipment for the ten years presented).

⁴ The Total Direct Rate is per \$100,000 in assessed value

Table 7
Clermont County, Ohio
Property Tax Levies and Collections
Last Ten Years

<u>Levy Year</u>	<u>Collection Year</u>	<u>Current Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percent of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections for Levy Year</u>	<u>Total Taxes Collected</u>	<u>Percent of Total Collections to Current Tax Levy</u>
2003	2004	\$ 25,077,636	\$ 24,407,795	97.33	\$ 76,712	\$ 24,484,507	97.63
2004	2005	25,749,568	25,063,417	97.34	74,372	25,137,789	97.62
2005	2006	27,579,784	26,655,288	96.65	94,735	26,750,023	96.99
2006	2007	30,444,848	29,504,254	96.91	120,747	29,625,001	97.31
2007	2008	30,893,156	29,981,550	97.05	177,910	30,159,460	97.63
2008	2009	31,840,096	30,742,538	96.55	140,766	30,883,304	97.00
2009	2010	32,062,694	31,046,814	96.83	352,021	31,398,835	97.93
2010	2011	35,292,539	33,912,064	96.09	840,879	34,752,943	98.47
2011	2012	32,958,599	31,841,215	96.61	501,115	32,342,330	98.13
2012	2013	33,106,530	32,273,166	97.48	-	32,273,166	97.48

Source: Clermont County Auditor

Note: Includes all tax rates levied County-wide. Refer to "Table 8 - Property Tax Rates-Direct and Overlapping Governments" in this section.

Table 8

Clermont County, OhioProperty Tax Rates - Direct and Overlapping Governments¹

Last Ten Years

(Per \$1000 of Assessed Value)

	Collection Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<u>County Entities</u>										
General	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10
Senior Services	1.10	1.10	1.10	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Children Services	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
County Capital Construction	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total County Entities	5.00	5.00	5.00	5.20	5.20	5.20	5.20	5.20	5.20	5.20
<u>Other Entities</u>										
Bd of Mental Retardation	2.50	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Comm Mental Health Board	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Park District	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Clermont Cty. Pub. Library	0.50	0.50	0.50	0.50	0.50	0.50	0.90	0.90	0.90	0.90
Total Other Entities	3.60	4.35	4.35	4.35	4.35	4.35	4.75	4.75	4.75	4.75
Total County-Wide	8.60	9.35	9.35	9.55	9.55	9.55	9.95	9.95	9.95	9.95
<u>School Districts</u>										
Batavia	48.10	55.00	54.30	53.80	53.60	51.60	51.60	51.60	51.85	59.11
Bethel-Tate	38.44	38.44	38.04	37.59	37.28	37.01	37.01	36.86	36.86	36.86
Clermont-Northeastern	36.00	35.75	35.50	35.50	35.50	35.50	35.50	35.25	35.25	35.00
Felicity-Franklin	34.90	33.50	32.80	32.60	32.60	31.80	31.80	31.60	31.60	31.60
Goshen	30.40	30.40	30.40	30.40	28.90	28.90	28.90	28.90	28.90	28.90
Milford	69.10	69.10	69.10	69.10	69.10	74.60	74.60	74.60	75.05	75.05
New Richmond	32.55	32.55	32.55	32.55	32.55	32.55	32.00	32.00	32.00	32.00
West Clermont	49.15	57.05	56.00	55.80	56.96	56.86	56.52	56.71	57.61	57.61
Williamsburg	44.60	48.20	47.40	47.40	46.82	45.80	48.17	48.17	48.76	48.76
U. S. Grant Vocational	4.10	4.10	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85
<u>Out-Of-County School Districts</u>										
Blanchester	35.94	35.94	35.10	35.10	35.10	35.10	35.10	35.10	34.10	34.10
Forest Hills	55.34	55.84	55.13	60.83	60.93	61.12	61.12	61.12	61.12	65.02
Great Oaks Vocational	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Little Miami	45.94	45.39	42.84	42.59	42.59	42.59	42.59	42.59	56.54	58.33
Loveland	69.43	74.42	74.42	74.28	73.78	73.78	73.78	73.78	77.18	77.52
Southern Hills Vocational	5.80	5.80	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Warren County Vocational	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Western Brown	23.10	23.10	22.40	22.40	22.40	22.15	22.15	22.15	22.15	22.30

Continued

Source: Clermont County Auditor

¹Property tax rates are determined by a combination of the county-wide tax rate and the applicable tax rates for the school district, township, municipality or other districts in which a given property is located.

Table 8

Clermont County, OhioProperty Tax Rates - Direct and Overlapping Governments¹

Last Ten Years

(Per \$1000 of Assessed Value)

(Continued)

	Collection Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<u>Corporations</u>										
Amelia	19.70	18.30	21.30	21.30	21.30	17.30	17.30	17.30	17.30	17.30
Batavia	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Bethel	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.20	8.20	8.20
Chilo	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Felicity	15.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Milford	13.70	13.70	13.70	13.50	13.50	13.50	13.50	13.50	13.50	13.50
Moscow	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Neville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Richmond	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	18.50	18.50
Newtownsville	2.60	2.60	2.60	1.20	2.60	2.60	2.60	2.60	2.60	2.60
Owensville	14.10	14.10	12.60	12.60	11.10	11.10	11.10	11.10	11.10	11.10
Williamsburg	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
<u>Out-Of-County Corporations</u>										
Loveland	11.55	11.00	11.55	9.90	9.90	9.90	9.90	9.90	9.90	9.90
<u>Townships</u>										
Batavia	2.40	2.40	2.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Franklin	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20
Goshen	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60
Jackson	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40
Miami	22.11	22.11	26.01	26.01	26.01	26.01	26.01	26.01	26.01	26.01
Monroe	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10
Ohio	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60
Pierce	16.90	16.90	16.90	19.00	21.80	21.80	21.80	21.80	21.80	21.70
Stonelick	10.60	10.60	10.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60
Tate	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80
Union	21.40	21.40	21.40	21.40	21.40	21.40	24.35	24.35	24.35	24.35
Washington	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Wayne	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70
Williamsburg	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
<u>Other Districts</u>										
Central Joint Fire & EMS	5.50	5.50	5.50	5.50	5.50	5.50	5.50	8.40	8.40	8.40

Source: Clermont County Auditor

¹Property tax rates are determined by a combination of the county-wide tax rate and the applicable tax rates for the school district, township, municipality or other districts in which a given property is located.

