

CLARK COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
December 31, 2019

John S. Federer
Clark County Auditor

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



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Columbus, Ohio 43215
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County Commissioners
Clark County
31 North Limestone Street
Springfield, Ohio 45501

We have reviewed the *Independent Auditor's Report* of the Clark County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2019 through December 31, 2019. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Clark County is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

September 21, 2020

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CLARK COUNTY, OHIO

**COMPREHENSIVE ANNUAL FINANCIAL
REPORT**

For the Year Ended December 31, 2019

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, 2019

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INTRODUCTORY



SECTION



John S. Federer
Clark County Auditor

July 30, 2020

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 fiscal year ending December 31, 2019.

The County management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. We believe that the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly present the County's financial position and results of operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial affairs have been included.

This report consists of management's representations concerning the finances of the County. The financial statements have been prepared to conform with accounting principles generally accepted in the United States of America (GAAP) using the reporting model required by the Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

The County's financial statements have been audited by Clark, Schaefer, Hackett & Co., an independent licensed certified public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year that ended December 31, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's financial statements for the fiscal year ended December 31, 2019, are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing "Single Audit" engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal control and legal requirements involving the administration of federal awards. These reports are available in the County's separately issued Single Audit report.

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

A.B. GRAHAM BUILDING • P.O. BOX 1325 • 31 N. LIMESTONE ST. • SPRINGFIELD, OHIO 45501-1325
(937) 521-1860 • Fax (937) 328-4579 • Cell (937) 605-1197

PROFILE OF THE COUNTY

Clark County was established by an act of the State Legislature on March 1, 1818, and Springfield was selected as the County seat. The original seat of Clark County, Springfield became a City in 1850. Our name comes from George Rogers Clark, an American frontiersman who opened passage to the Northwest Territory. Originally consisting of 358 square miles or 229,624 acres valued at \$200 per acre, today there are 400 square miles of county land consisting of over 68,000 parcels valued at over \$6 billion and ranks as the 23rd largest county in Ohio. The County is located in the west-central part of Ohio. Interstate Highway 70, U.S. Route 40 and State Route 41 cross the county east and west. U.S. Routes 42 and 68, and State Routes 4, 54, and 72 run North and South. The Little Miami and Mad Rivers flow through the County.

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

The County provides for its citizens with the powers conferred upon it by Ohio statutes. Sixteen officials are elected by the voters of the County to manage various segments of the County's operations. They are the three Commissioners, Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, three Common Pleas Court Judges, the Probate Court Judge and the Juvenile/Domestic Court Judge. All elected officials are authorized to perform his or her duties under various sections of the Ohio Revised Code.

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

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 68,000 parcels of real property in the County every six years, with an interim update every third year. As required by Ohio law, 2019 was the statutory year for a full reappraisal of Clark County real property values. This successful reappraisal updated values and will become effective for the collection year beginning January 1, 2020. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

LOCAL ECONOMY

In evaluating the County's current economic condition, the negative trend the County has experienced the past couple years has slowed. Sales tax collections are beginning to show signs of recovering after the cut of sales tax being collected on Medicaid. With the impact of COVID-19 not yet known, the County's 2020 year to date cumulative sales tax receipts is \$767,977 more than the 5 month period in 2019, an increase of 7.56%. Property taxes remain consistent along with the operating grants that are funding the County's welfare and human services programs.

The most current data released from the U.S. Census Bureau has Clark County ranked as the 21st most populated County in the State of Ohio. The County's economic climate continued its upward trend into 2019 from 2018 as indicated by the growth in sales tax and the return on investments. The population of the County also saw a slight decrease from 2018 numbers going from 134,585 to 134,083 along with the employment and workforce estimates increasing slightly. The County's average civilian labor force increased to 63,300 in 2019 from 63,000 in 2018 and the average employed also increased to 60,465 in 2019 from 60,100 in 2018. These increases had a positive impact on unemployment as the rate dropped to 4.3% in 2019 from to 4.6% in 2018. While the unemployment rate dropped in the County, the State of Ohio's average unemployment rate has also dropped to 4.1% in 2019 from 4.6% in 2018. The U.S. average unemployment rate was 3.6% for 2019.

On a positive note, there are several indicators that demonstrate the local economy is improving. First, our public school systems continue to improve on previous years benchmarks. Secondly there are several geographic areas, whereby both commercial and residential development is taking place. With new and the rehabilitation of existing housing stock and the expansion of commercial activity, property values are beginning to rebound.

MAJOR INITIATIVES

Current Year Projects

Engineer: In 2019, the County Engineer completed 3 bridge projects financed by Federal and State funding along with financing the rehabilitation of 3 bridges with local funds. During 2019, local funding was used to resurface 23.42 miles of County roads while federal and state funding was used to complete other road projects during the year..

Commissioners: In late 2016, the County began the process of renovating three of its main buildings; the A.B. Graham Building, the County Courthouse and the Springview Government Center. The renovations are scheduled to continue well into 2020.

County Auditor: in late 2019, the County Auditor completed the state mandated reappraisal of every real estate parcel in the County. In conjunction with this project, the County contracted to provide detailed, high resolution street level images of all real estate parcels in the County. This project is require to be completed every six years in accordance with Ohio Revised Code.

Future Projects

The County broke ground in early 2020 for the new 9-1-1 Dispatching Center. This Center will allow residents to text, send pictures and videos to dispatchers. Also, new dispatch center will put the county in accordance with Ohio's Next Generation 9-1-1 requirement that calls for dispatch services to become more advanced. In addition to the County facility rehabilitation project, the County has numerous road and bridge projects on the horizon to continue to improve the infrastructure of the County. These projects will be funded by federal, state and local dollars. Also, in conjunction with the City of Springfield, Springfield Township and the Community Improvement Corporation is also in the development stage of the Prime Ohio II industrial park. It is estimated over 1000 jobs could be generated in its lifetime once it is fully developed. This is an estimated \$8.5 million dollar industrial park.

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

LONG-TERM FINANCIAL PLANNING

Clark County is currently assessing a one and one-half percent permissive sales tax which is allowing the County to maintain its current level of services to its citizens. In October 2019, the County issued \$1,382,000 in bonds for the purpose of refunding the 2009 and 2010 bonds. The County's current bond rating of Aa2 is the highest possible rating a local governmental entity our size may receive. As of December 31, 2019, the County's general obligation debt was at \$22,365,000 has been increased \$2,781,500 since December 31, 2010. The debt increase is due in part to refinancing to take advantage of favorable interest rates and the rehabilitation of County buildings and infrastructure that has begun to deteriorate.

RELEVANT FINANCIAL POLICIES

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

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

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

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

INTERNAL CONTROLS

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

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

INDEPENDENT AUDIT

Included in this report is the unmodified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2019, by Clark, Schaefer, Hackett & Company. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related Uniform Guidance.

AWARDS

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clark County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2018. This was the eighteenth year (fiscal years ended 2000 – 2005 and 2007 – 2018) 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
Hillary Hamilton, Director of Appraisal Services

Commission Office:

Richard L. Lohnes, President of County Commission
Melanie F. Wilt, County Commissioner
Lowell R. McGlothlin, County Commissioner
Jennifer Hutchinson, County Administrator

Treasurer's Office:

Stephen T. Metzger, Clark County Treasurer (Retired)
Michelle R. Harris, Interim Clark County Treasurer

It is my pleasure to submit herewith the Comprehensive Annual Financial Report for the fiscal year ended December 31, 2019.

Sincerely,

A handwritten signature in black ink, appearing to read "John S. Federer", with a long horizontal flourish extending to the right.

John S. Federer
Clark County Auditor

CLARK COUNTY, OHIO

Elected Officials

December 31, 2019

Board of County Commissioners	Richard L. Lohnes Lowell R. McGlothlin Melanie F. Wilt	President Commissioner Commissioner
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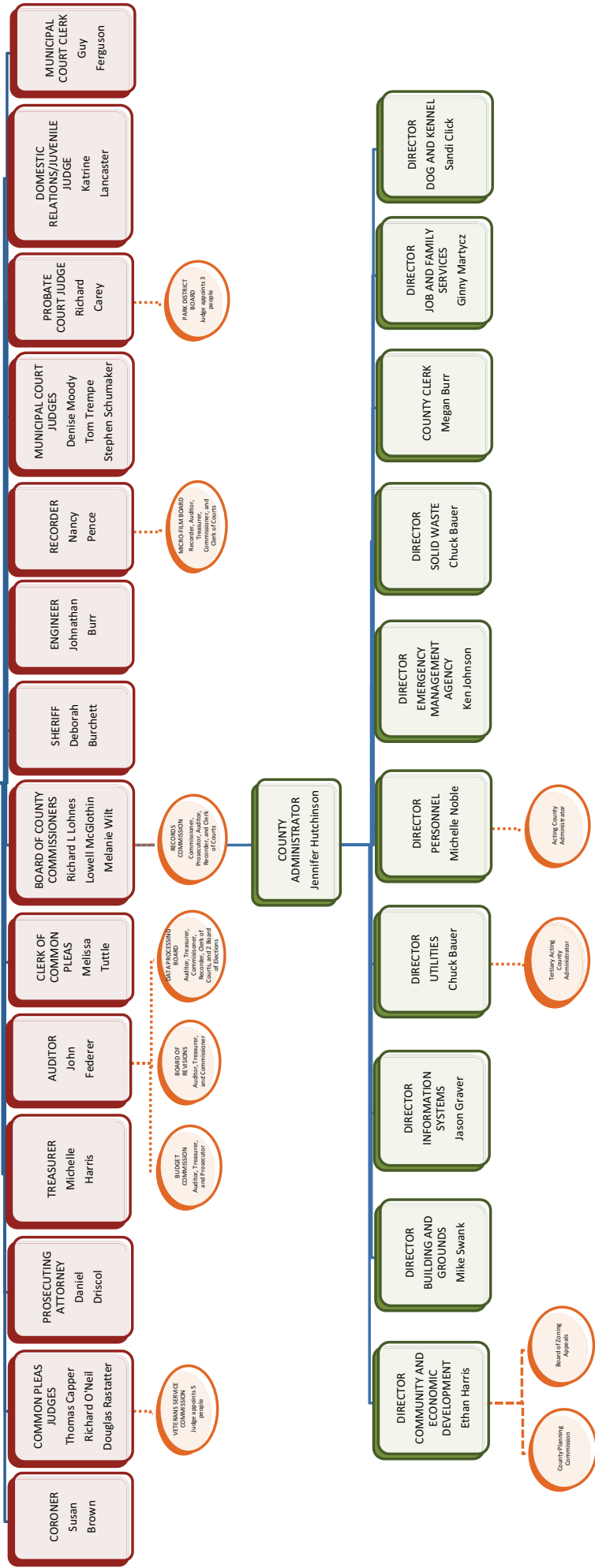
Other Elected Officials	John S. Federer Melissa M. Tuttle Dr. Susan L. Brown Johnathan A. Burr, P.E., P.S. Daniel P. Driscoll Nancy C. Pence Deborah K. Burchett Stephen T. Metzger	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
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Second District Court of Appeals	Honorable Mary E. Donovan Honorable Jeffrey E. Froelich Honorable Michael T. Hall Honorable Michael L. Tucker Honorable Jeffrey M. Welbaum	Judge Judge Judge Judge Judge
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Common Pleas Court	<i>General Division</i>	
	Honorable Douglas M. Rastatter	Judge
	Honorable Richard J. O'Neill	Judge
	Honorable Thomas J. Capper	Judge
	<i>Domestic Division</i>	
	Honorable Katrine M. Lancaster	Judge
	<i>Juvenile Division</i>	
	Honorable Katrine M. Lancaster	Judge
	<i>Probate Division</i>	
	Honorable Richard P. Carey	Judge

