



Mary Taylor, CPA  
Auditor of State



FINANCIAL CONDITION  
CLARK COUNTY

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**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2007**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non - Cash Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>				
Passed Through Ohio Department of Education:				
Food Donation	N/A	10.550	_____	\$2,577
Nutrition Cluster: School Breakfast Program:	069997-05-PU 08	10.553	\$7,770	
			12,104	
Total School Breakfast Program			_____	
			19,874	
National School Lunch Program:	LL-P1 07	10.555	3,690	
	LL-P4 07		18,699	
	LL-P1 08		2,251	
	LL-P4 08		11,925	
Total National School Lunch Program			_____	
Total Nutrition Cluster			_____	
			56,439	
Total U.S. Department of Agriculture			_____	2,577
			56,439	
<b>U.S. DEPARTMENT OF DEFENSE:</b>				
Direct Awards:				
Energy and Water Development Appropriations Act		12.xxx	237,952	
Total U.S. Department of Defense			_____	
			237,952	
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>				
Passed Through Ohio Department of Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	BF-06-012-1	14.228	262,989	
	BF-05-012-1		90,872	
	BN-05-012-1		8,500	
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			_____	
			362,361	
Total U.S. Department of Housing and Urban Development			_____	
			362,361	
<b>U.S. DEPARTMENT OF JUSTICE:</b>				
Direct Awards:				
Grants To Encourage Arrest Policies and Enforcement of Protection Orders		16.590	199,757	
Bulletproof Vest Partnership Program	N/a	16.607	899	
Edward Byrne Memorial Justice Assistance Grant Program	2005-DJ-BX-1494	16.738	4,260	
Passed Through Office of the Attorney General:				
Crime Victim Assistance	2008VACHAE048	16.575	9,357	
	2007VACHAE048		27,724	
	2008VACHAE465		6,029	
	2007VACHAE465		18,343	
	2008VACHAE589		9,830	
	2007VACHAE589		28,435	
Total Crime Victim Assistance			_____	
			99,718	
Total U.S. Department of Justice			_____	
			304,634	
<b>U.S. DEPARTMENT OF LABOR:</b>				
Passed through Area 7 Workforce Investment Board				
Workforce Investment Act (WIA) Cluster				
WIA-Adult Programs (SFY06)	N/A	17.258	163,876	
WIA-Adult Programs (SFY06)-Admin			8,938	
WIA-Adult Programs (SFY07)			223,015	
WIA-Adult Programs (SFY07)-Admin			3,765	
WIA-Adult Programs (SFY08)			50,801	
WIA-Adult Programs (SFY08)-Admin			_____	
Total WIA-Adult			_____	
			450,395	

(Continued)

**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non - Cash Disbursements
WIA-Youth Activities (SFY06)	N/A	17.259	110,028	
WIA-Youth Activities (SFY06)-Admin			12,580	
WIA-Youth Activities (SFY07)			241,684	
WIA-Youth Activities (SFY07)-Admin			5,298	
WIA-Youth Activities (SFY08)			97,609	
WIA-Youth Activities (SFY08)-Admin				
Total WIA-Youth			467,199	
WIA-Dislocated Workers (SFY06)	N/A	17.260	183,330	
WIA-Dislocated Workers (SFY06)-Admin			11,587	
WIA-Dislocated Workers (SFY07)			153,763	
WIA-Dislocated Workers (SFY07)-Admin			4,880	
WIA-Dislocated Workers (SFY08)			(23,455)	
WIA-Dislocated Workers (SFY08)-Admin				
Total WIA-Dislocated Workers			330,105	
Total WIA Cluster			1,247,699	
Total U.S. Department of Labor			1,247,699	
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>				
Passed Through Ohio Governor's Highway Safety Office:				
Highway Planning and Construction	05N013	20.205	293,678	
Passed Through Ohio Governor's Highway Safety Office:				
Alcohol Traffic Safety & Drunk Driving Prevention Incentive Grants	HVEO-2008-12-00-00-234-00	20.601	12,413	
	HVEO-2007-12-00-00-620-00		8,268	
Total Alcohol Traffic Safety & Drunk Driving Prevention Incentives			20,681	
Total U.S. Department of Transportation			314,359	
<b>U.S. DEPARTMENT OF GENERAL SERVICES ADMINISTRATION</b>				
Passed Through Ohio Secretary of State				
Election Reform Payments	05-SOS-HAVA-12	39.011	3,830	
Total U.S. Department of General Services Administration			3,830	
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>				
Direct Award:				
Congressionally Mandated Projects	XP-96570501-0	66.202	297,408	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>				
Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:				
Social Services Block Grant	FY08	93.667	66,435	
	FY07		70,342	
Total Social Services Block Grant			136,777	
State Children's Insurance Program (SCHIP)	FY06	93.767	1,344	
Total State Children's Insurance Program (SCHIP)			1,344	
Medical Assistance Program				
Waiver Administration	N/A	93.778	5,855	
Targeted Case Management (TCM)	N/A		344,693	
Home and Community Based Services	N/A		1,446,803	
Total Medical Assistance Program			1,797,351	
Total U.S. Department of Health and Human Services			1,935,472	
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed Through Ohio Emergency Management Agency:				
Hazard Mitigation Grant	FEMA-DR-1453-OH	97.039	4,010	
Emergency Management Performance Grants	2007-EME70024	97.042	45,015	
Homeland Security Grant Program	N/a	97.067	55,091	
Total U.S. Department of Homeland Security			104,116	
Total Expenditures of Federal Awards for 2007			\$4,864,270	\$2,577

The accompanying notes to this schedule are an integral part of this schedule.

**FINANCIAL CONDITION  
CLARK COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

The information on this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*.

**NOTE B – SUBRECIPIENTS**

The County passes-through certain federal assistance received from the Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction to the Eastern Miami Valley Alcohol, Drug Addiction and Mental Health Services Board of Clark, Greene, and Madison Counties. These federal funds are not included on the Schedule since Clark County acts only as a pass-through entity and as no administrative responsibilities.

As described in Note A, the County records expenditures of federal awards to sub-recipients when paid in cash.

The sub-recipient agencies have certain compliance responsibilities related to administering these federal programs. Under Circular A-133, the County is responsible for monitoring sub-recipients to help assure that federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C – FOOD DONATION**

Program regulations do not require the County to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This non-monetary assistance (expenditures) is reported in the Schedule at the fair value of the commodities received. This note applies only to the Juvenile Center.

**NOTE D - MATCHING REQUIREMENTS**

Certain federal programs require that the County contribute non-federal funds (matching funds) to support the federally funded programs. The County has complied with the matching requirements. The expenditure of non-federal matching funds is not included on the Schedule.

**NOTE E - HOMELAND SECURITY CLUSTER**

The County reported the following federal programs for the Homeland Security Cluster on the Schedule of Federal Awards Expenditures. Several programs for federal fiscal year 2007 were incorporated into the Homeland Security Grant Program (97.067) in accordance with the guidance from the U.S. Department of Homeland Security.

97.053 Citizen Corps	\$ 2,694
97.073 State Homeland Security Program	<u>52,397</u>
<b>97.067 Homeland Security Grant Program</b>	<u><b>\$55,091</b></u>

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Honorable Board of County Commissioners  
Honorable County Auditor  
Honorable County Treasurer  
Clark County  
50 East Columbia Street  
Springfield, Ohio 45501

To the Board of Commissioners:

We have audited the 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 Clark County, (the County) as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 29, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of TAC Industries, Inc., as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. In addition, other auditors audited the financial statements of The Housing Connection of Clark County, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that Component Unit.

### Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

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**Internal Control Over Financial Reporting  
(Continued)**

We consider the following deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting: 2007-001 through 2007-003.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, of the significant deficiencies described above, we believe finding numbers 2007-001 and 2007-002 are also material weaknesses.

We also noted certain internal control matters that we reported to the County's management in a separate letter dated August 29, 2008.

**Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2007-004 and 2007-005.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 29, 2008.

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

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



**Mary Taylor, CPA**  
Auditor of State

August 29, 2008



# Mary Taylor, CPA

Auditor of State

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

Honorable Board of County Commissioners  
Honorable County Auditor  
Honorable County Treasurer  
Clark County  
50 East Columbia Street  
Springfield, Ohio 45501

To the Board of Commissioners:

### Compliance

We have audited the compliance of Clark County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2007. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Clark County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2007.

However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that OMB Circular A-133 requires us to report, which is described in the accompanying schedule of findings as item 2007-006.

In a separate letter to the County's management dated August 29, 2008, we reported a matter related to federal noncompliance not requiring inclusion in this report

### **Internal Control Over Compliance**

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the County's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as finding 2007-006 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements. We consider finding 2007-006 described in the accompanying schedule of findings to be a material weakness.

We also noted a matter involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated August 29, 2008.

### **Schedule of Federal Awards Expenditures**

We have also audited the 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 Clark County as of and for the year ended December 31, 2007, and have issued our report thereon dated August 29, 2008. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Financial Condition  
Clark County  
Independent Accountants' Report on Compliance with  
Requirements Applicable to Each Major Federal Program  
and on Internal Control Over Compliance in Accordance  
with OMB Circular A-133  
Page 2

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

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

August 29, 2008

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**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2007**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA #17.258 / 17.259 / 17.260: Workforce Investment Act (WIA) Cluster CFDA # 93.778: Medical Assistance Program
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

**FINDING NUMBER 2007-001  
Material Weakness – Due from Other Governments**

**Audit Bulletin 2001-004** provides guidance regarding GASB Statement No. 33. The purpose of GASB Statement No. 33 is to clarify the timing requirements for recognizing assets, liabilities, revenues and expenditures/expenses associated with nonexchange transactions. For government-mandated and voluntary nonexchange transactions, receivables and revenues are recognized when all eligibility requirements are met. Resources received before the eligibility requirements are satisfied are deferred.

The County's GASB 33 determination was performed incorrectly for nearly all funds. There were also ongoing on-behalf projects involving the County Engineer's Department in which there was no due from other governments recorded. These errors resulted in several adjusted and unadjusted errors in all opinion units for due from other governments activity. In the Department of Job & Family Services Fund, due from other governments was understated by \$365,000, intergovernmental revenue was understated by \$2,649,566, and deferred revenue was overstated by \$2,284,566. In the MRDD Fund, due from other governments was understated by \$731,219, intergovernmental revenue was understated by \$2,112,488, and deferred revenue was overstated by \$1,381,269. These amounts were required to be adjusted on the County's financial statements.

The County should review GASB Statement No. 33 and Audit Bulletin 2001-004 to determine the proper GASB 33 calculation and ensure that due from other governments (including the corresponding intergovernmental revenue and deferred revenue) is properly stated. In addition, the County should implement a monitoring system to help ensure the accuracy of the financial statements.

**Officials' Response:** See page 17.

**FINDING NUMBER 2007-002  
Material Weakness – Transfers and Advances**

For CAFR reporting purposes, the County combined several funds into one consolidated fund for the General and MRDD funds. Once funds were rolled together, the new consolidated fund is the only fund that exists for external reporting purposes therefore any inter-fund transactions between the funds included in the roll-up would then become intra-fund transactions. For the fund roll-up in 2007, the County failed to eliminate any transfers and advances within the consolidated funds therefore presenting transfers and advances on the financial statements that essentially are intra-fund transactions. The County should execute procedures in which these intra-fund transactions are eliminated from the consolidated funds during the roll-up. This would eliminate any intra-fund activity from being reported on the financial statements.

**Officials' Response:** See page 17.

**FINDING NUMBER 2007-003  
Significant Deficiency – Compensated Absences**

The County computed the compensated absences liability utilizing vacation leave and sick leave balances for all employees. It was the informal policy of the County and all of its departments that sick leave payouts will only be made to employees that are retiring.



**FINDING NUMBER 2007-003  
 (Continued)**

The assumption that all employees will retire with the County and the resulting inclusion of all employee sick leave balances in the compensated absences calculation would result in an overstatement in compensated absences on the financial statements. The County should not utilize the sick leave balances of all employees when calculating the compensated absences liability. Only those individuals that are eligible to retire at year-end, or reasonably expected to retire from the County should be included in the sick leave liability of the compensated absences calculation. In addition, the County should develop and implement a policy to reasonably determine the liability and have a monitoring system in place to help provide for the accuracy of the financial statements.

**Officials' Response:** See page 17.

**FINDING NUMBER 2007-004  
 Noncompliance - Finding for Recovery – Repaid Under Audit**

During 2005 and 2006, part of Lynn Marshall's job as Office Administrator for the County Auditor's Office was to attend the meetings of the various governmental entities around Clark County and serve as the County Auditor's liaison. One of the purposes for attending the meetings was to inform the entities and the citizens about the upcoming revaluation of properties in Clark County. In reviewing the monthly mileage reports submitted and comp time records kept for the time period of August 2005 to December 2006, several mileage reimbursement requests were made and comp time was earned for meetings that never occurred. Also, the total amount of miles requested for reimbursement for one destination was not accurate (noted with \* below).

The following table details the over payments made to Lynn Marshall during 2005 and 2006:

Date	Meeting Claimed to Attend	Mileage Reimbursement Amount Received	Comp Time Earned	Employer Share of OPERS paid on Comp Time Earned	Finding Amount	Reason for Finding
8/15/05	Northwestern Schools	\$9.52	\$99.03	\$13.57	\$122.12	No meeting held.
8/23/05	Moorefield Township	\$7.82	\$99.03	\$13.57	\$120.42	No meeting held.
8/29/05	Village of Tremont City	\$9.86	\$99.03	\$13.57	\$122.46	No meeting held.
8/30/05	Moorefield Township	\$8.16	\$74.27	\$10.17	\$92.60	No meeting held.
9/13/05	Pike Township	\$12.58	\$99.03	\$13.57	\$125.18	No meeting held.
11/21/05	Village of Tremont City	\$10.40	\$148.55	\$20.35	\$179.30	No meeting held.
4/10/06	Tecumseh Schools	\$10.00	\$0.00	\$0.00	\$10.00	No meeting held.
4/13/06	Springfield City Schools	\$2.00	\$198.06	\$27.13	\$227.19	No meeting held.
5/9/06	Village of Clifton	\$9.20	\$247.58	\$33.92	\$290.70	No meeting held.
6/6/06	Village of Donnelsville	\$8.80	\$222.82	\$30.53	\$262.15	No meeting held.
6/26/06	Village of South Charleston	\$16.80	\$222.82	\$30.53	\$270.15	No meeting held.
9/11/06	Village of Clifton	\$12.80	\$0.00	\$0.00	\$12.80	Unreasonable amount of miles requested for reimbursement.*
				<b>TOTAL</b>	<b>\$1,835.07</b>	

**FINDING NUMBER 2007-004  
(Continued)**

\* = On September 11, 2006, Mr. Marshall went to the Village of Clifton and claimed 55 round trip miles at \$0.40 per mile when the total miles from his home were 23 round trip miles, thus resulting in a \$12.80 over payment.

In accordance with the foregoing facts, and pursuant to the **Ohio Revised Code § 117.28**, a Finding for Recovery for public monies illegally expended is hereby issued against Lynn Marshall, former County Auditor's Office employee, in the amount of \$1,835.07, in favor of Clark County. Mr. Marshall repaid \$1,835.07 via check number 1015 on September 16, 2008 to Clark County.

**Officials' Response:** See page 17.

**FINDING NUMBER 2007-005  
Noncompliance – Property Tax Valuation**

**Ohio Revised Code Section 319.35** states that a clerical error is an error that can be corrected by the county auditor from the inspection or examination of documents in the county auditor's office or from the inspection or examination of documents that have been presented to the county auditor and have been recorded by the county recorder. Except as otherwise provided by law, any error in the listing, valuation, assessment, or taxation of real property other than a clerical error constitutes a fundamental error and is subject to correction only by the county board of revision as provided by law.

During testing of the 2007 taxes billed and collected during the first half collection in 2008, it was noted that for 64%, or 16 of the 25 parcels tested, the property's tax values were changed due to fundamental errors, therefore, requiring approval from the County Board of Revision. All of these changes were made in the County's property tax system prior to any approvals from the Board of Revision, therefore, violating the Ohio Revised Code.

In addition, **Ohio Revised Code Section 149.43** states in part that "all public records shall be promptly prepared and made available for inspection to any member of the general public at all reasonable times during regular business hours." "Record" for purposes of the public records law, means any document, device, or item, regardless of physical form or characteristic, created, received by, or coming under the jurisdiction of any public office which serves to document the organization, functions, policies, decisions, procedures, operations, or other activities of the public office. Also, **Ohio Revised Code Section 149.351** states that "all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under **Ohio Revised Code Sections 149.38 to 149.42.**"

For 3 of the 25 parcels tested, a determination could not be made as to whether the changes made in the property tax value were due to clerical errors or fundamental errors because the original property record card could not be located. Additionally, other supporting documentation for 3 of the parcels selected could not be located by the County Auditor's Office. Failure to retain public records could result in the County's property tax division's inability to detect errors or irregularities in the normal course of business.

Policies and procedures should be developed and implemented to verify that once the tax duplicate has been delivered to the County Treasurer for collection, the County should only make corrections to property values for clerical errors and if it is determined that there are fundamental errors then a complaint needs to be filed by the taxpayer with the County Board of Revision and they should make a decision whether to change the property value. In addition, the County should maintain all records and supporting documentation until they have been subject to auditing procedures and only dispose of records in accordance with its record retention policy. This matter will be referred to the Ohio Department of Taxation.

**FINDING NUMBER 2007-005  
(Continued)**

**Officials' Response:** See page 18.

**Auditor of State's Analysis:** Ohio Revised Code Section 319.35 states....except as otherwise provided by law, any error in the listing, valuation, assessment, or taxation of real property other than a clerical error constitutes a fundamental error and is subject to correction only by the county board of revision as provided by law.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
--

**FINDING NUMBER 2007-006  
Material Weakness and Noncompliance**

**Office of Management and Budget (OMB) Circular A-133, Section .310 (b)** requires recipients to prepare a schedule of federal awards expenditures that should include, among other things, providing the total federal awards expended for each individual federal program.

The County's 2007 Schedule of Federal Awards Expenditures, which is presented on the cash basis of accounting, had errors and audit adjustments as follows:

- Expenditures for the Energy and Water Development Appropriations Act were understated by \$20,559; Congressionally Mandated Projects were overstated by \$43,869; Emergency Management Performance Grants were overstated by \$4,571; Crime Victim Assistance Grant Program was understated by \$24,372; Community Development Block Grant was overstated by \$9,996; Highway Planning and Construction was overstated by \$68,683; Medical Assistance Program was understated by \$3,000; the Workforce Investment Act Adult Program was understated by \$143,746; the Workforce Investment Act Youth Activities was understated by \$51,602; and the Workforce Investment Act Dislocated Workers was understated by \$159,216.
- Expenditures for the Grants to Encourage Arrest Policies and Enforcement of Protection Orders in the amount of \$199,757 and Election Reform Payments in the amount of \$3,830 were not reported at all.

Reporting inaccurate grant information may jeopardize future grant funding and/or returning funding to the grantor. To reduce the risk of inaccurate reporting of federal expenditures and noncompliance with OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organization*, due care should be taken in the preparation of the Schedule of Federal Awards Expenditures. A similar comment was issued in the report for the year ended December 31, 2006. The Schedule should be reviewed after preparation and tied to the underlying cash reports of the County for accuracy.

**Officials' Response:** See page 18.

**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2006-001	OAC 117-2-03(B) – Filing annual report with incorrect capital asset information.	Yes	
2006-002	Capital Asset records were not complete and numerous errors were noted.	No	Partially Corrected – repeated in the Management Letter.
2006-003	OMB Circular A-133, Section .310(b) – Incomplete Schedule of Expenditure of Federal Awards	No	Repeated as finding 2007-006.

**FINANCIAL CONDITION  
CLARK COUNTY**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A -133 § .315 (c)  
DECEMBER 31, 2007**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2007-001	Due from Other Governments – The County’s methodology and procedures for computing Due from Other Governments has remained consistent since the implementation of GASB 33 in 2001. At the conclusion of each annual audit, the Auditor of State meets with County Officials to explain deficiencies noted during the audit and offers recommendations. There has never been communication, either written or verbal, that the manner of computation is not in compliance with GASB 33. While the County disagrees with the finding, we will evaluate our methodology and procedures and modify where appropriate.	12/31/2008	David Crew, Director of Accounting and Auditing
2007-002	Transfers and Advances – The County will review its procedures and modify accordingly with regards to the recording of interfund and intrafund activity.	12/31/2008	David Crew, Director of Accounting and Auditing
2007-003	Compensated Absences – The County’s methodology and procedures for computing Compensated Absences has remained consistent since a Change in Accounting Principles was implemented with the assistance of the Local Government Services Division of the Auditor of State for the year ended December 31, 1999. In conjunction with each annual audit, again there has never been any communication, either written or verbal, that the manner of computation is not in compliance with accounting standards. While the County disagrees with the finding, we will evaluate our methodology and procedures and modify where appropriate.	12/31/2008	David Crew, Director of Accounting and Auditing
2007-004	Noncompliance—Finding For Recovery – Upon request of the Ohio Attorney General, the county prosecutor’s office will seek recovery from Mr. Marshall.	12/31/2008	David Crew, Director of Accounting and Auditing

2007-005	<p>Noncompliance—Property Tax Valuation – To the best of our knowledge, real property valuation corrections made during the tax collection period were clerical, requiring no action by the county's Board of Revision. Our staff informed taxpayers that an appeal must be filed with the Board by March 31 in all other instances. In addition, during the reappraisal, there was a data description conversion from the old Computer Aided Mass Appraisal (CAMA) system to a new CAMA system involving all valuation elements including grade and condition descriptions. Consequently, it was necessary to clerically correct in the new CAMA system conversion errors that were identified during the tax collection period. Simply stated, these are clerical corrections to previously posted data description elements including grade and condition valuation fundamentals. Further, regarding the matter of appraised value changes supposedly made for other than “clerical errors” we submit that the Schedule of Findings did not specify or make reference to any supported or tested definition of “clerical errors” or “fundamental errors”. We assert that no changes to property appraisals were made other than in keeping with the long time practices authorized and approved by the Department of Tax Equalization (DTE) for all Ohio counties. Finally, we respectfully submit that employees of the state auditor’s office lack the necessary appraisal credentials to audit real property records. Our office consults with the DTE for all opinions relating to procedures, rules and regulations, and the Ohio Revised Code pertaining to the valuation of real property.*</p>	12/31/2008	David Crew, Director of Accounting and Auditing
2007-006	<p>Office of Management and Budget (OMB) Circular A-133, Section .310 (b) – While the responsibility of preparation of the Schedule of Federal Awards Expenditures rests with the County Auditor, the responsibility of the accuracy of the information submitted to the Auditor rests with the receiving department. The Auditor’s office will continue to work with the departments to ensure that proper and sufficient detail is provided to the Auditor’s Office to prepare a complete and accurate Schedule of Federal Awards Expenditure.</p>	12/31/2008	David Crew, Director of Accounting and Auditing

\* = See Auditor of State’s Analysis of the County’s response on page 14.

# *CLARK COUNTY, OHIO*



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2007

*George A. Sadders  
Clark County Auditor*

*Prepared by:  
Finance Department  
Clark County Auditor's Office*





**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**For the Year Ended December 31, 2007**

Prepared by:  
Finance Department  
Clark County Auditor's Office  
George A. Soddors  
Clark County Auditor



**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

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**CLARK COUNTY, OHIO**  
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# *INTRODUCTORY*



# *SECTION*



## GEORGE A. SODDERS

Auditor of Clark County

*OHIO — The Heart of it All!*

### Directors

**Robert M. Vanderhorst**  
Fiscal Services

**Tina L. Cowan**  
Assessment  
Administration

**Nikki Crawford**  
Appraisal

**Aimee Belanger-Haas**  
Geographical  
Information

**Bill Kitzler**  
Computer  
Operations

August 29, 2008

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) for Clark County, Ohio for the fiscal year ended December 31, 2007. This report has been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), other recognized authoritative sources, and is consistent with the pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada. The report provides full and complete disclosure of the financial operations of Clark County for the fiscal year ended December 31, 2007. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Accounting Department. To the best of our knowledge, all information contained in this CAFR is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. This report is representative of the County's continual commitment to provide financial information to the citizens of Clark County. Copies will be made available to the Chamber of Commerce, major commercial and personal property taxpayers, the Clark County Public Library (Warder Public Library), financial rating services, banking institutions and other interested parties.

Management's discussion and analysis (MD&A) immediately follows the independent accountants' report and provides narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

### CLARK COUNTY

Clark County was established by an act of the State Legislature on March 1, 1818, and Springfield was selected as the County seat. Originally the county seat of Champaign County, Springfield became a City in 1850. Our name comes from George Rogers Clark, an American frontiersman who opened passage to the Northwest Territory. Originally consisting of 358 square miles or 229,624 acres valued at \$200 per acre, today there are 412 square miles of county land consisting of nearly 67,000 parcels valued at over \$5 billion.

- v -



The County is located in the west-central part of Ohio. Interstate Highway 70, U.S. Route 40 and State Route 41 cross the county east and west. U.S. Routes 42 and 68, and State Routes 4, 54, and 72 run North and South. The Little Miami and Mad Rivers flow through the county.

Our largest population occurred in 1970 with 157,115 men, women and children compared to the 1820 population of 9,533. According to the 2000 U.S. Census Bureau, Clark County's population declined slightly to 144,742 during the past decade representing a 1.9% change. Based upon 2006 estimates (the latest information available) over 25% of our citizens are 17 years old and under, while almost 35.9% are between the ages of 18 and 44. Those 45 to 64 years old total 24.2%, and the remaining 14.7% are 65 years old and above. By race, 88.2% are White and 8.8% are African-American, with the remaining persons of Hispanic or Latino origin.

Clark County is made up of seven public school districts and one joint vocational district. There are ten townships, two cities, and seven villages. We have a traditional form of county government, operating with three County Commissioners, an Auditor, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff and Treasurer. Common Pleas Judges, Domestic Relations Judges, Juvenile Judges, Court of Appeals Judges and the Probate Judge are also elected on a countywide basis. An appointed County Administrator directs and supervises activities of departments directly responsible to the Board of County Commissioners. The Administrator's responsibilities include coordinating the annual budgetary process and serving as primary liaison with the Board of County Commissioners, other County elected officials, designated boards, and other units of government.

In terms of educational attainment of persons 25 years and over, 81.2% are high school graduates, while 21.0% have a postsecondary degree. There are 54 public schools with an average daily membership of 24,029 and 1,346.0 classroom teachers. The teacher-pupil ratio is 20.5:1 with a per pupil expenditure of \$8,398. The graduation rate is 83.3%.

Major attractions to Clark County include the newly completed Heritage Center, Clifton Gristmill, George Rogers Clark Monument, Clark Lake Wildlife Area, David Crabill House, Springfield Museum of Art, Wittenberg University, Enon Mound and Buck Creek State Park.

## **REPORTING ENTITY AND SERVICES**

In conformity with Governmental Accounting Standards Board Statements No. 14 and 39, all governmental departments, agencies, institutions, commissions, public authorities, and other governmental Organizations, for which the County has significant financial accountability, are included in this CAFR for financial reporting purposes. The financial reporting entity consists of the County as the primary government, which also includes all elected officials, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds.

The County provides general governmental services to its citizens which include: public assistance, health assistance, community related services, civil and criminal justice systems, road and bridge maintenance, sewer and waterline construction and maintenance and other general legislative and administrative support services. The County also operates several Enterprise Funds.

TAC Industries, Inc. and the Housing Connection of Clark County, Inc. have been included as component units of the County since they have been considered to be fiscally dependent on the County. The County has chosen the discrete method of presentation of these two entities because they provide services to the citizens of the County as opposed to only the primary government.

## The Local Economy

The County's average civilian labor force was 71,100 during 2007, while employment averaged 66,600 with an unemployment rate of 6.2% compared to Ohio's 5.6%. The U.S. average unemployment rate was 4.6%. Preliminary fourth quarter 2007 average quarterly employment covered under Ohio's Unemployment Compensation laws was 49,949, including 43,088 in the private sector. (Table A.)

<b>TABLE A.</b> <b>Clark County, Ohio</b> <b>Average Quarterly Employment Covered Under Ohio's Unemployment Compensation Laws by</b> <b>North American Industry Classification System (NAICS) Industrial Sector</b>	
<b>Total Employment Covered Under Ohio UC Law</b>	<b>49,949</b>
<b>Private Sector Employment</b>	<b>43,088</b>
Agriculture	539
Mining	©
Utilities	123
Construction	1,547
Manufacturing	7,015
Wholesale Trade	1,954
Retail Trade	6,650
Transportation and Warehousing	2,020
Information	295
Finance and Insurance	2,471
Real Estate, Rental, Leasing	439
Professional and Technical Services	960
Management of Companies and Enterprises	©
Administrative and Waste Services	2,054
Educational Services	815
Health Care and Social Assistance	8,257
Arts, Entertainment, Recreation	384
Accommodation and Food Services	4,614
Other Services (except public administration)	2,001
<b>State and Local Government</b>	<b>6,860</b>
State Government	237
Local Government	6,623
<b>Federal Government</b>	<b>685</b>
© Suppressed for confidentiality.	
Source: Ohio Department of Job and Family Services	

Major employers include International Truck and Engine Corp., Clark County, Community Mercy Health Partners, Mercy Medical Center, Ohio Masonic Home, Dole Fresh Vegetables, Gordon Food Services, Marathon/Speedway SuperAmerica, LLC, Assurant Inc., Wittenberg University, and Springfield City Board of Education.

## **Agriculture**

Clark County has 165,000 acres of farmland comprising 750 farms. The average farm consists of 220 acres with an estimated market value of land and buildings averaging \$724,496 per farm. In addition, the estimated market value of machinery and equipment averages \$78,700 per farm. Cash receipts totaled \$82,499,000 or \$109,999 per farm.

## **MAJOR INITIATIVES**

### Major Initiatives 2007

Current and Future Year's Projects:

Intergovernmental Cooperation – Comprehensive Economic Development Agreements (CEDA) are the result of over three years of negotiations and provide for the sharing of public infrastructure through the extension of city sewer and water facilities to new economic development sites within the township. Part of the implementation of CEDA was annexing county unincorporated area into the City for future commercial and residential development. Under the agreement, city tax revenues will be shared with the township in exchange for annexation of new commercial industrial sites to the city. These new developed areas will also remain within the township's boundaries for economic benefits. In addition, through the cooperation of the county, future development of public sewer systems to serve existing residential areas of Springfield Township are permitted without the requirement for annexation.

Springview Complex – During 2005 the County purchased a 17 acre facility that has over 90 thousand square feet of office space from the State of Ohio for \$1.00. This facility will house the Board of Elections, Utilities, Building Regulations, Planning, Sheriff's Road Patrol, Coroner's Office, Transportation Coordinating Committee, Emergency Management Agency and others to be determined. This project will allow the County to consolidate its operations in efforts to save operating costs and also provide future expansion space.

South West Waste Water Treatment Plant Renovations – began in 2006 and will be paid from \$990,000 of which all will come from OPWC, U. S. Army Corp of Engineering and local dollars. The renovations will fix equipment necessary to serve the public. These renovations will not increase capacity of the plant but rather allow the existing capacity to be filled.

New Family Aquatic Center – A \$17 million plan for improvements to parks, recreation and green space call for a new family aquatic center, new indoor ice-skating rink and a new municipal baseball stadium. Parks will be improved in Enon, New Carlisle, South Charleston and Moorefield. Funding for the project comes from a temporary ½ percent increase in the local sales tax rate, private sector donations of \$7.58 million city and state resources of \$3.92 million. The Family Aquatic Center is scheduled to break ground in the summer of 2006.

Nextedge Technology Park – In 2004 Clark County and Springfield had experienced dramatic growth in the Information Technology sector. LexisNexis, a global leader in legal, news and business information services, built a new facility in Springfield/Clark County to expand its research and development efforts, host online products, and provide data management and data backup services. LexisNexis is the first occupant of the Nextedge – Applied Research & Technology Park. Nextedge Park once complete will be a 215 acre facility that will leverage the major investments in fiber communication and data networks. The abundant and redundant resources of clean power, water, sewer, and gas combined with the abundant communication networks make Springfield an attractive location for the technology industry.

I-675 Development – In 2005, the County constructed a one million-gallon water storage tank and water line extension to allow for the private development of a commercial/industrial park at the intersection of SR 444 and I-675. The parcel is expected to support some 500-700 jobs when fully developed; however development has not yet begun as of the date of this report.

South Vienna Development Project – The County in conjunction with the Village of South Vienna and Ritchie Brothers Auctioneers will begin construction in 2006 to develop over 130 acres of agricultural land on the edge of the Village into an auction house for large construction equipment. Ritchie Brothers Auctioneers are a publicly traded, international auctioning firm that specializes in large construction equipment. This will be the only site that Ritchie Brothers will have for the states of Ohio, Indiana, Kentucky, Michigan, Pennsylvania and West Virginia. There will be approximately four auctions every year and will draw potential buyers from all over the world. The County with the Village's Tax Increment Financing will construct a sewer extension and a road that will service the parcels that Ritchie Brothers is developing.

## **ACCOUNTING SYSTEM**

The County's accounting records are maintained on a cash basis. For financial reporting purposes, the accounting records for all Governmental and Fiduciary Funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within 60 days after year end), and expenditures are recognized when the related fund liability is incurred. The accounting records for the Proprietary Funds are converted to the accrual basis, whereby revenues are recognized when goods and services are measurable and earned, and expenditures are recognized as incurred.

## **BUDGETARY CONTROLS**

Ohio law requires the Clark County Board of Commissioners to adopt an appropriations budget by January 1<sup>st</sup> of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget on or before April 1<sup>st</sup>. The Clark County Board of Commissioners adopts the appropriations budget prepared by the County Administrator's office each fiscal year. No expenditure can be made from any budgetary account without the Certificate of the County Auditor certifying that funds are available or in the process of collection. When a purchase order is issued, or any county department or agency enters into a contract, the County Auditor encumbers the necessary funds to pay for the expenditure. Contracts or purchase orders are rejected and are invalid under Ohio law if sufficient funds are not available to permit the County Auditor to certify the transaction.

The County Auditor issues a monthly budget report to the Board of County Commissioners, which shows the monthly and year-to-date expenditures, encumbrances, and the cash balances, as well as the unencumbered balance by fund and account.

## **INTERNAL CONTROL**

The management of the County is responsible for establishing and maintaining internal control designed to provide reasonable, but not absolute, assurance that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The design of the internal control requires that the cost of control does not exceed the benefit to be derived.

As a recipient of federal and state financial assistance, the County is responsible for ensuring that adequate internal control is in place to be in compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management.

## **CASH MANAGEMENT**

Clark County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County moneys, is responsible for all investments. An investment policy is established by the County's Investment Advisory Board consisting of three members, two County Commissioners who are designated by the Board of County Commissioners and the County Treasurer. Ohio law requires the Investment Advisory Board to meet quarterly.

The County Treasurer deposits money in the bank or STAR OHIO each day in interest bearing accounts. Cash surplus is calculated daily, and excesses are invested in accordance with the established investment policy of the Board. For fiscal year ended December 31, 2007, the County's funds were invested in the overnight sweep account, STAR OHIO, certificate of deposits, commercial paper, and various government agencies. Interest paid into the County treasury in 2007 totaled \$3,804,670. The average daily balance was \$74,048,518 with an average daily weighted yield of 5.14 percent.

The Uniform Depository Act, Section 135 of the Ohio Revised Code, requires counties in Ohio to approve depository agreements once every four years with those financial institutions who wish to receive County funds for deposit. These agreements specify the maximum amount of public funds those institutions may receive and have on deposit at any time during the effective dates of the agreement.

## **RISK MANAGEMENT**

Clark County maintains insurance through the County Risk Sharing Authority (CoRSA). Liability insurance in the amount of \$10,000,000 per occurrence is maintained. Blanket property insurance, with \$100,000,000 annual aggregate pool limit for flood and earthquake, is also maintained. Building and personal property is insured on a replacement cost basis in the amount of \$167,795,289. Boiler and machinery is insured for \$100,000,000 for each accident. The County also maintains crime/employee dishonesty insurance of \$1,000,000 for each loss. There is a \$2,500 deductible for each loss claim, and each fund pays for its deductible and its proportion of the insurance costs.

Clark County participates in the Retrospective Rating and Payment system of the Ohio Bureau of Workers' Compensation. The County pays the minimum plan premium plus the actual claim costs for injured employees. Each fund is required to pay for its portion of the retrospective plan costs. The County maintains a special workers compensation fund to cover workers' compensation reserve charges.

Clark County operates its employee dental benefits on a self-insured basis. The County maintains a dental internal service fund to maintain and account for and finance its uninsured risks of loss for dental expenses. The employee medical and prescription program is fully insured.

## **INDEPENDENT AUDIT**

Included in this report is an unqualified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2007, by Auditor of State, Mary Taylor. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

## AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to governments that must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose content conforms to program standards. Such a report must satisfy both accounting standards generally accepted in the United States and applicable legal requirements.

The County participated in this program and received a Certificate of Achievement for the years ending December 31, 2000 through 2005. A Certificate of Achievement is valid for a period of one year only. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA for review.

## ACKNOWLEDGEMENTS

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

### Auditor's Office:

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

### Commission Office:

Roger Tackett, President of County Commission  
John Detrick, County Commissioner  
David Hartley, County Commissioner  
W. Darrell Howard, County Administrator  
Nathan Kennedy, Assistant County Administrator

### Treasurer's Office:

Stephen T. Metzger, Clark County Treasurer

It is my pleasure to submit herewith the Comprehensive Annual Financial Report for the fiscal year ended December 31, 2007.