Table 9
Clermont County, Ohio
Principal Property Taxpayers
Current Year and Nine Years Ago

2013				
	Real Estate Assessed Valuation	Personal Property Assessed Valuation	Total Assessed Valuation	Percentage of Total Assessed Valuation
Duke Energy	\$ 69,100	\$ 219,453,680	\$ 219,522,780	5.36%
Dayton Power	16,968,270	46,996,320	63,964,590	1.56%
Ohio Power Company	0	44,602,960	44,602,960	1.09%
Cincinnati Gas & Electric	39,222,030	0	39,222,030	0.96%
Columbus & Southern	13,730,470	0	13,730,470	0.34%
CBL Eastgate Mall LLC	13,657,420	0	13,657,420	0.33%
American Modern Insurance Group, Inc.	10,952,980	0	10,952,980	0.27%
International Paper	9,239,360	0	9,239,360	0.23%
Kroger Eastgate Pavilion LLC	6,547,310	0	6,547,310	0.16%
OTR	6,095,360	0	6,095,360	0.15%
Totals	<u>\$ 116,482,300</u>	<u>\$ 311,052,960</u>	<u>\$ 427,535,260</u>	10.45%
2004				
	Real Estate Assessed Valuation	Personal Property Assessed Valuation	Total Assessed Valuation	Percentage of Total Assessed Valuation
Cinergy Corporation	\$ 38,225,320	\$ 163,241,930	\$ 201,467,250	5.28%
Dayton Power & Light	16,794,620	31,680,950	48,475,570	1.27%
Columbus & Southern	13,605,920	32,332,060	45,937,980	1.20%
Batavia Transmissions	13,648,920	15,730,360	29,379,280	0.77%
Cincinnati Bell Telephone	0	23,866,290	23,866,290	0.63%
Eastgate Company	23,355,650	0	23,355,650	0.61%
Meijer Stores	8,098,200	4,437,580	12,535,780	0.33%
Acquiport Milford LLC	9,406,940	0	9,406,940	0.25%
Amerishop Biggs Place	7,175,000	1,741,420	8,916,420	0.23%
OTR	6,047,320	0	6,047,320	0.16%
Totals	<u>\$ 136,357,890</u>	<u>\$ 273,030,590</u>	<u>\$ 409,388,480</u>	10.74%

Source: Clermont County Auditor

Table 10
Clermont County, Ohio
 Water & Sewer Sold by Type of Customer
 Last Ten Years
(in millions of gallons)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Water										
Residential	2,289.8	2,411.5	2,276.7	2,699.2	2,358.9	2,228.9	2,454.9	2,190.6	2,317.3	2,098.3
Multi Family	628.4	625.8	616.2	635.0	601.3	606.9	609.1	598.1	611.2	603.3
Commercial	795.8	794.3	683.4	774.2	718.9	740.0	711.8	690.2	648.3	616.0
Industrial	179.7	175.8	180.9	172.5	151.8	87.8	86.9	83.7	83.9	89.9
Recreational	3.9	3.6	3.6	4.4	18.4	4.5	4.4	4.9	5.1	3.6
Remote	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government*				22.6	21.1	21.7	24.1	18.6	24.7	26.9
Institutional	51.4	51.5	78.7	61.1	55.8	60.0	64.3	66.5	56.3	50.2
Totals	<u>3,949.3</u>	<u>4,062.8</u>	<u>3,839.5</u>	<u>4,369.0</u>	<u>3,926.2</u>	<u>3,749.8</u>	<u>3,955.5</u>	<u>3,652.6</u>	<u>3,746.8</u>	<u>3,488.2</u>
Total Direct Rate per 1000 gallons	\$ 2.67	\$ 2.71	\$ 2.76	\$ 3.05	\$ 3.33	\$ 3.14	\$ 3.29	\$ 3.34	\$ 3.47	\$ 3.51
Sewer										
Residential	1,971.7	2,072.9	1,988.8	2,355.4	2,119.6	1,951.8	2,155.0	1,922.8	2,041.1	1,888.8
Multi Family	603.4	606.8	599.7	621.8	601.9	594.3	598.4	583.4	596.1	584.3
Commercial	546.2	539.8	462.2	494.7	478.6	472.2	450.4	438.0	452.7	452.0
Industrial	88.4	123.1	148.7	141.4	140.8	84.3	85.0	80.2	79.5	84.5
Recreational	4.7	3.9	3.9	5.1	9.7	17.8	4.1	4.9	4.4	4.2
Remote	8.1	6.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government*				16.1	14.9	16.4	15.6	13.5	16.2	17.8
Institutional	47.4	46.6	66.4	57.0	56.2	57.0	61.6	62.4	52.2	47.3
Totals	<u>3,269.9</u>	<u>3,399.7</u>	<u>3,269.7</u>	<u>3,691.5</u>	<u>3,421.7</u>	<u>3,193.8</u>	<u>3,370.1</u>	<u>3,105.2</u>	<u>3,242.2</u>	<u>3,078.9</u>
Total Direct Rate per 1000 gallons	\$ 4.14	\$ 3.99	\$ 4.10	\$ 3.82	\$ 4.20	\$ 4.44	\$ 4.28	\$ 4.53	\$ 4.32	\$ 4.54