Municipal Court	Honorable Thomas E. Trempe Honorable Denise L. Moody Honorable Stephen A. Schumaker	Presiding Judge Judge Judge
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Table of Organization Clark County Government





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Clark County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO



FINANCIAL



SECTION

INDEPENDENT AUDITORS' REPORT

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

Report of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the "County"), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Clark County Reutilization Land Bank which represent 3 percent, 19 percent, and 5 percent, respectively, of the assets, fund balances, and revenues of the aggregate remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Clark County Reutilization Land Bank, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Subsequent Event Footnote

As discussed in Note 21 to the financial statements, the financial impact of the COVID-19 pandemic and the ensuing emergency measures will impact subsequent periods of the County. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2020 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
July 30, 2020



CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(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, 2019. 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, 2019 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2019 by \$135,976,777. Of this amount, (\$63,797,577) is considered unrestricted. The unrestricted net deficit of the County's governmental activities is (\$68,259,212) as a result of the County recognizing its proportionate share of the net pension and other post employment benefit (OPEB) liabilities. The unrestricted net position of the County's business-type activities is \$4,461,635 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net position increased \$7,190,390 in 2019. Net position of the governmental activities increased \$10,418,226, which represents a 9.84% increase from 2018. Net position of the business-type activities decreased \$3,227,836 or 14.10% from 2018.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$108,888,919, an increase of \$62,470 from 2018, a change of 0.06%.
- At the end of the current year, the General Fund, the County's operating fund, reported an increase in fund balance of \$2,419,465 or 11.67% from the previous year. The fund balance represents 48.96% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$5,715,000, or 21.66%, in governmental activities and decreased by \$857,495, or 9.18% in the business-type activities. The decrease in the governmental activities debt was due to the regular debt payments and the refunding of the 2009 and 2010 bond issues and the payment of the \$3,000,000 note payable.

Using This Comprehensive Annual Financial Report (CAFR)

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

The County's basic financial statements are comprised of three components: 1) county-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The Statement of Net Position and Statement of Activities provide information about the activities of the County as a whole and present a long-term view of the County's finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell the reader how services

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were financed in the short term, as well as, what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of the County, the General Fund is the most significant fund.

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2019?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net position and changes in net position. This change in net position is important because it tells the reader that, for the County as a whole, the financial position of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base, current property tax laws in Ohio restricting revenue growth, and other factors.

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

- **Governmental Activities** – Most of the County's programs and services are reported here including general government, public safety, public works, and health and human services. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.
- **Business-Type Activities** – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

The government-wide financial statements can be found on pages 19 – 21 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

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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-two governmental funds for financial reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Job & Family Services Fund, the Department of Developmental Disabilities Fund, the Children's Services Fund and the Commissioners Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining and individual fund statements and schedules of this report. Included in this report is the Clark County Land Reutilization Corporation, which is presented as a blended component unit.

Governmental funds for which the County adopts an annual appropriation budget include the General Fund and all other governmental funds for which activity is anticipated during the year. A budgetary comparison statement has been included as required supplementary information for the General Fund and each annually-budgeted major special revenue fund to demonstrate compliance with its annual appropriation budget. The basic governmental fund financial statements can be found on pages 22 – 25 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 and the 9-1-1 dispatching center. 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 report activities that provide services for other County programs and activities.

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 all three enterprise fund although only the Sewer fund meets the definition of a major fund of the County. The County has three internal service funds to account for its document imaging, the County's self-insurance health plan and the IS internal service fund, which accounts for the County's telecommunications. Because these services benefit both governmental and business-type activities, the activity has been allocated to both activities in the government-wide financial statements. All internal service funds are combined into a single aggregated presentation on the proprietary fund statements. Individual fund activity for the internal service funds is provided in the form of combining statements elsewhere in this report. The proprietary fund financial statements can be found on pages 26 – 29 of this report.

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

The County maintains one type of fiduciary funds. The Agency funds report resources held by the County in custodial capacity for individuals, private organizations and other governments. The fiduciary fund financial statement can be found on page 30 of this report.

Notes to the basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 31 – 79 of this report.

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

Government-wide Financial Analysis

Table 1 provides a summary of the County's net position for 2019 as compared to 2018:

TABLE 1
Net Position

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Assets:						
Current and Other Assets	\$ 156,786,932	\$ 150,063,249	\$ 10,511,440	\$ 10,320,771	\$ 167,298,372	\$ 160,384,020
Capital Assets	113,709,347	105,561,626	23,866,179	24,560,947	137,575,526	130,122,573
Total Assets	<u>270,496,279</u>	<u>255,624,875</u>	<u>34,377,619</u>	<u>34,881,718</u>	<u>304,873,898</u>	<u>290,506,593</u>
Deferred Outflows of Resources	<u>24,703,098</u>	<u>15,058,089</u>	<u>1,501,783</u>	<u>388,255</u>	<u>26,204,881</u>	<u>15,446,344</u>
Liabilities:						
Current and Other Liabilities	9,742,240	8,386,311	261,358	114,947	10,003,598	8,501,258
Long-term Liabilities	<u>130,983,362</u>	<u>115,202,589</u>	<u>15,360,859</u>	<u>11,803,913</u>	<u>146,344,221</u>	<u>127,006,502</u>
Total Liabilities	<u>140,725,602</u>	<u>123,588,900</u>	<u>15,622,217</u>	<u>11,918,860</u>	<u>156,347,819</u>	<u>135,507,760</u>
Deferred Inflows of Resources	<u>38,160,193</u>	<u>41,198,708</u>	<u>593,990</u>	<u>460,082</u>	<u>38,754,183</u>	<u>41,658,790</u>
Net Position:						
Net Investment in Capital Assets	98,049,010	93,758,262	15,201,560	15,019,020	113,250,570	108,777,282
Restricted	86,523,784	79,876,103	-	-	86,523,784	79,876,103
Unrestricted	<u>(68,259,212)</u>	<u>(67,739,009)</u>	<u>4,461,635</u>	<u>7,872,011</u>	<u>(63,797,577)</u>	<u>(59,866,998)</u>
Total Net Position	<u>\$ 116,313,582</u>	<u>\$ 105,895,356</u>	<u>\$ 19,663,195</u>	<u>\$ 22,891,031</u>	<u>\$ 135,976,777</u>	<u>\$ 128,786,387</u>

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The County follows GASB Statement 68, "Accounting and Financial Reporting for Pensions" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revised accounting for costs and liabilities related to pensions other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability or net OPEB liability. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service
- 2 Minus plan assets available to pay these benefits

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$135,976,777 at the close of the most recent year.

The County's net position is divided into three parts: net investment in capital assets, restricted and unrestricted. The largest portion of the County's net position \$113,250,570 reflects its investment in capital assets (i.e. land, buildings, improvements other than buildings, machinery and equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding plus; if applicable any significant unspent bond proceeds. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities. Any debt not related to acquiring those assets and that is still outstanding is reflected with unrestricted net position.

An additional portion of the County's net position, \$86,523,784 represents resources that are subject to external restrictions on how they may be used. The remaining negative balance of \$63,794,577 represents the unrestricted net position. The governmental unrestricted net position balance is a negative \$68,259,212. Overall, net position of the County increased \$7,190,390 in 2019. Net position for governmental activities increased \$10,418,226 and the net position of business-type activities decreased \$3,227,836.

There was an increase of \$6,647,681 in restricted net position reported in connection with the County's governmental activities in 2019. The key factor for the governmental activities' increase relates to the health and human services functions. The Department of Jobs & Family Services, Board of Developmental Disabilities and Children's Services combined for \$6,523,244 of the increase, from a combination of an increase in cash and the recognition of additional funding from federal, state and local sources.

The County's governmental activities net investment in capital assets increased \$4,290,748 in 2019. This increase was due primarily to construction in progress and a reduction of debt from 2018.

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Table 2 below provides a summary of the changes in net position for 2019 compared to 2018.

TABLE 2
Changes in Net Position

	2019			2018		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
REVENUES:						
Program Revenues:						
Charges for Services	\$ 14,593,218	\$ 7,909,050	\$ 22,502,268	\$ 12,909,202	\$ 6,771,676	\$ 19,680,878
Operating Grants and Contributions	42,853,450	-	42,853,450	42,519,550	-	42,519,550
Capital Grants and Contributions	3,687,434	34,514	3,721,948	3,332,347	-	3,332,347
General Revenues:						
Property Taxes	22,898,922	-	22,898,922	22,734,293	-	22,734,293
Permissive Sales Tax	25,854,322	-	25,854,322	23,472,414	-	23,472,414
Grants and Contributions not Restricted	6,817,655	-	6,817,655	6,715,940	-	6,715,940
Investment Income	4,294,530	-	4,294,530	2,645,670	-	2,645,670
Transfers In (Out)	604,875	(604,875)	-	-	-	-
Other Revenue	2,245,976	214,186	2,460,162	3,100,635	194,737	3,295,372
Total Revenue	<u>123,850,382</u>	<u>7,552,875</u>	<u>131,403,257</u>	<u>117,430,051</u>	<u>6,966,413</u>	<u>124,396,464</u>
EXPENSES:						
General Government:						
Legislative and Executive	16,499,147	-	16,499,147	16,044,394	-	16,044,394
Judicial	15,600,308	-	15,600,308	15,300,136	-	15,300,136
Public Safety	17,822,266	-	17,822,266	19,710,767	-	19,710,767
Public Works	11,661,310	-	11,661,310	12,721,125	-	12,721,125
Health	18,473,587	-	18,473,587	17,871,330	-	17,871,330
Human Services	30,676,624	-	30,676,624	29,686,565	-	29,686,565
Conservation/Recreation	2,002,062	-	2,002,062	2,062,855	-	2,062,855
Sewer	-	5,603,086	5,603,086	-	4,404,728	4,404,728
Water	-	2,638,560	2,638,560	-	2,198,944	2,198,944
9-1-1 Dispatching	-	2,539,065	2,539,065	-	-	-
Interest Expense	696,852	-	696,852	617,439	-	617,439
Total Expenses	<u>113,432,156</u>	<u>10,780,711</u>	<u>124,212,867</u>	<u>114,014,611</u>	<u>6,603,672</u>	<u>120,618,283</u>
Change in Net Position	10,418,226	(3,227,836)	7,190,390	3,415,440	362,741	3,778,181
Net Position, Beginning of Year	<u>105,895,356</u>	<u>22,891,031</u>	<u>128,786,387</u>	<u>102,479,916</u>	<u>22,528,290</u>	<u>125,008,206</u>
Net Position, End of Year	<u>\$ 116,313,582</u>	<u>\$ 19,663,195</u>	<u>\$ 135,976,777</u>	<u>\$ 105,895,356</u>	<u>\$ 22,891,031</u>	<u>\$ 128,786,387</u>

Governmental Activities

Net Position – For the year ended December 31, 2019, net position for governmental activities increased \$10,418,226 from 2018 for an ending balance of \$116,313,582. The net position of the governmental activities has become stronger the past couple years with attrition in employment, along with employees now paying a portion of healthcare costs and flat budgets for departments have controlled expenses. Also contributing has been additional revenue from services provided where a fee is charged, the additional casino tax, an increase property tax collections and the supplement from the State of Ohio for the lack of sales tax on Medicaid along with the controlling of expenses.