Sincerely,



George A. Soddors  
Clark County Auditor

**CLARK COUNTY, OHIO**

Elected Officials  
as of December 31, 2007

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Board of County Commissioners	Roger D. Tackett John Detrick David Hartley	President Commissioner Commissioner
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Other Elected Officials	George A. Sodders Ronald E. Vincent Dr. Richard A. Marsh Bruce C. Smith Stephen Schumaker Nancy Pence Gene A. Kelly Stephen T. Metzger	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
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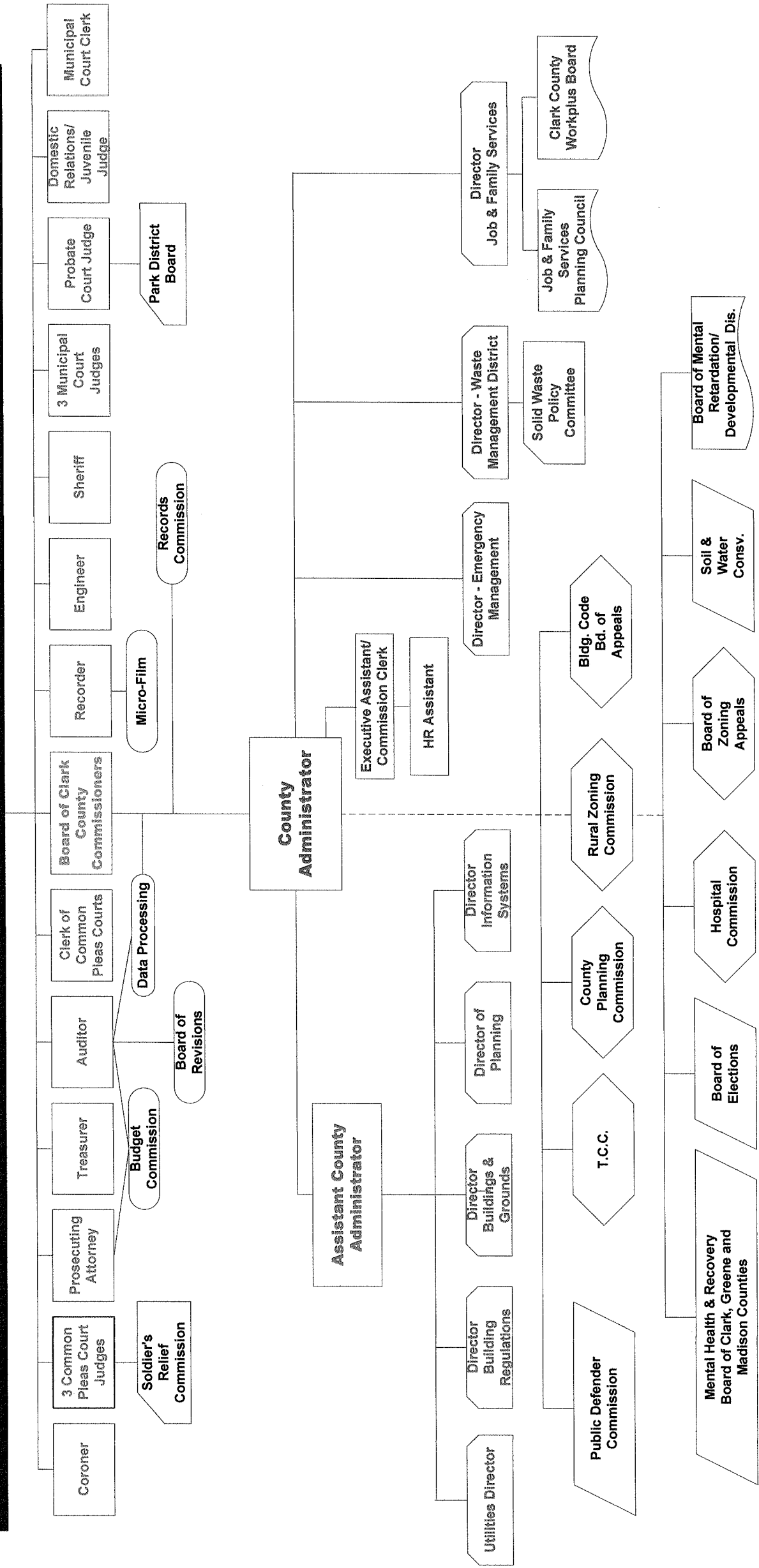
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Second District Court of Appeals	Honorable William H. Wolff, Jr. Honorable James A. Brogan Honorable Michael Fain Honorable Thomas A. Grady Honorable Mary E. Donovan	Judge Judge Judge Judge Judge
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Common Pleas Court	<i>General Division</i>	
	Honorable Douglas Ratstatter	Judge
	Honorable Richard J. O'Neill	Judge
	Honorable Thomas J. Capper	Judge
	<i>Domestic Relations</i>	
	Honorable Joseph N. Monnin	Judge
	<i>Juvenile Division</i>	
	Honorable Joseph N. Monnin	Judge
	<i>Probate Division</i>	
	Honorable Richard P. Carey	Judge

# Table of Organization Clark County Government







*FINANCIAL*



*SECTION*



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Clark County  
Honorable Board of County Commissioners  
Honorable County Auditor  
Honorable County Treasurer  
50 East Columbia Street  
Springfield, Ohio 45501

To the Board of Commissioners:

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 Clark County, Ohio (the County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of TAC Industries, Inc. or The Housing Connection of Clark County, Inc., the County's only discretely presented component units, which represent 100 percent of assets, 100 percent of net assets, and 100 percent of revenues for the discretely presented component units. Other auditors audited those financial statements. They have furnished their reports thereon to us and we base our opinion, insofar as it relates to the amounts included for the component units on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of The Housing Connection of Clark County, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of the other auditors, 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 Clark County, Ohio, as of December 31, 2007, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis and the General Fund, Job and Family Services Fund and Mental Retardation/Developmental Disabilities Fund Schedules of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) are not a required part of the basic financial statements but are supplementary information accounting principles generally accepted in the United States of America require. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining non-major fund statements and schedules and statistical tables provides additional information and are not a required part of the basic financial statements. We subjected the combining non-major fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Mary Taylor, CPA**  
Auditor of State

August 29, 2008

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
(Unaudited)

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As management of Clark County (the County), we offer readers this narrative overview and analysis of the financial activities of the County as a whole for the fiscal year ended December 31, 2007. We encourage readers to consider the information presented here in conjunction with the financial statements, which follow this section and provide more specific detail.

**Financial Highlights**

Key financial highlights for the year ended December 31, 2007 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2007 by \$139,333,545. Of this amount, \$16,035,992 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$11,334,044, and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business-type activities are \$4,701,948 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net assets increased \$4,582,151 in 2007. Net assets of the governmental activities increased \$3,767,795, which represents a 3.13% increase from 2006. Net assets of the business-type activities increased \$814,356 or 5.72% from 2006.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$35,896,848, an increase of \$12,456,510 from 2006. \$26,699,715 represents the unreserved portion of this fund balance and is available for spending on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the general fund was \$7,066,027, which represents 18.96% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$840,000, or 3.85%, in governmental activities and decreased by \$605,774 in the business-type activities, both decreases due to new retirement of bond anticipation notes and principal on long-term debt.

**Overview of the Financial Statements**

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

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

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

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
(Unaudited)

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

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

The government-wide financial statements include not only the County itself (known as the primary government), but also two legally separate not-for-profit corporations: The Housing Connection of Clark County and TAC Industries, Inc. The primary purpose of these two organizations are to promote the general welfare and needs of the mentally retarded and otherwise handicapped persons, who live in Clark County, through employment opportunities and housing. The County is financially accountable for these organizations. Financial information for these component units are reported separately from the financial information presented for the primary government itself. Separately audited financial statements can be obtained from the Housing Connection of Clark County located at 2527 Kenton Street, Springfield, Ohio 45505. Separately audited financial statements can be obtained from TAC industries, Inc., located at 110 W. Leffel Lane, Springfield, Ohio, 45502.

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

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

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

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

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
(Unaudited)

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The County maintains forty-two governmental funds for financial reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Job & Family Services Fund, Permanent Improvement Fund, and Mental Retardation/Developmental Disabilities Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation.

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

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

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

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

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

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

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

**Notes to the basic financial statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements are included on pages 25 – 64 of this report.

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

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
(Unaudited)

**Government-Wide Financial Analysis**

The following table provides a summary of the County's net assets for 2007 as compared to 2006:

**Table 1**  
**Net Assets**

	Governmental Activities		Business-Type Activities		Total	
	2007	2006 (as restated)	2007	2006 (as restated)	2007	2006 (as restated)
<b>Assets:</b>						
Current and Other Assets	\$ 96,289,299	\$ 95,602,632	\$ 5,393,374	\$ 6,083,897	\$ 101,682,673	\$ 101,686,529
Capital Assets	87,583,370	81,615,657	17,517,609	16,840,770	105,100,979	98,456,427
Total Assets	<u>183,872,669</u>	<u>177,218,289</u>	<u>22,910,983</u>	<u>22,924,667</u>	<u>206,783,652</u>	<u>200,142,956</u>
<b>Liabilities:</b>						
Current and Other Liabilities	39,071,170	46,394,195	3,201,336	5,116,950	42,272,506	51,511,145
Long-term Liabilities	<u>20,510,235</u>	<u>10,300,625</u>	<u>4,667,366</u>	<u>3,500,696</u>	<u>25,177,601</u>	<u>13,801,321</u>
Total Liabilities	<u>59,581,405</u>	<u>56,694,820</u>	<u>7,868,702</u>	<u>8,617,646</u>	<u>67,450,107</u>	<u>65,312,466</u>
<b>Net Assets:</b>						
Invested in Capital Assets, Net of Related Debt	66,618,370	59,810,657	10,340,333	8,978,624	76,958,703	68,789,281
Restricted	46,338,850	40,241,605	-	-	46,338,850	40,241,605
Unrestricted	<u>11,334,044</u>	<u>20,471,207</u>	<u>4,701,948</u>	<u>5,249,301</u>	<u>16,035,992</u>	<u>25,720,508</u>
Total Net Assets	<u>\$ 124,291,264</u>	<u>\$ 120,523,469</u>	<u>\$ 15,042,281</u>	<u>\$ 14,227,925</u>	<u>\$ 139,333,545</u>	<u>\$ 134,751,394</u>

The largest portion of the County's total net assets, \$76,958,703, reflects its investment in capital assets (e.g. land, buildings, infrastructure, equipment, construction in progress), less any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$46,338,850, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, \$16,035,992, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2007, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

Net assets, net of related debt and unrestricted net assets were restated at December 31, 2006 for the inclusion of the County's infrastructure as required by Governmental Accounting Standards Board Statement No. 34. Additional information concerning the County's net asset restatement is provided in Note 3 of this report.



**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
(Unaudited)

The following table provides a summary of the County's changes in net assets for 2007 as compared to 2006:

**TABLE 2**  
**Change in Net Assets**

	2007			2006		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
<b>REVENUES:</b>						
Program Revenues:						
Charges for Services	\$ 22,595,154	\$ 5,852,531	\$ 28,447,685	\$ 20,974,512	\$ 4,676,907	\$ 25,651,419
Operating Grants and Contributions	59,201,547	-	59,201,547	56,365,047	469,003	56,834,050
Capital Grants and Contributions	1,025,785	533,535	1,559,320	637,470	-	637,470
General Revenues:						
Property Taxes	18,884,841	-	18,884,841	19,479,211	-	19,479,211
Permissive Sales Tax	13,429,821	-	13,429,821	19,876,833	-	19,876,833
Grants and Contributions not Restricted	4,802,904	-	4,802,904	3,172,719	-	3,172,719
Investment Income	4,160,834	-	4,160,834	3,496,171	-	3,496,171
Other Revenue	2,138,706	48,392	2,187,098	2,877,115	265,976	3,143,091
Total Revenue	<u>126,239,592</u>	<u>6,434,458</u>	<u>132,674,050</u>	<u>126,879,078</u>	<u>5,411,886</u>	<u>132,290,964</u>
<b>EXPENSES:</b>						
General Government:						
Legislative and Executive	13,580,246	-	13,580,246	8,563,892	-	8,563,892
Judicial	13,907,141	-	13,907,141	9,515,849	-	9,515,849
Public Safety	14,914,162	-	14,914,162	17,640,819	-	17,640,819
Public Works	9,621,300	-	9,621,300	11,497,023	-	11,497,023
Health	24,364,503	-	24,364,503	22,998,929	-	22,998,929
Human Services	43,325,167	-	43,325,167	43,829,764	-	43,829,764
Conservation/Recreation	1,929,530	-	1,929,530	2,042,557	-	2,042,557
Sewer	-	3,456,235	3,456,235	-	3,852,046	3,852,046
Water	-	2,163,867	2,163,867	-	2,361,409	2,361,409
Interest Expense	829,748	-	829,748	552,627	-	552,627
Total Expenses	<u>122,471,797</u>	<u>5,620,102</u>	<u>128,091,899</u>	<u>116,641,460</u>	<u>6,213,455</u>	<u>122,854,915</u>
Change in Net Assets	3,767,795	814,356	4,582,151	10,237,618	(801,569)	9,436,049
Net Assets, Beginning of Year	<u>120,523,469</u>	<u>14,227,925</u>	<u>134,751,394</u>	<u>89,526,285</u>	<u>20,518,047</u>	<u>110,044,332</u>
Net Assets, End of						
Year, as previously reported	124,291,264	15,042,281	139,333,545	99,763,903	19,716,478	119,480,381
Prior Period Adjustment	-	-	-	20,759,566	(5,488,553)	15,271,013
Net Assets, End of						
Year, as restated	<u>\$ 124,291,264</u>	<u>\$ 15,042,281</u>	<u>\$ 139,333,545</u>	<u>\$ 120,523,469</u>	<u>\$ 14,227,925</u>	<u>\$ 134,751,394</u>

**Governmental Activities:**

Operating grants and contributions of \$59.20 million represent the largest program revenue, and approximately 46.90% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving over \$23.5 million, along with the Mental Retardation/Developmental Disabilities, Motor Vehicle & Gas Tax, receiving approximately \$15.05 million, and \$7.0 million, respectively.

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
(Unaudited)

Total tax revenue accounts for approximately \$32.31 million of the \$126.24 million total revenue for governmental activities, or 25.60% of total revenue. Sales tax accounted for \$13.43 million, or approximately 41.56% of total tax revenue.

The County's charges for services directly related to governmental services made up \$22.60 million, nearly 17.90% of total governmental revenue. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity and licenses and permits.

The human services program accounted for \$43.33 million or 35.38% of total governmental expenses. The next largest program was health, accounting for \$24.36 million or 19.89% of the total expenses for governmental activities.

**Business-type Activities:**

During 2007, the net assets of the business-type activities increased by over \$.8 million. Major revenues sources were charges for services in the amount of \$5.85 million.

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

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

	<u>2007</u>		<u>2006</u>	
	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>
<b>GOVERNMENTAL ACTIVITIES:</b>				
General Government				
Legislative & Executive	\$ 13,580,246	\$ (8,168,649)	\$ 8,563,892	\$ (1,411,447)
Judicial	13,907,141	(7,969,921)	9,515,849	(7,977,185)
Public Safety	14,914,162	(12,491,486)	17,640,819	(7,169,516)
Public Works	9,621,300	(28,974)	11,497,023	(1,830,372)
Health	24,364,503	(7,138,166)	22,998,929	(11,880,435)
Human Services	43,325,167	(2,098,057)	43,829,764	(6,481,040)
Conservation/Recreation	1,929,530	(924,310)	2,042,557	(1,361,809)
Interest Expense	<u>829,748</u>	<u>(829,748)</u>	<u>552,627</u>	<u>(552,627)</u>
Total Expenses	<u>\$ 122,471,797</u>	<u>\$ (39,649,311)</u>	<u>\$ 116,641,460</u>	<u>\$ (38,664,431)</u>
<b>BUSINESS-TYPE ACTIVITIES:</b>				
Sewer	\$ 3,456,235	\$ 492,842	\$ 3,852,046	\$ (470,406)
Water	<u>2,163,867</u>	<u>273,122</u>	<u>2,361,409</u>	<u>(597,139)</u>
Total Expenses	<u>\$ 5,620,102</u>	<u>\$ 765,964</u>	<u>\$ 6,213,455</u>	<u>\$ (1,067,545)</u>

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
(Unaudited)

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**Financial Analysis of County Funds**

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

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

At December 31, 2007, the County's governmental funds reported combined ending fund balances of more than \$35.89 million, an increase of about \$12.46 million in comparison with the prior year. Approximately 74.38% of this total (\$26.70 million) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed: to liquidate contracts and purchase orders of the prior year (\$8.58 million) or for a variety of other restricted purposes (\$.61 million).

The General Fund is the chief operating fund of the County. At December 31, 2007, unreserved fund balance of the General Fund was \$7.07 million, while total fund balance reached \$9.69 million. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 18.96% to total General Fund expenditures, while total fund balance represents 26.00% of that same amount.

During 2007, the fund balance of the General Fund decreased by \$1,214,867. The key factor in this decrease was the fact that the County received \$4.34 million less in sales tax revenue in 2007 than in 2006. During the year, the fund balance in the Job & Family Services Fund increased by \$4,465,242. The fund balances in the Mental Retardation/Development Disabilities Funds increased by approximately \$1.60 million. The increase was primarily attributable to an increase in grants being recognized in the current year. The ending fund balances in these major governmental funds remain positive.

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

Unrestricted net assets of the Sewer and Water funds at the end of the year approximated \$4.70 million. Total net assets in the Sewer fund increased by approximately \$.5 million and the Water fund reported an increase in net assets of \$.3 million. Both funds also reported increased operating income compared to the prior year.

**General Fund Budgetary Highlights**

The County's budget is prepared according to Ohio law, and the most significant budgeted fund is the General Fund. The total original appropriations for the General Fund, including those for transfers and advances out, were \$44.02 million, while the final appropriations were \$44.51 million, resulting in a net increase of \$.49 million. During 2007, the County amended its General Fund budget numerous times. The increases occurred in the areas of judicial, public safety, public works, transfers and advances, while a decrease occurred in the area of legislative and executive, and health, human services and conservation

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
(Unaudited)

and recreation did not change. During 2007, the County spent 91.67% of the amount appropriated in the General Fund.

**Capital Assets and Long-term Debt**

**Capital assets:** The County's investment in capital assets for governmental and business-type activities as of December 31, 2007, amounts to \$105.1 million (net of accumulated depreciation). This investment in capital assets includes: land; buildings; improvements; machinery and equipment; infrastructure and construction in progress. During the year, total capital assets, net of accumulated depreciation, increased by over \$6.64 million, or approximately 6.75%. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of nearly \$5.97 million. Major events for governmental activity capital assets included the continuation of the rehabilitation of the Springview site and other various asset purchases. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of almost \$.68 million. This increase is related to the SW ERP project and the purchase of land, which exceeded the amount of depreciation expense for the year.

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

	2007			2006 (as restated)		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462	\$ 7,204,888	\$ 681,429	\$ 7,886,317
Construction in Progress	6,882,975	-	6,882,975	1,299,857	-	1,299,857
Infrastructure	88,999,279	16,763,705	105,762,984	87,756,214	16,763,705	104,519,919
Buildings	33,690,769	6,345,114	40,035,883	33,731,866	6,345,114	40,076,980
Improvements	30,980,138	1,453,322	32,433,460	28,777,226	684,336	29,461,562
Machinery & Equipment	14,012,365	2,149,003	16,161,368	12,464,004	2,087,095	14,551,099
Less: Accumulated						
Depreciation	(94,187,044)	(10,365,109)	(104,552,153)	(89,618,398)	(9,720,909)	(99,339,307)
Totals	<u>\$ 87,583,370</u>	<u>\$ 17,517,609</u>	<u>\$ 105,100,979</u>	<u>\$ 81,615,657</u>	<u>\$ 16,840,770</u>	<u>\$ 98,456,427</u>

Additional information concerning the County's capital assets is provided in Note 9 of this report.

**Debt:** At December 31, 2007, the County had total bonded debt outstanding of \$17,778,800. Of this amount, \$14,380,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of \$3,398,800 of self-supporting general obligation bonds, which are payable from business-type activities. The County also had outstanding \$1,138,476 long-term notes, representing Ohio Public Works Commission (OPWC) loans, payable from business-type activities. Also outstanding at December 31, 2007, was \$9,225,000 of bond anticipation notes; of which \$6,585,000 was payable from governmental activities. During 2007, the County's total long-term bonded debt increased by \$10,885,800.

The County's general obligation bonds are presently rated Aa3 by Moody's.

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007  
(Unaudited)

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State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current total direct legal debt limitation for the County is \$47,893,982, which exceeds the County's unvoted general obligation debt currently outstanding.

Additional information concerning the County's long-term debt is provided in Notes 14 and 15 of this report.

**Economic Factors and Next Year's General Fund Budget**

The County's elected and appointed officials considered many factors when setting the fiscal year 2008 Budget. On August 21, 2007, the Board of County Commissioners voted to pass a temporary ½% Sales Tax increase for 18 months. Assuming that the resolution will not be rescinded by a referendum, the General Fund Sales Tax Revenues for 2008 are anticipated to be at least 38% higher than 2007. Although the increase has primarily been used to cover other stagnant or declining revenues, 35% was designated for cash reserves, early extinguishment of debt and/or economic development. The 2008 General Fund budget was adopted at \$36.8 million. The 2008 budget includes a 1.5% salary increase. The budget also provides for continuous full funding for all mandated services.

The County hopes that its recent 2006-2007 infrastructure investment of \$780,000 within the Village of South Vienna will significantly increase Sales Tax Revenues in future years. This investment is to accommodate the location and development of an international, heavy, equipment auction/retail sales facility. Although the County's management realize that this investment alone will not compensate for all the stagnant and declining revenues, management hopes that this project along with other economic development projects will eventually increase the tax base.

**Request for Information**

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



**CLARK COUNTY, OHIO**

Statement of Net Assets

December 31, 2007

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	The Housing Connection of Clark County	TAC Industries, Inc.
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 37,774,095	\$ 3,925,857	\$ 41,699,952	\$ 195,862	\$ 1,910,724
Pooled Cash and Investments in Segregated Accounts	504,580	305,360	809,940	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	316,399	40,132	356,531	-	-
Net Receivables:					
Taxes	21,893,534	-	21,893,534	-	-
Permissive Sales Tax	2,199,661	-	2,199,661	-	-
Accounts	1,047,685	870,912	1,918,597	2,666	3,114,207
Special Assessments	49,041	-	49,041	-	-
Accrued Interest	498,122	-	498,122	-	-
Due from Other Governments	31,325,821	-	31,325,821	-	-
Materials and Supplies Inventory	161,876	195,075	356,951	-	1,102,297
Prepaid Items	379,753	7,762	387,515	819	78,187
Internal Balances	(627)	627	-	-	-
Unamortized Bond Issue Costs	139,359	47,649	187,008	-	-
Capital Assets:					
Capital Assets, not subject to depreciation:					
Land	7,204,888	1,171,574	8,376,462	474,069	-
Construction In Progress	6,882,975	-	6,882,975	71,402	-
Capital Assets, net of accumulated depreciation	<u>73,495,507</u>	<u>16,346,035</u>	<u>89,841,542</u>	<u>1,654,104</u>	<u>2,999,244</u>
<b>Total Assets</b>	<u>183,872,669</u>	<u>22,910,983</u>	<u>206,783,652</u>	<u>2,398,922</u>	<u>9,204,659</u>
<b>LIABILITIES:</b>					
Accounts Payable	3,449,413	316,493	3,765,906	19,131	1,484,890
Contracts Payable	462,181	-	462,181	-	409,521
Retainage Payable	316,033	40,132	356,165	-	-
Accrued Wages and Benefits	5,560,905	90,565	5,651,470	-	-
Claims Payable	10,206	-	10,206	-	-
Unearned Revenue	22,398,114	-	22,398,114	676,467	-
Matured Interest Payable	366	-	366	-	6,933
Accrued Interest Payable	288,952	114,146	403,098	-	-
Notes Payable	6,585,000	2,640,000	9,225,000	-	-
Non-Current Liabilities:					
Due Within One Year	1,380,334	485,821	1,866,155	213,666	134,230
Due in More Than One Year	<u>19,129,901</u>	<u>4,181,545</u>	<u>23,311,446</u>	<u>478,723</u>	<u>1,437,301</u>
<b>Total Liabilities</b>	<u>59,581,405</u>	<u>7,868,702</u>	<u>67,450,107</u>	<u>1,387,987</u>	<u>3,472,875</u>
<b>NET ASSETS:</b>					
Invested in Capital Assets, net of related debt	66,618,370	10,340,333	76,958,703	1,507,186	1,427,713
Restricted for:					
Job & Family Services	10,755,022	-	10,755,022	-	-
MR/DD	14,362,183	-	14,362,183	-	-
Other Purposes	21,146,858	-	21,146,858	-	-
Permanent Fund:					
Nonexpendable	74,787	-	74,787	-	-
Unrestricted	<u>11,334,044</u>	<u>4,701,948</u>	<u>16,035,992</u>	<u>(496,251)</u>	<u>4,304,071</u>
<b>Total Net Assets</b>	<u>\$ 124,291,264</u>	<u>\$ 15,042,281</u>	<u>\$ 139,333,545</u>	<u>\$ 1,010,935</u>	<u>\$ 5,731,784</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Activities  
For the Year Ended December 31, 2007

<u>Functions/Programs:</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental Activities:</b>				
<b>General Government:</b>				
Legislative & Executive	\$ 13,580,246	\$ 5,304,530	\$ 107,067	\$ -
Judicial	13,907,141	3,421,820	2,515,400	-
Public Safety	14,914,162	1,173,021	1,249,655	-
Public Works	9,621,300	938,233	7,628,308	1,025,785
Health	24,364,503	1,908,276	15,318,061	-
Human Services	43,325,167	8,844,054	32,383,056	-
Conservation/Recreation	1,929,530	1,005,220	-	-
Interest Expense	829,748	-	-	-
Total Governmental Activities	<u>122,471,797</u>	<u>22,595,154</u>	<u>59,201,547</u>	<u>1,025,785</u>
<b>Business-Type Activities:</b>				
Sewer	3,456,235	3,761,029	-	188,048
Water	2,163,867	2,091,502	-	345,487
Total Business-Type Activities	<u>5,620,102</u>	<u>5,852,531</u>	<u>-</u>	<u>533,535</u>
Total Primary Government	<u>\$ 128,091,899</u>	<u>\$ 28,447,685</u>	<u>\$ 59,201,547</u>	<u>\$ 1,559,320</u>
<b>Component Units:</b>				
The Housing Connection of Clark County	\$ 310,142	\$ 219,167	\$ 138,883	\$ -
TAC Industries, Inc.	21,762,009	22,859,488	-	-
	<u>\$ 22,072,151</u>	<u>\$ 23,078,655</u>	<u>\$ 138,883</u>	<u>\$ -</u>

**General Revenues:**

Taxes:

Property Taxes Levied for:

    General Purposes

    Children's Home

    MRDD

    Senior Citizen's

    Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Other Revenue

Total General Revenues

Change in Net Assets

Net Assets, Beginning of Year, as restated

Net Assets, End of Year

See accompanying notes to the basic financial statements.



Net (Expense) Revenue and  
Changes in Net Assets

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	The Housing Connection of Clark County	TAC Industries, Inc.
\$ (8,168,649)		\$ (8,168,649)	\$ -	\$ -
(7,969,921)		(7,969,921)	-	-
(12,491,486)		(12,491,486)	-	-
(28,974)		(28,974)	-	-
(7,138,166)		(7,138,166)	-	-
(2,098,057)		(2,098,057)	-	-
(924,310)		(924,310)	-	-
(829,748)		(829,748)	-	-
<u>(39,649,311)</u>		<u>(39,649,311)</u>	<u>-</u>	<u>-</u>
	492,842	492,842	-	-
	<u>273,122</u>	<u>273,122</u>	<u>-</u>	<u>-</u>
	<u>765,964</u>	<u>765,964</u>	<u>-</u>	<u>-</u>
<u>(39,649,311)</u>	<u>765,964</u>	<u>(38,883,347)</u>	<u>-</u>	<u>-</u>
			47,908	-
			<u>-</u>	<u>1,097,479</u>
			<u>47,908</u>	<u>1,097,479</u>
3,671,872	-	3,671,872	6,102	-
2,664,262	-	2,664,262	-	-
10,513,030	-	10,513,030	-	-
2,035,677	-	2,035,677	-	-
13,429,821	-	13,429,821	-	-
4,802,904	-	4,802,904	53,755	471,053
4,160,834	-	4,160,834	136	74,488
<u>2,138,706</u>	<u>48,392</u>	<u>2,187,098</u>	<u>-</u>	<u>98,533</u>
<u>43,417,106</u>	<u>48,392</u>	<u>43,465,498</u>	<u>59,993</u>	<u>644,074</u>
3,767,795	814,356	4,582,151	107,901	1,741,553
<u>120,523,469</u>	<u>14,227,925</u>	<u>134,751,394</u>	<u>903,034</u>	<u>3,990,231</u>
<u>\$ 124,291,264</u>	<u>\$ 15,042,281</u>	<u>\$ 139,333,545</u>	<u>\$ 1,010,935</u>	<u>\$ 5,731,784</u>

**CLARK COUNTY, OHIO**

Balance Sheet

Governmental Funds

December 31, 2007

	General Fund	Job & Family Services Fund	Mental Retardation/ Developmental Disabilities Fund	Permanent Improvement
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 7,862,903	\$ 1,211,732	\$ 10,445,595	\$ 737,316
Pooled Cash and Investments in Segregated Accounts	-	-	66,015	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	231,737
Net Receivables:				
Taxes	4,450,335	-	12,263,925	-
Permissive Sales Tax	2,199,661	-	-	-
Accounts	543,136	-	-	-
Special Assessments	-	-	-	-
Accrued Interest	491,886	-	922	-
Due from Other Governments	1,796,441	12,886,637	6,693,258	-
Due from Other Funds	72,000	-	300,000	-
Materials and Supplies Inventory	78,927	-	43,392	-
Prepaid Items	115,099	191,643	56,064	-
	<u>17,610,388</u>	<u>14,290,012</u>	<u>29,869,171</u>	<u>969,053</u>
Total Assets	\$ 17,610,388	\$ 14,290,012	\$ 29,869,171	\$ 969,053
<b>LIABILITIES AND FUND BALANCES:</b>				
Liabilities:				
Accounts Payable	\$ 530,523	\$ 1,331,349	\$ 325,651	\$ -
Contracts Payable	-	-	-	194,600
Retainage Payable	-	-	-	231,737
Accrued Wages and Benefits	1,066,925	647,420	1,015,577	-
Compensated Absences Payable	680	19,445	1,138	-
Due to Other Funds	13,830	-	-	-
Unearned Revenue	6,309,509	7,668,205	16,910,710	-
Matured Interest Payable	-	-	-	-
Notes Payable	-	-	-	2,135,000
	<u>7,921,467</u>	<u>9,666,419</u>	<u>18,253,076</u>	<u>2,561,337</u>
Total Liabilities	7,921,467	9,666,419	18,253,076	2,561,337
Fund Balances:				
Reserved for:				
Encumbrances	2,428,868	901,657	308,351	306,115
Materials and Supplies Inventory	78,927	-	43,392	-
Prepaid Items	115,099	191,643	56,064	-
Permanent Funds	-	-	-	-
Unreserved, Undesignated:				
General Fund	7,066,027	-	-	-
Special Revenue Funds	-	3,530,293	11,208,288	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	(1,898,399)
Permanent Funds	-	-	-	-
	<u>9,688,921</u>	<u>4,623,593</u>	<u>11,616,095</u>	<u>(1,592,284)</u>
Total Fund Balances	9,688,921	4,623,593	11,616,095	(1,592,284)
Total Liabilities and Fund Balances	\$ 17,610,388	\$ 14,290,012	\$ 29,869,171	\$ 969,053

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**

Reconciliation of Total Governmental Fund Balances  
to Net Assets of Governmental Activities  
December 31, 2007

Nonmajor Governmental Funds	Total Governmental Funds		\$	35,896,848
		Total Governmental Fund Balances		
		Amounts reported for governmental activities in the Statement of Net Assets are different because:		
\$ 17,298,867	\$ 37,556,413	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:		
438,565	504,580	Land	\$ 7,204,888	
84,662	316,399	Construction in Progress	6,882,975	
5,179,274	21,893,534	Infrastructure	88,999,279	
-	2,199,661	Buildings and Building Improvements	33,690,769	
504,549	1,047,685	Improvements Other than Buildings	30,980,138	
49,041	49,041	Furniture, Fixtures, and Equipment	14,012,365	
5,314	498,122	Accumulated Depreciation	<u>(94,187,044)</u>	
9,949,485	31,325,821	Total Capital Assets		87,583,370
38,100	410,100	Other long-term assets are not available to pay for current period expenditures and therefore are Unearned in the funds.		
39,557	161,876	Intergovernmental Revenue	23,292,947	
16,947	379,753	Charges for Services	87,349	
		Investment Income	135,749	
\$ 33,604,361	\$ 96,342,985	Other Revenue	<u>16,452</u>	23,532,497
		Bond issue costs reported as an expenditure in governmental funds are allocated as an expense over the life of the debt on a full accrual basis.		139,359
\$ 1,261,890	\$ 3,449,413	The internal service fund are used to charge the cost of dental insurance to employees. The assets and liabilities of the internal statement of net assets.		207,476
267,581	462,181			
84,296	316,033	The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the proprietary funds.		(627)
527,333	3,257,255	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:		
13,915	35,178	Accrued Wages and Benefits	(2,303,650)	
396,270	410,100	Accrued Compensated Absences	(5,893,898)	
15,042,187	45,930,611	Accrued Interest on Long-Term Debt	(288,952)	
366	366	General Obligation Bonds Payable	(14,380,000)	
4,450,000	6,585,000	Accrued Bond Premium	(206,782)	
		Unamortized Charge - Refunding Issue	<u>5,623</u>	
22,043,838	60,446,137	Total Liabilities		<u>(23,067,659)</u>
4,635,726	8,580,717	Net Assets of Governmental Activities		\$ 124,291,264
39,557	161,876	See accompanying notes to the basic financial statements.		
16,947	379,753			
74,787	74,787			
-	7,066,027			
10,438,188	25,176,769			
85,770	85,770			
(3,788,387)	(5,686,786)			
57,935	57,935			
11,560,523	35,896,848			
\$ 33,604,361	\$ 96,342,985			

**CLARK COUNTY, OHIO**  
Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2007

	General Fund	Job & Family Services Fund	Mental Retardation/ Developmental Disabilities Fund	Permanent Improvement
<b>REVENUES:</b>				
Taxes	\$ 3,480,530	\$ -	\$ 10,513,030	\$ -
Permissive Sales Tax	14,485,796	-	-	-
Intergovernmental	5,837,948	23,548,191	15,045,961	-
Charges for Services	5,826,951	6,222,500	1,857,876	-
Licenses and Permits	10,564	-	-	-
Fees, Fines and Forfeitures	753,825	-	-	-
Special Assessments	-	-	-	-
Investment Income	4,436,499	-	11,859	-
Other Revenue	594,724	19,525	292,569	-
	<u>35,426,837</u>	<u>29,790,216</u>	<u>27,721,295</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	4,056,126	-	-	-
Judicial	8,951,206	-	-	-
Public Safety	13,654,760	-	-	-
Public Works	4,113,837	-	-	-
Health	149,052	-	24,178,009	-
Human Services	787,263	27,001,514	-	-
Conservation/Recreation	771,326	-	-	-
Capital Outlay	-	-	91,768	6,365,798
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	506,836
	<u>32,483,570</u>	<u>27,001,514</u>	<u>24,269,777</u>	<u>6,872,634</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>2,943,267</u>	<u>2,788,702</u>	<u>3,451,518</u>	<u>(6,872,634)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Bond Proceeds	-	-	-	-
Proceeds from the Sale of Capital Assets	30,000	-	-	5,053
Transfers In	586,798	1,676,540	2,212,082	13,990,836
Other Financing Sources	-	-	-	-
Transfers Out	(4,774,932)	-	(4,067,505)	(2,020,000)
Other Financing Uses	-	-	-	-
	<u>(4,158,134)</u>	<u>1,676,540</u>	<u>(1,855,423)</u>	<u>11,975,889</u>
Net Change in Net Assets	(1,214,867)	4,465,242	1,596,095	5,103,255
Fund Balance, Beginning of Year	<u>10,903,788</u>	<u>158,351</u>	<u>10,020,000</u>	<u>(6,695,539)</u>
Fund Balance, End of Year	<u>\$ 9,688,921</u>	<u>\$ 4,623,593</u>	<u>\$ 11,616,095</u>	<u>\$ (1,592,284)</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2007

		Total Net Change in Fund Balances - Governmental Funds	\$ 12,456,510
Nonmajor Governmental Funds	Total Governmental Funds	Amounts reported for governmental activities in the Statement of Activities are different because:	
\$ 4,966,555	\$ 18,960,115	Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:	
-	14,485,796	Capital Asset Additions	10,805,974
22,802,207	67,234,307	Depreciation	<u>(4,740,564)</u> 6,065,410
7,354,427	21,261,754	Governmental funds report only the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported.	(97,697)
426,825	437,389	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.	
315,899	1,069,724	Taxes	(75,274)
79,530	79,530	Permissive Sales Tax	(1,055,975)
29,648	4,478,006	Intergovernmental	(2,204,071)
1,215,436	2,122,254	Charges for Services	(253,243)
<u>37,190,527</u>	<u>130,128,875</u>	Investment Income	(317,172)
		Other Revenue	<u>16,452</u> (3,889,283)
4,429,070	8,485,196	The internal service funds are used to charge the cost of dental insurance to employees. The net revenue (expenses) of the internal service fund are included in governmental activities.	17,925
4,899,529	13,850,735	Governmental funds report premiums, discounts and bond issuance costs as expenditures, whereas these amounts are Unearned and amortized in the statement of activities.	
1,099,812	14,754,572	Premium on Bonds	(203,652)
6,580,720	10,694,557	Bond Issuance Costs	136,808
42,666	24,369,727	Amortization of Bond Issue Costs	(7,058)
15,534,342	43,323,119	Amortization of Bond Premium	(7,495)
1,146,659	1,917,985	Amortization of Unamortized Charge - Refunding Issue	<u>9,097</u> (72,300)
3,037,074	9,494,640	Bond proceeds are reported as other financing sources in the governmental funds and thus contribute to the change in fund balances. In the government- wide statements, however issuing debt increases long-term liabilities in the statement of net assets and does not affect the statement of activities.	(10,740,000)
890,000	890,000	Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term	890,000
235,705	742,541	Some expenses reported in the statement of activities do not require the use of current financial resources and are therefore not reported as expenditures in governmental funds:	
<u>37,895,577</u>	<u>128,523,072</u>	Compensated Absences	(170,215)
(705,050)	1,605,803	Accrued Wages and Benefits	(610,804)
10,740,000	10,740,000	Accrued Interest Payable	<u>(81,751)</u>
8,810	43,863	Change in Net Assets of Governmental Activities	\$ <u>3,767,795</u>
8,217,272	26,683,528	See accompanying notes to the basic financial statements.	
203,652	203,652		
(15,821,091)	(26,683,528)		
<u>(136,808)</u>	<u>(136,808)</u>		
3,211,835	10,850,707		
2,506,785	12,456,510		
<u>9,053,738</u>	<u>23,440,338</u>		
<u>\$ 11,560,523</u>	<u>\$ 35,896,848</u>		

**CLARK COUNTY, OHIO**

Statement of Net Assets

Proprietary Funds

December 31, 2007

	Sewer	Water	Total	Internal Service Funds
<b>ASSETS:</b>				
Current:				
Pooled Cash and Investments	\$ 2,781,134	\$ 1,144,723	\$ 3,925,857	\$ 217,682
Pooled Cash and Investments in Segregated Accounts	305,360	-	305,360	-
Pooled Cash and Investments with Fiscal and Escrow Agents	40,132	-	40,132	-
Receivables:				
Accounts	578,230	292,682	870,912	-
Materials and Supplies Inventory	107,291	87,784	195,075	-
Prepaid Expenses	4,845	2,917	7,762	-
<b>Total Current Assets</b>	<u>3,816,992</u>	<u>1,528,106</u>	<u>5,345,098</u>	<u>217,682</u>
Noncurrent Assets:				
Unamortized Bond Issue Costs	41,321	6,328	47,649	-
Capital Assets, net of accumulated depreciation	11,597,902	5,919,707	17,517,609	-
<b>Total Noncurrent Assets</b>	<u>11,639,223</u>	<u>5,926,035</u>	<u>17,565,258</u>	<u>-</u>
<b>Total Assets</b>	<u>\$ 15,456,215</u>	<u>\$ 7,454,141</u>	<u>\$ 22,910,356</u>	<u>\$ 217,682</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	\$ 208,707	\$ 107,786	\$ 316,493	\$ -
Retainage Payable	40,132	-	40,132	-
Accrued Wages and Benefits	49,811	40,754	90,565	-
Claims Payable	-	-	-	10,206
Accrued Interest Payable	61,228	52,918	114,146	-
Notes Payable	845,000	1,795,000	2,640,000	-
<b>Total Current Liabilities</b>	<u>1,204,878</u>	<u>1,996,458</u>	<u>3,201,336</u>	<u>10,206</u>
Noncurrent Liabilities:				
Compensated Absences Payable	79,318	64,897	144,215	-
OPWC Loan Payable	750,676	387,800	1,138,476	-
General Obligation Bonds Payable	2,903,800	495,000	3,398,800	-
Accrued Bond Premium	23,686	4,608	28,294	-
Unamortized Charge - Refunding Issue	(42,419)	-	(42,419)	-
<b>Total Noncurrent Liabilities</b>	<u>3,715,061</u>	<u>952,305</u>	<u>4,667,366</u>	<u>-</u>
<b>Total Liabilities</b>	<u>4,919,939</u>	<u>2,948,763</u>	<u>7,868,702</u>	<u>10,206</u>
<b>NET ASSETS:</b>				
Invested in Capital Assets, net of related debt	7,098,426	3,241,907	10,340,333	-
Unrestricted	3,437,850	1,263,471	4,701,321	207,476
<b>Total Net Assets</b>	<u>\$ 10,536,276</u>	<u>\$ 4,505,378</u>	15,041,654	<u>\$ 207,476</u>

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

627  
\$ 15,042,281

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Revenues, Expenses and  
Changes in Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2007

	Sewer	Water	Total	Internal Service Funds
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ 3,761,029	\$ 2,091,502	\$ 5,852,531	\$ 71,543
Other Operating Revenue	<u>13,762</u>	<u>34,630</u>	<u>48,392</u>	<u>-</u>
Total Operating Revenues	<u>3,774,791</u>	<u>2,126,132</u>	<u>5,900,923</u>	<u>71,543</u>
<b>OPERATING EXPENSES:</b>				
Personnel Services	836,299	684,503	1,520,802	-
Contractual Services	1,638,437	1,050,969	2,689,406	48,376
Claims	-	-	-	4,814
Materials and Supplies	105,735	83,584	189,319	-
Other Expenses	195,830	94,533	290,363	-
Depreciation	<u>486,937</u>	<u>157,263</u>	<u>644,200</u>	<u>-</u>
Total Operating Expenses	<u>3,263,238</u>	<u>2,070,852</u>	<u>5,334,090</u>	<u>53,190</u>
Operating Income (Loss)	<u>511,553</u>	<u>55,280</u>	<u>566,833</u>	<u>18,353</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest Expense	<u>(193,232)</u>	<u>(93,208)</u>	<u>(286,440)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(193,232)</u>	<u>(93,208)</u>	<u>(286,440)</u>	<u>-</u>
Income (Loss) Before Contributions	318,321	(37,928)	280,393	18,353
Capital Contributions	<u>188,048</u>	<u>345,487</u>	<u>533,535</u>	<u>-</u>
Change in Net Assets	506,369	307,559	813,928	18,353
Net Assets, Beginning of Year, as restated	<u>10,029,907</u>	<u>4,197,819</u>		<u>189,123</u>
Net Assets, End of Year	<u>\$ 10,536,276</u>	<u>\$ 4,505,378</u>		<u>\$ 207,476</u>

Some amounts reported for business-type activities in the statement of activities are different because a proportionate share of the net expense of the internal service funds are reported with business-type activities.