Source: Clermont County Water Resources Department

* New Customer Type created with new billing system implemented in 2007

Table 11
Clermont County, Ohio
 Water & Sewer Rates
 Last Ten Years

<u>WATER</u>										
Years	Monthly Minimum Rates 3/4"	Monthly Minimum Rates 1"	Monthly Minimum Rates 1 1/2"	Monthly Minimum Rates 2"	Rate Per 1,000 gal Over Minimum*	Monthly Minimum Rates 3/4"	Monthly Minimum Rates 1"	Monthly Minimum Rates 1 1/2"	Monthly Minimum Rates 2"	Rate Per 1,000 gal Over Minimum*
Residential						Non-Residential				
2004	\$ 14.25	\$ 57.00	\$ 114.00	\$ 182.40	\$2.14/\$3.09/\$4.23	\$ 22.80	\$ 22.80	\$ 22.80	\$ 22.80	\$2.14/\$3.09/\$4.23
2005	14.25	57.00	114.00	182.40	\$2.14/\$3.09/\$4.23	22.80	57.00	114.00	182.40	\$2.14/\$3.09/\$4.23
2006	14.25	57.00	114.00	182.40	\$2.14/\$3.09/\$4.23	22.80	57.00	114.00	182.40	\$2.14/\$3.09/\$4.23
2007	15.65	62.60	125.20	200.32	\$2.35/\$3.40/\$4.65	25.04	62.60	125.20	200.32	\$2.35/\$3.40/\$4.65
2008	16.25	65.00	130.00	208.00	\$2.44/\$3.54/\$4.84	26.00	65.00	130.00	208.00	\$2.44/\$3.54/\$4.84
2009	16.90	67.60	135.20	216.32	\$2.54/\$3.68/\$5.03	27.04	67.60	135.20	216.32	\$2.54/\$3.68/\$5.03
2010	16.90	67.60	135.20	216.32	\$2.54/\$3.68/\$5.03	27.04	67.60	135.20	216.32	\$2.54/\$3.68/\$5.03
2011	17.40	69.60	139.20	222.72	\$2.62/\$3.79/\$5.18	27.84	69.60	139.20	222.72	\$2.62/\$3.79/\$5.18
2012	17.40	69.60	139.20	222.72	\$2.62/\$3.79/\$5.18	27.84	69.60	139.20	222.72	\$2.62/\$3.79/\$5.18
2013	17.40	69.60	139.20	222.72	\$2.62/\$3.79/\$5.18	27.84	69.60	139.20	222.72	\$2.62/\$3.79/\$5.18
<u>SEWER</u>										
Years	Monthly Minimum Rates 3/4"	Monthly Minimum Rates 1"	Monthly Minimum Rates 1 1/2"	Monthly Minimum Rates 2"	Rate Per 1,000 gallon Over Minimum	Monthly Minimum Rates 3/4"	Monthly Minimum Rates 1"	Monthly Minimum Rates 1 1/2"	Monthly Minimum Rates 2"	Rate Per 1,000 gallon Over Minimum
Residential						Non-Residential				
2004	\$ 20.35	\$ 81.40	\$ 162.80	\$ 260.48	\$ 4.07	\$ 32.56	\$ 81.40	\$ 162.80	\$ 260.48	\$ 4.07
2005	20.35	81.40	162.80	260.48	4.07	32.56	81.40	162.80	260.48	4.07
2006	20.35	81.40	162.80	260.48	4.07	32.56	81.40	162.80	260.48	4.07
2007	20.75	83.00	166.00	265.60	4.15	33.20	83.00	166.00	265.60	4.15
2008	21.15	84.60	169.20	270.72	4.23	33.84	84.60	169.20	270.72	4.23
2009	22.20	88.80	177.60	284.16	4.44	35.52	88.80	177.60	284.16	4.44
2010	22.20	88.80	177.60	284.16	4.44	35.52	88.80	177.60	284.16	4.44
2011	22.20	88.80	177.60	284.16	4.44	35.52	88.80	177.60	284.16	4.44
2012	22.20	88.80	177.60	284.16	4.44	35.52	88.80	177.60	284.16	4.44
2013	22.20	88.80	177.60	284.16	4.44	35.52	88.80	177.60	284.16	4.44

Source: Clermont County Water Resources Department

* These rates are based on the customer's meter size

Table 12
Clermont County, Ohio
Principal Users of Water
Current Year and Nine Years Ago

2013				
	<u>Consumption (in Gallons)</u>	<u>Percent of System Usage</u>	<u>Water Revenue</u>	<u>Percent of System Revenue</u>
Williamsburg Village	75,943,200	2.18%	\$ 182,264	1.49%
Milford City	22,815,800	0.65%	54,758	0.45%
Lakeshore Estates	16,835,300	0.48%	56,071	0.46%
Clermont Mercy Hospital	16,661,200	0.48%	45,716	0.37%
Greenbriar Estates	15,992,000	0.46%	43,963	0.36%
Occidental Development	15,791,800	0.45%	55,535	0.45%
Arbors of Anderson	14,677,600	0.42%	53,017	0.43%
Woodville Gardens	14,437,100	0.41%	39,889	0.33%
Cintas Corp	14,129,000	0.41%	38,050	0.31%
Brandy Chase Apartments	<u>13,788,900</u>	0.40%	<u>47,854</u>	0.39%
Totals	<u>221,071,900</u>		<u>\$ 617,118</u>	

2004				
	<u>Consumption (in Gallons)</u>	<u>Percent of System Usage</u>	<u>Water Revenue</u>	<u>Percent of System Revenue</u>
Batavia Transmissions	92,908,000	2.40%	\$ 211,272	2.00%
Batavia Village	66,424,000	1.70%	146,853	1.40%
Williamsburg Village	60,099,000	1.50%	103,531	1.00%
3M Precision Optics	41,209,600	1.00%	95,814	0.90%
New Richmond Village	25,324,000	0.60%	54,193	0.50%
City of Milford	24,260,000	0.60%	51,916	0.50%
Greenbriar Mobile Home Park	21,138,000	0.50%	47,595	0.50%
Holiday Parks	17,262,000	0.40%	38,645	0.40%
Arrowhead Apartments	16,886,000	0.40%	43,804	0.40%
Clermont Mercy Hospital	<u>15,825,600</u>	0.40%	<u>36,038</u>	0.30%
Totals	<u>381,336,200</u>		<u>\$ 829,661</u>	