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Revenues – Total revenues of the governmental activities increased \$6,420,331 in 2019 from 2018 amounts. The County saw a significant increase in sales tax revenue and investment income over 2018 amounts. These two areas accounted for over \$4 million of the increase. The market value of investments has rebounded with a stronger economy resulting in an increase of investment revenue of \$1,648,860. The County collected \$2,381,908 more in permissive sales tax during 2019 than 2018, which is a result of consumer spending. Also contributing was nearly \$1 million in charges for services in the Public Works function related to the Clark County Land Reutilization Corporation. Other revenue classifications remained consistent as a whole.

Expenses – Human Services and the Public Safety functions continue to be the largest activities of the County. The County's Human Services function provides children services, child support, senior services, assistance for the needy, and job development services from the Department of Jobs and Family Services and represents 27.04% of total expenses. Expenses related to Human Services increased \$990,059 in 2019 from 2018 amounts with a large part due to an increase in employee salaries and benefits. The Public Safety function provides safety to the citizens of Clark County through the Sheriff's office, Coroner and the Emergency Management Agency and rank as the second highest expense function with 15.71%. The Health function provides services to the developmentally disabled and their families in Clark County through the Department of Developmental Disabilities and the expenses of this program accounted for 16.29% of expenses in 2019. Overall, expenses in the governmental activities decreased \$582,455 from 2018, which is due to moving the 911 dispatching function to an enterprise fund for 2019.

Business-Type Activities

Net Position – For the year ended December 31, 2019, net position for the business-type activities decreased \$3,227,836 from 2018 for an ending balance of \$19,663,195. The decrease is attributed mainly to the County creating the 9-1-1 Dispatch Enterprise Fund. The County broke ground on a new County wide dispatch center and this fund will account for the related activity. In 2019, the fund was supported by transfers from the General Fund, where the employees were previously reported. The County also moved the associated deferred outflows, deferred inflows and the net pension and OPEB liabilities to this fund that were previously reported in the General Fund. The Sewer and Water fund also saw an increase in contractual services for maintenance of facilities.

Revenues – Total revenues of the County's business-type activities increased \$586,462 in 2019 over 2018 amounts. As previously discussed, the increase in user fees has allowed revenues to increase in the business-type activities.

Expenses – Expenses associated with the Sewer and Water divisions of the County increased over \$1.6 million from 2018 amounts. Sewer expenses increased \$1,198,358 with Water increasing \$439,616 over 2018 amounts due to the aforementioned maintenance to buildings and equipment and related materials and supplies. Also, with the establishment of the 9-1-1 Dispatch fund, personnel costs were recognized in 2019 that have not been reported in previous years. The Dispatch fund also absorbed \$2,799,011 of GASB 68 & 75 related debt associated with employees.

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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

	2019		2018	
	Total Cost of Service	Net Cost of Service	Total Cost of Service	Net Cost of Service
GOVERNMENTAL ACTIVITIES:				
General Government				
Legislative & Executive	\$ 16,499,147	\$ (11,156,983)	\$ 16,044,394	\$ (5,516,654)
Judicial	15,600,308	(11,626,196)	15,300,136	(11,568,925)
Public Safety	17,822,266	(16,780,945)	19,710,767	(18,585,261)
Public Works	11,661,310	3,655,789	12,721,125	188,083
Health	18,473,587	(6,875,742)	17,871,330	(9,357,496)
Human Services	30,676,624	(7,693,887)	29,686,565	(8,628,993)
Conservation/Recreation	2,002,062	(1,123,238)	2,062,855	(1,166,827)
Interest Expense	<u>696,852</u>	<u>(696,852)</u>	<u>617,439</u>	<u>(617,439)</u>
Total Expenses	<u>\$ 113,432,156</u>	<u>\$ (52,298,054)</u>	<u>\$ 114,014,611</u>	<u>\$ (55,253,512)</u>
BUSINESS-TYPE ACTIVITIES:				
Sewer	\$ 5,603,086	\$ (465,092)	\$ 4,404,728	\$ (133,949)
Water	2,638,560	(43,824)	2,198,944	301,953
9-1-1 Dispatching	<u>2,539,065</u>	<u>(2,328,231)</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>\$ 10,780,711</u>	<u>\$ (2,837,147)</u>	<u>\$ 6,603,672</u>	<u>\$ 168,004</u>

Financial Analysis of the Government's Funds

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

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

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At December 31, 2019, the County's governmental funds reported combined fund balances of \$108,888,919 an increase of \$62,470 in comparison with the prior year. Approximately 11.91% or \$12,963,797 of this amount constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder is nonspendable due to legal or contractual requirements to maintain intact, restricted due to externally imposed restrictions by grantors, laws and regulations, or committed or assigned due to the County's intention of using the fund balance for a specific purpose.

The General Fund is the chief operating fund of the County. At December 31, 2019, unassigned fund balance of the General Fund was \$12,993,937, while total fund balance increased to \$23,147,429. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures (including transfers). Unassigned fund balance represents approximately 27.48% of total general fund expenditures (including transfers), while total fund balance represents approximately 48.96% of that same amount.

The fund balance of the General Fund increased \$2,419,465 or 11.67% from 2018. This increase was due to increase in permissive sales tax revenue and investment income coupled with a continued effort to control spending.

The Department of Jobs & Family Services (DJFS) fund, a major fund, reported an increase in fund balance for the year ended December 31, 2019 of \$781,598 resulting in a fund balance of \$3,264,103. The increase was due in part to subsidy from the Children's Services Fund.

The Department of Developmental Disabilities Fund (DoDD), another major fund of the County, saw its fund balance increase during 2019 in the amount of \$2,159,484. The majority of this increase was due to the continued decrease in personnel and related benefits costs that associated with attrition in the workforce with the Agency migrating away from residential services being provided and a slight increase in property tax revenue.

The Children's Services Fund, the fourth major governmental fund, had an increase in fund balance during the current year of \$1,335,437 to bring the year-end balance to \$18,623,131. An effort to control third party provider contracted services to be in line with projected revenues continues to aid in the increase of fund balance.

The Commissioners Fund, is being reported as a major fund for the first time as a new tax levy to support senior services is being levied for the first time.

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

Unrestricted net position of the Sewer fund at the end of the year was \$4,830,639, the Water fund reported \$2,585,780 and the 9-1-1 Dispatch fund was a negative \$2,811,343. As noted earlier in the discussion of business-type activities, the overall net position decreased due to the maintenance and repairs of facilities and personnel costs associated with the 9-1-1 center.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

General Fund Budgetary Highlights

The County's budgeting process is prescribed by the Ohio Revised Code. Essentially, the budget is the County's appropriations, which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Ohio Revised Code. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted, accordingly. All elected officials worked closely with the County Commission to reduce, maintain, or hold down increases in departmental expenditures.

The total original appropriations for the General Fund, including those for transfers and advances, were \$53.39 million, while the final appropriations were \$57.06 million, resulting in a net increase of \$3.67 million. During 2019, the County amended its General Fund budget numerous times. The amendments to expenditures occurred in all functions except health. The total budget amendments were \$3,666,187 with the largest change in legislative and executive in the amount of \$2,225,664 of which \$2,250,000 was for the payment to the Clark County Reutilization Corporation for the payment of a \$3,000,000 note. There were no functions with a reduction in appropriations. On the revenue side, the budget was increased slightly through various amended certificates throughout the year. The net effect of those amendments resulted in total revenue budget of \$48.69 million, up from the original estimate of \$46.50 million. During 2019, the County spent or encumbered 94.86% of the amount appropriated in the General Fund, which resulted in a decrease in the financial position at year-end of \$2,568,268.

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, 2019, amounts to \$137.58 million (net of accumulated depreciation). This investment in capital assets includes: land; buildings; improvements; machinery and equipment; infrastructure and construction in progress. During the year, total capital assets, net of accumulated depreciation, increased by \$7,452,953, or approximately 5.73%.

Table 4
Capital Assets, at December 31
Net of Accumulated Depreciation

	2019			2018		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462
Construction in Progress	14,315,082	-	14,315,082	9,706,792	-	9,706,792
Infrastructure	142,089,155	21,137,612	163,226,767	137,277,220	20,965,022	158,242,242
Buildings	28,886,037	16,539,790	45,425,827	28,516,734	16,539,790	45,056,524
Improvements	63,636,776	1,702,060	65,338,836	60,402,177	1,702,060	62,104,237
Machinery & Equipment	18,679,857	2,710,917	21,390,774	19,689,794	2,699,417	22,389,211
Less: Accumulated						
Depreciation	(161,102,448)	(19,395,774)	(180,498,222)	(157,235,979)	(18,516,916)	(175,752,895)
Totals	<u>\$ 113,709,347</u>	<u>\$ 23,866,179</u>	<u>\$ 137,575,526</u>	<u>\$ 105,561,626</u>	<u>\$ 24,560,947</u>	<u>\$ 130,122,573</u>

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Major capital asset events for the year ended December 31, 2019 included:

- Construction in progress related to the renovation of the A.B. Graham Building, the County Courthouse, and the Springview Government Center.
- Road resurfacing and the completion of infrastructure projects.
- On-going road and bridge construction projects.

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

Debt: At December 31, 2019, the County had total bonded debt outstanding of \$22,365,000. Of this amount, \$20,670,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of general obligation debt of \$1,695,000 related to business-type activities. The County also had outstanding debt balances of \$1,557,711 in Ohio Public Works Commission (OPWC) loans and \$5,229,072 in Ohio Water Development Authority (OWDA) loans, payable from business-type activities.

During 2019, the County issued general obligation bonds in the amount of \$1,382,000 to refund series 2009 and series 2010 bonds. The County's debt, excluding compensated absences and the net pension and OPEB liability, decreased by \$6,710,962 in 2019.

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 \$58,356,391, which exceeds the County's unvoted general obligation debt currently outstanding.

Additional information concerning the County's debt obligations is provided in Notes 12 of this report.

Economic Factors and Next Year's Budgets and Rates

The County has seen an increase in key economic development factors in 2019. The County maintains a conservative approach to spending while maximizing its local revenues. Given the current economy, we anticipate sales tax revenue to increase in 2020 over 2019 amounts due to comparative figures with the exclusion of the Medicaid sales tax for 3 years. In 2019, the County received \$1.644 million in Casino Revenue. The State of Ohio collects a 33% tax on gross casino revenue; each county receives a portion of this tax revenue. This is expected to remain the same in 2020.