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Change in net assets of business-type activities \$ 814,356

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2007

	Sewer	Water	Total	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	\$ 3,404,184	\$ 1,935,085	\$ 5,339,269	\$ 71,543
Cash Paid for Employees Salaries and Benefits	(829,899)	(679,267)	(1,509,166)	-
Cash Paid to Suppliers	(1,798,333)	(1,335,751)	(3,134,084)	(48,376)
Cash Paid for Claims and Charges	-	-	-	(8,045)
Other Operating Revenues	53,894	34,630	88,524	-
Other Operating Expenses	(193,668)	(91,042)	(284,710)	-
Net Cash Provided (Used) by Operating Activities	<u>636,178</u>	<u>(136,345)</u>	<u>499,833</u>	<u>15,122</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Grants	357,799	345,487	703,286	-
Proceeds from Bonds	900,000	495,000	1,395,000	-
Proceeds from Notes/Loans	935,104	1,795,000	2,730,104	-
Acquisition and Construction of Capital Assets	(571,196)	(749,843)	(1,321,039)	-
Interest Paid on G.O. Notes	-	(101,551)	(101,551)	-
Interest Paid on G.O. Bonds	(155,293)	-	(155,293)	-
Principal Paid on G.O. Notes	(1,785,000)	(2,585,000)	(4,370,000)	-
Principal Paid on OPWC Loans	(55,574)	(25,200)	(80,774)	-
Principal Paid on G.O. Bonds	(359,200)	-	(359,200)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(733,360)</u>	<u>(826,107)</u>	<u>(1,559,467)</u>	<u>-</u>
Increase (Decrease) in Cash and Cash Equivalents	(97,182)	(962,452)	(1,059,634)	15,122
Pooled Cash and Investments, Beginning of Year	<u>3,223,808</u>	<u>2,107,175</u>	<u>5,330,983</u>	<u>202,560</u>
Pooled Cash and Investments, End of Year	<u>\$ 3,126,626</u>	<u>\$ 1,144,723</u>	<u>\$ 4,271,349</u>	<u>\$ 217,682</u>
Reconciliation of Pooled Cash and Investments per Statement of Net Assets to Pooled Cash and Investments, End of Year, per Statement of Cash Flows:				
Pooled Cash and Investments	\$ 2,781,134	\$ 1,144,723	\$ 3,925,857	\$ 217,682
Pooled Cash and Investments in Segregated Accounts	305,360	-	305,360	-
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>40,132</u>	<u>-</u>	<u>40,132</u>	<u>-</u>
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 3,126,626</u>	<u>\$ 1,144,723</u>	<u>\$ 4,271,349</u>	<u>\$ 217,682</u>

(Continued)



**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2007  
(Continued)

	Sewer	Water	Total	Internal Service Funds
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	511,553	\$ 55,280	\$ 566,833	\$ 18,353
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	486,937	157,263	644,200	-
Changes in Assets and Liabilities:				
Accounts Receivable	(356,845)	(156,417)	(513,262)	-
Materials and Supplies Inventory	(10,305)	(8,432)	(18,737)	-
Prepaid Items	574	297	871	-
Accounts Payable	(36,731)	(189,572)	(226,303)	-
Retainage Payable	34,595	-	34,595	-
Accrued Wages & Benefits	(1,213)	(994)	(2,207)	-
Compensated Absences Payable	7,613	6,230	13,843	-
Claims Payable	-	-	-	(3,231)
Net Cash Provided (Used) by Operating Activities	<u>\$ 636,178</u>	<u>\$ (136,345)</u>	<u>\$ 499,833</u>	<u>\$ 15,122</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Fiduciary Net Assets - Fiduciary Funds  
December 31, 2007

	Agency Funds
<b>ASSETS:</b>	
Pooled Cash and Investments	\$ 15,676,794
Pooled Cash and Investments in Segregated Accounts	1,934,345
Pooled Cash and Investments with Fiscal Agent	40,585
Receivables:	
Special Assessments	2,268,471
Taxes to be Collected for Other Governments	106,139,077
Total Assets	\$ 126,059,272
<b>LIABILITIES:</b>	
Retainage Payable	\$ 40,585
Due to Other Governments	109,006,201
Undistributed Monies	17,012,486
Total Liabilities	\$ 126,059,272

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 1 – REPORTING ENTITY**

Clark County, Ohio (The County) was established in 1818. The County is governed by a Board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, three Common Pleas Court Judges, a Probate Court Judge, a Court of Appeals Judge, and a Juvenile Court Judge. Although these elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budgeting and taxing authority, contracting body and the chief administrators of public services for the entire County.

A reporting entity is comprised of the primary government, component units and other Organizations that are included to ensure that the financial statements of the County are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Clark County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Human Services Department, the Clark County Solid Waste Management Board, the Clark County Emergency Management Agency and all departments and activities that are directly operated by the elected County officials.

**Discretely Presented Component Units:**

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

The component units column on the government-wide financial statements includes the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County. Condensed financial information for each component unit is provided in notes 20 and 21.

**Housing Connection of Clark County:**

The Housing Connection of Clark County is a legally separate, not-for-profit corporation. The Organization is governed by a board of five to nine members who are elected from the voting members of the Organization. The voting members of the Organization consist of one individual from the Clark County Board of MRDD and one individual from The Arc of Clark County, a not-for-profit corporation. The Organization provides affordable housing in Clark County for occupancy by persons with mental retardation and other developmental disabilities. The Clark County Board of MRDD provides staff wages and benefits as well as office space for the Organization. The Housing Connection of Clark County is reflected as a component unit of Clark County because of the fiscal dependence of the Organization on the County. The Housing Connection of Clark County operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from the Housing Connection of Clark County located at 2527 Kenton Street, Springfield, Ohio, 45502.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 1 – REPORTING ENTITY** (Continued)

**TAC Industries, Inc.:**

TAC Industries, Inc. is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The workshop, under contractual agreement with the Clark County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped individuals in Clark County. The Clark County Board of MRDD provides the workshop with personnel necessary for the operation of the habilitation services to the clients, facilities (land and buildings) for operations of the center, supplies that pertain to training programs, maintenance and repair of the buildings along with reasonable utilities, and competent, professional staff to supervise and train clients of TAC Industries, Inc. The workshop is presented as a component unit of Clark County because it would be misleading to exclude it due to the financial support the workshop receives from the County. TAC Industries, Inc. operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from TAC Industries, Inc., located at 2160 Old Selma Road, Springfield, Ohio, 45505.

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

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

**A. Basis of Presentation:**

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

**A. Basis of Presentation:** (Continued)

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

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

**B. Fund Accounting:**

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

**Governmental Funds:** Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

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

**Job & Family Services Fund:** The Job & Family Services Fund is used to maintain and account for the revenue and expenditures necessary to support Human Service programs administered by Clark County.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

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

**Mental Retardation/Developmental Disabilities (Board of MR/DD) Fund:** The Board of MR/DD Fund is used to maintain and account for revenue received from Tax Levies, State Grants, Federal Grants, SSI, Donations and other various sources used to support the programs carried out within Clark County to assist the Mentally Retarded and Developmentally Disabled residents.

**Permanent Improvement Fund:** The Permanent Improvement Fund of the County is used to account for the various construction projects throughout the County.

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

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

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

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

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

Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the government on a cost-reimbursement basis. The Dental Insurance internal service fund accounts for dental insurance for the employees of the County.

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

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

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

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

**Government-wide Financial Statements:** The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities associated with the operation of the County are included on the statement of net assets.

**Fund Financial Statements:** All governmental funds are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

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

**Revenues – Exchange and Non-exchange Transactions:** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. The County considers revenues reported in the governmental funds to be available if the revenues are collected within sixty days of year-end.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see note 5). Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements that specify the year when the resources are required to be used or the year when use is first permitted; matching requirements in which the County must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the County on a reimbursement basis.

On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under this basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax, interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2007, but which were levied to finance year 2008 operations, have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as unearned revenue.

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

**Expenses/Expenditures:** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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

**D. Pooled Cash and Investments:**

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



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

**D. Pooled Cash and Investments:** (Continued)

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

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

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, investments held by the Treasurer are stated at fair value using quoted market prices, except for repurchase agreements that are reported at cost. Net unrealized gains and losses calculated through the aggregate method are recorded as investment income in the General Fund. By statute, the Treasurer invests any short-term cash surplus. The residual investments are included in "Equity with County Treasurer." STAR Ohio is an investment pool that allows governments within the State to pool their funds for investment purposes. STAR Ohio is managed by the State Treasurer's Office and is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2007. Detailed disclosure regarding pooled cash and investments held by the County is provided in Note 4.

Per the Ohio Revised Code, interest earned on investments is distributed to the General Fund, except as stipulated by the Ohio Constitution or State statute. Interest revenue credited to the General Fund during 2007 amounted to \$4,436,499 of which \$4,207,985 was assigned from other County Funds. Interest revenue credited to the Mental Retardation Developmental Disabilities Fund amounted to \$11,859. Other non-major governmental funds earned \$29,648 in investment earnings.

During fiscal year 2007, investments were limited to sweep accounts, government securities, certificates of deposit, commercial paper and STAR Ohio.

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

**E. Receivables and Payables:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

**E. Receivables and Payables:** (Continued)

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

**F. Materials and Supplies Inventory:**

Inventory consists of expendable supplies held for consumption. All inventories are valued at cost using the first in/first out (FIFO) method. The costs of inventory items are recorded as expenditures in the fund financial statements for the governmental funds when purchased and as expenses in the business-type funds when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental fund financial statements, which indicates that it does not constitute available expendable financial resources even though it is a component of net current assets.

**G. Prepaid Items:**

Payments made to vendors for services that will benefit periods beyond December 31, 2007, are recorded as prepaid items using the consumption method. Under this method, a current asset is recorded for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**H. Interfund Balances:**

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

**I. Capital Assets:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

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

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value as of the date received. Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of five years. At January 1, 2007, the County increased its capitalization threshold from \$2,500 to \$10,000. The County's infrastructure consists of roads, bridges, culverts, water and sewer lines, and similar items.

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

Capital assets are depreciated except for land and construction in progress. 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. Capital assets are shown net of accumulated depreciation. Depreciation and amortization of capitalized interest are computed using the straight-line method over the following estimated useful lives:

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

The County's policy is to capitalize net interest on business-type activities construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest on business-type activities construction projects is amortized on a straight-line basis over the estimated useful life of the asset. For 2007, interest costs incurred on construction projects for all activities were not material.

**J. Compensated Absences:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

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

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

Compensated absences are accrued when incurred in the government-wide financial statements and in proprietary funds. A liability for these amounts is recorded in governmental funds only if they have matured, for example as a result of employee resignations and retirements. Compensated absences liability will be paid from the General Fund, Department of Job & Family Services, Child Support Enforcement Agency, MR/DD, Prosecutors Mandatory Fine, Dog & Kennel, Real Estate Assessment, LIS Mapping, DRETAC, VAWI – Prosecutor, Certificate of Title Administration, Juvenile/Victim/Child Advocate, VOCA Grant (CAC) and Solid Waste special revenue funds and the Sewer and Water enterprise funds.

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

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

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

**L. Self Insurance:**

The County is self-insured for employee dental care benefits. The program is administered by Managed Care of America (MCA), which provides claims review and processing services. Each County department is charged for its share of covered employees. The County has recorded a liability at year-end for both incurred but not paid claims and incurred but unreported claims.

**M. Reservations of Fund Balance:**

In the fund financial statements, the County records reservations for portions of fund balance, which are legally segregated for specific future use or which do not represent available, expendable financial resources and therefore, are not available for expenditure. Undesignated fund balance indicates that portion of fund equity that is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory, prepaids, and contributions to the permanent funds that must be kept intact.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

**N. Net Assets:**

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

**O. Operating Revenues and Expenses:**

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

**P. Contributions of Capital:**

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

**Q. Interfund Activity:**

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

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

**R. Estimates:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

**S. Extraordinary and Special Items:**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2007.

**NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLE/RESTATEMENT OF NET ASSETS/ACCOUNTABILITY**

**A. Change in Accounting Principle:**

For 2007, the County has implemented Governmental Accounting Standards Board (GASB) Statements No. 45, “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions”, and GASB Statement No. 48, “Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues”.

GASB Statement No. 45 addresses how state and local governments should account for and report their cost and obligations related to postemployment healthcare and other non-pension benefits. The Statement also established disclosure requirements for information about the plans in which an employer participates, the funding policy followed, the actuarial valuation process and assumptions, and for certain employers, the extent to which the plan has been funded over time. Collectively, these benefits are commonly referred to as “other postemployment benefits (OPEB).”

GASB Statement No. 48 establishes criteria that governments will use to ascertain whether the proceeds of future revenue received should be reported as revenue or as a liability.

The implementation of these new standards had no effect on the fund balance or net assets.

**B. Restatement of Net Assets:**

For 2007, the County is recording infrastructure assets (roads, bridges, culverts, traffic signals) for years prior to 2003. From 2003 to 2006, the County recorded current year additions to infrastructure only. In addition, corrections were made to capital asset records due to the change in the capitalization threshold from \$2,500 to \$10,000 and a failure to remove assets that had previously been disposed. Also, a correction was made to the OWDA Loans Payable in the Sewer Fund to reflect a portion of the loan that was paid directly to a contractor in 2006. The restatements had the following effect on the net assets of the County:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

**NOTE 3 – RESTATEMENT OF NET ASSETS/ ACCOUNTABILITY** (Continued)

**B. Restatement of Net Assets:** (Continued)

	Governmental	Proprietary Funds		
	Activities	Sewer Fund	Water Fund	Total
Net Assets, December 31, 2006	\$ 99,763,903	\$ 14,550,531	\$ 5,165,748	\$ 19,716,279
Restatement due to:				
Capital Assets:				
Infrastructure	22,974,084	(4,328,663)	(961,116)	(5,289,779)
Change in Threshold	(497,491)	(112,865)	(6,813)	(119,678)
Prior Period Acquisitions	1,986,792	-	-	-
Prior Period Disposals	(3,703,819)	-	-	-
Loan Payable	-	(79,096)	-	(79,096)
Net Assets, December 31, 2006, as restated	<u>\$ 120,523,469</u>	<u>\$ 10,029,907</u>	<u>\$ 4,197,819</u>	

Net assets reported for business-type activities in the statement of net assets is different because they include a proportionate share of the balance of the internal service fund. 199

\$ 14,227,925

**C. Accountability:**

The following funds have equity deficits as of December 31, 2007:

	<u>Deficit Fund Equity</u>
<b>Governmental Activities:</b>	
Dog and Kennel Fund	\$ 13,159
Common Pleas Court	74,677
Recorder Fund	2,832
Permanent Improvement Fund	1,592,284
MR/DD Capital Projects	505,586
South Vienna Development Project	719,999

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

**NOTE 4 – DEPOSITS AND INVESTMENTS**

Monies held by the County are classified by State Statute into two categories. Active monies means an amount of 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 4 – DEPOSITS AND INVESTMENTS** (Continued)

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market-value of the securities subject to the repurchase agreement must exceed the principal value-of-the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and;
10. Bankers acceptances for a period not to exceed 270 days and in amount not to exceed ten percent of the County's total average portfolio.

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



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

**NOTE 4 – DEPOSITS AND INVESTMENTS** (Continued)

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.

**Deposits:**

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

Based on the criteria described in GASB Statement No. 40, “Deposits and Investments Risk Disclosures”, \$6,050,912 of the County’s December 31, 2007 bank balance of \$7,785,148 was exposed to custodial risk and was collateralized with securities held by the pledging financial institutions trust department or agent but not in the County’s name.

**Investments:**

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

Investment Type	Fair Value	Investment Maturity			% of Portfolio
		Less than One Year	One to Three Years	Three to Five Years	
Federal Farm Credit Bank	\$ 4,604,848	\$ -	\$ 1,544,825	3,060,023	8.52%
Federal Home Loan Bank	16,533,939	8,453,325	7,064,554	1,016,060	30.57%
Federal Home Loan Mortgage Corp.	14,014,076	7,980,157	2,017,442	4,016,477	25.91%
Federal National Mortgage Association	11,671,733	1,997,767	6,658,000	3,015,966	21.58%
Repurchase Agreement	610,975	610,975	-	-	1.13%
Commercial Paper	1,969,190	1,969,190	-	-	3.64%
STAR Ohio	4,677,016	4,677,016	-	-	8.65%
<b>Total Investments</b>	<b>\$ 54,081,777</b>	<b>\$ 25,688,430</b>	<b>\$ 17,284,821</b>	<b>\$ 11,108,526</b>	<b>100.00%</b>

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

**NOTE 4 – DEPOSITS AND INVESTMENTS** (Continued)

*Credit Risk* – The County’s investment policy states that investment in corporate entities must have a debt rating of Aa or better by Standard & Poors’ or Moody’s rating service. The County’s investments in US government agencies all have a rating of AAA by Standard & Poors’. The County’s investment STAR Ohio has an AAAM credit rating by Standard & Poors’.

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

**NOTE 5 – PROPERTY TAXES**

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 2006 and collected in 2007 were as follows:

Category	Assessed Value
Real Property and Public Utility	\$ 2,121,994,000
Tangible Personal Property	162,171,590
Public Utility Tangible Personal Property	79,695,140
Total Assessed Value	\$ 2,363,860,730

Ohio law prohibits taxation of property by all overlapping taxing authorities in excess of 10 mills per dollar of assessed value without a vote of the people. Presently, the County levies 1.70 mills of this 10 mill limit for the General Fund. In addition to the 1.70 mills, 12.182 mills have been levied for additional millage. A summary of voted millage for tax year 2006 collected in 2007 follows:

Purpose	Voter Authorized Rate (b)	Rate Levied for Current Year (a)		Voter Levy Date	Final Levy Year
		Residential/ Agricultural	Other		
Children Services	2.000	0.478720	0.946380	2001	2010
Children Services	1.000	0.481519	0.652314	2001	2010
Miami Conservancy District	0.032	0.032000	0.032000	1996	Continuing
Mental Health	1.000	0.822051	0.879769	1999	2008
Mental Health	1.650	1.648810	1.650000	2005	2013
Mental Health & Retardation	2.000	1.839806	1.885020	2003	Continuing
Mental Health & Retardation	3.500	3.219660	3.298785	2003	Continuing
Senior Citizens	1.000	0.999279	1.000000	2005	2009

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 5 – PROPERTY TAXES** (Continued)

Property taxes include amounts levied against all real estate, public utility and tangible personal property located in the County and used in business. Real property taxes (other than public utility) revenue collected during 2007 was levied after October 1, 2006 on assessed values as of January 1, 2006, the lien date. Assessed values were established by the County Auditor at 35 percent of appraised market value. In accordance with Ohio Revised Code, all property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2007. Real property taxes are payable annually or semi-annually. The first payment is due in February; the remainder payable in June.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values as of December 31, of that calendar year, and at the tax rates determined in the preceding year.

Through an act of the state legislature tangible personal property tax is being eliminated. The State is phasing out this tax over four years beginning in 2006. Tangible personal property tax is assessed at 12.50% of its true value for 2007 (down from 18.75% in 2006 and 25% in 2005 and prior years) and the first \$10,000 of assessed value is exempted. The state will reimburse local governments for 100% of their expected tax loss due to the elimination of tangible personal property through 2010 at which time the state reimbursement will begin phasing out until completely eliminated in 2017. The state reimbursed local governments for 40% of the 2002 \$10,000 exemption amount; this reimbursement is scheduled to be phased out by 2009.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single County taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. Receivables for these taxes have been recorded as “Taxes to Be Collected for Other Governments” on the balance sheet. The County Auditor periodically remits to itself its share of the taxes collected. The County records receipt of these taxes in various funds. The County’s share of taxes receivable have been recorded as “Taxes Receivable” in the individual funds.

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes, which were measurable and unpaid as of December 31, 2007.

Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2007 operations. The receivable and the portion of the tax levies prepaid by year-end into the funds are therefore offset by a credit to unearned revenue.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

**NOTE 6 – PERMISSIVE SALES AND USE TAX**

In August 2007, the County Commissioners by resolution imposed a .5 percent emergency tax in addition to the previous 1 percent on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioners certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County. Collection of the additional .5 percent tax will begin in January 2008 and will be in effect for 18 months.

Proceeds of the tax are credited entirely to the General Fund. Amounts that are measurable and to be received within the available period are accrued as revenue. Permissive sales tax revenue received in 2007 amounted to \$14,485,796.

**NOTE 7 – INTERFUND TRANSFERS AND BALANCES**

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

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

Interfund transfers for the year ended December 31, 2007, consisted of the following:

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 586,798	\$ 4,774,932
Job & Family Services Fund	1,676,540	-
Mental Retardation/ Development Disabilities Fund	2,212,082	4,067,505
Permanent Improvement Fund	13,990,836	2,020,000
Nonmajor Special Revenue Fund	949,381	200,419
Nonmajor Debt Service Fund	4,472,500	14,715,672
Nonmajor Capital Projects Fund	2,795,391	905,000
Total	<u>\$ 26,683,528</u>	<u>\$ 26,683,528</u>

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

**NOTE 7 – INTERFUND TRANSFERS AND BALANCES** (Continued)

Activity between funds that is referred to as “due to/from other funds” represents transactions when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment of funds from the beneficiary fund. Interfund receivables or payables represent the current portion of a loan made by one fund to another fund. Advances to/from other funds are the non-current portion of interfund loans. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”. Interfund receivables and payables balances on the fund financial statements as of December 31, 2007 follow:

	Due From	Due To
General Fund	\$ 72,000	\$ 13,830
Mental Retardation/ Development Disabilities Fund	300,000	-
Nonmajor Special Revenue Fund	38,100	96,270
Nonmajor Capital Projects Fund	-	300,000
Total	\$ 410,100	\$ 410,100

**NOTE 8 – RECEIVABLES**

Receivables at December 31, 2007 consisted of current and delinquent property taxes, special assessments, accounts, intergovernmental grants and accrued interest on investments. All receivables are considered collectible in full due to the ability to foreclose for nonpayment of taxes and the stable condition of State programs. A summary of the principal items of intergovernmental receivables follows:

	Amount
<b>Governmental Activities:</b>	
Local Government and Local Government Revenue Assistance	\$ 1,338,394
Public Assistance for Health & Human Services Programs	22,258,648
Grants and Reimbursements	3,164,475
Homestead and Rollback	1,214,304
Gasoline and Excise Tax	1,150,000
Motor Vehicle License Fees & Permissive Auto Tax	2,200,000
Total Governmental Activities	\$ 31,325,821

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

**NOTE 9 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2007, was as follows:

	Balance 12/31/2006, as restated	Additions	Deletions	Balance 12/31/2007
<b><u>Governmental Activities:</u></b>				
Non-depreciable capital assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	1,299,857	5,932,325	(349,207)	6,882,975
Non-depreciable capital assets	<u>8,504,745</u>	<u>5,932,325</u>	<u>(349,207)</u>	<u>14,087,863</u>
Depreciable capital assets:				
Buildings	33,731,866	-	(41,097)	33,690,769
Improvements	28,777,226	2,202,912	-	30,980,138
Machinery and Equipment	12,464,004	1,776,879	(228,518)	14,012,365
Infrastructure	87,756,214	1,243,065	-	88,999,279
Depreciable capital assets	<u>162,729,310</u>	<u>5,222,856</u>	<u>(269,615)</u>	<u>167,682,551</u>
Less: accumulated depreciation				
Buildings	(19,104,776)	(819,779)	41,097	(19,883,458)
Improvements	(4,211,528)	(1,537,679)	-	(5,749,207)
Machinery and Equipment	(8,713,155)	(962,518)	130,821	(9,544,852)
Infrastructure	(57,588,939)	(1,420,588)	-	(59,009,527)
Accumulated depreciation	<u>(89,618,398)</u>	<u>(4,740,564) *</u>	<u>171,918</u>	<u>(94,187,044)</u>
Depreciable capital assets, net	<u>73,110,912</u>	<u>482,292</u>	<u>(97,697)</u>	<u>73,495,507</u>
Governmental activities capital assets, net	<u>\$ 81,615,657</u>	<u>\$ 6,414,617</u>	<u>\$ (446,904)</u>	<u>\$ 87,583,370</u>

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

General Government:

Legislative and Executive	\$ 2,173,025
Judicial	73,405
Public Safety	207,394
Public Works	1,942,308
Health	224,691
Human Services	117,467
Conservation and Recreation	2,274
	<u>\$ 4,740,564</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

**NOTE 9 – CAPITAL ASSETS** (Continued)

	Balance 12/31/2006, as restated	Additions	Deletions	Balance 12/31/2007
<b>Business-Type Activities:</b>				
Non-Depreciable Capital Assets:				
Land	\$ 681,429	\$ 490,145	\$ -	\$ 1,171,574
Non-Depreciable Capital Assets	<u>681,429</u>	<u>490,145</u>	<u>-</u>	<u>1,171,574</u>
Depreciable Capital Assets:				
Buildings	6,345,114	-	-	6,345,114
Improvements	684,336	768,986	-	1,453,322
Machinery and Equipment	2,087,095	61,908	-	2,149,003
Infrastructure	<u>16,763,705</u>	<u>-</u>	<u>-</u>	<u>16,763,705</u>
Depreciable Capital Assets	<u>25,880,250</u>	<u>830,894</u>	<u>-</u>	<u>26,711,144</u>
Less: Accumulated Depreciation:				
Buildings	(2,364,927)	(156,294)	-	(2,521,221)
Improvements	(131,576)	(55,925)	-	(187,501)
Machinery and Equipment	(1,503,029)	(99,943)	-	(1,602,972)
Infrastructure	<u>(5,721,377)</u>	<u>(332,038)</u>	<u>-</u>	<u>(6,053,415)</u>
Accumulated Depreciation	<u>(9,720,909)</u>	<u>(644,200)</u>	<u>-</u>	<u>(10,365,109)</u>
Depreciable Capital Assets, net	<u>16,159,341</u>	<u>186,694</u>	<u>-</u>	<u>16,346,035</u>
Business-Type Activities				
Capital Assets, net	<u>\$ 16,840,770</u>	<u>\$ 676,839</u>	<u>\$ -</u>	<u>\$ 17,517,609</u>

**NOTE 10 – RISK MANAGEMENT**

**A. Self-Insurance Program:**

The County continues to manage its dental insurance on a self-insured basis. Managed Care of America (MCA), a third party administrator, processes the claims for the County. The County Commissioners have established a premium for dental insurance. The County pays a portion of the dental premium and employees are responsible for the balance of the dental premiums. Premiums are transferred from the individual funds where employees' salaries are paid to the Dental Internal Service fund. The County is billed their proportionate share of actual billings processed by MCA in the prior month. These payments are accounted for in the Dental Insurance Internal Service fund. The County also pays a fixed cost to MCA. Under the insurance program, the Internal Service fund provides coverage for up to a maximum of \$1,000 per individual per year. There has been no significant reduction in coverage from the prior year.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

**NOTE 10 – RISK MANAGEMENT** (Continued)

**A. Self-Insurance Program:** (Continued)

Claims payable is based on requirements of *GASB Statement No. 10*, 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 can be reasonably estimated. The third party administrator estimates claims payable at December 31, 2007 to be \$10,206.

The changes in claims liability for 2007:

<u>Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year End</u>
2006	\$ 59,268	260,187	306,018	13,437
2007	\$ 13,437	56,701	59,932	10,206

**B. Other Insurance Coverage:**

The County is exposed to various risks of loss related to torts, theft of or damage to, and destruction of assets, errors or omissions, injuries to employees and natural disasters. During 2007, the County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The County pays all elected officials' bonds by statute.

There were no significant reductions in insurance coverage during the year in any category of risk. Insurance coverage for each of the past three years was sufficient to cover any insurance settlements.

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

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



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 10 – RISK MANAGEMENT** (Continued)

**B. Other Insurance Coverage:** (Continued)

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

All claims processing is done by the State. The State initially pays all claims and then bills the County. At December 31, 2007, a claims liability of \$2,612,296 is reported in the government-wide statement of net assets and represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers’ Compensation. Claims incurred during the year were \$379,744.

**NOTE 11 – DEFINED BENEFIT RETIREMENT PLANS**

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 11 – DEFINED BENEFIT RETIREMENT PLANS** (Continued)

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2007, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. The 2007 member contribution rates were 9.5% for members in state and local classifications. Public safety members contributed 9.75%. Members in the law enforcement classification, which consists generally of sheriffs, deputy sheriffs and township police, contributed at a rate of 10.1%. The 2007 employer contribution rate for state employers was 13.77% of covered payroll. For local government employer units, the rate was 13.85% of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rate for 2007 was 17.17%. The County's required contributions for pension obligations to the plans for the years ended December 31, 2007, 2006, and 2005 were \$7,419,137, \$7,070,349 and \$6,802,317 respectively; equal to the required contribution for each of the three years. Of the amount paid, contributions to the Member-Directed plan for 2007 were \$78,280 by the County and \$53,695 made by the plan members and contributions to the Combined Plan for 2007 were \$97,551 by the County and \$66,912 made by the plan members.

**NOTE 12 – POSTEMPLOYMENT BENEFITS**

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

OPERS provides retirement, disability, and survivor benefits as well as post-retirement health care coverage to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-retirement health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post-employment Benefit (OPEB) as described in GASB Statement 12.

A portion of each employer's contribution to OPERS is set aside for the funding of post-employment health care. The Ohio Revised Code provides statutory authority for employer contributions. In 2007, state employers contributed at a rate of 13.77% of covered payroll, local government employer units, contributed at 13.85% of covered payroll and public safety and law enforcement employer units contributed at 17.17%. The portion of employer contributions, for all employers, allocated to health care was 5.00% from January 1 through June 30, 2007 and 6.00% from July 1 through December 31, 2007.

The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS.

**Actuarial Review:** The following assumptions and calculations were based on the System's latest Actuarial Review as of December 31, 2006.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 12 – POSTEMPLOYMENT BENEFITS** (Continued)

**Funding Method:** The individual entry age actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of the unfunded actuarial accrued liability.

**Assets Valuation Method:** All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12% corridor.

**Investment Return:** The investment assumption rate for 2006 was 6.50%.

**Active Employee Total Payroll:** An annual increase of 4.00% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. In addition, annual pay increases, over and above the 4.00% base increase, were assumed to range from 0.50% to 6.30%.

**Health Care:** Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 0.50% to 5.00% for the next 8 years. In subsequent years, (9 and beyond) health care costs were assumed to increase 4.00% (the projected wage inflation rate).

OPEB is advance-funded on an actuarially determined basis. The Traditional Pension and Combined Plans had 374,979 active contributing participants as of December 31, 2007. The number of active contributing participants for both plans used in the December 31, 2006, actuarial valuation was 362,130. The portion of County's contributions that were used to fund post-employment benefits was \$2,837,952. The amount of \$12.0 billion represents the actuarial value of OPERS' net assets available for OPEB at December 31, 2006. Based on the actuarial cost method used, the Actuarial Valuation as of December 31, 2006, reported the actuarially accrued liability and the unfunded actuarial accrued liability for OPEB at \$30.7 billion and \$18.7 billion, respectively.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

**NOTE 13 – OTHER EMPLOYEE BENEFITS**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

**NOTE 14 – LONG-TERM OBLIGATIONS**

A schedule of changes in long-term obligations of the County during 2007 was as follows:

	Amount Outstanding 12/31/2006	Additions	Retirements	Amount Outstanding 12/31/2007	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
3.00% to 4.25% - 2002					
Human Service Building Refunding	\$ 2,870,000	\$ -	\$ 355,000	\$ 2,515,000	\$ 360,000
3.00% to 4.50% - 2002					
Human Services Improvement	835,000	-	125,000	710,000	135,000
1.50% to 4.00% - 2003					
BRF Refunding	825,000	-	410,000	415,000	415,000
3.75% to 5.00% - 2007					
Various Purpose Refunding	-	10,740,000	-	10,740,000	45,000
Total General Obligation Bonds	4,530,000	10,740,000	890,000	14,380,000	955,000
Compensated Absences	5,771,516	5,929,076	5,771,516	5,929,076	411,713
Accrued Bond Premium	12,227	203,652	9,097	206,782	19,244
Less: Deferred Amounts on Refunding	(13,118)	-	(7,495)	(5,623)	(5,623)
Total Governmental Activities	10,300,625	16,872,728	6,663,118	20,510,235	1,380,334

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**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

	Amount Outstanding 12/31/2006, as restated	Additions	Retirements	Amount Outstanding 12/31/2007	Amounts Due Within One Year
<b><u>Business-Type Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
Limecrest Sewer Construction 1.50% to 4.00% - 2003	\$ 408,000	\$ -	\$ 9,200	\$ 398,800	\$ 9,600
Southwest Sewer Refunding 1.50% to 4.00% - 2003	330,000	-	165,000	165,000	165,000
Medway Refunding 3.75% to 5.00% - 2007	1,625,000	-	185,000	1,440,000	185,000
Various Purpose Refunding	-	1,395,000	-	1,395,000	45,000
Total General Obligation Bonds	2,363,000	1,395,000	359,200	3,398,800	404,600
<b><u>Ohio Public Works Commission Loans:</u></b>					
Northridge Water Tank	228,000	-	15,200	212,800	15,200
Southwest Treatment Plant	91,125	-	12,150	78,975	12,150
Southwest Treatment Plant II	96,375	-	12,850	83,525	12,850
West Enon Sanitary Sewer	420,750	-	24,750	396,000	24,750
Green Meadows Water Tank	185,000	-	10,000	175,000	10,000
Southwest Equipment Replacement	107,896	90,104	5,824	192,176	11,647
Compensated Absences	130,372	144,215	130,372	144,215	10,173
Accrued Bond Premium	20,772	12,474	4,952	28,294	4,778
Less: Deferred Amounts on Refunding	(63,498)	-	(21,079)	(42,419)	(20,327)
Total Business-Type Activities	3,579,792	1,641,793	554,219	4,667,366	485,821
	<u>\$ 13,880,417</u>	<u>\$ 18,514,521</u>	<u>\$ 7,217,337</u>	<u>\$ 25,177,601</u>	<u>\$ 1,866,155</u>

**General Obligation Bonds:**

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

During the current year, the County issued \$12,135,000 in general obligation bonds for the purpose of refunding, together with other County funds available for the purpose, the County's \$12,640,000 Various Purpose Improvement Notes, Series 2006C, dated November 14, 2006. The notes were issued in anticipation of the issuance of bonds for the purpose of paying costs associated with various capital projects throughout the County. The bonds will be retired from the General Bond Retirement, the Sewer and the Water funds.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

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

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2008	\$ 955,000	\$ 621,450	\$ 404,600	\$ 137,397
2009	960,000	559,390	245,100	121,484
2010	1,250,000	523,078	255,600	113,591
2011	1,295,000	474,465	271,100	104,849
2012	1,340,000	424,128	281,700	95,056
2013-2017	3,870,000	1,520,033	812,800	333,211
2018-2022	3,720,000	723,313	466,800	215,551
2023-2027	990,000	63,538	580,600	100,361
2028-2030	-	-	80,500	8,185
Total	<u>\$ 14,380,000</u>	<u>\$ 4,909,395</u>	<u>\$ 3,398,800</u>	<u>\$ 1,229,685</u>

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

The County entered into various agreements with the Ohio Public Works Commission to borrow funds interest free for the acquisition and construction of sewer and water facilities related to the business-type activities. The original amount of OPWC loans obtained in prior years was \$1,606,896. One loan project was completed during 2007 and the additional loan amount of \$90,104 was recorded as a loan payable in the Sewer Fund.