Source: Clermont County Water Resources Department

Table 13
Clermont County, Ohio
Principal Users of Sewer
Current Year and Nine Years Ago

2013				
	<u>Consumption (in Gallons)</u>	<u>Percent of System Usage</u>	<u>Sewer Revenue</u>	<u>Percent of System Revenue</u>
Lakeshore Estates	16,835,300	0.55%	\$ 77,532.61	0.55%
Greenbriar Estates	15,992,000	0.52%	71,004	0.51%
Occidental Development	15,791,800	0.51%	74,379	0.53%
Arbors of Anderson	14,677,600	0.48%	70,662	0.51%
Clermont Mercy Hospital	14,552,300	0.47%	64,612	0.46%
Woodville Gardens	14,437,100	0.47%	64,101	0.46%
Cintas Corp	14,129,000	0.46%	71,590	0.51%
Brandychase Apartments	13,788,900	0.45%	63,186	0.45%
Jamestown Crossings	12,378,700	0.40%	54,961	0.39%
Bridgehaven Condominiums	12,258,200	0.40%	58,407	0.42%
Totals	<u>144,840,900</u>		<u>\$ 670,435</u>	

2004				
	<u>Consumption (in Gallons)</u>	<u>Percent of System Usage</u>	<u>Sewer Revenue</u>	<u>Percent of System Revenue</u>
Batavia Transmissions	43,977,300	1.30%	\$ 178,987	1.30%
3M Precision Optics	21,138,000	0.60%	87,707	0.60%
Cintas Corporation	17,811,000	0.50%	71,849	0.50%
Greenbriar Mobile Home Park	17,676,200	0.50%	77,133	0.60%
3M Precision Optics	17,262,000	0.50%	70,256	0.50%
Lakeshore Mobile Home Park	16,886,000	0.50%	68,726	0.50%
Holiday Parks	15,730,500	0.50%	61,933	0.50%
Grenacres Mobile Home Park	14,591,000	0.40%	59,385	0.40%
Milford Commons Apartments	14,264,200	0.40%	58,055	0.40%
Sun Chemical	13,090,100	0.40%	53,867	0.40%
	<u>192,426,300</u>		<u>\$ 787,898</u>	

Source: Clermont County Water Resources Department

Table 14
Clermont County, Ohio
Ratios of Net Bonded Debt by Type
Last Ten Years
(amounts expressed in thousands, except per capita amount)

Year	Governmental Activities					Business-Type Activities					Restricted for the Payment of Revenue Bonds	Total Primary Government	Percentage of Personal Income ²	Per Capita ²
	General Obligation	Percentage of Actual Property	Per	Ohio Public Works	Special Assessment	Sewer Revenue	Water Revenue	Ohio Public Works	Ohio Water Development					
	Bonds	Value ¹	Capita ²	Commission	Bonds	Bonds	Bonds	Commission	Authority					
2004	\$ 28,710	0.25%	\$ 148	\$ 313	\$ 5,401	\$ 37,560	\$ 34,965	\$ 6,937	\$ 1,453	(7.1)	\$ 115,332	1.92%	\$ 595.50	
2005	25,350	0.20%	130.89	295	6,838	35,925	33,015	6,289	1,304	(7.3)	109,009	1.70%	562.85	
2006	21,815	0.17%	113.20	1,228	6,997	34,260	31,010	7,862	1,148	(9.4)	104,311	1.56%	541.29	
2007	18,125	0.14%	93.67	1,160	6,442	32,560	28,940	9,789	983	(7.7)	97,991	1.43%	506.44	
2008	14,215	0.10%	72.75	1,092	5,924	30,810	26,815	10,250	6,783	(5.9)	95,883	1.37%	490.70	
2009	10,150	0.08%	51.37	1,322	5,441	29,005	24,620	9,871	6,366	(5.9)	86,769	1.28%	441.86	
2010	5,890	0.04%	29.85	1,220	5,042	27,130	22,335	9,572	5,930	(6.0)	77,113	1.16%	390.72	
2011	1,465	0.01%	7.36	1,107	9,792	25,180	19,960	9,269	23,470	(6.0)	90,237	1.30%	453.14	
2012	1,090	0.01%	5.47	1,068	9,155	23,150	17,490	8,577	22,792	(6.6)	83,315	1.16%	418.49	
2013	700	0.01%	3.50	988	8,508	19,935	16,555	7,951	21,921	(6.4)	76,552	1.00%	382.38	

