



Dave Yost • Auditor of State



FINANCIAL CONDITION  
CLARK COUNTY

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**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

<b>Granting Agency Pass through entity Grant Name</b>	<b>Grant Number</b>	<b>CFDA Number</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b>U.S. Department of Agriculture:</b>				
(Passed through Ohio Department of Education)				
Child Nutrition Cluster:				
School Breakfast Program:	069997-05PU-2010	10.553	\$13,269	
	069997-05PU-2011		7,767	
Total School Breakfast Program			<u>21,036</u>	
National School Lunch Program:	069997-LLP1-2010	10.555	4,020	
	069997-LLP4-2010		20,531	
	069997-LLP1-2011		2,264	
	069997-LLP4-2011		12,155	
National School Lunch Program - Non-Cash Assistance	N/A			<u>\$2,892</u>
Total National School Lunch Program			<u>38,970</u>	<u>2,892</u>
Total Child Nutrition Cluster Program			<u>60,006</u>	<u>2,892</u>
(Passed through Ohio Department of Jobs and Family Services)				
SNAP Cluster:				
Supplemental Nutrition Assistance Program	G-1011-11-5020	10.551	50,111	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Programs		10.561	1,368,387	
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Programs		10.561	<u>50,157</u>	
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Programs			<u>1,418,544</u>	
Total SNAP Cluster			<u>1,468,655</u>	
Total U.S. Department of Agriculture			<u>1,528,661</u>	<u>2,892</u>
<b>U.S. Department of Housing and Urban Development:</b>				
(Passed through Ohio Department of Development/Greene County)				
Community Development Block Grants / Entitlement Grants	N/A	14.218	41,216	
(Passed through Ohio Department of Development)				
Small Cities Community Development Block Grant Program	B-C-08-012-1	14.228	299,436	
	B-F-09-012-1		<u>261,469</u>	
			<u>560,905</u>	
ARRA -Homeless Prevention and Rapid Re-Housing Program	B-A-09-012-1	14.257	40,803	
(Passed through Ohio Department of Development/City of Springfield)				
ARRA -Homeless Prevention and Rapid Re-Housing Program	N/A	14.257	593,494	
Total Homeless Prevention and Rapid Re-Housing Program			<u>634,297</u>	
Total U.S. Department of Housing and Urban Development			<u>1,236,418</u>	

**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Disbursements	Non-Cash Disbursements
<b>U.S. Department of Justice:</b>				
(Direct Award)				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	2005-WE-AX-0126	16.590	185,779	_____
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program (Passed through Ohio Department of Public Safety/Office of Criminal Justice Services)	2009-DJ-BX-0838	16.738	40,880	_____
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	2009-RA-B01-2033	16.803	48,633	_____
Total JAG Program Cluster			<u>89,513</u>	<u>_____</u>
(Passed through Office of Juvenile Justice and Delinquency Prevention)				
National Children's Alliance:				
Part E - Developing, Testing and Demonstrating Promising New Programs	SPRI-OH-PS08	16.541	14,394	_____
(Passed through Ohio Attorney General)				
Victims Crime Assistance Grant Program				
	2010VACHAE048	16.575	25,367	_____
	2011VACHAE048		8,944	_____
	2010VACHAE465		19,777	_____
	2011VACHAE465		7,347	_____
	2010VACHAE589		27,434	_____
	2011VACHAE589		9,385	_____
Total Victims Crime Assistance Grant Program			<u>98,254</u>	<u>_____</u>
Total U.S. Department of Justice			<u>387,940</u>	<u>_____</u>
<b>U.S. Department of Labor:</b>				
Passed through:				
Area 7 Workforce Investment Board:				
Employment Services Cluster:				
ARRA - Employment Service/Wagner-Peyser	N/A	17.207	18,589	_____
Disabled Veterans' Outreach Program (DVOP)	N/A	17.801	1,203	_____
Local Veterans' Employment Representative Program (LVER)	N/A	17.804	102	_____
Total Employment Services Cluster			<u>19,894</u>	<u>_____</u>
WIA Cluster:				
WIA - Adult Programs	N/A	17.258	477,597	_____
WIA - Adult Programs Admin	N/A		7,362	_____
ARRA WIA - Adult Programs	N/A		94,283	_____
ARRA WIA - Adult Programs Admin	N/A		26,288	_____
Total WIA - Adult Programs			<u>605,530</u>	<u>_____</u>
WIA - Youth Activities	N/A	17.259	619,669	_____
WIA - Youth Activities Admin	N/A		974	_____
ARRA WIA - Youth Activities	N/A		72,143	_____
Total WIA - Youth Activities			<u>692,786</u>	<u>_____</u>
WIA - Dislocated Workers	N/A	17.260	549,125	_____
WIA - Dislocated Workers Admin			4,746	_____
ARRA - WIA - Dislocated Workers			251,368	_____
ARRA - WIA - Dislocated Workers Admin			14,739	_____
Total WIA - Dislocated Workers			<u>819,978</u>	<u>_____</u>
WIA - Dislocated Workers (SFY 10)	N/A	17.278	57,919	_____
Total WIA Cluster			<u>2,176,213</u>	<u>_____</u>

**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

<b>Granting Agency Pass through entity Grant Name</b>	<b>Grant Number</b>	<b>CFDA Number</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
WIA Pilots, Demonstrations, and Research Projects	N/A	17.261	_____	2
Total U.S. Department of Labor			2,196,107	2
<b>U.S. Department of Transportation:</b>				
(Passed through Ohio Department of Transportation)				
Highway Planning and Construction	N/A	20.205	1,222,523	
ARRA - Highway Planning and Construction	N/A	20.205	280,765	
Total Highway Planning and Construction			1,503,288	
Job Access and Reverse Commute Program	JARC-4012-043-092	20.516	20,832	
	N/A	20.516	20,629	
Total Job Access and Reverse Commute Program			41,461	
(Passed through Ohio Governor's Highway Safety Office)				
Alcohol Impaired Driving Countermeasures Incentive Grant	HVEO-2010-12-00-00-00269-00	20.601	20,308	
	HVEO-2011-12-00-00-00357-00		10,244	
Total Alcohol Impaired Driving Countermeasures Incentive Grant			30,552	
Total U.S. Department of Transportation			1,575,301	
<b>U.S. Environmental Protection Agency</b>				
(Passed through Ohio Environmental Protection Agency)				
ARRA - Capitalization Grants for Clean Water State Revolving Funds	CS398053-01	66.458	5,794	
Total U.S. Environmental Protection Agency			5,794	
<b>U.S. Election Assistance Commission:</b>				
(Passed through Ohio Secretary of State)				
Help America Vote Requirement Payments	N/A	90.401	280	
Total U.S. Election Assistance Commission			280	
<b>U.S. Department of Health and Human Services:</b>				
(Direct Award)				
Health Care and Other Facilities	C76HF00972	93.887	104,731	
Child Abuse and Neglect Discretionary Activities	90-XA-0133-01	93.670	74,890	
(Passed through American Humane Association)				
Child Abuse and Neglect Discretionary Activities	SC-90-CA-1762-FCSCC-10	93.670	269,566	
Total Child Abuse and Neglect Discretionary Activities			344,456	
(Passed through Public Children's Services Association of Ohio)				
Family Connections Grants	90-CF-0024	93.605	105,850	
(Passed through Ohio Department of Jobs and Family Services)				
Promoting Safe and Stable Families	G-1011-11-5020	93.556	139,032	
Temporary Assistance for Needy Families (TANF)	G-1011-11-5020	93.558	3,534,822	
ARRA - Temporary Assistance for Needy Families (TANF)	G-1011-11-5020		238,616	
Total Temporary Assistance for Needy Families (TANF)			3,773,438	
Child Support Enforcement	G-1011-11-5020	93.563	1,679,112	
ARRA - Child Support Enforcement	G-1011-11-5020		770,927	
Total Child Support Enforcement			2,450,039	

**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

<b>Granting Agency Pass through entity Grant Name</b>	<b>Grant Number</b>	<b>CFDA Number</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
CCDF Cluster:				
Child Care and Development Block Grant	G-1011-11-5020	93.575	15,878	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-1011-11-5020	93.596	1,871,427	
Total CCDF Cluster Program			<u>1,887,305</u>	
Stephanie Tubbs Jones Child Welfare Services_State Grants	G-1011-11-5020	93.645	76,053	
Foster Care_Title IV-E	G-1011-11-5020	93.658	3,402,836	
ARRA - Foster Care_Title IV-E	G-1011-11-5020		345,689	
Total Foster Care_Title IV-E			<u>3,748,525</u>	
Adoption Assistance	G-1011-11-5020	93.659	1,235,770	
Social Services Block Grant	G-1011-11-5020	93.667	1,219,797	
(Passed through Ohio Department of Developmental Disabilities)				
Social Services Block Grant	N/A	93.667	82,525	
Total Social Services Block Grant			<u>1,302,322</u>	
(Passed through Ohio Department of Jobs and Family Services)				
Child Abuse and Neglect State Grants	G-1011-11-5020	93.669	1,995	
Chafee Foster Care Independence Program	G-1011-11-5020	93.674	50,902	
Children's Health Insurance Program	G-1011-11-5020	93.767	16,234	
Medical Assistance Program	N/A	93.778	1,369,392	
(Passed through Ohio Department of Developmental Disabilities)				
Medical Assistance Program	N/A	93.778	51,333	
ARRA - Medical Assistance Program	N/A	93.778	3,203,824	
Total Medical Assistance Program			<u>4,624,549</u>	
Total U.S. Department of Health and Human Services			<u>19,861,201</u>	
<b>U.S. Department of Homeland Security</b>				
(Passed through Ohio Department of Public Safety)				
Emergency Management Performance Grants	2009-EP-E9-0061 2010-EP-00-0003	97.042	31,603 42,945	
Total Emergency Management Performance Grants			<u>74,548</u>	
Homeland Security Grant Program	2007-GE-T7-0030 2008-GE-T8-0025 2009-SS-T9-0089	97.067	40,543 65,062 72,321	
Total Homeland Security Grant Program			<u>177,926</u>	
Total U.S. Department of Homeland Security			<u>252,474</u>	
Total Expenditures of Federal Awards			<u>\$27,044,176</u>	<u>\$2,894</u>



**FINANCIAL CONDITION  
CLARK COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – SUB-RECIPIENTS**

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 has no administrative responsibilities.

Other sub-recipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients 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. As described in Note A, the County records expenditures of Federal awards to sub-recipients when paid in cash.

**NOTE C - CHILD NUTRITION CLUSTER**

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

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.

**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 – OHIO DEPARTMENT OF JOB AND FAMILY SERVICES (ODJFS) ADJUSTMENT**

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Clark County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding forces. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

<b>Child Care Cluster</b>	<b>CFDA #</b>	<b>Pass through #</b>	<b>2009 Federal Expenditures Reported</b>	<b>July 2010 Adjustment</b>	<b>Adjusted 2009 Federal Expenditures Reported</b>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5020	\$1,420,145	(\$389,935)	\$1,030,210

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# Dave Yost • Auditor of State

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

Clark County  
Honorable Board of County Commissioners  
Honorable County Auditor  
Honorable County Treasurer  
31 North Limestone  
PO Box 1325  
Springfield, Ohio 45501

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2011. 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*.

### 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 the purpose of expressing our opinion on the financial statements, but not for the purpose of opining 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### 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 we must report under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2010-001 and 2010-002.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 19, 2011.

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

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

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

**Dave Yost**  
Auditor of State

June 28, 2011



# Dave Yost • Auditor of State

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

Clark County  
Honorable Board of County Commissioners  
Honorable County Auditor  
Honorable County Treasurer  
31 North Limestone  
PO Box 1325  
Springfield Ohio 45501

To the County Commissioners:

### Compliance

We have audited the compliance of Clark County (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 could directly and materially affect each of Clark County's major federal programs for the year ended December 31, 2010. 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 included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the 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 Government'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 could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

### 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, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

**Internal Control Over Compliance  
(Continued)**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

We noted matters involving federal compliance or 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 19, 2011.

**Federal Awards Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Clark County (the County) as of and for the year ended December 31, 2010 and have issued our report thereon dated June 28, 2011, except for our opinion on the federal awards expenditure schedule, for which the date is August 19, 2011. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Dave Yost**  
Auditor of State

August 19, 2011

**CLARK COUNTY FINANCIAL CONDITION  
 CLARK COUNTY**

**SCHEDULE OF FINDINGS  
 OMB CIRCULAR A -133 § .505  
 DECEMBER 31, 2010**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	<b>Yes</b>
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	<b>No</b>
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	<b>No</b>
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	<b>No</b>
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Workforce Investment Act Cluster 17.258 WIA Adult 17.259 WIA Youth 17.260 WIA Dislocated Worker 17.278 WIA Dislocated Worker 93.558 Temporary Assistance for Needy Families (TANF)  93.778 Medical Assistance Program  93.563 Child Support Enforcement CCDF Cluster 93.575 Child Care and Development Block Grant

<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CCDF Cluster (Continued) 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund  20.205 Highway Planning and Construction  14.257 Homeless Prevention and Rapid Re-Housing Program
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$811,413 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 2010-001**

**Finding For Recovery Sheriff's Office Web Check Receipts**

**FINDING NUMBER 2010-010**

**NONCOMPLIANCE**

The Clark County Sheriff collected revenue for Web Check (background and finger print checks) and Concealed Carry Weapon (CCW). These receipts have different account codes within the County's financial ledgers. However, the receipts were found to be improperly coded throughout the year. Consequently, some funds were deposited into the wrong account.

A reconciliation of the Clark County Sheriff's Department manual receipt books for web check and CCW accounts identified that \$158,267 of cash, checks, and money orders were collected by the respective services for January 1, 2010 through March 31, 2011. Inspection of the Clark County Auditor revenue ledger and the Clark County Sheriff's pay-ins identified \$149,899 of revenue and deposits recorded resulting in a variance of \$8,368 of funds that were collected and not deposited with the County Treasurer. Furthermore, the reconciliation identified that the CCW account on the County revenue ledger was credited with \$4,644 more monies than received and the Web Check account on the County revenue ledger was not properly credited with \$13,012 of monies received, again resulting in a variance of \$8,368. There was no evidence that the Sheriff directly handled these funds, however, under Ohio Revised Code Section 9.39, the Sheriff is held strictly liable for all public money collected by him or his subordinates under color of office.

In accordance with the forgoing facts and pursuant to **Ohio Revised Code, Section 117.28** a finding for recovery for public money collected but unaccounted for is hereby issued against Sheriff Gene A. Kelly and the Cincinnati Insurance company, jointly and severally, in the amount of \$8,368 and in favor of the General Fund, sheriff's department Web Check account.



**FINDING NUMBER 2010-001  
(Continued)**

**Official's Response:**

We are following other Sheriffs in Ohio that have already moved in this direction. The Attorney General's Office only takes money orders. No cash will be accepted.

We are having the Lt. make daily deposits, the money never comes to the Main Office. The Cadets then make copies of the receipts and the deposit reports are sent to the Budget Director who then reconciles the deposit with the receipts. The Sheriff then signs off on the report. No cash is taken for WEB check and CCW, only Checks with proper ID and Cashiers Checks. New Receipt books have been purchased and put into service, getting more information from the person involved, with form of payment and each task. The CCW or Web Check receipt books are of different color. Dead bolt locks have been installed in the doors of the Budget Director, Chief Deputy and Sheriff. A new Combination has been issued to the office safe.

Many other safe guards to protect the integrity of the deposits have been put into place during the course of this investigation and audit. The Sheriff has requested the office of the Attorney General to have BCI agents investigate the unaccounted for funds. The investigation is currently under way. Members of the Sheriff's staff have also investigated the unaccounted for funds and continue to investigate to recover or identify where the funds may be located.

**FINDING NUMBER 2010-002**

**NONCOMPLIANCE**

**Ohio Rev. Code Section 5705.36(A)(2)** allows all subdivisions to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources.

Ohio Rev. Code 5705.36(A)(3) states that upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be greater than the amount included in an official certificate and the legislative authority intends to appropriate and expend the excess revenue, the fiscal officer shall certify the amount of the excess to the commission, and if the commission determines that the fiscal officer's certification is reasonable, the commission shall certify an amended official certificate reflecting the excess.

Ohio Rev. Code 5705.36(A)(4) states that upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be less than the amount included in an official certificate and that the amount of the deficiency will reduce available resources below the level of current appropriations, the fiscal officer shall certify the amount of the deficiency to the commission, and the commission shall certify an amended certificate reflecting the deficiency.

The following funds had available resources below the current level of appropriation at December 31, 2010:

**FINDING NUMBER 2010-002**  
**(Continued)**

<b>Fund (As Recorded on County Records)</b>	<b>Appropriations</b>	<b>Available Resources</b>	<b>Variance</b>
General Fund	\$35,681,100	\$35,003,575	(\$677,525)
Sheriff's Police Rotary	935,634	927,189	(8,445)
Sheriff's Trust Fund	45,035	43,271	(1,764)
Human Services	23,234,235	18,146,006	(5,088,229)
Workforce Investment Act Fund	3,618,104	2,126,192	(1,491,912)
DD Residential Services Fund	1,997,000	1,876,882	(120,118)
Children Services	12,096,626	11,461,317	(635,309)
Child Support	4,702,883	4,236,621	(466,262)
Recorder's Special Equipment Fund	111,000	69,494	(41,506)
Jail Commissary Trust Fund	57,612	54,580	(3,032)
Tile IV-E	1,696,519	1,133,085	(563,434)
Community Housing Improvement Fund	92,310	20,776	(71,534)
Bridge Inspection Fund	89,065	50,068	(38,997)
Lawrenceville Water Improvement Fund	773,818	623,118	(150,700)
Meadow Lawn Ditch Maintenance	747	353	(394)
Park Layne Well-field Fund	32,993	32,907	(86)
Neubart Webb Trust	50,000	3,712	(46,288)

The County should monitor estimated and actual revenues throughout the year and obtain an amended certificate if revenues are going to significantly vary from the original estimate to prevent over-appropriating available resources.

**Official's Response:**

The County is developing a system and creating procedures which will identify budgetary variances on a monthly basis.

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

None

**FINANCIAL CONDITION  
CLARK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2010**

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>
2009-001	Cash Flow Statement errors.	Yes	N/A
2009-002	Depreciation charged to federal programs incorrectly.	Yes	N/A

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# *CLARK COUNTY, OHIO*



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
December 31, 2010

*John S. Federer*  
*Clark County Auditor*

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

**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**For the Year Ended December 31, 2010**

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



**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

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**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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**CLARK COUNTY, OHIO**  
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# *INTRODUCTORY*



# *SECTION*



**John S. Federer**  
Clark County Auditor

June 28, 2011

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) for Clark County, Ohio (County) for the year ended December 31, 2010. This report has been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), other recognized authoritative sources, and is consistent with the pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada. This report is representative of the Auditor's office continual commitment to provide quality financial information to the citizens of Clark County and all other interested parties. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Department of Fiscal Services. To the best of our knowledge, all information contained in this CAFR is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

## **REPORTING ENTITY**

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

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

## **CLARK COUNTY**

### ***Profile***

Clark County was established by an act of the State Legislature on March 1, 1818, and Springfield was selected as the County seat. 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 400 square miles of county land consisting of just over 68,000 parcels valued at over \$6 billion and ranks as the 18<sup>th</sup> largest county in Ohio. The County is located in the west-central part of Ohio. Interstate Highway 70, U.S. Route 40 and State Route 41 cross the county east and west. U.S. Routes 42 and 68, and State Routes 4, 54, and 72 run North and South. The Little Miami and Mad Rivers flow through the County.

Clark County is made up of seven public school districts and one joint vocational district. There are ten townships, two cities, and seven villages. 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.

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

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

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

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

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 54,000 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was completed in 2007. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

## **LOCAL ECONOMY**

In evaluating the County's current economic condition, it is obvious the County has seen a slight turn for the better in the local economy. Through May of 2011 the County's year to date cumulative sales tax receipts were higher than 2010 by over 6.2%.

The most current data released from the U.S. Census Bureau has Clark County ranked as the 21<sup>st</sup> most populated County in the State of Ohio. With population decreasing slightly and the unemployment rate remaining constant, the County's decline in the economic climate slowed in 2010, but did not improve over 2009. The County's average civilian labor force decreased to 70,000 during 2010, while employment averaged 62,700 with an unemployment rate of 10.4% compared to Ohio's 10.1%. The U.S. average unemployment rate was 9.6%.

Major employers include Assurant Specialty Property, Clark County, Speedway LLC, Springfield City Schools, Springfield Medical Regional Center, City of Springfield, Dole Fresh Vegetables, International Truck and Engine/Navistar International, Kroger Co., and Ohio Air National Guard.

## **MAJOR INITIATIVES**

Clark County is continually striving to promote economic development. County elected officials are constantly working with the City of Springfield, the Greater Springfield Chamber of Commerce, Community Improvement Corporation and other various local organizations to encourage business to locate into the Clark County Area. The following are several highlights of initiatives currently in progress in Clark County:

Various County Road Projects – Due to the awarding of federal grants from the American Recovery and Reinvestment Act of 2009, the County is using these funds to replace various roads and other infrastructure throughout the County.

Springfield Regional Medical Center – In 2008, ground was broken for the new Springfield Regional Medical Center to be located new downtown Springfield. The new Medical Center will be a 475,000 square foot, 254-bed full service medical facility with all private rooms equipped with the most advanced technology.

Springfield Air National Guard Base – In May 2009, ground was broken for two new buildings at the Springfield Air National Guard Base. These buildings will include a 35,000 square foot Armed Forces Reserve Center and a 19,000 square foot Field Maintenance Shop at a cost of \$15,000,000.

Code Blue – In February 2010 Code Blue, a Wisconsin-based company that provides outsourced solutions for insurance carriers, announced its expansion into Springfield, Ohio. It expects to hire 150 new employees by the end of 2011 and an additional 150 employees four years later. The County provided job training and placement resources for Code Blue to encourage their location here.

Trutec Industries – In August 2010, Trutec Industries, a local heat treating company announced it will expand its facility to accommodate increased sales and to provide better long-term support to its customers. The expansion will add a new 55,000 square-foot building to its existing 79,000 square feet of space and will result in approximately 25 new jobs. The new facility will house new heat treatment furnaces.

Thirty-One Gifts – In May 2011 Thirty-One Gifts, a direct sales company that manufactures and personalizes home gift items announced it would open a distribution center could add up to 500 jobs in Springfield/Clark County area.

In March 2011, a corporate real estate magazine has named Springfield as a top city for economic development. Site Selection Magazine ranked Springfield as fifth in the nation of cities its size for new or expanded private, corporate economic development projects. The City had 10 projects last year that met the magazine's criteria that must have involved at least \$1 million in capital investments, created 50 jobs or added at least 20,000 square feet. It was the only Ohio city in its population range to be ranked in the top 10.

Although the County's 2010 unemployment rate continued to be higher than the State and National averages, the economic impact of the projects listed above should have a very positive impact on the future employment and economic environments. Once the current economic condition improves, additional projects will be put into place by the County.

## **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, 2010, by Auditor of State, Dave Yost. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

## **AWARDS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clark County for its comprehensive annual financial report for the fiscal year ended December 31, 2009. This was the ninth year (fiscal years ended 2000 – 2005 and 2007 – 2009) that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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



## **ACKNOWLEDGEMENTS**

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

**Auditor's Office:**

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

**Commission Office:**

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

**Treasurer's Office:**

Stephen T. Metzger, Clark County Treasurer

It is my pleasure to submit herewith the Comprehensive Annual Financial Report for the fiscal year ended December 31, 2010.

Sincerely,

John S. Federer  
Clark County Auditor

**CLARK COUNTY, OHIO**

Elected Officials

---

Board of County Commissioners	John Detrick David Hartley Richard L. Lohnes	President Commissioner Commissioner
----------------------------------	--	---

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Other Elected Officials	John S. Federer Ronald E. Vincent Dr. Richard A. Marsh Johnathan A. Burr, P.E., P.S. D. Andrew Wilson Nancy Pence Gene A. Kelly Stephen T. Metzger	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
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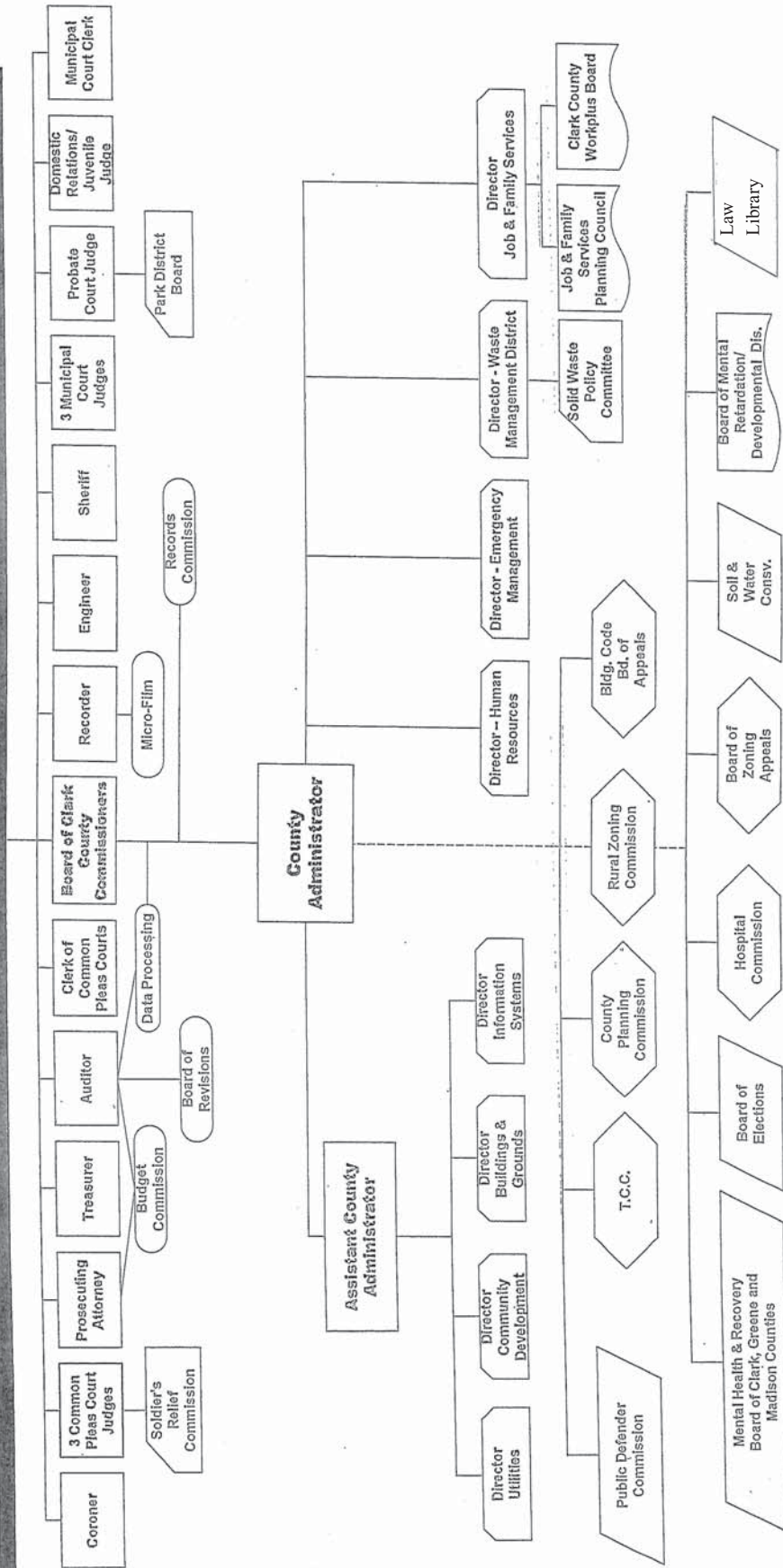
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Second District Court of Appeals	Honorable Mike Hall Honorable Mary E. Donovan Honorable Michael Fain Honorable Jeffrey E. Froelich Honorable Thomas J. Grady	Judge Judge Judge Judge Judge
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Common Pleas Court	<i>General Division</i>	
	Honorable Douglas M. Rastatter	Judge
	Honorable Richard J. O'Neill	Judge
	Honorable Thomas J. Capper	Judge
	<i>Domestic Division</i>	
	Honorable Thomas J. Capper	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



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clark County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

*FINANCIAL*



*SECTION*

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Clark County  
Honorable Board of County Commissioners  
Honorable County Auditor  
Honorable County Treasurer  
31 North Limestone Street  
PO Box 1325  
Springfield, Ohio 45501

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the County), as of and for the year ended December 31, 2010, 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 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*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. 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 our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio, as of December 31, 2010, 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 June 28, 2011 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.

Accounting principles generally accepted in the United States of America require this presentation to include Management's discussion and analysis, and the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary (Non-GAAP Basis) for the General Fund, Job & Family Services Special Revenue Fund, Department of Developmental Disabilities Special Revenue Fund, and Children's Services Special Revenue Fund. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



**Dave Yost**  
Auditor of State

June 28, 2011



**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
(Unaudited)

---

As management of Clark County (the County), we offer readers this narrative overview and analysis of the financial activities of the County as a whole for the fiscal year ended December 31, 2010. 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, 2010 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2010 by \$150,965,858. Of this amount, \$16,033,079 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$9,382,677, and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business-type activities are \$6,650,402 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net assets decreased \$2,218,907 in 2010. Net assets of the governmental activities decreased \$3,940,518, which represents a 2.88% decrease from 2009. Net assets of the business-type activities increased \$1,721,611 or 10.44% from 2009.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$36,948,924, a decrease of \$394,380 from 2009. \$30,413,725 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 \$7,429,044, which represents 21.07% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$1,330,000, or 7.56%, in governmental activities and increased by \$188,086 in the business-type activities. The decrease in governmental activities debt was due to the retirement of bond anticipation notes and principal on long-term debt, while the net increase in business-type activities was a result of issuance of short-term notes and notes financed through the Ohio Water Development Authority for the construction of sewer assets.

**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.

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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 but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include 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 can be found on pages 13 – 15 of this report.

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

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

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

The County maintains forty-six 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, Department of Developmental Disabilities Fund, and the Children's Services Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation.

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

The 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 – 54 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.

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**Government-Wide Financial Analysis**

The following table provides a summary of the County's net assets for 2010 as compared to 2009:

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Assets:						
Current and Other Assets	\$ 94,570,996	\$ 94,932,555	\$ 7,000,604	\$ 6,211,649	\$ 101,571,600	\$ 101,144,204
Capital Assets	<u>87,965,325</u>	<u>90,925,282</u>	<u>17,366,360</u>	<u>16,357,444</u>	<u>105,331,685</u>	<u>107,282,726</u>
Total Assets	<u>182,536,321</u>	<u>185,857,837</u>	<u>24,366,964</u>	<u>22,569,093</u>	<u>206,903,285</u>	<u>208,426,930</u>
Liabilities:						
Current and Other Liabilities	29,359,093	27,451,131	987,774	669,559	30,346,867	28,120,690
Long-term Liabilities	<u>20,429,208</u>	<u>21,718,168</u>	<u>5,161,352</u>	<u>5,403,307</u>	<u>25,590,560</u>	<u>27,121,475</u>
Total Liabilities	<u>49,788,301</u>	<u>49,169,299</u>	<u>6,149,126</u>	<u>6,072,866</u>	<u>55,937,427</u>	<u>55,242,165</u>
Net Assets:						
Invested in Capital Assets, Net of Related Debt	71,478,924	73,166,669	11,567,436	10,773,918	83,046,360	83,940,587
Restricted	51,886,419	59,322,878	-	-	51,886,419	59,322,878
Unrestricted	<u>9,382,677</u>	<u>4,198,991</u>	<u>6,650,402</u>	<u>5,722,309</u>	<u>16,033,079</u>	<u>9,921,300</u>
Total Net Assets	<u>\$ 132,748,020</u>	<u>\$ 136,688,538</u>	<u>\$ 18,217,838</u>	<u>\$ 16,496,227</u>	<u>\$ 150,965,858</u>	<u>\$ 153,184,765</u>

The largest portion of the County's total net assets, \$83,046,360, 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, \$51,886,419, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, \$16,033,079, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2010, 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.