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

	<u>Principal</u>
2008	\$ 86,597
2009	86,597
2010	86,597
2011	86,597
2012	86,597
2013-2017	345,485
2018-2022	292,785
2023-2027	<u>67,221</u>
	<u>\$ 1,138,476</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

Advance and Current Refunding Debt:

In 2003, the County issued \$4,165,000 to advance refund the Human Services Building Improvement Bonds and current refund the Human Services/CSEA Building Improvement Bonds.

\$2,140,324 of the bond proceeds were deposited in an Escrow Fund to be used for the purchase of U.S. Treasury Obligations for the purpose of generating resources for all future debt service payments on \$1,910,000 of Human Services Building Improvement Bonds, Series 1996, which will be considered refunded debt. In addition, \$2,019,191 of the bond proceeds was placed in the Escrow Fund for a current refunding of \$1,975,000 of Human Services Building Improvement Bonds, Series 1992. As a result, the refunded bonds are considered to be defeased and the liability was removed from the government-wide statements. This advance refunding was undertaken to reduce total debt service payments over the next 13 years by \$213,312 and resulted in an economic gain of \$172,437.

Enterprise Debt:

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

Conduit Debt:

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

At December 31, 2007 there were 54 series of Industrial Revenue Bonds, Healthcare Facilities Revenue Bonds, and Multifamily Housing Taxable Revenue Bonds outstanding. The aggregate principal amount payable for the 12 series issued after July 1, 1995 was \$106.445 million. The aggregate principal amount payable for the 48 series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$78.505 million.

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and un-voted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2007 are an overall debt margin of \$47,893,982 and a limit on un-voted debt margin of \$11,964,055.

**NOTE 15 – NOTE TRANSACTIONS**

The notes being paid out of the governmental and business-type activities are bond anticipation notes. All of the notes are backed by the full faith and credit of Clark County. Those notes pertaining to business-type activities will be paid from revenues derived by the County from the operation of the sewer and water systems. The note liability is reflected in the fund, which received the proceeds.

	Interest Rate	Amount Outstanding 12/31/2006	Additions	Retirements	Amount Outstanding 12/31/2007
<b><u>Governmental Activities:</u></b>					
Various Purpose Series 2006B	4.27%	\$ 1,095,000	\$ -	\$ 1,095,000	\$ -
Various Purpose Series 2007A	4.02%	-	650,000	-	650,000
Various Purpose Series 2005-2	3.90%	995,000	-	995,000	-
Public Improvement Notes #1	4.00%	-	815,000	-	815,000
Capital Improvement Note	4.00%	1,230,000	-	1,230,000	-
Various Purpose Notes Series 2007B	4.00%	-	1,230,000	-	1,230,000
Various Purpose Series 2006C	3.83%	11,200,000	-	11,200,000	-
Public Improvement Notes #2	4.00%	-	3,890,000	-	3,890,000
Various Purpose Series 2006-2	4.00%	<u>2,755,000</u>	<u>-</u>	<u>2,755,000</u>	<u>-</u>
Total Governmental Activities		<u>17,275,000</u>	<u>6,585,000</u>	<u>17,275,000</u>	<u>6,585,000</u>
<b><u>Business-Type Activities:</u></b>					
Various Purpose Series 2005-2	3.90%	1,185,000	-	1,185,000	-
Various Purpose Series 2007A	4.02%	-	560,000	-	560,000
Capital Improvement Note	4.00%	1,165,000	-	1,165,000	-
Public Improvement Notes #1	4.00%	-	965,000	-	965,000
Various Purpose Series 2006C	3.83%	1,440,000	-	1,440,000	-
Various Purpose Notes Series 2007B	4.00%	-	1,115,000	-	1,115,000
Various Purpose Series 2006-1	3.67%	<u>580,000</u>	<u>-</u>	<u>580,000</u>	<u>-</u>
Total Business-Type Activities		<u>4,370,000</u>	<u>2,640,000</u>	<u>4,370,000</u>	<u>2,640,000</u>
		<u>\$ 21,645,000</u>	<u>\$ 9,225,000</u>	<u>\$ 21,645,000</u>	<u>\$ 9,225,000</u>



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 16 – JOINTLY GOVERNED ORGANIZATIONS**

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

**West Central Ohio Port Authority** – The West Central Ohio Port Authority was established under Section 4582.21 of the Ohio Revised Code. Under the Revised Code, the Port Authority is a legally separate entity. The Board of the Authority is comprised of seven members: 2 members from Champaign County, 3 from Clark County, and 2 from Fayette County. The members are appointed by the County Commissioners of each respective county. Clark County does not approve its budget, nor is it responsible for the Authority's debt. During 2007, the County did not contribute any money to the Authority.

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

Clark County cannot significantly influence the Authority's operations, the board has sole budgetary authority, and the County is not legally or morally obligated for the Authority's debt. During 2007, Clark County did not contribute any money to the Springfield Metropolitan Housing Authority.

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

**NOTE 17 – RELATED ORGANIZATIONS**

**Clark County Public Library** – Clark County Public Library is a related Organization. The County appoints the governing board of the Library; however, the County cannot influence the Library's operations nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may not issue debt. The Library determines its own budget. The Library received \$4,914,430 in library and local government money passed thru the County during 2007.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 17 – RELATED ORGANIZATIONS** (Continued)

**National Trail Parks and Recreation District** – The National Trail Parks and Recreation District is a related Organization. The three Park District Commissioners are appointed by the Probate Judge of the County, but the County’s accountability does not extend beyond making the appointments. The District received \$80,863 in local government monies passed thru the County during 2007.

**NOTE 18 – CONTINGENT LIABILITIES**

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

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

**NOTE 19 – SUBSEQUENT EVENTS**

On January 29, 2008, the County authorized the issuance and sale of notes in the aggregate principal amount of \$875,000 in the anticipation of the issuance of bonds, for the purpose of paying costs of (i) acquiring, constructing, expanding and otherwise improving the Green Meadows II water system, (ii) acquiring, improving, installing and equipping a new telephone system in all County buildings, (iii) constructing a bypass road connecting U.S. Route 40 and State Route 54, including grading, draining, paving and lighting and (iv) acquiring, improving, installing and equipping a new database software system in the office of the Clerk of Courts to maintain records of the County Court of Common Pleas.

On March 11, 2008, the County authorized the issuance and sale of \$75,000 of notes, in anticipation of the issuance of bonds for the purpose of paying costs of improving the County’s Fairgrounds, by resurfacing interior roadways and replacing asphalt aprons.

On March 11, 2008, the County authorized the issuance and sale of notes in the aggregate principal amount of \$1,430,000, in anticipation of the issuance of bonds, for the purpose of paying the costs of (i) improving the Southwest Wastewater Treatment Plant by replacing the clarifier and a splitter box, (ii) refurbishing the Dille Road water stand pipe by stripping, painting and sealing, (iii) improving the Dayton Springfield Road bridge by widening and constructing turn lanes at Dayton Road and Black Lane Road, (iv) improving the County’s Fairgrounds, including installation of waster and sanitary lines, resurfacing interior roadways, remodeling buildings to comply with the Americans with Disabilities Act requirements, and replacing worn out roofs, (v) paving approximately 2.76 miles of Rebert Pike, (vi) making improvements to the Park Lane Well Field by paying costs of renovating the well, including replacing old pumps and well houses and (vii) improving the County’s Juvenile Center by replacing the Roof and HVAC system.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 19 – SUBSEQUENT EVENTS** (Continued)

On April 15, 2008, County authorized the issuance and sale of \$3,425,000 of notes, in anticipation of the issuance of bonds for the purpose of paying costs of (i) constructing an addition to and renovation the existing recreation building located on the F.F. Mueller campus, to be utilized by the Community Living Services Division of the Clark County Board of Mental Retardation and Developmental Disabilities, (ii) improvements to the Springview Board of Elections Building, including improvements to the roof, HVAC system and the parking facilities, (iii) acquiring, furnishing and equipping a community mental health facility, including acquisition of the site thereof, together with any necessary appurtenances for use by the County Board of Mental Retardation and Developmental Disabilities, and (iv) purchasing four lift vans and one school bus to be utilized by the Clark County Board of Mental Retardation and Developmental Disabilities for transporting MRDD clients.

On April 15, 2008, the County authorized the issuance and sale of \$400,000 of notes, in anticipation of the issuance of bonds for the purpose of paying costs of improving County parking facilities by grading and paving.

On May 27, 2008, the County authorized the issuance and sale of notes in the aggregate principal amount of \$1,715,000 in the anticipation of the issuance of bonds, for the purpose of paying costs of (i) improving the public water supply system in the County by paying a portion of the costs of constructing a new water storage tank, (ii) constructing a bypass road connecting U.S. Route 40 and State Route 54, including grading, draining, paving and lighting, (iii) installing a new sanitary sewer in the West Enon Estates subdivision located within the County, by constructing gravity sewers, force mains, manholes and a lift station, replacing pavement, and restoring underground and surface areas, (iv) improving and enlarging the Juvenile Court Building parking lot, including grading, draining and paving, (v) purchasing document imaging systems hardware and (vi) improvements to the County's Waste Management Building, including the construction of a dock and the resurfacing, striping and grading of the Buildings parking lot.

**NOTE 20 – THE HOUSING CONNECTION OF CLARK COUNTY, INC.**

**A. Summary of Significant Accounting Policies:**

**Organization**

The Housing Connection of Clark County, Inc. is a non-profit organization that provides affordable housing in Clark County to individuals with mental retardation and other developmental disabilities.

**Measurement Focus and Basis of Accounting**

The financial statements of the Housing Connection of Clark County have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

The accounts of the Organization are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes in funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. In accordance with SFAS No. 117, fund balances are classified on the statement of financial position as unrestricted, temporarily restricted or permanently restricted net assets based on the absence or existence and type of donor-imposed restrictions.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 20 – THE HOUSING CONNECTION OF CLARK COUNTY, INC.** (Continued)

**A. Summary of Significant Accounting Policies:** (Continued)

**Land, Buildings, and Equipment**

Land, Buildings and Equipment for the Housing Connection are capitalized at cost, or if donated, at the approximate fair value at the date of donation. Expenditures for replacements are capitalized and the replaced items are retired. It is the Housing Connection's policy to capitalize expenditures for these items in excess of \$500. Lesser amounts are expensed as maintenance and repairs. Depreciation is computed using the straight-line method based on five to 27.5 years for estimated useful lives. Depreciation expense for the fiscal year ended December 31, 2007 was \$92,815.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. This will affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Income Taxes**

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision has been made for federal and state income taxes.

**Pooled Cash and Investments**

Pooled Cash and Investments are considered to be all unrestricted and temporarily restricted highly liquid investments with maturities of three months or less at the time of acquisition.

During the year, the Organization's checking account bank balance exceeded the federally insured limits. At December 31, 2007, the Organization had an uninsured cash balance of \$63,618.

**B. Related Party and Donated Services:**

The Housing Connection is housed in facilities furnished by the Clark County Board of Mental Retardation and Developmental Disabilities. The Board furnishes the staff members work space, some equipment and pays the expenses related to upkeep of the facilities. Contributions of staff wages and benefits are reflected in the financial statements for the year ended December 31, 2007. Wages and benefits paid were \$53,755. No value is reflected herein for rent on the office space since no specific, easily identifiable space is used.

**C. Economic Dependence:**

The Housing Connection is economically dependent upon the continuing support by the Clark County Board of Mental Retardation.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 20 – THE HOUSING CONNECTION OF CLARK COUNTY, INC.** (Continued)

**D. Mortgage Note Payable:**

Mortgages payable are at interest rates ranging from 5.0% to 8.5% and mature at various dates through the year 2017. The mortgages are collateralized by each respective location's land and house. Aggregate principal payment requirements are as follows for the subsequent five years:

<u>Year Ending</u>	<u>Amount</u>
2008	\$ 53,702
2009	53,707
2010	56,261
2011	55,437
2012 and beyond	<u>313,318</u>
	\$ <u>532,425</u>

Interest expense for the year ended December 31, 2007 was \$38,592.

**E. Grants:**

The Organization receives Community Capital Assistance Funds for housing distributed by the Clark County Board of Mental Retardation and Developmental Disabilities, which in turn receives the funds from the Ohio Department of Mental Retardation and Developmental Disabilities. The grant is used to purchase single-family dwellings for the occupancy of the disabled. The grant is to be forgiven over a fifteen-year period.

The Organization has received a total of \$1,133,533 in grant money, of which \$676,467 is deferred to later years.

**F. Leases:**

The Organization is the lessor of single-family dwellings under operating leases expiring annually.

The Organization rented all of its current dwellings in 2007 and expects full rental for 2008. The estimated rental income to be received on the leases for 2007 is \$218,915.

**G. Fair Values of Financial Instruments:**

The following methods and assumptions were used by the Organization to estimate the fair values of financial instruments as disclosed herein:

Cash: The carrying amount approximates fair value because of the short maturity nature of this asset.

Certificate of Deposit: The instruments are carried at cost, which approximates fair value.

Long-Term Debt: The fair value of long-term debt is estimated based on interest rates for the same or similar debt offered to the Organization having the same or similar remaining maturities and collateral requirements.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 20 – THE HOUSING CONNECTION OF CLARK COUNTY, INC.** (Continued)

**H. Real Estate Tax Abatement:**

During 1997, the Organization received approval from the State of Ohio Department of Taxation for exemption from real estate taxes on its various properties. The exemption applies to properties purchased before 1997, and future year's exemption is ongoing. During 2007, real estate taxes paid were \$6,897. These taxes relate to the properties purchased during 2007 for which exemption will be requested once the property has been owned for a one year period.

**I. Temporarily Restricted Assets:**

In May 2002, the Board of Directors of Clark County Mental Retardation and Developmental Disabilities (MRDD) contributed \$75,000 to the Organization. The funds are restricted for the future purchase of houses by the Organization.

**NOTE 21 – TAC INDUSTRIES, INC.**

**A. Summary of Significant Accounting Policies:**

The following accounting principles and practices of TAC Industries, Inc. ("Organization") are set forth to facilitate the understanding of data presented in the financial statements:

**Description of Business**

TAC Industries, Inc. (TAC) was organized to give the mentally retarded and developmentally disabled citizens of Clark County an opportunity for sheltered employment while educating and training these citizens for a position in the competitive job market. To ensure a full spectrum of employment opportunities for the citizens, TAC may employ other disabled citizens that are not mentally retarded. The Organization contracts with local businesses and federal agencies for various jobs that can be performed within the production capabilities of TAC Industries, Inc.

**Financial Statement Presentation**

The financial statements of the Organization have been prepared in accordance with the Statement of Financial Accounting standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, TAC Industries is required to report, where applicable, information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. When a restriction is met in the same reporting period, the support is recorded as unrestricted in the Statement of Activities and Changes in Net Assets. The Organization currently has only unrestricted net assets. As permitted by this statement, the Organization does not use fund accounting.

**Method of Accounting**

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 21 – TAC INDUSTRIES, INC.** (Continued)

**A. Summary of Significant Accounting Policies:** (Continued)

**Pooled Cash and Investments**

For purposes of the statement of cash flows, TAC considers amounts on hand and in demand deposits to be pooled cash and investments.

**Investments**

The financial statements of the Organization have been prepared in accordance with SFAS No. 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*. Under SFAS No. 124, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

**Accounts Receivable, Trade**

Accounts receivable consists of amounts due from customers for trade activities. No allowance for uncollectible accounts was set up as management deems all amounts to be collectible.

**Inventory**

Inventory is stated at cost, using the first-in, first-out (FIFO) method.

**Property, Equipment and Depreciation**

Property and equipment are stated at cost, if purchased, or at fair market value if donated. Major expenditures for property and equipment expenditures, which substantially increase useful lives of property and equipment, are capitalized. Maintenance, repairs and minor renewals are expensed as incurred. Depreciation has been provided using the straight-line method over the estimated useful lives of the assets.

**Federal Income Taxes**

TAC Industries Inc. is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

**NOTE 21 – TAC INDUSTRIES, INC.** (Continued)

**A. Summary of Significant Accounting Policies:** (Continued)

**Revenue Recognition**

Product revenue is recognized when the product is shipped and support when contributions are made, which may be when cash received, unconditional promises are made, or ownership of other assets is transferred to the Organization and are measured at their fair values.

**B. Investments:**

Investments are recorded at fair value at December 31, 2007 and consist of the following:

	<u>Cost</u>	<u>2007 Fair Value</u>	<u>Unrealized Gain / (Loss)</u>
Money Market Funds	\$ 7,929	7,929	-
Corporate Bonds and Notes	19,134	18,871	(263)
U.S. Government Securities	59,815	63,396	3,581
Equities	<u>141,555</u>	<u>155,737</u>	<u>14,182</u>
	<u>\$ 228,433</u>	<u>245,933</u>	<u>17,500</u>

**C. Note Payable:**

During 2007, the Organization purchased their Columbus Avenue facility from Clark County. As part of this sale, the Organization assumed the outstanding note of \$260,000. The note is payable in an annual installment of \$45,000, including interest at 4%, through 2013. The building's fair market value is estimated to approximate the note assumed.

The minimum principal payments on the note payable at December 31, 2007 due in each of the next five years are as follows:

<u>Year Ending</u>	<u>Amount</u>
2008	\$ 36,200
2009	37,648
2010	39,154
2011	40,720
2012 and beyond	<u>66,278</u>
	<u>\$ 220,000</u>



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

**NOTE 21 – TAC INDUSTRIES, INC.** (Continued)

**D. Capital Leases:**

Capital leases consisted of the following at December 31:

Capital lease payable to Deaton Company, payable in monthly installments of \$11,897, including interest through January 1, 2018. Secured by building acquired under the lease.	\$ 900,305
Capital lease payable to Deaton Company, payable in monthly installments of \$3,685, including interest through March 1, 2018. Secured by building acquired in the lease.	<u>451,226</u>
	<u>\$ 1,351,531</u>

Minimum future lease payments on the capital leases payable are due as follows:

<u>Year Ending</u>	<u>Amount</u>
2008	\$ 186,984
2009	186,984
2010	186,984
2011	186,984
2012 and beyond	<u>1,144,856</u>
	1,892,792
Less imputed interest	<u>(541,261)</u>
Present value of net minimum lease payment	<u>\$ 1,351,531</u>

The amount capitalized under lease agreements at December 31, 2007 was \$1,759,000 and the related accumulated depreciation with respect to these assets was \$218,938.

The building acquired under the second capital lease is sub-leased to the Clark County Board of Mental Retardation and Developmental Disabilities, a related party. Rental income of \$55,000 was recorded as of December 31, 2007. Non-cancelable future minimum rentals are as follows.

2008	\$ <u>36,664</u>
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**E. Line of Credit:**

TAC has \$700,250 unused line of credit with two regional financial institutions to be drawn down upon as needed for working capital and operating purposes with variable interest rates. There was no outstanding loan balances as of December 31, 2007. The lines are collateralized by substantially all of the Organization's assets, excluding buildings.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2007

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**NOTE 21 – TAC INDUSTRIES, INC.** (Continued)

**F. Related Party:**

TAC has an ongoing contractual relationship with the Clark County Board of Mental Retardation and Developmental Disabilities (Board). As part of that relationship, TAC reimburses the Board an amount agreed upon by the two organizations for selected operating expenses incurred by the Board. The reimbursement agreement does not identify expense categories for which payment was made. TAC was charged \$71,047 for 2007, which is expensed on the statements of activities and changes in net assets as unallocated payments to affiliated organizations. Other expenditures made by the County Board are handled on an in-kind basis. The value of this in-kind support was calculated at \$118,870 for the year ended December 31, 2007. On the other hand, TAC was reimbursed by the Board for services provided by TAC employees as part of the ongoing contractual relationship. TAC was reimbursed \$351,833 as of December 31, 2007.

TAC charges the Board for facility and other charges for use of TAC leased buildings. Lease income of \$41,553 was recorded in 2007 under this agreement.

**G. Concentration of Credit Risk:**

TAC provides services to businesses in Clark County, Southwestern Ohio and the United States Government. Due to the nature of the Organization's business and the specialization of its workforce, the Organization generally conducts most of its business with fewer than fifteen customers. Credit risk with respect to trade receivables consists of reliance on these businesses as the Organization extends credit to its customers in the ordinary course of its business. Two customers amounted to 98% of the Organization's receivable trade balance as of December 31, 2007. These two customers account for 98% of the Organization's total sales for the year ended December 31, 2007. The Organization's largest customer requires the Organization to have workers with disabilities comprise at least 75% of its eligible workforce. This customer approximated 93% of the total sales for the year.

The Organization places its cash in accounts with financial institutions that are insured up to \$100,000 by the Federal Deposit Insurance Corporation (FDIC). At December 31, 2007 and at various times during the year the Organization had on deposit funds in excess of \$100,000.

**NOTE 22 – CONSTRUCTION COMMITMENTS**

At December 31, 2007, the County had no significant construction commitments.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,687,339	\$ 3,687,339	\$ 3,480,530	\$ (206,809)
Permissive Sales Tax	13,200,000	13,200,000	13,435,846	235,846
Intergovernmental	5,931,198	6,048,064	5,865,676	(182,388)
Charges for Services	6,121,669	6,141,631	5,410,601	(731,030)
Licenses and Permits	9,800	9,800	10,314	514
Fees, Fines and Forfeitures	830,000	830,000	845,199	15,199
Investment Income	2,500,250	2,500,250	3,765,489	1,265,239
Other Revenue	377,458	428,931	540,684	111,753
	<u>32,657,714</u>	<u>32,846,015</u>	<u>33,354,339</u>	<u>508,324</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	5,641,744	5,448,895	4,441,410	1,007,485
Judicial	9,226,849	9,353,271	9,040,401	312,870
Public Safety	14,244,603	14,457,182	14,168,268	288,914
Public Works	6,375,878	6,398,034	5,992,415	405,619
Health	303,576	303,576	195,434	108,142
Human Services	865,000	865,000	854,870	10,130
Conservation and Recreation	491,813	491,813	773,843	(282,030)
	<u>37,149,463</u>	<u>37,317,771</u>	<u>35,466,641</u>	<u>1,851,130</u>
Total Expenditures				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,491,749)</u>	<u>(4,471,756)</u>	<u>(2,112,302)</u>	<u>2,359,454</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	-	-	30,000	30,000
Advances In	-	61,225	30,000	(31,225)
Transfers In	2,075,000	2,573,572	597,902	(1,975,670)
Advances Out	-	(113,225)	(113,225)	-
Transfers Out	(6,865,577)	(7,078,545)	(4,774,932)	2,303,613
	<u>(4,790,577)</u>	<u>(4,556,973)</u>	<u>(4,230,255)</u>	<u>326,718</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(9,282,326)	(9,028,729)	(6,342,557)	2,686,172
Fund Balance, Beginning of Year	8,190,069	8,190,069	8,190,069	-
Prior Year Encumbrances Appropriated	<u>2,441,370</u>	<u>2,441,370</u>	<u>2,441,370</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,349,113</u>	<u>\$ 1,602,710</u>	<u>\$ 4,288,882</u>	<u>2,686,172</u>

See accompanying notes to the required supplementary information.

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Job & Family Services Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 20,704,256	\$ 20,704,256	\$ 18,455,523	\$ (2,248,733)
Charges for Services	5,625,000	5,825,000	6,222,500	397,500
Other Revenue	<u>7,500</u>	<u>7,500</u>	<u>19,525</u>	<u>12,025</u>
Total Revenues	<u>26,336,756</u>	<u>26,536,756</u>	<u>24,697,548</u>	<u>(1,839,208)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>29,631,738</u>	<u>29,831,738</u>	<u>28,875,589</u>	<u>956,149</u>
Total Expenditures	<u>29,631,738</u>	<u>29,831,738</u>	<u>28,875,589</u>	<u>956,149</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,294,982)</u>	<u>(3,294,982)</u>	<u>(4,178,041)</u>	<u>(883,059)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	750,000	1,000,000	750,000	(250,000)
Transfers In	1,403,176	1,403,176	1,676,540	273,364
Advances Out	<u>(500,000)</u>	<u>(750,000)</u>	<u>(750,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,653,176</u>	<u>1,653,176</u>	<u>1,676,540</u>	<u>23,364</u>
Net Change in Fund Balance	(1,641,806)	(1,641,806)	(2,501,501)	(859,695)
Fund Balance, Beginning of Year	(412,588)	(412,588)	(412,588)	-
Prior Year Encumbrances Appropriated	<u>2,061,001</u>	<u>2,061,001</u>	<u>2,061,001</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,607</u>	<u>\$ 6,607</u>	<u>\$ (853,088)</u>	<u>\$ (859,695)</u>

See accompanying notes to the required supplementary information.

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Mental Retardation/Developmental Disabilities Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 11,119,067	\$ 11,119,067	\$ 10,513,030	\$ (606,037)
Intergovernmental	12,580,755	12,580,755	12,933,474	352,719
Charges for Services	1,677,200	1,680,215	1,857,873	177,658
Investment Income	-	-	11,945	11,945
Other Revenue	<u>233,800</u>	<u>266,844</u>	<u>292,569</u>	<u>25,725</u>
Total Revenues	<u>25,610,822</u>	<u>25,646,881</u>	<u>25,608,891</u>	<u>(37,990)</u>
<b>EXPENDITURES:</b>				
Current:				
Health	<u>25,631,289</u>	<u>26,708,066</u>	<u>25,085,279</u>	<u>1,622,787</u>
Total Expenditures	<u>25,631,289</u>	<u>26,708,066</u>	<u>25,085,279</u>	<u>1,622,787</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(20,467)</u>	<u>(1,061,185)</u>	<u>523,612</u>	<u>1,584,797</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	2,088,500	3,193,450	2,212,082	(981,368)
Transfers Out	<u>(3,606,500)</u>	<u>(3,970,732)</u>	<u>(3,967,505)</u>	<u>3,227</u>
Total Other Financing Sources (Uses)	<u>(1,518,000)</u>	<u>(777,282)</u>	<u>(1,755,423)</u>	<u>(978,141)</u>
Net Change in Fund Balance	(1,538,467)	(1,838,467)	(1,231,811)	606,656
Fund Balance, Beginning of Year	10,594,092	10,594,092	10,594,092	-
Prior Year Encumbrances Appropriated	<u>467,289</u>	<u>467,289</u>	<u>467,289</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 9,522,914</u>	<u>\$ 9,222,914</u>	<u>\$ 9,829,570</u>	<u>\$ 606,656</u>

See accompanying notes to the required supplementary information.

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2007

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**Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. The County is required by state law to adopt annual budgets for all funds, except fiduciary funds specifically exempted by statute. The County does not adopt an annual budget for the Mercy Unit Bond Retirement Debt Service Fund. This fund is only used to maintain funds for matured interest payable. Listed below are the major steps of the budget preparation process:

**Tax Budget:**

A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The express purpose of this budget document is to reflect the need for existing (or increased) tax rates.

**Estimated Resources:**

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2007.

**Appropriations:**

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

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

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2007

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Budgeted Level of Expenditures:

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

Encumbrances:

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

Lapsing of Appropriations:

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

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

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance for governmental fund-types (GAAP basis). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).



**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2007

5. State statute requires short-term note debt to be repaid from the debt service fund (budget basis) as opposed to the fund that received the proceeds (GAAP basis). Debt service fund resources used to pay both principal and interest have been allocated accordingly.
6. Revenues and expenditures were not presented for non-budgeted funds (budget basis) but were recorded on the operating statement (GAAP basis).

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

Net Change in Fund Balances

	<u>General Fund</u>	<u>Job &amp; Family Services Fund</u>	<u>Mental Retardation/ Developmental Disabilities Fund</u>
GAAP Basis	\$ (1,214,867)	\$ 4,465,242	\$ 1,596,095
Revenue Accruals	(2,072,498)	(5,092,668)	(2,112,404)
Expenditure Accruals	(119,403)	190,745	(199,478)
Other Financing Sources/Uses	(72,121)	-	100,000
Encumbrances	<u>(2,863,668)</u>	<u>(2,064,820)</u>	<u>(616,024)</u>
Budget Basis	<u>\$ (6,342,557)</u>	<u>\$ (2,501,501)</u>	<u>\$ (1,231,811)</u>

**SUPPLEMENTARY INFORMATION –  
COMBINING FINANCIAL STATEMENTS**

## Nonmajor Governmental Funds – Fund Descriptions

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

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

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

**Children’s Services Fund** – To maintain and account for the proceeds of levy funds assessed to taxpayers in Clark County and expenditures for the support of Children’s Home of Clark County.

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

**Motor Vehicle Gas Tax Fund** – To maintain and account for intergovernmental revenue received from the State of Ohio generated from license fees and gasoline taxes and expenditures made to maintain roads and bridges within the County.

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

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

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

**Treasurer Prepayment Interest Fund** – To maintain and account for interest revenue from the prepayment of taxes program used to pay the cost associated with maintain the Prepay Program for county taxpayers.

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

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

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

***NONMAJOR SPECIAL REVENUE FUNDS*** (Continued)

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

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

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

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

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

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

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

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

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

**Engineers FEMA Fund** – To maintain and account for the proceeds of grant revenues for the reimbursement of expenses incurred during the December 2004 blizzard.

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

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

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

***NONMAJOR DEBT SERVICE FUNDS***

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Debt Service Funds are used to account for retirement of the County's general obligation bonds.

**General Bond Retirement Fund** – To maintain and account for payment of principal and interest on debt for certain bonds of the County.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

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***NONMAJOR DEBT SERVICE FUNDS*** (Continued)

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**Mercy Unit Bond Retirement Fund** – To maintain and account for payment of principal and interest relating to construction and rehabilitation at Mercy Hospital.

**Human Services Bond Retirement Fund** – To maintain and account for payment of principal and interest relating to construction and rehabilitation of the Human Services Building.

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***NONMAJOR CAPITAL PROJECTS FUNDS***

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

**Juvenile Safety Renovations Fund** – To maintain and account for the financial resources for the renovation of the Juvenile Safety Building.

**MR/DD Capital Projects Fund** – To maintain and account for the financial resources for capital projects completed by the Board of Mental Retardation/Developmental Disabilities.

**Heritage Center Project Construction Fund** – To maintain and account for the financial resources for the renovation of the Heritage Center.

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

**St. Paris Pike Bridge Fund** – To maintain and account for the financial resources for the replacement of the St. Paris Road Bridge.

**Upper Valley Widening Pike Fund** – To maintain and account for the financial resources for the improvements to Upper Valley Pike.

**South Vienna Development Project Fund** – To maintain and account for the financial resources for the improvements and development of the South Vienna area.

**Fairgrounds Entrance Fund** – To maintain and account for the financial resources for the improvements to the entrance of the Clark County Fairgrounds.