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

The \$12.99 million unassigned General Fund balance on the governmental balance sheet at December 31, 2019 represents 27,48% of 2019 General Fund expenditures and other financing uses.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

All of these factors were considered in the preparation of the County's 2020 budget. In conjunction with current economic factors, the County expects to maintain a conservative 2020 budget but to continue to provide full funding for all mandated services. public safety services, The 2020 budget also includes payments for permanent improvements and capital items.

COVID-19 Pandemic

In March 2020, the State of Ohio declared a state of emergency due to the COVID-19 pandemic. The State's stay-at-home orders have closed all schools and universities and businesses deemed non-essential. The financial impact to the County, while currently unknown, will certainly reduce certain revenues, like income tax collections and investment earnings.

Request for Information

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



CLARK COUNTY, OHIO
Statement of Net Position
December 31, 2019

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Pooled Cash and Investments	\$ 99,015,578	\$ 8,038,310	\$ 107,053,888
Pooled Cash and Investments in Segregated Accounts	1,129,012	622,820	1,751,832
Pooled Cash and Investments with Fiscal and Escrow Agents	26,507	-	26,507
Taxes	30,001,888	-	30,001,888
Permissive Sales Tax	4,309,141	-	4,309,141
Accounts	1,150,235	1,909,494	3,059,729
Special Assessments	112,648	-	112,648
Accrued Interest	537,761	-	537,761
Due from Other Governments	14,417,928	-	14,417,928
Materials and Supplies Inventory	210,439	847	211,286
Prepaid Items	387,371	13,410	400,781
Assets Held for Resale	5,414,983	-	5,414,983
Internal Balances	73,441	(73,441)	-
Capital Assets:			
Capital Assets, not subject to depreciation:			
Land	7,204,888	1,171,574	8,376,462
Construction In Progress	14,315,082	-	14,315,082
Capital Assets, net of accumulated depreciation	<u>92,189,377</u>	<u>22,694,605</u>	<u>114,883,982</u>
Total Assets	<u>270,496,279</u>	<u>34,377,619</u>	<u>304,873,898</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Amount on Refunding	214,550	-	214,550
Pension	21,903,084	1,341,794	23,244,878
OPEB	<u>2,585,464</u>	<u>159,989</u>	<u>2,745,453</u>
Total Deferred Outflows of Resources	<u>24,703,098</u>	<u>1,501,783</u>	<u>26,204,881</u>
LIABILITIES:			
Accounts Payable	2,491,766	68,581	2,560,347
Contracts Payable	515,064	-	515,064
Retainage Payable	26,141	-	26,141
Deposits	4,818	-	4,818
Accrued Wages and Benefits	4,935,086	186,721	5,121,807
Claims Payable	1,638,679	-	1,638,679
Matured Compensated Absences Payable	30,340	-	30,340
Unearned Revenue	28,202	-	28,202
Matured Interest Payable	366	-	366
Accrued Interest Payable	71,778	6,056	77,834
Long-Term Liabilities:			
Due Within One Year	2,667,254	661,924	3,329,178
Due in More Than One Year:			
Other Amounts Due in More Than One Year	24,044,013	8,208,736	32,252,749
Net Pension Liability	71,308,036	4,446,409	75,754,445
Net OPEB Liability	<u>32,964,059</u>	<u>2,043,790</u>	<u>35,007,849</u>
Total Liabilities	<u>140,725,602</u>	<u>15,622,217</u>	<u>156,347,819</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes Levies for Next Year	30,001,888	-	30,001,888
Deferred Amount on Refunding	-	74,921	74,921
Pension	5,119,344	331,554	5,450,898
OPEB	<u>3,038,961</u>	<u>187,515</u>	<u>3,226,476</u>
Total Deferred Inflows of Resources	<u>38,160,193</u>	<u>593,990</u>	<u>38,754,183</u>
NET POSITION:			
Net Investment in Capital Assets	98,049,010	15,201,560	113,250,570
Restricted for:			
Job & Family Services	3,363,356	-	3,363,356
Department of Developmental Disabilities	28,711,175	-	28,711,175
Children's Services	19,932,248	-	19,932,248
Commissioners	4,568,203	-	4,568,203
Capital Projects	3,245,939	-	3,245,939
Debt Service	79,999	-	79,999
Legislative/Executive Purposes	2,646,391	-	2,646,391
Judicial Purposes	4,000,257	-	4,000,257
Public Safety Purposes	1,750,276	-	1,750,276
Public Works Purposes	15,947,718	-	15,947,718
Human Services Purposes	1,074,127	-	1,074,127
Conservation/Recreation Purposes	1,092,054	-	1,092,054
Permanent Fund:			
Nonexpendable	74,787	-	74,787
Expendable	37,254	-	37,254
Unrestricted	<u>(68,259,212)</u>	<u>4,461,635</u>	<u>(63,797,577)</u>
Total Net Position	<u>\$ 116,313,582</u>	<u>\$ 19,663,195</u>	<u>\$ 135,976,777</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2019

<u>Functions/Programs:</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Government:				
Legislative & Executive	\$ 16,499,147	\$ 5,246,164	\$ 96,000	\$ -
Judicial	15,600,308	2,998,755	975,357	-
Public Safety	17,822,266	587,829	453,492	-
Public Works	11,661,310	2,358,588	9,271,077	3,687,434
Health	18,473,587	982,393	10,615,452	-
Human Services	30,676,624	1,565,760	21,416,977	-
Conservation/Recreation	2,002,062	853,729	25,095	-
Interest Expense	696,852	-	-	-
Total Governmental Activities	<u>113,432,156</u>	<u>14,593,218</u>	<u>42,853,450</u>	<u>3,687,434</u>
Business-Type Activities:				
Sewer	5,603,086	5,103,480	-	34,514
Water	2,638,560	2,594,736	-	-
9-1-1 Dispatching	2,539,065	210,834	-	-
Total Business-Type Activities	<u>10,780,711</u>	<u>7,909,050</u>	<u>-</u>	<u>34,514</u>
 Total Primary Government	 <u>\$ 124,212,867</u>	 <u>\$ 22,502,268</u>	 <u>\$ 42,853,450</u>	 <u>\$ 3,721,948</u>

General Revenues:

Taxes:

Property Taxes Levied for:

 General Purposes

 Department of Developmental Disabilities

 Children's Services

 Senior Citizen's

 Historical Society

Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Other Revenue

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position, Beginning of Year

Net Position, End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and
Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (11,156,983)		\$ (11,156,983)
(11,626,196)		(11,626,196)
(16,780,945)		(16,780,945)
3,655,789		3,655,789
(6,875,742)		(6,875,742)
(7,693,887)		(7,693,887)
(1,123,238)		(1,123,238)
<u>(696,852)</u>		<u>(696,852)</u>
<u>(52,298,054)</u>		<u>(52,298,054)</u>
	(465,092)	(465,092)
	(43,824)	(43,824)
	<u>(2,328,231)</u>	<u>(2,328,231)</u>
	<u>(2,837,147)</u>	<u>(2,837,147)</u>
<u>(52,298,054)</u>	<u>(2,837,147)</u>	<u>(55,135,201)</u>
3,836,513	-	3,836,513
10,382,155	-	10,382,155
6,002,415	-	6,002,415
2,000,805	-	2,000,805
677,034	-	677,034
25,854,322	-	25,854,322
6,817,655	-	6,817,655
4,294,530	-	4,294,530
2,245,976	214,186	2,460,162
<u>604,875</u>	<u>(604,875)</u>	<u>-</u>
<u>62,716,280</u>	<u>(390,689)</u>	<u>62,325,591</u>
10,418,226	(3,227,836)	7,190,390
<u>105,895,356</u>	<u>22,891,031</u>	<u>128,786,387</u>
<u>\$ 116,313,582</u>	<u>\$ 19,663,195</u>	<u>\$ 135,976,777</u>

CLARK COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2019

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund
ASSETS:					
Pooled Cash and Investments	\$ 17,820,927	\$ 3,926,906	\$ 26,761,352	\$ 18,647,251	\$ 4,359,664
Pooled Cash and Investments in Segregated Accounts	120,021	-	158,625	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-	-
Net Receivables:					
Taxes	4,305,429	-	11,993,558	6,936,232	6,766,669
Permissive Sales Tax	4,309,141	-	-	-	-
Accounts	231,444	21,743	17,307	9,907	1,256
Special Assessments	-	-	-	-	-
Accrued Interest	537,331	-	-	-	-
Due from Other Governments	2,881,581	1,423,059	3,291,078	1,481,676	207,283
Due from Other Funds	701,957	-	300,000	-	-
Materials and Supplies Inventory	137,727	46,722	17,920	-	-
Prepaid Items	224,882	53,727	19,850	36,626	-
Assets Held for Resale	-	-	-	-	-
 Total Assets	<u>\$ 31,270,440</u>	<u>\$ 5,472,157</u>	<u>\$ 42,559,690</u>	<u>\$ 27,111,692</u>	<u>\$ 11,334,872</u>
LIABILITIES:					
Accounts Payable	\$ 404,745	\$ 305,215	\$ 420,241	\$ 243,212	\$ -
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Deposits	-	-	-	-	-
Accrued Wages and Benefits	994,466	486,954	445,707	-	-
Matured Compensated Absences Payable	30,338	2	-	-	-
Due to Other Funds	20,387	-	-	-	-
Unearned Revenue	-	-	-	-	-
Matured Interest Payable	-	-	-	-	-
 Total Liabilities	<u>1,449,936</u>	<u>792,171</u>	<u>865,948</u>	<u>243,212</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES:					
Property Taxes Levied for Next Year	4,305,429	-	11,993,558	6,936,232	6,766,669
Unavailable Revenue - Intergovernmental Revenue	2,101,145	1,415,883	2,256,230	1,309,117	207,283
Unavailable Revenue - Charges for Services	70	-	-	-	-
Unavailable Revenue - Special Assessments	-	-	-	-	-
Unavailable Revenue - Investment Income	266,431	-	-	-	-
 Total Deferred Inflows of Resources	<u>6,673,075</u>	<u>1,415,883</u>	<u>14,249,788</u>	<u>8,245,349</u>	<u>6,973,952</u>
FUND BALANCES:					
Nonspendable	941,733	100,449	37,770	36,626	-
Restricted	-	3,163,654	27,406,184	18,586,505	4,360,920
Assigned	9,211,759	-	-	-	-
Unassigned (Deficit)	12,993,937	-	-	-	-
 Total Fund Balances	<u>23,147,429</u>	<u>3,264,103</u>	<u>27,443,954</u>	<u>18,623,131</u>	<u>4,360,920</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 31,270,440</u>	<u>\$ 5,472,157</u>	<u>\$ 42,559,690</u>	<u>\$ 27,111,692</u>	<u>\$ 11,334,872</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2019