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The following table provides a summary of the County's changes in net assets for 2010 as compared to 2009:

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

	2010			2009		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
<b>REVENUES:</b>						
Program Revenues:						
Charges for Services	\$ 18,942,750	\$ 5,970,702	\$ 24,913,452	\$ 17,339,169	\$ 6,205,770	\$ 23,544,939
Operating Grants and Contributions	47,792,693	-	47,792,693	61,344,153	-	61,344,153
Capital Grants and Contributions	5,421,738	495,208	5,916,946	4,054,523	577,261	4,631,784
General Revenues:						
Property Taxes	17,707,004	-	17,707,004	17,652,753	-	17,652,753
Permissive Sales Tax	19,451,080	-	19,451,080	18,679,244	-	18,679,244
Grants and Contributions not Restricted	5,324,949	-	5,324,949	5,895,214	-	5,895,214
Investment Income	805,754	-	805,754	1,352,245	-	1,352,245
Gain on Sale of Capital Assets	14,995	-	14,995	-	-	-
Transfers In	250,090	-	250,090	-	-	-
Other Revenue	1,858,456	419,095	2,277,551	1,996,747	56,163	2,052,910
Total Revenue	<u>117,569,509</u>	<u>6,885,005</u>	<u>124,454,514</u>	<u>128,314,048</u>	<u>6,839,194</u>	<u>135,153,242</u>
<b>EXPENSES:</b>						
General Government:						
Legislative and Executive	9,992,461	-	9,992,461	14,761,744	-	14,761,744
Judicial	13,649,222	-	13,649,222	14,092,014	-	14,092,014
Public Safety	15,650,852	-	15,650,852	15,934,293	-	15,934,293
Public Works	14,023,453	-	14,023,453	9,460,379	-	9,460,379
Health	27,554,583	-	27,554,583	26,076,224	-	26,076,224
Human Services	38,657,686	-	38,657,686	44,173,948	-	44,173,948
Conservation/Recreation	1,348,005	-	1,348,005	1,466,350	-	1,466,350
Sewer	-	3,042,704	3,042,704	-	3,173,540	3,173,540
Water	-	2,120,690	2,120,690	-	2,074,816	2,074,816
Interest Expense	633,765	-	633,765	693,816	-	693,816
Total Expenses	<u>121,510,027</u>	<u>5,163,394</u>	<u>126,673,421</u>	<u>126,658,768</u>	<u>5,248,356</u>	<u>131,907,124</u>
Change in Net Assets	(3,940,518)	1,721,611	(2,218,907)	1,655,280	1,590,838	3,246,118
Net Assets, Beginning of Year	<u>136,688,538</u>	<u>16,496,227</u>	<u>153,184,765</u>	<u>135,033,258</u>	<u>14,905,389</u>	<u>149,938,647</u>
Net Assets, End of Year	<u>\$ 132,748,020</u>	<u>\$ 18,217,838</u>	<u>\$ 150,965,858</u>	<u>\$ 136,688,538</u>	<u>\$ 16,496,227</u>	<u>\$ 153,184,765</u>

**Governmental Activities:**

Operating grants and contributions of \$47.79 million represent the largest program revenue, and approximately 40.65% of total governmental activities revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving over \$10.14 million, along with the Board of Developmental Disabilities, Children's Services, and Motor Vehicle & Gas Tax, receiving approximately \$15.60 million, \$6.87 million, and \$6.93 million, respectively. Total tax revenue accounts for approximately \$37.16 million of the \$117.56 million total revenue for governmental activities, or 31.61% of total revenue. Sales tax accounted for \$19.45 million, or approximately 52.35% of total tax revenue.

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The County's charges for services directly related to governmental services made up \$18.94 million, nearly 16.11% 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 \$38.66 million or 31.82% of total governmental expenses. The next largest program was health, accounting for \$27.55 million or 22.68% of the total expenses for governmental activities.

**Business-type Activities:**

During 2010, the net assets of the business-type activities increased by slightly over \$1.72 million. Major revenues sources were charges for services in the amount of \$5.97 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>2010</u>		<u>2009</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	\$ 9,992,461	\$ (4,814,847)	\$ 14,761,744	\$ (9,745,340)
Judicial	13,649,222	(7,992,265)	14,092,014	(7,909,125)
Public Safety	15,650,852	(13,627,200)	15,934,293	(14,576,588)
Public Works	14,023,453	1,114,396	9,460,379	3,819,138
Health	27,554,583	(11,047,073)	26,076,224	(7,480,931)
Human Services	38,657,686	(11,853,807)	44,173,948	(6,728,059)
Conservation/Recreation	1,348,005	(498,285)	1,466,350	(606,202)
Interest Expense	<u>633,765</u>	<u>(633,765)</u>	<u>693,816</u>	<u>(693,816)</u>
Total Expenses	<u>\$ 121,510,027</u>	<u>\$ (49,352,846)</u>	<u>\$ 126,658,768</u>	<u>\$ (43,920,923)</u>
<b>BUSINESS-TYPE ACTIVITIES:</b>				
Sewer	\$ 3,042,704	\$ 430,145	\$ 3,173,540	\$ 1,285,030
Water	<u>2,120,690</u>	<u>872,371</u>	<u>2,074,816</u>	<u>249,645</u>
Total Expenses	<u>\$ 5,163,394</u>	<u>\$ 1,302,516</u>	<u>\$ 5,248,356</u>	<u>\$ 1,534,675</u>

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**Financial Analysis of County Funds**

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

**Governmental funds:** The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, 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, 2010, the County's governmental funds reported combined ending fund balances of \$36.95 million, a decrease of about \$0.39 million in comparison with the prior year. Approximately 82.31% of this total (\$30.41 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 (\$5.84 million) or for a variety of other restricted purposes (\$.69 million).

The General Fund is the chief operating fund of the County. At December 31, 2010, unreserved fund balance of the General Fund was \$7.43 million, while total fund balance reached \$9.02 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 21.07% to total General Fund expenditures, while total fund balance represents 25.59% of that same amount. During 2010, the fund balance of the General Fund increased by \$17,861. The key factor in this increase was the flat collections in both real estate and sales tax and wage and hiring freezes.

The unreserved fund balance of the Department of Jobs and Family Services (DJFS) at December 31, 2010 was \$1.81 million, while total fund balance rose to \$2.81 million. As a measure of the DJFS's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 9.16% to total DJFS expenditures, while total fund balance represents 14.24% of that same amount. During 2010, the fund balance of the DJFS Fund increased by \$1,097,006. The key factor in this increase was the fact that the Department experienced a reduction in workforce due to attrition and layoffs.

During the year, the fund balance of the Development of Disabilities Fund (DoDD) increased by \$345,333. This was nearly a \$700,000 turnaround from the \$353,777 reduction in 2009. The source of the increase was a result of approximately \$1.5 million more in intergovernmental revenues.

During the year, the fund balance of the Children's Services Fund decreased by \$842,319 to \$1,389,386. The decrease was primarily attributable to less intergovernmental revenues coupled with an increase in expenditures due to contract services.

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

Unrestricted net assets of the Sewer and Water funds at the end of the year approximated \$6.65 million. The Sewer and Water Funds reported an increase in net assets by \$810,369 and \$917,106, respectively. These increases were primarily due to a reduction in personnel costs and additional capital grants in the Water Fund.

**General Fund Budgetary Highlights**

The County's budget is prepared according to Ohio law, and the most significant budgeted fund is the General Fund. The total original appropriations for the General Fund, including those for transfers, were \$38.56 million, while the final appropriations were \$38.98 million, resulting in a net increase of \$.42 million. During 2010, the County amended its General Fund budget numerous times. The increases occurred in all areas except legislative and executive line of general government, which was decreased by approximately \$147,000. There was no change in appropriations for health. During 2010, the County spent 94.42% of the amount appropriated in the General Fund. There were no significant variances between final budget amounts and actual results.

**Capital Assets and Long-term Debt**

**Capital assets:** The County's investment in capital assets for governmental and business-type activities as of December 31, 2010, amounts to \$105.33 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, decreased by over \$1.95 million, or approximately 1.82%. Governmental activity capital assets, net of accumulated depreciation, reflect a net decrease during the year of \$2,959,957. Major events for governmental activity capital assets included the continuation and completion of various improvements and additional infrastructure put into place and other various asset purchases. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of \$1.01 million. This increase is related to various water and sewer projects which were started in 2010.

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

	2010			2009		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities (as reclassified)	Business- Type Activities	Total
Land	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462
Construction in Progress	2,737,873	814,379	3,552,252	631,110	62,500	693,610
Infrastructure	95,943,346	17,498,744	113,442,090	94,479,644	16,796,205	111,275,849
Buildings	30,357,492	6,522,614	36,880,106	30,326,427	6,345,114	36,671,541
Improvements	51,648,763	1,453,322	53,102,085	50,830,684	1,453,322	52,284,006
Machinery & Equipment	17,029,544	2,271,173	19,300,717	16,054,074	2,225,982	18,280,056
Less: Accumulated Depreciation	<u>(116,956,581)</u>	<u>(12,365,446)</u>	<u>(129,322,027)</u>	<u>(108,601,545)</u>	<u>(11,697,253)</u>	<u>(120,298,798)</u>
Totals	<u>\$ 87,965,325</u>	<u>\$ 17,366,360</u>	<u>\$ 105,331,685</u>	<u>\$ 90,925,282</u>	<u>\$ 16,357,444</u>	<u>\$ 107,282,726</u>

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

**Debt:** At December 31, 2010, the County had total bonded debt outstanding of \$19,583,500. Of this amount, \$15,760,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of \$3,823,500 of self-supporting general obligation bonds, which are payable from business-type activities. The County also had outstanding \$985,684 in Ohio Public Works Commission (OPWC) loans and \$171,582 in Ohio Water Development Authority (OWDA) loans, payable from business-type activities. Also outstanding at December 31, 2010, was \$1,270,000 of bond anticipation notes; of which \$500,000 was payable from governmental activities. During 2010, the County's total long-term bonded debt decreased by \$1,385,600.

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

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current total direct legal debt limitation for the County is \$45,232,227, 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 2011 Budget. On February 22, 2011, the Board of County Commissioners voted to continue the ½% Sales Tax increase for an additional 30 months beginning in July 2011. This increase is needed in order to continue services at the current levels without adding any additional personnel throughout the County departments. The 2011 General Fund budget was adopted at \$35.56 million with no increases across all areas. The 2011 budget includes an increase in health care costs and construction projects. The budget also provides for continuous full funding for all mandated services.

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The County hopes that the infrastructure investment of \$780,000 within the Village of South Vienna will significantly increase sales tax revenues in future years. This investment was done 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, 2010

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 32,968,706	\$ 4,876,433	\$ 37,845,139
Pooled Cash and Investments in Segregated Accounts	386,471	489,518	875,989
Pooled Cash and Investments with Fiscal and Escrow Agents	44,995	40,878	85,873
Net Receivables:			
Taxes	19,906,475	-	19,906,475
Permissive Sales Tax Accounts	3,183,677	-	3,183,677
Special Assessments	874,692	1,543,259	2,417,951
Accrued Interest	253,159	-	253,159
Due from Other Governments	164,970	-	164,970
Materials and Supplies Inventory	36,022,335	-	36,022,335
Prepaid Items	270,409	1,640	272,049
Internal Balances	349,772	13,465	363,237
Unamortized Bond Issue Costs	4,384	(4,384)	-
Capital Assets:	140,951	39,795	180,746
Capital Assets, not subject to depreciation:			
Land	7,204,888	1,171,574	8,376,462
Construction In Progress	2,737,873	814,379	3,552,252
Capital Assets, net of accumulated depreciation	<u>78,022,564</u>	<u>15,380,407</u>	<u>93,402,971</u>
Total Assets	<u>182,536,321</u>	<u>24,366,964</u>	<u>206,903,285</u>
<b>LIABILITIES:</b>			
Accounts Payable	5,049,424	75,728	5,125,152
Contracts Payable	17,411	-	17,411
Retainage Payable	44,629	40,878	85,507
Accrued Wages and Benefits	3,338,640	74,144	3,412,784
Compensated Absences Payable	67,142	-	67,142
Unearned Revenue	20,290,542	-	20,290,542
Matured Interest Payable	366	-	366
Accrued Interest Payable	50,939	27,024	77,963
Notes Payable	500,000	770,000	1,270,000
Non-Current Liabilities:			
Due Within One Year	1,734,047	559,750	2,293,797
Due in More Than One Year	<u>18,695,161</u>	<u>4,601,602</u>	<u>23,296,763</u>
Total Liabilities	<u>49,788,301</u>	<u>6,149,126</u>	<u>55,937,427</u>
<b>NET ASSETS:</b>			
Invested in Capital Assets, net of related debt	71,478,924	11,567,436	83,046,360
Restricted for:			
Job & Family Services	8,192,213	-	8,192,213
DoDD	16,880,809	-	16,880,809
Children's Services	4,376,035	-	4,376,035
Capital Projects	2,285,768	-	2,285,768
Other Purposes	20,026,819	-	20,026,819
Permanent Fund:			
Nonexpendable	124,775	-	124,775
Unrestricted	<u>9,382,677</u>	<u>6,650,402</u>	<u>16,033,079</u>
Total Net Assets	<u>\$ 132,748,020</u>	<u>\$ 18,217,838</u>	<u>\$ 150,965,858</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Activities  
For the Year Ended December 31, 2010

<u>Functions/Programs:</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Government:				
Legislative & Executive	\$ 9,992,461	\$ 4,635,167	\$ 542,447	\$ -
Judicial	13,649,222	3,399,300	2,257,657	-
Public Safety	15,650,852	560,545	1,463,107	-
Public Works	14,023,453	874,561	8,841,550	5,421,738
Health	27,554,583	907,876	15,599,634	-
Human Services	38,657,686	7,715,581	19,088,298	-
Conservation/Recreation	1,348,005	849,720	-	-
Interest Expense	633,765	-	-	-
Total Governmental Activities	<u>121,510,027</u>	<u>18,942,750</u>	<u>47,792,693</u>	<u>5,421,738</u>
Business-Type Activities:				
Sewer	3,042,704	3,578,441	-	(105,592)
Water	2,120,690	2,392,261	-	600,800
Total Business-Type Activities	<u>5,163,394</u>	<u>5,970,702</u>	<u>-</u>	<u>495,208</u>
 Total Primary Government	 <u>\$ 126,673,421</u>	 <u>\$ 24,913,452</u>	 <u>\$ 47,792,693</u>	 <u>\$ 5,916,946</u>

General Revenues:

Taxes:

Property Taxes Levied for:

  General Purposes

  Children's Home

  DoDD

  Senior Citizen's

Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Gain on Sale of Capital Assets

Transfers In

Other Revenue

Total General Revenues

Change in Net Assets

Net Assets, Beginning of Year

Net Assets, End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and  
Changes in Net Assets

Governmental Activities	Business-Type Activities	Total
\$ (4,814,847)		\$ (4,814,847)
(7,992,265)		(7,992,265)
(13,627,200)		(13,627,200)
1,114,396		1,114,396
(11,047,073)		(11,047,073)
(11,853,807)		(11,853,807)
(498,285)		(498,285)
<u>(633,765)</u>		<u>(633,765)</u>
<u>(49,352,846)</u>		<u>(49,352,846)</u>
	430,145	430,145
	<u>872,371</u>	<u>872,371</u>
	<u>1,302,516</u>	<u>1,302,516</u>
<u>(49,352,846)</u>	<u>1,302,516</u>	<u>(48,050,330)</u>
3,443,154	-	3,443,154
2,291,131	-	2,291,131
9,757,096	-	9,757,096
2,215,623	-	2,215,623
19,451,080	-	19,451,080
5,324,949	-	5,324,949
805,754	-	805,754
14,995	-	14,995
250,090	-	250,090
<u>1,858,456</u>	<u>419,095</u>	<u>2,277,551</u>
<u>45,412,328</u>	<u>419,095</u>	<u>45,831,423</u>
(3,940,518)	1,721,611	(2,218,907)
<u>136,688,538</u>	<u>16,496,227</u>	<u>153,184,765</u>
<u>\$ 132,748,020</u>	<u>\$ 18,217,838</u>	<u>\$ 150,965,858</u>

**CLARK COUNTY, OHIO**

Balance Sheet

Governmental Funds

December 31, 2010

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 6,257,127	\$ 1,794,471	\$ 13,156,566	\$ 888,187
Pooled Cash and Investments in Segregated Accounts	-	-	82,883	104,679
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-
Net Receivables:				
Taxes	3,863,818	-	11,232,948	2,610,430
Permissive Sales Tax Accounts	3,183,677	-	-	-
	364,105	60,100	-	60,428
Special Assessments	-	-	-	-
Accrued Interest	164,766	-	-	-
Due from Other Governments	1,845,697	8,376,494	7,515,656	3,832,867
Due from Other Funds	-	-	300,000	-
Materials and Supplies Inventory	89,373	37,638	-	-
Prepaid Items	175,946	30,511	52,513	44,054
	<u>15,944,509</u>	<u>10,299,214</u>	<u>32,340,566</u>	<u>7,540,645</u>
Total Assets	<u>\$ 15,944,509</u>	<u>\$ 10,299,214</u>	<u>\$ 32,340,566</u>	<u>\$ 7,540,645</u>
<b>LIABILITIES AND FUND BALANCES:</b>				
Liabilities:				
Accounts Payable	\$ 581,653	\$ 629,988	\$ 2,365,244	\$ 449,501
Contracts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Accrued Wages and Benefits	742,150	374,199	613,788	-
Compensated Absences Payable	66,971	-	171	-
Due to Other Funds	24,830	-	-	-
Deferred Revenue	5,504,758	6,485,038	16,938,602	5,701,308
Matured Interest Payable	-	-	-	-
Notes Payable	-	-	-	-
	<u>6,920,362</u>	<u>7,489,225</u>	<u>19,917,805</u>	<u>6,150,809</u>
Total Liabilities	<u>6,920,362</u>	<u>7,489,225</u>	<u>19,917,805</u>	<u>6,150,809</u>
Fund Balances:				
Reserved for:				
Encumbrances	1,329,784	935,329	513,631	398,836
Materials and Supplies Inventory	89,373	37,638	-	-
Prepaid Items	175,946	30,511	52,513	44,054
Permanent Funds	-	-	-	-
Unreserved, Undesignated:				
General Fund	7,429,044	-	-	-
Special Revenue Funds	-	1,806,511	11,856,617	946,946
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Permanent Funds	-	-	-	-
	<u>9,024,147</u>	<u>2,809,989</u>	<u>12,422,761</u>	<u>1,389,836</u>
Total Fund Balances	<u>9,024,147</u>	<u>2,809,989</u>	<u>12,422,761</u>	<u>1,389,836</u>
Total Liabilities and Fund Balances	<u>\$ 15,944,509</u>	<u>\$ 10,299,214</u>	<u>\$ 32,340,566</u>	<u>\$ 7,540,645</u>

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, 2010

Nonmajor Governmental Funds	Total Governmental Funds		
		Total Governmental Fund Balances	\$ 36,948,924
		Amounts reported for governmental activities in the Statement of Net Assets are different because:	
\$ 10,870,971	\$ 32,967,322	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
198,909	386,471	Land	\$ 7,204,888
44,995	44,995	Construction in Progress	2,737,873
2,199,279	19,906,475	Infrastructure	95,943,346
-	3,183,677	Buildings	30,357,492
390,059	874,692	Improvements	51,648,763
253,159	253,159	Furniture, Fixtures, and Equipment	17,029,544
204	164,970	Accumulated Depreciation	<u>(116,956,581)</u>
14,451,621	36,022,335	Total Capital Assets	87,965,325
41,630	341,630	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	
143,398	270,409	Intergovernmental Revenue	28,977,963
46,748	349,772	Charges for Services	274,799
		Investment Income	132,902
<u>\$ 28,640,973</u>	<u>\$ 94,765,907</u>	Other Revenue	<u>148</u>
			29,385,812
\$ 1,023,038	\$ 5,049,424	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.	140,951
17,411	17,411		
44,629	44,629	The unamortized loss on the refunding of debt is not due and payable in the current period and, therefore, is not reported as a fund liability	137,706
389,890	2,120,027		
-	67,142		
316,800	341,630	The internal service fund are used to charge the cost of dental insurance to employees. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	1,384
15,046,648	49,676,354		
366	366		
500,000	500,000		
<u>17,338,782</u>	<u>57,816,983</u>	The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the proprietary funds.	4,384
2,662,651	5,840,231	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
143,398	270,409	Accrued Wages and Benefits	(1,218,613)
46,748	349,772	Accrued Compensated Absences	(4,580,513)
74,787	74,787	Accrued Interest on Long-Term Debt	(50,939)
-	7,429,044	General Obligation Bonds Payable	(15,760,000)
9,354,600	23,964,674	Accrued Bond Premium	<u>(226,401)</u>
30,846	30,846	Total Liabilities	<u>(21,836,466)</u>
(1,060,827)	(1,060,827)		
49,988	49,988	Net Assets of Governmental Activities	\$ <u>132,748,020</u>
<u>11,302,191</u>	<u>36,948,924</u>	See accompanying notes to the basic financial statements.	
<u>\$ 28,640,973</u>	<u>\$ 94,765,907</u>		

**CLARK COUNTY, OHIO**  
Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2010

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
<b>REVENUES:</b>				
Taxes	\$ 3,443,154	\$ -	\$ 9,757,096	\$ 2,291,131
Permissive Sales Tax	19,451,080	-	-	-
Intergovernmental	6,352,528	13,681,901	16,972,964	6,957,478
Charges for Services	4,167,729	6,206,752	346,946	785,986
Licenses and Permits	3,188	-	-	-
Fees, Fines and Forfeitures	667,300	-	-	-
Special Assessments	-	-	-	-
Investment Income	720,960	-	284	-
Other Revenue	206,476	-	80,080	665,760
	<u>35,012,415</u>	<u>19,888,653</u>	<u>27,157,370</u>	<u>10,700,355</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	4,745,610	-	-	-
Judicial	8,858,811	-	-	-
Public Safety	14,051,392	-	-	-
Public Works	3,538,353	-	-	-
Health	258,141	-	26,571,014	-
Human Services	705,887	19,727,253	-	11,542,674
Conservation/Recreation	430,420	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
	<u>32,588,614</u>	<u>19,727,253</u>	<u>26,571,014</u>	<u>11,542,674</u>
Total Expenditures				
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>2,423,801</u>	<u>161,400</u>	<u>586,356</u>	<u>(842,319)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from the Sale of Capital Assets	14,995	-	-	-
Transfers In	255,090	935,606	73,777	-
Other Financing Sources - Proceeds of				
Refunding Debt	-	-	-	-
Transfers Out	(2,676,025)	-	(314,800)	-
Other Financing Uses - Payment to Refunded Debt Escrow Agent				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(2,405,940)</u>	<u>935,606</u>	<u>(241,023)</u>	<u>-</u>
Net Change in Fund Balances	17,861	1,097,006	345,333	(842,319)
Fund Balance, Beginning of Year	<u>9,006,286</u>	<u>1,712,983</u>	<u>12,077,428</u>	<u>2,232,155</u>
Fund Balance, End of Year	<u>\$ 9,024,147</u>	<u>\$ 2,809,989</u>	<u>\$ 12,422,761</u>	<u>\$ 1,389,836</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, 2010

		Total Net Change in Fund Balances - Governmental Funds	\$ (394,380)
Nonmajor Governmental Funds	Total Governmental Funds	Amounts reported for governmental activities in the Statement of Activities are different because:	
\$ 2,215,623	\$ 17,707,004	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:	
-	19,451,080	Capital Asset Additions	5,597,361
16,141,952	60,106,823	Depreciation	<u>(8,557,318)</u> (2,959,957)
5,286,577	16,793,990	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.	
554,776	557,964	Intergovernmental	(1,567,443)
755,722	1,423,022	Charges for Services	52,328
110,268	110,268	Investment Income	(20,756)
105,266	826,510	Other Revenue	<u>(71,725)</u> (1,607,596)
<u>977,865</u>	<u>1,930,181</u>	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.	(237,279)
26,148,049	118,906,842	The amortization of a loss on the refunding of debt or the premium on the issuance of debt do not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds	
		Amortization of Bond Issue Costs	(13,435)
1,987,445	6,733,055	Amortization of Bond Premium	20,256
4,810,803	13,669,614	Deferred Amount on Refunding	<u>(7,248)</u> (427)
1,500,712	15,552,104	Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	1,220,000
8,102,315	11,640,668	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.	(2,455,000)
175,068	27,004,223	The payment to the refunding bond escrow agent consumes the current financial resources of governmental funds, but has no effect on net assets	2,374,954
6,612,144	38,587,958	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:	
912,866	1,343,286	Compensated Absences	(68,368)
3,181,254	3,181,254	Accrued Wages and Benefits	106,682
1,220,000	1,220,000	Accrued Interest Payable	<u>80,853</u>
<u>714,191</u>	<u>714,191</u>	Change in Net Assets of Governmental Activities	\$ <u>(3,940,518)</u>
29,216,798	119,646,353	See accompanying notes to the basic financial statements.	
(3,068,749)	(739,511)		
-	14,995		
2,705,142	3,969,615		
2,455,000	2,455,000		
(728,700)	(3,719,525)		
<u>(2,374,954)</u>	<u>(2,374,954)</u>		
2,056,488	345,131		
(1,012,261)	(394,380)		
<u>12,314,452</u>	<u>37,343,304</u>		
\$ <u>11,302,191</u>	\$ <u>36,948,924</u>		

**CLARK COUNTY, OHIO**

Statement of Net Assets

Proprietary Funds

December 31, 2010

	Sewer	Water	Total	Internal Service Funds
<b>ASSETS:</b>				
Current:				
Pooled Cash and Investments	\$ 3,712,444	\$ 1,163,989	\$ 4,876,433	\$ 1,384
Pooled Cash and Investments in Segregated Accounts	489,518	-	489,518	-
Pooled Cash and Investments with Fiscal and Escrow Agents	40,878	-	40,878	-
Receivables:				
Accounts	1,038,378	504,881	1,543,259	-
Materials and Supplies Inventory	902	738	1,640	-
Prepaid Expenses	10,501	2,964	13,465	-
<b>Total Current Assets</b>	<u>5,292,621</u>	<u>1,672,572</u>	<u>6,965,193</u>	<u>1,384</u>
Noncurrent Assets:				
Unamortized Bond Issue Costs	24,184	15,611	39,795	-
Capital Assets, net of accumulated depreciation	10,946,614	6,419,746	17,366,360	-
<b>Total Noncurrent Assets</b>	<u>10,970,798</u>	<u>6,435,357</u>	<u>17,406,155</u>	<u>-</u>
<b>Total Assets</b>	<u>\$ 16,263,419</u>	<u>\$ 8,107,929</u>	<u>\$ 24,371,348</u>	<u>\$ 1,384</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	\$ 30,506	\$ 45,222	\$ 75,728	\$ -
Retainage Payable	40,878	-	40,878	-
Accrued Wages and Benefits	40,780	33,364	74,144	-
Accrued Interest Payable	21,405	5,619	27,024	-
Notes Payable	429,000	341,000	770,000	-
<b>Total Current Liabilities</b>	<u>562,569</u>	<u>425,205</u>	<u>987,774</u>	<u>-</u>
Noncurrent Liabilities:				
Compensated Absences Payable	80,331	65,725	146,056	-
OWDA Loans Payable	171,582	-	171,582	-
OPWC Loan Payable	566,484	419,200	985,684	-
General Obligation Bonds Payable	2,233,500	1,590,000	3,823,500	-
Accrued Bond Premium	16,757	31,401	48,158	-
Unamortized Charge - Refunding Issue	(13,628)	-	(13,628)	-
<b>Total Noncurrent Liabilities</b>	<u>3,055,026</u>	<u>2,106,326</u>	<u>5,161,352</u>	<u>-</u>
<b>Total Liabilities</b>	<u>3,617,595</u>	<u>2,531,531</u>	<u>6,149,126</u>	<u>-</u>
<b>NET ASSETS:</b>				
Invested in Capital Assets, net of related debt	7,529,291	4,038,145	11,567,436	-
Unrestricted	5,116,533	1,538,253	6,654,786	1,384
<b>Total Net Assets</b>	<u>\$ 12,645,824</u>	<u>\$ 5,576,398</u>	<u>18,222,222</u>	<u>\$ 1,384</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.