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

**Dayton-Springfield/Old Mill Road Fund** – To maintain and account for the financial resources for the improvements to Dayton-Springfield and Old Mill Roads.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

***NONMAJOR PERMANENT FUNDS***

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

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

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

**CLARK COUNTY, OHIO**

Combined Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2007

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 13,828,983	\$ 85,770	\$ 3,251,654	\$ 132,460	\$ 17,298,867
Pooled Cash and Investments in Segregated Accounts	438,565	-	-	-	438,565
Pooled Cash and Investments with Fiscal Agent	5,716	366	78,580	-	84,662
Receivables:					
Taxes	5,179,274	-	-	-	5,179,274
Accounts	504,549	-	-	-	504,549
Special Assessments	49,041	-	-	-	49,041
Accrued Interest	4,640	-	-	674	5,314
Due from Other Governments	9,949,485	-	-	-	9,949,485
Due from Other Funds	38,100	-	-	-	38,100
Materials and Supplies Inventory	39,557	-	-	-	39,557
Prepaid Items	16,947	-	-	-	16,947
	<u>30,054,857</u>	<u>86,136</u>	<u>3,330,234</u>	<u>133,134</u>	<u>33,604,361</u>
Total Assets	\$ 30,054,857	\$ 86,136	\$ 3,330,234	\$ 133,134	\$ 33,604,361
<b>LIABILITIES:</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$ 1,261,478	\$ -	\$ -	\$ 412	\$ 1,261,890
Contracts Payable	-	-	267,581	-	267,581
Retainage Payable	5,716	-	78,580	-	84,296
Accrued Wages and Benefits	527,333	-	-	-	527,333
Compensated Absences Payable	13,915	-	-	-	13,915
Due to Other Funds	96,270	-	300,000	-	396,270
Unearned Revenue	15,042,187	-	-	-	15,042,187
Matured Interest Payable	-	366	-	-	366
Notes Payable	695,000	-	3,755,000	-	4,450,000
	<u>17,641,899</u>	<u>366</u>	<u>4,401,161</u>	<u>412</u>	<u>22,043,838</u>
Total Liabilities	17,641,899	366	4,401,161	412	22,043,838
<b>FUND BALANCES:</b>					
Reserved for:					
Encumbrances	1,918,266	-	2,717,460	-	4,635,726
Materials and Supplies Inventory	39,557	-	-	-	39,557
Prepaid Items	16,947	-	-	-	16,947
Permanent Funds	-	-	-	74,787	74,787
Unreserved	10,438,188	85,770	(3,788,387)	57,935	6,793,506
	<u>12,412,958</u>	<u>85,770</u>	<u>(1,070,927)</u>	<u>132,722</u>	<u>11,560,523</u>
Total Fund Balances	12,412,958	85,770	(1,070,927)	132,722	11,560,523
	<u>\$ 30,054,857</u>	<u>\$ 86,136</u>	<u>\$ 3,330,234</u>	<u>\$ 133,134</u>	<u>\$ 33,604,361</u>
Total Liabilities & Fund Balances	\$ 30,054,857	\$ 86,136	\$ 3,330,234	\$ 133,134	\$ 33,604,361

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2007

	Child Support Enforcement Agency	Children's Services	Real Estate Assessment
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 1,147,693	\$ 3,031,492	\$ 1,658,715
Pooled Cash and Investments in Segregated Accounts	9,130	105,941	-
Pooled Cash and Investments with Fiscal Agent	-	-	-
Receivables:			
Taxes	-	2,775,110	-
Accounts	43,526	168,948	-
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	1,383,114	2,634,074	-
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	-	-	2,424
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 2,583,463</u>	<u>\$ 8,715,565</u>	<u>\$ 1,661,139</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 43,364	\$ 473,063	\$ 14,697
Retainage Payable	-	-	-
Accrued Wages and Benefits	169,844	-	38,802
Compensated Absences Payable	-	-	11,036
Due to Other Funds	-	-	-
Deferred Revenue	1,390,805	5,517,883	-
Notes Payable	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>1,604,013</u>	<u>5,990,946</u>	<u>64,535</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Encumbrances	146,559	295,658	137,979
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	-	-	2,424
Unreserved	832,891	2,428,961	1,456,201
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>979,450</u>	<u>2,724,619</u>	<u>1,596,604</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities and Fund Balances	<u>\$ 2,583,463</u>	<u>\$ 8,715,565</u>	<u>\$ 1,661,139</u>



Motor Vehicle Gas Tax	Waste Management	Dog and Kennel	DRETAC	Treasurer Prepayment Interest
\$ 2,607,047	\$ 419,758	\$ 29,031	\$ 838,104	\$ 26,486
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
84,766	103,761	18,026	5,660	-
-	-	-	-	-
-	13	-	-	4,014
3,955,474	68,000	-	-	-
-	9,328	-	-	-
39,557	-	-	-	-
-	1,054	-	1,053	11
<u>\$ 6,686,844</u>	<u>\$ 601,914</u>	<u>\$ 47,057</u>	<u>\$ 844,817</u>	<u>\$ 30,511</u>
\$ 278,727	\$ 35,599	\$ 2,556	\$ 1,534	\$ -
-	-	-	-	-
173,107	10,871	9,781	9,409	133
-	-	2,879	-	-
-	13,761	45,000	-	-
3,462,337	68,000	-	-	-
400,000	125,000	-	-	-
<u>4,314,171</u>	<u>253,231</u>	<u>60,216</u>	<u>10,943</u>	<u>133</u>
831,530	185,014	-	1,648	-
39,557	-	-	-	-
-	1,054	-	1,053	11
<u>1,501,586</u>	<u>162,615</u>	<u>(13,159)</u>	<u>831,173</u>	<u>30,367</u>
<u>2,372,673</u>	<u>348,683</u>	<u>(13,159)</u>	<u>833,874</u>	<u>30,378</u>
<u>\$ 6,686,844</u>	<u>\$ 601,914</u>	<u>\$ 47,057</u>	<u>\$ 844,817</u>	<u>\$ 30,511</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2007  
(Continued)

	<u>GIS Mapping</u>	<u>Commissioners</u>	<u>Planning and Economic Development</u>
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 466,745	\$ 26,807	\$ 62,037
Pooled Cash and Investments in Segregated Accounts	-	-	163,618
Pooled Cash and Investments with Fiscal Agent	-	-	5,716
Receivables:			
Taxes	-	2,404,164	-
Accounts	2,635	6,613	-
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	-	174,757	24,626
Due from Other Funds	-	-	9,942
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	9,651	-	55
	<u>9,651</u>	<u>-</u>	<u>55</u>
 Total Assets	 <u>\$ 479,031</u>	 <u>\$ 2,612,341</u>	 <u>\$ 265,994</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 7,061	\$ 576	\$ -
Retainage Payable	-	-	5,716
Accrued Wages and Benefits	2,677	-	576
Compensated Absences Payable	-	-	-
Due to Other Funds	-	-	5,509
Deferred Revenue	-	2,578,921	188,244
Notes Payable	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Liabilities	 <u>9,738</u>	 <u>2,579,497</u>	 <u>200,045</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Encumbrances	76,386	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	9,651	-	55
Unreserved	383,256	32,844	65,894
	<u>383,256</u>	<u>32,844</u>	<u>65,894</u>
 Total Fund Balances	 <u>469,293</u>	 <u>32,844</u>	 <u>65,949</u>
 Total Liabilities and Fund Balances	 <u>\$ 479,031</u>	 <u>\$ 2,612,341</u>	 <u>\$ 265,994</u>

Prosecuting Attorney	Sheriff	Common Pleas Court	Domestic Relations Court	Probate Court
\$ 329,533	\$ 364,492	\$ 90,347	\$ 20,240	\$ 97,341
159,876	-	-	-	-
-	-	-	-	-
-	-	-	-	-
109	10,727	7,956	1,949	2,657
-	613	-	-	-
-	11,063	-	-	-
218,617	13,830	-	-	-
-	-	-	-	-
-	-	-	-	-
203	44	40	-	-
<u>\$ 708,338</u>	<u>\$ 400,769</u>	<u>\$ 98,343</u>	<u>\$ 22,189</u>	<u>\$ 99,998</u>
\$ 35,775	\$ 9,305	\$ 1,038	\$ -	\$ 146
-	-	-	-	-
16,610	1,461	1,982	425	41
-	-	-	-	-
-	-	-	-	-
357,869	-	-	-	-
-	-	170,000	-	-
<u>410,254</u>	<u>10,766</u>	<u>173,020</u>	<u>425</u>	<u>187</u>
46,436	21,265	6,600	-	-
-	-	-	-	-
203	44	40	-	-
<u>251,445</u>	<u>368,694</u>	<u>(81,317)</u>	<u>21,764</u>	<u>99,811</u>
<u>298,084</u>	<u>390,003</u>	<u>(74,677)</u>	<u>21,764</u>	<u>99,811</u>
<u>\$ 708,338</u>	<u>\$ 400,769</u>	<u>\$ 98,343</u>	<u>\$ 22,189</u>	<u>\$ 99,998</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2007  
(Continued)

	Juvenile Court	Clerk of Courts	Board of Elections
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 2,336,871	\$ 52,352	\$ 642
Pooled Cash and Investments in Segregated Accounts	-	-	-
Pooled Cash and Investments with Fiscal Agent	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	2,418	38,436	-
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	1,184,364	-	-
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	1,352	986	-
	<u>1,352</u>	<u>986</u>	<u>-</u>
Total Assets	<u>\$ 3,525,005</u>	<u>\$ 91,774</u>	<u>\$ 642</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 185,433	\$ 5,237	\$ -
Retainage Payable	-	-	-
Accrued Wages and Benefits	66,653	24,372	-
Compensated Absences Payable	-	-	-
Due to Other Funds	-	27,000	-
Deferred Revenue	1,174,677	-	-
Notes Payable	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,426,763</u>	<u>56,609</u>	<u>-</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Encumbrances	107,936	4,752	-
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	1,352	986	-
Unreserved	1,988,954	29,427	642
	<u>1,988,954</u>	<u>29,427</u>	<u>642</u>
Total Fund Balances	<u>2,098,242</u>	<u>35,165</u>	<u>642</u>
	<u>\$ 3,525,005</u>	<u>\$ 91,774</u>	<u>\$ 642</u>
Total Liabilities and Fund Balances	<u>\$ 3,525,005</u>	<u>\$ 91,774</u>	<u>\$ 642</u>

			Veterans Memorial Trust	Ditch Maintenance	Total Non-Governmental Special Revenue Funds
Recorder	Emergency Management				
\$ 15,209	\$ 100,155	\$ 1,964	\$ 105,922	\$ 13,828,983	
-	-	-	-	438,565	
-	-	-	-	5,716	
-	-	-	-	5,179,274	
1,835	4,527	-	-	504,549	
-	-	-	49,041	49,041	
-	-	-	-	4,640	
-	295,396	-	-	9,949,485	
-	5,000	-	-	38,100	
-	-	-	-	39,557	
-	74	-	-	16,947	
<u>\$ 17,044</u>	<u>\$ 405,152</u>	<u>\$ 1,964</u>	<u>\$ 154,963</u>	<u>\$ 30,054,857</u>	
\$ 19,876	\$ 88,519	\$ -	\$ 58,972	\$ 1,261,478	
-	-	-	-	5,716	
-	589	-	-	527,333	
-	-	-	-	13,915	
-	5,000	-	-	96,270	
-	254,410	-	49,041	15,042,187	
-	-	-	-	695,000	
<u>19,876</u>	<u>348,518</u>	<u>-</u>	<u>108,013</u>	<u>17,641,899</u>	
5,672	50,831	-	-	1,918,266	
-	-	-	-	39,557	
-	74	-	-	16,947	
<u>(8,504)</u>	<u>5,729</u>	<u>1,964</u>	<u>46,950</u>	<u>10,438,188</u>	
<u>(2,832)</u>	<u>56,634</u>	<u>1,964</u>	<u>46,950</u>	<u>12,412,958</u>	
<u>\$ 17,044</u>	<u>\$ 405,152</u>	<u>\$ 1,964</u>	<u>\$ 154,963</u>	<u>\$ 30,054,857</u>	



**CLARK COUNTY, OHIO**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2007

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	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 80,925	\$ -	\$ 4,845	\$ 85,770
Pooled Cash and Investments with Fiscal Agent	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 80,925</u>	<u>\$ 366</u>	<u>\$ 4,845</u>	<u>\$ 86,136</u>
<b>LIABILITIES:</b>				
Matured Interest Payable	\$ -	\$ 366	\$ -	\$ 366
Total Liabilities	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
<b>FUND BALANCES:</b>				
Unreserved	<u>80,925</u>	<u>-</u>	<u>4,845</u>	<u>85,770</u>
Total Fund Balances	<u>80,925</u>	<u>-</u>	<u>4,845</u>	<u>85,770</u>
Total Liabilities and Fund Balances	<u>\$ 80,925</u>	<u>\$ 366</u>	<u>\$ 4,845</u>	<u>\$ 86,136</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2007

	Juvenile Safety Renovations	MR/DD Capital Projects	Heritage Center Project Construction	Issue II
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 67,161	\$ 2,911,892	\$ -	\$ 64
Pooled Cash and Investments in Segregated Accounts	-	-	-	-
Pooled Cash and Investments with Fiscal Agent	<u>33,708</u>	<u>-</u>	<u>44,872</u>	<u>-</u>
Total Assets	<u>\$ 100,869</u>	<u>\$ 2,911,892</u>	<u>\$ 44,872</u>	<u>\$ 64</u>
<b>LIABILITIES:</b>				
Contracts Payable	\$ 103	\$ 267,478	\$ -	\$ -
Retainage Payable	33,708	-	44,872	-
Due to Other Funds	-	300,000	-	-
Notes Payable	<u>-</u>	<u>2,850,000</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>33,811</u>	<u>3,417,478</u>	<u>44,872</u>	<u>-</u>
<b>FUND BALANCES:</b>				
Reserved for:				
Encumbrances	10,657	1,992,743	-	15,612
Unreserved	<u>56,401</u>	<u>(2,498,329)</u>	<u>-</u>	<u>(15,548)</u>
Total Fund Balances	<u>67,058</u>	<u>(505,586)</u>	<u>-</u>	<u>64</u>
Total Liabilities and Fund Balances	<u>\$ 100,869</u>	<u>\$ 2,911,892</u>	<u>\$ 44,872</u>	<u>\$ 64</u>



St. Paris Pike Bridge	Upper Valley Widening Pike	South Vienna Development Project	Fairgrounds Entrance	Ditch Construction	Dayton- Springfield/ Old Mill Road	Total Capital Projects Funds
\$ -	\$ -	\$ 185,001	\$ -	\$ 87,536	\$ -	\$ 3,251,654
-	-	-	-	-	-	-
-	-	-	-	-	-	78,580
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 185,001</u>	<u>\$ -</u>	<u>\$ 87,536</u>	<u>\$ -</u>	<u>\$ 3,330,234</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,581
-	-	-	-	-	-	78,580
-	-	-	-	-	-	300,000
-	-	905,000	-	-	-	3,755,000
-	-	905,000	-	-	-	4,401,161
523,814	128,608	-	46,026	-	-	2,717,460
(523,814)	(128,608)	(719,999)	(46,026)	87,536	-	(3,788,387)
-	-	(719,999)	-	87,536	-	(1,070,927)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 185,001</u>	<u>\$ -</u>	<u>\$ 87,536</u>	<u>\$ -</u>	<u>\$ 3,330,234</u>

**CLARK COUNTY, OHIO**Combining Balance Sheet  
Nonmajor Permanent Funds  
December 31, 2007

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	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Permanent Funds
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 8,562	\$ 123,898	\$ 132,460
Receivables:			
Accrued Interest	<u>40</u>	<u>634</u>	<u>674</u>
Total Assets	<u>\$ 8,602</u>	<u>\$ 124,532</u>	<u>\$ 133,134</u>
<b>LIABILITIES:</b>			
Accounts Payable	<u>\$ -</u>	<u>\$ 412</u>	<u>\$ 412</u>
Total Liabilities	<u>-</u>	<u>412</u>	<u>412</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Permanent Funds	4,000	70,787	74,787
Unreserved	<u>4,602</u>	<u>53,333</u>	<u>57,935</u>
Total Fund Balances	<u>8,602</u>	<u>124,120</u>	<u>132,722</u>
Total Liabilities and Fund Balances	<u>\$ 8,602</u>	<u>\$ 124,532</u>	<u>\$ 133,134</u>

**CLARK COUNTY, OHIO**  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balance  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2007

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES:</b>					
Taxes	\$ 4,966,555	\$ -	\$ -	\$ -	\$ 4,966,555
Intergovernmental	21,776,422	-	1,025,785	-	22,802,207
Charges for Services	6,680,062	623,965	50,400	-	7,354,427
Licenses and Permits	426,825	-	-	-	426,825
Fees, Fines and Forfeitures	315,899	-	-	-	315,899
Special Assessments	79,530	-	-	-	79,530
Investment Income	23,851	-	-	5,797	29,648
Other Revenue	1,057,768	148,308	9,360	-	1,215,436
<b>Total Revenues</b>	<u>35,326,912</u>	<u>772,273</u>	<u>1,085,545</u>	<u>5,797</u>	<u>37,190,527</u>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	4,429,070	-	-	-	4,429,070
Judicial	4,899,529	-	-	-	4,899,529
Public Safety	1,099,812	-	-	-	1,099,812
Public Works	6,580,720	-	-	-	6,580,720
Health	42,666	-	-	-	42,666
Human Services	15,531,786	-	-	2,556	15,534,342
Conservation/Recreation	1,146,659	-	-	-	1,146,659
Capital Outlay	618,407	-	2,418,667	-	3,037,074
Debt Service:					
Principal	-	890,000	-	-	890,000
Interest	39,067	164,602	32,036	-	235,705
<b>Total Expenditures</b>	<u>34,387,716</u>	<u>1,054,602</u>	<u>2,450,703</u>	<u>2,556</u>	<u>37,895,577</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	939,196	(282,329)	(1,365,158)	3,241	(705,050)
<b>OTHER FINANCING SOURCES (USES):</b>					
Bond Proceeds	250,000	10,490,000	-	-	10,740,000
Proceeds from the Sale of Capital Assets	8,810	-	-	-	8,810
Transfers In	949,381	4,472,500	2,795,391	-	8,217,272
Other Financing Sources - Bond Premium	4,752	198,900	-	-	203,652
Transfers Out	(200,419)	(14,715,672)	(905,000)	-	(15,821,091)
Other Financing Uses - Bond Issue Costs	(3,128)	(133,680)	-	-	(136,808)
<b>Total Other Financing Sources (Uses)</b>	<u>1,009,396</u>	<u>312,048</u>	<u>1,890,391</u>	<u>-</u>	<u>3,211,835</u>
Net Change in Fund Balance	1,948,592	29,719	525,233	3,241	2,506,785
Fund Balance, Beginning of Year	10,464,366	56,051	(1,596,160)	129,481	9,053,738
Fund Balance, End of Year	<u>\$ 12,412,958</u>	<u>\$ 85,770</u>	<u>\$ (1,070,927)</u>	<u>\$ 132,722</u>	<u>\$ 11,560,523</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2007

	Child Support Enforcement Agency	Children's Services	Real Estate Assessment
<b>REVENUES:</b>			
Taxes	\$ -	\$ 2,664,262	\$ -
Intergovernmental	3,797,780	7,042,656	-
Charges for Services	605,033	1,357,608	1,104,988
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	290	29,503	978
	<u>4,403,103</u>	<u>11,094,029</u>	<u>1,105,966</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	-	1,008,237
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	4,658,563	10,873,223	-
Conservation/Recreation	-	-	-
Capital Outlay	-	-	30,968
Debt Service:			
Interest	-	-	-
	<u>4,658,563</u>	<u>10,873,223</u>	<u>1,039,205</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(255,460)</u>	<u>220,806</u>	<u>66,761</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds	-	-	-
Proceeds from the Sale of Capital Assets	-	-	-
Transfers In	687,833	-	-
Other Financing Sources	-	-	-
Transfers Out	-	-	-
Other Financing Uses	-	-	-
	<u>687,833</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>432,373</u>	<u>220,806</u>	<u>66,761</u>
Fund Balance, Beginning of Year	<u>547,077</u>	<u>2,503,813</u>	<u>1,529,843</u>
Fund Balance, End of Year	<u>\$ 979,450</u>	<u>\$ 2,724,619</u>	<u>\$ 1,596,604</u>

Motor Vehicle Gas Tax	Waste Management	Dog and Kennel	DRETAC	Treasurer Prepayment Interest
\$ -	\$ -	\$ -	\$ 266,616	\$ -
6,962,566	72,985	-	-	-
79,441	1,005,220	2,108	-	-
-	-	426,825	-	-
127,019	-	11,911	-	-
-	-	-	-	-
-	828	-	-	22,534
<u>398,633</u>	<u>34,970</u>	<u>4,354</u>	<u>16,685</u>	<u>-</u>
<u>7,567,659</u>	<u>1,114,003</u>	<u>445,198</u>	<u>283,301</u>	<u>22,534</u>
-	-	-	93,331	13,168
-	-	-	200,732	-
-	-	489,785	-	-
6,069,314	88,428	-	-	-
-	-	42,666	-	-
-	-	-	-	-
-	1,146,659	-	-	-
575,966	-	-	-	-
<u>24,518</u>	<u>14,549</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>6,669,798</u>	<u>1,249,636</u>	<u>532,451</u>	<u>294,063</u>	<u>13,168</u>
<u>897,861</u>	<u>(135,633)</u>	<u>(87,253)</u>	<u>(10,762)</u>	<u>9,366</u>
-	250,000	-	-	-
-	-	-	-	-
86,906	4,433	75,000	701	-
-	4,752	-	-	-
-	(8,866)	-	-	-
-	(3,128)	-	-	-
<u>86,906</u>	<u>247,191</u>	<u>75,000</u>	<u>701</u>	<u>-</u>
<u>984,767</u>	<u>111,558</u>	<u>(12,253)</u>	<u>(10,061)</u>	<u>9,366</u>
<u>1,387,906</u>	<u>237,125</u>	<u>(906)</u>	<u>843,935</u>	<u>21,012</u>
<u>\$ 2,372,673</u>	<u>\$ 348,683</u>	<u>\$ (13,159)</u>	<u>\$ 833,874</u>	<u>\$ 30,378</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2007  
(Continued)

	<u>GIS Mapping</u>	<u>Commissioners</u>	<u>Planning and Economic Development</u>
<b>REVENUES:</b>			
Taxes	\$ -	\$ 2,035,677	\$ -
Intergovernmental	-	363,567	363,900
Charges for Services	208,527	-	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	34,756	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	<u>208</u>	<u>3,732</u>	<u>-</u>
 Total Revenues	 <u>208,735</u>	 <u>2,437,732</u>	 <u>363,900</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	186,162	2,431,525	-
Judicial	-	39,787	-
Public Safety	-	-	(300)
Public Works	14,153	-	364,469
Health	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>200,315</u>	 <u>2,471,312</u>	 <u>364,169</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>8,420</u>	 <u>(33,580)</u>	 <u>(269)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds	-	-	-
Proceeds from the Sale of Capital Assets	-	-	-
Transfers In	-	-	4,933
Other Financing Sources	-	-	-
Transfers Out	-	-	-
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>4,933</u>
 Net Change in Fund Balance	 <u>8,420</u>	 <u>(33,580)</u>	 <u>4,664</u>
 Fund Balance, Beginning of Year	 <u>460,873</u>	 <u>66,424</u>	 <u>61,285</u>
 Fund Balance, End of Year	 <u>\$ 469,293</u>	 <u>\$ 32,844</u>	 <u>\$ 65,949</u>

Prosecuting Attorney	Sheriff	Common Pleas Court	Domestic Relations Court	Probate Court
\$ -	\$ -	\$ -	\$ -	\$ -
371,131	124,547	-	-	-
-	52,942	149,329	-	44,944
-	-	-	-	-
64,215	46,343	-	31,392	-
-	-	-	-	-
(127)	616	-	-	-
<u>403,018</u>	<u>88,586</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>838,237</u>	<u>313,034</u>	<u>149,329</u>	<u>31,392</u>	<u>44,944</u>
-	-	-	-	-
618,056	-	256,781	21,633	60,029
-	179,037	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,783	-	-	-	-
-	-	-	-	-
<u>623,839</u>	<u>179,037</u>	<u>256,781</u>	<u>21,633</u>	<u>60,029</u>
<u>214,398</u>	<u>133,997</u>	<u>(107,452)</u>	<u>9,759</u>	<u>(15,085)</u>
-	-	-	-	-
8,810	-	-	-	-
10,000	1,631	-	-	-
-	-	-	-	-
(10,000)	-	(83,200)	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>8,810</u>	<u>1,631</u>	<u>(83,200)</u>	<u>-</u>	<u>-</u>
<u>223,208</u>	<u>135,628</u>	<u>(190,652)</u>	<u>9,759</u>	<u>(15,085)</u>
<u>74,876</u>	<u>254,375</u>	<u>115,975</u>	<u>12,005</u>	<u>114,896</u>
<u>\$ 298,084</u>	<u>\$ 390,003</u>	<u>\$ (74,677)</u>	<u>\$ 21,764</u>	<u>\$ 99,811</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2007  
(Continued)

	Juvenile Court	Clerk of Courts	Board of Elections
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	2,292,512	-	-
Charges for Services	1,383,446	593,084	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	263	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	23,922	-	-
	<u>3,700,143</u>	<u>593,084</u>	<u>-</u>
<b>Total Revenues</b>	<u>3,700,143</u>	<u>593,084</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	583,729	6,750
Judicial	3,682,217	20,294	-
Public Safety	-	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Interest	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>3,682,217</u>	<u>604,023</u>	<u>6,750</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>17,926</u>	<u>(10,939)</u>	<u>(6,750)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds	-	-	-
Proceeds from the Sale of Capital Assets	-	-	-
Transfers In	-	-	-
Other Financing Sources	-	-	-
Transfers Out	(20,409)	-	-
Other Financing Uses	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(20,409)</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(2,483)</u>	<u>(10,939)</u>	<u>(6,750)</u>
Fund Balance, Beginning of Year	<u>2,100,725</u>	<u>46,104</u>	<u>7,392</u>
Fund Balance, End of Year	<u>\$ 2,098,242</u>	<u>\$ 35,165</u>	<u>\$ 642</u>



Recorder	Emergency Management	Veterans Memorial Trust	Ditch Maintenance	Total Non-Governmental Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 4,966,555
-	384,778	-	-	21,776,422
93,392	-	-	-	6,680,062
-	-	-	-	426,825
-	-	-	-	315,899
-	-	-	79,530	79,530
-	-	-	-	23,851
<u>5,588</u>	<u>47,301</u>	<u>-</u>	<u>-</u>	<u>1,057,768</u>
<u>98,980</u>	<u>432,079</u>	<u>-</u>	<u>79,530</u>	<u>35,326,912</u>
106,168	-	-	-	4,429,070
-	-	-	-	4,899,529
-	431,290	-	-	1,099,812
-	-	-	44,356	6,580,720
-	-	-	-	42,666
-	-	-	-	15,531,786
-	-	-	-	1,146,659
5,690	-	-	-	618,407
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,067</u>
<u>111,858</u>	<u>431,290</u>	<u>-</u>	<u>44,356</u>	<u>34,387,716</u>
<u>(12,878)</u>	<u>789</u>	<u>-</u>	<u>35,174</u>	<u>939,196</u>
-	-	-	-	250,000
-	-	-	-	8,810
-	-	-	77,944	949,381
-	-	-	-	4,752
-	-	-	(77,944)	(200,419)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,128)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,009,396</u>
<u>(12,878)</u>	<u>789</u>	<u>-</u>	<u>35,174</u>	<u>1,948,592</u>
<u>10,046</u>	<u>55,845</u>	<u>1,964</u>	<u>11,776</u>	<u>10,464,366</u>
<u>\$ (2,832)</u>	<u>\$ 56,634</u>	<u>\$ 1,964</u>	<u>\$ 46,950</u>	<u>\$ 12,412,958</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2007

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Debt Service Funds
<b>REVENUES:</b>				
Charges for Services	\$ -	\$ -	\$ 623,965	\$ 623,965
Other Revenue	<u>148,308</u>	<u>-</u>	<u>-</u>	<u>148,308</u>
Total Revenues	<u>148,308</u>	<u>-</u>	<u>623,965</u>	<u>772,273</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	\$ 410,000	\$ -	\$ 480,000	\$ 890,000
Interest	<u>20,637</u>	<u>-</u>	<u>143,965</u>	<u>164,602</u>
Total Expenditures	<u>430,637</u>	<u>-</u>	<u>623,965</u>	<u>1,054,602</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(282,329)</u>	<u>-</u>	<u>-</u>	<u>(282,329)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Bond Proceeds	10,490,000	-	-	10,490,000
Transfers In	4,472,500	-	-	4,472,500
Other Financing Sources	198,900	-	-	198,900
Transfers Out	(14,715,672)	-	-	(14,715,672)
Other Financing Uses	<u>(133,680)</u>	<u>-</u>	<u>-</u>	<u>(133,680)</u>
Total Other Financing Sources (Uses)	<u>312,048</u>	<u>-</u>	<u>-</u>	<u>312,048</u>
Net Change in Fund Balance	29,719	-	-	29,719
Fund Balance, Beginning of Year	<u>51,206</u>	<u>-</u>	<u>4,845</u>	<u>56,051</u>
Fund Balance, End of Year	<u>\$ 80,925</u>	<u>\$ -</u>	<u>\$ 4,845</u>	<u>\$ 85,770</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2007

	Juvenile Safety Renovations	MR/DD Capital Projects	Heritage Center Project Construction	Issue II
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 660,145
Charges for Services	-	50,400	-	-
Other Revenue	-	-	-	9,360
Total Revenues	<u>-</u>	<u>50,400</u>	<u>-</u>	<u>669,505</u>
<b>EXPENDITURES:</b>				
Capital Outlay	129,278	1,081,881	-	669,505
Debt Service:				
Interest	-	-	-	-
Total Expenditures	<u>129,278</u>	<u>1,081,881</u>	<u>-</u>	<u>669,505</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(129,278)</u>	<u>(1,031,481)</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	1,858,355	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,858,355</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(129,278)	826,874	-	-
Fund Balance, Beginning of Year	<u>196,336</u>	<u>(1,332,460)</u>	<u>-</u>	<u>64</u>
Fund Balance, End of Year	<u>\$ 67,058</u>	<u>\$ (505,586)</u>	<u>\$ -</u>	<u>\$ 64</u>

St. Paris Pike Bridge	Upper Valley Widening Pike	South Vienna Development Project	Fairgrounds Entrance	Ditch Construction	Dayton- Springfield/ Old Mill Road	Total Capital Projects Funds
\$ -	\$ -	\$ -	\$ 297,073	\$ 3,140	\$ 65,427	\$ 1,025,785
-	-	-	-	-	-	50,400
-	-	-	-	-	-	9,360
-	-	-	297,073	3,140	65,427	1,085,545
-	-	175,503	297,073	-	65,427	2,418,667
-	-	32,036	-	-	-	32,036
-	-	207,539	297,073	-	65,427	2,450,703
-	-	(207,539)	-	3,140	-	(1,365,158)
-	-	937,036	-	-	-	2,795,391
-	-	(905,000)	-	-	-	(905,000)
-	-	32,036	-	-	-	1,890,391
-	-	(175,503)	-	3,140	-	525,233
-	-	(544,496)	-	84,396	-	(1,596,160)
\$ -	\$ -	\$ (719,999)	\$ -	\$ 87,536	\$ -	\$ (1,070,927)

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Permanent Funds  
For the Year Ended December 31, 2007

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Permanent Funds
<b>REVENUES:</b>			
Investment Income	\$ 40	\$ 5,757	\$ 5,797
Total Revenues	<u>40</u>	<u>5,757</u>	<u>5,797</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services	<u>-</u>	<u>2,556</u>	<u>2,556</u>
Total Expenditures	<u>-</u>	<u>2,556</u>	<u>2,556</u>
Net Change in Fund Balance	40	3,201	3,241
Fund Balance, Beginning of Year	<u>8,562</u>	<u>120,919</u>	<u>129,481</u>
Fund Balance, End of Year	<u>\$ 8,602</u>	<u>\$ 124,120</u>	<u>\$ 132,722</u>

## Nonmajor Internal Service Funds – Fund Descriptions

### ***NONMAJOR INTERNAL SERVICE FUNDS***

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

**Dental Insurance Fund** – To maintain and account for the dental insurance program for employees of the County.

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

**CLARK COUNTY, OHIO**  
Combining Statement of Net Assets  
Nonmajor Internal Service Funds  
December 31, 2007

	<u>Dental Insurance</u>	<u>Document Imaging</u>	<u>Total Nonmajor Internal Service Funds</u>
<b>ASSETS:</b>			
Current:			
Pooled Cash and Investments	\$ 216,298	\$ 1,384	\$ 217,682
	<u>\$ 216,298</u>	<u>\$ 1,384</u>	<u>\$ 217,682</u>
<b>LIABILITIES:</b>			
Current Liabilities:			
Claims Payable	\$ 10,206	\$ -	\$ 10,206
Total Liabilities	<u>10,206</u>	<u>-</u>	<u>10,206</u>
<b>NET ASSETS:</b>			
Unrestricted	<u>206,092</u>	<u>1,384</u>	<u>207,476</u>
Total Net Assets	<u>\$ 206,092</u>	<u>\$ 1,384</u>	<u>\$ 207,476</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenses and  
Changes in Net Assets  
Nonmajor Internal Service Funds  
For the Year Ended December 31, 2007

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
<b>OPERATING REVENUES:</b>			
Charges for Services	\$ 71,543	\$ -	\$ 71,543
Total Operating Revenues	<u>71,543</u>	<u>-</u>	<u>71,543</u>
<b>OPERATING EXPENSES:</b>			
Contractual Services	48,376	-	48,376
Claims	4,814	-	4,814
Total Operating Expenses	<u>53,190</u>	<u>-</u>	<u>53,190</u>
Change in Net Assets	18,353	-	18,353
Net Assets, Beginning of Year	<u>187,739</u>	<u>1,384</u>	<u>189,123</u>
Net Assets, End of Year	<u>\$ 206,092</u>	<u>\$ 1,384</u>	<u>\$ 207,476</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Cash Flows  
Nonmajor Internal Service Funds  
For the Year Ended December 31, 2007

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Received from Customers	\$ 71,543	\$ -	\$ 71,543
Cash Paid to Suppliers	(48,376)	-	(48,376)
Cash Paid for Claims and Charges	(8,045)	-	(8,045)
Net Cash Provided (Used) by Operating Activities	<u>15,122</u>	<u>-</u>	<u>15,122</u>
Increase (Decrease) in Cash and Cash Equivalents	15,122	-	15,122
Pooled Cash and Investments, Beginning of Year	<u>201,176</u>	<u>1,384</u>	<u>202,560</u>
Pooled Cash and Investments, End of Year	<u>\$ 216,298</u>	<u>\$ 1,384</u>	<u>\$ 217,682</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income	\$ 18,353	\$ -	\$ 18,353
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Changes in Assets and Liabilities:			
Claims Payable	<u>(3,231)</u>	<u>-</u>	<u>(3,231)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 15,122</u>	<u>\$ -</u>	<u>\$ 15,122</u>

## Fiduciary Funds – Fund Descriptions

### *AGENCY FUNDS*

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

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

**Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board Fund** – To maintain and account for revenues received from various sources including tax levies, and state and federal grants to be utilized for the operations of mental health associated programs throughout Clark County.

**Health Department Fund** – To maintain and account for revenues from various sources including taxes, state and federal grants and fees charges for services used for the payment of expenditures for health services programs for Clark County residents.

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

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

**Workmen’s Compensation Fund** – To maintain and account for expenditures for premiums for providing and paying for worker’s compensation premiums and claims.

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

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

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

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

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

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

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

(Continued)

Fiduciary Funds – Fund Descriptions  
(Continued)

*AGENCY FUNDS* (Continued)

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

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

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Deductions	Balance 12/31/2007
<b><u>Department of Rehabilitation Corrections Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 721,671	\$ 3,155,925	\$ 3,278,943	\$ 598,653
Pooled Cash and Investments with Fiscal Agent	<u>-</u>	<u>40,585</u>	<u>-</u>	<u>40,585</u>
Total Assets	<u>\$ 721,671</u>	<u>\$ 3,196,510</u>	<u>\$ 3,278,943</u>	<u>\$ 639,238</u>
<b>LIABILITIES:</b>				
Retainage Payable	\$ -	\$ 40,585	\$ -	\$ 40,585
Due to Other Governments	<u>721,671</u>	<u>3,155,925</u>	<u>3,278,943</u>	<u>598,653</u>
Total Liabilities	<u>\$ 721,671</u>	<u>\$ 3,196,510</u>	<u>\$ 3,278,943</u>	<u>\$ 639,238</u>
<b><u>Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 4,230,477	\$ 33,227,232	\$ 32,567,022	\$ 4,890,687
Total Assets	<u>\$ 4,230,477</u>	<u>\$ 33,227,232</u>	<u>\$ 32,567,022</u>	<u>\$ 4,890,687</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 4,230,477	\$ 33,227,232	\$ 32,567,022	\$ 4,890,687
Total Liabilities	<u>\$ 4,230,477</u>	<u>\$ 33,227,232</u>	<u>\$ 32,567,022</u>	<u>\$ 4,890,687</u>
<b><u>Health Department Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 3,161,044	\$ 7,717,245	\$ 7,767,387	\$ 3,110,902
Total Assets	<u>\$ 3,161,044</u>	<u>\$ 7,717,245</u>	<u>\$ 7,767,387</u>	<u>\$ 3,110,902</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 3,161,044	\$ 7,717,245	\$ 7,767,387	\$ 3,110,902
Total Liabilities	<u>\$ 3,161,044</u>	<u>\$ 7,717,245</u>	<u>\$ 7,767,387</u>	<u>\$ 3,110,902</u>
<b><u>Payroll Deductions Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 6,890	\$ 11,594	\$ 11,389	\$ 7,095
Total Assets	<u>\$ 6,890</u>	<u>\$ 11,594</u>	<u>\$ 11,389</u>	<u>\$ 7,095</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 6,890	\$ 11,594	\$ 11,389	\$ 7,095
Total Liabilities	<u>\$ 6,890</u>	<u>\$ 11,594</u>	<u>\$ 11,389</u>	<u>\$ 7,095</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Deductions	Balance 12/31/2007
<b><u>County Insurance Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 152	\$ 552,136	\$ 552,087	\$ 201
Total Assets	<u>152</u>	<u>552,136</u>	<u>552,087</u>	<u>201</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 152	\$ 552,136	\$ 552,087	\$ 201
Total Liabilities	<u>\$ 152</u>	<u>\$ 552,136</u>	<u>\$ 552,087</u>	<u>\$ 201</u>
<b><u>Workmen's Compensation Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 395,631	\$ 1,063,959	\$ 1,113,910	\$ 345,680
Total Assets	<u>\$ 395,631</u>	<u>\$ 1,063,959</u>	<u>\$ 1,113,910</u>	<u>\$ 345,680</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 395,631	\$ 1,063,959	\$ 1,113,910	\$ 345,680
Total Liabilities	<u>\$ 395,631</u>	<u>\$ 1,063,959</u>	<u>\$ 1,113,910</u>	<u>\$ 345,680</u>
<b><u>General County Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 346,267	\$ 788,535	\$ 827,804	\$ 306,998
Pooled Cash and Investments in Segregated Accounts	<u>1,909,884</u>	<u>1,869,577</u>	<u>1,909,884</u>	<u>1,869,577</u>
Total Assets	<u>\$ 2,256,151</u>	<u>\$ 2,658,112</u>	<u>\$ 2,737,688</u>	<u>\$ 2,176,575</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 2,256,151	\$ 2,658,112	\$ 2,737,688	\$ 2,176,575
Total Liabilities	<u>\$ 2,256,151</u>	<u>\$ 2,658,112</u>	<u>\$ 2,737,688</u>	<u>\$ 2,176,575</u>
<b><u>Other Government Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 1,022,843	\$ 91,880,484	\$ 91,921,371	\$ 981,956
Pooled Cash and Investments in Segregated Accounts	<u>86,524</u>	<u>64,768</u>	<u>86,524</u>	<u>64,768</u>
Total Assets	<u>\$ 1,109,367</u>	<u>\$ 91,945,252</u>	<u>\$ 92,007,895</u>	<u>\$ 1,046,724</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 1,109,367	\$ 91,945,252	\$ 92,007,895	\$ 1,046,724
Total Liabilities	<u>\$ 1,109,367</u>	<u>\$ 91,945,252</u>	<u>\$ 92,007,895</u>	<u>\$ 1,046,724</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Deductions	Balance 12/31/2007
<b><u>Township Gas Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ -	\$ 1,066,456	\$ 1,066,456	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 1,066,456</u>	<u>\$ 1,066,456</u>	<u>\$ -</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ -	\$ 1,066,456	\$ 1,066,456	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 1,066,456</u>	<u>\$ 1,066,456</u>	<u>\$ -</u>
<b><u>State of Ohio Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 42,008	\$ 577,944	\$ 571,800	\$ 48,152
Total Assets	<u>\$ 42,008</u>	<u>\$ 577,944</u>	<u>\$ 571,800</u>	<u>\$ 48,152</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 42,008	\$ 577,944	\$ 571,800	\$ 48,152
Total Liabilities	<u>\$ 42,008</u>	<u>\$ 577,944</u>	<u>\$ 571,800</u>	<u>\$ 48,152</u>
<b><u>Treasurer's Tax Prepayment Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 1,078,822	\$ 2,466,123	\$ 2,384,653	\$ 1,160,292
Total Assets	<u>\$ 1,078,822</u>	<u>\$ 2,466,123</u>	<u>\$ 2,384,653</u>	<u>\$ 1,160,292</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 1,078,822	\$ 2,466,123	\$ 2,384,653	\$ 1,160,292
Total Liabilities	<u>\$ 1,078,822</u>	<u>\$ 2,466,123</u>	<u>\$ 2,384,653</u>	<u>\$ 1,160,292</u>
<b><u>Undivided Tax Settlement Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 3,877,162	\$ 123,449,420	\$ 124,078,009	\$ 3,248,573
Net Receivables:				
Special Assessments	1,875,710	2,268,471	1,875,710	2,268,471
Taxes to be Collected for Other Governments	<u>113,364,627</u>	<u>106,139,077</u>	<u>113,364,627</u>	<u>106,139,077</u>
Total Assets	<u>\$ 119,117,499</u>	<u>\$ 231,856,968</u>	<u>\$ 239,318,346</u>	<u>\$ 111,656,121</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 115,240,337	\$ 108,407,548	\$ 115,240,337	\$ 108,407,548
Undistributed Monies	<u>3,877,162</u>	<u>123,449,420</u>	<u>124,078,009</u>	<u>3,248,573</u>
Total Liabilities	<u>\$ 119,117,499</u>	<u>\$ 231,856,968</u>	<u>\$ 239,318,346</u>	<u>\$ 111,656,121</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Deductions	Balance 12/31/2007
<b><u>Inheritance Tax Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 1,772,552	\$ 2,725,677	\$ 3,529,823	\$ 968,406
Total Assets	<u>\$ 1,772,552</u>	<u>\$ 2,725,677</u>	<u>\$ 3,529,823</u>	<u>\$ 968,406</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 1,772,552	\$ 2,725,677	\$ 3,529,823	\$ 968,406
Total Liabilities	<u>\$ 1,772,552</u>	<u>\$ 2,725,677</u>	<u>\$ 3,529,823</u>	<u>\$ 968,406</u>
<b><u>Cigarette Tax Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 350	\$ 6,362	\$ 6,474	\$ 238
Total Assets	<u>\$ 350</u>	<u>\$ 6,362</u>	<u>\$ 6,474</u>	<u>\$ 238</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 350	\$ 6,362	\$ 6,474	\$ 238
Total Liabilities	<u>\$ 350</u>	<u>\$ 6,362</u>	<u>\$ 6,474</u>	<u>\$ 238</u>
<b><u>Local Government Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 8,961	\$ 12,182,697	\$ 12,182,697	\$ 8,961
Total Assets	<u>\$ 8,961</u>	<u>\$ 12,182,697</u>	<u>\$ 12,182,697</u>	<u>\$ 8,961</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 8,961	\$ 12,182,697	\$ 12,182,697	\$ 8,961
Total Liabilities	<u>\$ 8,961</u>	<u>\$ 12,182,697</u>	<u>\$ 12,182,697</u>	<u>\$ 8,961</u>