Nonmajor Governmental Funds	Total Governmental Funds		
		Total Governmental Fund Balances	\$ 108,888,919
		Amounts reported for governmental activities in the Statement of Net Position are different because:	
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
\$ 27,363,743	\$ 98,879,843	Land	\$ 7,204,888
850,366	1,129,012	Construction in Progress	14,315,082
26,507	26,507	Infrastructure	142,089,155
-	30,001,888	Buildings	28,886,037
-	4,309,141	Improvements	63,636,776
309,764	591,421	Machinery and Equipment	18,679,857
112,648	112,648	Accumulated Depreciation	<u>(161,102,448)</u>
430	537,761	Total Capital Assets	113,709,347
5,133,251	14,417,928	Other long-term assets are not available to pay for current period expenditures and therefore are unavailable in the funds.	
146,031	1,147,988	Intergovernmental Revenue	12,052,986
8,070	210,439	Charges for Services	26,665
52,286	387,371	Special Assessments	112,648
<u>5,414,983</u>	<u>5,414,983</u>	Investment Income	266,719
\$ <u>39,418,079</u>	\$ <u>157,166,930</u>	Other Income	<u>1,801</u> 12,460,819
		The internal service funds are used for the acquisition of document imaging equipment, self insured health care and the for the County.	
\$ 1,093,001	\$ 2,466,414	The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. (1,596,482)	
515,064	515,064		
26,141	26,141		
4,818	4,818		
295,844	2,222,971	The internal balance represents the portion of the internal service funds assets and liabilities that are allocated to the enterprise funds. 73,441	
-	30,340		
500,601	520,988		
28,202	28,202		
<u>366</u>	<u>366</u>	The net pension and OPEB liabilities are not due and receivable/payable in the current period; therefore, the liabilities and related deferred inflows/outflows are not recognized in the governmental funds.	
2,464,037	5,815,304	Deferred Outflows Related to Pensions and OPEB	24,488,548
-	30,001,888	Deferred Inflows Related to Pensions and OPEB	(8,158,305)
4,763,328	12,052,986	Net Pension Liability	(71,308,036)
28,396	28,466	Net OPEB Liability	(32,964,059)
112,648	112,648	Total Pensions	(87,941,852)
288	266,719	Deferred amounts on refunding are not recognized as assets in the funds, whereas they are amortized in governmental activities. 214,550	
<u>4,904,660</u>	<u>42,462,707</u>		
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
135,143	1,251,721	Workman Compensation Claims	(2,712,115)
31,944,379	85,461,642	Accrued Compensated Absences	(4,963,952)
-	9,211,759	Accrued Interest on Long-Term Debt	(71,778)
(30,140)	12,963,797	General Obligation Bonds & Loans Payable	(20,670,000)
<u>32,049,382</u>	<u>108,888,919</u>	Accrued Bond Premium	<u>(1,077,315)</u>
\$ <u>39,418,079</u>	\$ <u>157,166,930</u>	Total Liabilities	<u>(29,495,160)</u>
		Net Position of Governmental Activities \$ <u>116,313,582</u>	
		See accompanying notes to the basic financial statements.	

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund
REVENUES:					
Taxes	\$ 3,505,406	\$ -	\$ 10,382,155	\$ 6,002,415	\$ 2,677,839
Permissive Sales Tax	25,854,322	-	-	-	-
Intergovernmental	6,536,699	9,994,108	9,205,760	6,945,697	313,935
Operating Grants	-	-	-	-	-
Charges for Services	5,435,373	61,355	503,427	980,363	22,471
Licenses and Permits	640,998	-	-	-	-
Fees, Fines and Forfeitures	554,054	-	-	-	-
Special Assessments	-	-	-	-	-
Investment Income	4,274,210	-	2,194	-	-
Property Sales	-	-	-	-	-
Other Revenue	644,455	122,591	23,076	33,173	-
Total Revenues	47,445,517	10,178,054	20,116,612	13,961,648	3,014,245
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	6,956,452	-	-	-	51,253
Judicial	10,506,504	-	-	-	6,112
Public Safety	15,804,365	-	-	-	-
Public Works	4,443,136	-	-	-	-
Health	229,609	-	16,407,028	-	-
Human Services	776,209	10,471,463	-	11,203,207	2,287,730
Conservation/Recreation	404,463	-	-	-	703,355
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Bonds Issue Costs	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	39,120,738	10,471,463	16,407,028	11,203,207	3,048,450
Excess (Deficit) of Revenues Over/ (Under) Expenditures	8,324,779	(293,409)	3,709,584	2,758,441	(34,205)
OTHER FINANCING SOURCES (USES):					
Proceeds from the Sale of Capital Assets	1,762	-	-	-	-
Transfers In	2,250,000	1,287,689	-	71,217	200,000
Other Financing Sources - Proceeds of Refunding Debt	-	-	-	-	-
Transfers Out	(8,157,076)	(212,682)	(1,550,100)	(1,494,221)	(2,250,000)
Other Financing Uses - Payment to Refunded Debt Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	(5,905,314)	1,075,007	(1,550,100)	(1,423,004)	(2,050,000)
Net Change in Fund Balances	2,419,465	781,598	2,159,484	1,335,437	(2,084,205)
Fund Balance, Beginning of Year	20,727,964	2,482,505	25,284,470	17,287,694	6,445,125
Fund Balance, End of Year	\$ 23,147,429	\$ 3,264,103	\$ 27,443,954	\$ 18,623,131	\$ 4,360,920

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, 2019

Nonmajor Governmental Funds	Total Governmental Funds																																																																																																																																						
		Total Net Change in Fund Balances - Governmental Funds	\$ 62,470																																																																																																																																				
		Amounts reported for governmental activities in the Statement of Activities are different because:																																																																																																																																					
<table style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">\$ 331,107</td><td style="text-align: right;">\$ 22,898,922</td></tr> <tr><td style="text-align: right;">-</td><td style="text-align: right;">25,854,322</td></tr> <tr><td style="text-align: right;">16,753,224</td><td style="text-align: right;">49,749,423</td></tr> <tr><td style="text-align: right;">217,383</td><td style="text-align: right;">217,383</td></tr> <tr><td style="text-align: right;">5,298,732</td><td style="text-align: right;">12,301,721</td></tr> <tr><td style="text-align: right;">473,381</td><td style="text-align: right;">1,114,379</td></tr> <tr><td style="text-align: right;">477,928</td><td style="text-align: right;">1,031,982</td></tr> <tr><td style="text-align: right;">131,676</td><td style="text-align: right;">131,676</td></tr> <tr><td style="text-align: right;">147,764</td><td style="text-align: right;">4,424,168</td></tr> <tr><td style="text-align: right;">8,914</td><td style="text-align: right;">8,914</td></tr> <tr style="border-top: 1px solid black;"><td style="text-align: right;">1,514,976</td><td style="text-align: right;">2,338,271</td></tr> <tr><td style="text-align: right;">25,355,085</td><td style="text-align: right;">120,071,161</td></tr> </table>	\$ 331,107	\$ 22,898,922	-	25,854,322	16,753,224	49,749,423	217,383	217,383	5,298,732	12,301,721	473,381	1,114,379	477,928	1,031,982	131,676	131,676	147,764	4,424,168	8,914	8,914	1,514,976	2,338,271	25,355,085	120,071,161		<p>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:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">Capital Asset Additions</td><td style="text-align: right;">14,937,656</td><td></td></tr> <tr><td style="text-align: right;">Depreciation</td><td style="text-align: right;">(6,414,308)</td><td style="text-align: right;">8,523,348</td></tr> </table> <p>Governmental funds report only the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported.</p> <p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">Intergovernmental</td><td style="text-align: right;">3,391,733</td><td></td></tr> <tr><td style="text-align: right;">Charges for Services</td><td style="text-align: right;">21,506</td><td></td></tr> <tr><td style="text-align: right;">Special Assessments</td><td style="text-align: right;">(8,046)</td><td></td></tr> <tr><td style="text-align: right;">Investment Income</td><td style="text-align: right;">(129,638)</td><td></td></tr> <tr><td style="text-align: right;">Other Revenue</td><td style="text-align: right;">(101,209)</td><td style="text-align: right;">3,174,346</td></tr> </table> <p>The amortization of a loss on the refunding of debt or the premium/discount 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.</p> <p>The issuance of long-term debt provides current financial resources to governmental funds, but has no effect on net position.</p> <p>The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.</p> <p>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:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">Compensated Absences</td><td style="text-align: right;">64,514</td><td></td></tr> <tr><td style="text-align: right;">Workman Compensation Claims</td><td style="text-align: right;">(534,137)</td><td></td></tr> <tr><td style="text-align: right;">Accrued Interest Payable</td><td style="text-align: right;">87,653</td><td style="text-align: right;">(381,970)</td></tr> </table> <p>The change in net position of certain activities within the internal service funds are reported with governmental activities.</p> <p>Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">Pensions</td><td></td><td style="text-align: right;">9,483,223</td></tr> <tr><td style="text-align: right;">OPEB</td><td></td><td style="text-align: right;">135,921</td></tr> </table> <p>Except for amounts reported as deferred inflows/outflows, changes in the net pension and OPEB liabilities are reported as expenses in the statement of activities.</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">Pensions</td><td></td><td style="text-align: right;">(15,113,485)</td></tr> <tr><td style="text-align: right;">OPEB</td><td></td><td style="text-align: right;">(115,735)</td></tr> </table>	Capital Asset Additions	14,937,656		Depreciation	(6,414,308)	8,523,348	Intergovernmental	3,391,733		Charges for Services	21,506		Special Assessments	(8,046)		Investment Income	(129,638)		Other Revenue	(101,209)	3,174,346	Compensated Absences	64,514		Workman Compensation Claims	(534,137)		Accrued Interest Payable	87,653	(381,970)	Pensions		9,483,223	OPEB		135,921	Pensions		(15,113,485)	OPEB		(115,735)	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">1,766,937</td><td style="text-align: right;">8,774,642</td><td></td></tr> <tr><td style="text-align: right;">3,043,558</td><td style="text-align: right;">13,556,174</td><td></td></tr> <tr><td style="text-align: right;">1,184,026</td><td style="text-align: right;">16,988,391</td><td></td></tr> <tr><td style="text-align: right;">9,385,019</td><td style="text-align: right;">13,828,155</td><td></td></tr> <tr><td style="text-align: right;">-</td><td style="text-align: right;">16,636,637</td><td style="text-align: right;">(1,193,000)</td></tr> <tr><td style="text-align: right;">4,157,774</td><td style="text-align: right;">28,896,383</td><td></td></tr> <tr><td style="text-align: right;">789,388</td><td style="text-align: right;">1,897,206</td><td></td></tr> <tr><td style="text-align: right;">10,592,927</td><td style="text-align: right;">10,592,927</td><td></td></tr> <tr><td style="text-align: right;">4,948,000</td><td style="text-align: right;">4,948,000</td><td></td></tr> <tr><td style="text-align: right;">24,780</td><td style="text-align: right;">24,780</td><td></td></tr> <tr><td style="text-align: right;">857,274</td><td style="text-align: right;">857,274</td><td></td></tr> <tr style="border-top: 1px solid black;"><td style="text-align: right;">36,749,683</td><td style="text-align: right;">117,000,569</td><td></td></tr> <tr><td style="text-align: right;">(11,394,598)</td><td style="text-align: right;">3,070,592</td><td></td></tr> <tr><td style="text-align: right;">28,093</td><td style="text-align: right;">29,855</td><td></td></tr> <tr><td style="text-align: right;">7,661,037</td><td style="text-align: right;">11,469,943</td><td></td></tr> <tr><td style="text-align: right;">1,193,000</td><td style="text-align: right;">1,193,000</td><td></td></tr> <tr><td style="text-align: right;">-</td><td style="text-align: right;">(13,664,079)</td><td></td></tr> <tr style="border-top: 1px solid black;"><td style="text-align: right;">(2,036,841)</td><td style="text-align: right;">(2,036,841)</td><td></td></tr> <tr><td style="text-align: right;">6,845,289</td><td style="text-align: right;">(3,008,122)</td><td></td></tr> <tr><td style="text-align: right;">(4,549,309)</td><td style="text-align: right;">62,470</td><td></td></tr> <tr style="border-top: 1px solid black;"><td style="text-align: right;">36,598,691</td><td style="text-align: right;">108,826,449</td><td></td></tr> <tr style="border-top: 1px solid black;"><td style="text-align: right;">\$ 32,049,382</td><td style="text-align: right;">\$ 108,888,919</td><td></td></tr> </table>	1,766,937	8,774,642		3,043,558	13,556,174		1,184,026	16,988,391		9,385,019	13,828,155		-	16,636,637	(1,193,000)	4,157,774	28,896,383		789,388	1,897,206		10,592,927	10,592,927		4,948,000	4,948,000		24,780	24,780		857,274	857,274		36,749,683	117,000,569		(11,394,598)	3,070,592		28,093	29,855		7,661,037	11,469,943		1,193,000	1,193,000		-	(13,664,079)		(2,036,841)	(2,036,841)		6,845,289	(3,008,122)		(4,549,309)	62,470		36,598,691	108,826,449		\$ 32,049,382	\$ 108,888,919	
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CLARK COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer	Water	9-1-1 Dispatching	Total	
ASSETS:					
Current Assets:					
Pooled Cash and Investments	\$ 4,421,905	\$ 3,180,495	\$ 435,910	\$ 8,038,310	\$ 135,735
Pooled Cash and Investments in Segregated Accounts	622,820	-	-	622,820	-
Receivables:					
Accounts	1,393,662	515,832	-	1,909,494	558,814
Materials and Supplies Inventory	508	339	-	847	-
Prepaid Items	9,471	3,871	68	13,410	-
Total Current Assets	6,448,366	3,700,537	435,978	10,584,881	694,549
Noncurrent Assets:					
Capital Assets, not subject to depreciation:					
Land	619,286	552,288	-	1,171,574	-
Capital Assets, net of accumulated depreciation	16,436,285	6,258,320	-	22,694,605	-
Total Noncurrent Assets	17,055,571	6,810,608	-	23,866,179	-
Total Assets	23,503,937	10,511,145	435,978	34,451,060	694,549
DEFERRED OUTFLOWS OF RESOURCES:					
Pensions	337,550	225,034	779,210	1,341,794	-
OPEB	41,288	27,526	91,175	159,989	-
Total Deferred Outflows of Resources	378,838	252,560	870,385	1,501,783	-
LIABILITIES:					
Current Liabilities:					
Accounts Payable	18,015	50,566	-	68,581	25,352
Accrued Wages and Benefits	71,651	47,765	67,305	186,721	-
Claims Payable	-	-	-	-	1,638,679
Due to Other Funds	-	-	-	-	627,000
Accrued Interest Payable	5,001	1,055	-	6,056	-
Compensated Absences Due within One Year	10,728	7,152	19,888	37,768	-
OPWC Loan Payable	122,911	26,215	-	149,126	-
OWDA Loans Payable	255,925	25,651	-	281,576	-
General Obligation Bonds Payable	97,010	116,332	-	213,342	-
Total Current Liabilities	581,241	274,736	87,193	943,170	2,291,031
Noncurrent Liabilities:					
Compensated Absences Due in More than One Year	69,077	46,051	128,067	243,195	-
OPWC Loan Payable	1,337,729	70,856	-	1,408,585	-
OWDA Loans Payable	4,357,518	589,978	-	4,947,496	-
General Obligation Bonds Payable	1,305,246	284,326	-	1,589,572	-
Net Pension Liability	1,150,104	766,734	2,529,571	4,446,409	-
Net OPEB Liability	529,798	353,198	1,160,794	2,043,790	-
Total Noncurrent Liabilities	8,749,472	2,111,143	3,818,432	14,679,047	-
Total Liabilities	9,330,713	2,385,879	3,905,625	15,622,217	2,291,031
DEFERRED INFLOWS OF RESOURCES:					
Deferred Charges on Refundings	46,390	28,531	-	74,921	-
Pensions	94,121	62,748	174,685	331,554	-
OPEB	48,071	32,048	107,396	187,515	-
Total Deferred Inflows of Resources	188,582	123,327	282,081	593,990	-
NET POSITION:					
Net Investment in Capital Assets	9,532,841	5,668,719	-	15,201,560	-
Unrestricted	4,830,639	2,585,780	(2,881,343)	4,535,076	(1,596,482)
Total Net Position	\$ 14,363,480	\$ 8,254,499	\$ (2,881,343)	\$ 19,736,636	\$ (1,596,482)