(4,384)  
\$ 18,217,838

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, 2010

	Sewer	Water	Total	Internal Service Funds
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ 3,578,441	\$ 2,392,261	\$ 5,970,702	\$ 6,947
Other Operating Revenue	<u>376,999</u>	<u>42,096</u>	<u>419,095</u>	<u>-</u>
Total Operating Revenues	<u>3,955,440</u>	<u>2,434,357</u>	<u>6,389,797</u>	<u>6,947</u>
<b>OPERATING EXPENSES:</b>				
Personnel Services	833,069	681,228	1,514,297	-
Contractual Services	1,364,937	954,032	2,318,969	-
Materials and Supplies	92,887	172,817	265,704	-
Other Expenses	132,651	81,303	213,954	-
Depreciation	<u>498,037</u>	<u>170,156</u>	<u>668,193</u>	<u>-</u>
Total Operating Expenses	<u>2,921,581</u>	<u>2,059,536</u>	<u>4,981,117</u>	<u>-</u>
Operating Income (Loss)	<u>1,033,859</u>	<u>374,821</u>	<u>1,408,680</u>	<u>6,947</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest Expense	<u>(117,898)</u>	<u>(58,515)</u>	<u>(176,413)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(117,898)</u>	<u>(58,515)</u>	<u>(176,413)</u>	<u>-</u>
Income (Loss) Before Contributions	915,961	316,306	1,232,267	6,947
Capital Contributions	(105,592)	600,800	495,208	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(250,090)</u>
Change in Net Assets	810,369	917,106	1,727,475	(243,143)
Net Assets, Beginning of Year	<u>11,835,455</u>	<u>4,659,292</u>		<u>244,527</u>
Net Assets, End of Year	<u>\$ 12,645,824</u>	<u>\$ 5,576,398</u>		<u>\$ 1,384</u>

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

(5,864)

Change in net assets of business-type activities \$ 1,721,611

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2010

	Sewer	Water	Total	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	\$ 3,576,228	\$ 2,215,622	\$ 5,791,850	\$ 1,810
Cash Paid for Employees Salaries and Benefits	(827,359)	(677,136)	(1,504,495)	-
Cash Paid to Suppliers	(1,554,911)	(1,133,199)	(2,688,110)	-
Other Operating Revenues	80,922	40,889	121,811	-
Other Operating Expenses	(134,791)	(81,323)	(216,114)	-
Net Cash Provided (Used) by Operating Activities	<u>1,140,089</u>	<u>364,853</u>	<u>1,504,942</u>	<u>1,810</u>
<b>CASH FLOWS FROM NONCAPITAL ACTIVITIES:</b>				
Advances In	260,000	-	260,000	-
Advances Out	-	(260,000)	(260,000)	-
Transfers Out	-	-	-	(250,090)
Net Cash Provided (Used) by Noncapital Activities	<u>260,000</u>	<u>(260,000)</u>	<u>-</u>	<u>(250,090)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Grants	403,359	600,800	1,004,159	-
Proceeds from Notes/Loans	619,824	448,000	1,067,824	-
Acquisition and Construction of Capital Assets	(685,487)	(991,622)	(1,677,109)	-
Interest Paid on Loans	(2,317)	-	(2,317)	-
Interest Paid on G.O. Bonds	(108,488)	(77,554)	(186,042)	-
Principal Paid on G.O. Notes	(340,000)	-	(340,000)	-
Principal Paid on OWDA Loans	(19,242)	-	(19,242)	-
Principal Paid on OPWC Loans	(92,096)	(37,800)	(129,896)	-
Principal Paid on G.O. Bonds	(260,600)	(130,000)	(390,600)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(485,047)</u>	<u>(188,176)</u>	<u>(673,223)</u>	<u>-</u>
Increase (Decrease) in Cash and Cash Equivalents	915,042	(83,323)	831,719	(248,280)
Pooled Cash and Investments, Beginning of Year	<u>3,327,798</u>	<u>1,247,312</u>	<u>4,575,110</u>	<u>249,664</u>
Pooled Cash and Investments, End of Year	<u>\$ 4,242,840</u>	<u>\$ 1,163,989</u>	<u>\$ 5,406,829</u>	<u>\$ 1,384</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	\$ 3,712,444	\$ 1,163,989	\$ 4,876,433	\$ 1,384
Pooled Cash and Investments in Segregated Accounts	489,518	-	489,518	-
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>40,878</u>	<u>-</u>	<u>40,878</u>	<u>-</u>
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 4,242,840</u>	<u>\$ 1,163,989</u>	<u>\$ 5,406,829</u>	<u>\$ 1,384</u>

(Continued)

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2010  
(Continued)

	Sewer	Water	Total	Internal Service Funds
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	1,033,859	\$ 374,821	\$ 1,408,680	\$ 6,947
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	498,037	170,156	668,193	-
Changes in Assets and Liabilities:				
Accounts Receivable	(293,099)	(177,801)	(470,900)	-
Due From Other Governments	-	-	-	41
Materials and Supplies Inventory	(902)	(738)	(1,640)	-
Prepaid Items	(5,157)	(224)	(5,381)	691
Accounts Payable	(93,225)	(5,453)	(98,678)	-
Retainage Payable	(5,134)	-	(5,134)	-
Accrued Wages & Benefits	4,346	2,976	7,322	-
Compensated Absences Payable	1,364	1,116	2,480	-
Claims Payable	-	-	-	(5,869)
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,140,089</u>	<u>\$ 364,853</u>	<u>\$ 1,504,942</u>	<u>\$ 1,810</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Fiduciary Net Assets - Fiduciary Funds  
December 31, 2010

	Agency Funds
<b>ASSETS:</b>	
Pooled Cash and Investments	\$ 16,046,796
Pooled Cash and Investments in Segregated Accounts	3,214,138
Pooled Cash and Investments with Fiscal Agent	41,339
Receivables:	
Special Assessments	2,823,691
Taxes to be Collected for Other Governments	<u>112,380,689</u>
 Total Assets	 <u>\$ 134,506,653</u>
<b>LIABILITIES:</b>	
Retainage Payable	\$ 41,339
Due to Other Governments	115,564,555
Undistributed Monies	<u>18,900,759</u>
 Total Liabilities	 <u>\$ 134,506,653</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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**NOTE 1 – REPORTING ENTITY**

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

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

**Discretely Presented Component Units:**

Component units are legally separate Organizations for which the County is financially accountable. The County is financially accountable for an Organization if the County appoints a voting majority of the Organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the Organization; or (2) the County is legally entitled to or can otherwise access the Organization's resources; the County is legally obligated or has assumed the responsibility to finance the deficits of, or provide financial support to, the Organization; or the County is obligated for the debt of the Organization. Component units may also include Organizations that are fiscally dependent on the County in that the County approves the Organization's budget, the levying of its taxes or the issuance of its debt. At December 31, 2010, there are no Organizations that meet the requirements as component units to be included as part of Clark County's reporting entity.

Prior to 2008, Clark County discretely presented the Housing Connection of Clark County and TAC Industries, Inc. as component units within its reporting entity. In 2008, both of these organizations were restructured and therefore no longer meet the requirements described in the previous paragraph to be included within Clark County's reporting entity.

**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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

**A. Basis of Presentation:**

The County's basic financial statements consist of government-wide statements, including a statement of net 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.

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.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

**B. Fund Accounting:**

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

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

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

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

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

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

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

**Proprietary Funds:** Proprietary fund reporting focuses on the determination of operating income, changes in net 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:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

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

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

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

Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the government on a cost-reimbursement basis. The 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.

**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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

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

Like the government-wide statements, all proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities associated with the operation of these funds are included on the statement of net assets. The statement of revenues, expenses and changes in 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.

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, 2010, but which were levied to finance year 2011 operations, have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as unearned revenue.

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

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

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

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

**D. Pooled Cash and Investments:**

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

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

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

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, investments held by the Treasurer are stated at fair value using quoted market prices, except for repurchase agreements that are reported at cost. Net unrealized gains and losses calculated through the aggregate method are recorded as investment income in the General Fund. By statute, the Treasurer invests any short-term cash surplus. The residual investments are included in "Pooled Cash and Investments." STAR Ohio is an investment pool that allows governments within the State to pool their funds for investment purposes. STAR Ohio is managed by the State Treasurer's Office and is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2010. Detailed disclosure regarding pooled cash and investments held by the County is provided in Note 4.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

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

Per the Ohio Revised Code, interest earned on investments is distributed to the General Fund, except as stipulated by the Ohio Constitution or State statute. Interest revenue credited to the General Fund during 2010 amounted to \$720,960 of which \$680,318 was assigned from other County Funds. Interest revenue credited to the Developmental Disabilities Fund amounted to \$284. Other non-major governmental funds earned \$105,266 in investment earnings.

During fiscal year 2010, investments were limited to sweep accounts, government securities, certificates of deposit, commercial paper and STAR Ohio.

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

**E. Receivables and Payables:**

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

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

**F. Materials and Supplies Inventory:**

Inventory consists of expendable supplies held for consumption. All inventories are valued at cost using the first in/first out (FIFO) method. The costs of inventory items are recorded as expenditures in the fund financial statements for the governmental funds when purchased and as expenses in the business-type funds when used. 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, 2010, are recorded as prepaid items using the consumption method. Under this method, a current asset is recorded for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

**H. Interfund Balances:**

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

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

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

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

The County's policy is to capitalize net interest on business-type activities construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest on business-type activities construction projects is amortized on a straight-line basis over the estimated useful life of the asset. For 2010, interest costs incurred on construction projects for all activities were not material.

**J. Compensated Absences:**

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

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

Compensated absences are accrued when incurred in the government-wide financial statements and in proprietary funds. A liability for these amounts is recorded in governmental funds only if they have matured, for example as a result of employee resignations and retirements. Compensated absences liability will be paid from the General Fund, Department of Job & Family Services, Child Support Enforcement Agency, DoDD, Prosecutors Mandatory Fine, Dog & Kennel, Real Estate Assessment, LIS Mapping, DRETAC, VAWI – Prosecutor, Certificate of Title Administration, Treasurer's Prepayment, Common Pleas Court, Juvenile/Victim/Child Advocate, VOCA Grant (CAC), CAC Trust, Project Safe Neighborhood 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

**L. 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.

**M. 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.

**N. Operating Revenues and Expenses:**

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

**O. 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.

**P. Interfund Activity:**

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

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



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

**Q. Estimates:**

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

**R. Extraordinary and Special Items:**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2010.

**NOTE 3 – ACCOUNTABILITY AND COMPLIANCE**

**A. Deficit Fund Balances:**

The following funds have equity deficits as of December 31, 2010:

	<u>Deficit Fund Equity</u>
<b>Governmental Activities:</b>	
ARRA Fund	\$ 2,732
Permanent Improvement Fund	349,821
DoDD Capital Projects Fund	228,401
South Vienna Development Project Fund	20,034

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.

The Sewer Fund is reporting a negative amount of capital contributions in the amount of \$105,592 for the year ended December 31, 2010. This is due to grant funds which were received in the current year that were accrued as a Due from Other Government at December 31, 2009. A portion of the funds became OWDA Loans payable once proceeds were received. The portion that represented loan principal was \$190,824 which creates the negative capital contribution for the current year.

**B. Change in Accounting Principles:**

For fiscal year 2010, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies".

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the County's financial statements.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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**NOTE 4 – DEPOSITS AND INVESTMENTS**

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market-value of the securities subject to the repurchase agreement must exceed the principal value-of-the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed twenty five percent of the County's total average portfolio; and;
10. Bankers acceptances for a period not to exceed 180 days and in amount not to exceed twenty five percent of the County's total average portfolio.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

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

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

**Deposits:**

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

At year end, the County’s bank balance was \$36,293,631. Of the bank balance, \$26,565,741 was covered by Federal Depository insurance and \$9,727,890 was collateralized with securities held by the pledging financial institution. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**Investments:**

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

<u>Investment Type</u>	Fair Value	<u>Investment Maturity</u>			% of Portfolio
		Less than One Year	One to Three Years	Greater than Three Years	
Federal Farm Credit Bank	\$ 10,043,430	\$ 4,522,030	\$ 4,515,150	1,006,250	41.46%
Federal Home Loan Bank	7,917,250	1,007,320	1,995,080	4,914,850	32.68%
Commercial Paper	4,991,800	4,991,800	-	-	20.61%
STAR Ohio	1,272,253	1,272,253	-	-	5.25%
Total Investments	<u>\$ 24,224,733</u>	<u>\$ 11,793,403</u>	<u>\$ 6,510,230</u>	<u>\$ 5,921,100</u>	<u>100.00%</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

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

*Credit Risk* – The County’s 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 2009 and collected in 2010 were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property and Public Utility	\$ 2,285,776,620
Tangible Personal Property	2,829,829
Public Utility Tangible Personal Property	<u>68,445,000</u>
Total Assessed Value	<u>\$ 2,357,051,449</u>

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.

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 2010 was levied after October 1, 2009 on assessed values as of January 1, 2009, 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 July.

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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

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 6.25% of its true value for 2009 (12.50% for 2008 and 2007 and 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.

A summary of voted millage for tax year 2009 collected in 2010 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	0.458464	0.837876	2001	2010
Children Services	1.000	0.461146	0.577525	2001	2010
Miami Conservancy District	0.032	0.032000	0.032000	1996	Continuing
Mental Health	1.000	0.787268	0.778903	2009	2018
Mental Health	1.650	1.579043	1.460824	2005	2013
Mental Health & Retardation	2.000	1.761958	1.668900	2003	Continuing
Mental Health & Retardation	3.500	3.083426	2.920575	2003	Continuing
Senior Citizens	1.000	0.956996	0.885348	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, 2010

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

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, 2010.

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 2010 operations. The receivable and the portion of the tax levies prepaid by year-end into the funds are therefore offset by a credit to deferred revenue.

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

On April 14, 2009, the Board of County Commissioners voted to continue a ½% emergency sales tax increase for an additional 24 months beginning in July 2009. This increase is needed in order to continue services at the current levels without adding any additional personnel throughout the County departments. This increase is in addition to the previous 1 percent on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Proceeds of the tax are credited entirely to the General Fund. Amounts that are measurable and to be received within the available period are accrued as revenue. Permissive sales tax revenue received in 2010 amounted to \$19,451,080.

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

**NOTE 7 – INTERFUND TRANSFERS AND BALANCES**

Activity between funds that is referred to as “due to/from other funds” represents transactions when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment of funds from the beneficiary fund. Interfund receivables or payables represent the current portion of a loan made by one fund to another fund. Advances to/from other funds are the non-current portion of interfund loans. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”. Interfund receivables and payables balances on the fund financial statements as of December 31, 2010 follow:

Due To	Developmental Disabilities Fund	Due From Nonmajor Special Revenue Funds	Total
General Fund	\$ -	\$ 24,830	\$ 24,830
Nonmajor Special Revenue Fund	-	16,800	16,800
Nonmajor Capital Projects Fund	300,000	-	300,000
Total	\$ 300,000	\$ 41,630	\$ 341,630

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

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

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

Interfund transfers for the year ended December 31, 2010, consisted of the following:

Transfer To	Transfer From						Total
	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	Nonmajor Debt Services Funds	Nonmajor Capital Projects Funds	Internal Service Fund	
General Fund	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 250,090	\$ 255,090
Job & Family Services Fund	935,606	-	-	-	-	-	935,606
Development Disabilities Fund	73,777	-	-	-	-	-	73,777
Nonmajor Special Revenue Fund	413,516	-	-	-	-	-	413,516
Nonmajor Debt Service Fund	1,253,126	-	-	-	280,000	-	1,533,126
Nonmajor Capital Projects Fund	-	314,800	-	443,700	-	-	758,500
Total	<u>\$2,676,025</u>	<u>\$ 314,800</u>	<u>\$ 5,000</u>	<u>\$ 443,700</u>	<u>\$ 280,000</u>	<u>\$ 250,090</u>	<u>\$ 3,969,615</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.

**NOTE 8 – RECEIVABLES**

Receivables at December 31, 2010 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:

	<u>Amount</u>
<b>Governmental Activities:</b>	
Local Government and Local Government Revenue Assistance	\$ 1,320,072
Public Assistance for Health & Human Services Programs	21,817,422
Grants and Reimbursements	8,210,732
Homestead and Rollback	1,274,109
Gasoline and Excise Tax	1,200,000
Motor Vehicle License Fees & Permissive Auto Tax	<u>2,200,000</u>
Total Governmental Activities	<u>\$ 36,022,335</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

**NOTE 9 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2010 was as follows:

	Balance 12/31/2009	Additions	Deletions	Balance 12/31/2010
<b><u>Governmental Activities:</u></b>				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	<u>631,110</u>	<u>2,270,927</u>	<u>(164,164)</u>	<u>2,737,873</u>
Non-Depreciable Capital Assets	<u>7,835,998</u>	<u>2,270,927</u>	<u>(164,164)</u>	<u>9,942,761</u>
Depreciable Capital Assets:				
Buildings	30,326,427	31,065	-	30,357,492
Improvements	50,830,684	818,079	-	51,648,763
Machinery and Equipment	16,054,074	1,177,752	(202,282)	17,029,544
Infrastructure	<u>94,479,644</u>	<u>1,463,702</u>	<u>-</u>	<u>95,943,346</u>
Depreciable Capital Assets	<u>191,690,829</u>	<u>3,490,598</u>	<u>(202,282)</u>	<u>194,979,145</u>
Less: Accumulated Depreciation:				
Buildings	(19,676,413)	(722,438)	-	(20,398,851)
Improvements	(14,251,299)	(3,003,018)	-	(17,254,317)
Machinery and Equipment	(11,541,396)	(1,297,427)	202,282	(12,636,541)
Infrastructure	<u>(63,132,437)</u>	<u>(3,534,435)</u>	<u>-</u>	<u>(66,666,872)</u>
Accumulated Depreciation	<u>(108,601,545)</u>	<u>(8,557,318) *</u>	<u>202,282</u>	<u>(116,956,581)</u>
Depreciable Capital Assets, net	<u>83,089,284</u>	<u>(5,066,720)</u>	<u>-</u>	<u>78,022,564</u>
Governmental Activities Capital Assets, net	<u>\$ 90,925,282</u>	<u>\$ (2,795,793)</u>	<u>\$ (164,164)</u>	<u>\$ 87,965,325</u>

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

General Government:

Legislative and Executive	\$ 2,410,499
Judicial	99,935
Public Safety	209,488
Public Works	4,858,064
Health	626,486
Human Services	350,572
Conservation and Recreation	<u>2,274</u>
	<u>\$ 8,557,318</u>



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

	Balance 12/31/2009	Additions	Deletions	Balance 12/31/2010
<b><u>Business-Type Activities:</u></b>				
Non-Depreciable Capital Assets:				
Land	\$ 1,171,574	\$ -	\$ -	\$ 1,171,574
Construction in Progress	62,500	751,879	-	814,379
Non-Depreciable Capital Assets	<u>1,234,074</u>	<u>751,879</u>	<u>-</u>	<u>1,985,953</u>
Depreciable Capital Assets:				
Buildings	6,345,114	177,500	-	6,522,614
Improvements	1,453,322	-	-	1,453,322
Machinery and Equipment	2,225,982	45,191	-	2,271,173
Infrastructure	16,796,205	702,539	-	17,498,744
Depreciable Capital Assets	<u>26,820,623</u>	<u>925,230</u>	<u>-</u>	<u>27,745,853</u>
Less: Accumulated Depreciation:				
Buildings	(2,832,793)	(157,835)	-	(2,990,628)
Improvements	(337,549)	(75,149)	-	(412,698)
Machinery and Equipment	(1,808,607)	(98,112)	-	(1,906,719)
Infrastructure	(6,718,304)	(337,097)	-	(7,055,401)
Accumulated Depreciation	<u>(11,697,253)</u>	<u>(668,193)</u>	<u>-</u>	<u>(12,365,446)</u>
Depreciable Capital Assets, net	<u>15,123,370</u>	<u>257,037</u>	<u>-</u>	<u>15,380,407</u>
Business-Type Activities				
Capital Assets, net	<u>\$ 16,357,444</u>	<u>\$ 1,008,916</u>	<u>\$ -</u>	<u>\$ 17,366,360</u>

**NOTE 10 – RISK MANAGEMENT**

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

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 2010, 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. The County retains the risk for property, casualty, and public officials' insurance coverage for up to \$100,000 per occurrence. Following these deductibles, the pool retains the risk per occurrence up to \$1,000,000. An excess policy insures claims exceeding this self-insured retention up to \$10,000,000. The County would retain any losses above the excess policy level.

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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

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

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

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

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

**C. Workers Compensation:**

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

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

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

All claims processing is done by the State. The State initially pays all claims and then bills the County. At December 31, 2010, a claims liability of \$1,248,735 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 \$389,190.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

**D. Self-Insurance Program:**

Beginning January 1, 2010 the County terminated its self-insured dental insurance plan. All proceeds after “run-out” claims have been paid have been transferred to the Health Insurance Fund for the benefit of all employees.

**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:

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans as described below:

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

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

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2010, 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 2010 member contribution rates were 10.0% of their annual covered salary to fund pension’s obligations. The employer contribution rate was 14.0% of covered payroll. The County’s required contributions for pension obligations to the plans for the years ended December 31, 2010, 2009, and 2008 were \$6,906,845, \$7,438,685, and \$7,646,262, respectively; equal to the required contribution for each of the three years. Of the amount paid, contributions to the Member-Directed plan for 2010 were \$92,263 by the County and \$65,903 made by the plan members and contributions to the Combined Plan for 2010 were \$100,547 by the County and \$71,820 made by the plan members.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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**NOTE 12 – POSTEMPLOYMENT BENEFITS**

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

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

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

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed at a rate of 14.00% of covered payroll. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for state and local employer units. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to the health care for members in the Traditional Plan was 5.5% of covered payroll from January 1 through February 28, 2010, and 5.0% from March 1 through December 31, 2010. The portion of employer contributions allocated to the health care for members in the Combined Plan was 4.73% from January 1 through February 28, 2010, and 4.23% from March 1 through December 31, 2010. The OPERS Board of Trustees is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. The portion of the County's contribution used to fund OPEB was \$2,426,583 million for 2010.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

**C. OPERS Retirement Board Implements its Healthcare Preservation Plan:** The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning January 1, 2006, with a final rate increase on January 1, 2011. These rate increases 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.

**NOTE 14 – LONG-TERM OBLIGATIONS**

A schedule of changes in long-term obligations of the County during 2010 was as follows:

	Amount Outstanding 12/31/2009	Additions	Retirements	Amount Outstanding 12/31/2010	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	\$ 1,780,000	\$ -	\$ 1,780,000	\$ -	\$ -
3.00% to 4.50% - 2002					
Human Services Improvement	450,000	-	450,000	-	-
0.85% to 5.55% - 2010					
Human Service Building Refunding	-	2,455,000	225,000	2,230,000	235,000
2.25% to 5.00% - 2009					
Various Purpose Bonds	4,290,000	-	290,000	4,000,000	355,000
3.75% to 5.00% - 2007					
Various Purpose Refunding	<u>10,235,000</u>	<u>-</u>	<u>705,000</u>	<u>9,530,000</u>	<u>735,000</u>
Total General Obligation Bonds	16,755,000	2,455,000	3,450,000	15,760,000	1,325,000
Compensated Absences	4,716,511	4,580,513	4,716,511	4,580,513	417,782
Accrued Bond Premium	246,657	-	20,256	226,401	20,256
Less: Deferred Amounts on Refunding	<u>-</u>	<u>(144,954)</u>	<u>(7,248)</u>	<u>(137,706)</u>	<u>(28,991)</u>
Total Governmental Activities	<u>21,718,168</u>	<u>6,890,559</u>	<u>8,179,519</u>	<u>20,429,208</u>	<u>1,734,047</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

	Amount Outstanding 12/31/2009	Additions	Retirements	Amount Outstanding 12/31/2010	Amounts Due Within One Year
<b><u>Business-Type Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
Limecrest Sewer Construction 2.25% to 5.00% - 2009	\$ 379,100	\$ -	\$ 10,600	\$ 368,500	\$ 11,100
Various Purpose Bonds 1.50% to 4.00% - 2003	1,465,000	-	135,000	1,330,000	155,000
Medway Refunding 3.75% to 5.00% - 2007	1,065,000	-	195,000	870,000	205,000
Various Purpose Refunding	<u>1,305,000</u>	<u>-</u>	<u>50,000</u>	<u>1,255,000</u>	<u>55,000</u>
Total General Obligation Bonds	4,214,100	-	390,600	3,823,500	426,100
<b><u>Ohio Public Works Commission Loans:</u></b>					
Northridge Water Tank	190,000	-	22,800	167,200	15,200
Southwest Treatment Plant	60,750	-	18,225	42,525	12,150
Southwest Treatment Plant II	64,250	-	19,275	44,975	12,850
West Enon Sanitary Sewer	358,875	-	37,125	321,750	24,750
Green Meadows Water Tank	160,000	-	15,000	145,000	10,000
Southwest Equipment Replacement	174,705	-	17,471	157,234	11,647
Lawrenceville and Northridge Water Imp	-	107,000	-	107,000	5,350
<b><u>Ohio Water Development Authority Loans:</u></b>					
Raymond Drive Lift Station	-	94,196	10,394	83,802	10,394
Garden Acres Sewer Rehab	-	20,654	2,254	18,400	4,508
Park Layne Sewer Rehab	-	50,274	2,876	47,398	5,752
Northridge Manhole Rehab	-	25,700	3,718	21,982	7,436
Compensated Absences	143,576	146,056	143,576	146,056	11,092
Accrued Bond Premium	54,313	-	6,155	48,158	6,155
Less: Deferred Amounts on Refunding	<u>(17,262)</u>	<u>-</u>	<u>(3,634)</u>	<u>(13,628)</u>	<u>(3,634)</u>
Total Business-Type Activities	<u>5,403,307</u>	<u>443,880</u>	<u>685,835</u>	<u>5,161,352</u>	<u>559,750</u>
	<u>\$ 27,121,475</u>	<u>\$ 7,334,439</u>	<u>\$ 8,865,354</u>	<u>\$ 25,590,560</u>	<u>\$ 2,293,797</u>

**General Obligation Bonds:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

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

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

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

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2011	\$ 1,325,000	\$ 617,830	\$ 426,100	\$ 146,236
2012	1,335,000	579,578	451,700	132,956
2013	1,330,000	539,645	427,300	118,421
2014	1,110,000	497,633	437,900	103,994
2015	1,000,000	459,920	213,500	88,444
2016-2020	5,345,000	1,680,013	908,600	333,499
2021-2025	4,040,000	500,545	630,400	153,976
2026-2030	275,000	38,573	328,000	32,950
Total	<u>\$ 15,760,000</u>	<u>\$ 4,913,737</u>	<u>\$ 3,823,500</u>	<u>\$ 1,110,476</u>

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

The County entered into various agreements with the Ohio Public Works Commission to borrow funds interest free for the acquisition and construction of sewer and water facilities related to the business-type activities. The original amount of OPWC loans obtained in prior years was \$1,697,000. The loans are being retired from the Sewer and Water Funds.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

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

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

	<u>Principal</u>
2011	\$ 91,947
2012	91,947
2013	91,947
2014	79,447
2015	66,947
2016-2020	334,735
2021-2025	201,964
2026-2030	<u>26,750</u>
	<u>\$ 985,684</u>

Ohio Water Development Authority (OWDA) Loans:

During 2010, the County borrowed funds from the Ohio Water Development Authority (OWDA) for the acquisition and construction of water and sewer facilities related to business-type activities. The original amount of OWDA loans obtained was \$190,824, all of which relates to business-type activities.

The total amount owed as of December 31 on these four projects, \$171, 582, is reported as OWDA Loan Payable on the proprietary fund level statements and as a Non-current Liability Due in More Than One Year on the entity wide statements.

At December 31, 2010, the four projects remained in process. Once the projects are completed, an amortization schedule will be provided by OWDA and the County will present the amortization schedule at that time.

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.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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

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, 2010, there were 64 series of Industrial Revenue Bonds, Mortgage Revenue Bonds, Healthcare Facilities Revenue Bonds, and Multifamily Housing Taxable Revenue Bonds outstanding. The aggregate principal amount payable for the 14 series issued after July 1, 1995 was \$1 billion. The aggregate principal amount payable for the 48 series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$78.505 million.

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

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and un-voted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2010 are an overall debt margin of \$45,232,227 and a limit on un-voted debt margin of \$12,156,398.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

**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 12/31/2009	Additions	Retirements	Amount Outstanding 12/31/2010
<b><u>Governmental Activities:</u></b>					
Various Purpose Notes - Series 2010	2.00%	\$ 835,000	\$ -	\$ 835,000	\$ -
Various Purpose Notes - Series 2011	1.25%	-	500,000	-	500,000
Total Governmental Activities		<u>835,000</u>	<u>500,000</u>	<u>835,000</u>	<u>500,000</u>
<b><u>Business-Type Activities:</u></b>					
Various Purpose Notes - Series 2010	2.00%	340,000	-	340,000	-
Various Purpose Notes - Series 2011	1.25%	-	770,000	-	770,000
Total Business-Type Activities		<u>340,000</u>	<u>770,000</u>	<u>340,000</u>	<u>770,000</u>
		<u>\$ 1,175,000</u>	<u>\$ 1,270,000</u>	<u>\$ 1,175,000</u>	<u>\$ 1,270,000</u>

**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 are 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 2010, the County did not contribute any money to the Authority.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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**NOTE 16 – JOINTLY GOVERNED ORGANIZATIONS** (Continued)

**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 2010, 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 determines its own budget. The Library received \$3,733,837 in library and local government money passed thru the County during 2010.

**National Trail Parks and Recreation District** – The National Trail Parks and Recreation District (NTPRD) is a related Organization and operated in accordance with Section 755 of the Ohio Revised Code. NTPRD is directed by a seven member Board of Trustees; four are appointed by the City of Springfield, two by the Clark County Board of County Commissioners and the seventh member to be selected by the first six. During 2010, the County did not contribute any funds to the NTPRD.

**Clark County Park District** – The Clark County Park District is a related Organization established and run under Section 1545.22 of the Ohio Revised Code. The three Park District Commissioners are appointed by the Probate Judge of the County, but the County's accountability does not extend beyond making the appointments. The Park District received \$68,582 in local government monies passed thru the County during 2010.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

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**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 February 22, 2011, the Clark County Commissioners approved the extension of the one half of one percent sales tax for a period of 30 months. This extension will be effective beginning July 2011.

**NOTE 20 – CONSTRUCTION COMMITMENTS**

At December 31, 2010, 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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,655,746	\$ 3,655,746	\$ 3,443,154	\$ (212,592)
Permissive Sales Tax	18,865,300	18,865,300	19,309,750	444,450
Intergovernmental	6,566,316	6,614,312	6,322,967	(291,345)
Charges for Services	4,427,865	4,472,309	4,014,919	(457,390)
Licenses and Permits	1,100	1,100	3,177	2,077
Fees, Fines and Forfeitures	755,000	755,000	680,295	(74,705)
Investment Income	1,100,450	1,100,450	1,101,588	1,138
Other Revenue	82,000	118,000	191,019	73,019
	<u>35,453,777</u>	<u>35,582,217</u>	<u>35,066,869</u>	<u>(515,348)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	5,079,457	4,932,398	4,639,452	292,946
Judicial	9,574,019	9,674,720	9,125,108	549,612
Public Safety	14,863,157	14,975,875	14,632,998	342,877
Public Works	4,345,019	4,419,710	3,965,301	454,409
Health	261,474	261,474	260,296	1,178
Human Services	859,183	864,183	802,577	61,606
Conservation and Recreation	432,233	432,233	432,033	200
	<u>35,414,542</u>	<u>35,560,593</u>	<u>33,857,765</u>	<u>1,702,828</u>
Total Expenditures				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>39,235</u>	<u>21,624</u>	<u>1,209,104</u>	<u>1,187,480</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	-	-	14,995	14,995
Advances In	227,000	231,000	231,000	-
Transfers In	82,092	337,542	255,090	(82,452)
Advances Out	-	(4,000)	(4,000)	-
Transfers Out	(3,148,418)	(3,418,096)	(2,949,025)	469,071
	<u>(2,839,326)</u>	<u>(2,853,554)</u>	<u>(2,451,940)</u>	<u>401,614</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(2,800,091)	(2,831,930)	(1,242,836)	1,589,094
Fund Balance, Beginning of Year	4,120,341	4,120,341	4,120,341	-
Prior Year Encumbrances Appropriated	<u>1,522,350</u>	<u>1,522,350</u>	<u>1,522,350</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,842,600</u>	<u>\$ 2,810,761</u>	<u>\$ 4,399,855</u>	<u>1,589,094</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 18,795,280	\$ 19,659,721	\$ 14,261,644	\$ (5,398,077)
Charges for Services	<u>7,896,838</u>	<u>7,896,838</u>	<u>6,146,652</u>	<u>(1,750,186)</u>
Total Revenues	<u>26,692,118</u>	<u>27,556,559</u>	<u>20,408,296</u>	<u>(7,148,263)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>27,134,498</u>	<u>27,998,940</u>	<u>21,680,675</u>	<u>6,318,265</u>
Total Expenditures	<u>27,134,498</u>	<u>27,998,940</u>	<u>21,680,675</u>	<u>6,318,265</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(442,380)</u>	<u>(442,381)</u>	<u>(1,272,379)</u>	<u>(829,998)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	500,000	500,000	-	(500,000)
Transfers In	917,228	917,228	935,606	18,378
Advances Out	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>
Total Other Financing Sources (Uses)	<u>917,228</u>	<u>917,228</u>	<u>935,606</u>	<u>18,378</u>
Net Change in Fund Balance	474,848	474,847	(336,773)	(811,620)
Fund Balance, Beginning of Year	(1,071,703)	(1,071,703)	(1,071,703)	-
Prior Year Encumbrances Appropriated	<u>1,646,601</u>	<u>1,646,601</u>	<u>1,646,601</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,049,746</u>	<u>\$ 1,049,745</u>	<u>\$ 238,125</u>	<u>\$ (811,620)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Department of Developmental Disabilities Special Revenue Fund  
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 10,309,896	\$ 10,309,896	\$ 9,757,096	\$ (552,800)
Intergovernmental	12,925,716	15,656,573	17,093,694	1,437,121
Charges for Services	325,600	325,600	346,946	21,346
Investment Income	-	-	260	260
Other Revenue	<u>37,300</u>	<u>37,300</u>	<u>80,373</u>	<u>43,073</u>
 Total Revenues	 <u>23,598,512</u>	 <u>26,329,369</u>	 <u>27,278,369</u>	 <u>949,000</u>
<b>EXPENDITURES:</b>				
Current:				
Health	<u>26,877,035</u>	<u>30,353,769</u>	<u>27,353,654</u>	<u>3,000,115</u>
 Total Expenditures	 <u>26,877,035</u>	 <u>30,353,769</u>	 <u>27,353,654</u>	 <u>3,000,115</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>(3,278,523)</u>	 <u>(4,024,400)</u>	 <u>(75,285)</u>	 <u>3,949,115</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	73,777	73,777	-
Transfers Out	<u>(365,800)</u>	<u>(571,800)</u>	<u>(314,800)</u>	<u>257,000</u>
 Total Other Financing Sources (Uses)	 <u>(365,800)</u>	 <u>(498,023)</u>	 <u>(241,023)</u>	 <u>257,000</u>
 Net Change in Fund Balance	 (3,644,323)	 (4,522,423)	 (316,308)	 4,206,115
Fund Balance, Beginning of Year	9,921,658	9,921,658	9,921,658	-
Prior Year Encumbrances Appropriated	<u>1,017,009</u>	<u>1,017,009</u>	<u>1,017,009</u>	<u>-</u>
 Fund Balance, End of Year	 <u>\$ 7,294,344</u>	 <u>\$ 6,416,244</u>	 <u>\$ 10,622,359</u>	 <u>\$ 4,206,115</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Taxes	\$ 2,373,255	\$ 2,373,255	\$ 2,291,131	\$ (82,124)
Intergovernmental	7,494,006	7,494,006	6,983,956	(510,050)
Charges for Services	924,400	924,400	785,986	(138,414)
Other Revenue	<u>123,000</u>	<u>510,500</u>	<u>605,779</u>	<u>95,279</u>
Total Revenues	<u>10,914,661</u>	<u>11,302,161</u>	<u>10,666,852</u>	<u>(635,309)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>12,591,284</u>	<u>12,978,784</u>	<u>12,302,891</u>	<u>675,893</u>
Total Expenditures	<u>12,591,284</u>	<u>12,978,784</u>	<u>12,302,891</u>	<u>675,893</u>
Net Change in Fund Balance	(1,676,623)	(1,676,623)	(1,636,039)	40,584
Fund Balance, Beginning of Year	794,466	794,466	794,466	-
Prior Year Encumbrances Appropriated	<u>882,158</u>	<u>882,158</u>	<u>882,158</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 40,585</u>	<u>\$ 40,584</u>

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2010

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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 2010.