¹Actual Property Values used for calculation are from Table 5

²Population and Personal Income used for calculation are from Table 18

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements

Table 15

Clermont County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt

December 31, 2013

Political Subdivision	Debt Outstanding	Percentage Applicable To County	Amount Applicable To Clermont County
Clermont County			
General Obligation Bonds	\$ 700,000	100.00%	\$ 700,000
Special Assessment Bonds	8,508,000	100.00%	8,508,000
OPWC Bonds	988,178	100.00%	988,178
Total Direct Debt	<u>10,196,178</u>		<u>10,196,178</u>
Villages with overlapping			
Amelia Village	650,000	100.00%	650,000
Batavia Village	3,735,000	100.00%	3,735,000
Townships with overlapping			
Batavia Township	700,000	100.00%	700,000
Goshen Township	2,299,968	100.00%	2,299,968
Miami Township	5,370,000	100.00%	5,370,000
Union Township	31,600,000	100.00%	31,600,000
Williamsburg Township	25,367	100.00%	25,367
Cities with overlapping			
City of Loveland	8,580,000	19.71%	1,691,118
City of Milford	1,895,000	99.06%	1,877,187
School Districts with overlapping			
Batavia Local S. D.	18,692,448	100.00%	18,692,448
Bethel-Tate Local S. D.	2,995,000	99.89%	2,991,706
Blanchester Local S. D.	2,140,000	18.86%	403,604
Clermont Northeastern Local S. D.	151,835	99.53%	151,121
Felicity-Franklin Local S. D.	1,464,998	100.00%	1,464,998
Goshen Local S. D.	3,150,500	93.23%	2,937,211
Loveland City S. D.	17,169,092	48.46%	8,320,142
Little Miami Local S. D.	58,322,725	0.16%	93,316
Milford Exempted Village S. D.	60,210,000	99.91%	60,155,811
West Clermont Local S. D.	30,405,000	100.00%	30,405,000
Williamsburg Local S. D.	455,000	98.58%	448,539
Great Oaks J. V. S. D.	14,695,000	17.98%	2,642,161
Total overlapping	<u>264,706,933</u>		<u>176,654,697</u>
Grand Total	<u>\$ 274,903,111</u>		<u>\$ 186,850,875</u>

Source: Ohio Municipal Advisory Council
Clermont County Auditor

Note: The percentage applicable to the County is determined by the County's assessed property value within the political subdivision to the political subdivision's total assessed property value.

Table 16
Clermont County, Ohio
 Legal Debt Margin
 Last Ten Years

		Legal Debt Margin Calculation for 2013	
Assessed Value			
3.0% of the first \$100,000,000 Assessed Valuation			3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000			3,000,000
2.5% on the amount in excess of \$300,000,000			94,818,851
Total direct debt limit			100,818,851
Debt applicable to Limit			
General Obligation Bonds			700,000
Less: Exempted General Obligation Bonds			(700,000)
Less: Available funds in Debt Service Funds			(252,948)
Total net debt (voted and unvoted) applicable to direct debt limit			(252,948)
Direct Legal Debt Margin			101,071,799
Unvoted debt limitation (subject to 1% of County assessed valuation)			40,927,540
Total Net indebtedness (unvoted-subject to the 1% legal debt limitation)			(252,948)
Unvoted legal debt margin			41,180,488

(dollars expressed in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Direct Debt Limit (voted and unvoted)	\$ 93,825	\$ 104,061	\$ 104,874	\$ 105,309	\$ 102,343	\$ 109,566	\$ 100,819	\$ 110,551	\$ 100,411	\$ 100,818
Total Net Debt (voted and unvoted) Applicable to Direct Debt Limit	<u>20,930</u>	<u>12,703</u>	<u>10,875</u>	<u>8,956</u>	<u>6,912</u>	<u>4,783</u>	<u>926</u>	<u>(181)</u>	<u>(180)</u>	<u>(253)</u>
Direct Legal Debt Margin (voted and unvoted)	<u>\$ 72,895</u>	<u>\$ 91,358</u>	<u>\$ 93,999</u>	<u>\$ 96,353</u>	<u>\$ 95,431</u>	<u>\$ 104,783</u>	<u>\$ 99,893</u>	<u>\$ 110,732</u>	<u>\$ 100,591</u>	<u>\$ 101,071</u>
Total Net Debt (voted and unvoted) Applicable to the Direct Limit as a Percentage of Direct Debt Limit	22.3%	12.2%	10.4%	8.5%	6.8%	4.4%	0.9%	0.0%	0.0%	0.0%
Unvoted Debt Limit	38,130	42,225	42,550	42,724	44,302	44,426	40,928	44,820	40,764	40,928
Total Unvoted Net Debt Applicable to Unvoted Debt Limit	<u>20,930</u>	<u>12,703</u>	<u>10,875</u>	<u>8,956</u>	<u>6,912</u>	<u>4,783</u>	<u>926</u>	<u>(181)</u>	<u>(180)</u>	<u>(253)</u>
Unvoted Legal Debt Margin	<u>\$ 17,200</u>	<u>\$ 29,522</u>	<u>\$ 31,675</u>	<u>\$ 33,768</u>	<u>\$ 37,390</u>	<u>\$ 39,643</u>	<u>\$ 40,002</u>	<u>\$ 45,001</u>	<u>\$ 40,944</u>	<u>\$ 41,181</u>
Total Unvoted Net Debt Applicable to the Unvoted Limit as a Percentage of the Unvoted Debt Limit	54.9%	30.1%	25.6%	21.0%	15.6%	10.8%	2.3%	0.0%	0.0%	0.0%

Source: Clermont County Auditor

Table 17
Clermont County, Ohio
 Schedule of Enterprise Revenue Bond Coverage
 Last Ten Years

	Year	Revenue ¹	Operating Expenses Excluding Depreciation ²	System Capacity Charges ³	Net Revenue Available Debt Service	Revenue Bond Debt Service Requirement	Coverage Including System Capacity Charges ⁴ (percent)
Sewer Fund Bond Coverage	2004	\$ 14,330,869	\$ 7,206,123	\$ 2,349,100	\$ 9,473,846	\$ 3,117,791	304
	2005	15,232,573	7,277,363	2,897,416	10,852,626	3,117,670	348
	2006	15,715,633	7,554,581	2,082,230	10,243,282	3,114,970	329
	2007	16,316,272	8,703,879	1,751,542	9,363,935	3,116,670	300
	2008	15,344,836	9,289,013	1,258,111	7,313,934	3,115,670	235
	2009	14,529,436	9,473,512	1,388,560	6,444,484	3,118,170	207
	2010	14,659,573	10,313,854	1,242,287	5,588,006	3,115,970	179
	2011	14,377,189	9,726,786	1,508,038	6,158,441	3,115,970	198
	2012	14,494,109	9,056,654	1,503,749	6,941,204	3,117,970	223
	2013	14,668,864	9,083,074	1,380,245	6,966,035	2,974,736	234
Water Fund Bond Coverage	2004	\$ 11,807,019	\$ 5,906,307	\$ 1,509,687	\$ 7,410,399	\$ 3,468,560	214
	2005	12,578,416	6,598,263	1,867,185	7,847,338	3,467,405	226
	2006	12,303,598	6,673,125	1,528,292	7,158,765	3,463,905	207
	2007	15,103,377	7,615,213	1,197,054	8,685,218	3,468,755	250
	2008	14,150,202	8,256,130	767,259	6,661,331	3,468,900	192
	2009	12,456,742	7,588,253	820,726	5,689,215	3,466,650	164
	2010	13,622,323	7,932,901	695,325	6,384,747	3,466,650	184
	2011	12,648,103	7,048,592	685,023	6,284,534	3,467,450	181
	2012	13,606,987	6,970,375	943,125	7,579,737	3,467,475	219
	2013	13,498,272	7,349,714	888,507	7,037,065	3,474,796	203