(Continued)



**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Deductions	Balance 12/31/2007
<b><u>Total Agency Funds:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 16,664,830	\$ 280,871,789	\$ 281,859,825	\$ 15,676,794
Pooled Cash and Investments in Segregated Accounts	1,996,408	1,934,345	1,996,408	1,934,345
Pooled Cash and Investments with Fiscal Agent	-	40,585	-	40,585
Net Receivables:				
Special Assessments	1,875,710	2,268,471	1,875,710	2,268,471
Taxes to be Collected for Other Governments	<u>113,364,627</u>	<u>106,139,077</u>	<u>113,364,627</u>	<u>106,139,077</u>
Total Assets	<u>\$ 133,901,575</u>	<u>\$ 391,254,267</u>	<u>\$ 399,096,570</u>	<u>\$ 126,059,272</u>
<b>LIABILITIES:</b>				
Retainage Payable	\$ -	\$ 40,585	\$ -	\$ 40,585
Due to Other Governments	115,962,008	111,563,473	118,519,280	109,006,201
Undistributed Monies	<u>17,939,567</u>	<u>279,650,209</u>	<u>280,577,290</u>	<u>17,012,486</u>
Total Liabilities	<u>\$ 133,901,575</u>	<u>\$ 391,254,267</u>	<u>\$ 399,096,570</u>	<u>\$ 126,059,272</u>



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

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,687,339	\$ 3,687,339	\$ 3,480,530	\$ (206,809)
Permissive Sales Tax	13,200,000	13,200,000	13,435,846	235,846
Intergovernmental	5,931,198	6,048,064	5,865,676	(182,388)
Charges for Services	6,121,669	6,141,631	5,410,601	(731,030)
Licenses and Permits	9,800	9,800	10,314	514
Fees, Fines and Forfeitures	830,000	830,000	845,199	15,199
Investment Income	2,500,250	2,500,250	3,765,489	1,265,239
Other Revenue	377,458	428,931	540,684	111,753
	<u>32,657,714</u>	<u>32,846,015</u>	<u>33,354,339</u>	<u>508,324</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	733,205	733,205	695,795	37,410
Operating Expenses	143,109	143,109	116,636	26,473
Capital Asset Expense	3,186	3,186	2,332	854
Auditor:				
Personnel & Fringes	639,993	639,993	604,708	35,285
Operating Expenses	195,274	192,174	160,422	31,752
Capital Asset Expense	2,000	12,100	11,474	626
Budget Commission:				
Operating Expenses	200	200	-	200
Data Processing:				
Personnel & Fringes	98,470	98,470	98,171	299
Operating Expenses	165,120	170,620	163,571	7,049
Capital Asset Expense	28,833	16,333	16,076	257
Board of Revision:				
Operating Expenses	2,101	2,101	2,015	86
Auditor of State:				
Operating Expenses	105,732	135,732	135,732	-
Treasurer:				
Personnel & Fringes	523,806	523,806	470,288	53,518
Operating Expenses	90,652	90,652	80,450	10,202
Capital Asset Expense	2,500	2,500	2,500	-
Board of Elections:				
Personnel & Fringes	537,953	496,185	495,228	957
Operating Expenses	272,461	313,557	273,128	40,429

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2007  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Recorder:				
Personnel & Fringes	281,257	295,405	295,322	83
Operating Expenses	13,000	7,452	7,452	-
Microfilm:				
Operating Expenses	3,000	3,000	2,570	430
Misc Insurance and Pension:				
Personnel & Fringes	35,000	35,000	14,443	20,557
Operating Expenses	788,565	505,965	440,698	65,267
Information Systems:				
Personnel & Fringes	231,242	202,617	192,667	9,950
Operating Expenses	46,877	77,518	76,308	1,210
Cash Deposits:				
Operating Expenses	46,208	96,015	53,458	42,557
Unforfeited Land Sale:				
Operating Expenses	-	-	15,376	(15,376)
Unclaimed Money:				
Operating Expenses	600,000	600,000	14,468	585,532
Unclaimed Warrants:				
Operating Expenses	<u>52,000</u>	<u>52,000</u>	<u>122</u>	<u>51,878</u>
Total Legislative and Executive	<u>5,641,744</u>	<u>5,448,895</u>	<u>4,441,410</u>	<u>1,007,485</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,267,181	1,267,181	1,220,620	46,561
Operating Expenses	82,476	82,476	80,997	1,479
Public Defender:				
Personnel & Fringes	789,648	781,569	751,534	30,035
Operating Expenses	34,930	43,009	39,959	3,050
Court of Appeals:				
Operating Expenses	30,000	30,000	20,504	9,496
Common Pleas Court:				
Personnel & Fringes	803,015	815,809	815,545	264
Operating Expenses	312,192	339,898	317,039	22,859
Domestic Relations:				
Personnel & Fringes	587,356	586,147	585,837	310
Operating Expenses	46,906	48,115	46,906	1,209

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2007  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Probate:				
Personnel & Fringes	362,874	368,649	357,561	11,088
Operating Expenses	54,200	48,425	41,073	7,352
Juvenile Court:				
Personnel & Fringes	918,894	877,923	859,442	18,481
Operating Expenses	361,396	433,635	413,009	20,626
Juvenile - Probation:				
Personnel & Fringes	633,329	649,300	626,382	22,918
Operating Expenses	11,465	7,726	7,684	42
Detention Home - Juvenile Court:				
Personnel & Fringes	1,635,393	1,675,815	1,651,279	24,536
Operating Expenses	168,899	168,899	166,308	2,591
Municipal Court:				
Personnel & Fringes	207,089	208,029	206,104	1,925
Operating Expenses	55,188	56,248	45,527	10,721
Clerk of Courts:				
Personnel & Fringes	605,959	614,733	614,729	4
Operating Expenses	107,075	98,301	95,198	3,103
Law Library:				
Personnel & Fringes	46,609	46,609	46,443	166
Operating Expenses	1,500	1,500	-	1,500
Juvenile Center Trust:				
Personnel & Fringes	13,000	13,000	12,061	939
Operating Expenses	90,275	90,275	18,660	71,615
Total Judicial	<u>9,226,849</u>	<u>9,353,271</u>	<u>9,040,401</u>	<u>312,870</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	10,441,846	10,494,438	10,458,738	35,700
Operating Expenses	1,735,145	1,737,516	1,722,303	15,213
Coroner:				
Personnel & Fringes	217,653	217,653	213,881	3,772
Operating Expenses	92,382	133,382	132,568	814
Emergency Management:				
Personnel & Fringes	113,889	115,533	113,492	2,041
Operating Expenses	51,875	50,231	50,231	-

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2007  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Sheriff's Grant:				
Personnel & Fringes	443,542	444,068	423,346	20,722
Operating Expenses	34,284	125,531	117,253	8,278
Capital Asset Expense	-	769	769	-
Sheriff's Trust:				
Operating Expenses	23,203	23,203	16,631	6,572
Sheriff Police Rotary:				
Personnel & Fringes	792,732	809,710	751,469	58,241
Operating Expenses	298,052	305,148	167,587	137,561
<b>Total Public Safety</b>	<b>14,244,603</b>	<b>14,457,182</b>	<b>14,168,268</b>	<b>288,914</b>
Public Works:				
County Economic Development:				
Operating Expenses	1,785,666	1,785,666	1,717,213	68,453
County Planning Commission:				
Personnel & Fringes	219,587	223,097	214,765	8,332
Operating Expenses	65,077	60,895	60,082	813
Building & Grounds:				
Personnel & Fringes	913,092	901,342	834,026	67,316
Operating Expenses	2,548,626	2,583,876	2,348,140	235,736
Building Regulations:				
Personnel & Fringes	650,639	628,139	606,391	21,748
Operating Expenses	46,432	68,260	68,221	39
Engineer:				
Personnel & Fringes	136,370	136,370	135,354	1,016
Operating Expenses	10,389	10,389	8,223	2,166
<b>Total Public Works</b>	<b>6,375,878</b>	<b>6,398,034</b>	<b>5,992,415</b>	<b>405,619</b>
Health:				
Other Health/Welfare:				
Operating Expenses	303,576	303,576	195,434	108,142
<b>Total Health</b>	<b>303,576</b>	<b>303,576</b>	<b>195,434</b>	<b>108,142</b>
Human Services:				
Soldiers Relief:				
Personnel & Fringes	399,591	406,556	403,806	2,750
Operating Expenses	442,641	427,176	421,945	5,231
Capital Asset Expense	20,619	29,119	29,119	-

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2007  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Veterans Service Commission Unclaimed: Operating Expenses	2,149	2,149	-	2,149
Total Human Services	865,000	865,000	854,870	10,130
Conservation and Recreation: Misc Insurance and Pension: Operating Expenses	-	-	282,130	(282,130)
Agriculture: Operating Expenses	491,813	491,813	491,713	100
Total Conservation and Recreation	491,813	491,813	773,843	(282,030)
Total Expenditures	37,149,463	37,317,771	35,466,641	1,851,130
Excess (Deficit) Revenues Over/ (Under) Expenditures	(4,491,749)	(4,471,756)	(2,112,302)	2,359,454
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	-	-	30,000	30,000
Advances In	-	61,225	30,000	(31,225)
Transfers In	2,075,000	2,573,572	597,902	(1,975,670)
Advances Out	-	(113,225)	(113,225)	-
Transfers Out	(6,865,577)	(7,078,545)	(4,774,932)	2,303,613
Total Other Financing Sources (Uses)	(4,790,577)	(4,556,973)	(4,230,255)	326,718
Net Change in Fund Balance	(9,282,326)	(9,028,729)	(6,342,557)	2,686,172
Fund Balance, Beginning of Year	8,190,069	8,190,069	8,190,069	-
Prior Year Encumbrances Appropriated	2,441,370	2,441,370	2,441,370	-
Fund Balance, End of Year	<u>\$ 1,349,113</u>	<u>\$ 1,602,710</u>	<u>\$ 4,288,882</u>	<u>2,686,172</u>



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Job & Family Services Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 20,704,256	\$ 20,704,256	\$ 18,455,523	\$ (2,248,733)
Charges for Services	5,625,000	5,825,000	6,222,500	397,500
Other Revenue	<u>7,500</u>	<u>7,500</u>	<u>19,525</u>	<u>12,025</u>
Total Revenues	<u>26,336,756</u>	<u>26,536,756</u>	<u>24,697,548</u>	<u>(1,839,208)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	11,914,637	11,075,433	11,007,566	67,867
Operating Expenses	15,634,910	16,674,114	16,370,806	303,308
WIA Fund:				
Operating Expenses	<u>2,082,191</u>	<u>2,082,191</u>	<u>1,497,217</u>	<u>584,974</u>
Total Expenditures	<u>29,631,738</u>	<u>29,831,738</u>	<u>28,875,589</u>	<u>956,149</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,294,982)</u>	<u>(3,294,982)</u>	<u>(4,178,041)</u>	<u>(883,059)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	750,000	1,000,000	750,000	(250,000)
Transfers In	1,403,176	1,403,176	1,676,540	273,364
Advances Out	<u>(500,000)</u>	<u>(750,000)</u>	<u>(750,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,653,176</u>	<u>1,653,176</u>	<u>1,676,540</u>	<u>23,364</u>
Net Change in Fund Balance	(1,641,806)	(1,641,806)	(2,501,501)	(859,695)
Fund Balance, Beginning of Year	(412,588)	(412,588)	(412,588)	-
Prior Year Encumbrances Appropriated	<u>2,061,001</u>	<u>2,061,001</u>	<u>2,061,001</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,607</u>	<u>\$ 6,607</u>	<u>\$ (853,088)</u>	<u>\$ (859,695)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Mental Retardation/Developmental Disabilities Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 11,119,067	\$ 11,119,067	\$ 10,513,030	\$ (606,037)
Intergovernmental	12,580,755	12,580,755	12,933,474	352,719
Charges for Services	1,677,200	1,680,215	1,857,873	177,658
Investment Income	-	-	11,945	11,945
Other Revenue	<u>233,800</u>	<u>266,844</u>	<u>292,569</u>	<u>25,725</u>
 Total Revenues	 <u>25,610,822</u>	 <u>25,646,881</u>	 <u>25,608,891</u>	 <u>(37,990)</u>
<b>EXPENDITURES:</b>				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	12,711,800	12,507,300	11,672,209	835,091
Operating Expenses	2,638,963	2,811,022	2,496,995	314,027
Capital Asset Expense	-	91,768	91,768	-
County MR/DD Residential Services:				
Operating Expenses	1,291,639	2,304,089	2,175,899	128,190
F.F. Mueller Residential Center:				
Personnel and Fringes	6,380,300	6,319,800	6,084,068	235,732
Operating Expenses	2,606,087	2,666,587	2,558,340	108,247
MR/DD Donation Trust:				
Operating Expenses	500	5,500	5,000	500
Neubart Webb Trust:				
Operating Expenses	<u>2,000</u>	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>
 Total Expenditures	 <u>25,631,289</u>	 <u>26,708,066</u>	 <u>25,085,279</u>	 <u>1,622,787</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(20,467)</u>	<u>(1,061,185)</u>	<u>523,612</u>	<u>1,584,797</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	2,088,500	3,193,450	2,212,082	(981,368)
Transfers Out	<u>(3,606,500)</u>	<u>(3,970,732)</u>	<u>(3,967,505)</u>	<u>3,227</u>
 Total Other Financing Sources (Uses)	 <u>(1,518,000)</u>	 <u>(777,282)</u>	 <u>(1,755,423)</u>	 <u>(978,141)</u>
Net Change in Fund Balance	(1,538,467)	(1,838,467)	(1,231,811)	606,656
Fund Balance, Beginning of Year	10,594,092	10,594,092	10,594,092	-
Prior Year Encumbrances Appropriated	<u>467,289</u>	<u>467,289</u>	<u>467,289</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 9,522,914</u>	<u>\$ 9,222,914</u>	<u>\$ 9,829,570</u>	<u>\$ 606,656</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Child Support Enforcement Agency Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 4,065,560	\$ 4,065,560	\$ 3,844,734	\$ (220,826)
Charges for Services	520,900	520,900	561,507	40,607
Other Revenue	<u>120,000</u>	<u>120,000</u>	<u>290</u>	<u>(119,710)</u>
Total Revenues	<u>4,706,460</u>	<u>4,706,460</u>	<u>4,406,531</u>	<u>(299,929)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Personnel and Fringes	3,109,350	3,109,350	3,064,950	44,400
Operating Expenses	<u>2,164,943</u>	<u>2,164,943</u>	<u>1,796,901</u>	<u>368,042</u>
Total Expenditures	<u>5,274,293</u>	<u>5,274,293</u>	<u>4,861,851</u>	<u>412,442</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(567,833)</u>	<u>(567,833)</u>	<u>(455,320)</u>	<u>112,513</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	-	-	10,000	10,000
Transfers In	<u>453,000</u>	<u>453,000</u>	<u>677,833</u>	<u>224,833</u>
Total Other Financing Sources (Uses)	<u>453,000</u>	<u>453,000</u>	<u>687,833</u>	<u>234,833</u>
Net Change in Fund Balance	(114,833)	(114,833)	232,513	347,346
Fund Balance, Beginning of Year	467,613	467,613	467,613	-
Prior Year Encumbrances Appropriated	<u>257,643</u>	<u>257,643</u>	<u>257,643</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 610,423</u>	<u>\$ 610,423</u>	<u>\$ 957,769</u>	<u>\$ 347,346</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Children's Service Special Revenue Fund  
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Taxes	\$ 2,861,272	\$ 2,861,272	\$ 2,664,262	\$ (197,010)
Intergovernmental	7,089,544	7,089,544	7,063,722	(25,822)
Charges for Services	1,200,000	1,200,000	1,259,517	59,517
Other Revenue	<u>1,975</u>	<u>1,975</u>	<u>29,503</u>	<u>27,528</u>
Total Revenues	<u>11,152,791</u>	<u>11,152,791</u>	<u>11,017,004</u>	<u>(135,787)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	<u>12,182,261</u>	<u>12,682,261</u>	<u>12,131,757</u>	<u>550,504</u>
Total Expenditures	<u>12,182,261</u>	<u>12,682,261</u>	<u>12,131,757</u>	<u>550,504</u>
Net Change in Fund Balance	(1,029,470)	(1,529,470)	(1,114,753)	414,717
Fund Balance, Beginning of Year	2,433,943	2,433,943	2,433,943	-
Prior Year Encumbrances Appropriated	<u>966,261</u>	<u>966,261</u>	<u>966,261</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,370,734</u>	<u>\$ 1,870,734</u>	<u>\$ 2,285,451</u>	<u>\$ 414,717</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Real Estate Assessment Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 902,625	\$ 902,625	\$ 1,104,988	\$ 202,363
Other Revenue	<u>2,500</u>	<u>2,500</u>	<u>978</u>	<u>(1,522)</u>
Total Revenues	<u>905,125</u>	<u>905,125</u>	<u>1,105,966</u>	<u>200,841</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	673,926	673,926	660,284	13,642
Operating Expenses	1,064,184	1,019,184	464,008	555,176
Capital Asset Expense	<u>1,645</u>	<u>46,645</u>	<u>32,618</u>	<u>14,027</u>
Total Expenditures	<u>1,739,755</u>	<u>1,739,755</u>	<u>1,156,910</u>	<u>582,845</u>
Net Change in Fund Balance	(834,630)	(834,630)	(50,944)	783,686
Fund Balance, Beginning of Year	1,115,696	1,115,696	1,115,696	-
Prior Year Encumbrances Appropriated	<u>441,329</u>	<u>441,329</u>	<u>441,329</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 722,395</u>	<u>\$ 722,395</u>	<u>\$ 1,506,081</u>	<u>\$ 783,686</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Motor Vehicle Gas Tax Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 6,650,000	\$ 6,650,000	\$ 6,722,483	\$ 72,483
Charges for Services	50,000	71,450	59,394	(12,056)
Fees, Fines and Forfeitures	100,000	100,000	129,874	29,874
Investment Income	40,000	40,000	-	(40,000)
Other Revenue	<u>300,000</u>	<u>300,000</u>	<u>340,015</u>	<u>40,015</u>
 Total Revenues	 <u>7,140,000</u>	 <u>7,161,450</u>	 <u>7,251,766</u>	 <u>90,316</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Personnel and Fringes	3,330,209	3,280,209	3,082,226	197,983
Operating Expenses	4,124,838	3,976,924	3,778,858	198,066
Capital Asset Expense	<u>446,594</u>	<u>886,878</u>	<u>861,931</u>	<u>24,947</u>
 Total Public Works	 <u>7,901,641</u>	 <u>8,144,011</u>	 <u>7,723,015</u>	 <u>420,996</u>
Debt Service:				
Principal	900,000	900,000	900,000	-
Interest	<u>28,896</u>	<u>28,896</u>	<u>24,518</u>	<u>4,378</u>
 Total Debt Service	 <u>928,896</u>	 <u>928,896</u>	 <u>924,518</u>	 <u>4,378</u>
 Total Expenditures	 <u>8,830,537</u>	 <u>9,072,907</u>	 <u>8,647,533</u>	 <u>425,374</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,690,537)</u>	<u>(1,911,457)</u>	<u>(1,395,767)</u>	<u>515,690</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	400,000	400,000	400,000	-
Transfers In	40,000	40,000	86,906	46,906
Transfers Out	<u>(340,000)</u>	<u>(119,080)</u>	<u>-</u>	<u>119,080</u>
 Total Other Financing Sources (Uses)	 <u>100,000</u>	 <u>320,920</u>	 <u>486,906</u>	 <u>165,986</u>
Net Change in Fund Balance	(1,590,537)	(1,590,537)	(908,861)	681,676
Fund Balance, Beginning of Year	1,307,045	1,307,045	1,307,045	-
Prior Year Encumbrances Appropriated	<u>1,100,432</u>	<u>1,100,432</u>	<u>1,100,432</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 816,940</u>	<u>\$ 816,940</u>	<u>\$ 1,498,616</u>	<u>\$ 681,676</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Waste Management Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 100,000	\$ 117,134	\$ 72,985	\$ (44,149)
Charges for Services	1,044,200	1,044,200	921,987	(122,213)
Fees, Fines and Forfeitures	-	5,500	5,000	(500)
Investment Income	-	-	898	898
Other Revenue	-	-	29,760	29,760
<b>Total Revenues</b>	<u>1,144,200</u>	<u>1,166,834</u>	<u>1,030,630</u>	<u>(136,204)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
ODNR Market Development Grant:				
Operating Expenses	50,000	50,000	50,000	-
ODNR Community Development 2006:				
Operating Expenses	10,495	34,971	33,728	1,243
<b>Total Public Works</b>	<u>60,495</u>	<u>84,971</u>	<u>83,728</u>	<u>1,243</u>
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	237,659	244,293	243,389	904
Operating Expenses	1,338,321	1,289,679	1,142,672	147,007
Keep America Beautiful:				
Operating Expenses	-	5,500	4,700	800
<b>Total Conservation and Recreation</b>	<u>1,575,980</u>	<u>1,539,472</u>	<u>1,390,761</u>	<u>148,711</u>
Debt Service:				
Principal	-	350,000	350,000	-
Interest	-	25,020	25,000	20
<b>Total Debt Service</b>	<u>-</u>	<u>375,020</u>	<u>375,000</u>	<u>20</u>
<b>Total Expenditures</b>	<u>1,636,475</u>	<u>1,999,463</u>	<u>1,849,489</u>	<u>149,974</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(492,275)</u>	<u>(832,629)</u>	<u>(818,859)</u>	<u>13,770</u>

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Waste Management Special Revenue Fund  
For the Year Ended December 31, 2007  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	-	251,620	376,624	125,004
Advances In	-	13,761	13,761	-
Transfers In	-	7,343	-	(7,343)
Advances Out	-	(19,180)	(18,194)	986
Transfers Out	(5,419)	(7,343)	-	7,343
 Total Other Financing Sources (Uses)	<u>(5,419)</u>	<u>246,201</u>	<u>372,191</u>	<u>125,990</u>
 Net Change in Fund Balance	(497,694)	(586,428)	(446,668)	139,760
Fund Balance, Beginning of Year	(10,696)	(10,696)	(10,696)	-
Prior Year Encumbrances Appropriated	<u>660,287</u>	<u>660,287</u>	<u>660,287</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 151,897</u>	<u>\$ 63,163</u>	<u>\$ 202,923</u>	<u>\$ 139,760</u>



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Dog and Kennel Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 8,000	\$ 2,100	\$ 2,108	\$ 8
Licenses and Permits	430,000	410,723	409,337	(1,386)
Fees, Fines and Forfeitures	23,000	12,100	12,170	70
Other Revenue	<u>6,000</u>	<u>6,000</u>	<u>4,306</u>	<u>(1,694)</u>
 Total Revenues	 <u>467,000</u>	 <u>430,923</u>	 <u>427,921</u>	 <u>(3,002)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	236,829	200,752	200,127	625
Operating Expenses	326,762	326,762	324,560	2,202
Auditor's Office:				
Personnel and Fringes	50,701	50,701	40,441	10,260
Operating Expenses	<u>14,699</u>	<u>14,699</u>	<u>11,459</u>	<u>3,240</u>
 Total Expenditures	 <u>628,991</u>	 <u>592,914</u>	 <u>576,587</u>	 <u>16,327</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>(161,991)</u>	 <u>(161,991)</u>	 <u>(148,666)</u>	 <u>13,325</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	-	-	45,000	45,000
Transfers In	-	20,000	75,000	55,000
Advances Out	<u>-</u>	<u>(20,000)</u>	<u>-</u>	<u>20,000</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>120,000</u>	 <u>120,000</u>
 Net Change in Fund Balance	 (161,991)	 (161,991)	 (28,666)	 133,325
Fund Balance, Beginning of Year	6,871	6,871	6,871	-
Prior Year Encumbrances Appropriated	<u>50,121</u>	<u>50,121</u>	<u>50,121</u>	<u>-</u>
 Fund Balance, End of Year	 <u>\$ (104,999)</u>	 <u>\$ (104,999)</u>	 <u>\$ 28,326</u>	 <u>\$ 133,325</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
DRETAC Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 300,000	\$ 300,000	\$ 266,618	\$ (33,382)
Other Revenue	-	-	13,077	13,077
Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>279,695</u>	<u>(20,305)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Treasurer's Office:				
Personnel and Fringes	138,495	138,495	81,067	57,428
Operating Expenses	<u>439,715</u>	<u>439,715</u>	<u>26,119</u>	<u>413,596</u>
Total Legislative and Executive	<u>578,210</u>	<u>578,210</u>	<u>107,186</u>	<u>471,024</u>
Judicial:				
Prosecutor's Office:				
Personnel and Fringes	194,600	194,600	185,749	8,851
Operating Expenses	<u>381,754</u>	<u>381,754</u>	<u>5,400</u>	<u>376,354</u>
Total Judicial	<u>576,354</u>	<u>576,354</u>	<u>191,149</u>	<u>385,205</u>
Total Expenditures	<u>1,154,564</u>	<u>1,154,564</u>	<u>298,335</u>	<u>856,229</u>
Net Change in Fund Balance	(854,564)	(854,564)	(18,640)	835,924
Fund Balance, Beginning of Year	852,708	852,708	852,708	-
Prior Year Encumbrances Appropriated	<u>1,856</u>	<u>1,856</u>	<u>1,856</u>	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 835,924</u>	<u>\$ 835,924</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Treasurer Prepayment Interest Special Revenue Fund  
 For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Investment Income	\$ 12,000	\$ 12,000	\$ 22,053	\$ 10,053
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>22,053</u>	<u>10,053</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	12,937	13,307	11,892	1,415
Operating Expenses	<u>2,500</u>	<u>2,130</u>	<u>1,280</u>	<u>850</u>
Total Expenditures	<u>15,437</u>	<u>15,437</u>	<u>13,172</u>	<u>2,265</u>
Net Change in Fund Balance	(3,437)	(3,437)	8,881	12,318
Fund Balance, Beginning of Year	<u>17,605</u>	<u>17,605</u>	<u>17,605</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 14,168</u>	<u>\$ 14,168</u>	<u>\$ 26,486</u>	<u>\$ 12,318</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
GIS Mapping Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 200,000	\$ 200,000	\$ 205,892	\$ 5,892
Other Revenue	-	-	208	208
Total Revenues	<u>200,000</u>	<u>200,000</u>	<u>206,100</u>	<u>6,100</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	66,462	67,115	65,363	1,752
Operating Expenses	<u>355,824</u>	<u>355,171</u>	<u>204,160</u>	<u>151,011</u>
Total Legislative and Executive	<u>422,286</u>	<u>422,286</u>	<u>269,523</u>	<u>152,763</u>
Public Works:				
Engineer's Office:				
Operating Expenses	<u>-</u>	<u>17,582</u>	<u>17,582</u>	<u>-</u>
Total Public Works	<u>-</u>	<u>17,582</u>	<u>17,582</u>	<u>-</u>
Total Expenditures	<u>422,286</u>	<u>439,868</u>	<u>287,105</u>	<u>152,763</u>
Net Change in Fund Balance	(222,286)	(239,868)	(81,005)	158,863
Fund Balance, Beginning of Year	439,133	439,133	439,133	-
Prior Year Encumbrances Appropriated	<u>25,171</u>	<u>25,171</u>	<u>25,171</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 242,018</u>	<u>\$ 224,436</u>	<u>\$ 383,299</u>	<u>\$ 158,863</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Commissioners Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 2,164,451	\$ 2,164,451	\$ 2,035,677	\$ (128,774)
Intergovernmental	329,931	329,931	363,567	33,636
Charges for Services	<u>25,000</u>	<u>25,000</u>	<u>34,253</u>	<u>9,253</u>
Total Revenues	<u>2,519,382</u>	<u>2,519,382</u>	<u>2,433,497</u>	<u>(85,885)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Commissioner's LEAA Project:				
Operating Expenses	75,000	75,000	-	75,000
Indigent Application Fee:				
Operating Expenses	<u>-</u>	<u>40,979</u>	<u>40,427</u>	<u>552</u>
Total Judicial	<u>75,000</u>	<u>115,979</u>	<u>40,427</u>	<u>75,552</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	2,405,804	2,405,804	2,385,666	20,138
Children's Trust:				
Operating Expenses	<u>45,859</u>	<u>45,859</u>	<u>45,859</u>	<u>-</u>
Total Human Services	<u>2,451,663</u>	<u>2,451,663</u>	<u>2,431,525</u>	<u>20,138</u>
Total Expenditures	<u>2,526,663</u>	<u>2,567,642</u>	<u>2,471,952</u>	<u>95,690</u>
Net Change in Fund Balance	(7,281)	(48,260)	(38,455)	9,805
Fund Balance, Beginning of Year	<u>65,261</u>	<u>65,261</u>	<u>65,261</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 57,980</u>	<u>\$ 17,001</u>	<u>\$ 26,806</u>	<u>\$ 9,805</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Planning and Economic Development Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 401,000	\$ 401,000	\$ 363,900	\$ (37,100)
Total Revenues	<u>401,000</u>	<u>401,000</u>	<u>363,900</u>	<u>(37,100)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	27,400	33,128	33,128	-
Operating Expenses	330,600	324,872	320,787	4,085
Housing Rehab:				
Operating Expenses	16,164	16,164	-	16,164
Project Advances:				
Operating Expenses	17,539	17,539	-	17,539
New Horizons Grant:				
Operating Expenses	8,500	8,500	8,500	-
Regional Planning Commission:				
Operating Expenses	<u>2,180</u>	<u>2,180</u>	<u>2,180</u>	<u>-</u>
Total Public Works	<u>402,383</u>	<u>402,383</u>	<u>364,595</u>	<u>37,788</u>
Conservation and Recreation:				
Farmland Preservation:				
Personnel and Fringes	15,000	15,000	-	15,000
Operating Expenses	<u>21,000</u>	<u>21,000</u>	<u>-</u>	<u>21,000</u>
Total Public Works	<u>36,000</u>	<u>36,000</u>	<u>-</u>	<u>36,000</u>
Total Expenditures	<u>438,383</u>	<u>438,383</u>	<u>364,595</u>	<u>73,788</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(37,383)</u>	<u>(37,383)</u>	<u>(695)</u>	<u>36,688</u>

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Planning and Economic Development Special Revenue Fund  
For the Year Ended December 31, 2007  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	10,000	10,000	14,375	4,375
Transfers In	500	500	500	-
Advances Out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(9,942)</u>	<u>10,058</u>
Total Other Financing Sources (Uses)	<u>(9,500)</u>	<u>(9,500)</u>	<u>4,933</u>	<u>14,433</u>
Net Change in Fund Balance	(46,883)	(46,883)	4,238	51,121
Fund Balance, Beginning of Year	47,899	47,899	47,899	-
Prior Year Encumbrances Appropriated	<u>9,900</u>	<u>9,900</u>	<u>9,900</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 10,916</u>	<u>\$ 10,916</u>	<u>\$ 62,037</u>	<u>\$ 51,121</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Prosecuting Attorney Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 349,412	\$ 569,027	\$ 368,560	\$ (200,467)
Licenses and Permits	1,300	1,300	-	(1,300)
Fees, Fines and Forfeitures	137,000	137,000	64,766	(72,234)
Other Revenue	226,308	256,983	408,921	151,938
	<u>714,020</u>	<u>964,310</u>	<u>842,247</u>	<u>(122,063)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
CAC Trust:				
Personnel and Fringes	5,000	5,000	-	5,000
Operating Expenses	16,737	21,594	12,855	8,739
Capital Asset Expense	660	1,479	1,424	55
	<u>22,397</u>	<u>28,073</u>	<u>14,279</u>	<u>13,794</u>
Total Judicial				
Public Safety:				
Drug Task Force:				
Operating Expenses	17,618	17,618	-	17,618
Prosecutor's Mandatory Fine:				
Personnel and Fringes	-	12,324	12,324	-
Operating Expenses	137,000	124,676	53,361	71,315
Prosecutor's Law Enforcement:				
Operating Expenses	51,046	76,046	72,796	3,250
VAWI:				
Personnel and Fringes	79,049	115,472	97,818	17,654
Operating Expenses	83,003	157,801	155,340	2,461
Juvenile/Victim/Child Advocate:				
Personnel and Fringes	48,835	61,853	50,424	11,429
Operating Expenses	2,686	3,409	2,759	650
VOCA (CAC) Grant:				
Personnel and Fringes	174,047	197,475	172,758	24,717
Operating Expenses	12,654	14,554	12,622	1,932
Capital Asset Expense	5,362	5,862	5,494	368
CAC Prevention:				
Operating Expenses	4,180	4,180	2,885	1,295

(Continued)



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Prosecuting Attorney Special Revenue Fund  
For the Year Ended December 31, 2007  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Project Safe Neighborhood Grant:				
Personnel and Fringes	-	68,361	-	68,361
Operating Expenses	-	1,685	-	1,685
Total Public Safety	<u>615,480</u>	<u>861,316</u>	<u>638,581</u>	<u>222,735</u>
Human Services:				
Victim Trust:				
Operating Expenses	2,000	2,000	722	1,278
Violence Against Women:				
Personnel and Fringes	52,521	52,521	10,867	41,654
Operating Expenses	1,900	1,900	37	1,863
Total Human Services	<u>56,421</u>	<u>56,421</u>	<u>11,626</u>	<u>44,795</u>
Total Expenditures	<u>694,298</u>	<u>945,810</u>	<u>664,486</u>	<u>281,324</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>19,722</u>	<u>18,500</u>	<u>177,761</u>	<u>159,261</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	11,011	11,011	8,810	(2,201)
Advances In	-	30,000	30,000	-
Transfers In	-	10,000	10,000	-
Advances Out	-	(30,000)	(30,000)	-
Transfers Out	(1,671)	(11,671)	(10,000)	1,671
Total Other Financing Sources (Uses)	<u>9,340</u>	<u>9,340</u>	<u>8,810</u>	<u>(530)</u>
Net Change in Fund Balance	29,062	27,840	186,571	158,731
Fund Balance, Beginning of Year	78,964	78,964	78,964	-
Prior Year Encumbrances Appropriated	<u>8,076</u>	<u>8,076</u>	<u>8,076</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 116,102</u>	<u>\$ 114,880</u>	<u>\$ 273,611</u>	<u>\$ 158,731</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Sheriff Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 162,440	\$ 162,440	\$ 113,484	\$ (48,956)
Charges for Services	55,200	55,200	47,661	(7,539)
Fees, Fines and Forfeitures	42,620	42,620	50,595	7,975
Investment Income	-	-	3	3
Other Revenue	-	88,586	88,586	-
	<u>260,260</u>	<u>348,846</u>	<u>300,329</u>	<u>(48,517)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	3,102	91,687	13,772	77,915
Sheriff Mandatory Fine:				
Operating Expenses	12,306	12,306	11,985	321
Enforcement and Education:				
Personnel and Fringes	39,914	39,914	34,428	5,486
Operating Expenses	1,410	1,410	1,032	378
Indigent Drivers Alcohol:				
Operating Expenses	54,244	54,244	40,000	14,244
Jail Commissary Trust:				
Operating Expenses	44,548	46,179	33,100	13,079
Jail Social Security Incentive:				
Operating Expenses	400	400	-	400
Carry Concealed Weapon:				
Operating Expenses	41,080	41,080	30,653	10,427
Jail Pay for Stay:				
Operating Expenses	697	697	-	697
Sheriff 911 Government Assistance:				
Operating Expenses	<u>311,915</u>	<u>311,915</u>	<u>53,732</u>	<u>258,183</u>
	<u>509,616</u>	<u>599,832</u>	<u>218,702</u>	<u>381,130</u>
Total Expenditures				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(249,356)</u>	<u>(250,986)</u>	<u>81,627</u>	<u>332,613</u>