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, 2010

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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 Schedule 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, 2010

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

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

	<u>Net Change in Fund Balances</u>			
	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
GAAP Basis	\$ 17,861	\$ 1,097,006	\$ 345,333	\$ (842,319)
Revenue Accruals	54,454	519,643	120,999	(33,503)
Expenditure Accruals	580,414	(397,075)	1,751,544	87,385
Other Financing Sources/Uses	(46,000)	-	-	-
Encumbrances	<u>(1,849,565)</u>	<u>(1,556,347)</u>	<u>(2,534,184)</u>	<u>(847,602)</u>
Budget Basis	<u>\$ (1,242,836)</u>	<u>\$ (336,773)</u>	<u>\$ (316,308)</u>	<u>\$ (1,636,039)</u>

**SUPPLEMENTARY INFORMATION –  
COMBINING FINANCIAL STATEMENTS**

## Nonmajor Governmental Funds – Fund Descriptions

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

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

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

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

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

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

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

**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 Community Development Department.

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

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

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**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.

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

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

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

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

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

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

***NONMAJOR DEBT SERVICE FUNDS***

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

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

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

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

***NONMAJOR CAPITAL PROJECTS FUNDS***

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

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

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

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

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

**Issue II/OPWC Capital Projects 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.

**Guardrail Project Fund** – To maintain and account for the financial resources for the annual guardrail projects of the County.

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

**County Resurfacing Fund** – To maintain and account for the financial resources for the County's annual road resurfacing projects.

**Veteran's Park Renovation Fund** – To maintain and account for revenues received through contributions for the renovation of Veteran's Park.

(Continued)



Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

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***NONMAJOR CAPITAL PROJECTS FUNDS***

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**Lower Valley Widening Fund** – To maintain and account for the financial resources for the Lower Valley Pike widening project.

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

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

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***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, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 10,410,784	\$ 30,846	\$ 304,770	\$ 124,571	\$ 10,870,971
Pooled Cash and Investments in Segregated Accounts	198,909	-	-	-	198,909
Pooled Cash and Investments with Fiscal Agent	5,822	366	38,807	-	44,995
Receivables:					
Taxes	2,199,279	-	-	-	2,199,279
Accounts	390,059	-	-	-	390,059
Special Assessments	253,159	-	-	-	253,159
Accrued Interest	-	-	-	204	204
Due from Other Governments	9,271,778	-	5,179,843	-	14,451,621
Due from Other Funds	41,630	-	-	-	41,630
Materials and Supplies Inventory	143,398	-	-	-	143,398
Prepaid Items	46,748	-	-	-	46,748
	<u>22,961,566</u>	<u>31,212</u>	<u>5,523,420</u>	<u>124,775</u>	<u>28,640,973</u>
Total Assets	<u>\$ 22,961,566</u>	<u>\$ 31,212</u>	<u>\$ 5,523,420</u>	<u>\$ 124,775</u>	<u>\$ 28,640,973</u>
<b>LIABILITIES:</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$ 1,023,038	\$ -	\$ -	\$ -	\$ 1,023,038
Contracts Payable	-	-	17,411	-	17,411
Retainage Payable	5,822	-	38,807	-	44,629
Accrued Wages and Benefits	389,890	-	-	-	389,890
Compensated Absences Payable	-	-	-	-	-
Due to Other Funds	16,800	-	300,000	-	316,800
Deferred Revenue	9,879,544	-	5,167,104	-	15,046,648
Matured Interest Payable	-	366	-	-	366
Notes Payable	-	-	500,000	-	500,000
	<u>11,315,094</u>	<u>366</u>	<u>6,023,322</u>	<u>-</u>	<u>17,338,782</u>
Total Liabilities	<u>11,315,094</u>	<u>366</u>	<u>6,023,322</u>	<u>-</u>	<u>17,338,782</u>
<b>FUND BALANCES:</b>					
Reserved for:					
Encumbrances	2,101,726	-	560,925	-	2,662,651
Materials and Supplies Inventory	143,398	-	-	-	143,398
Prepaid Items	46,748	-	-	-	46,748
Permanent Funds	-	-	-	74,787	74,787
Unreserved	9,354,600	30,846	(1,060,827)	49,988	8,374,607
	<u>11,646,472</u>	<u>30,846</u>	<u>(499,902)</u>	<u>124,775</u>	<u>11,302,191</u>
Total Fund Balances	<u>11,646,472</u>	<u>30,846</u>	<u>(499,902)</u>	<u>124,775</u>	<u>11,302,191</u>
Total Liabilities & Fund Balances	<u>\$ 22,961,566</u>	<u>\$ 31,212</u>	<u>\$ 5,523,420</u>	<u>\$ 124,775</u>	<u>\$ 28,640,973</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2010

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 368,859	\$ 2,295,077	\$ 2,466,496
Pooled Cash and Investments in Segregated Accounts	-	-	-
Pooled Cash and Investments with Fiscal Agent	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	40,071	-	134,166
Special Assessments	-	-	-
Due from Other Governments	2,092,405	-	3,979,578
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	143,398
Prepaid Expenses	4,465	343	100
	<u>4,465</u>	<u>343</u>	<u>100</u>
 Total Assets	 <u>\$ 2,505,800</u>	 <u>\$ 2,295,420</u>	 <u>\$ 6,723,738</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 189,688	\$ 92,003	\$ 274,277
Retainage Payable	-	-	-
Accrued Wages and Benefits	110,493	11,733	138,265
Due to Other Funds	-	-	-
Deferred Revenue	1,486,057	-	3,005,347
	<u>1,486,057</u>	<u>-</u>	<u>3,005,347</u>
 Total Liabilities	 <u>1,786,238</u>	 <u>103,736</u>	 <u>3,417,889</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Encumbrances	76,642	381,099	885,239
Materials and Supplies Inventory	-	-	143,398
Prepaid Expenses	4,465	343	100
Unreserved	638,455	1,810,242	2,277,112
	<u>638,455</u>	<u>1,810,242</u>	<u>2,277,112</u>
 Total Fund Balances	 <u>719,562</u>	 <u>2,191,684</u>	 <u>3,305,849</u>
 Total Liabilities and Fund Balances	 <u>\$ 2,505,800</u>	 <u>\$ 2,295,420</u>	 <u>\$ 6,723,738</u>

<u>Waste Management</u>	<u>Dog and Kennel</u>	<u>DRETAC</u>	<u>Treasurer Prepayment Interest</u>	<u>GIS Mapping</u>	<u>Commissioners</u>
\$ 547,741	\$ 210,699	\$ 591,259	\$ 7,598	\$ 229,462	\$ 10,699
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,199,279
67,307	25	1,650	-	1,169	2,071
-	-	-	-	-	-
32,500	-	-	-	-	215,670
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,095	12	21,864	-
<u>\$ 647,548</u>	<u>\$ 210,724</u>	<u>\$ 594,004</u>	<u>\$ 7,610</u>	<u>\$ 252,495</u>	<u>\$ 2,427,719</u>
\$ 73,526	\$ 61,691	\$ 2,169	\$ -	\$ 13,949	\$ 2,254
-	-	-	-	-	-
10,312	3,380	11,623	-	2,209	-
-	-	-	-	-	-
<u>30,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,414,949</u>
<u>114,338</u>	<u>65,071</u>	<u>13,792</u>	<u>-</u>	<u>16,158</u>	<u>2,417,203</u>
139,233	-	179	-	69,796	-
-	-	-	-	-	-
-	-	1,095	12	21,864	-
<u>393,977</u>	<u>145,653</u>	<u>578,938</u>	<u>7,598</u>	<u>144,677</u>	<u>10,516</u>
<u>533,210</u>	<u>145,653</u>	<u>580,212</u>	<u>7,610</u>	<u>236,337</u>	<u>10,516</u>
<u>\$ 647,548</u>	<u>\$ 210,724</u>	<u>\$ 594,004</u>	<u>\$ 7,610</u>	<u>\$ 252,495</u>	<u>\$ 2,427,719</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2010  
(Continued)

	Planning and Economic Development	Prosecuting Attorney	Sheriff
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 53,884	\$ 231,217	\$ 113,582
Pooled Cash and Investments in Segregated Accounts	-	198,909	-
Pooled Cash and Investments with Fiscal Agent	5,822	-	-
Receivables:			
Taxes	-	-	-
Accounts	-	19,299	20,799
Special Assessments	-	-	-
Due from Other Governments	384,005	294,181	66,691
Due from Other Funds	16,800	-	13,830
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	32	2,176	177
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 460,543</u>	<u>\$ 745,782</u>	<u>\$ 215,079</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 1,531	\$ 29,812	\$ -
Retainage Payable	5,822	-	-
Accrued Wages and Benefits	1,071	11,062	13,566
Due to Other Funds	12,800	-	-
Deferred Revenue	374,005	448,441	64,191
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>395,229</u>	<u>489,315</u>	<u>77,757</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Encumbrances	234	4,714	22,289
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	32	2,176	177
Unreserved	65,048	249,577	114,856
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>65,314</u>	<u>256,467</u>	<u>137,322</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities and Fund Balances	<u>\$ 460,543</u>	<u>\$ 745,782</u>	<u>\$ 215,079</u>

Common Pleas Court	Domestic Relations Court	Probate Court	Juvenile Court	Clerk of Courts	Board of Elections
\$ 334,589	\$ 89,039	\$ 134,110	\$ 1,478,821	\$ 375,696	\$ 1,089
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
29,992	4,100	2,919	2,509	55,567	-
-	-	-	-	-	-
93,702	-	-	911,768	-	-
-	-	-	-	-	-
-	-	-	-	-	-
162	-	-	14,127	870	-
<u>\$ 458,445</u>	<u>\$ 93,139</u>	<u>\$ 137,029</u>	<u>\$ 2,407,225</u>	<u>\$ 432,133</u>	<u>\$ 1,089</u>
\$ 17,073	\$ -	\$ -	\$ 151,440	\$ 9,920	\$ -
-	-	-	-	-	-
17,328	590	-	39,374	14,711	-
-	-	-	-	-	-
46,851	-	-	622,675	-	-
<u>81,252</u>	<u>590</u>	<u>-</u>	<u>813,489</u>	<u>24,631</u>	<u>-</u>
-	-	-	230,598	24,476	-
-	-	-	-	-	-
162	-	-	14,127	870	-
<u>377,031</u>	<u>92,549</u>	<u>137,029</u>	<u>1,349,011</u>	<u>382,156</u>	<u>1,089</u>
<u>377,193</u>	<u>92,549</u>	<u>137,029</u>	<u>1,593,736</u>	<u>407,502</u>	<u>1,089</u>
<u>\$ 458,445</u>	<u>\$ 93,139</u>	<u>\$ 137,029</u>	<u>\$ 2,407,225</u>	<u>\$ 432,133</u>	<u>\$ 1,089</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2010  
(Continued)

	Recorder	FEMA Fund	Emergency Management
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 9,186	\$ -	\$ 93,340
Pooled Cash and Investments in Segregated Accounts	-	-	-
Pooled Cash and Investments with Fiscal Agent	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	2,038	-	-
Special Assessments	-	-	-
Due from Other Governments	-	-	343,053
Due from Other Funds	-	11,000	-
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	-	-	1,325
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 11,224</u>	<u>\$ 11,000</u>	<u>\$ 437,718</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 6,218	\$ -	\$ 3,128
Retainage Payable	-	-	-
Accrued Wages and Benefits	-	-	1,665
Due to Other Funds	-	-	-
Deferred Revenue	-	-	275,144
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>6,218</u>	<u>-</u>	<u>279,937</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Encumbrances	11,448	-	43,074
Materials and Supplies Inventory	-	-	-
Prepaid Expenses	-	-	1,325
Unreserved	(6,442)	11,000	113,382
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>5,006</u>	<u>11,000</u>	<u>157,781</u>
	<u>\$ 11,224</u>	<u>\$ 11,000</u>	<u>\$ 437,718</u>
Total Liabilities and Fund Balances	<u>\$ 11,224</u>	<u>\$ 11,000</u>	<u>\$ 437,718</u>



Veteran's Memorial Trust	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
\$ 1,964	\$ 137,128	\$ 626,080	\$ 3,169	\$ 10,410,784
-	-	-	-	198,909
-	-	-	-	5,822
-	-	-	-	2,199,279
-	-	6,377	-	390,059
-	253,159	-	-	253,159
-	-	-	858,225	9,271,778
-	-	-	-	41,630
-	-	-	-	143,398
-	-	-	-	46,748
<u>\$ 1,964</u>	<u>\$ 390,287</u>	<u>\$ 632,457</u>	<u>\$ 861,394</u>	<u>\$ 22,961,566</u>
\$ -	\$ 82,138	\$ 10,342	\$ 1,879	\$ 1,023,038
-	-	-	-	5,822
-	-	2,486	22	389,890
-	-	-	4,000	16,800
-	253,159	-	858,225	9,879,544
-	335,297	12,828	864,126	11,315,094
-	-	15,764	196,941	2,101,726
-	-	-	-	143,398
-	-	-	-	46,748
<u>1,964</u>	<u>54,990</u>	<u>603,865</u>	<u>(199,673)</u>	<u>9,354,600</u>
<u>1,964</u>	<u>54,990</u>	<u>619,629</u>	<u>(2,732)</u>	<u>11,646,472</u>
<u>\$ 1,964</u>	<u>\$ 390,287</u>	<u>\$ 632,457</u>	<u>\$ 861,394</u>	<u>\$ 22,961,566</u>



**CLARK COUNTY, OHIO**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2010

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	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 21,896	\$ -	\$ 8,950	\$ 30,846
Pooled Cash and Investments with Fiscal Agent	-	366	-	366
Receivables:				
Accounts	-	-	-	-
 Total Assets	<u>\$ 21,896</u>	<u>\$ 366</u>	<u>\$ 8,950</u>	<u>\$ 31,212</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>21,896</u>	<u>-</u>	<u>8,950</u>	<u>30,846</u>
 Total Fund Balances	<u>21,896</u>	<u>-</u>	<u>8,950</u>	<u>30,846</u>
 Total Liabilities and Fund Balances	<u>\$ 21,896</u>	<u>\$ 366</u>	<u>\$ 8,950</u>	<u>\$ 31,212</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2010

	Permanent Improvement	DoDD Capital Projects	Heritage Center Project Construction	Dayton- Springfield/ Old Mill Road	Issue II/ OPWC Capital Projects
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 55,179	\$ 76,271	\$ -	\$ -	\$ -
Pooled Cash and Investments with Fiscal Agent	-	-	38,807	-	-
Due from Other Governments	-	-	-	169,199	2,441,160
	<u>-</u>	<u>-</u>	<u>-</u>	<u>169,199</u>	<u>2,441,160</u>
Total Assets	<u>\$ 55,179</u>	<u>\$ 76,271</u>	<u>\$ 38,807</u>	<u>\$ 169,199</u>	<u>\$ 2,441,160</u>
<b>LIABILITIES:</b>					
Contracts Payable	\$ -	\$ 4,672	\$ -	\$ 12,739	\$ -
Retainage Payable	-	-	38,807	-	-
Due to Other Funds	-	300,000	-	-	-
Deferred Revenue	-	-	-	156,460	2,441,160
Notes Payable	405,000	-	-	-	-
	<u>405,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>405,000</u>	<u>304,672</u>	<u>38,807</u>	<u>169,199</u>	<u>2,441,160</u>
<b>FUND BALANCES:</b>					
Reserved for:					
Encumbrances	21,320	60,850	-	52,859	425,896
Unreserved	(371,141)	(289,251)	-	(52,859)	(425,896)
	<u>(349,821)</u>	<u>(228,401)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>(349,821)</u>	<u>(228,401)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 55,179</u>	<u>\$ 76,271</u>	<u>\$ 38,807</u>	<u>\$ 169,199</u>	<u>\$ 2,441,160</u>

Guardrail Project	South Vienna Development	County Resurfacing	Veteran's Park Renovation	Lower Valley Widening	UV/CL Intersection Improvement	Ditch Construction	Total Non-Major Capital Projects Funds
\$ -	\$ 74,966	\$ -	\$ 100	\$ -	\$ -	\$ 98,254	\$ 304,770
-	-	-	-	-	-	-	38,807
<u>16,304</u>	<u>-</u>	<u>2,283,180</u>	<u>-</u>	<u>150,000</u>	<u>120,000</u>	<u>-</u>	<u>5,179,843</u>
<u>\$ 16,304</u>	<u>\$ 74,966</u>	<u>\$ 2,283,180</u>	<u>\$ 100</u>	<u>\$ 150,000</u>	<u>\$ 120,000</u>	<u>\$ 98,254</u>	<u>\$ 5,523,420</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,411
-	-	-	-	-	-	-	38,807
-	-	-	-	-	-	-	300,000
16,304	-	2,283,180	-	150,000	120,000	-	5,167,104
<u>-</u>	<u>95,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
<u>16,304</u>	<u>95,000</u>	<u>2,283,180</u>	<u>-</u>	<u>150,000</u>	<u>120,000</u>	<u>-</u>	<u>6,023,322</u>
-	-	-	-	-	-	-	560,925
<u>-</u>	<u>(20,034)</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>98,254</u>	<u>(1,060,827)</u>
-	(20,034)	-	100	-	-	98,254	(499,902)
<u>-</u>	<u>(20,034)</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>98,254</u>	<u>(499,902)</u>
<u>\$ 16,304</u>	<u>\$ 74,966</u>	<u>\$ 2,283,180</u>	<u>\$ 100</u>	<u>\$ 150,000</u>	<u>\$ 120,000</u>	<u>\$ 98,254</u>	<u>\$ 5,523,420</u>

**CLARK COUNTY, OHIO**

Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2010

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	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 8,602	\$ 115,969	\$ 124,571
Receivables:			
Accrued Interest	-	204	204
 Total Assets	<u>\$ 8,602</u>	<u>\$ 116,173</u>	<u>\$ 124,775</u>
 <b>FUND BALANCES:</b>			
Reserved for:			
Permanent Funds	4,000	70,787	74,787
Unreserved	<u>4,602</u>	<u>45,386</u>	<u>49,988</u>
 Total Fund Balances	<u>8,602</u>	<u>116,173</u>	<u>124,775</u>
 Total Liabilities and Fund Balances	<u>\$ 8,602</u>	<u>\$ 116,173</u>	<u>\$ 124,775</u>

**CLARK COUNTY, OHIO**  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balance  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES:</b>					
Taxes	\$ 2,165,357	\$ -	\$ 50,266	\$ -	\$ 2,215,623
Intergovernmental	14,543,655	-	1,598,297	-	16,141,952
Charges for Services	5,006,973	279,604	-	-	5,286,577
Licenses and Permits	554,776	-	-	-	554,776
Fees, Fines and Forfeitures	755,722	-	-	-	755,722
Special Assessments	106,804	-	3,464	-	110,268
Investment Income	103,990	48	38	1,190	105,266
Other Revenue	849,480	128,285	100	-	977,865
	<u>24,086,757</u>	<u>407,937</u>	<u>1,652,165</u>	<u>1,190</u>	<u>26,148,049</u>
<b>Total Revenues</b>					
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	1,987,445	-	-	-	1,987,445
Judicial	4,810,803	-	-	-	4,810,803
Public Safety	1,500,712	-	-	-	1,500,712
Public Works	8,102,315	-	-	-	8,102,315
Health	175,068	-	-	-	175,068
Human Services	6,524,867	80,046	-	7,231	6,612,144
Conservation/Recreation	912,866	-	-	-	912,866
Capital Outlay	1,093,868	-	2,087,386	-	3,181,254
Debt Service:					
Principal	55,000	1,010,000	155,000	-	1,220,000
Interest	21,581	542,908	149,702	-	714,191
	<u>25,184,525</u>	<u>1,632,954</u>	<u>2,392,088</u>	<u>7,231</u>	<u>29,216,798</u>
<b>Total Expenditures</b>					
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,097,768)</u>	<u>(1,225,017)</u>	<u>(739,923)</u>	<u>(6,041)</u>	<u>(3,068,749)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	413,516	1,533,126	758,500	-	2,705,142
Other Financing Sources - Proceeds of					
Refunding Debt	-	2,455,000	-	-	2,455,000
Transfers Out	(5,000)	(443,700)	(280,000)	-	(728,700)
Other Financing Uses - Payment to Refunded Debt Escrow Agent					
	<u>-</u>	<u>(2,374,954)</u>	<u>-</u>	<u>-</u>	<u>(2,374,954)</u>
	<u>408,516</u>	<u>1,169,472</u>	<u>478,500</u>	<u>-</u>	<u>2,056,488</u>
<b>Total Other Financing Sources (Uses)</b>					
Net Change in Fund Balance	(689,252)	(55,545)	(261,423)	(6,041)	(1,012,261)
Fund Balance, Beginning of Year	<u>12,335,724</u>	<u>86,391</u>	<u>(238,479)</u>	<u>130,816</u>	<u>12,314,452</u>
Fund Balance, End of Year	<u>\$ 11,646,472</u>	<u>\$ 30,846</u>	<u>\$ (499,902)</u>	<u>\$ 124,775</u>	<u>\$ 11,302,191</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	2,782,004	-	7,135,679
Charges for Services	443,239	1,218,597	168,137
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	102,650
Special Assessments	-	-	-
Investment Income	-	-	103,305
Other Revenue	40,071	-	401,923
	<u>3,265,314</u>	<u>1,218,597</u>	<u>7,911,694</u>
Total Revenues			
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	933,745	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	6,907,718
Health	-	-	-
Human Services	4,094,971	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	17,903	1,069,962
Debt Service:			
Principal	-	-	-
Interest	-	-	8,000
	<u>4,094,971</u>	<u>951,648</u>	<u>7,985,680</u>
Total Expenditures			
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(829,657)</u>	<u>266,949</u>	<u>(73,986)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	370,512	-	-
Transfers Out	-	-	-
	<u>370,512</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	<u>(459,145)</u>	<u>266,949</u>	<u>(73,986)</u>
Fund Balance, Beginning of Year	<u>1,178,707</u>	<u>1,924,735</u>	<u>3,379,835</u>
Fund Balance, End of Year	<u>\$ 719,562</u>	<u>\$ 2,191,684</u>	<u>\$ 3,305,849</u>



Waste Management	Dog and Kennel	DRETAC	Treasurer Prepayment Interest	GIS Mapping	Commissioners
\$ -	\$ -	\$ 268,669	\$ -	\$ -	\$ 1,896,688
151,759	-	-	-	-	510,278
849,720	2,076	-	-	203,050	-
-	554,776	-	-	-	-
-	4,078	-	-	-	26,270
-	-	-	-	-	-
6	-	-	526	-	-
<u>59,284</u>	<u>165</u>	<u>24,946</u>	<u>-</u>	<u>4,500</u>	<u>-</u>
<u>1,060,769</u>	<u>561,095</u>	<u>293,615</u>	<u>526</u>	<u>207,550</u>	<u>2,433,236</u>
-	-	130,922	1,172	313,943	-
-	-	277,637	-	-	22,378
-	437,197	-	-	-	-
147,067	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,429,896
912,866	-	-	-	-	-
-	-	-	-	-	-
30,000	-	-	-	-	-
<u>8,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,098,877</u>	<u>437,197</u>	<u>408,559</u>	<u>1,172</u>	<u>313,943</u>	<u>2,452,274</u>
<u>(38,108)</u>	<u>123,898</u>	<u>(114,944)</u>	<u>(646)</u>	<u>(106,393)</u>	<u>(19,038)</u>
-	-	11,992	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>11,992</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(38,108)</u>	<u>123,898</u>	<u>(102,952)</u>	<u>(646)</u>	<u>(106,393)</u>	<u>(19,038)</u>
<u>571,318</u>	<u>21,755</u>	<u>683,164</u>	<u>8,256</u>	<u>342,730</u>	<u>29,554</u>
<u>\$ 533,210</u>	<u>\$ 145,653</u>	<u>\$ 580,212</u>	<u>\$ 7,610</u>	<u>\$ 236,337</u>	<u>\$ 10,516</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, 2010  
(Continued)

	Planning and Economic Development	Prosecuting Attorney	Sheriff
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	555,077	289,583	120,589
Charges for Services	-	7,380	91,560
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	56,989	40,227
Special Assessments	-	-	-
Investment Income	-	153	-
Other Revenue	-	253,255	32,054
	<u>555,077</u>	<u>607,360</u>	<u>284,430</u>
Total Revenues			
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	612,691	-
Public Safety	-	-	555,992
Public Works	557,096	-	-
Health	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	-	5,543	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
	<u>557,096</u>	<u>618,234</u>	<u>555,992</u>
Total Expenditures			
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,019)</u>	<u>(10,874)</u>	<u>(271,562)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	500	20,512	-
Transfers Out	-	-	-
	<u>500</u>	<u>20,512</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	<u>(1,519)</u>	<u>9,638</u>	<u>(271,562)</u>
Fund Balance, Beginning of Year	<u>66,833</u>	<u>246,829</u>	<u>408,884</u>
Fund Balance, End of Year	<u>\$ 65,314</u>	<u>\$ 256,467</u>	<u>\$ 137,322</u>

Common Pleas Court	Domestic Relations Court	Probate Court	Juvenile Court	Clerk of Courts	Board of Elections
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187,404	-	-	1,703,215	-	-
137,219	650	45,059	936,128	818,477	-
-	-	-	-	-	-
324,024	79,136	-	113	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	7,045	-	-
<u>648,647</u>	<u>79,786</u>	<u>45,059</u>	<u>2,646,501</u>	<u>818,477</u>	<u>-</u>
-	-	-	-	519,999	-
638,032	28,943	37,869	2,935,721	53,536	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
25,000	-	-	-	-	-
<u>4,637</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>667,669</u>	<u>28,943</u>	<u>37,869</u>	<u>2,935,721</u>	<u>573,535</u>	<u>-</u>
<u>(19,022)</u>	<u>50,843</u>	<u>7,190</u>	<u>(289,220)</u>	<u>244,942</u>	<u>-</u>
-	-	-	10,000	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
<u>(19,022)</u>	<u>50,843</u>	<u>7,190</u>	<u>(284,220)</u>	<u>244,942</u>	<u>-</u>
<u>396,215</u>	<u>41,706</u>	<u>129,839</u>	<u>1,877,956</u>	<u>162,560</u>	<u>1,089</u>
<u>\$ 377,193</u>	<u>\$ 92,549</u>	<u>\$ 137,029</u>	<u>\$ 1,593,736</u>	<u>\$ 407,502</u>	<u>\$ 1,089</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010  
(Continued)

	Recorder	FEMA Fund	Emergency Management
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	467,428
Charges for Services	85,681	-	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	4,341	-	13,458
	<u>90,022</u>	<u>-</u>	<u>480,886</u>
Total Revenues			
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	87,664	-	-
Judicial	-	-	-
Public Safety	-	-	507,523
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Capital Outlay	460	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
	<u>88,124</u>	<u>-</u>	<u>507,523</u>
Total Expenditures			
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>1,898</u>	<u>-</u>	<u>(26,637)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	<u>1,898</u>	<u>-</u>	<u>(26,637)</u>
Fund Balance, Beginning of Year	<u>3,108</u>	<u>11,000</u>	<u>184,418</u>
Fund Balance, End of Year	<u>\$ 5,006</u>	<u>\$ 11,000</u>	<u>\$ 157,781</u>

Veteran's Memorial Trust	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 2,165,357
-	-	71,620	569,019	14,543,655
-	-	-	-	5,006,973
-	-	-	-	554,776
-	-	122,235	-	755,722
-	106,804	-	-	106,804
-	-	-	-	103,990
-	-	8,438	-	849,480
<u>-</u>	<u>106,804</u>	<u>202,293</u>	<u>569,019</u>	<u>24,086,757</u>
-	-	-	-	1,987,445
-	-	203,996	-	4,810,803
-	-	-	-	1,500,712
-	93,751	-	396,683	8,102,315
-	-	-	175,068	175,068
-	-	-	-	6,524,867
-	-	-	-	912,866
-	-	-	-	1,093,868
-	-	-	-	55,000
-	-	-	-	21,581
<u>-</u>	<u>93,751</u>	<u>203,996</u>	<u>571,751</u>	<u>25,184,525</u>
<u>-</u>	<u>13,053</u>	<u>(1,703)</u>	<u>(2,732)</u>	<u>(1,097,768)</u>
-	-	-	-	413,516
-	-	-	-	(5,000)
-	-	-	-	408,516
<u>-</u>	<u>13,053</u>	<u>(1,703)</u>	<u>(2,732)</u>	<u>(689,252)</u>
<u>1,964</u>	<u>41,937</u>	<u>621,332</u>	<u>-</u>	<u>12,335,724</u>
<u>\$ 1,964</u>	<u>\$ 54,990</u>	<u>\$ 619,629</u>	<u>\$ (2,732)</u>	<u>\$ 11,646,472</u>