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

\$ (73,441)
\$ 19,663,195

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Revenues, Expenses and
Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2019

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer	Water	9-1-1 Dispatching	Total	
OPERATING REVENUES:					
Charges for Services	\$ 5,103,480	\$ 2,594,736	\$ 210,834	7,909,050	\$ 12,651,671
Other Operating Revenue	<u>131,375</u>	<u>61,280</u>	<u>21,531</u>	<u>214,186</u>	<u>1,347,316</u>
Total Operating Revenues	<u>5,234,855</u>	<u>2,656,016</u>	<u>232,365</u>	<u>8,123,236</u>	<u>13,998,987</u>
OPERATING EXPENSES:					
Personnel Services	1,162,881	775,249	2,508,833	4,446,963	-
Contractual Services	3,269,518	1,394,067	-	4,663,585	250,608
Claims	-	-	-	-	14,637,631
Materials and Supplies	98,286	77,828	-	176,114	-
Other Expenses	199,686	164,640	-	364,326	-
Depreciation	<u>673,177</u>	<u>205,681</u>	<u>-</u>	<u>878,858</u>	<u>-</u>
Total Operating Expenses	<u>5,403,548</u>	<u>2,617,465</u>	<u>2,508,833</u>	<u>10,529,846</u>	<u>14,888,239</u>
Operating Income (Loss)	<u>(168,693)</u>	<u>38,551</u>	<u>(2,276,468)</u>	<u>(2,406,610)</u>	<u>(889,252)</u>
NONOPERATING REVENUES (EXPENSES):					
Interest Expense	(187,451)	(9,112)	-	(196,563)	-
Bond Issue Costs	<u>-</u>	<u>(3,925)</u>	<u>-</u>	<u>(3,925)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(187,451)</u>	<u>(13,037)</u>	<u>-</u>	<u>(200,488)</u>	<u>-</u>
Income (Loss) Before Capital Contributions	(356,144)	25,514	(2,276,468)	(2,607,098)	(889,252)
Capital Contributions	34,514	-	-	34,514	-
Transfers In	-	-	2,194,136	2,194,136	-
Assumption of Employee Obligations	<u>-</u>	<u>-</u>	<u>(2,799,011)</u>	<u>(2,799,011)</u>	<u>-</u>
Change in Net Position	(321,630)	25,514	(2,881,343)	(3,177,459)	(889,252)
Net Position, Beginning of Year	<u>14,685,110</u>	<u>8,228,985</u>	<u>-</u>	<u>-</u>	<u>(707,230)</u>
Net Position, End of Year	<u>\$ 14,363,480</u>	<u>\$ 8,254,499</u>	<u>\$ (2,881,343)</u>	<u>-</u>	<u>\$ (1,596,482)</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.				\$ (50,377)	
				\$ (3,227,836)	

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer	Water	9-1-1 Dispatching	Total	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received from Customers	\$ 4,896,261	\$ 2,619,157	\$ 210,834	7,726,252	\$ 12,743,295
Cash Paid for Employees Salaries and Benefits	(1,002,739)	(668,490)	(1,915,682)	(3,586,911)	-
Cash Paid to Suppliers	(3,373,802)	(1,445,297)	-	(4,819,099)	(235,932)
Cash Paid for Claims and Charges	-	-	-	-	(14,318,231)
Other Operating Revenues	128,198	65,297	21,531	215,026	808,339
Other Operating Expenses	(203,763)	(148,909)	(74,909)	(427,581)	-
Net Cash Provided (Used) by Operating Activities	<u>444,155</u>	<u>421,758</u>	<u>(1,758,226)</u>	<u>(892,313)</u>	<u>(1,002,529)</u>
CASH FLOWS FROM NONCAPITAL ACTIVITIES:					
Advances In	-	-	-	-	600,000
Transfers In	-	-	2,194,136	2,194,136	-
Net Cash Provided by Noncapital Activities	<u>-</u>	<u>-</u>	<u>2,194,136</u>	<u>2,194,136</u>	<u>600,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Capital Contributions	34,514	-	-	34,514	-
Acquisition and Construction of Capital Assets	(6,900)	(177,190)	-	(184,090)	-
Interest Paid on OWDA Loans	(144,051)	-	-	(144,051)	-
Interest Paid on G.O. Bonds	(64,491)	(16,115)	-	(80,606)	-
Principal Paid on OWDA Loans	(220,517)	(25,652)	-	(246,169)	-
Principal Paid on OPWC Loans	(122,911)	(26,215)	-	(149,126)	-
Principal Paid on G.O. Bonds	(347,200)	(119,000)	-	(466,200)	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(871,556)</u>	<u>(364,172)</u>	<u>-</u>	<u>(1,235,728)</u>	<u>-</u>
Change in Cash and Cash Equivalents	(427,401)	57,586	435,910	66,095	(402,529)
Pooled Cash and Investments, Beginning of Year	<u>5,472,126</u>	<u>3,122,909</u>	<u>-</u>	<u>8,595,035</u>	<u>538,264</u>
Pooled Cash and Investments, End of Year	<u>\$ 5,044,725</u>	<u>\$ 3,180,495</u>	<u>\$ 435,910</u>	<u>\$ 8,661,130</u>	<u>\$ 135,735</u>
Reconciliation of Pooled Cash and Investments per Statement of Fund Net Position to Pooled Cash and Investments, End of Year, per Statement of Cash Flows:					
Pooled Cash and Investments	\$ 4,421,905	\$ 3,180,495	\$ 435,910	8,038,310	\$ 135,735
Pooled Cash and Investments in Segregated Accounts	622,820	-	-	622,820	-
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 5,044,725</u>	<u>\$ 3,180,495</u>	<u>\$ 435,910</u>	<u>\$ 8,661,130</u>	<u>\$ 135,735</u>

(Continued)

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019
(Continued)

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer	Water	9-1-1 Dispatching	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:					
Operating Income (Loss)	(168,693)	\$ 38,551	(2,276,468)	(2,406,610)	\$ (889,252)
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	673,177	205,681	-	878,858	-
Changes in Assets, Liabilities and Deferred Inflows/Outflows of Resources:					
Accounts Receivable	(210,397)	28,438	-	(181,959)	(447,353)
Materials and Supplies Inventory	(120)	(81)	-	(201)	-
Prepaid Items	(3,595)	10,872	(68)	7,209	-
Deferred Outflows Related to Pension	(142,728)	(95,151)	(356,976)	(594,855)	-
Deferred Outflows Related to OPEB	(3,158)	(2,106)	(7,899)	(13,163)	-
Accounts Payable	(6,360)	31,538	-	25,178	14,676
Contracts Payable	-	-	-	-	(174,985)
Accrued Wages & Benefits	37,371	24,912	67,305	129,588	-
Compensated Absences Payable	1,605	1,069	147,955	150,629	-
Claims Payable	-	-	-	-	494,385
Net Pension Liability	341,243	227,494	853,481	1,422,218	-
Net OPEB Liability	11,659	7,773	29,161	48,593	-
Deferred Inflows Related to Pension	(93,437)	(62,291)	(233,696)	(389,424)	-
Deferred Inflows Related to OPEB	7,588	5,059	18,979	31,626	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 444,155</u>	<u>\$ 421,758</u>	<u>\$ (1,758,226)</u>	<u>\$ (892,313)</u>	<u>\$ (1,002,529)</u>

See accompanying notes to the basic financial statements.