Source: Clermont County Water Resources Department

¹Including investment income

²Includes interest paid on non-revenue debt

³System capacity charges are one-time fees to join the existing system, and are accounted for as capital contributions.

⁴It is the opinion of the County's bond counsel that system capacity charges should be included in the calculation of the Enterprise Revenue Bond Coverage

Table 18

Clermont County, Ohio

Demographic and Economic Statistics

Last Ten Years

Year	Population ¹	Per Capita Income ²	Personal Income ³	Unemployment Rate ⁴	K-12 School Enrollment ⁵	Average Sales Price of Residential Property ⁶
2004	188,614	\$ 31,921	\$ 6,020,747,494	6.6%	28,289	\$ 167,980
2005	190,589	33,649	6,413,129,261	5.4%	28,430	173,500
2006	192,706	34,780	6,702,314,680	5.2%	28,856	170,021
2007	193,490	35,420	6,853,415,800	5.0%	28,666	161,890
2008	195,401	35,844	7,003,953,444	7.0%	28,617	168,388
2009	196,371	34,552	6,785,000,000	9.6%	28,288	147,710
2010	197,363	33,723	6,655,623,503	9.4%	28,517	148,989
2011	199,139	34,786	6,927,249,254	8.4%	28,608	145,896
2012	199,085	36,038	7,174,625,230	6.9%	28,498	142,830
2013	200,218	38,416	7,691,574,688	6.5%	26,656	147,701

Sources:

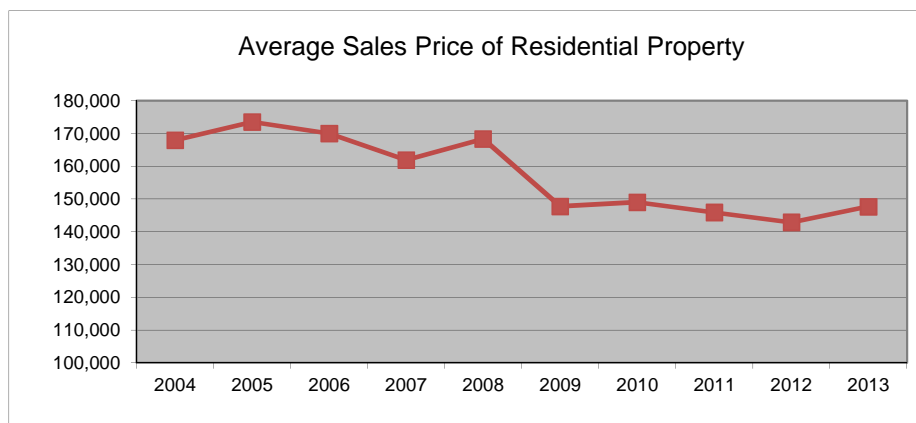
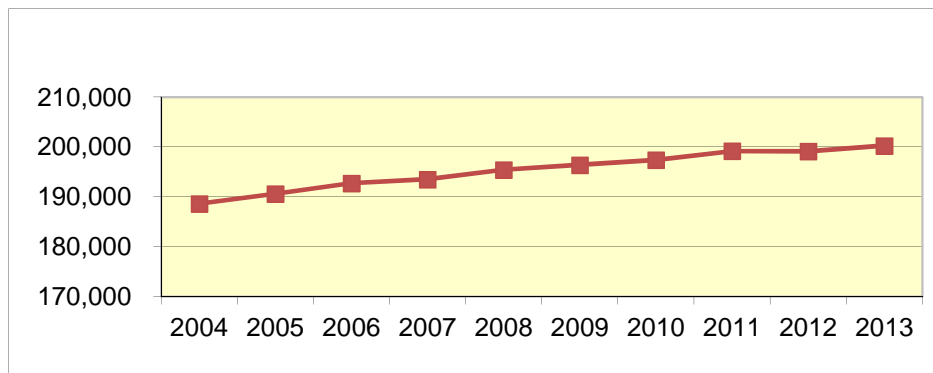
¹Ohio Department of Development²U.S. Bureau of Economic Analysis³Population * Per Capita Income⁴Ohio Department of Job & Family Services⁵Clermont County Board of Education⁶Clermont County Auditor

Table 19
Clermont County, Ohio
Principal Employers
Current Year and Nine Years Ago

2013

<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
Clermont County	1,409	1.34%
Total Quality Logistics	1,302	1.24%
American Modern Insurance Group	1,200	1.14%
Mercy Hospital	825	0.78%
Milford Exempted Village School District	725	0.69%
Seimens PLM Software	660	0.63%
West Clermont Local School District	600	0.57%
L-3 Fuzing & Ordinance	600	0.57%
Tata Consultancy Services	600	0.57%
Milacron Plastics Technologies	550	0.52%
Total	<u>7,921</u>	<u>7.53%</u>