**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2010

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
<b>REVENUES:</b>				
Charges for Services	\$ -	\$ -	\$ 279,604	\$ 279,604
Investment Income	48	-	-	48
Other Revenue	<u>119,334</u>	<u>-</u>	<u>8,951</u>	<u>128,285</u>
Total Revenues	<u>119,382</u>	<u>-</u>	<u>288,555</u>	<u>407,937</u>
<b>EXPENDITURES:</b>				
Human Services	-	-	80,046	80,046
Debt Service:				
Principal	785,000	-	225,000	1,010,000
Interest	<u>483,458</u>	<u>-</u>	<u>59,450</u>	<u>542,908</u>
Total Expenditures	<u>1,268,458</u>	<u>-</u>	<u>364,496</u>	<u>1,632,954</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,149,076)</u>	<u>-</u>	<u>(75,941)</u>	<u>(1,225,017)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	1,533,126	-	-	1,533,126
Other Financing Sources - Proceeds of				
Refunding Debt	-	-	2,455,000	2,455,000
Transfers Out	(443,700)	-	-	(443,700)
Other Financing Uses - Payment to Refunded Debt Escrow Agent	<u>-</u>	<u>-</u>	<u>(2,374,954)</u>	<u>(2,374,954)</u>
Total Other Financing Sources (Uses)	<u>1,089,426</u>	<u>-</u>	<u>80,046</u>	<u>1,169,472</u>
Net Change in Fund Balance	(59,650)	-	4,105	(55,545)
Fund Balance, Beginning of Year	<u>81,546</u>	<u>-</u>	<u>4,845</u>	<u>86,391</u>
Fund Balance, End of Year	<u>\$ 21,896</u>	<u>\$ -</u>	<u>\$ 8,950</u>	<u>\$ 30,846</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2010

	Permanent Improvement	DoDD Capital Projects	Heritage Center Project Construction	Dayton- Springfield/ Old Mill Road	Issue II/ OPWC Capital Projects
<b>REVENUES:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	171,187	1,177,115
Special Assessments	-	-	-	-	-
Investment Income	38	-	-	-	-
Other Revenue	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>38</u>	<u>-</u>	<u>-</u>	<u>171,187</u>	<u>1,177,115</u>
<b>EXPENDITURES:</b>					
Capital Outlay	54,620	434,469	-	171,187	1,177,115
Debt Service:					
Principal	-	115,000	-	-	-
Interest	6,400	118,521	-	-	-
	<u>6,400</u>	<u>118,521</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>61,020</u>	<u>667,990</u>	<u>-</u>	<u>171,187</u>	<u>1,177,115</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(60,982)</u>	<u>(667,990)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	326,400	314,800	-	-	-
Transfers Out	(185,000)	-	-	-	-
	<u>141,400</u>	<u>314,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>141,400</u>	<u>314,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	80,418	(353,190)	-	-	-
Fund Balance, Beginning of Year	<u>(430,239)</u>	<u>124,789</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (349,821)</u>	<u>\$ (228,401)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Guardrail Project	South Vienna Development	County Resurfacing	Veteran's Park Renovation	Lower Valley Widening	UV/CL Intersection Improvement	Ditch Construction	Total Non-Major Capital Projects Funds
\$ -	\$ 50,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,266
249,995	-	-	-	-	-	-	1,598,297
-	-	-	-	-	-	3,464	3,464
-	-	-	-	-	-	-	38
-	-	-	100	-	-	-	100
<u>249,995</u>	<u>50,266</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>3,464</u>	<u>1,652,165</u>
249,995	-	-	-	-	-	-	2,087,386
-	40,000	-	-	-	-	-	155,000
-	24,781	-	-	-	-	-	149,702
<u>249,995</u>	<u>64,781</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,392,088</u>
-	(14,515)	-	100	-	-	3,464	(739,923)
-	117,300	-	-	-	-	-	758,500
-	(95,000)	-	-	-	-	-	(280,000)
-	22,300	-	-	-	-	-	478,500
-	7,785	-	100	-	-	3,464	(261,423)
-	(27,819)	-	-	-	-	94,790	(238,479)
<u>\$ -</u>	<u>\$ (20,034)</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,254</u>	<u>\$ (499,902)</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Permanent Funds  
For the Year Ended December 31, 2010

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
<b>REVENUES:</b>			
Investment Income	\$ -	\$ 1,190	\$ 1,190
Total Revenues	<u>-</u>	<u>1,190</u>	<u>1,190</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services	<u>-</u>	<u>7,231</u>	<u>7,231</u>
Total Expenditures	<u>-</u>	<u>7,231</u>	<u>7,231</u>
Net Change in Fund Balance	-	(6,041)	(6,041)
Fund Balance, Beginning of Year	<u>8,602</u>	<u>122,214</u>	<u>130,816</u>
Fund Balance, End of Year	<u>\$ 8,602</u>	<u>\$ 116,173</u>	<u>\$ 124,775</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, 2010

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	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
<b>ASSETS:</b>			
Current:			
Pooled Cash and Investments	\$ -	\$ 1,384	\$ 1,384
	\$ -	\$ 1,384	\$ 1,384
<b>NET ASSETS:</b>			
Unrestricted	-	1,384	1,384
Total Net Assets	\$ -	\$ 1,384	\$ 1,384

**CLARK COUNTY, OHIO**Combining Statement of Revenues, Expenses and  
Changes in Net Assets  
Nonmajor Internal Service Funds  
For the Year Ended December 31, 2010

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	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
<b>OPERATING REVENUES:</b>			
Charges for Services	\$ 6,947	\$ -	\$ 6,947
Total Operating Revenues	<u>6,947</u>	<u>-</u>	<u>6,947</u>
Operating Income	<u>6,947</u>	<u>-</u>	<u>6,947</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Transfers Out	<u>(250,090)</u>	<u>-</u>	<u>(250,090)</u>
	<u>(250,090)</u>	<u>-</u>	<u>(250,090)</u>
Change in Net Assets	(243,143)	-	(243,143)
Net Assets, Beginning of Year	<u>243,143</u>	<u>1,384</u>	<u>244,527</u>
Net Assets, End of Year	<u>\$ -</u>	<u>\$ 1,384</u>	<u>\$ 1,384</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Cash Flows  
Nonmajor Internal Service Funds  
For the Year Ended December 31, 2010

	Dental Insurance	Document Imaging	Total Nonmajor Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Received from Customers	\$ 1,810	\$ -	\$ 1,810
Net Cash Provided (Used) by Operating Activities	<u>1,810</u>	<u>-</u>	<u>1,810</u>
<b>CASH FLOWS FROM NONCAPITAL ACTIVITIES:</b>			
Transfers Out	<u>(250,090)</u>	<u>-</u>	<u>(250,090)</u>
Net Cash Provided By Noncapital Activities	<u>(250,090)</u>	<u>-</u>	<u>(250,090)</u>
Increase (Decrease) in Cash and Cash Equivalents	(248,280)	-	(248,280)
Pooled Cash and Investments, Beginning of Year	<u>248,280</u>	<u>1,384</u>	<u>249,664</u>
Pooled Cash and Investments, End of Year	<u>\$ -</u>	<u>\$ 1,384</u>	<u>\$ 1,384</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income	\$ 6,947	\$ -	\$ 6,947
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Changes in Assets and Liabilities:			
Due From Other Governments	41	-	41
Prepaid Items	691	-	691
Claims Payable	<u>(5,869)</u>	<u>-</u>	<u>(5,869)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,810</u>	<u>\$ -</u>	<u>\$ 1,810</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, 2010

	Balance 12/31/2009	Additions	Deductions	Balance 12/31/2010
<b><u>Department of Rehabilitation Corrections Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 372,618	\$ 3,303,103	\$ 3,270,187	\$ 405,534
Pooled Cash and Investments with Fiscal Agent	<u>41,256</u>	<u>41,339</u>	<u>41,256</u>	<u>41,339</u>
Total Assets	<u>\$ 413,874</u>	<u>\$ 3,344,442</u>	<u>\$ 3,311,443</u>	<u>\$ 446,873</u>
<b>LIABILITIES:</b>				
Retainage Payable	\$ 41,256	\$ 41,339	\$ 41,256	\$ 41,339
Due to Other Governments	<u>372,618</u>	<u>3,303,103</u>	<u>3,270,187</u>	<u>405,534</u>
Total Liabilities	<u>\$ 413,874</u>	<u>\$ 3,344,442</u>	<u>\$ 3,311,443</u>	<u>\$ 446,873</u>
<b><u>Eastern Miami Valley Alcohol, Drug Addiction, Mental Health Board Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 3,669,698	\$ 31,758,339	\$ 28,766,257	\$ 6,661,780
Total Assets	<u>\$ 3,669,698</u>	<u>\$ 31,758,339</u>	<u>\$ 28,766,257</u>	<u>\$ 6,661,780</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 3,669,698	\$ 31,758,339	\$ 28,766,257	\$ 6,661,780
Total Liabilities	<u>\$ 3,669,698</u>	<u>\$ 31,758,339</u>	<u>\$ 28,766,257</u>	<u>\$ 6,661,780</u>
<b><u>Health Department Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 2,994,954	\$ 8,570,123	\$ 8,530,989	\$ 3,034,088
Net Receivables: Special Assessments	<u>45,167</u>	<u>45,359</u>	<u>45,167</u>	<u>45,359</u>
Total Assets	<u>\$ 3,040,121</u>	<u>\$ 8,615,482</u>	<u>\$ 8,576,156</u>	<u>\$ 3,079,447</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 3,040,121	\$ 8,615,482	\$ 8,576,156	\$ 3,079,447
Total Liabilities	<u>\$ 3,040,121</u>	<u>\$ 8,615,482</u>	<u>\$ 8,576,156</u>	<u>\$ 3,079,447</u>
<b><u>Pavroll Deductions Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 9,006	\$ 17,384	\$ 23,007	\$ 3,383
Total Assets	<u>\$ 9,006</u>	<u>\$ 17,384</u>	<u>\$ 23,007</u>	<u>\$ 3,383</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 9,006	\$ 17,384	\$ 23,007	\$ 3,383
Total Liabilities	<u>\$ 9,006</u>	<u>\$ 17,384</u>	<u>\$ 23,007</u>	<u>\$ 3,383</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2010  
(Continued)

	Balance 12/31/2009	Additions	Deductions	Balance 12/31/2010
<b><u>County Insurance Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 2,226	\$ 10,981,848	\$ 10,798,326	\$ 185,748
Total Assets	<u>2,226</u>	<u>10,981,848</u>	<u>10,798,326</u>	<u>185,748</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 2,226	\$ 10,981,848	\$ 10,798,326	\$ 185,748
Total Liabilities	<u>\$ 2,226</u>	<u>\$ 10,981,848</u>	<u>\$ 10,798,326</u>	<u>\$ 185,748</u>
<b><u>Workmen's Compensation Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 477,067	\$ 991,681	\$ 1,038,804	\$ 429,944
Total Assets	<u>\$ 477,067</u>	<u>\$ 991,681</u>	<u>\$ 1,038,804</u>	<u>\$ 429,944</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 477,067	\$ 991,681	\$ 1,038,804	\$ 429,944
Total Liabilities	<u>\$ 477,067</u>	<u>\$ 991,681</u>	<u>\$ 1,038,804</u>	<u>\$ 429,944</u>
<b><u>General County Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 279,946	\$ 471,666	\$ 459,624	\$ 291,988
Pooled Cash and Investments in Segregated Accounts	<u>2,262,101</u>	<u>3,045,850</u>	<u>2,262,101</u>	<u>3,045,850</u>
Total Assets	<u>\$ 2,542,047</u>	<u>\$ 3,517,516</u>	<u>\$ 2,721,725</u>	<u>\$ 3,337,838</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 2,542,047	\$ 3,517,516	\$ 2,721,725	\$ 3,337,838
Total Liabilities	<u>\$ 2,542,047</u>	<u>\$ 3,517,516</u>	<u>\$ 2,721,725</u>	<u>\$ 3,337,838</u>
<b><u>Other Government Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 915,715	\$ 86,525,654	\$ 86,533,005	\$ 908,364
Pooled Cash and Investments in Segregated Accounts	<u>12,784</u>	<u>168,288</u>	<u>12,784</u>	<u>168,288</u>
Total Assets	<u>\$ 928,499</u>	<u>\$ 86,693,942</u>	<u>\$ 86,545,789</u>	<u>\$ 1,076,652</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 928,499	\$ 86,693,942	\$ 86,545,789	\$ 1,076,652
Total Liabilities	<u>\$ 928,499</u>	<u>\$ 86,693,942</u>	<u>\$ 86,545,789</u>	<u>\$ 1,076,652</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2010  
(Continued)

	Balance 12/31/2009	Additions	Deductions	Balance 12/31/2010
<b><u>Township Gas Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ -	\$ 1,041,099	\$ 1,041,099	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 1,041,099</u>	<u>\$ 1,041,099</u>	<u>\$ -</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ -	\$ 1,041,099	\$ 1,041,099	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 1,041,099</u>	<u>\$ 1,041,099</u>	<u>\$ -</u>
<b><u>State of Ohio Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 68,018	\$ 379,540	\$ 369,021	\$ 78,537
Total Assets	<u>\$ 68,018</u>	<u>\$ 379,540</u>	<u>\$ 369,021</u>	<u>\$ 78,537</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 68,018	\$ 379,540	\$ 369,021	\$ 78,537
Total Liabilities	<u>\$ 68,018</u>	<u>\$ 379,540</u>	<u>\$ 369,021</u>	<u>\$ 78,537</u>
<b><u>Treasurer's Tax Prepayment Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 26,470	\$ 2,365,771	\$ 2,320,889	\$ 71,352
Total Assets	<u>\$ 26,470</u>	<u>\$ 2,365,771</u>	<u>\$ 2,320,889</u>	<u>\$ 71,352</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 26,470	\$ 2,365,771	\$ 2,320,889	\$ 71,352
Total Liabilities	<u>\$ 26,470</u>	<u>\$ 2,365,771</u>	<u>\$ 2,320,889</u>	<u>\$ 71,352</u>
<b><u>Undivided Tax Settlement Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 4,038,133	\$ 119,942,105	\$ 120,460,702	\$ 3,519,536
Net Receivables:				
Special Assessments	2,396,032	2,778,332	2,396,032	2,778,332
Taxes to be Collected for Other Governments	<u>103,426,531</u>	<u>112,380,689</u>	<u>103,426,531</u>	<u>112,380,689</u>
Total Assets	<u>\$ 109,860,696</u>	<u>\$ 235,101,126</u>	<u>\$ 226,283,265</u>	<u>\$ 118,678,557</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 105,822,563	\$ 115,159,021	\$ 105,822,563	\$ 115,159,021
Undistributed Monies	<u>4,038,133</u>	<u>119,942,105</u>	<u>120,460,702</u>	<u>3,519,536</u>
Total Liabilities	<u>\$ 109,860,696</u>	<u>\$ 235,101,126</u>	<u>\$ 226,283,265</u>	<u>\$ 118,678,557</u>

(Continued)

**CLARK COUNTY, OHIO**  
 Combining Statement of Changes in Assets  
 and Liabilities - Fiduciary Funds  
 For the Year Ended December 31, 2010  
 (Continued)

	Balance 12/31/2009	Additions	Deductions	Balance 12/31/2010
<b><u>Inheritance Tax Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 406,990	\$ 2,087,227	\$ 2,046,745	\$ 447,472
Total Assets	<u>\$ 406,990</u>	<u>\$ 2,087,227</u>	<u>\$ 2,046,745</u>	<u>\$ 447,472</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 406,990	\$ 2,087,227	\$ 2,046,745	\$ 447,472
Total Liabilities	<u>\$ 406,990</u>	<u>\$ 2,087,227</u>	<u>\$ 2,046,745</u>	<u>\$ 447,472</u>
<b><u>Cigarette Tax Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 158	\$ 17,899	\$ 17,949	\$ 108
Total Assets	<u>\$ 158</u>	<u>\$ 17,899</u>	<u>\$ 17,949</u>	<u>\$ 108</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 158	\$ 17,899	\$ 17,949	\$ 108
Total Liabilities	<u>\$ 158</u>	<u>\$ 17,899</u>	<u>\$ 17,949</u>	<u>\$ 108</u>
<b><u>Local Government Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 8,961	\$ 9,896,373	\$ 9,896,372	\$ 8,962
Total Assets	<u>\$ 8,961</u>	<u>\$ 9,896,373</u>	<u>\$ 9,896,372</u>	<u>\$ 8,962</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 8,961	\$ 9,896,373	\$ 9,896,372	\$ 8,962
Total Liabilities	<u>\$ 8,961</u>	<u>\$ 9,896,373</u>	<u>\$ 9,896,372</u>	<u>\$ 8,962</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Fiduciary Funds  
For the Year Ended December 31, 2010  
(Continued)

	Balance 12/31/2009	Additions	Deductions	Balance 12/31/2010
<b><u>Total Agency Funds:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 13,269,960	\$ 278,349,812	\$ 275,572,976	\$ 16,046,796
Pooled Cash and Investments in Segregated Accounts	2,274,885	3,214,138	2,274,885	3,214,138
Pooled Cash and Investments with Fiscal Agent	41,256	41,339	41,256	41,339
Net Receivables:				
Special Assessments	2,441,199	2,823,691	2,441,199	2,823,691
Taxes to be Collected for Other Governments	<u>103,426,531</u>	<u>112,380,689</u>	<u>103,426,531</u>	<u>112,380,689</u>
Total Assets	<u>\$ 121,453,831</u>	<u>\$ 396,809,669</u>	<u>\$ 383,756,847</u>	<u>\$ 134,506,653</u>
<b>LIABILITIES:</b>				
Retainage Payable	\$ 41,256	\$ 41,339	\$ 41,256	\$ 41,339
Due to Other Governments	106,195,181	118,462,124	109,092,750	115,564,555
Undistributed Monies	<u>15,217,394</u>	<u>278,306,206</u>	<u>274,622,841</u>	<u>18,900,759</u>
Total Liabilities	<u>\$ 121,453,831</u>	<u>\$ 396,809,669</u>	<u>\$ 383,756,847</u>	<u>\$ 134,506,653</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,655,746	\$ 3,655,746	\$ 3,443,154	\$ (212,592)
Permissive Sales Tax	18,865,300	18,865,300	19,309,750	444,450
Intergovernmental	6,566,316	6,614,312	6,322,967	(291,345)
Charges for Services	4,427,865	4,472,309	4,014,919	(457,390)
Licenses and Permits	1,100	1,100	3,177	2,077
Fees, Fines and Forfeitures	755,000	755,000	680,295	(74,705)
Investment Income	1,100,450	1,100,450	1,101,588	1,138
Other Revenue	82,000	118,000	191,019	73,019
	<u>35,453,777</u>	<u>35,582,217</u>	<u>35,066,869</u>	<u>(515,348)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	750,055	749,155	742,562	6,593
Operating Expenses	86,038	86,938	71,467	15,471
Capital Asset Expense	1,000	1,000	308	692
Auditor:				
Personnel & Fringes	775,373	773,173	735,832	37,341
Operating Expenses	128,168	130,368	95,397	34,971
Capital Asset Expense	1,500	1,500	1,369	131
Budget Commission:				
Operating Expenses	200	200	-	200
Data Processing:				
Personnel & Fringes	106,855	106,855	103,866	2,989
Operating Expenses	142,768	142,768	109,256	33,512
Capital Asset Expense	24,473	24,473	20,920	3,553
Board of Revision:				
Operating Expenses	1,900	1,900	1,797	103
Auditor of State:				
Operating Expenses	103,854	103,854	103,855	(1)
Treasurer:				
Personnel & Fringes	557,130	557,130	492,125	65,005
Operating Expenses	74,678	74,678	66,286	8,392
Capital Asset Expense	1,000	1,000	970	30
Board of Elections:				
Personnel & Fringes	542,739	542,739	525,134	17,605
Operating Expenses	314,583	314,274	239,843	74,431

(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, 2010  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Recorder:				
Personnel & Fringes	296,618	296,618	295,747	871
Operating Expenses	13,400	13,400	13,400	-
Microfilm:				
Operating Expenses	5,000	5,000	5,000	-
Misc Insurance and Pension:				
Personnel & Fringes	10,000	10,000	5,072	4,928
Operating Expenses	670,920	522,627	458,196	64,431
Information Systems:				
Personnel & Fringes	278,589	275,553	271,559	3,994
Operating Expenses	62,645	67,224	67,168	56
Cash Deposits:				
Operating Expenses	29,971	29,971	11,001	18,970
Unforfeited Land Sale:				
Operating Expenses	-	-	53,044	(53,044)
Unclaimed Money:				
Operating Expenses	50,000	50,000	148,278	(98,278)
Unclaimed Warrants:				
Operating Expenses	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Legislative and Executive	<u>5,079,457</u>	<u>4,932,398</u>	<u>4,639,452</u>	<u>292,946</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,313,444	1,292,931	1,285,946	6,985
Operating Expenses	84,052	84,052	77,263	6,789
Public Defender:				
Personnel & Fringes	775,545	775,545	750,772	24,773
Operating Expenses	38,422	38,422	27,014	11,408
Court of Appeals:				
Operating Expenses	30,000	34,293	34,292	1
Common Pleas Court:				
Personnel & Fringes	603,203	597,930	575,547	22,383
Operating Expenses	323,592	430,865	425,354	5,511
Domestic Relations:				
Personnel & Fringes	620,702	620,702	591,932	28,770
Operating Expenses	35,976	35,976	35,976	-

(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, 2010  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Probate Court:				
Personnel & Fringes	370,522	370,522	352,316	18,206
Operating Expenses	45,424	46,399	39,780	6,619
Juvenile Court:				
Personnel & Fringes	1,024,358	928,552	883,741	44,811
Operating Expenses	542,194	772,950	712,523	60,427
Juvenile - Probation:				
Personnel & Fringes	680,046	502,546	425,471	77,075
Operating Expenses	10,520	26,070	25,785	285
Juvenile Court - Detention Home:				
Personnel & Fringes	1,793,935	1,793,935	1,736,489	57,446
Operating Expenses	154,053	194,999	177,024	17,975
Municipal Court:				
Personnel & Fringes	218,219	213,524	210,458	3,066
Operating Expenses	40,448	45,143	42,363	2,780
Clerk of Courts:				
Personnel & Fringes	618,373	618,373	558,018	60,355
Operating Expenses	150,250	150,250	135,962	14,288
Juvenile Center Trust:				
Operating Expenses	100,741	100,741	21,082	79,659
Judicial	<u>9,574,019</u>	<u>9,674,720</u>	<u>9,125,108</u>	<u>549,612</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	11,051,810	11,079,472	10,998,750	80,722
Operating Expenses	1,749,082	1,765,555	1,612,315	153,240
Coroner:				
Personnel & Fringes	213,293	213,219	209,014	4,205
Operating Expenses	122,663	159,429	157,883	1,546
Emergency Management:				
Personnel & Fringes	115,113	115,098	115,064	34
Operating Expenses	56,723	56,429	56,429	-
Sheriff's Grant:				
Personnel & Fringes	397,852	397,852	375,616	22,236
Operating Expenses	147,134	179,334	174,480	4,854
Sheriff's Trust:				
Operating Expenses	56,410	56,410	27,932	28,478

(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, 2010  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Sheriff Policing Rotary:				
Personnel & Fringes	811,623	823,800	795,761	28,039
Operating Expenses	<u>141,454</u>	<u>129,277</u>	<u>109,754</u>	<u>19,523</u>
Public Safety	<u>14,863,157</u>	<u>14,975,875</u>	<u>14,632,998</u>	<u>342,877</u>
Public Works:				
County Economic Development:				
Operating Expenses	21,000	96,000	94,000	2,000
Building & Grounds:				
Personnel & Fringes	1,065,142	1,065,142	1,008,932	56,210
Operating Expenses	2,221,616	2,221,616	1,903,811	317,805
Community Development:				
Personnel & Fringes	780,801	762,591	700,253	62,338
Operating Expenses	104,606	122,507	107,486	15,021
Engineer:				
Personnel & Fringes	144,681	144,868	144,866	2
Operating Expenses	<u>7,173</u>	<u>6,986</u>	<u>5,953</u>	<u>1,033</u>
Public Works	<u>4,345,019</u>	<u>4,419,710</u>	<u>3,965,301</u>	<u>454,409</u>
Health:				
Other Health/Welfare:				
Operating Expenses	<u>261,474</u>	<u>261,474</u>	<u>260,296</u>	<u>1,178</u>
Health	<u>261,474</u>	<u>261,474</u>	<u>260,296</u>	<u>1,178</u>
Human Services:				
Soldiers Relief:				
Personnel & Fringes	466,224	464,924	422,776	42,148
Operating Expenses	386,310	387,810	370,538	17,272
Capital Asset Expense	4,500	9,300	9,263	37
Veterans Service Commission Unclaimed:				
Operating Expenses	<u>2,149</u>	<u>2,149</u>	<u>-</u>	<u>2,149</u>
Human Services	<u>859,183</u>	<u>864,183</u>	<u>802,577</u>	<u>61,606</u>
Conservation and Recreation:				
Agriculture:				
Operating Expenses	<u>432,233</u>	<u>432,233</u>	<u>432,033</u>	<u>200</u>
Conservation and Recreation	<u>432,233</u>	<u>432,233</u>	<u>432,033</u>	<u>200</u>
Total Expenditures	<u>35,414,542</u>	<u>35,560,593</u>	<u>33,857,765</u>	<u>1,702,828</u>