Non-Capital Financing Non-Cash Disclosure:

The 9-1-1 Dispatching Fund assumed \$2,799,011 of employee related obligations when the fund was established from governmental activities.

CLARK COUNTY, OHIO
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2019

	<u>Total</u>
ASSETS:	
Pooled Cash and Investments	\$ 24,992,971
Pooled Cash and Investments in Segregated Accounts	2,945,730
Receivables:	
Special Assessments	5,251,107
Taxes to be Collected for Other Governments	<u>132,714,766</u>
 Total Assets	 <u>\$ 165,904,574</u>
 LIABILITIES:	
Due to Other Governments	\$ 138,362,581
Undistributed Monies	<u>27,541,993</u>
 Total Liabilities	 <u>\$ 165,904,574</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 1 – REPORTING ENTITY

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

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

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

Blended Component Unit: The Clark County Land Reutilization Corporation (the Corporation) is a body corporate and politic authorized by the Board of County Commissioners of Clark County on April 23, 2014 and incorporated on May 13, 2014 under Chapter 1724 of the Ohio Revised Code. The Corporation's governing body is a five member Board of Directors, consisting of the County Treasurer, two County Commissioners, one representative of the City of Springfield, and one member representing the townships with populations in excess of 10,000. The Corporation has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Corporation meets the requirements and qualifies as a blended component unit and is presented in the financial statements as a special revenue fund. Financial information can be obtained by writing to Clark County Land Reutilization Corporation, 3130 East Main Street, Suite 1A, Springfield, Ohio 45505.

Discretely Presented Component Unit: At December 31, 2019, there are no organizations that meet the requirements to be presented as a discretely presented component unit to be included as part of Clark County's reporting entity.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation:

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

Government-wide Financial Statements: The government-wide financial statements, the Statement of Net Position and the Statement of Activities, report information on all of the non-fiduciary activities of the primary government. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues.

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

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

B. Fund Accounting:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting: (Continued)

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

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

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

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

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

Commissioners Fund: The Commissioners Fund is used to maintain and account for the proceeds of certain levy funds assessed to taxpayers in Clark County and expenditures for the support of the United Senior Services Center and the Clark County Historical Society.

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

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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.

9-1-1 Dispatching Fund: The 9-1-1 Dispatching Fund is used to maintain and account for the operation of the County's 9-1-1 Dispatch Center.

Internal service funds account for and report the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The IS Internal Service fund is the Information Services department fund to bill the County department for telecommunications while the Document Imaging internal service fund accounts for the acquisition of document imaging equipment for the County and the Self Insurance fund accounts the County's self-insurance health care program.

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

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

C. Measurement Focus and Basis of Accounting:

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, payments in lieu of taxes, grants, entitlements, shared revenues and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes are recognized in the fiscal year for which the taxes are levied (See Note 7). Revenue from grants, entitlements, shared revenues and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, sales tax, charges for services, interest on investments, intergovernmental revenues (including motor vehicle license tax, gasoline tax, and local government assistance), and grants.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting: (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.

During 2019, investments were limited to money market funds, certificates of deposits, commercial paper & notes, municipal bonds & notes, U.S. government agency obligations, U.S. Treasury bonds & notes and the State Treasury Asset Reserve of Ohio (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.

STAR Ohio is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted GASB Statement 79, “Certain External Investment Pools and Pool Participants”. Investments in STAR Ohio are valued at the net asset value per share provided by STAR Ohio on an amortized cost basis at December 31, 2019, which approximates fair value.

For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 2019 amounted to \$4,274,210 of which \$4,169,902 was assigned from other County Funds. Major funds earning interest was the Department of Developmental Disabilities Fund in the amount of \$2,194.

E. Receivables:

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

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

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

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

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

Debt issuance costs are expensed when incurred.

G. Materials and Supplies Inventory:

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

H. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 2019, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and expenditure is reported in the year in which services are consumed.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets:

Capital assets are reported in the governmental activities column of the government-wide Statement of Net Position but are not reported in the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column of the government-wide Statement of Net Position and in the respective funds. 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 estimated acquisition value at the date of donation. 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. 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
Infrastructure/Water & Sewer Lines	10 - 65 years
Machinery and Equipment	5 - 20 years

The County's policy is to capitalize net interest on business-type activities construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest on business-type activities construction projects is amortized on a straight-line basis over the estimated useful life of the asset.

J. Deferred Outflows/Inflows of Resources:

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include deferred charges on debt refunding and the net pension and OPEB liability. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources until that time. For the County, deferred inflows of resources include property taxes, pension and OPEB, deferred charge on refunding, and unavailable revenue. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, unavailable amounts, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for intergovernmental revenue, certain charges for services, special assessments, and investment income. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred outflows/inflows of resources related to pension and OPEBs are reported on the government-wide and proprietary fund statement of net position explained in Notes 13 and 14.

K. Pensions and Other Postemployment Benefits:

For purposes of measuring the net pension and net OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expenses, information about the fiduciary net position of the pension and OPEB plans and addition to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension and OPEB plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension and OPEB plans report investments at fair value.

L. Accrued and Long-Term Liabilities:

All payables, accrued liabilities and long-term obligations (including pension and OPEB liabilities) are reported on the government-wide financial statement, and all payables, accrued liabilities and long-term obligations (including pension and OPEB liabilities) of the proprietary funds are reported on the enterprise fund financial statements.

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, loans and pension and OPEB contributions are recognized as a liability on the fund financial statements when due.

M. Capital Contributions:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Assumption of Employee Obligations:

Assumption of employee obligations are the result of the County creating the 9-1-1 Dispatch fund in anticipation of the new 9-1-1 Countywide Dispatch Center. The County moved employees associated with the dispatching function to the new enterprise fund. The assumption of employee obligations is the amount associated with the OPERS Net Pension Liability and the OPEB liability at January 1, 2019.

O. 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, Job & Family Services, Department of Developmental Disabilities, Child Support Enforcement Agency, Real Estate Assessment, Engineer, Waste Management, Dog & Kennel, GIS Mapping, Treasurer's Prosecuting Attorney, Sheriff, Common Pleas Court, Domestic Relations, Juvenile Court, Clerk of Courts, and Law Library special revenue funds and the Sewer, Water and 9-1-1 Dispatching enterprise funds.

P. Net Position:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Fund Balances:

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

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

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

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

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

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Fund Balances: (Continued)

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

R. 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.

S. Self-Insurance:

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

T. Interfund Balances/Activity:

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

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

U. Estimates:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

V. Assets Held for Resale:

Assets held for resale represent properties purchased by or donated to the Clark County Land Reutilization Corporation (Corporation). These properties are valued based upon the purchase price plus any costs of maintenance, rehabilitation, or demolition of structures on the properties. The Corporation holds the properties until they are either sold or transferred to a private purchaser, non-profit, or public end-user. Properties may be merged with adjacent parcels for development or green space projects, or the Corporation may sell other lots to the owners of adjacent parcels for a nominal cost. Once the properties are sold or titled back to the community, the Corporation recognizes the accumulated expenses on the operating statement.

NOTE 3 – FUND DEFICITS

At December 31, 2019, the Dog & Kennel Special Revenue Fund, the DoDD Capital Projects Fund, the Self Insurance Internal Service Fund and the IS Internal Service Fund had deficit fund equity in the amount of \$5,624, \$30,140, \$1,545,514 & \$52,352, respectively. These deficits were a result of the application of GAAP. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 4 – ENCUMBRANCES

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

Governmental Funds:	
General Fund	\$ 2,966,319
Job & Family Services	2,082,949
Department of Developmental Disabilities	2,097,096
Children's Services	3,047,157
Other Nonmajor Governmental	9,635,388
Total Governmental Funds	19,828,909
Business-Type Funds:	
Sewer Fund	547,178
Water Fund	271,899
9-1-1 Dispatching Fund	157,456
Total Business-Type Funds	976,533
Total	\$ 20,805,442

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 5 – FUND BALANCE

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

Fund Balance	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:							
Materials and Supplies Inventory	\$ 137,727	\$ 46,722	\$ 17,920	\$ -	\$ -	\$ 8,070	\$ 210,439
Prepaid Items	224,882	53,727	19,850	36,626	-	52,286	387,371
Permanent Funds	-	-	-	-	-	74,787	74,787
Unclaimed Funds and/or Warrants	579,124	-	-	-	-	-	579,124
Total Nonspendable	941,733	100,449	37,770	36,626	-	135,143	1,251,721
Restricted for:							
Job & Family Services	-	3,163,654	-	-	-	-	3,163,654
Department of Developmental Disabilities	-	-	27,406,184	-	-	-	27,406,184
Children's Services	-	-	-	18,586,505	-	-	18,586,505
Commissioners	-	-	-	-	4,360,920	-	4,360,920
Capital Projects	-	-	-	-	-	9,148,507	9,148,507
Debt Service	-	-	-	-	-	79,999	79,999
Legislative/Executive	-	-	-	-	-	2,747,614	2,747,614
Judicial	-	-	-	-	-	3,974,264	3,974,264
Public Safety	-	-	-	-	-	1,579,446	1,579,446
Public Works	-	-	-	-	-	12,032,756	12,032,756
Human Services	-	-	-	-	-	1,231,078	1,231,078
Conservation/Recreation	-	-	-	-	-	1,113,749	1,113,749
Permanent Fund	-	-	-	-	-	36,966	36,966
Total Restricted	-	3,163,654	27,406,184	18,586,505	4,360,920	31,944,379	85,461,642
Committed:							
Debt Service	-	-	-	-	-	-	-
Total Committed	-	-	-	-	-	-	-
Assigned:							
Subsequent Appropriations	6,897,860	-	-	-	-	-	6,897,860
Purchases on Order - Legislative/Executive	527,117	-	-	-	-	-	527,117
Purchases on Order - Judicial	230,354	-	-	-	-	-	230,354
Purchases on Order - Public Safety	691,223	-	-	-	-	-	691,223
Purchases on Order - Public Works	701,684	-	-	-	-	-	701,684
Purchases on Order - Human Services	110,029	-	-	-	-	-	110,029
Purchases on Order - Health	53,492	-	-	-	-	-	53,492
Total Assigned	9,211,759	-	-	-	-	-	9,211,759
Unassigned (deficit)	12,993,937	-	-	-	-	(30,140)	12,963,797
Total Fund Balances	\$ 23,147,429	\$ 3,264,103	\$ 27,443,954	\$ 18,623,131	\$ 4,360,920	\$ 32,049,382	\$ 108,888,919

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 6 – DEPOSITS AND INVESTMENTS

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

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

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

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

Deposits:

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover or collateral securities that are in the possession of an outside party. At December 31, 2019, the County was not exposed to custodial credit risk.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

At year end, the County’s bank balance was \$11,955,076. Of the bank balance, \$3,023,492 was covered by Federal Depository insurance and \$8,931,583 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.