2004

<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
3M Precision Optics	1,550	1.52%
Milacron, Inc.	1,360	1.33%
Clermont County	1,307	1.28%
Batavia Transmissions, LLC	1,275	1.25%
West Clermont Local School District	865	0.85%
The Midland Company	750	0.73%
International Paper	750	0.73%
UGS	750	0.73%
Milford Exempted Village School District	680	0.66%
Mercy Hospital Clermont	620	0.61%
Total	<u>5,690</u>	<u>5.56%</u>

Source: Clermont County Chamber of Commerce

Table 20

Clermont County, Ohio

Full-Time Equivalent County Government Employees by Function/Program

Last Ten Years

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Government										
Legislative and Executive	200.0	201.0	206.5	202.5	197.5	191.0	186.5	179.0	178.5	164.0
Judicial	145.5	149.0	152.0	155.0	155.5	154.5	148.5	150.5	150.5	157.0
Public Safety	348.5	358.5	352.5	347.5	349.5	337.0	328.0	331.5	329.0	334.0
Public Works	63.5	63.0	69.0	67.0	65.5	63.5	61.0	59.5	57.0	56.0
Health	3.0	4.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Human Services	219.5	215.5	221.5	227.5	225.0	226.5	220.0	203.0	203.5	198.5
Community Development	4.0	4.5	5.5	5.0	4.0	4.5	2.5	4.0	6.0	5.0
Economic Development	2.0	2.0	4.0	3.0	3.0	3.0	2.0	2.0	2.0	2.0
Transportation	15.0	14.5	14.5	16.5	29.5	32.0	30.0	28.5	30.5	28.0
Sewer	37.5	37.5	46.0	50.0	50.0	46.0	45.5	44.5	38.5	43.5
Water	<u>43.5</u>	<u>43.5</u>	<u>48.0</u>	<u>46.0</u>	<u>46.0</u>	<u>55.5</u>	<u>53.5</u>	<u>55.5</u>	<u>56.5</u>	<u>61.5</u>
Total	<u>1,082.0</u>	<u>1,093.0</u>	<u>1,121.5</u>	<u>1,122.0</u>	<u>1,127.5</u>	<u>1,115.5</u>	<u>1,079.5</u>	<u>1,060.0</u>	<u>1,054.0</u>	<u>1,051.5</u>

Source: Clermont County Auditor

Method: Using 1.0 for each full-time employee, and 0.5 for each part-time and seasonal employee based at December 31 of each year

Table 21
Clermont County, Ohio
Operating Indicators by Function
Last Ten Years

	2004	2005	2006	2007	2008
General Government					
Legislative and Executive¹					
Value of New Construction	\$ 94,925,330	\$ 100,759,780	\$ 75,874,780	\$ 70,748,540	\$ 51,454,160
Number of Parcels	86,381	88,521	91,051	93,416	94,069
Purchase Orders Issued	7,565	8,207	7,861	7,538	7,591
Judicial					
Municipal Court Cases ²	44,838	45,674	38,511	37,224	39,107
Common Pleas Court Cases ³	7,998	9,147	7,260	6,935	8,132
Juvenile Court Cases ⁴	6,612	6,777	4,119	3,924	6,196
Probate Court Cases ⁴	2,478	2,534	2,314	2,266	2,319
Domestic Relations Court Cases ⁵	3,918	3,541	3,343	3,367	2,602
DUI Court Cases ²			40	26	21
Public Safety					
Construction Permits Issued ⁶	4,487	5,019	5,023	4,703	4,405
Estimated Value of Construction ⁶	\$ 292,534,095	\$ 324,040,061	\$ 293,395,656	\$ 219,139,102	\$ 156,463,128
Total Arrests ⁷	6,622	6,468	6,675	6,977	2,147
Average Number of Prisoners ⁷	331	334	314	314	303
Motor Vehicle Accidents ⁷	553	504	1,760	447	469
Calls for Service ^{8**}	203,760	67,327	57,490	53,461	128,477
Public Works					
Miles of Roads Resurfaced ⁹	35	29	29	29	18
Number of Bridges Improved ⁹	14	11	8	3	8
Tons of Snow Melting Salt Used ⁹	5,050	3,906	1,718	5,960	8,552
Health					
Tons of Garbage Recycled ¹⁰	6,237	7,413	6,311	4,637	4,640
Number of Dog Licenses Issued ¹	19,209	18,270	18,384	17,749	19,022
Human Services¹¹					
Child Support Payments Collected	\$ 34,856,026	\$ 36,304,266	\$ 36,601,225	\$ 37,869,099	\$ 38,348,614
Number of Foster Parents	71	82	102	73	99
Children Service Cases Processed	1,421	1,430	1,372	1,372	1,337
Amount of Food Stamps Administered	\$ 9,618,150	\$ 9,397,139	\$ 12,617,219	\$ 13,596,580	\$ 16,845,361
Visits to Workforce Resource Center	20,952	19,808	21,013	21,077	24,929
Community Development					
CDBG Loan Applications Approved in dollars ¹³	\$ 750,000	\$ 608,000	\$ 689,000	\$ 670,000	\$ 655,000
Economic Development					
Enterprise Zone Projects Approved in Square Feet ¹²	148,700	355,000	84,000	163,000	41,000
Transportation¹⁴					
Number of Pick-ups	79,714	78,822	41,721	45,691	63,948
Miles Transported	984,377	852,572	470,534	517,450	646,352
Water¹⁵					
Water Bills Processed	224,220	231,472	238,496	308,154	315,944
Value of Construction Projects Completed	\$ 4,273,516	\$ 4,846,529	\$ 8,692,548	\$ 12,102,109	\$ 3,685,407
Sewer¹⁵					
Sewer Bills Processed***	198,920	205,204	214,017		
Value of Construction Projects Completed	\$ 1,080,889	\$ 2,541,128	\$ 4,747,229	\$ 33,204,984	\$ 2,043,814

Source:

¹ Clermont County Auditor

² Municipal Clerk of Courts

³ Common Pleas Court - General Division

⁴ Common Pleas Court - Juvenile and Probate Divisions

⁵ Common Pleas Court - Domestic Relations Division

⁶ Clermont County Permit Central

⁷ Clermont County Sheriff

⁸ Clermont County Department of Public Safety

⁹ Clermont County Engineer

¹⁰ Clermont County Office of Environmental Quality

¹¹ Clermont County Department of Job & Family Services

¹² Clermont County Department of Economic Development

¹³ Clermont County Dept of Community Development

¹⁴ Clermont Transportation Connection

¹⁵ Clermont County Water Resources Department

* In 2010, the County went 100% direct deposit

** Calls prior to 2005 include non-emergency phone calls

*** In 2007, water and sewer received a new billing system. Bills processed cannot be separated for water and sewer count.