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Sheriff Special Revenue Fund  
For the Year Ended December 31, 2007  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	1,631	1,631	-
Total Other Financing Sources (Uses)	-	1,631	1,631	-
Net Change in Fund Balance	(249,356)	(249,355)	83,258	332,613
Fund Balance, Beginning of Year	201,166	201,166	201,166	-
Prior Year Encumbrances Appropriated	49,495	49,495	49,495	-
Fund Balance, End of Year	<u>\$ 1,305</u>	<u>\$ 1,306</u>	<u>\$ 333,919</u>	<u>\$ 332,613</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Common Pleas Court Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 122,000	\$ 122,000	\$ 148,990	\$ 26,990
Total Revenues	<u>122,000</u>	<u>122,000</u>	<u>148,990</u>	<u>26,990</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Clerk's Computer Maintenance:				
Operating Expenses	241,801	245,301	221,111	24,190
Computer Legal Research Services:				
Operating Expenses	<u>10,010</u>	<u>10,010</u>	<u>8,700</u>	<u>1,310</u>
Total Judicial	<u>251,811</u>	<u>255,311</u>	<u>229,811</u>	<u>25,500</u>
Public Safety:				
Common Pleas Court Probation Fee:				
Personnel and Fringes	31,048	39,573	37,434	2,139
Operating Expenses	<u>4,366</u>	<u>4,366</u>	<u>2,228</u>	<u>2,138</u>
Total Public Safety	<u>35,414</u>	<u>43,939</u>	<u>39,662</u>	<u>4,277</u>
Debt Service:				
Principal	<u>43,500</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
Total Debt Service	<u>43,500</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
Total Expenditures	<u>330,725</u>	<u>379,250</u>	<u>349,473</u>	<u>29,777</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(208,725)</u>	<u>(257,250)</u>	<u>(200,483)</u>	<u>56,767</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	<u>130,000</u>	<u>170,000</u>	<u>170,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>130,000</u>	<u>170,000</u>	<u>170,000</u>	<u>-</u>
Net Change in Fund Balance	(78,725)	(87,250)	(30,483)	56,767
Fund Balance, Beginning of Year	109,862	109,862	109,862	-
Prior Year Encumbrances Appropriated	<u>3,328</u>	<u>3,328</u>	<u>3,328</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 34,465</u>	<u>\$ 25,940</u>	<u>\$ 82,707</u>	<u>\$ 56,767</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Domestic Relations Court Special Revenue Fund  
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ -	\$ 15,549	\$ 31,263	\$ 15,714
Total Revenues	<u>-</u>	<u>15,549</u>	<u>31,263</u>	<u>15,714</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Domestic Relations Clerk:				
Personnel and Fringes	<u>-</u>	<u>21,210</u>	<u>21,208</u>	<u>2</u>
Total Expenditures	<u>-</u>	<u>21,210</u>	<u>21,208</u>	<u>2</u>
Net Change in Fund Balance	-	(5,661)	10,055	15,716
Fund Balance, Beginning of Year	<u>10,185</u>	<u>10,185</u>	<u>10,185</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 10,185</u>	<u>\$ 4,524</u>	<u>\$ 20,240</u>	<u>\$ 15,716</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Probate Court Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 43,900	\$ 43,900	\$ 45,884	\$ 1,984
Total Revenues	<u>43,900</u>	<u>43,900</u>	<u>45,884</u>	<u>1,984</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Indigent Guardianship:				
Personnel and Fringes	-	4,621	2,285	2,336
Operating Expenses	<u>40,000</u>	<u>35,379</u>	<u>15,591</u>	<u>19,788</u>
Total Legislative and Executive	<u>40,000</u>	<u>40,000</u>	<u>17,876</u>	<u>22,124</u>
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	35,000	35,000	27,500	7,500
Conduct of Business:				
Operating Expenses	1,480	1,480	830	650
Probate Computer Research:				
Operating Expenses	17,000	17,000	14,899	2,101
Probate Special Projects:				
Operating Expenses	<u>2,400</u>	<u>2,400</u>	<u>-</u>	<u>2,400</u>
Total Judicial	<u>55,880</u>	<u>55,880</u>	<u>43,229</u>	<u>12,651</u>
Total Expenditures	<u>95,880</u>	<u>95,880</u>	<u>61,105</u>	<u>34,775</u>
Net Change in Fund Balance	(51,980)	(51,980)	(15,221)	36,759
Fund Balance, Beginning of Year	<u>112,565</u>	<u>112,565</u>	<u>112,565</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 60,585</u>	<u>\$ 60,585</u>	<u>\$ 97,344</u>	<u>\$ 36,759</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Juvenile Court Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 2,001,822	\$ 2,038,039	\$ 2,292,357	\$ 254,318
Charges for Services	1,855,219	1,855,219	1,383,395	(471,824)
Fees, Fines and Forfeitures	200	200	263	63
Other Revenue	-	-	24,731	24,731
	<u>3,857,241</u>	<u>3,893,458</u>	<u>3,700,746</u>	<u>(192,712)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Juvenile Court Computer Maintenance:				
Operating Expenses	24,196	24,196	7,621	16,575
Juvenile Court Legal Research:				
Operating Expenses	7,908	7,908	2,417	5,491
SVAA Juvenile Grant:				
Operating Expenses	2,511	2,551	2,551	-
Juvenile Indigent Driver Alcohol:				
Operating Expenses	<u>1,887</u>	<u>1,887</u>	<u>-</u>	<u>1,887</u>
Total Judicial	<u>36,502</u>	<u>36,542</u>	<u>12,589</u>	<u>23,953</u>
Public Safety:				
Mediation Pilot Project:				
Personnel and Fringes	184,241	184,241	148,336	35,905
Operating Expenses	12,784	12,784	2,272	10,512
Felony Delinquent Care & Custody:				
Personnel and Fringes	1,232,176	1,358,187	912,292	445,895
Operating Expenses	549,135	844,920	630,512	214,408
VOCA/Court Appointed Special Advocate Grant:				
Personnel and Fringes	39,224	39,224	25,875	13,349
Mediation Service Fee:				
Personnel and Fringes	-	15,205	15,205	-
Operating Expenses	30,000	14,795	4,585	10,210
Title IV-E Contract:				
Personnel and Fringes	163,922	168,922	165,397	3,525
Operating Expenses	1,782,102	1,777,102	1,569,155	207,947

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Juvenile Court Special Revenue Fund  
For the Year Ended December 31, 2007  
(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Family Preservation Team 99 Grant:				
Operating Expenses	-	41,895	41,895	-
Jail Block Grant - Detention:				
Operating Expenses	-	19,049	19,049	-
Detention Equipment Grant:				
Operating Expenses	-	1,159	1,159	-
Jail Block Grant - Detention 2:				
Operating Expenses	-	14,741	14,741	-
On the Rise Grant:				
Operating Expenses	-	2,720	2,720	-
Truancy Prevention Mediation:				
Operating Expenses	-	11,104	11,104	-
Title IV-E Juvenile Probation:				
Personnel and Fringes	251,145	276,495	163,395	113,100
Operating Expenses	474,574	449,224	168,246	280,978
Soar Grant:				
Personnel and Fringes	-	1,263	1,263	-
JJIS:				
Operating Expenses	-	11,225	11,225	-
Total Public Safety	<u>4,719,303</u>	<u>5,244,255</u>	<u>3,908,426</u>	<u>1,335,829</u>
Human Services:				
Ohio Youth Commission:				
Operating Expenses	-	15,000	15,000	-
Youth Employment Services:				
Operating Expenses	-	2,014	2,014	-
Jeweler's for Children:				
Personnel and Fringes	-	24,242	-	24,242
Operating Expenses	-	750	-	750
Total Human Services	<u>-</u>	<u>42,006</u>	<u>17,014</u>	<u>24,992</u>
Total Expenditures	<u>4,755,805</u>	<u>5,322,803</u>	<u>3,938,029</u>	<u>1,384,774</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(898,564)</u>	<u>(1,429,345)</u>	<u>(237,283)</u>	<u>1,192,062</u>

(Continued)



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Juvenile Court Special Revenue Fund  
For the Year Ended December 31, 2007  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	-	11,225	11,225	-
Transfers In	8,503	8,503	-	(8,503)
Advances Out	-	(11,225)	(11,225)	-
Transfers Out	-	(20,410)	(20,410)	-
Total Other Financing Sources (Uses)	<u>8,503</u>	<u>(11,907)</u>	<u>(20,410)</u>	<u>(8,503)</u>
Net Change in Fund Balance	(890,061)	(1,441,252)	(257,693)	1,183,559
Fund Balance, Beginning of Year	2,134,946	2,134,946	2,134,946	-
Prior Year Encumbrances Appropriated	<u>237,581</u>	<u>237,581</u>	<u>237,581</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,482,466</u>	<u>\$ 931,275</u>	<u>\$ 2,114,834</u>	<u>\$ 1,183,559</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Clerk of Courts Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 698,600	\$ 698,600	\$ 593,239	\$ (105,361)
Total Revenues	<u>698,600</u>	<u>698,600</u>	<u>593,239</u>	<u>(105,361)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title Administration:				
Personnel and Fringes	626,705	626,705	565,385	61,320
Operating Expenses	<u>42,008</u>	<u>42,008</u>	<u>19,694</u>	<u>22,314</u>
Total Legislative and Executive	<u>668,713</u>	<u>668,713</u>	<u>585,079</u>	<u>83,634</u>
Public Safety:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	<u>26,836</u>	<u>26,836</u>	<u>26,836</u>	<u>-</u>
Total Public Safety	<u>26,836</u>	<u>26,836</u>	<u>26,836</u>	<u>-</u>
Total Expenditures	<u>695,549</u>	<u>695,549</u>	<u>611,915</u>	<u>83,634</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>3,051</u>	<u>3,051</u>	<u>(18,676)</u>	<u>(21,727)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	<u>-</u>	<u>-</u>	<u>27,000</u>	<u>27,000</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>27,000</u>	<u>27,000</u>
Net Change in Fund Balance	3,051	3,051	8,324	5,273
Fund Balance, Beginning of Year	23,249	23,249	23,249	-
Prior Year Encumbrances Appropriated	<u>10,844</u>	<u>10,844</u>	<u>10,844</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 37,144</u>	<u>\$ 37,144</u>	<u>\$ 42,417</u>	<u>\$ 5,273</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Board of Elections Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Election Education Grant:				
Operating Expenses	6,750	6,750	6,750	-
Total Expenditures	6,750	6,750	6,750	-
Net Change in Fund Balance	(6,750)	(6,750)	(6,750)	-
Fund Balance, Beginning of Year	7,392	7,392	7,392	-
Fund Balance, End of Year	\$ 642	\$ 642	\$ 642	\$ -

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Recorder Special Revenue Fund  
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Charges for Services	\$ 141,537	\$ 141,537	\$ 92,792	\$ (48,745)
Other Revenue	<u>8,000</u>	<u>8,000</u>	<u>6,014</u>	<u>(1,986)</u>
Total Revenues	<u>149,537</u>	<u>149,537</u>	<u>98,806</u>	<u>(50,731)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
County Recorder's Special Equipment:				
Operating Expenses	103,700	109,204	103,803	5,401
Capital Asset Expense	40,269	34,765	5,690	29,075
Recorder Housing:				
Operating Expenses	<u>8,000</u>	<u>9,600</u>	<u>8,195</u>	<u>1,405</u>
Total Expenditures	<u>151,969</u>	<u>153,569</u>	<u>117,688</u>	<u>35,881</u>
Net Change in Fund Balance	(2,432)	(4,032)	(18,882)	(14,850)
Fund Balance, Beginning of Year	(9,549)	(9,549)	(9,549)	-
Prior Year Encumbrances Appropriated	<u>18,969</u>	<u>18,969</u>	<u>18,969</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,988</u>	<u>\$ 5,388</u>	<u>\$ (9,462)</u>	<u>\$ (14,850)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Engineers FEMA Special Revenue Fund  
For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 14,066	\$ 14,066	\$ -	\$ (14,066)
Total Revenues	<u>14,066</u>	<u>14,066</u>	<u>-</u>	<u>(14,066)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	14,066	14,066	-	(14,066)
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 14,066</u>	<u>\$ 14,066</u>	<u>\$ -</u>	<u>\$ (14,066)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Emergency Management Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 437,965	\$ 437,965	\$ 347,506	\$ (90,459)
Other Revenue	<u>30,000</u>	<u>30,000</u>	<u>42,774</u>	<u>12,774</u>
Total Revenues	<u>467,965</u>	<u>467,965</u>	<u>390,280</u>	<u>(77,685)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Emergency Planning:				
Personnel and Fringes	2,358	2,358	1,505	853
Operating Expenses	38,416	38,416	22,627	15,789
Hazardous Materials:				
Personnel and Fringes	3,538	3,538	1,573	1,965
Operating Expenses	41,158	41,158	16,286	24,872
FEMA PY03 Certification Grant:				
Operating Expenses	13,000	13,000	12,324	676
State Homeland Security Grant 2003:				
Personnel and Fringes	52,031	52,031	34,736	17,295
Operating Expenses	66,468	66,468	62,732	3,736
EMA Trust:				
Operating Expenses	5,200	5,200	206	4,994
EMA 911 Government Assistance:				
Operating Expenses	<u>304,080</u>	<u>304,080</u>	<u>301,332</u>	<u>2,748</u>
Total Expenditures	<u>526,249</u>	<u>526,249</u>	<u>453,321</u>	<u>72,928</u>
Net Change in Fund Balance	(58,284)	(58,284)	(63,041)	(4,757)
Fund Balance, Beginning of Year	38,996	38,996	38,996	-
Prior Year Encumbrances Appropriated	<u>19,494</u>	<u>19,494</u>	<u>19,494</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 206</u>	<u>\$ 206</u>	<u>\$ (4,551)</u>	<u>\$ (4,757)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Veterans Memorial Trust Special Revenue Fund  
For the Year Ended December 31, 2007

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

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Ditch Maintenance Special Revenue Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Special Assessments	\$ 81,285	\$ 82,755	\$ 79,530	\$ (3,225)
Total Revenues	<u>81,285</u>	<u>82,755</u>	<u>79,530</u>	<u>(3,225)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>78,400</u>	<u>91,480</u>	<u>87,823</u>	<u>3,657</u>
Total Expenditures	<u>78,400</u>	<u>91,480</u>	<u>87,823</u>	<u>3,657</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>2,885</u>	<u>(8,725)</u>	<u>(8,293)</u>	<u>432</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	81,285	81,285	77,944	(3,341)
Transfers Out	<u>(81,285)</u>	<u>(82,755)</u>	<u>(77,944)</u>	<u>4,811</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,470)</u>	<u>-</u>	<u>1,470</u>
Net Change in Fund Balance	2,885	(10,195)	(8,293)	1,902
Fund Balance, Beginning of Year	<u>55,241</u>	<u>55,241</u>	<u>55,241</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 58,126</u>	<u>\$ 45,046</u>	<u>\$ 46,948</u>	<u>\$ 1,902</u>



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Bond Retirement Debt Service Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ 118,618	\$ 118,618	\$ 148,308	\$ 29,690
Total Revenues	<u>118,618</u>	<u>118,618</u>	<u>148,308</u>	<u>29,690</u>
<b>EXPENDITURES:</b>				
Current:				
Debt service:				
Bonds	410,000	410,000	410,000	-
Notes	14,260,000	14,260,000	14,180,000	80,000
Interest	<u>556,525</u>	<u>556,525</u>	<u>556,309</u>	<u>216</u>
Total Expenditures	<u>15,226,525</u>	<u>15,226,525</u>	<u>15,146,309</u>	<u>80,216</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(15,107,907)</u>	<u>(15,107,907)</u>	<u>(14,998,001)</u>	<u>109,906</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	13,540,000	13,540,000	13,480,220	(59,780)
Transfers In	<u>1,547,500</u>	<u>1,547,500</u>	<u>1,547,500</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>15,087,500</u>	<u>15,087,500</u>	<u>15,027,720</u>	<u>(59,780)</u>
Net Change in Fund Balance	(20,407)	(20,407)	29,719	50,126
Fund Balance, Beginning of Year	<u>51,206</u>	<u>51,206</u>	<u>51,206</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 30,799</u>	<u>\$ 30,799</u>	<u>\$ 80,925</u>	<u>\$ 50,126</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Human Services Bond Retirement Debt Service Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ 623,965	\$ 623,965	\$ 623,965	\$ -
Total Revenues	<u>623,965</u>	<u>623,965</u>	<u>623,965</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
Debt service:				
Bonds	480,000	480,000	480,000	-
Interest	<u>143,965</u>	<u>143,965</u>	<u>143,965</u>	<u>-</u>
Total Expenditures	<u>623,965</u>	<u>623,965</u>	<u>623,965</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>4,845</u>	<u>4,845</u>	<u>4,845</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,845</u>	<u>\$ 4,845</u>	<u>\$ 4,845</u>	<u>\$ -</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Permanent Improvement Capital Projects Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Capital Outlay:				
Capital Asset Expense	6,889,460	6,999,460	6,671,911	327,549
Total Expenditures	6,889,460	6,999,460	6,671,911	327,549
Excess (Deficit) Revenues Over/ (Under) Expenditures	(6,889,460)	(6,999,460)	(6,671,911)	327,549
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	115,000	115,000	115,000	-
Proceeds from Sale of Capital Assets	-	5,000	5,053	53
Transfers In	35,000	140,000	129,000	(11,000)
Total Other Financing Sources (Uses)	150,000	260,000	249,053	(10,947)
Net Change in Fund Balance	(6,739,460)	(6,739,460)	(6,422,858)	316,602
Fund Balance, Beginning of Year	1,257,261	1,257,261	1,257,261	-
Prior Year Encumbrances Appropriated	5,402,199	5,402,199	5,402,199	-
Fund Balance, End of Year	<u>\$ (80,000)</u>	<u>\$ (80,000)</u>	<u>\$ 236,602</u>	<u>\$ 316,602</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Juvenile Safety Renovations Capital Projects Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	117,029	146,335	139,934	6,401
Total Expenditures	117,029	146,335	139,934	6,401
Net Change in Fund Balance	(117,029)	(146,335)	(139,934)	6,401
Fund Balance, Beginning of Year	79,307	79,307	79,307	-
Prior Year Encumbrances Appropriated	117,029	117,029	117,029	-
Fund Balance, End of Year	<u>\$ 79,307</u>	<u>\$ 50,001</u>	<u>\$ 56,402</u>	<u>\$ 6,401</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
MR/DD Capital Projects Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 50,400	\$ 50,400	\$ 50,400	\$ -
Total Revenues	<u>50,400</u>	<u>50,400</u>	<u>50,400</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>3,322,496</u>	<u>3,652,551</u>	<u>3,003,174</u>	<u>649,377</u>
Total Capital Outlay	<u>3,322,496</u>	<u>3,652,551</u>	<u>3,003,174</u>	<u>649,377</u>
Debt Service:				
Principal	1,710,000	1,715,000	1,715,000	-
Interest	<u>68,400</u>	<u>68,600</u>	<u>68,600</u>	<u>-</u>
Total Debt Service	<u>1,778,400</u>	<u>1,783,600</u>	<u>1,783,600</u>	<u>-</u>
Total Expenditures	<u>5,100,896</u>	<u>5,436,151</u>	<u>4,786,774</u>	<u>649,377</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(5,050,496)</u>	<u>(5,385,751)</u>	<u>(4,736,374)</u>	<u>649,377</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	2,850,000	2,850,000	2,850,000	-
Transfers In	<u>1,518,000</u>	<u>1,853,255</u>	<u>1,858,355</u>	<u>5,100</u>
Total Other Financing Sources (Uses)	<u>4,368,000</u>	<u>4,703,255</u>	<u>4,708,355</u>	<u>5,100</u>
Net Change in Fund Balance	(682,496)	(682,496)	(28,019)	654,477
Fund Balance, Beginning of Year	295,644	295,644	295,644	-
Prior Year Encumbrances Appropriated	<u>386,896</u>	<u>386,896</u>	<u>386,896</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 44</u>	<u>\$ 44</u>	<u>\$ 654,521</u>	<u>\$ 654,477</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Heritage Center Project Construction Capital Projects Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 8,900	\$ 8,900	\$ -	\$ (8,900)
Total Revenues	<u>8,900</u>	<u>8,900</u>	<u>-</u>	<u>(8,900)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>17,759</u>	<u>17,759</u>	<u>-</u>	<u>17,759</u>
Total Expenditures	<u>17,759</u>	<u>17,759</u>	<u>-</u>	<u>17,759</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(8,859)</u>	<u>(8,859)</u>	<u>-</u>	<u>8,859</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	<u>8,900</u>	<u>8,900</u>	<u>-</u>	<u>(8,900)</u>
Total Other Financing Sources (Uses)	<u>8,900</u>	<u>8,900</u>	<u>-</u>	<u>(8,900)</u>
Net Change in Fund Balance	41	41	-	(41)
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 41</u>	<u>\$ 41</u>	<u>\$ -</u>	<u>\$ (41)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Issue II Capital Projects Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 81,620	\$ 660,145	\$ 578,525
Other Revenue	-	-	9,360	9,360
Total Revenues	<u>-</u>	<u>81,620</u>	<u>669,505</u>	<u>587,885</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>594,137</u>	<u>675,757</u>	<u>685,117</u>	<u>(9,360)</u>
Total Expenditures	<u>594,137</u>	<u>675,757</u>	<u>685,117</u>	<u>(9,360)</u>
Net Change in Fund Balance	(594,137)	(594,137)	(15,612)	578,525
Fund Balance, Beginning of Year	(594,073)	(594,073)	(594,073)	-
Prior Year Encumbrances Appropriated	<u>594,137</u>	<u>594,137</u>	<u>594,137</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (594,073)</u>	<u>\$ (594,073)</u>	<u>\$ (15,548)</u>	<u>\$ 578,525</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
St. Paris Pike Bridge Capital Projects Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 776,480	\$ -	\$ (776,480)
Total Revenues	-	776,480	-	(776,480)
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	-	776,480	523,814	252,666
Total Expenditures	-	776,480	523,814	252,666
Net Change in Fund Balance	-	-	(523,814)	(523,814)
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ (523,814)	\$ (523,814)



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Upper Valley Pike Widening Capital Projects Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 370,112	\$ -	\$ (370,112)
Total Revenues	-	370,112	-	(370,112)
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	-	370,112	128,608	241,504
Total Expenditures	-	370,112	128,608	241,504
Net Change in Fund Balance	-	-	(128,608)	(128,608)
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ (128,608)	\$ (128,608)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
South Vienna Development Project Capital Projects Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	175,503	175,503	175,503	-
Total Expenditures	175,503	175,503	175,503	-
Net Change in Fund Balance	(175,503)	(175,503)	(175,503)	-
Fund Balance, Beginning of Year	185,000	185,000	185,000	-
Prior Year Encumbrances Appropriated	175,503	175,503	175,503	-
Fund Balance, End of Year	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ -</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Fairgrounds Entrance Capital Projects Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 350,769	\$ 297,073	\$ (53,696)
Total Revenues	-	350,769	297,073	(53,696)
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	-	350,769	343,099	7,670
Total Expenditures	-	350,769	343,099	7,670
Net Change in Fund Balance	-	-	(46,026)	(46,026)
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (46,026)</u>	<u>\$ (46,026)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Ditch Construction Capital Projects Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Special Assessments	\$ -	\$ -	\$ 3,139	\$ 3,139
Total Revenues	-	-	3,139	3,139
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	-	-	-	-
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	3,139	3,139
Fund Balance, Beginning of Year	84,398	84,398	84,398	-
Fund Balance, End of Year	<u>\$ 84,398</u>	<u>\$ 84,398</u>	<u>\$ 87,537</u>	<u>\$ 3,139</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Dayton-Springfield/Old Mill Road Capital Projects Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 74,000	\$ 65,427	\$ (8,573)
Total Revenues	-	74,000	65,427	(8,573)
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	-	74,000	65,427	8,573
Total Expenditures	-	74,000	65,427	8,573
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Chase Stewart Blind Relief Permanent Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	4,000	4,000	-	4,000
Total Expenditures	4,000	4,000	-	4,000
Net Change in Fund Balance	(4,000)	(4,000)	-	4,000
Fund Balance, Beginning of Year	8,561	8,561	8,561	-
Fund Balance, End of Year	<u>\$ 4,561</u>	<u>\$ 4,561</u>	<u>\$ 8,561</u>	<u>4,000</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Chase Stewart Soldier's Relief Permanent Fund  
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ 5,908	\$ 5,908
Total Revenues	-	-	5,908	5,908
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	36,000	36,000	2,712	33,288
Total Expenditures	36,000	36,000	2,712	33,288
Net Change in Fund Balance	(36,000)	(36,000)	3,196	39,196
Fund Balance, Beginning of Year	120,703	120,703	120,703	-
Fund Balance, End of Year	<u>\$ 84,703</u>	<u>\$ 84,703</u>	<u>\$ 123,899</u>	<u>\$ 39,196</u>





*STATISTICAL*



*SECTION*

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**CLARK COUNTY, OHIO**

**Statistical Tables**

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

**Contents**

<b>Financial Trends</b>	S - 3 – S - 7
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
<b>Revenue Capacity</b>	S - 8 – S - 15
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, the property tax and the sales tax.	
<b>Debt Capacity</b>	S - 16 – S - 19
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	S - 20 – S - 21
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	S - 22 – S - 29
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.



## CLARK COUNTY, OHIO

Net Assets by Component  
Last Five Fiscal Years (Accrual Basis of Accounting)

	2003	2004	2005	2006	2007
<b>Governmental Activities:</b>					
Invested in Capital Assets, net of related debt	\$ 30,818,093	\$ 36,736,233	\$ 45,910,797	\$ 39,051,091	\$ 66,618,370
Restricted	29,231,600	27,573,550	29,765,882	40,241,605	46,338,850
Unrestricted	8,568,518	16,535,233	13,849,606	20,471,207	11,334,044
<b>Total Governmental Activities Net Assets</b>	<b>\$ 68,618,211</b>	<b>\$ 80,845,016</b>	<b>\$ 89,526,285</b>	<b>\$ 99,763,903</b>	<b>\$ 124,291,264</b>
<b>Business-Type Activities:</b>					
Invested in Capital Assets, net of related debt	\$ 11,519,320	\$ 12,382,499	\$ 14,943,931	\$ 14,467,177	\$ 10,340,333
Unrestricted	4,015,681	4,109,242	5,574,116	5,249,301	4,701,948
<b>Total Business-Type Activities</b>	<b>\$ 15,535,001</b>	<b>\$ 16,491,741</b>	<b>\$ 20,518,047</b>	<b>\$ 19,716,478</b>	<b>\$ 15,042,281</b>
<b>Primary Government:</b>					
Invested in Capital Assets, net of related debt	\$ 42,337,413	\$ 49,118,732	\$ 60,854,728	\$ 53,518,268	\$ 76,958,703
Restricted	29,231,600	27,573,550	29,765,882	40,241,605	46,338,850
Unrestricted	12,584,199	20,644,475	19,423,722	25,720,508	16,035,992
<b>Total Primary Government</b>	<b>\$ 84,153,212</b>	<b>\$ 97,336,757</b>	<b>\$ 110,044,332</b>	<b>\$ 119,480,381</b>	<b>\$ 139,333,545</b>

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**  
Changes in Net Assets  
Last Five Fiscal Years (Accrual Basis of Accounting)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Expenses:</b>					
Primary Government:					
Governmental Activities:					
General Government:					
Legislative & Executive	\$ 6,518,815	\$ 7,482,497	\$ 6,953,654	\$ 8,563,892	\$ 13,580,246
Judicial	7,978,551	8,059,117	8,359,847	9,515,849	13,907,141
Public Safety	14,983,773	14,739,384	16,412,417	17,640,819	14,914,162
Public Works	11,535,874	4,760,178	10,702,235	11,497,023	9,621,300
Health	21,711,668	22,260,066	23,492,812	22,998,929	24,364,503
Human Services	40,978,271	34,485,933	41,703,936	43,829,764	43,325,167
Conservation and Recreation	2,614,690	1,647,695	1,692,213	2,042,557	1,929,530
Interest Expense	411,276	304,644	430,601	552,627	829,748
Total Governmental Activities Expenses	<u>106,732,918</u>	<u>93,739,514</u>	<u>109,747,715</u>	<u>116,641,460</u>	<u>122,471,797</u>
Business-Type Activities:					
Sewer	2,689,375	2,162,215	2,907,155	3,852,046	3,456,235
Water	1,552,327	1,860,726	1,555,331	2,361,409	2,163,867
Total Business-Type Activities Expenses	<u>4,241,702</u>	<u>4,022,941</u>	<u>4,462,486</u>	<u>6,213,455</u>	<u>5,620,102</u>
Total Primary Government Expenses	<u>\$ 110,974,620</u>	<u>\$ 97,762,455</u>	<u>\$ 114,210,201</u>	<u>\$ 122,854,915</u>	<u>\$ 128,091,899</u>
<b>Program Revenues:</b>					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative & Executive	\$ 4,545,947	\$ 4,407,998	\$ 6,017,463	\$ 6,393,272	\$ 5,304,530
Judicial	1,564,380	1,420,151	1,301,757	1,538,664	3,421,820
Public Safety/Security of Persons & Property	2,551,698	2,010,620	1,746,834	1,535,630	1,173,021
Public Works	889,440	1,786,481	1,218,129	1,148,259	938,233
Health	888,612	924,007	916,449	959,145	1,908,276
Human Services	1,805,416	2,169,130	7,363,505	8,738,108	8,844,054
Conservation and Recreation	725,960	656,575	678,620	661,434	1,005,220
Operating Grants and Contributions	50,633,488	53,585,397	54,886,092	56,365,047	59,201,547
Capital Grants and Contributions	2,494,722	2,078,122	1,230,755	637,470	1,025,785
Total Governmental Activities Program Revenues	<u>66,099,663</u>	<u>69,038,481</u>	<u>75,359,604</u>	<u>77,977,029</u>	<u>82,822,486</u>
Business-Type Activities:					
Charges for Services:					
Sewer	3,032,393	3,192,168	3,429,034	2,950,296	3,761,029
Water	1,555,641	1,755,018	1,914,072	1,726,611	2,091,502
Operating Grants and Contributions	921,039	23,499	2,094,863	469,003	-
Capital Grants and Contributions	-	-	-	-	533,535
Total Business-Type Activities Program Revenues	<u>5,509,073</u>	<u>4,970,685</u>	<u>7,437,969</u>	<u>5,145,910</u>	<u>6,386,066</u>
Total Primary Government Program Revenues	<u>\$ 71,608,736</u>	<u>\$ 74,009,166</u>	<u>\$ 82,797,573</u>	<u>\$ 83,122,939</u>	<u>\$ 89,208,552</u>
<b>Net (Expense)/Revenue:</b>					
Governmental Activities	\$ (40,633,255)	\$ (24,701,033)	\$ (34,388,111)	\$ (38,664,431)	\$ (39,649,311)
Business-Type Activities	<u>1,267,371</u>	<u>947,744</u>	<u>2,975,483</u>	<u>(1,067,545)</u>	<u>765,964</u>
Total Primary Government Net (Expense)/Revenue	<u>\$ (39,365,884)</u>	<u>\$ (23,753,289)</u>	<u>\$ (31,412,628)</u>	<u>\$ (39,731,976)</u>	<u>\$ (38,883,347)</u>

(Continued)

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>General Revenues and Other Changes in Net Assets:</b>					
Governmental Activities:					
Taxes:					
Property Taxes Levied for:					
General Purposes	\$ 3,213,145	\$ 3,337,017	\$ 3,505,252	\$ 3,813,396	\$ 3,671,872
Children's Home	2,792,431	2,927,913	2,853,061	2,829,089	2,664,262
MRDD	8,339,616	10,769,810	10,647,764	10,832,753	10,513,030
Senior Citizen's	1,296,344	1,378,500	1,303,362	2,003,973	2,035,677
Permissive Sales	12,243,341	12,563,786	15,018,094	19,876,833	13,429,821
Grants and Contributions not Restricted to Specific Programs	3,742,624	3,828,800	6,118,338	3,172,719	4,802,904
Investment Income	918,956	719,178	1,599,833	3,496,171	4,160,834
Other Revenue	5,610,718	1,402,834	2,023,676	2,877,115	2,138,706
Total Governmental Activities	<u>38,157,175</u>	<u>36,927,838</u>	<u>43,069,380</u>	<u>48,902,049</u>	<u>43,417,106</u>
Business-Type Activities:					
Taxes:					
Property Taxes Levied for:					
General Purposes	-	-	-	-	-
Children's Home	-	-	-	-	-
MRDD	-	-	-	-	-
Senior Citizen's	-	-	-	-	-
Permissive Sales	-	-	-	-	-
Grants and Contributions not Restricted to Specific Programs	-	-	-	-	-
Investment Income	6,721	-	-	-	-
Other Revenue	81,732	8,996	1,050,823	265,976	48,392
Total Business-Type Activities	<u>88,453</u>	<u>8,996</u>	<u>1,050,823</u>	<u>265,976</u>	<u>48,392</u>
Total Primary Government	<u>\$ 38,245,628</u>	<u>\$ 36,936,834</u>	<u>\$ 44,120,203</u>	<u>\$ 49,168,025</u>	<u>\$ 43,465,498</u>
<b>Change in Net Assets</b>					
Governmental Activities	\$ (2,476,080)	\$ 12,226,805	\$ 8,681,269	\$ 10,237,618	\$ 3,767,795
Business-Type Activities	1,355,824	956,740	4,026,306	(801,569)	814,356
Total Primary Government Change in Net Assets	<u>\$ (1,120,256)</u>	<u>\$ 13,183,545</u>	<u>\$ 12,707,575</u>	<u>\$ 9,436,049</u>	<u>\$ 4,582,151</u>

Source: Clark County Auditor's Office

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General Fund:										
Reserved	\$ 398,881	\$ 543,943	\$ 600,163	\$ 969,689	\$ 823,087	\$ 945,952	\$ 933,182	\$ 1,023,087	\$ 2,071,345	\$ 2,622,894
Unreserved	7,421,413	7,446,751	8,744,861	11,105,208	9,289,124	6,428,922	4,155,905	5,765,842	8,832,443	7,066,027
Total General Fund	<u>\$ 7,820,294</u>	<u>\$ 7,990,694</u>	<u>\$ 9,345,024</u>	<u>\$ 12,074,897</u>	<u>\$ 10,112,211</u>	<u>\$ 7,374,874</u>	<u>\$ 5,089,087</u>	<u>\$ 6,788,929</u>	<u>\$ 10,903,788</u>	<u>\$ 9,688,921</u>
All Other Governmental Funds:										
Reserved	\$ 1,819,629	\$ 6,204,022	\$ 1,690,774	\$ 3,683,626	\$ 3,884,452	\$ 5,755,381	\$ 11,307,436	\$ 3,881,300	\$ 10,909,079	\$ 6,574,239
Unreserved, Reported In:										
Special Revenue Funds	7,379,698	7,190,277	10,022,464	13,695,108	11,585,871	7,790,139	11,780,482	13,975,889	4,379,094	25,176,769
Debt Service Funds	179,595	46,518	64,605	245,411	175,716	26,528	32,111	26,337	56,051	85,770
Capital Projects Funds	1,400,633	(3,452,209)	(3,483,466)	(4,489,504)	(3,376,810)	(5,040,456)	(9,431,107)	(7,557,101)	(2,862,368)	(5,686,786)
Permanent Funds	-	-	-	-	-	45,922	47,608	50,890	54,694	57,935
Total All Other Governmental Funds	<u>\$ 10,779,555</u>	<u>\$ 9,988,608</u>	<u>\$ 8,294,377</u>	<u>\$ 13,134,641</u>	<u>\$ 12,269,229</u>	<u>\$ 8,577,514</u>	<u>\$ 13,736,530</u>	<u>\$ 10,377,315</u>	<u>\$ 12,536,550</u>	<u>\$ 26,207,927</u>

Source: Clark County Auditor's Office

Note:  
Beginning with the 2003 CAFR, Clark County adopted GASB Statement 34, which changed the definition of governmental funds. There were two significant changes to the definition. Nonexpendable Trust Funds, previously reported as a fiduciary fund type, were renamed Permanent Funds and became a Governmental Fund Type. The County has two such funds. The second change was that the presentation of Debt Service fund balances changed from Unreserved to Reserved.