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2010  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Excess (Deficit) Revenues Over/ (Under) Expenditures	39,235	21,624	1,209,104	1,187,480
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	-	-	14,995	14,995
Advances In	227,000	231,000	231,000	-
Transfers In	82,092	337,542	255,090	(82,452)
Advances Out	-	(4,000)	(4,000)	-
Transfers Out	(3,148,418)	(3,418,096)	(2,949,025)	469,071
Total Other Financing Sources (Uses)	(2,839,326)	(2,853,554)	(2,451,940)	401,614
Net Change in Fund Balance	(2,800,091)	(2,831,930)	(1,242,836)	1,589,094
Fund Balance, Beginning of Year	4,120,341	4,120,341	4,120,341	-
Prior Year Encumbrances Appropriated	1,522,350	1,522,350	1,522,350	-
Fund Balance, End of Year	<u>\$ 2,842,600</u>	<u>\$ 2,810,761</u>	<u>\$ 4,399,855</u>	<u>1,589,094</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 18,795,280	\$ 19,659,721	\$ 14,261,644	\$ (5,398,077)
Charges for Services	<u>7,896,838</u>	<u>7,896,838</u>	<u>6,146,652</u>	<u>(1,750,186)</u>
Total Revenues	<u>26,692,118</u>	<u>27,556,559</u>	<u>20,408,296</u>	<u>(7,148,263)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	9,733,178	9,733,178	9,556,410	176,768
Operating Expenses	14,572,391	14,716,691	9,437,049	5,279,642
WIA Fund:				
Operating Expenses	<u>2,828,929</u>	<u>3,549,071</u>	<u>2,687,216</u>	<u>861,855</u>
Total Expenditures	<u>27,134,498</u>	<u>27,998,940</u>	<u>21,680,675</u>	<u>6,318,265</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(442,380)</u>	<u>(442,381)</u>	<u>(1,272,379)</u>	<u>(829,998)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	500,000	500,000	-	(500,000)
Transfers In	917,228	917,228	935,606	18,378
Advances Out	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>
Total Other Financing Sources (Uses)	<u>917,228</u>	<u>917,228</u>	<u>935,606</u>	<u>18,378</u>
Net Change in Fund Balance	474,848	474,847	(336,773)	(811,620)
Fund Balance, Beginning of Year	(1,071,703)	(1,071,703)	(1,071,703)	-
Prior Year Encumbrances Appropriated	<u>1,646,601</u>	<u>1,646,601</u>	<u>1,646,601</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,049,746</u>	<u>\$ 1,049,745</u>	<u>\$ 238,125</u>	<u>\$ (811,620)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Department of Developmental Disabilities Special Revenue Fund  
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 10,309,896	\$ 10,309,896	\$ 9,757,096	\$ (552,800)
Intergovernmental	12,925,716	15,656,573	17,093,694	1,437,121
Charges for Services	325,600	325,600	346,946	21,346
Investment Income	-	-	260	260
Other Revenue	<u>37,300</u>	<u>37,300</u>	<u>80,373</u>	<u>43,073</u>
 Total Revenues	 <u>23,598,512</u>	 <u>26,329,369</u>	 <u>27,278,369</u>	 <u>949,000</u>
<b>EXPENDITURES:</b>				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	12,877,100	12,997,477	11,561,649	1,435,828
Operating Expenses	4,812,132	5,137,632	4,137,862	999,770
County MR/DD Residential Services:				
Operating Expenses	1,780,461	2,080,461	1,892,511	187,950
F.F. Mueller Residential Center:				
Personnel and Fringes	5,378,100	5,344,900	5,259,214	85,686
Operating Expenses	1,977,416	4,741,473	4,480,483	260,990
MR/DD Medicaid Reserve:				
Operating Expenses	1,326	1,326	-	1,326
MR/DD Donation Trust:				
Operating Expenses	500	500	-	500
Neubart Webb Trust:				
Operating Expenses	<u>50,000</u>	<u>50,000</u>	<u>21,935</u>	<u>28,065</u>
 Total Expenditures	 <u>26,877,035</u>	 <u>30,353,769</u>	 <u>27,353,654</u>	 <u>3,000,115</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>(3,278,523)</u>	 <u>(4,024,400)</u>	 <u>(75,285)</u>	 <u>3,949,115</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	73,777	73,777	-
Transfers Out	<u>(365,800)</u>	<u>(571,800)</u>	<u>(314,800)</u>	<u>257,000</u>
 Total Other Financing Sources (Uses)	 <u>(365,800)</u>	 <u>(498,023)</u>	 <u>(241,023)</u>	 <u>257,000</u>
 Net Change in Fund Balance	 (3,644,323)	 (4,522,423)	 (316,308)	 4,206,115
Fund Balance, Beginning of Year	9,921,658	9,921,658	9,921,658	-
Prior Year Encumbrances Appropriated	<u>1,017,009</u>	<u>1,017,009</u>	<u>1,017,009</u>	<u>-</u>
 Fund Balance, End of Year	 <u>\$ 7,294,344</u>	 <u>\$ 6,416,244</u>	 <u>\$ 10,622,359</u>	 <u>\$ 4,206,115</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Taxes	\$ 2,373,255	\$ 2,373,255	\$ 2,291,131	\$ (82,124)
Intergovernmental	7,494,006	7,494,006	6,983,956	(510,050)
Charges for Services	924,400	924,400	785,986	(138,414)
Other Revenue	<u>123,000</u>	<u>510,500</u>	<u>605,779</u>	<u>95,279</u>
 Total Revenues	 <u>10,914,661</u>	 <u>11,302,161</u>	 <u>10,666,852</u>	 <u>(635,309)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	<u>12,591,284</u>	<u>12,978,784</u>	<u>12,302,891</u>	<u>675,893</u>
 Total Expenditures	 <u>12,591,284</u>	 <u>12,978,784</u>	 <u>12,302,891</u>	 <u>675,893</u>
 Net Change in Fund Balance	 (1,676,623)	 (1,676,623)	 (1,636,039)	 40,584
 Fund Balance, Beginning of Year	 794,466	 794,466	 794,466	 -
 Prior Year Encumbrances Appropriated	 <u>882,158</u>	 <u>882,158</u>	 <u>882,158</u>	 <u>-</u>
 Fund Balance, End of Year	 <u>\$ 1</u>	 <u>\$ 1</u>	 <u>\$ 40,585</u>	 <u>\$ 40,584</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 3,496,296	\$ 3,496,296	\$ 2,330,882	\$ (1,165,414)
Charges for Services	<u>446,683</u>	<u>446,683</u>	<u>492,325</u>	<u>45,642</u>
Total Revenues	<u>3,942,979</u>	<u>3,942,979</u>	<u>2,823,207</u>	<u>(1,119,772)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Personnel and Fringes	2,821,862	2,768,406	2,716,091	52,315
Operating Expenses	<u>1,994,856</u>	<u>2,048,312</u>	<u>1,471,734</u>	<u>576,578</u>
Total Expenditures	<u>4,816,718</u>	<u>4,816,718</u>	<u>4,187,825</u>	<u>628,893</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(873,739)</u>	<u>(873,739)</u>	<u>(1,364,618)</u>	<u>(490,879)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>287,875</u>	<u>287,875</u>	<u>370,512</u>	<u>82,637</u>
Total Other Financing Sources (Uses)	<u>287,875</u>	<u>287,875</u>	<u>370,512</u>	<u>82,637</u>
Net Change in Fund Balance	(585,864)	(585,864)	(994,106)	(408,242)
Fund Balance, Beginning of Year	1,042,901	1,042,901	1,042,901	-
Prior Year Encumbrances Appropriated	<u>113,835</u>	<u>113,835</u>	<u>113,835</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 570,872</u>	<u>\$ 570,872</u>	<u>\$ 162,630</u>	<u>\$ (408,242)</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 953,000	\$ 953,000	\$ 1,218,597	\$ 265,597
Other Revenue	<u>1,800</u>	<u>1,800</u>	<u>-</u>	<u>(1,800)</u>
Total Revenues	<u>954,800</u>	<u>954,800</u>	<u>1,218,597</u>	<u>263,797</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	641,233	609,233	412,462	196,771
Operating Expenses	697,149	954,149	925,004	29,145
Capital Asset Expense	<u>26,324</u>	<u>26,324</u>	<u>19,903</u>	<u>6,421</u>
Total Expenditures	<u>1,364,706</u>	<u>1,589,706</u>	<u>1,357,369</u>	<u>232,337</u>
Net Change in Fund Balance	(409,906)	(634,906)	(138,772)	496,134
Fund Balance, Beginning of Year	1,849,840	1,849,840	1,849,840	-
Prior Year Encumbrances Appropriated	<u>110,973</u>	<u>110,973</u>	<u>110,973</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,550,907</u>	<u>\$ 1,325,907</u>	<u>\$ 1,822,041</u>	<u>\$ 496,134</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Engineer Special Revenue Fund  
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 7,455,022	\$ 7,455,022	\$ 7,030,695	\$ (424,327)
Charges for Services	100,000	100,000	152,332	52,332
Fees, Fines and Forfeitures	110,000	110,000	104,780	(5,220)
Investment Income	125,000	125,000	103,305	(21,695)
Other Revenue	40,000	67,247	304,375	237,128
	<u>7,830,022</u>	<u>7,857,269</u>	<u>7,695,487</u>	<u>(161,782)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personnel and Fringes	3,267,623	3,488,973	3,339,527	149,446
Operating Expenses	5,238,562	5,031,398	4,423,456	607,942
Capital Asset Expense	1,331,014	1,392,075	1,234,215	157,860
Pavement Marking:				
Operating Expenses	3	3	-	3
Medway Lighting:				
Operating Expenses	106,252	106,252	106,251	1
Total Public Works	<u>9,943,454</u>	<u>10,018,701</u>	<u>9,103,449</u>	<u>915,252</u>
Debt Service:				
Principal	400,000	400,000	400,000	-
Interest	12,000	12,000	8,000	4,000
Total Debt Service	<u>412,000</u>	<u>412,000</u>	<u>408,000</u>	<u>4,000</u>
Total Expenditures	<u>10,355,454</u>	<u>10,430,701</u>	<u>9,511,449</u>	<u>919,252</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,525,432)</u>	<u>(2,573,432)</u>	<u>(1,815,962)</u>	<u>757,470</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	400,000	400,000	-	(400,000)
Advances In	-	-	705,022	705,022
Advances Out	-	(390,000)	(390,000)	-
Transfers Out	(470,000)	(32,000)	-	32,000
Total Other Financing Sources (Uses)	<u>(70,000)</u>	<u>(22,000)</u>	<u>315,022</u>	<u>337,022</u>
Net Change in Fund Balance	(2,595,432)	(2,595,432)	(1,500,940)	1,094,492
Fund Balance, Beginning of Year	1,351,174	1,351,174	1,351,174	-
Prior Year Encumbrances Appropriated	<u>1,461,431</u>	<u>1,461,431</u>	<u>1,461,431</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 217,173</u>	<u>\$ 217,173</u>	<u>\$ 1,311,665</u>	<u>\$ 1,094,492</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 272,500	\$ 159,000	\$ 149,759	\$ (9,241)
Charges for Services	921,400	921,400	830,584	(90,816)
Investment Income	2,024	2,524	12	(2,512)
Other Revenue	<u>25,000</u>	<u>25,000</u>	<u>57,049</u>	<u>32,049</u>
Total Revenues	<u>1,220,924</u>	<u>1,107,924</u>	<u>1,037,404</u>	<u>(70,520)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
ODNR Market Development Grant:				
Operating Expenses	127,600	127,600	120,259	7,341
ODNR Community Development 2006:				
Operating Expenses	<u>25,800</u>	<u>34,800</u>	<u>29,000</u>	<u>5,800</u>
Total Public Works	<u>153,400</u>	<u>162,400</u>	<u>149,259</u>	<u>13,141</u>
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	354,163	354,163	344,166	9,997
Operating Expenses	852,949	847,949	712,315	135,634
Waste Management Donations:				
Operating Expenses	-	1,500	-	1,500
Keep America Beautiful:				
Operating Expenses	25,215	25,215	3,823	21,392
Litter Cleanup Grant:				
Operating Expenses	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total Conservation and Recreation	<u>1,234,827</u>	<u>1,231,327</u>	<u>1,060,304</u>	<u>171,023</u>
Debt Service:				
Principal	25,000	30,000	30,000	-
Interest	<u>12,059</u>	<u>12,059</u>	<u>8,944</u>	<u>3,115</u>
Total Debt Service	<u>37,059</u>	<u>42,059</u>	<u>38,944</u>	<u>3,115</u>
Total Expenditures	<u>1,425,286</u>	<u>1,435,786</u>	<u>1,248,507</u>	<u>187,279</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(204,362)</u>	<u>(327,862)</u>	<u>(211,103)</u>	<u>116,759</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, 2010  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	5,000	5,000	-	(5,000)
Advances Out	(5,000)	(5,000)	-	5,000
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(204,362)	(327,862)	(211,103)	116,759
Fund Balance, Beginning of Year	234,125	234,125	234,125	-
Prior Year Encumbrances Appropriated	311,963	311,963	311,963	-
Fund Balance, End of Year	<u>\$ 341,726</u>	<u>\$ 218,226</u>	<u>\$ 334,985</u>	<u>\$ 116,759</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 2,200	\$ 2,200	\$ 2,370	\$ 170
Licenses and Permits	495,000	495,000	554,776	59,776
Fees, Fines and Forfeitures	8,200	8,200	4,378	(3,822)
Other Revenue	4,300	4,300	165	(4,135)
	<u>509,700</u>	<u>509,700</u>	<u>561,689</u>	<u>51,989</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	140,097	140,097	131,717	8,380
Operating Expenses	303,026	303,026	296,248	6,778
Auditor's Office:				
Personnel and Fringes	41,410	39,862	36,637	3,225
Operating Expenses	14,410	24,458	24,159	299
	<u>498,943</u>	<u>507,443</u>	<u>488,761</u>	<u>18,682</u>
Net Change in Fund Balance	10,757	2,257	72,928	70,671
Fund Balance, Beginning of Year	25,108	25,108	25,108	-
Prior Year Encumbrances Appropriated	50,971	50,971	50,971	-
Fund Balance, End of Year	<u>\$ 86,836</u>	<u>\$ 78,336</u>	<u>\$ 149,007</u>	<u>\$ 70,671</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 300,000	\$ 300,000	\$ 268,669	\$ (31,331)
Other Revenue	-	-	23,896	23,896
Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>292,565</u>	<u>(7,435)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Treasurer's Office:				
Personnel and Fringes	144,335	144,335	106,659	37,676
Operating Expenses	<u>409,002</u>	<u>409,002</u>	<u>26,527</u>	<u>382,475</u>
Total Legislative and Executive	<u>553,337</u>	<u>553,337</u>	<u>133,186</u>	<u>420,151</u>
Judicial:				
Prosecutor's Office:				
Personnel and Fringes	415,600	414,403	260,240	154,163
Operating Expenses	<u>22,408</u>	<u>23,605</u>	<u>13,565</u>	<u>10,040</u>
Total Judicial	<u>438,008</u>	<u>438,008</u>	<u>273,805</u>	<u>164,203</u>
Total Expenditures	<u>991,345</u>	<u>991,345</u>	<u>406,991</u>	<u>584,354</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(691,345)</u>	<u>(691,345)</u>	<u>(114,426)</u>	<u>576,919</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	-	-	11,992	11,992
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>11,992</u>	<u>11,992</u>
Net Change in Fund Balance	(691,345)	(691,345)	(102,434)	588,911
Fund Balance, Beginning of Year	687,994	687,994	687,994	-
Prior Year Encumbrances Appropriated	<u>3,353</u>	<u>3,353</u>	<u>3,353</u>	-
Fund Balance, End of Year	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 588,913</u>	<u>\$ 588,911</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Investment Income	\$ 2,500	\$ 2,500	\$ 471	\$ (2,029)
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>471</u>	<u>(2,029)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	8,162	8,229	187	8,042
Operating Expenses	<u>1,633</u>	<u>1,566</u>	<u>36</u>	<u>1,530</u>
Total Expenditures	<u>9,795</u>	<u>9,795</u>	<u>223</u>	<u>9,572</u>
Net Change in Fund Balance	(7,295)	(7,295)	248	7,543
Fund Balance, Beginning of Year	<u>7,295</u>	<u>7,295</u>	<u>7,295</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,543</u>	<u>\$ 7,543</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 200,000	\$ 200,000	\$ 201,881	\$ 1,881
Other Revenue	-	4,500	4,500	-
Total Revenues	<u>200,000</u>	<u>204,500</u>	<u>206,381</u>	<u>1,881</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	79,929	81,352	80,391	961
Operating Expenses	<u>463,762</u>	<u>466,839</u>	<u>323,963</u>	<u>142,876</u>
Total Expenditures	<u>543,691</u>	<u>548,191</u>	<u>404,354</u>	<u>143,837</u>
Net Change in Fund Balance	(343,691)	(343,691)	(197,973)	145,718
Fund Balance, Beginning of Year	117,338	117,338	117,338	-
Prior Year Encumbrances Appropriated	<u>226,354</u>	<u>226,354</u>	<u>226,354</u>	-
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 145,719</u>	<u>\$ 145,718</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 2,019,380	\$ 2,019,380	\$ 1,896,689	\$ (122,691)
Intergovernmental	526,731	526,731	533,208	6,477
Fees, Fines and Forfeitures	<u>30,000</u>	<u>30,000</u>	<u>25,807</u>	<u>(4,193)</u>
Total Revenues	<u>2,576,111</u>	<u>2,576,111</u>	<u>2,455,704</u>	<u>(120,407)</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>41,011</u>	<u>41,011</u>	<u>26,372</u>	<u>14,639</u>
Total Judicial	<u>116,011</u>	<u>116,011</u>	<u>26,372</u>	<u>89,639</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	2,425,252	2,425,252	2,384,038	41,214
Children's Trust:				
Operating Expenses	<u>45,859</u>	<u>45,859</u>	<u>45,859</u>	<u>-</u>
Total Human Services	<u>2,471,111</u>	<u>2,471,111</u>	<u>2,429,897</u>	<u>41,214</u>
Total Expenditures	<u>2,587,122</u>	<u>2,587,122</u>	<u>2,456,269</u>	<u>130,853</u>
Net Change in Fund Balance	(11,011)	(11,011)	(565)	10,446
Fund Balance, Beginning of Year	8,065	8,065	8,065	-
Prior Year Encumbrances Appropriated	<u>2,948</u>	<u>2,948</u>	<u>2,948</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 10,448</u>	<u>\$ 10,446</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 658,332	\$ 673,332	\$ 589,998	\$ (83,334)
Total Revenues	<u>658,332</u>	<u>673,332</u>	<u>589,998</u>	<u>(83,334)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	28,180	34,054	34,054	-
Operating Expenses	234,821	228,947	228,947	-
Housing Rehab:				
Operating Expenses	15,000	15,000	-	15,000
Project Advances:				
Operating Expenses	898	898	-	898
Regional Planning Commission:				
Operating Expenses	1,500	1,500	1,500	-
Community Housing Improvement:				
Personnel and Fringes	14,663	28,933	18,329	10,604
Operating Expenses	<u>353,396</u>	<u>354,126</u>	<u>281,341</u>	<u>72,785</u>
Total Expenditures	<u>648,458</u>	<u>663,458</u>	<u>564,171</u>	<u>99,287</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>9,874</u>	<u>9,874</u>	<u>25,827</u>	<u>15,953</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	500	500	500	-
Advances Out	<u>(40,164)</u>	<u>(40,164)</u>	<u>(4,000)</u>	<u>36,164</u>
Total Other Financing Sources (Uses)	<u>(39,664)</u>	<u>(39,664)</u>	<u>(3,500)</u>	<u>36,164</u>
Net Change in Fund Balance	(29,790)	(29,790)	22,327	52,117
Fund Balance, Beginning of Year	(308,957)	(308,957)	(308,957)	-
Prior Year Encumbrances Appropriated	<u>338,749</u>	<u>338,749</u>	<u>338,749</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 52,119</u>	<u>\$ 52,117</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 455,847	\$ 478,265	\$ 296,650	\$ (181,615)
Charges for Services	-	7,380	7,380	-
Fees, Fines and Forfeitures	175,500	175,500	59,897	(115,603)
Investment Income	-	-	139	139
Other Revenue	<u>231,386</u>	<u>251,763</u>	<u>248,800</u>	<u>(2,963)</u>
Total Revenues	<u>862,733</u>	<u>912,908</u>	<u>612,866</u>	<u>(300,042)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
CAC Trust:				
Personnel and Fringes	11,988	14,983	14,983	-
Operating Expenses	16,728	30,399	21,789	8,610
Capital Asset Expense	<u>1,140</u>	<u>1,140</u>	<u>543</u>	<u>597</u>
Total Judicial	<u>29,856</u>	<u>46,522</u>	<u>37,315</u>	<u>9,207</u>
Public Safety:				
Drug Task Force:				
Operating Expenses	17,618	17,618	-	17,618
Prosecutor's Mandatory Fine:				
Personnel and Fringes	-	50,696	36,682	14,014
Operating Expenses	137,000	86,304	20,096	66,208
Prosecutor's Law Enforcement:				
Operating Expenses	51,018	62,718	62,683	35
VAWI:				
Personnel and Fringes	147,281	167,794	113,342	54,452
Operating Expenses	192,746	197,856	106,354	91,502
Juvenile/Victim/Child Advocate:				
Personnel and Fringes	38,136	49,302	48,452	850
Operating Expenses	2,200	5,300	3,785	1,515
VOCA (CAC) Grant:				
Personnel and Fringes	182,890	182,791	173,318	9,473
Operating Expenses	29,324	31,423	17,625	13,798
Capital Asset Expense	5,000	6,500	5,000	1,500
CAC Prevention:				
Operating Expenses	<u>498</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Total Public Safety	<u>803,711</u>	<u>861,802</u>	<u>590,837</u>	<u>270,965</u>

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Prosecuting Attorney Special Revenue Fund  
For the Year Ended December 31, 2010  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Human Services:				
Victim Trust:				
Operating Expenses	1,527	1,527	-	1,527
Total Human Services	1,527	1,527	-	1,527
Total Expenditures	835,094	909,851	628,152	281,699
Excess (Deficit) Revenues Over/ (Under) Expenditures	27,639	3,057	(15,286)	(18,343)
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	-	-	4,000	4,000
Transfers In	-	20,513	20,513	-
Advances Out	-	(4,000)	(4,000)	-
Transfers Out	(1,672)	(1,672)	-	1,672
Total Other Financing Sources (Uses)	(1,672)	14,841	20,513	5,672
Net Change in Fund Balance	25,967	17,898	5,227	(12,671)
Fund Balance, Beginning of Year	209,760	209,760	209,760	-
Prior Year Encumbrances Appropriated	1,782	1,782	1,782	-
Fund Balance, End of Year	<u>\$ 237,509</u>	<u>\$ 229,440</u>	<u>\$ 216,769</u>	<u>\$ (12,671)</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 160,000	\$ 160,000	\$ 129,536	\$ (30,464)
Charges for Services	100,000	100,000	87,696	(12,304)
Fees, Fines and Forfeitures	39,500	39,500	40,281	781
Other Revenue	<u>120</u>	<u>5,120</u>	<u>32,064</u>	<u>26,944</u>
Total Revenues	<u>299,620</u>	<u>304,620</u>	<u>289,577</u>	<u>(15,043)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	6,499	11,499	9,665	1,834
Sheriff Mandatory Fine:				
Operating Expenses	6,574	6,574	3,291	3,283
Enforcement and Education:				
Personnel and Fringes	33,630	33,630	29,113	4,517
Operating Expenses	1,050	1,050	978	72
Indigent Drivers Alcohol:				
Operating Expenses	12,522	12,522	-	12,522
Jail Commissary Trust:				
Operating Expenses	64,270	64,270	40,689	23,581
Jail Social Security Incentive:				
Operating Expenses	1,000	1,000	-	1,000
Sheriff Asset Forfeiture:				
Operating Expenses	1,781	1,781	1,700	81
Local Law Enforcement Block Grant 2002:				
Operating Expenses	49	49	-	49
Carry Concealed Weapon:				
Personnel and Fringes	-	80,344	75,781	4,563
Operating Expenses	120,189	39,845	36,914	2,931
Jail Pay for Stay:				
Operating Expenses	697	697	-	697
Sheriff 911 Wireless:				
Personnel and Fringes	240,183	364,248	346,236	18,012
Operating Expenses	150,891	26,826	20,363	6,463

(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, 2010  
(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Sheriff Training/Reimbursement:				
Operating Expenses	<u>11,480</u>	<u>11,480</u>	<u>8,150</u>	<u>3,330</u>
Total Expenditures	<u>650,815</u>	<u>655,815</u>	<u>572,880</u>	<u>82,935</u>
Net Change in Fund Balance	(351,195)	(351,195)	(283,303)	67,892
Fund Balance, Beginning of Year	344,424	344,424	344,424	-
Prior Year Encumbrances Appropriated	<u>30,171</u>	<u>30,171</u>	<u>30,171</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 23,400</u>	<u>\$ 23,400</u>	<u>\$ 91,292</u>	<u>\$ 67,892</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 187,404	\$ 187,404	\$ 187,404	\$ -
Charges for Services	148,000	148,000	147,103	(897)
Fees, Fines and Forfeitures	<u>260,000</u>	<u>260,000</u>	<u>326,784</u>	<u>66,784</u>
Total Revenues	<u>595,404</u>	<u>595,404</u>	<u>661,291</u>	<u>65,887</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Clerk's Computer Maintenance:				
Operating Expenses	106,388	106,388	87,035	19,353
Computer Legal Research Services:				
Operating Expenses	9,500	9,500	1,793	7,707
Jury Amenity:				
Operating Expenses	945	945	-	945
Common Pleas Special Projects:				
Personnel and Fringes	291,019	333,670	328,954	4,716
Operating Expenses	<u>20,000</u>	<u>9,867</u>	<u>-</u>	<u>9,867</u>
Total Judicial	<u>427,852</u>	<u>460,370</u>	<u>417,782</u>	<u>42,588</u>
Public Safety:				
Department of Rehabilitation Correction:				
Personnel and Fringes	187,404	180,321	180,314	7
Operating Expenses	-	10,162	8,302	1,860
Common Pleas Court Probation Fee:				
Personnel and Fringes	44,205	44,205	43,977	228
Operating Expenses	<u>4,397</u>	<u>4,397</u>	<u>1,380</u>	<u>3,017</u>
Total Public Safety	<u>236,006</u>	<u>239,085</u>	<u>233,973</u>	<u>5,112</u>
Debt Service:				
Principal	25,000	25,000	-	25,000
Interest	<u>4,650</u>	<u>4,650</u>	<u>4,637</u>	<u>13</u>
Total Debt Service	<u>29,650</u>	<u>29,650</u>	<u>4,637</u>	<u>25,013</u>
Total Expenditures	<u>693,508</u>	<u>729,105</u>	<u>656,392</u>	<u>72,713</u>
Net Change in Fund Balance	(98,104)	(133,701)	4,899	138,600
Fund Balance, Beginning of Year	311,181	311,181	311,181	-
Prior Year Encumbrances Appropriated	<u>1,435</u>	<u>1,435</u>	<u>1,435</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 214,512</u>	<u>\$ 178,915</u>	<u>\$ 317,515</u>	<u>\$ 138,600</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 83,000	\$ 83,000	\$ 80,298	\$ (2,702)
Total Revenues	<u>83,000</u>	<u>83,000</u>	<u>80,298</u>	<u>(2,702)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Domestic Relations Judicial:				
Personnel and Fringes	<u>-</u>	<u>33,856</u>	<u>28,862</u>	<u>4,994</u>
Total Expenditures	<u>-</u>	<u>33,856</u>	<u>28,862</u>	<u>4,994</u>
Net Change in Fund Balance	83,000	49,144	51,436	2,292
Fund Balance, Beginning of Year	<u>37,602</u>	<u>37,602</u>	<u>37,602</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 120,602</u>	<u>\$ 86,746</u>	<u>\$ 89,038</u>	<u>\$ 2,292</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 43,900	\$ 43,900	\$ 46,551	\$ 2,651
Total Revenues	<u>43,900</u>	<u>43,900</u>	<u>46,551</u>	<u>2,651</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Indigent Guardianship:				
Operating Expenses	<u>40,264</u>	<u>40,264</u>	<u>25,721</u>	<u>14,543</u>
Total Legislative and Executive	<u>40,264</u>	<u>40,264</u>	<u>25,721</u>	<u>14,543</u>
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	14,500	14,500	10,599	3,901
Conduct of Business:				
Operating Expenses	800	800	-	800
Probate Computer Research:				
Operating Expenses	12,000	12,000	-	12,000
Probate Special Projects:				
Operating Expenses	<u>2,100</u>	<u>2,100</u>	<u>1,813</u>	<u>287</u>
Total Judicial	<u>29,400</u>	<u>29,400</u>	<u>12,412</u>	<u>16,988</u>
Total Expenditures	<u>69,664</u>	<u>69,664</u>	<u>38,133</u>	<u>31,531</u>
Net Change in Fund Balance	(25,764)	(25,764)	8,418	34,182
Fund Balance, Beginning of Year	125,429	125,429	125,429	-
Prior Year Encumbrances Appropriated	<u>264</u>	<u>264</u>	<u>264</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 99,929</u>	<u>\$ 99,929</u>	<u>\$ 134,111</u>	<u>\$ 34,182</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 1,689,301	\$ 1,689,301	\$ 1,656,217	\$ (33,084)
Charges for Services	1,773,085	1,773,085	936,576	(836,509)
Other Revenue	<u>3,000</u>	<u>3,000</u>	<u>9,295</u>	<u>6,295</u>
Total Revenues	<u>3,465,386</u>	<u>3,465,386</u>	<u>2,602,088</u>	<u>(863,298)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Juvenile Court Computer Maintenance:				
Operating Expenses	35,000	35,000	-	35,000
Juvenile Court Legal Research:				
Operating Expenses	12,000	12,000	4,267	7,733
SVAA Juvenile Grant:				
Personnel and Fringes	-	2,411	2,411	-
Operating Expenses	2,411	-	-	-
Juvenile Indigent Driver Alcohol:				
Operating Expenses	<u>2,534</u>	<u>2,534</u>	<u>-</u>	<u>2,534</u>
Total Judicial	<u>51,945</u>	<u>51,945</u>	<u>6,678</u>	<u>45,267</u>
Public Safety:				
Mediation Pilot Project:				
Personnel and Fringes	208,760	208,760	149,438	59,322
Operating Expenses	6,929	6,929	5,199	1,730
Felony Delinquent Care & Custody:				
Personnel and Fringes	1,240,497	1,202,443	938,776	263,667
Operating Expenses	600,223	638,277	483,818	154,459
VOCA/Court Appointed Special Advocate Grant:				
Personnel and Fringes	35,691	35,691	23,794	11,897
Mediation Service Fee:				
Personnel and Fringes	21,913	21,913	4,721	17,192
Operating Expenses	33,024	33,024	3,615	29,409
Title IV-E Contract:				
Personnel and Fringes	210,339	210,339	133,558	76,781
Operating Expenses	1,624,615	1,624,615	1,094,984	529,631

(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, 2010  
(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Title IV-E Juvenile Probation:				
Personnel and Fringes	494,079	476,079	237,197	238,882
Operating Expenses	<u>168,353</u>	<u>186,353</u>	<u>182,827</u>	<u>3,526</u>
Total Public Safety	<u>4,644,423</u>	<u>4,644,423</u>	<u>3,257,927</u>	<u>1,386,496</u>
Total Expenditures	<u>4,696,368</u>	<u>4,696,368</u>	<u>3,264,605</u>	<u>1,431,763</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,230,982)</u>	<u>(1,230,982)</u>	<u>(662,517)</u>	<u>568,465</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	8,503	13,503	10,000	(3,503)
Transfers Out	<u>-</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>8,503</u>	<u>8,503</u>	<u>5,000</u>	<u>(3,503)</u>
Net Change in Fund Balance	(1,222,479)	(1,222,479)	(657,517)	564,962
Fund Balance, Beginning of Year	1,496,123	1,496,123	1,496,123	-
Prior Year Encumbrances Appropriated	<u>258,178</u>	<u>258,178</u>	<u>258,178</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 531,822</u>	<u>\$ 531,822</u>	<u>\$ 1,096,784</u>	<u>\$ 564,962</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 736,000	\$ 736,000	\$ 823,824	\$ 87,824
Total Revenues	<u>736,000</u>	<u>736,000</u>	<u>823,824</u>	<u>87,824</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title Administration:				
Personnel and Fringes	507,021	507,021	439,048	67,973
Operating Expenses	40,101	40,101	21,628	18,473
Common Pleas Clerk:				
Personnel and Fringes	55,000	82,380	69,151	13,229
Operating Expenses	<u>-</u>	<u>30,000</u>	<u>24,360</u>	<u>5,640</u>
Total Legislative and Executive	<u>602,122</u>	<u>659,502</u>	<u>554,187</u>	<u>105,315</u>
Public Safety:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	<u>43,987</u>	<u>57,387</u>	<u>57,386</u>	<u>1</u>
Total Public Safety	<u>43,987</u>	<u>57,387</u>	<u>57,386</u>	<u>1</u>
Total Expenditures	<u>646,109</u>	<u>716,889</u>	<u>611,573</u>	<u>105,316</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>89,891</u>	<u>19,111</u>	<u>212,251</u>	<u>193,140</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances Out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net Change in Fund Balance	84,891	14,111	207,251	193,140
Fund Balance, Beginning of Year	135,272	135,272	135,272	-
Prior Year Encumbrances Appropriated	<u>4,088</u>	<u>4,088</u>	<u>4,088</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 224,251</u>	<u>\$ 153,471</u>	<u>\$ 346,611</u>	<u>\$ 193,140</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>1,089</u>	<u>1,089</u>	<u>1,089</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,089</u>	<u>\$ 1,089</u>	<u>\$ 1,089</u>	<u>\$ -</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Recorder Special Revenue Fund  
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 140,000	\$ 140,000	\$ 84,890	\$ (55,110)
Other Revenue	<u>8,000</u>	<u>8,000</u>	<u>4,309</u>	<u>(3,691)</u>
Total Revenues	<u>148,000</u>	<u>148,000</u>	<u>89,199</u>	<u>(58,801)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
County Recorder's Special Equipment:				
Operating Expenses	107,307	107,307	100,307	7,000
Capital Asset Expense	24,000	24,000	460	23,540
Recorder Housing:				
Operating Expenses	<u>8,000</u>	<u>8,000</u>	<u>3,945</u>	<u>4,055</u>
Total Expenditures	<u>139,307</u>	<u>139,307</u>	<u>104,712</u>	<u>34,595</u>
Net Change in Fund Balance	8,693	8,693	(15,513)	(24,206)
Fund Balance, Beginning of Year	(13,276)	(13,276)	(13,276)	-
Prior Year Encumbrances Appropriated	<u>20,307</u>	<u>20,307</u>	<u>20,307</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 15,724</u>	<u>\$ 15,724</u>	<u>\$ (8,482)</u>	<u>\$ (24,206)</u>