	2009	2010	2011	2012	2013
\$	81,712,000	\$ 64,678,628	\$ 64,678,628	\$ 50,233,114	\$ 17,149,790
	94,100	94,500	94,700	95,100	95,065
	6,923	6,291	6,075	6,043	5,714
	37,417	40,297	32,328	32,013	33,086
	9,501	9,562	9,933	9,819	8,439
	6,638	6,281	5,896	5,886	6,340
	2,209	2,263	2,194	2,253	2,125
	1,815	2,030	1,789	1,804	1,635
	33	26	20	20	20
	4,124	4,517	4,021	4,333	4,595
\$	180,420,429	\$ 120,311,287	\$ 117,450,693	\$ 117,514,722	\$ 192,168,398
	2,062	1,815	1,954	1,610	2,252
	280	255	270	304	334
	360	241	348	361	696
	140,688	142,691	129,141	143,097	148,826
	34	12	26	12	17
	6	5	3	4	7
	4,727	8,916	4,727	3,697	5,583
	4,876	4,636	4,464	5,016	2,047
	19,058	20,075	19,798	19,713	18,961
\$	37,233,338	\$ 36,070,588	\$ 36,178,590	\$ 36,332,837	\$ 36,978,763
	99	105	94	100	88
	1,411	1,524	1,743	1,703	1,673
\$	26,044,872	\$ 31,828,852	\$ 34,187,443	\$ 33,250,281	\$ 30,498,481
	30,057	23,603	21,325	19,368	19,625
\$	672,000	\$ 765,000	\$ 701,000	\$ 612,000	\$ 517,500
	0	0	53,000	900,000	0
	97,280	105,268	115,037	105,446	104,959
	671,319	669,810	612,545	496,115	507,708
	320,961	328,763	309,882	317,999	330,686
\$	4,333,459	\$ 1,171,435	\$ 6,258,751	\$ 4,242,831	\$ 17,961,079
\$	11,423,350	\$ 4,265,841	\$ 9,956,952	\$ 24,025,904	\$ 289,815

Table 22
Clermont County, Ohio
 Capital Asset Statistics by Function
 Last Ten Years

	2004	2005	2006	2007	2008	2009	2010
General Government							
Legislative and Executive							
Number of Buildings ²	11	11	11	11	11	11	11
Square Footage Occupied ¹	99,521	99,521	99,521	99,521	99,521	99,521	99,521
Number of Vehicles ²	63	56	60	55	49	52	52
Judicial							
Number of Buildings ²	3	3	3	3	3	3	3
Square Footage Occupied ¹	135,507	135,507	135,507	135,507	135,507	135,507	135,507
Public Safety							
Building Inspection							
Square Footage Occupied ¹	14,518	14,518	14,518	14,518	14,518	14,518	14,518
Number of Vehicles ²	8	10	12	13	13	13	12
Sheriff							
Square Footage of Administration ¹	19,281	19,281	19,281	19,281	19,281	19,281	19,281
Square Footage of Jail ¹	105,000	105,000	132,494	132,494	132,494	132,494	132,494
Number of Vehicles ²	69	69	79	71	60	66	83
Communication Center							
Number of Radio Towers ²	9	9	9	9	9	9	9
Square Footage Occupied ¹	7,829	7,829	7,829	7,829	7,829	7,829	7,829
Public Works							
Miles of Streets ³	382	382	382	384	381	384	384
Number of Bridges ³	394	398	395	395	395	390	395
Health							
Number of Recycle Stations ⁴	23	30	34	33	33	35	38
Human Services							
Square Footage Occupied ¹	80,129	80,129	80,129	80,129	80,129	80,129	80,129
Number of Vehicles ²	22	24	28	28	24	24	27
Community Development							
Square Footage Occupied ^{1*}	3,408	3,408	3,408	3,408	3,408	901	901
Economic Development							
Square Footage Occupied ^{**}	3,407	3,407	3,407	3,407	3,407	3,407	450
Transportation							
Number of Vehicles ²	23	22	22	22	24	34	37
Water							
Miles of Water Lines ⁵	730	739	764	778	783	786	787
Number of Water Treatment Plants ⁵	3	3	3	3	3	3	3
Sewer							
Miles of Sewer Lines ⁵	575	579	660	676	678	679	689
Number of Wastewater Treatment Plants ⁵	10	10	10	10	10	10	10

Source:

¹Arthur J. Gallagher & Co.

²Clermont County Auditor

³Clermont County Engineer

⁴Environmental Quality Office

⁵Clermont County Water Resources Department

*Moved to new location in 2009

**Moved to new location in 2010 and in 2013

2011	2012	2013
11	11	11
99,521	99,521	98,621
53	30	30
3	3	3
135,507	135,507	135,507
14,518	14,518	14,518
15	12	13
19,281	19,281	19,281
132,494	132,494	132,494
85	84	95
9	9	9
7,829	7,829	7,829
382	382	389
392	398	405
41	38	37
80,129	80,129	80,129
23	29	29
901	901	450
450	450	450
42	45	45
790	794	196
3	3	3
689	690	694
10	9	9