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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>Revenues:</b>										
Taxes	\$ 12,335,620	\$ 15,636,424	\$ 17,283,698	\$ 15,688,182	\$ 15,563,842	\$ 15,641,536	\$ 18,413,240	\$ 18,309,439	\$ 19,403,937	\$ 18,960,115
Permissive Sales Tax	12,350,757	11,386,760	11,892,664	12,043,651	17,727,306	12,279,860	12,490,403	16,077,939	18,820,858	14,485,796
Intergovernmental	40,234,454	42,454,300	56,868,184	56,982,066	52,128,102	55,504,661	59,504,037	58,652,979	59,145,332	67,234,307
Charges for Services	6,853,688	8,380,107	9,631,628	13,189,680	9,804,437	11,514,207	11,320,431	17,409,986	18,246,636	21,261,754
Licenses and Permits	314,553	129,847	157,755	436,461	411,791	353,378	407,887	421,746	431,308	437,389
Fees, Fines and Forfeitures	2,653,359	3,580,027	3,704,130	1,504,318	1,384,919	1,389,531	1,547,899	1,497,007	1,906,699	1,069,724
Special Assessments	31,651	37,074	76,299	60,329	27,588	38,216	39,972	45,431	49,277	79,530
Investment Income	2,082,629	2,120,119	3,287,148	3,655,114	1,246,088	945,888	746,339	1,667,981	3,043,250	4,478,006
Other Revenue	1,507,237	3,237,073	4,609,556	4,097,633	10,804,932	5,330,720	1,712,057	2,023,676	2,877,115	2,122,254
Total Revenues	78,363,948	86,961,731	107,511,062	107,657,434	109,099,005	102,997,997	106,182,265	116,106,184	123,924,412	130,128,875
<b>Expenditures:</b>										
Current:										
General Government:										
Legislative and Executive	6,645,203	4,637,741	5,284,706	4,872,207	5,534,122	5,531,086	5,709,376	6,259,806	6,283,168	8,485,196
Judicial	4,382,753	6,502,186	6,984,966	7,125,812	7,456,921	7,842,437	7,933,312	8,257,399	9,030,920	13,850,735
Public Safety	8,345,478	10,933,808	12,441,218	13,383,878	14,862,697	14,754,897	14,945,491	16,744,583	16,825,459	14,754,572
Public Works	8,361,194	9,315,809	10,765,794	9,235,596	10,653,343	10,255,824	11,016,234	11,005,770	11,756,848	10,694,557
Health	20,265,333	21,805,145	21,897,736	20,338,448	21,540,640	21,382,052	22,017,902	23,121,148	23,030,748	24,369,727
Human Services	22,466,372	27,951,539	35,284,459	40,460,098	41,210,393	40,743,409	34,447,358	41,625,233	43,846,980	43,323,119
Conservation and Recreation	1,541,520	1,594,454	1,603,681	1,558,589	6,413,701	2,596,084	1,656,856	1,694,080	2,043,489	1,917,985
Capital Outlay	2,257,560	3,877,891	12,524,977	3,066,109	4,275,513	5,450,282	4,479,190	7,902,099	3,441,149	9,494,640
Debt Service:										
Principal	639,609	475,000	510,000	542,131	565,000	765,000	805,000	840,000	860,000	890,000
Interest	650,872	520,029	543,107	597,453	606,948	418,355	298,317	371,764	467,652	742,541
Total Expenditures	75,555,894	87,613,602	107,840,644	101,180,321	113,119,278	109,739,426	103,309,036	117,821,882	117,586,413	128,523,072
Excess Revenues over Expenditures	2,808,054	(651,871)	(329,582)	6,477,113	(4,020,273)	(6,741,429)	2,873,229	(1,715,698)	6,337,999	1,605,803
<b>Other Financing Sources/(Uses):</b>										
Proceeds from Sale of Bonds	-	-	-	-	4,165,000	2,014,935	-	-	-	10,740,000
Proceeds from Sale of Assets	76,572	32,289	-	-	-	-	-	58,021	18,584	43,863
Other Financing Sources	-	-	-	-	-	-	-	-	-	203,652
Transfers In	5,936,381	6,760,087	7,206,902	6,673,197	8,766,409	5,290,824	10,210,392	19,719,034	23,738,423	26,683,528
Other Financing Uses	-	-	-	-	-	(1,987,477)	-	-	-	(136,808)
Transfers Out	(5,936,381)	(6,760,087)	(7,206,902)	(6,673,197)	(8,766,409)	(5,290,824)	(10,210,392)	(19,720,730)	(23,820,912)	(26,683,528)
Total Other Financing Sources (Uses)	76,572	32,289	-	-	4,165,000	27,458	-	56,325	(63,905)	10,850,707
Net Change in Fund Balance	\$ 2,884,626.00	\$ (619,582.00)	\$ (329,582.00)	\$ 6,477,113.00	\$ 144,727.00	\$ (6,713,971.00)	\$ 2,873,229.00	\$ (1,659,373.00)	\$ 6,274,094	\$ 12,456,510
Debt Service as a Percentage of Noncapital Expenditures	1.79%	1.20%	1.12%	1.18%	1.09%	1.15%	1.13%	1.11%	1.18%	1.39%

Source: Clark County Auditor's Office

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

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

<b>Year</b>	<b>General Property Tax</b>	<b>Tangible Personal Property Tax</b>	<b>Manufactured Home Tax</b>	<b>Permissive Sales Tax</b>	<b>Total</b>
1998	\$ 9,963,601	\$ 2,319,013	\$ 53,006	\$ 12,350,757	\$ 24,686,377
1999	12,863,390	2,669,134	103,900	11,386,760	27,023,184
2000	14,715,859	2,465,458	102,381	11,892,664	29,176,362
2001	12,528,932	3,059,851	99,399	12,043,651	27,731,833
2002	13,111,956	2,359,734	92,152	17,727,306	33,291,148
2003	13,220,493	2,330,845	90,198	12,279,860	27,921,396
2004	15,771,011	2,551,855	90,374	12,490,403	30,903,643
2005	16,019,690	2,205,749	84,000	16,077,939	34,387,378
2006	17,525,075	1,797,299	81,563	18,820,858	38,224,795
2007	17,585,706	1,294,608	79,801	14,485,796	33,445,911
% Change 1998 to 2007	<u>76.50%</u>	<u>-44.17%</u>	<u>50.55%</u>	<u>17.29%</u>	<u>35.48%</u>

Source: Clark County Auditor's Office

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

<u>Year</u>	<u>General Purposes</u>	<u>Children's Services</u>	<u>Mental Retardation</u>	<u>Senior Citizen's</u>	<u>Total</u>
2003	\$ 3,213,145	\$ 2,792,431	\$ 8,339,616	\$ 1,296,344	\$ 15,641,536
2004	3,337,017	2,927,913	10,769,810	1,378,500	18,413,240
2005	3,505,252	2,853,061	10,647,764	1,303,362	18,309,439
2006	3,813,396	2,829,089	10,832,753	2,003,973	19,479,211
2007	3,671,872	2,664,262	10,513,030	2,035,677	18,884,841
% Change 2003 to 2007	<u>14.277%</u>	<u>-4.590%</u>	<u>26.061%</u>	<u>57.032%</u>	<u>20.735%</u>

Source: Clark County Auditor's Office

Note:

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

CLARK COUNTY, OHIO

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

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY			Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual Value
		Agricultural & Residential	Commercial & Industrial	Public Utility	Tangible Property	Public Utility	Manufactured Homes				
1998	1999	\$1,231,784,360	\$ 307,679,800	\$ 480,490	\$ 212,883,231	\$ 121,346,190	\$ 9,264,877	\$ 1,883,438,948	13.750	\$ 5,381,093,510	35.00%
1999	2000	1,250,260,320	310,724,730	468,560	229,964,535	125,683,310	9,203,126	1,926,304,581	13.000	\$ 5,515,170,422	34.93%
2000	2001	1,271,427,610	317,223,440	193,010	236,396,432	115,697,180	10,334,381	1,951,272,053	13.100	\$ 5,610,813,299	34.78%
2001	2002	1,446,565,820	351,742,600	181,630	253,081,697	88,329,480	10,764,704	2,150,665,931	13.100	\$ 6,249,626,659	34.41%
2002	2003	1,467,053,140	352,769,120	335,210	235,629,206	94,262,380	10,707,345	2,160,756,401	13.090	\$ 6,247,313,930	34.59%
2003	2004	1,492,060,370	376,276,810	438,940	209,530,652	89,791,810	10,700,080	2,178,798,662	12.840	\$ 6,277,159,667	34.71%
2004	2005	1,631,099,640	411,599,200	452,900	205,021,926	89,223,690	10,830,524	2,348,227,880	12.832	\$ 6,756,877,218	34.75%
2005	2006	1,653,809,810	436,329,530	454,590	208,177,263	80,483,060	10,872,859	2,390,127,112	13.882	\$ 6,896,346,247	34.66%
2006	2007	1,673,781,270	447,570,190	642,540	162,171,590	79,695,140	10,907,078	2,374,767,808	13.882	\$ 6,800,935,289	34.92%
2007	2008	1,807,593,320	510,270,110	692,150	112,559,421	64,213,480	10,922,162	2,506,250,643	13.882	\$ 7,148,532,419	35.06%

Source: Clark County Auditor's Office

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

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

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

**CLARK COUNTY, OHIO**

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

Tax Year	Collection Year	Current Taxes		Current Taxes Collected as a		Delinquent Taxes		Delinquent Taxes Collected as a		Total Taxes Collected	Total Taxes Collected	Percent of Total Taxes Collected	Total Collections as a % of Current Taxes Levied	Accumulated Delinquencies
		Levied	Collected	Percent of Taxes Levied	Collected	Percent of Taxes Collected	Collected							
1997		\$ 17,404,983	\$ 16,017,832	92.03%	\$ 566,924	\$ 16,584,756	3.42%			\$ 16,584,756		95.29%	\$ 820,227	
1998	1998	18,123,655	16,675,850	92.01%	565,112	17,240,962	3.28%			17,240,962		95.13%	882,693	
1999	1999	20,665,452	17,163,784	83.06%	728,332	17,892,116	4.07%			17,892,116		86.58%	2,773,336	
2000	2000	21,176,852	17,665,899	83.42%	685,593	18,351,492	3.74%			18,351,492		86.66%	2,825,360	
2001	2001	20,738,787	17,791,759	85.79%	977,396	18,769,155	5.21%			18,769,155		90.50%	1,969,632	
2002	2002	20,968,781	17,499,056	83.45%	897,143	18,396,199	4.88%			18,396,199		87.73%	2,572,582	
2003	2003	24,120,075	19,766,943	81.95%	1,065,681	20,832,624	5.12%			20,832,624		86.37%	3,287,451	
2004	2004	23,650,518	20,117,976	85.06%	1,113,330	21,231,306	5.24%			21,231,306		89.77%	2,419,212	
2005	2005	30,063,904	23,610,460	78.53%	1,150,142	24,760,602	4.65%			24,760,602		82.36%	5,303,302	
2006	2006	27,617,478	23,512,146	85.14%	1,082,181	24,594,327	4.40%			24,594,327		89.05%	3,023,151	

Source: Clark County Auditor's Office

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

Taxable Year:	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Collection Year:	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>CLARK COUNTY ENTITIES:</b>										
General Fund (Inside Millage)	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Board of Mental Retardation Levy	6.00	5.75	5.75	5.75	5.75	5.50	5.50	5.50	5.50	5.50
Children's Home Levy	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Citizen's Levy	0.50	0.50	0.60	0.60	0.60	0.60	0.60	1.00	1.00	1.00
Community Mental Health Levy	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.65	2.65	2.65
Total Clark County Entities	13.75	13.00	13.10	13.10	13.09	12.84	12.832	13.882	13.882	13.882
<b>OTHER ENTITIES:</b>										
Health District	0.80	0.80	0.80	0.80	0.80	1.00	1.00	1.00	1.00	1.00
Miami Conservancy District	0.05	0.05	0.05	0.05	0.05	0.03	0.032	0.032	0.032	0.032
Clark County Public Library	0.24	0.24	0.24	0.24	0.24	0.16	0.12	0.12	-	-
<b>SCHOOL DISTRICTS:</b>										
Clark Shawnee LSD	38.60	38.60	38.30	39.30	38.09	38.09	37.50	37.40	37.52	37.234
Greenon LSD	41.57	41.57	41.57	41.47	40.68	40.10	39.80	39.75	39.75	39.621
Northwestern LSD	35.80	35.80	35.50	35.50	33.90	33.90	32.80	32.31	32.49	31.995
Northeastern LSD	41.64	41.64	45.64	45.64	45.44	45.44	47.14	47.07	47.14	47.021
Southeastern LSD	36.80	36.80	36.80	36.80	42.68	43.10	42.40	42.30	42.35	41.955
Springfield CSD	51.65	51.65	57.65	57.65	57.65	57.75	56.55	56.55	65.41	63.253
Tecumseh LSD	44.40	44.40	44.10	44.10	42.60	48.04	46.10	45.84	45.84	45.04
Springfield/Clark County JVSD	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Cedar Cliff LSD	33.60	33.50	32.10	32.10	32.10	32.10	32.10	35.90	35.90	35.80
Fairborn CSD	41.80	44.70	44.64	44.70	44.70	44.40	44.40	44.20	44.20	52.50
Yellow Springs EVSD	69.00	71.50	74.90	70.60	69.60	66.10	65.80	64.60	64.70	64.70
Greene County JVSD	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
<b>MUNICIPALITIES:</b>										
City of New Carlisle	9.00	9.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	7.75
City of Springfield	4.00	3.90	4.10	4.10	4.10	4.10	3.98	4.01	4.05	4.05
Village of Catawba	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Village of Donnelsville	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	2.50	9.50
Village of Enon	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	8.10	8.10
Village of Lawrenceville	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	-	-
Village of North Hampton	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Village of South Charleston	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Village of South Vienna	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Village of Tremont	9.80	9.80	9.80	9.80	7.40	13.40	8.40	8.40	8.40	8.40
Village of Clifton	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<b>TOWNSHIPS:</b>										
Bethel Township	5.20	5.20	5.20	5.20	7.20	7.20	7.20	7.20	7.20	7.25
German Township	6.60	6.90	6.90	6.90	6.90	7.60	7.60	7.60	7.90	7.90
Green Township - Fire District #1	6.00	6.00	4.50	4.50	4.20	5.70	5.70	6.60	6.60	6.60
Green Township - Fire District #2	5.70	5.70	4.70	5.70	6.20	7.20	7.20	8.10	8.10	8.10
Harmony Township	4.90	4.90	5.90	5.90	6.40	6.40	6.40	6.40	6.40	7.40
Madison Township	4.10	4.10	4.10	4.10	4.10	4.10	4.10	6.10	6.10	6.10
Mad River Township	2.70	3.70	3.70	5.00	6.00	6.00	6.00	6.00	6.00	6.00
Moorefield Township	4.99	4.99	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
Pike Township	6.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60
Pleasant Township	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.80
Springfield Township	5.60	5.60	7.60	7.00	7.00	7.00	7.00	7.00	7.00	7.00

## Note:

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

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**  
Principal Property Tax Payers  
2007 and 2002

Taxpayer	2007	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International Corporation	\$ 13,541,063	0.58%
Walmart Real Estate Business Trust	8,199,496	0.35%
Upper Valley Mall LLC	7,158,085	0.31%
Springfield Commons Plaza LLC	6,186,810	0.27%
Gordon Foods Service Inc	5,991,839	0.26%
Ohio Masonic Home	5,857,926	0.25%
USPG Portfolio Two LLC	5,701,094	0.25%
American Security Insurance Company	5,600,000	0.24%
Emro Marketing Company	4,759,640	0.21%
Aldi Inc	<u>3,726,177</u>	<u>0.16%</u>
<b>Total</b>	<u>\$ 66,722,130</u>	<u>2.88%</u>
<b>Total Assessed Value</b>	<u>\$ 2,317,863,430</u>	
	2002	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International Corporation	\$ 14,014,287	0.77%
USPG Portfolio Two LLC	6,725,290	0.37%
Simon Capital Limited Partnership	6,567,070	0.36%
Gordon Foods Service Inc	5,613,110	0.31%
Glimcher Properties Limited Partnership	4,994,590	0.27%
Emro Marketing Company	4,033,200	0.22%
Allied SSR Shopping Centers I, LLC	3,193,340	0.18%
Meijer Stores Limited Partnership	2,980,780	0.16%
Aldi Inc	2,800,310	0.15%
AOT, Inc.	<u>2,278,850</u>	<u>0.13%</u>
<b>Total</b>	<u>\$ 53,200,827</u>	<u>2.92%</u>
<b>Total Assessed Value</b>	<u>\$ 1,819,822,260</u>	

The amounts presented represent the assessed values upon which the 2007 and 2002 taxes were levied.

Note: Information prior to 2002 not available.

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**  
Tangible Personal Property Tax Payers  
2007 and 2002

Taxpayer	2007	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
International Truck & Engine	\$ 8,404,650	7.47%
Yamada North America Inc	3,511,500	3.12%
Speedway SuperAmerica LLC	2,635,680	2.34%
Gordon Food Service Inc	2,237,920	1.99%
CoilPlus Ohio Inc	2,185,660	1.94%
Eby Brown Company LLC	2,130,390	1.89%
Jeff Wyler Springfield Inc	1,983,040	1.76%
Tech II Inc	1,585,410	1.41%
Aldi Inc Ohio	1,563,820	1.39%
Robbins & Myers Inc	<u>1,546,090</u>	<u>1.37%</u>
<b>Total</b>	<u>\$ 27,784,160</u>	<u>24.68%</u>
<b>Total Assessed Value</b>	<u>\$ 112,559,421</u>	
	2002	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International	\$ 33,084,590	14.04%
Yotek, Inc.	7,952,230	3.37%
Speedway Superamerica	5,487,060	2.33%
Coilplus Ohio, Inc.	4,839,390	2.05%
Robbins & Myers, Inc.	4,442,110	1.89%
Clark Landmark, Inc.	3,925,803	1.67%
Fleet National Bank	3,576,450	1.52%
Rittal Corp.	3,561,850	1.51%
Eby Brown Company LP	3,448,040	1.46%
Cascade Corporation	<u>3,004,130</u>	<u>1.28%</u>
<b>Total</b>	<u>\$ 73,321,653</u>	<u>31.12%</u>
<b>Total Assessed Value</b>	<u>\$ 235,629,206</u>	

The amounts presented represent the assessed values upon which the 2007 and 2002 taxes were levied.

Note: Information prior to 2002 not available.

Source: Clark County Auditor's Office



**CLARK COUNTY, OHIO**

Sewer and Water Rates

Last Ten Fiscal Years

<b>Year</b>	<b>Sewer</b>		<b>Water</b>	
	<b>(First 300 cubic ft.) Monthly Minimum</b>	<b>(Usage &gt; 300 cubic ft.) Rate per 100 cubic ft.</b>	<b>(First 300 cubic ft.) Monthly Minimum</b>	<b>(Usage &gt; 300 cubic ft.) Rate per 100 cubic ft.</b>
1998	\$ 10.23	\$ 2.34	\$ 7.03	\$ 1.84
1999	13.28	3.04	8.43	2.21
2000	13.28	3.04	8.43	2.21
2001	13.28	3.04	8.43	2.21
2002	13.28	3.04	8.43	2.21
2003	13.28	3.04	8.43	2.21
2004	13.55	3.10	9.19	2.41
2005	13.69	3.13	9.19	2.41
2006	13.69	3.13	9.60	2.52
2007	14.31	3.13	10.27	2.52

Source: Clark County Utilities Department

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

<b>Governmental Activities</b>						
	<b>General Bonded Debt</b>					<b>Other Governmental Activities Debt</b>
<b>Year</b>	<b>General Obligation Bonds</b>	<b>Debt Service Fund Balance</b>	<b>Net Bonded Debt</b>	<b>% of Actual Taxable Value of Property</b>	<b>Net Bonded Debt per Capita</b>	<b>Capital Leases</b>
1998	\$ 8,250,000	\$ 179,595	\$ 8,070,405	0.15%	\$ 55.37	\$ 56,753
1999	7,775,000	46,518	7,728,482	0.14%	53.24	32,528
2000	7,265,000	64,605	7,200,395	0.13%	49.77	18,372
2001	6,735,000	245,411	6,489,589	0.10%	45.09	6,241
2002	7,770,000	175,716	7,594,284	0.12%	52.94	-
2003	7,035,000	26,528	7,008,472	0.11%	49.37	-
2004	6,230,000	32,111	6,197,889	0.09%	43.76	-
2005	5,390,000	26,337	5,363,663	0.08%	37.87	-
2006	4,530,000	56,051	4,473,949	0.07%	31.68	-
2007	14,380,000	85,770	14,294,230	0.20%	101.75	-

Source: Personal Income from the Ohio Bureau of Employment Services

**Business-Type Activities**

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<b>General Obligation Bonds</b>	<b>OPWC Loans</b>	<b>Issue II Loans Payable</b>	<b>Total Primary Government</b>	<b>Personal Income</b>		<b>Total Debt per Capita</b>
				<b>Total</b>	<b>Percentage</b>	
\$ 4,607,100	\$ -	\$ 387,500	\$ 13,301,353	\$ 3,522,386,000	0.38%	\$ 91.27
4,365,900	-	362,500	12,535,928	3,605,202,000	0.35%	86.36
4,119,400	-	337,500	11,740,272	3,734,946,000	0.31%	81.16
3,857,600	304,000	312,500	11,215,341	3,745,004,000	0.30%	77.92
3,585,400	288,800	287,500	11,931,700	3,798,584,000	0.31%	83.18
3,367,900	273,600	262,500	10,939,000	3,870,590,000	0.28%	77.06
3,045,000	728,650	237,500	10,241,150	3,891,244,000	0.26%	72.30
2,711,700	883,700	212,500	9,197,900	3,988,469,000	0.23%	64.93
2,363,000	862,550	187,500	7,943,050	4,161,267,000	0.19%	56.24
3,398,800	975,976	162,500	18,917,276	Not Available	Not Available	134.66

**CLARK COUNTY, OHIO**Legal Debt Margin  
Last Ten Fiscal Years

	<u>1998</u>	<u>1999</u>	<u>2000</u>
County Valuation	<u>\$ 1,874,174,071</u>	<u>\$ 1,917,101,455</u>	<u>\$ 1,940,937,672</u>
Direct Legal Debt Limitation:			
3.0% of the first \$100,000,000 assessed valuation	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000
2.5% in the amount in excess of \$300,000,000	<u>39,354,352</u>	<u>40,427,536</u>	<u>41,023,442</u>
Total Direct Legal Debt Limitation	<u>\$ 45,354,352</u>	<u>\$ 46,427,536</u>	<u>\$ 47,023,442</u>
Amount of Debt Applicable to Debt Limitation:			
General Obligation Bonds	\$ 3,485,000	\$ 3,210,000	\$ 2,915,000
General Obligation Notes	2,645,000	1,985,000	2,090,000
Less: Amount Available in Debt Service	<u>(179,595)</u>	<u>(46,518)</u>	<u>(64,605)</u>
Amount of Debt Subject to Debt Limit	<u>5,950,405</u>	<u>5,148,482</u>	<u>4,940,395</u>
Legal Debt Margin	<u>\$ 39,403,947</u>	<u>\$ 41,279,054</u>	<u>\$ 42,083,047</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>86.88%</u>	<u>88.91%</u>	<u>89.49%</u>
Unvoted Legal Debt Margin	\$ 18,741,741	\$ 19,171,015	\$ 19,409,377
Amount of Debt Subject to Limit	<u>5,950,405</u>	<u>5,148,482</u>	<u>4,940,395</u>
Unvoted Legal Debt Margin	<u>\$ 12,791,336</u>	<u>\$ 14,022,533</u>	<u>\$ 14,468,982</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>68.25%</u>	<u>73.14%</u>	<u>74.55%</u>

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

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<u>\$2,139,901,227</u>	<u>\$2,150,049,056</u>	<u>\$2,168,098,582</u>	<u>\$2,337,397,356</u>	<u>\$2,379,254,253</u>	<u>\$2,363,860,730</u>	<u>\$2,495,328,481</u>
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>45,997,531</u>	<u>46,251,226</u>	<u>46,702,465</u>	<u>50,934,934</u>	<u>51,981,356</u>	<u>51,596,518</u>	<u>54,883,212</u>
<u>\$ 51,997,531</u>	<u>\$ 52,251,226</u>	<u>\$ 52,702,465</u>	<u>\$ 56,934,934</u>	<u>\$ 57,981,356</u>	<u>\$ 57,596,518</u>	<u>\$ 60,883,212</u>
\$ 2,610,000	\$ 2,285,000	\$ 1,980,000	\$ 1,610,000	\$ 1,225,000	\$ 825,000	\$ 10,905,000
2,690,000	2,295,000	3,585,000	6,745,000	6,145,000	15,795,000	2,170,000
<u>(245,411)</u>	<u>(175,716)</u>	<u>(26,528)</u>	<u>(32,111)</u>	<u>(26,337)</u>	<u>(56,051)</u>	<u>(85,770)</u>
<u>5,054,589</u>	<u>4,404,284</u>	<u>5,538,472</u>	<u>8,322,889</u>	<u>7,343,663</u>	<u>16,563,949</u>	<u>12,989,230</u>
<u>\$ 46,942,942</u>	<u>\$ 47,846,942</u>	<u>\$ 47,163,993</u>	<u>\$ 48,612,045</u>	<u>\$ 50,637,693</u>	<u>\$ 41,032,569</u>	<u>\$ 47,893,982</u>
<u>90.28%</u>	<u>91.57%</u>	<u>89.49%</u>	<u>85.38%</u>	<u>87.33%</u>	<u>71.24%</u>	<u>78.67%</u>
\$ 21,399,012	\$ 21,500,491	\$ 21,680,986	\$ 23,373,974	\$ 23,792,543	\$ 23,638,607	\$ 24,953,285
<u>5,054,589</u>	<u>4,404,284</u>	<u>5,538,472</u>	<u>8,322,889</u>	<u>7,343,663</u>	<u>16,563,949</u>	<u>12,989,230</u>
<u>\$ 16,344,423</u>	<u>\$ 17,096,207</u>	<u>\$ 16,142,514</u>	<u>\$ 15,051,085</u>	<u>\$ 16,448,880</u>	<u>\$ 7,074,658</u>	<u>\$ 11,964,055</u>
<u>76.38%</u>	<u>79.52%</u>	<u>74.45%</u>	<u>64.39%</u>	<u>69.13%</u>	<u>29.93%</u>	<u>47.95%</u>

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

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<b>Year</b>	<b>Population</b>	<b>Total Personal Income</b>	<b>Per Capita Income</b>	<b>Unemployment Rate</b>
1998	145,742	\$ 3,522,386,000	\$ 24,169	4.4%
1999	145,159	3,605,202,000	24,836	4.5%
2000	144,661	3,734,946,000	25,819	4.3%
2001	143,936	3,745,004,000	26,019	5.1%
2002	143,440	3,798,584,000	26,482	7.0%
2003	141,960	3,870,590,000	27,265	7.2%
2004	141,643	3,891,244,000	27,472	6.7%
2005	141,651	3,988,469,000	28,157	6.3%
2006	141,239	4,161,267,000	29,463	5.5%
2007	140,477	Not Available	Not Available	6.2%

Source: Ohio Workforce Informer, Labor Market Info

**CLARK COUNTY, OHIO**

Principal Employers

Current Year

Employer	2007	
	Employees	% of Total County Employment
Springfield Medical Regional Center	3,000	4.50%
Assurant Group	1,557	2.34%
Clark County	1,410	2.12%
Navistar International	1,200	1.80%
Springfield City Schools	984	1.48%
Dole	789	1.18%
City of Springfield	787	1.18%
Speedway SuperAmerica	725	1.09%
Kroger Co.	573	0.86%
Walmart	571	0.86%
Total	<u>11,596</u>	
Total County Employment	<u>66,600</u>	

Note: Information prior to 2007 is not available.

Source: Springfield Clark County Chamber of Commerce

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

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	1,204	1,199	1,280	1,125
Number of Meetings	85	88	83	77
Number of Hearings	22	22	29	37
Auditor				
Number of Non-Exempt Conveyances	N/A	N/A	N/A	N/A
Number of Exempt Conveyances	N/A	N/A	N/A	N/A
Number of Vendor Licenses Sold	N/A	N/A	N/A	N/A
Number of General Warrants Issued	27,242	31,599	34,541	35,128
Number of Payroll Warrants Issued	42,732	40,323	40,749	39,683
Number of Direct Deposit Statements	-	-	-	-
Number of Receipt Pay-Ins Issued	5,395	5,244	5,484	5,449
Number of Dog Tags Sold - Regular	23,347	23,597	23,683	24,371
Number of Dog Tags Sold - Kennel Sets	91	98	104	90
Treasurer				
Number of Parcels Billed	N/A	N/A	N/A	N/A
Real Estate Taxes Collected	\$ 67,992,576	\$ 72,391,107	\$ 76,236,030	\$ 81,924,722
Recorder				
Number of Deeds Recorded	7,611	7,712	7,582	7,839
Number of Mortgages Recorded	32,852	30,000	25,535	31,903
Number of Military Discharges Recorded	78	82	68	77
Board of Elections				
Number of Registered Voters	88,629	85,590	89,550	81,412
Number of Voters in Last General Election	43,142	27,832	58,876	27,806
Percentage of Registrered that Voted	48.68%	32.52%	65.75%	34.15%
Judicial:				
Common Pleas Court				
Number of Civil Cases Filed	N/A	N/A	1,234	1,360
Number of Criminal Cases Filed	N/A	N/A	850	972
Number of Domestic Cases Filed	N/A	N/A	1,103	1,103
Probate Court				
Number of Estates Filed	910	880	962	996
Number of Guardianships Filed	310	294	226	313
Number of Adoptions Filed	72	98	103	82
Number of Marriages Filed	996	1,035	977	927
Juvenile Court				
Number of Civil Cases Filed	1,140	749	984	1,292
Number of Criminal/Delinquent Cases Filed	1,690	1,848	1,794	2,246
Number of Traffic Cases Filed	1,393	1,200	1,166	120
Number of Adult Cases Filed	145	47	61	81



<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
1,062	1,047	784	1,092	1,177	1,098
65	75	65	65	62	60
22	24	26	28	20	19
N/A	3,821	3,698	3,503	3,636	3,148
N/A	2,454	2,618	2,264	2,331	2,113
396	N/A	329	295	251	214
38,438	34,104	36,306	32,796	33,305	31,737
39,127	38,455	38,211	37,320	30,063	16,516
-	-	-	-	7,589	20,946
5,111	5,129	5,273	5,410	5,496	5,669
24,372	24,682	24,355	24,243	24,714	24,733
95	86	89	92	96	96
65,894	66,324	66,748	67,842	66,716	67,806
\$ 85,861,889	\$ 87,716,732	\$ 93,549,755	\$ 98,013,809	\$ 102,696,289	\$ 108,736,329
8,036	8,477	8,113	8,209	7,776	7,105
34,522	37,621	26,725	24,595	22,487	19,779
45	36	45	32	47	34
82,889	78,692	89,721	88,248	90,057	87,787
39,854	35,710	70,124	40,149	51,118	27,144
48.08%	45.38%	78.16%	45.50%	56.76%	30.92%
1,522	1,607	1,551	1,546	1,707	1,665
1,069	1,197	1,021	1,210	1,549	1,350
1,220	1,056	1,246	1,271	1,219	1,285
807	902	826	856	768	763
287	251	280	253	204	174
81	66	97	86	74	60
880	830	803	847	784	793
1,308	1,439	863	1,029	919	852
2,253	2,245	2,252	2,014	1,983	2,473
1,243	1,067	934	840	951	730
108	97	133	85	116	146

(Continued)

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

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>Municipal Court</b>				
Number of Civil Cases Filed	N/A	N/A	3,769	4,402
Number of Criminal	N/A	N/A	5,070	5,441
Number of Traffic Cases Filed	N/A	N/A	17,386	18,573
Number of Small Claims Filed	N/A	N/A	501	478
<b>Clerk of Courts</b>				
Number of Domestic Cases Filed	N/A	N/A	N/A	N/A
Number of Civil Cases Filed	N/A	N/A	N/A	N/A
Number of Criminal Cases Filed	N/A	N/A	N/A	N/A
Number of Domestic Violence Cases Filed	N/A	N/A	N/A	N/A
Number of Appeals Filed	N/A	N/A	N/A	N/A
Number of Certificates of Judgements Filed	N/A	N/A	N/A	N/A
Number of State Judgements Filed	N/A	N/A	N/A	N/A
Number of Garnishments Filed	N/A	N/A	N/A	N/A
Number of Titles Issued	N/A	N/A	N/A	N/A
<b>Public Defender</b>				
Number of Cases Filed	N/A	N/A	N/A	N/A
<b>Public Safety:</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	200.1	207.0	206.5	213.3
Prisoners Booked	N/A	N/A	4,863	4,753
Prisoners Released	N/A	N/A	N/A	4,615
<b>Incarceration Facility</b>				
Average Daily Jail Census	200.1	207.0	206.5	213.3
Prisoners Booked	N/A	N/A	4,863	4,753
Prisoners Released	N/A	N/A	N/A	4,615
<b>Enforcement</b>				
Number of Citations Issued	N/A	N/A	N/A	N/A
Number of Warrants Served	N/A	N/A	N/A	N/A
Number of Calls for Service	N/A	N/A	N/A	N/A
Number of Sheriff Vehicles	N/A	N/A	N/A	89
Number of Sheriff Sales - Real Estate	260	314	410	523
<b>Emergency Management</b>				
Number of Emergency Responses	N/A	N/A	N/A	N/A
<b>Public Works:</b>				
<b>Building Regulations</b>				
Number of Residential Permits Issued	809	730	634	673
Number of Commercial Permits Issued	123	169	137	76
Number of Inspections Performed	2,340	2,083	1,777	1,701

2002	2003	2004	2005	2006	2007
4,722	4,892	4,630	4,447	4,151	4,831
5,755	6,325	6,541	6,241	6,788	6,711
17,606	16,370	12,753	13,179	17,267	17,528
461	483	411	405	507	498
N/A	N/A	N/A	761	756	762
N/A	N/A	N/A	1,518	1,709	1,734
N/A	N/A	N/A	1,184	1,496	1,244
N/A	N/A	N/A	498	463	524
N/A	N/A	N/A	135	140	140
N/A	N/A	N/A	791	1,104	1,157
N/A	N/A	N/A	691	1,238	1,667
N/A	N/A	N/A	115	96	127
N/A	N/A	N/A	67,368	68,208	65,272
N/A	5,001	5,315	5,665	5,468	5,282
222.1	228.1	231.0	239.9	246.0	259.3
4,790	4,689	4,457	5,071	4,877	5,095
4,537	4,536	4,340	4,699	4,767	4,959
222.1	228.1	231.0	239.9	246.0	259.3
4,790	4,689	4,457	5,071	4,877	5,095
4,537	4,536	4,340	4,699	4,767	4,959
4,231	3,470	1,858	2,250	5,132	4,545
N/A	849	856	1,056	1,083	1,041
N/A	93,382	83,328	46,524	43,257	45,099
89	89	89	89	89	80
635	858	980	892	916	894
N/A	N/A	2	2	3	1
755	750	649	614	496	425
128	123	162	156	153	134
2,759	3,037	2,581	5,370	4,933	4,226

(Continued)

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

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>Health:</b>				
<b>MRDD</b>				
Number of Students Enrolled	151	194	151	141
Early Prevention Program	53	120	108	118
Preschool Program	50	47	29	17
Habilitation	48	27	14	6
Number employed at Workshop	480	548	562	548
<b>Human Services:</b>				
<b>Department of Jobs and Family Services</b>				
Average Client Count - Food Stamps	N/A	N/A	N/A	N/A
Average Client Count - WIA	N/A	N/A	N/A	N/A
Average Client Count - Medicaid	N/A	N/A	N/A	N/A
Average Client Count - Job Placement	N/A	N/A	N/A	N/A
Average Client Count - Disability Assistance	N/A	N/A	N/A	N/A
<b>Children's Services</b>				
Total Referrals	N/A	N/A	N/A	N/A
Average Client Count - Foster Care	N/A	N/A	N/A	N/A
Average Client Count - Adoption	N/A	N/A	N/A	N/A
<b>Child Support Enforcement Agency</b>				
Number of Active Support Orders	N/A	N/A	N/A	N/A
Percentage Collected - Level of Service	N/A	N/A	N/A	N/A
<b>Veteran's Services</b>				
Number of Client Served	N/A	N/A	N/A	2,578
Amount of Financial Assistance Paid	N/A	N/A	N/A	\$ 155,527
<b>Business-Type Activities:</b>				
<b>Sewer and Water Operations:</b>				
Miles of Sanitary Sewer Lines	N/A	N/A	N/A	N/A
Miles of Water Mains	N/A	N/A	N/A	N/A
Number of Sewer and Water Treatment Facilities	N/A	N/A	N/A	N/A
Number of Pumping Stations	N/A	N/A	N/A	N/A
Water Consumption (millions of gallons)	N/A	N/A	N/A	N/A
Wastewater Treated (millions of gallons)	N/A	N/A	N/A	N/A
Number of Sewer Customers	N/A	N/A	N/A	N/A
Number of Water Customers	N/A	N/A	N/A	N/A

The following departments did not respond to requests for information: Domestic Relation's Court, Prosecuting Attorney, Coroner, Engineer & Solid Waste.

2002	2003	2004	2005	2006	2007
268	125	252	252	341	351
268	125	252	252	341	351
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
571	671	603	603	578	581
N/A	6,457	6,921	7,391	7,627	7,991
N/A	N/A	N/A	N/A	120	134
N/A	23,030	24,245	25,167	25,539	25,881
N/A	N/A	N/A	N/A	3,500	3,717
N/A	275	242	307	327	371
N/A	N/A	N/A	N/A	1,584	1,850
N/A	N/A	N/A	N/A	145	162
N/A	N/A	N/A	N/A	348	353
N/A	N/A	N/A	N/A	14,908	14,938
N/A	N/A	N/A	N/A	61.28	61.55
2,494	2,476	2,396	2,558	2,239	2,890
\$ 152,621	\$ 143,393	\$ 121,546	\$ 157,070	\$ 141,700	\$ 196,556
N/A	N/A	N/A	N/A	N/A	107
N/A	N/A	N/A	N/A	N/A	85
N/A	N/A	N/A	N/A	N/A	4
N/A	N/A	N/A	N/A	N/A	18 sewer / 1 water
N/A	N/A	N/A	N/A	N/A	461
N/A	N/A	N/A	N/A	N/A	1.8 mil gal/day
N/A	N/A	N/A	N/A	N/A	8,030
N/A	N/A	N/A	N/A	N/A	6,833

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

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Governmental Activities:</b>									
<b>General Government:</b>									
<b>Legislative &amp; Executive</b>									
Commissioners	13	14	13	11	11	11	10	11	9
Auditor	21	20	20	19	21	22	22	21	22
Treasurer	11	12	11	11	12	12	11	12	12
Recorder	6	8	8	8	8	7	7	6	6
Board of Elections	8	7	7	7	7	6	7	7	8
Data Processing	-	-	-	1	1	1	1	1	1
Information Systems	-	-	2	3	3	3	3	2	2
<b>Judicial</b>									
Common Pleas Court	13	13	15	15	14	14	15	15	15
Probate Court	7	6	6	7	7	7	7	7	7
Juvenile Court	57	71	71	76	72	72	71	82	81
Municipal Court	4	4	4	5	5	7	7	7	7
Domestic Relations Court	5	7	8	8	8	8	7	7	7
Clerk of Courts	29	29	30	30	30	29	29	30	28
Prosecuting Attorney	18	20	22	22	23	23	22	22	24
Public Defender	10	9	10	10	10	10	10	10	10
Law Library	2	2	2	2	1	1	1	1	1
<b>Public Safety</b>									
Sheriff	145	150	155	153	150	145	148	156	156
Emergency Management	1	1	1	1	2	2	3	3	2
Coroner	3	3	3	3	3	3	3	3	3
<b>Public Works</b>									
Engineer	60	59	58	56	53	53	50	55	53
Building and Grounds	18	21	21	19	18	16	16	17	16
Building Regulations	9	9	9	9	9	9	8	8	7
Planning Commission	8	7	7	7	8	7	8	9	9
<b>Health</b>									
MRDD	362	335	310	313	315	314	301	299	293
<b>Human Services</b>									
Department of Jobs & Family Services	207	226	228	230	218	217	204	206	218
Child Support Enforcement Agency	79	81	78	75	77	63	65	61	64
Children's Services	19	19	22	21	14	-	-	-	-
Veteran's Services	5	5	6	6	7	7	7	7	7
<b>Conservation &amp; Recreation</b>									
Historical Society	2	2	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	1	-	-
<b>Business-Type Activities:</b>									
Utilities Department	<u>28</u>	<u>27</u>	<u>27</u>	<u>27</u>	<u>27</u>	<u>27</u>	<u>25</u>	<u>28</u>	<u>26</u>
	<u>1,150</u>	<u>1,167</u>	<u>1,154</u>	<u>1,155</u>	<u>1,134</u>	<u>1,096</u>	<u>1,069</u>	<u>1,093</u>	<u>1,094</u>

Note: Information for 1998 is not available.

The Utilities Department includes both Sewer and Water. Employees are considered employed by both departments.

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**  
Capital Asset Statistics by Function  
Current Year

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**Governmental Activities:**

## General Government:

## Legislative and Executive:

Land	\$ 7,204,888
Construction in Progress	6,806,575
Buildings	25,905,817
Improvements	24,943,864
Machinery & Equipment	2,658,805

## Judicial:

Improvements	1,135,354
Machinery & Equipment	656,491

## Public Safety:

Improvements	162,900
Machinery & Equipment	2,548,171

## Public Works:

Construction in Progress	76,400
Infrastructure	88,999,279
Buildings	8,497
Improvements	4,075,484
Machinery & Equipment	5,623,078

## Health:

Buildings	5,270,948
Improvements	386,506
Machinery & Equipment	1,672,712

## Human Services:

Buildings	2,505,507
Improvements	258,237
Machinery & Equipment	813,266

## Conservation/Recreation:

Improvements	17,793
Machinery & Equipment	39,842

\$ 181,770,414

Note: Information prior to 2007 is not available.

Source: Clark County Auditor's Office







**Mary Taylor, CPA**  
Auditor of State

**FINANCIAL CONDITION**

**CLARK COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
OCTOBER 9, 2008**