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
FEMA Special Revenue Fund  
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Emergency Management Special Revenue Fund  
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 658,808	\$ 664,825	\$ 485,237	\$ (179,588)
Other Revenue	<u>29,556</u>	<u>29,556</u>	<u>14,783</u>	<u>(14,773)</u>
Total Revenues	<u>688,364</u>	<u>694,381</u>	<u>500,020</u>	<u>(194,361)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Emergency Planning:				
Personnel and Fringes	17,663	17,663	10,046	7,617
Operating Expenses	60,650	60,650	19,780	40,870
Hazardous Materials:				
Personnel and Fringes	3,539	3,539	-	3,539
Operating Expenses	60,076	52,576	23,668	28,908
FEMA FY03 Certification Grant:				
Operating Expenses	6,650	6,650	5,482	1,168
State Homeland Security Grant 2003:				
Personnel and Fringes	59,798	59,798	56,781	3,017
Operating Expenses	212,842	218,859	128,220	90,639
EMA Trust:				
Operating Expenses	4,999	4,999	-	4,999
EMA 911 Government Assistance:				
Operating Expenses	<u>360,044</u>	<u>360,044</u>	<u>359,653</u>	<u>391</u>
Total Expenditures	<u>786,261</u>	<u>784,778</u>	<u>603,630</u>	<u>181,148</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(97,897)</u>	<u>(90,397)</u>	<u>(103,610)</u>	<u>(13,213)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances Out	<u>-</u>	<u>(7,500)</u>	<u>-</u>	<u>7,500</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(7,500)</u>	<u>-</u>	<u>7,500</u>
Net Change in Fund Balance	(97,897)	(97,897)	(103,610)	(5,713)
Fund Balance, Beginning of Year	69,513	69,513	69,513	-
Prior Year Encumbrances Appropriated	<u>81,235</u>	<u>81,235</u>	<u>81,235</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 52,851</u>	<u>\$ 52,851</u>	<u>\$ 47,138</u>	<u>\$ (5,713)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Veteran's Memorial Trust Special Revenue Fund  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	1,964	1,964	-	1,964
Total Expenditures	1,964	1,964	-	1,964
Net Change in Fund Balance	(1,964)	(1,964)	-	1,964
Fund Balance, Beginning of Year	1,964	1,964	1,964	-
Fund Balance, End of Year	\$ -	\$ -	\$ 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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Special Assessments	\$ 222,504	\$ 116,176	\$ 106,804	\$ (9,372)
Total Revenues	<u>222,504</u>	<u>116,176</u>	<u>106,804</u>	<u>(9,372)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>101,745</u>	<u>101,745</u>	<u>93,751</u>	<u>7,994</u>
Total Expenditures	<u>101,745</u>	<u>101,745</u>	<u>93,751</u>	<u>7,994</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>120,759</u>	<u>14,431</u>	<u>13,053</u>	<u>(1,378)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	<u>(111,602)</u>	<u>(5,274)</u>	<u>-</u>	<u>5,274</u>
Total Other Financing Sources (Uses)	<u>(111,602)</u>	<u>(5,274)</u>	<u>-</u>	<u>5,274</u>
Net Change in Fund Balance	9,157	9,157	13,053	3,896
Fund Balance, Beginning of Year	<u>41,936</u>	<u>41,936</u>	<u>41,936</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 51,093</u>	<u>\$ 51,093</u>	<u>\$ 54,989</u>	<u>\$ 3,896</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Law Library Special Revenue Fund  
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 201,546	\$ 201,546	\$ 71,619	\$ (129,927)
Fees, Fines and Forfeitures	16,250	16,250	125,549	109,299
Other Revenue	<u>300</u>	<u>300</u>	<u>8,543</u>	<u>8,243</u>
Total Revenues	<u>218,096</u>	<u>218,096</u>	<u>205,711</u>	<u>(12,385)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Personnel and Fringes	78,072	78,072	72,721	5,351
Operating Expenses	<u>202,514</u>	<u>212,647</u>	<u>144,072</u>	<u>68,575</u>
Total Judicial	<u>280,586</u>	<u>290,719</u>	<u>216,793</u>	<u>73,926</u>
Total Expenditures	<u>280,586</u>	<u>290,719</u>	<u>216,793</u>	<u>73,926</u>
Net Change in Fund Balance	(62,490)	(72,623)	(11,082)	61,541
Fund Balance, Beginning of Year	<u>611,537</u>	<u>611,537</u>	<u>611,537</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 549,047</u>	<u>\$ 538,914</u>	<u>\$ 600,455</u>	<u>\$ 61,541</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
ARRA Special Revenue Fund  
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 453,750	\$ 1,241,580	\$ 569,018	\$ (672,562)
Total Revenues	<u>453,750</u>	<u>1,241,580</u>	<u>569,018</u>	<u>(672,562)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Community Development:				
Operating Expenses	<u>63,750</u>	<u>481,750</u>	<u>206,854</u>	<u>274,896</u>
Engineer:				
Operating Expenses	<u>192,007</u>	<u>561,837</u>	<u>561,834</u>	<u>3</u>
Total Public Works	<u>255,757</u>	<u>1,043,587</u>	<u>768,688</u>	<u>274,899</u>
Total Expenditures	<u>255,757</u>	<u>1,043,587</u>	<u>768,688</u>	<u>274,899</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>197,993</u>	<u>197,993</u>	<u>(199,670)</u>	<u>(397,663)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	-	394,000	394,000	-
Advances Out	<u>(390,000)</u>	<u>(394,000)</u>	<u>(390,000)</u>	<u>4,000</u>
Total Other Financing Sources (Uses)	<u>(390,000)</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>
Net Change in Fund Balance	(192,007)	197,993	(195,670)	(393,663)
Fund Balance, Beginning of Year	(255,757)	(255,757)	(255,757)	-
Prior Year Encumbrances Appropriated	<u>255,757</u>	<u>255,757</u>	<u>255,757</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (192,007)</u>	<u>\$ 197,993</u>	<u>\$ (195,670)</u>	<u>\$ (393,663)</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ 48	\$ 48
Other Revenue	<u>119,334</u>	<u>119,334</u>	<u>136,667</u>	<u>17,333</u>
Total Revenues	<u>119,334</u>	<u>119,334</u>	<u>136,715</u>	<u>17,381</u>
<b>EXPENDITURES:</b>				
Current:				
Debt service:				
Bonds	785,000	785,000	785,000	-
Notes	435,000	435,000	435,000	-
Interest	<u>492,458</u>	<u>492,458</u>	<u>492,158</u>	<u>300</u>
Total Expenditures	<u>1,712,458</u>	<u>1,712,458</u>	<u>1,712,158</u>	<u>300</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,593,124)</u>	<u>(1,593,124)</u>	<u>(1,575,443)</u>	<u>17,681</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	280,000	280,000	280,000	-
Transfers In	<u>1,253,126</u>	<u>1,253,126</u>	<u>1,253,126</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,533,126</u>	<u>1,533,126</u>	<u>1,533,126</u>	<u>-</u>
Net Change in Fund Balance	(59,998)	(59,998)	(42,317)	17,681
Fund Balance, Beginning of Year	<u>64,213</u>	<u>64,213</u>	<u>64,213</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,215</u>	<u>\$ 4,215</u>	<u>\$ 21,896</u>	<u>\$ 17,681</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Charges for Services	\$ 636,328	\$ 636,328	\$ 279,604	\$ (356,724)
Total Revenues	<u>636,328</u>	<u>636,328</u>	<u>279,604</u>	<u>(356,724)</u>
<b>EXPENDITURES:</b>				
Current:				
Debt service:				
Bonds	545,000	545,000	225,000	320,000
Interest	<u>91,328</u>	<u>91,328</u>	<u>59,450</u>	<u>31,878</u>
Total Expenditures	<u>636,328</u>	<u>636,328</u>	<u>284,450</u>	<u>351,878</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(4,846)</u>	<u>(4,846)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Bond Proceeds	<u>-</u>	<u>-</u>	<u>8,951</u>	<u>8,951</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>8,951</u>	<u>8,951</u>
Net Change in Fund Balance	-	-	4,105	4,105
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>\$ 8,950</u>	<u>\$ 4,105</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, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ 38	\$ 38
Total Revenues	-	-	38	38
<b>EXPENDITURES:</b>				
Capital Outlay:				
Capital Asset Expense	144,450	144,450	115,900	28,550
Total Expenditures	144,450	144,450	115,900	28,550
Excess (Deficit) Revenues Over/ (Under) Expenditures	(144,450)	(144,450)	(115,862)	28,588
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	220,000	220,000	220,000	-
Advances Out	(222,000)	(222,000)	(222,000)	-
Total Other Financing Sources (Uses)	(2,000)	(2,000)	(2,000)	-
Net Change in Fund Balance	(146,450)	(146,450)	(117,862)	28,588
Fund Balance, Beginning of Year	84,420	84,420	84,420	-
Prior Year Encumbrances Appropriated	67,300	67,300	67,300	-
Fund Balance, End of Year	<u>\$ 5,270</u>	<u>\$ 5,270</u>	<u>\$ 33,858</u>	<u>\$ 28,588</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
DoDD Capital Projects Fund  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>526,918</u>	<u>732,918</u>	<u>496,832</u>	<u>236,086</u>
Total Capital Outlay	<u>526,918</u>	<u>732,918</u>	<u>496,832</u>	<u>236,086</u>
Debt Service:				
Principal	115,000	115,000	115,000	-
Interest	<u>81,000</u>	<u>121,000</u>	<u>118,521</u>	<u>2,479</u>
Total Debt Service	<u>196,000</u>	<u>236,000</u>	<u>233,521</u>	<u>2,479</u>
Total Expenditures	<u>722,918</u>	<u>968,918</u>	<u>730,353</u>	<u>238,565</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(722,918)</u>	<u>(968,918)</u>	<u>(730,353)</u>	<u>238,565</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>365,800</u>	<u>571,800</u>	<u>314,800</u>	<u>(257,000)</u>
Total Other Financing Sources (Uses)	<u>365,800</u>	<u>571,800</u>	<u>314,800</u>	<u>(257,000)</u>
Net Change in Fund Balance	(357,118)	(397,118)	(415,553)	(18,435)
Fund Balance, Beginning of Year	416,283	416,283	416,283	-
Prior Year Encumbrances Appropriated	<u>10,018</u>	<u>10,018</u>	<u>10,018</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 69,183</u>	<u>\$ 29,183</u>	<u>\$ 10,748</u>	<u>\$ (18,435)</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, 2010

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

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Dayton-Springfield/Old Mill Road Capital Projects Fund  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 315,022	\$ 315,022	\$ 165,099	\$ (149,923)
Total Revenues	<u>315,022</u>	<u>315,022</u>	<u>165,099</u>	<u>(149,923)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>230,697</u>	<u>230,697</u>	<u>230,697</u>	<u>-</u>
Total Expenditures	<u>230,697</u>	<u>230,697</u>	<u>230,697</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>84,325</u>	<u>84,325</u>	<u>(65,598)</u>	<u>(149,923)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances Out	<u>(315,022)</u>	<u>(315,022)</u>	<u>(315,022)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(315,022)</u>	<u>(315,022)</u>	<u>(315,022)</u>	<u>-</u>
Net Change in Fund Balance	(230,697)	(230,697)	(380,620)	(149,923)
Fund Balance, Beginning of Year	84,325	84,325	84,325	-
Prior Year Encumbrances Appropriated	<u>230,697</u>	<u>230,697</u>	<u>230,697</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 84,325</u>	<u>\$ 84,325</u>	<u>\$ (65,598)</u>	<u>\$ (149,923)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Issue II/OPWC Capital Projects Fund  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 1,290,404	\$ 1,925,100	\$ 1,177,115	\$ (747,985)
Total Revenues	<u>1,290,404</u>	<u>1,925,100</u>	<u>1,177,115</u>	<u>(747,985)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>1,508,600</u>	<u>2,143,296</u>	<u>1,603,010</u>	<u>540,286</u>
Total Expenditures	<u>1,508,600</u>	<u>2,143,296</u>	<u>1,603,010</u>	<u>540,286</u>
Net Change in Fund Balance	(218,196)	(218,196)	(425,895)	(207,699)
Fund Balance, Beginning of Year	(509,600)	(509,600)	(509,600)	-
Prior Year Encumbrances Appropriated	<u>509,600</u>	<u>509,600</u>	<u>509,600</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (218,196)</u>	<u>\$ (218,196)</u>	<u>\$ (425,895)</u>	<u>\$ (207,699)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Guardrail Project Capital Projects Fund  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 249,995	\$ (50,005)
Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>249,995</u>	<u>(50,005)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Capital Asset Expenses	<u>300,000</u>	<u>300,000</u>	<u>249,995</u>	<u>50,005</u>
Total Expenditures	<u>300,000</u>	<u>300,000</u>	<u>249,995</u>	<u>50,005</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
South Vienna Development Capital Projects Fund  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Taxes	\$ 31,000	\$ 31,000	\$ 50,267	\$ 19,267
Total Revenues	<u>31,000</u>	<u>31,000</u>	<u>50,267</u>	<u>19,267</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	40,000	40,000	40,000	-
Interest	<u>24,624</u>	<u>22,481</u>	<u>22,481</u>	<u>-</u>
Total Expenditures	<u>64,624</u>	<u>62,481</u>	<u>62,481</u>	<u>-</u>
Net Change in Fund Balance	(33,624)	(31,481)	(12,214)	19,267
Fund Balance, Beginning of Year	<u>87,181</u>	<u>87,181</u>	<u>87,181</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 53,557</u>	<u>\$ 55,700</u>	<u>\$ 74,967</u>	<u>\$ 19,267</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 County Resurfacing Capital Projects Fund  
 For the Year Ended December 31, 2010

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	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Total Expenditures	-	-	-	-
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  
 Veteran's Park Renovation Capital Projects Fund  
 For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Other Revenue	\$ -	\$ -	\$ 100	\$ 100
Total Revenues	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>
<b>EXPENDITURES:</b>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	100	100
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 100</u>

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Lower Valley Widening Capital Projects Fund  
 For the Year Ended December 31, 2010

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

**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 UV/CL Intersection Improvement Capital Projects Fund  
 For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Ditch Construction Capital Projects Fund  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Special Assessments	\$ -	\$ -	\$ 3,465	\$ 3,465
Total Revenues	<u>-</u>	<u>-</u>	<u>3,465</u>	<u>3,465</u>
<b>EXPENDITURES:</b>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	3,465	3,465
Fund Balance, Beginning of Year	<u>94,790</u>	<u>94,790</u>	<u>94,790</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 94,790</u>	<u>\$ 94,790</u>	<u>\$ 98,255</u>	<u>\$ 3,465</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Chase Stewart Blind Relief Permanent Fund  
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
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	8,601	8,601	8,601	-
Fund Balance, End of Year	<u>\$ 4,601</u>	<u>\$ 4,601</u>	<u>\$ 8,601</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ 1,615	\$ 1,615
Total Revenues	<u>-</u>	<u>-</u>	<u>1,615</u>	<u>1,615</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	<u>36,000</u>	<u>36,000</u>	<u>7,231</u>	<u>28,769</u>
Total Expenditures	<u>36,000</u>	<u>36,000</u>	<u>7,231</u>	<u>28,769</u>
Net Change in Fund Balance	(36,000)	(36,000)	(5,616)	30,384
Fund Balance, Beginning of Year	<u>121,580</u>	<u>121,580</u>	<u>121,580</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 85,580</u>	<u>\$ 85,580</u>	<u>\$ 115,964</u>	<u>\$ 30,384</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-16
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
<b>Debt Capacity</b>	S-18 – S-21
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	S-22 – S-23
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	S-24 – S-31
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. 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 Eight Fiscal Years (Accrual Basis of Accounting)

	2003	2004	2005	2006	2007	2008	2009	2010
<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	\$ 72,403,585	\$ 73,166,669	\$ 71,478,924
Restricted	29,231,600	27,573,550	29,765,882	40,241,605	46,338,850	52,791,772	59,322,878	51,886,419
Unrestricted	8,586,518	16,535,233	13,849,606	20,471,207	11,334,044	9,837,901	4,198,991	9,382,677
Total Governmental Activities Net Assets	\$ 68,618,211	\$ 80,845,016	\$ 89,526,285	\$ 99,763,903	\$ 124,291,264	\$ 135,033,258	\$ 136,688,538	\$ 132,748,020
<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	\$ 10,702,574	\$ 10,773,918	\$ 11,567,436
Unrestricted	4,015,681	4,109,242	5,574,116	5,249,301	4,701,948	4,202,815	5,722,309	6,650,402
Total Business-Type Activities	\$ 15,535,001	\$ 16,491,741	\$ 20,518,047	\$ 19,716,478	\$ 15,042,281	\$ 14,905,389	\$ 16,496,227	\$ 18,217,838
<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	\$ 83,106,159	\$ 83,940,587	\$ 83,046,360
Restricted	29,231,600	27,573,550	29,765,882	40,241,605	46,338,850	52,791,772	59,322,878	51,886,419
Unrestricted	12,584,199	20,644,475	19,423,722	25,720,508	16,035,992	14,040,716	9,921,300	16,033,079
Total Primary Government	\$ 84,153,212	\$ 97,336,757	\$ 110,044,332	\$ 119,480,381	\$ 139,333,545	\$ 149,938,647	\$ 153,184,765	\$ 150,965,858

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

Changes in Net Assets

Last Eight Fiscal Years (Accrual Basis of Accounting)

	2003	2004	2005	2006	2007	2008	2009	2010
<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	\$ 15,515,492	\$ 14,761,744	\$ 9,992,461
Judicial	7,978,551	8,059,117	8,359,847	9,515,849	13,907,141	13,658,964	14,092,014	13,649,222
Public Safety	14,983,773	14,739,384	16,412,417	17,640,819	14,914,162	14,986,140	15,934,293	15,650,852
Public Works	11,535,874	4,760,178	10,702,235	11,497,023	9,621,300	10,073,253	9,460,379	14,023,453
Health	21,711,668	22,260,066	23,492,812	22,998,929	24,364,503	21,035,234	26,076,224	27,554,583
Human Services	40,978,271	34,485,933	41,703,936	43,829,764	43,325,167	43,509,093	44,173,948	38,657,686
Conservation and Recreation	2,614,690	1,647,695	1,692,213	2,042,557	1,929,530	1,557,877	1,466,350	1,348,005
Interest Expense	411,276	304,644	430,601	552,627	829,748	730,966	693,816	633,765
Total Governmental Activities Expenses	106,732,918	93,739,514	109,747,715	116,641,460	122,471,797	121,067,019	126,658,768	121,510,027
Business-Type Activities:								
Sewer	2,689,375	2,162,215	2,907,155	3,852,046	3,456,235	3,435,523	3,173,540	3,042,704
Water	1,552,327	1,860,726	1,555,331	2,361,409	2,163,867	1,974,744	2,074,816	2,120,690
Total Business-Type Activities Expenses	4,241,702	4,022,941	4,462,486	6,213,455	5,620,102	5,410,267	5,248,356	5,163,394
Total Primary Government Expenses	\$ 110,974,620	\$ 97,762,455	\$ 114,210,201	\$ 122,854,915	\$ 128,091,899	\$ 126,477,286	\$ 131,907,124	\$ 126,673,421
<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	\$ 4,505,340	\$ 4,489,794	\$ 4,635,167
Judicial	1,564,380	1,420,151	1,301,757	1,538,664	3,421,820	3,572,574	3,801,383	3,399,300
Public Safety/Security of Persons & Property	2,551,698	2,010,620	1,746,834	1,535,630	1,173,021	1,034,224	580,686	560,545
Public Works	889,440	1,786,481	1,218,129	1,148,259	938,233	835,581	409,812	874,561
Health	888,612	924,007	916,449	959,145	1,908,276	631,827	1,045,435	907,876
Human Services	1,805,416	2,169,130	7,363,505	8,738,108	8,844,054	6,924,140	6,151,911	7,715,581
Conservation and Recreation	725,960	656,575	678,620	661,434	1,005,220	860,287	860,148	849,720
Operating Grants and Contributions	50,633,488	53,585,397	54,886,092	56,365,047	59,201,547	64,978,262	61,344,153	47,972,693
Capital Grants and Contributions	2,494,722	2,078,122	1,230,755	637,470	1,025,785	1,085,101	4,054,523	5,421,738
Total Governmental Activities Program Revenues	66,099,663	69,038,481	75,359,604	77,977,029	82,822,486	84,427,336	82,737,845	72,157,181
Business-Type Activities:								
Charges for Services:								
Sewer	3,032,393	3,192,168	3,429,034	2,950,296	3,761,029	3,355,533	3,916,031	3,578,441
Water	1,555,641	1,755,018	1,914,072	1,726,611	2,091,502	1,853,204	2,289,739	2,392,261
Operating Grants and Contributions	921,039	23,499	2,094,863	469,003	-	-	-	-
Capital Grants and Contributions	-	-	-	-	533,535	-	577,261	495,208
Total Business-Type Activities Program Revenues	5,509,073	4,970,685	7,437,969	5,145,910	6,386,066	5,208,737	6,783,031	6,465,910
Total Primary Government Program Revenues	\$ 71,608,736	\$ 74,009,166	\$ 82,797,573	\$ 83,122,939	\$ 89,208,552	\$ 89,636,073	\$ 89,520,876	\$ 78,623,091

(Continued)

**CLARK COUNTY, OHIO**

Changes in Net Assets  
Last Eight Fiscal Years (Accrual Basis of Accounting)  
(Continued)

	2003	2004	2005	2006	2007	2008	2009	2010
<b>Net (Expense)/Revenue:</b>								
Governmental Activities	\$ (40,633,255)	\$ (24,701,033)	\$ (34,388,111)	\$ (38,664,431)	\$ (39,649,311)	\$ (36,639,683)	\$ (43,920,923)	\$ (49,352,846)
Business-Type Activities	1,267,371	947,744	2,975,483	(1,067,545)	765,964	(201,530)	1,534,675	1,302,516
Total Primary Government Net (Expense)/Revenue	\$ (39,365,884)	\$ (23,753,289)	\$ (31,412,628)	\$ (39,731,976)	\$ (38,883,347)	\$ (36,841,213)	\$ (42,386,248)	\$ (48,050,330)
<b>General Revenues and Other Changes in Net Assets:</b>								
Governmental Activities:								
Taxes:								
Property Taxes Levied for:								
General Purposes	\$ 3,742,624	\$ 3,337,017	\$ 3,505,252	\$ 3,813,396	\$ 3,671,872	\$ 3,541,363	\$ 3,466,549	\$ 3,443,154
Children's Home	2,792,431	2,927,913	2,853,061	2,829,089	2,664,262	2,395,102	2,274,949	2,291,131
MRDD	8,339,616	10,769,810	10,647,764	10,832,753	10,513,030	9,875,289	9,661,369	9,757,096
Senior Citizen's	1,296,344	1,378,500	1,303,362	2,003,973	2,035,677	2,222,386	2,249,886	2,215,623
Permissive Sales	12,243,341	12,563,786	15,018,094	19,876,833	13,429,821	18,791,959	18,679,244	19,451,080
Grants and Contributions not Restricted								
to Specific Programs	3,742,624	3,828,800	6,118,338	3,172,719	4,802,904	6,209,645	5,895,214	5,324,949
Investment Income	918,956	719,178	1,599,833	3,496,171	4,160,834	2,912,840	1,352,245	805,754
Other Revenue	5,610,718	1,402,834	2,023,676	2,877,115	2,138,706	1,433,093	1,996,747	2,123,541
Total Governmental Activities	\$ 38,157,175	\$ 36,927,838	\$ 43,069,380	\$ 48,902,049	\$ 43,417,106	\$ 47,381,677	\$ 45,576,203	\$ 45,412,328
Business-Type Activities:								
Investment Income	6,721	-	-	-	-	-	-	-
Other Revenue	81,732	8,996	1,050,823	265,976	48,392	64,638	56,163	419,095
Total Business-Type Activities	88,453	8,996	1,050,823	265,976	48,392	64,638	56,163	419,095
Total Primary Government	\$ 38,245,628	\$ 36,936,834	\$ 44,120,203	\$ 49,168,025	\$ 43,465,498	\$ 47,446,315	\$ 45,632,366	\$ 45,831,423
<b>Change in Net Assets</b>								
Governmental Activities	\$ (2,476,080)	\$ 12,226,805	\$ 8,681,269	\$ 10,237,618	\$ 3,767,795	\$ 10,741,994	\$ 1,655,280	\$ (3,940,518)
Business-Type Activities	1,355,824	956,740	4,026,306	(801,569)	814,356	(136,892)	1,590,838	1,721,611
Total Primary Government Change in Net Assets	\$ (1,120,256)	\$ 13,183,545	\$ 12,707,575	\$ 9,436,049	\$ 4,582,151	\$ 10,605,102	\$ 3,246,118	\$ (2,218,907)

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund:										
Reserved	\$ 969,689	\$ 823,087	\$ 945,952	\$ 933,182	\$ 1,023,087	\$ 2,071,345	\$ 2,622,894	\$ 2,011,928	\$ 1,442,618	\$ 1,595,103
Unreserved	\$ 11,105,208	\$ 9,289,124	\$ 6,428,922	\$ 4,155,905	\$ 5,765,842	\$ 8,832,443	\$ 7,066,027	\$ 8,023,745	\$ 7,563,668	\$ 7,429,044
Total General Fund	\$ 12,074,897	\$ 10,112,211	\$ 7,374,874	\$ 5,089,087	\$ 6,788,929	\$ 10,903,788	\$ 9,688,921	\$ 10,055,673	\$ 9,006,286	\$ 9,024,147
All Other Governmental Funds:										
Reserved	\$ 3,683,626	\$ 3,884,452	\$ 5,755,381	\$ 11,307,436	\$ 3,881,300	\$ 10,909,079	\$ 6,574,239	\$ 6,221,539	\$ 5,918,512	\$ 4,940,096
Unreserved, Reported In:										
Special Revenue Funds	\$ 13,695,108	\$ 11,585,871	\$ 7,790,139	\$ 11,780,482	\$ 13,975,889	\$ 4,379,094	\$ 25,176,769	\$ 25,845,217	\$ 23,284,059	\$ 23,964,674
Debt Service Funds	\$ 245,411	\$ 175,716	\$ 26,528	\$ 32,111	\$ 26,337	\$ 56,051	\$ 85,770	\$ 420,596	\$ 86,391	\$ 30,846
Capital Projects Funds	\$ (4,489,504)	\$ (3,376,810)	\$ (5,040,456)	\$ (9,431,107)	\$ (7,557,101)	\$ (2,862,368)	\$ (5,686,786)	\$ (7,398,862)	\$ (1,007,973)	\$ (1,060,827)
Permanent Funds	\$ -	\$ -	\$ 45,922	\$ 47,608	\$ 50,890	\$ 54,694	\$ 57,935	\$ 59,838	\$ 56,029	\$ 49,988
Total All Other Governmental Funds	\$ 13,134,641	\$ 12,269,229	\$ 8,577,514	\$ 13,736,530	\$ 10,377,315	\$ 12,536,550	\$ 26,207,927	\$ 25,148,328	\$ 28,337,018	\$ 27,924,777

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Revenues:</b>										
Taxes	\$ 15,688,182	\$ 15,563,842	\$ 15,641,536	\$ 18,413,240	\$ 18,309,439	\$ 19,403,937	\$ 18,960,115	\$ 18,034,140	\$ 17,652,753	\$ 17,707,004
Permissive Sales Tax	12,043,651	17,727,306	12,279,860	12,490,403	16,077,939	18,820,858	14,485,796	18,791,959	18,679,244	19,451,080
Intergovernmental	56,982,066	52,128,102	55,504,661	59,504,037	58,652,979	59,145,332	67,234,307	68,162,564	68,151,875	60,106,823
Charges for Services	13,189,680	9,804,437	11,514,207	11,320,431	17,409,986	18,246,636	21,261,754	16,734,324	15,400,828	16,793,990
Licenses and Permits	436,461	411,791	353,378	407,887	421,746	431,308	437,389	411,542	415,400	557,964
Fees, Fines and Forfeitures	1,504,318	1,384,919	1,389,531	1,547,899	1,497,007	1,906,699	1,069,724	1,135,325	1,289,501	1,423,022
Special Assessments	60,329	27,588	38,216	39,972	45,431	49,277	79,530	93,279	87,821	110,268
Investment Income	3,655,114	1,246,088	945,888	746,339	1,667,981	3,043,250	4,478,006	2,856,934	1,390,242	826,510
Other Revenue	4,097,633	10,804,932	5,330,720	1,712,057	2,023,676	2,877,115	2,122,254	1,263,013	2,111,406	1,930,181
<b>Total Revenues</b>	<b>107,657,434</b>	<b>109,099,005</b>	<b>102,997,997</b>	<b>106,182,265</b>	<b>116,106,184</b>	<b>123,924,412</b>	<b>130,128,875</b>	<b>127,483,080</b>	<b>125,179,070</b>	<b>118,906,842</b>
<b>Expenditures:</b>										
Current:										
General Government:										
Legislative and Executive	4,872,207	5,534,122	5,531,086	5,709,376	6,259,806	6,283,168	8,485,196	8,756,791	8,418,108	6,733,055
Judicial	7,125,812	7,456,921	7,842,437	7,933,312	8,257,399	9,030,920	13,850,735	13,855,050	13,981,133	13,669,614
Public Safety	13,383,878	14,862,697	14,754,897	14,945,491	16,744,583	16,825,459	14,754,572	15,604,597	15,875,959	15,552,104
Public Works	9,235,596	10,653,343	10,255,824	11,016,234	11,005,770	11,756,848	10,694,557	11,434,981	11,584,029	11,640,668
Health	20,338,448	21,540,640	21,382,052	22,017,902	23,121,148	23,030,748	24,369,727	25,147,913	25,883,788	27,004,223
Human Services	40,460,098	41,210,393	40,743,409	34,447,358	41,625,233	43,846,980	43,323,119	44,838,109	43,867,988	38,587,958
Conservation and Recreation	1,558,589	6,413,701	2,596,084	1,656,856	1,694,080	2,043,489	1,917,985	1,559,691	1,459,134	1,343,286
Capital Outlay	3,066,109	4,275,513	5,450,282	4,479,190	7,902,099	3,441,149	9,494,640	5,158,815	4,661,310	3,181,254
Debt Service:										
Principal	542,131	565,000	765,000	805,000	840,000	860,000	890,000	955,000	960,000	1,220,000
Interest	597,453	606,948	418,355	298,317	371,764	467,652	742,541	884,980	701,407	714,191
<b>Total Expenditures</b>	<b>101,180,321</b>	<b>113,119,278</b>	<b>109,739,426</b>	<b>103,309,036</b>	<b>117,821,882</b>	<b>117,586,413</b>	<b>128,523,072</b>	<b>128,195,927</b>	<b>127,392,856</b>	<b>119,646,353</b>
Excess Revenues over Expenditures	6,477,113	(4,020,273)	(6,741,429)	2,873,229	(1,715,698)	6,337,999	1,605,803	(712,847)	(2,213,786)	(739,511)
<b>Other Financing Sources/(Uses):</b>										
Bonds Issued	-	4,165,000	2,014,935	-	-	-	10,740,000	-	4,290,000	-
Proceeds from Sale of Assets	-	-	-	-	58,021	18,584	43,863	-	6,204	14,995
Other Financing Sources	-	-	-	-	-	-	203,652	-	76,885	2,455,000
Transfers In	6,673,197	8,766,409	5,290,824	10,210,392	19,719,034	23,738,423	26,683,528	9,110,465	8,777,111	3,969,615
Other Financing Uses	-	-	(1,987,477)	-	-	-	(136,808)	-	-	(2,374,954)
Transfers Out	(6,673,197)	(8,766,409)	(5,290,824)	(10,210,392)	(19,720,730)	(23,820,912)	(26,683,528)	(9,110,465)	(8,777,111)	(3,719,525)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>4,165,000</b>	<b>27,458</b>	<b>-</b>	<b>56,325</b>	<b>(63,905)</b>	<b>10,850,707</b>	<b>-</b>	<b>4,373,089</b>	<b>345,131</b>
<b>Net Change in Fund Balance</b>	<b>\$ 6,477,113</b>	<b>\$ 144,727</b>	<b>\$ (6,713,971)</b>	<b>\$ 2,873,229</b>	<b>\$ (1,659,373)</b>	<b>\$ 6,274,094</b>	<b>\$ 12,456,510</b>	<b>\$ (712,847)</b>	<b>\$ 2,159,303</b>	<b>\$ (394,380)</b>
Debt Service as a Percentage of Noncapital Expenditures	1.16%	1.06%	1.13%	1.21%	1.13%	1.18%	1.39%	1.63%	1.38%	1.70%

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>
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
2008	17,340,066	630,634	63,440	18,791,959	36,826,099
2009	17,475,604	121,442	55,707	18,679,244	36,331,997
2010	17,638,202	18,820	49,982	19,451,080	37,158,084
% Change 2001 to 2010	<u>40.78%</u>	<u>-99.38%</u>	<u>-49.72%</u>	<u>61.50%</u>	<u>33.99%</u>

Source: Clark County Auditor's Office



**CLARK COUNTY, OHIO**

Tax Revenues by Levy, Governmental Funds  
Last Eight Fiscal Years (Accrual Basis of Accounting)

<u>Year</u>	<u>General Purposes</u>	<u>Children's Services</u>	<u>Mental Health &amp; 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
2008	3,541,363	2,395,102	9,875,289	2,222,386	18,034,140
2009	3,466,549	2,274,949	9,661,369	2,249,886	17,652,753
2010	3,443,154	2,291,131	9,757,096	2,215,623	17,707,004
% Change 2003 to 2010	<u>7.158%</u>	<u>-17.952%</u>	<u>16.997%</u>	<u>70.913%</u>	<u>13.205%</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			Manufactured Homes	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						
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%	
2008	2009	\$ 1,807,055,910	\$ 520,517,160	\$ 645,630	\$ 5,664,501	\$ 66,064,500	\$ 10,744,891	\$ 2,410,692,592	13.882	\$ 6,750,321,796	35.71%	
2009	2010	\$ 1,779,216,330	\$ 505,877,070	\$ 683,220	\$ 2,829,829	\$ 68,445,000	\$ 10,383,569	\$ 2,367,435,018	13.882	\$ 6,619,669,391	35.76%	

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 Collections as a % of Current Taxes Levied	Accumulated Delinquencies
		Taxes Levied	Current Taxes Collected	Percent of Taxes Levied	Delinquent Taxes Collected	Percent of Total Taxes Collected						
2000	2001	\$ 21,176,852	\$ 17,665,899	83.42%	\$ 685,593	3.74%	\$ 18,351,492	86.66%	\$ 2,825,360			
2001	2002	20,738,787	17,791,759	85.79%	977,396	5.21%	18,769,155	90.50%	1,969,632			
2002	2003	20,968,781	17,499,056	83.45%	897,143	4.88%	18,396,199	87.73%	2,572,582			
2003	2004	24,120,075	19,766,943	81.95%	1,065,681	5.12%	20,832,624	86.37%	3,287,451			
2004	2005	23,650,518	20,117,976	85.06%	1,113,330	5.24%	21,231,306	89.77%	2,419,212			
2005	2006	30,063,904	23,610,460	78.53%	1,150,142	4.65%	24,760,602	82.36%	5,303,302			
2006	2007	27,617,478	23,512,146	85.14%	1,082,181	4.40%	24,594,327	89.05%	3,023,151			
2007	2008	29,027,078	21,450,904	73.90%	1,092,156	4.84%	22,543,060	77.66%	6,484,018			
2008	2009	25,386,108	21,017,849	82.79%	1,132,134	5.11%	22,149,983	87.25%	3,236,125			
2009	2010	25,272,173	21,143,031	83.66%	1,048,304	4.72%	22,191,335	87.81%	3,080,838			

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:	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Collection Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>CLARK COUNTY ENTITIES:</b>										
General Fund (Inside Millage)	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700
Board of Mental Retardation Levy	5.750	5.750	5.750	5.500	5.500	5.500	5.500	5.500	5.500	5.500
Children's Services Levy	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Senior Citizen's Levy	0.600	0.600	0.600	0.600	0.600	1.000	1.000	1.000	1.000	1.000
Community Mental Health Levy	2.000	2.000	2.000	2.000	2.000	2.650	2.650	2.650	2.650	2.650
Total Clark County Entities	13.100	13.100	13.100	12.830	12.832	13.882	13.882	13.882	13.882	13.882
<b>OTHER ENTITIES:</b>										
Health District	0.800	0.800	0.800	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Miami Conservancy District	0.050	0.050	0.050	0.030	0.032	0.032	0.032	0.032	0.032	0.032
Clark County Public Library	0.240	0.240	0.240	0.160	0.120	0.120	-	-	-	-
<b>SCHOOL DISTRICTS:</b>										
Clark Shawnee LSD	38.300	39.300	38.090	38.090	37.500	37.400	37.520	37.234	39.530	39.450
Greenon LSD	41.570	41.470	40.680	40.100	39.800	39.750	39.750	39.621	39.670	39.670
Northwestern LSD	35.500	35.500	33.900	33.900	32.800	32.310	32.490	31.995	32.200	32.420
Northeastern LSD	45.640	45.640	45.440	45.440	47.140	47.070	47.140	47.021	48.030	48.060
Southeastern LSD	36.800	36.800	42.680	43.100	42.400	42.300	42.350	41.955	41.860	41.830
Springfield CSD	57.650	57.650	57.650	57.750	56.550	56.550	65.410	63.253	63.730	64.820
Tecumseh LSD	44.100	44.100	42.600	48.040	46.100	45.840	45.840	45.040	45.240	45.440
Springfield/Clark County JVSD	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Cedar Cliff LSD	32.100	32.100	32.100	32.100	32.100	35.900	35.900	35.800	35.400	43.900
Fairborn CSD	44.640	44.700	44.700	44.400	44.400	44.200	44.200	52.500	51.900	51.800
Yellow Springs EVSD	74.900	70.600	69.600	66.100	65.800	64.600	64.700	64.700	63.700	63.800
Greene County JVSD	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
<b>MUNICIPALITIES:</b>										
City of New Carlisle	8.000	8.000	9.000	9.000	9.000	9.000	9.000	7.750	9.000	9.000
City of Springfield	4.100	4.100	4.100	4.100	3.980	4.010	4.050	4.050	4.050	3.970
Village of Catawba	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600
Village of Donnelsville	9.500	9.500	9.500	9.500	9.500	9.500	2.500	9.500	9.500	9.500
Village of Enon	5.600	5.600	5.600	5.600	5.600	5.600	8.100	8.100	10.100	8.600
Village of Lawrenceville	5.100	5.100	5.100	5.100	5.100	5.100	-	-	-	-
Village of North Hampton	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600
Village of South Charleston	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800
Village of South Vienna	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600
Village of Tremont	9.800	9.800	7.400	13.400	8.400	8.400	8.400	8.400	2.400	2.400
Village of Clifton	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000
<b>TOWNSHIPS:</b>										
Bethel Township	5.200	5.200	7.200	7.200	7.200	7.200	7.200	7.250	7.200	7.200
German Township	6.900	6.900	6.900	7.600	7.600	7.600	7.900	7.900	7.900	7.900
Green Township - Fire District #1	4.500	4.500	4.200	5.700	5.700	6.600	6.600	6.600	7.600	7.600
Green Township - Fire District #2	4.700	5.700	6.200	7.200	7.200	8.100	8.100	8.100	9.100	9.100
Harmony Township	5.900	5.900	6.400	6.400	6.400	6.400	6.400	7.400	7.400	7.400
Madison Township	4.100	4.100	4.100	4.100	4.100	6.100	6.100	6.100	6.100	6.100
Mad River Township	3.700	5.000	6.000	6.000	6.000	6.000	6.000	6.000	6.000	5.000
Moorefield Township	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Pike Township	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600
Pleasant Township	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.800	7.800	7.800
Springfield Township	7.600	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000

## Note:

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

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

Principal Property Tax Payers

2010 and 2002

Taxpayer	2010	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International Corporation	\$ 13,541,050	0.59%
Walmart Real Estate Business Trust	7,986,160	0.35%
Upper Valley Mall LLC	7,158,090	0.31%
USPG Portfolio Two LLC	7,042,720	0.31%
Springfield Commons Plaza LLC	6,186,810	0.27%
Aldi Inc	5,794,050	0.25%
Ohio Masonic Home	5,741,030	0.25%
G&L Partnership LP & C&K Partnership	5,247,570	0.23%
American Security Insurance Company	4,979,500	0.22%
Emro Marketing Company	<u>4,774,390</u>	<u>0.21%</u>
Total	<u>\$ 68,451,370</u>	<u>2.99%</u>
Total Assessed Value	<u>\$ 2,285,093,400</u>	
Taxpayer	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>
Total	<u>\$ 53,200,827</u>	<u>2.92%</u>
Total Assessed Value	<u>\$ 1,819,822,260</u>	

The amounts presented represent the assessed values upon which the 2010 and 2002 taxes were levied.

Note: Information prior to 2002 not available.

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

Taxable Sales by Category

Last Ten Fiscal Years

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	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Sales Tax Payments	*	*	*	*
Direct Pay Tax Return Payments	*	*	*	*
Seller's Use Tax Return Payments	*	*	*	*
Consumer's Use Tax Return Payments	*	*	*	*
Motor Vehicle Tax Payments	*	*	*	*
Non-Resident Motor Vehicle Tax Payments	*	*	*	*
Watercraft and Outboard Motors	*	*	*	*
Department of Liquor Control	*	*	*	*
Sales Tax on Motor Vehicle Fuel Refunds	*	*	*	*
Sales/Use Tax Voluntary Payments	*	*	*	*
Statewide Master Numbers	*	*	*	*
Sales/Use Tax Assessment Payments	*	*	*	*
Streamlined Sales Tax Payments	*	*	*	*
Managed Audit Sales/Use Tax Payments	*	*	*	*
Sales/Use Tax Refunds Approved	*	*	*	*
1% Administrative Rotary Fund	*	*	*	*
	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$ 12,043,651</u>	<u>\$ 17,727,306</u>	<u>\$ 12,279,860</u>	<u>\$ 12,490,403</u>
Sales Tax Rate	1.00%	0.50%	1.50%	1.50%

Source: Ohio Department of Taxation

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

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

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
*	*	*	*	\$ 4,846,439	\$ 4,900,610
*	*	*	*	503,437	1,387,228
*	*	*	*	2,003,984	2,074,683
*	*	*	*	336,440	259,529
*	*	*	*	2,474,042	2,592,357
*	*	*	*	11,376	8,733
*	*	*	*	23,157	25,988
*	*	*	*	78,556	83,452
*	*	*	*	7,661	2,980
*	*	*	*	11,674	18,962
*	*	*	*	8,389,331	8,352,971
*	*	*	*	231,177	108,490
*	*	*	*	5,134	7,750
*	*	*	*	-	-
*	*	*	*	(54,485)	(176,178)
*	*	*	*	(188,679)	(196,475)
<u>\$ 16,077,939</u>	<u>\$ 18,820,858</u>	<u>\$ 14,485,796</u>	<u>\$ 18,791,959</u>	<u>\$ 18,679,244</u>	<u>\$ 19,451,080</u>
1.50%	1.00%	1.00%	1.50%	1.50%	1.50%

**CLARK COUNTY, OHIO**

Sewer and Water Rates

Last Ten Fiscal Years

<b>Year</b>	<b>Sewer</b>		<b>Water</b>	
	<b>(First 300 cubic ft.) Monthly Minimum</b>	<b>(Usage &gt; 300 cubic ft.) Rate per 100 cubic ft.</b>	<b>(First 300 cubic ft.) Monthly Minimum</b>	<b>(Usage &gt; 300 cubic ft.) Rate per 100 cubic ft.</b>
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
2008	14.45	3.30	10.68	2.81
2009	15.03	3.43	11.11	2.92
2010	15.56	3.55	11.67	3.07

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>
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%	52.95	-
2003	7,035,000	26,528	7,008,472	0.11%	49.38	-
2004	6,230,000	32,111	6,197,889	0.09%	43.78	-
2005	5,390,000	26,337	5,363,663	0.08%	37.89	-
2006	4,530,000	56,051	4,473,949	0.07%	31.76	-
2007	14,380,000	85,770	14,294,230	0.20%	101.97	-
2008	13,425,000	420,596	13,004,404	0.19%	93.01	-
2009	16,755,000	86,391	16,668,609	0.25%	119.34	-
2010	15,760,000	30,846	15,729,154	0.24%	113.71	-

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

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**Business-Type Activities**


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<b>General Obligation Bonds</b>	<b>OPWC Loans</b>	<b>OWDA Loans</b>	<b>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>	
\$ 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%	83.20
3,367,900	273,600	-	262,500	10,939,000	3,870,590,000	0.28%	77.08
3,045,000	728,650	-	237,500	10,241,150	3,891,244,000	0.26%	72.34
2,711,700	883,700	-	212,500	9,197,900	3,988,469,000	0.23%	64.98
2,363,000	862,550	-	187,500	7,943,050	4,161,267,000	0.19%	56.38
3,398,800	975,976	-	162,500	18,917,276	4,243,870,000	0.45%	134.94
2,994,200	914,379	-	137,500	17,471,079	4,518,060,000	0.39%	124.96
4,214,100	883,580	-	125,000	21,977,680	4,557,049,000	0.48%	157.35
3,823,500	898,184	171,582	87,500	20,740,766	Not Available	Not Available	149.93

**CLARK COUNTY, OHIO**Legal Debt Margin  
Last Ten Fiscal Years

	<u>2001</u>	<u>2002</u>	<u>2003</u>
County Valuation	<u>\$ 2,139,901,227</u>	<u>\$ 2,150,049,056</u>	<u>\$ 2,168,098,582</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>45,997,531</u>	<u>46,251,226</u>	<u>46,702,465</u>
Total Direct Legal Debt Limitation	<u>\$ 51,997,531</u>	<u>\$ 52,251,226</u>	<u>\$ 52,702,465</u>
Amount of Debt Applicable to Debt Limitation:			
General Obligation Bonds	\$ 2,610,000	\$ 2,285,000	\$ 1,980,000
General Obligation Notes	2,690,000	2,295,000	3,585,000
Less: Amount Available in Debt Service	<u>(245,411)</u>	<u>(175,716)</u>	<u>(26,528)</u>
Amount of Debt Subject to Debt Limit	<u>5,054,589</u>	<u>4,404,284</u>	<u>5,538,472</u>
Legal Debt Margin	<u>\$ 46,942,942</u>	<u>\$ 47,846,942</u>	<u>\$ 47,163,993</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>90.28%</u>	<u>91.57%</u>	<u>89.49%</u>
Unvoted Legal Debt Margin	\$ 21,399,012	\$ 21,500,491	\$ 21,680,986
Amount of Debt Subject to Limit	<u>5,054,589</u>	<u>4,404,284</u>	<u>5,538,472</u>
Unvoted Legal Debt Margin	<u>\$ 16,344,423</u>	<u>\$ 17,096,207</u>	<u>\$ 16,142,514</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>76.38%</u>	<u>79.52%</u>	<u>74.45%</u>

Source: Clark County Auditor's Office

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

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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>	<u>\$ 2,399,947,701</u>	<u>\$ 2,357,051,449</u>	<u>\$ 2,305,055,220</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>50,934,934</u>	<u>51,981,356</u>	<u>51,596,518</u>	<u>54,883,212</u>	<u>52,498,693</u>	<u>51,426,286</u>	<u>50,126,381</u>
\$ 56,934,934	\$ 57,981,356	\$ 57,596,518	\$ 60,883,212	\$ 58,498,693	\$ 57,426,286	\$ 56,126,381
\$ 1,610,000	\$ 1,225,000	\$ 825,000	\$ 10,905,000	\$ 10,445,000	\$ 11,305,000	\$ 10,520,000
6,745,000	6,145,000	15,795,000	2,170,000	2,630,000	435,000	405,000
(32,111)	(26,337)	(56,051)	(85,770)	(420,596)	(86,391)	(30,846)
<u>8,322,889</u>	<u>7,343,663</u>	<u>16,563,949</u>	<u>12,989,230</u>	<u>12,654,404</u>	<u>11,653,609</u>	<u>10,894,154</u>
\$ 48,612,045	\$ 50,637,693	\$ 41,032,569	\$ 47,893,982	\$ 45,844,289	\$ 45,772,677	\$ 45,232,227
<u>85.38%</u>	<u>87.33%</u>	<u>71.24%</u>	<u>78.67%</u>	<u>78.37%</u>	<u>79.71%</u>	<u>80.59%</u>
\$ 23,373,974	\$ 23,792,543	\$ 23,638,607	\$ 24,953,285	\$ 23,999,477	\$ 23,570,514	\$ 23,050,552
<u>8,322,889</u>	<u>7,343,663</u>	<u>16,563,949</u>	<u>12,989,230</u>	<u>12,654,404</u>	<u>11,653,609</u>	<u>10,894,154</u>
\$ 15,051,085	\$ 16,448,880	\$ 7,074,658	\$ 11,964,055	\$ 11,345,073	\$ 11,916,905	\$ 12,156,398
<u>64.39%</u>	<u>69.13%</u>	<u>29.93%</u>	<u>47.95%</u>	<u>47.27%</u>	<u>50.56%</u>	<u>52.74%</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>
2001	143,929	\$ 3,872,403,000	\$ 26,905	5.1%
2002	143,412	3,902,651,000	27,213	7.0%
2003	141,915	4,002,986,000	28,207	7.2%
2004	141,565	4,040,060,000	28,539	6.7%
2005	141,543	4,106,885,000	29,015	6.3%
2006	140,875	4,282,388,000	30,398	5.5%
2007	140,187	4,406,389,000	31,432	6.2%
2008	139,818	4,518,060,000	32,314	6.7%
2009	139,671	4,557,049,000	32,627	10.4%
2010	138,333	Not Available	Not Available	10.4%

Source: Regional Economic Information System, Bureau of Economic Analysis

**CLARK COUNTY, OHIO**Principal Employers  
2010 and 2007

Employer	2010		2007	
	Employees	% of Total County Employment	Employees	% of Total County Employment
Community Mercy Health Partners	1000+		3,000	4.50%
Assurant Specialty Property	1000+		1,557	2.34%
Clark County	1000+		1,410	2.12%
Springfield City Schools	1000+		984	1.48%
Speedway SuperAmerica	1000+		725	1.09%
Springfield Air National Guard Base/178th Fighter Wing	500-999			
Adcare Health Systems	500-999			
International Truck and Engine/Navistar International	500-999		1,200	1.80%
Dole Fresh Vegetables	500-999		789	1.18%
Kroger Co.	500-999		573	0.86%
Total	<u>15,013</u>	<u>23.94%</u>	<u>11,596</u>	<u>17.41%</u>
Total County Employment	<u>62,700</u>		<u>66,600</u>	

Note: Information prior to 2007 is not available. Per agreement with the Chamber of Commerce, actual number of employees will not be disclosed for 2010.

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	1,125	1,062	1,047	784
Number of Meetings	77	65	75	65
Number of Hearings	37	22	24	26
Auditor				
Number of Non-Exempt Conveyances	N/A	N/A	3,821	3,698
Number of Exempt Conveyances	N/A	N/A	2,454	2,618
Number of Vendor Licenses Sold	N/A	396	N/A	329
Number of General Warrants Issued	35,128	38,438	34,104	36,306
Number of Payroll Warrants Issued	39,683	39,127	38,455	38,211
Number of Direct Deposit Statements	0	0	0	0
Number of Receipt Pay-Ins Issued	5,449	5,111	5,129	5,273
Number of Dog Tags Sold - Regular	24,371	24,372	24,682	24,355
Number of Dog Tags Sold - Kennel Sets	90	95	86	89
Treasurer				
Number of Parcels Billed	N/A	65,894	66,324	66,748
Real Estate Taxes Collected	\$ 81,924,722	\$ 85,861,889	\$ 87,716,732	\$ 93,549,755
Recorder				
Number of Deeds Recorded	7,839	8,036	8,477	8,113
Number of Mortgages Recorded	31,903	34,522	37,621	26,725
Number of Military Discharges Recorded	77	45	36	45
Board of Elections				
Number of Registered Voters	81,412	82,889	78,692	89,721
Number of Voters in Last General Election	27,806	39,854	35,710	70,124
Percentage of Registered that Voted	34.15%	48.08%	45.38%	78.16%
Judicial:				
Clerk of Courts				
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
Common Pleas Court				
Number of Civil Cases Filed	1,360	1,522	1,607	1,551
Number of Criminal Cases Filed	972	1,069	1,197	1,021
Number of Domestic Cases Filed	1,103	1,220	1,056	1,246
Juvenile Court				
Number of Civil Cases Filed	1,292	1,308	1,439	863
Number of Criminal/Delinquent Cases Filed	2,246	2,253	2,245	2,252
Number of Traffic Cases Filed	120	1,243	1,067	934
Number of Adult Cases Filed	81	108	97	133



<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
1,092	1,177	1,098	991	1,087	1,123
65	62	60	58	59	62
28	20	19	21	14	16
3,503	3,636	3,148	2,521	2,294	2,456
2,264	2,331	2,113	1,973	1,748	1,774
295	251	214	190	174	162
32,796	33,305	31,737	35,186	32,280	32,127
37,320	30,063	16,516	14,875	12,849	10,283
0	7,589	20,946	22,632	23,674	22,451
5,410	5,496	5,669	6,007	5,437	5,417
24,243	24,714	24,733	24,860	19,420	25,038
92	96	96	88	61	53
67,842	66,716	67,806	67,658	68,060	64,399
\$ 98,013,809	\$ 102,696,289	\$ 108,736,329	\$ 107,893,678	\$ 110,220,440	\$ 111,373,522
8,209	7,776	7,105	5,323	6,467	4,738
24,595	22,487	19,779	13,945	17,671	11,666
32	47	34	23	67	24
88,248	90,057	87,787	93,045	91,026	92,438
40,149	51,118	27,144	62,947	40,274	47,004
45.50%	56.76%	30.92%	67.65%	44.24%	50.85%
761	756	762	691	600	682
1,518	1,709	1,734	1,724	1,654	1,862
1,184	1,496	1,244	1,161	1,080	988
498	463	524	571	578	572
135	140	140	127	123	117
791	1,104	1,157	1,638	1,354	1,331
691	1,238	1,667	1,802	2,159	2,235
115	96	127	100	146	290
67,368	68,208	65,272	58,340	52,353	45,468
1,546	1,707	1,665	1,671	1,637	1,561
1,210	1,549	1,350	1,168	1,208	990
1,271	1,219	1,285	1,260	1,239	1,246
1,029	919	852	771	664	709
2,014	1,983	2,473	2,282	2,068	1,762
840	951	730	702	666	617
85	116	146	98	102	126

(Continued)

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<b>Municipal Court</b>				
Number of Civil Cases Filed	4,402	4,722	4,892	4,630
Number of Criminal	5,441	5,755	6,325	6,541
Number of Traffic Cases Filed	18,573	17,606	16,370	12,753
Number of Small Claims Filed	478	461	483	411
<b>Probate Court</b>				
Number of Estates Filed	996	807	902	826
Number of Guardianships Filed	313	287	251	280
Number of Adoptions Filed	82	81	66	97
Number of Marriages Filed	927	880	830	803
<b>Prosecuting Attorney</b>				
Number of Criminal Cases	936	971	1,070	994
Number of Civil Cases	N/A	N/A	N/A	N/A
<b>Public Defender</b>				
Number of Cases Filed	N/A	N/A	5,001	5,315
<b>Public Safety:</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	213.3	222.1	228.1	231.0
Prisoners Booked	4,753	4,790	4,689	4,457
Prisoners Released	4,615	4,537	4,536	4,340
<b>Incarceration Facility</b>				
Average Daily Jail Census	213.3	222.1	228.1	231.0
Prisoners Booked	4,753	4,790	4,689	4,457
Prisoners Released	4,615	4,537	4,536	4,340
<b>Enforcement</b>				
Number of Citations Issued	N/A	4,231	3,470	1,858
Number of Warrants Served	N/A	N/A	849	856
Number of Calls for Service	N/A	N/A	93,382	83,328
Number of Sheriff Vehicles	89	89	89	89
Number of Sheriff Sales - Real Estate	523	635	858	980
<b>Emergency Management</b>				
Number of Emergency Responses	N/A	N/A	N/A	2
<b>Coroner</b>				
Number of Cases Investigated	116	117	120	107
Number of Autopsies Performed	52	51	59	61
<b>Public Works:</b>				
<b>Engineer</b>				
Miles of Road Maintained	302.64	305.46	305.16	306.62
Miles of Road Resurfaced	8.4	16.0	13.2	17.2
Number of County Maintained Bridges	242	247	242	242
<b>Community Development</b>				
Number of Residential Permits Issued	673	755	750	649
Number of Commercial Permits Issued	76	128	123	162
Number of Inspections Performed	1,701	2,759	3,037	2,581

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
4,447	4,151	4,831	5,162	4,337	3,856
6,241	6,788	6,711	6,384	5,868	5,265
13,179	17,267	17,528	17,125	14,789	14,068
405	507	498	467	394	374
856	768	763	743	756	729
253	204	174	201	220	249
86	74	60	69	59	52
847	784	793	796	765	809
1,159	1,496	1,244	1,078	1,080	883
N/A	N/A	N/A	N/A	N/A	269
5,665	5,468	5,282	4,931	4,451	4,793
239.9	246.0	259.3	252.2	240.5	201.8
5,071	4,877	5,095	4,968	5,017	4,641
4,699	4,767	4,959	5,007	4,997	4,652
239.9	246.0	259.3	252.2	240.5	201.8
5,071	4,877	5,095	4,968	5,017	4,641
4,699	4,767	4,959	5,007	4,997	4,652
2,250	5,132	4,549	4,538	3,275	3,006
1,056	1,083	1,041	1,273	1,238	1,490
46,524	43,257	45,099	45,520	44,872	43,596
89	89	89	89	91	74
892	916	894	879	1,024	1,056
2	3	1	2	1	4
126	103	120	115	107	124
93	74	97	84	74	99
307.67	307.87	306.42	306.30	305.81	305.72
8.5	6.1	6.4	7.0	7.3	14.5
239	238	240	241	240	241
614	496	425	344	304	307
156	153	134	142	109	105
5,370	4,933	4,226	3,080	1,475	2,534

(Continued)

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<b>Health:</b>				
DoDD				
Number of Students Enrolled	141	268	125	252
Early Prevention Program	118	268	125	252
Preschool Program	17	N/A	N/A	N/A
Habilitation	6	N/A	N/A	N/A
Number employed at Workshop	548	571	671	603
<b>Human Services:</b>				
Department of Jobs and Family Services				
Average Client Count - Food Stamps	N/A	N/A	6,457	6,921
Average Client Count - WIA	N/A	N/A	N/A	N/A
Average Client Count - Medicaid	N/A	N/A	23,030	24,245
Average Client Count - Job Placement	N/A	N/A	N/A	N/A
Average Client Count - Disability Assistance	N/A	N/A	275	242
Children's Services				
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
Child Support Enforcement Agency				
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
Veteran's Services				
Number of Client Served	2,578	2,494	2,476	2,396
Amount of Financial Assistance Paid	\$ 155,527	\$ 152,621	\$ 143,393	\$ 121,546
<b>Business-Type Activities:</b>				
Sewer and Water Operations:				
Miles of Sanitary Sewer Lines	N/A	N/A	N/A	N/A
Miles of Water Mains	N/A	N/A	N/A	N/A
Number of Sewer and Water Treatment Facilities	N/A	N/A	N/A	N/A
Number of Pumping Stations	N/A	N/A	N/A	N/A
Water Consumption (millions of gallons)	N/A	N/A	N/A	N/A
Wastewater Treated (millions of gallons)	N/A	N/A	N/A	N/A
Number of Sewer Customers	N/A	N/A	N/A	N/A
Number of Water Customers	N/A	N/A	N/A	N/A

Source: Corresponding Board/Department within Clark County.

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

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
252	341	351	348	287	289
252	341	351	348	287	289
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
603	578	581	555	514	480
7,391	7,627	7,991	19,023	22,452	24,326
N/A	120	134	474	133	32
25,167	25,539	25,881	26,908	29,326	31,503
N/A	3,500	3,717	56	45	14
307	327	371	401	354	292
N/A	1,584	1,850	1,560	1,144	1,293
N/A	145	162	161	164	127
N/A	348	353	345	351	354
N/A	14,908	14,938	15,101	15,032	16,628
N/A	61.28%	61.55%	61.86%	60.93%	62.40%
2,558	2,239	2,890	1,640	3,018	3,194
\$ 157,070	\$ 141,700	\$ 196,556	\$ 212,021	\$ 156,914	\$ 191,511
N/A	N/A	107	107	107	107
N/A	N/A	85	85	85	87
N/A	N/A	4	4	4	4
N/A	N/A	18 sewer /1 water	18 sewer /1 water	18 sewer /1 water	18 sewer /1 water
N/A	N/A	461	435	442	444
N/A	N/A	1.8 mil gal/day	1.8 mil gal/day	1.3 mil gal/day	1.3 mil gal/day
N/A	N/A	8,030	8,055	8,094	8,100
N/A	N/A	6,833	6,852	6,887	6,891

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	13	11	11	11	10	11	9	9	9	9
Auditor	20	19	21	22	22	21	22	18	15	15
Treasurer	11	11	12	12	11	12	12	12	9	9
Recorder	8	8	8	7	7	6	6	6	6	6
Board of Elections	7	7	7	6	7	7	8	8	9	8
Data Processing	-	1	1	1	1	1	1	1	1	1
Information Systems	2	3	3	3	3	2	2	3	3	3
Judicial										
Common Pleas Court	15	15	14	14	15	15	15	15	14	14
Probate Court	6	7	7	7	7	7	7	8	8	8
Juvenile Court	71	76	72	72	71	82	81	88	89	81
Municipal Court	4	5	5	7	7	7	7	6	6	6
Domestic Relations Court	8	8	8	8	7	7	7	7	8	8
Clerk of Courts	30	30	30	29	29	30	28	27	24	23
Prosecuting Attorney	22	22	23	23	22	22	24	22	23	23
Public Defender	10	10	10	10	10	10	10	10	10	9
Law Library	2	2	1	1	1	1	1	1	1	1
Public Safety										
Sheriff	155	153	150	145	148	156	156	160	156	153
Emergency Management	1	1	2	2	3	3	2	2	2	2
Coroner	3	3	3	3	3	3	3	3	3	3
Public Works										
Engineer	58	56	53	53	50	55	53	55	53	52
Building and Grounds	21	19	18	16	16	17	16	18	18	17
Community Development	-	-	-	-	-	-	-	-	-	11
Building Regulations	9	9	9	9	8	8	7	8	-	-
Planning Commission	7	7	8	7	8	9	9	10	12	-
Health										
DoDD	310	313	315	314	301	299	293	281	254	242
Human Services										
Department of Jobs & Family Services	228	230	218	217	204	206	218	201	173	165
Child Support Enforcement Agency	78	75	77	63	65	61	64	61	50	50
Children's Services	22	21	14	-	-	-	-	-	-	-
Veteran's Services	6	6	7	7	7	7	7	7	5	7
Conservation & Recreation										
Solid Waste	-	-	-	-	1	-	-	-	4	5
Business-Type Activities:										
Utilities Department	27	27	27	27	25	28	26	27	24	22
	<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>	<u>1,074</u>	<u>989</u>	<u>953</u>

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

Source: Clark County Auditor's Office

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

	<u>2007</u>	<u>2008 as reclassified</u>	<u>2009</u>	<u>2010</u>
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive:				
Land	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888
Construction in Progress	6,806,575	20,489	-	-
Buildings	25,905,817	23,830,781	23,830,781	23,830,781
Improvements	24,943,864	32,751,039	32,914,429	32,973,020
Machinery & Equipment	2,658,805	2,682,734	2,715,048	2,742,419
Judicial:				
Improvements	1,135,354	1,122,405	1,122,405	1,122,405
Machinery & Equipment	656,491	467,123	503,617	583,251
Public Safety:				
Improvements	162,900	162,900	162,900	162,900
Machinery & Equipment	2,548,171	2,488,379	2,538,657	2,536,526
Public Works:				
Construction in Progress	76,400	1,027,196	631,110	2,737,873
Infrastructure	88,999,279	91,196,296	94,479,644	95,943,346
Buildings	8,497	8,497	8,497	39,562
Improvements	4,075,484	4,363,120	6,038,704	6,312,748
Machinery & Equipment	5,623,078	5,476,101	6,198,929	7,048,409
Health:				
Buildings	5,270,948	2,643,485	2,643,485	2,643,485
Improvements	386,506	7,353,731	7,408,654	7,659,830
Machinery & Equipment	1,672,712	2,875,931	2,974,531	2,995,647
Human Services:				
Buildings	2,505,507	3,843,664	3,843,664	3,843,664
Improvements	258,237	2,457,509	3,165,799	3,400,067
Machinery & Equipment	813,266	886,588	1,095,614	1,095,614
Conservation/Recreation:				
Improvements	17,793	17,793	17,793	17,793
Machinery & Equipment	39,842	39,842	27,678	27,678
	<u>\$ 181,770,414</u>	<u>\$ 192,920,491</u>	<u>\$ 199,526,827</u>	<u>\$ 204,921,906</u>

Note: Information prior to 2007 is not available.

Source: Clark County Auditor's Office







# Dave Yost • Auditor of State

## CLARK COUNTY FINANCIAL CONDITION

### CLARK COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
OCTOBER 11, 2011