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

Investments:

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

Measurement/ Investment Type	Credit Rating	Measurement Value	Investment Maturities				% of Portfolio
			6 Months or Less	7 to 12 Months	19 to 24 Months	Greater than 24 Months	
Fair Value:							
Federal Farm Credit Bank	AA+/Aaa	\$ 30,906,599	\$ -	\$ -	\$ 2,376,235	\$ 28,530,364	24.47%
Federal Home Loan Bank	AA+/Aaa	14,513,034	499,910	5,265,300	2,998,380	5,749,444	11.49%
Federal Home Loan Mortgage Corp.	AA+/Aaa	36,807,654	6,499,740	13,535,537	999,210	15,773,167	29.14%
Federal National Mortgage Association	AA+/Aaa	11,643,516	-	4,795,523	-	6,847,993	9.22%
U.S. Treasury Bond	N/A	2,121,190	-	-	-	2,121,190	1.68%
Commercial Paper	A-1/P-1	8,932,530	4,973,890	3,958,640	-	-	7.07%
Corporate Bond	AA-	2,506,925	-	-	-	2,506,925	1.99%
Net Asset Value/Amortized Cost:							
STAR Ohio	AAA	14,531,304	14,531,304	-	-	-	11.51%
Money Markets/ICS	(1)	4,333,348	4,333,348	-	-	-	3.43%
Total Investments		\$ 126,296,100	\$ 30,838,192	\$ 27,555,000	\$ 6,373,825	\$ 61,529,083	100.00%

The County had no investments with a maturity date in the 13 to 18 months time period.

Credit Rating per S&P/Moody's

N/A - U.S. Treasury Bonds are not rated.

(1) - fully insured by FDIC

The County categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County's investments in federal agency securities (FFCB, FHLB, FHLMC, FNMA), United States Treasury Bond, commercial bond, and commercial paper are valued using quoted prices in markets prices in active markets (Level 2 inputs).

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

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2019 for real and public utility property taxes represents collections of 2018 taxes.

The 2019 real property taxes are levied after October 1, 2019, on the assessed value as of January 1, 2019, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2019 real property taxes are collected in and intended to finance 2020 operations.

Public utility personal property currently is assessed at varying percentages of true value ranging from 25% for railroad property to 88% for electric transmission and distribution property; public utility real property is assessed at 35% of true value. The 2019 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2019 was \$14.45 per \$1,000 of assessed value. The assessed values upon which the 2018 taxes were collected were as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property	\$ 2,255,847,890
Public Utility Real Property	631,680
Public Utility Personal Property	<u>137,776,050</u>
Total Assessed Value	<u>\$ 2,394,255,620</u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due in January with the remainder payable by the end of June. Under certain circumstances, State statute permits earlier or later payment dates to be established.

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 2019 operations. The receivable and the portion of the tax levies prepaid by year-end into the funds are therefore offset by a credit to deferred inflows of resources.

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, 13.05 mills have been levied for additional millage.

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 7 – PROPERTY TAXES (Continued)

A summary of voted millage for tax year 2018 collected in 2019 follows:

Purpose	Voter	Rate Levied for Current Year (a)		Voter Levy Date	Final Levy Year
	Authorized Rate (b)	Residential/ Agricultural	Other		
Children Services	3.000	2.667687	2.917536	2011	2020
Mental Health	1.000	0.731640	0.909727	2019	2028
Mental Health	1.650	1.467227	1.604644	2014	2023
Mental Health & Retardation	2.000	1.637456	1.945024	2003	Continuing
Mental Health & Retardation	3.500	2.865548	3.403792	2003	Continuing
Senior Citizens	1.000	0.889229	0.972512	2015	2019
Senior Citizens	1.400	1.294225	1.376079	2019	2023
Clark County Park District	0.600	0.533537	0.583507	2016	2025
Historical Society	0.300	0.277334	0.291753	2017	2021

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Accrued property taxes receivable represents delinquent taxes outstanding and real and public utility taxes, which were measurable as of December 31, 2019.

NOTE 8 – PERMISSIVE SALES AND USE TAX

On December 30, 2015, the Board of County Commissioners voted to continue a ½% emergency sales tax increase for an additional 60 months beginning in January 2017. This increase was 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 2019 amounted to \$25,854,322.

Vendor collections of the tax are due to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Director of Budget and Management the amount of the tax to be returned to the County. This certification must be made within forty-five days after the end of the month. The Ohio Department of Budget and Management then issues a warrant payable to the County by the twentieth of each month.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 9 – RECEIVABLES

Receivables at December 31, 2019 consisted of current and delinquent property taxes, special assessments, accounts, intergovernmental grants and accrued interest on investments. All receivables are considered collectible in full due to the ability to foreclose for nonpayment of taxes and the stable condition of State programs.

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities:	
Local Government and Local	
Government Revenue Assistance	\$ 809,061
Casino Tax	778,506
Public Assistance for Health & Human Services Programs	3,684,243
Grants and Reimbursements	3,364,528
Homestead and Rollback	1,603,639
Gas, Excise, Motor Vehicle License Fees & Permissive Auto Tax	4,170,767
Capital Projects	7,184
Total Governmental Activities	\$ 14,417,928

NOTE 10 – INTERFUND TRANSFERS AND BALANCES

Interfund transfers for the year ended December 31, 2019, consisted of the following:

	Transfer Out					
	General Fund	Job & Family Services Fund	Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund	
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000	\$ 2,250,000
Job & Family Services Fund	457,754	-	-	829,935	-	1,287,689
Children's Services Fund	-	71,217	-	-	-	71,217
Commissioners Fund	200,000	-	-	-	-	200,000
Nonmajor Special Revenue Fund	2,300,501	141,465	-	664,286	-	3,106,252
Nonmajor Debt Service Fund	2,015,000	-	-	-	-	2,015,000
Nonmajor Capital Projects Fund	989,685	-	1,550,100	-	-	2,539,785
9-1-1 Dispatch Enterprise Fund	2,194,136	-	-	-	-	2,194,136
Total	\$ 8,157,076	\$ 212,682	\$ 1,550,100	\$ 1,494,221	\$ 2,250,000	\$ 13,664,079

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 10 – INTERFUND TRANSFERS AND BALANCES (Continued)

Due To	Due From			Total
	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	
General Fund	\$ -	\$ -	\$ 20,387	\$ 20,387
Nonmajor Special Revenue Fund	74,957	-	125,644	200,601
Nonmajor Capital Projects Fund	-	300,000	-	300,000
Self Insurance Internal Service Fund	600,000	-	-	600,000
IS Internal Service Fund	27,000	-	-	27,000
Total	\$ 701,957	\$ 300,000	\$ 146,031	\$ 1,147,988

Interfund balances for the year ended December 31, 2019, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made.

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

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

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 11 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	Balance 12/31/2018	Additions	Deletions	Balance 12/31/2019
<u>Governmental Activities:</u>				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	<u>9,706,792</u>	<u>8,424,320</u>	<u>(3,816,030)</u>	<u>14,315,082</u>
Non-Depreciable Capital Assets	<u>16,911,680</u>	<u>8,424,320</u>	<u>(3,816,030)</u>	<u>21,519,970</u>
Depreciable Capital Assets:				
Buildings	28,516,734	369,303	-	28,886,037
Improvements	60,402,177	3,366,123	(131,524)	63,636,776
Machinery and Equipment	19,689,794	1,761,151	(2,771,088)	18,679,857
Infrastructure	<u>137,277,220</u>	<u>4,832,789</u>	<u>(20,854)</u>	<u>142,089,155</u>
Depreciable Capital Assets	<u>245,885,925</u>	<u>10,329,366</u>	<u>(2,923,466)</u>	<u>253,291,825</u>
Less: Accumulated Depreciation:				
Buildings	(24,306,925)	(609,954)	-	(24,916,879)
Improvements	(39,444,462)	(3,025,553)	128,971	(42,341,044)
Machinery and Equipment	(14,237,854)	(1,269,610)	2,398,014	(13,109,450)
Infrastructure	<u>(79,246,738)</u>	<u>(1,509,191)</u>	<u>20,854</u>	<u>(80,735,075)</u>
Accumulated Depreciation	<u>(157,235,979)</u>	<u>(6,414,308) *</u>	<u>2,547,839</u>	<u>(161,102,448)</u>
Depreciable Capital Assets, net	<u>88,649,946</u>	<u>3,915,058</u>	<u>(375,627)</u>	<u>92,189,377</u>
Governmental Activities Capital Assets, net	<u>\$ 105,561,626</u>	<u>\$ 12,339,378</u>	<u>\$ (4,191,657)</u>	<u>\$ 113,709,347</u>

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

General Government:

Legislative and Executive	\$ 2,373,648
Judicial	56,824
Public Safety	398,618
Public Works	2,903,039
Health	426,573
Human Services	208,678
Conservation and Recreation	<u>46,928</u>
	<u>\$ 6,414,308</u>

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 11 – CAPITAL ASSETS (Continued)

	Balance 12/31/2018	Additions	Deletions	Balance 12/31/2019
<u>Business-Type Activities:</u>				
Non-Depreciable Capital Assets:				
Land	\$ 1,171,574	\$ -	\$ -	\$ 1,171,574
Non-Depreciable Capital Assets	<u>1,171,574</u>	<u>-</u>	<u>-</u>	<u>1,171,574</u>
Depreciable Capital Assets:				
Buildings	16,539,790	-	-	16,539,790
Improvements	1,702,060	-	-	1,702,060
Machinery and Equipment	2,699,417	11,500	-	2,710,917
Infrastructure	<u>20,965,022</u>	<u>172,590</u>	<u>-</u>	<u>21,137,612</u>
Depreciable Capital Assets	<u>41,906,289</u>	<u>184,090</u>	<u>-</u>	<u>42,090,379</u>
Less: Accumulated Depreciation:				
Buildings	(5,164,964)	(410,033)	-	(5,574,997)
Improvements	(1,094,208)	(69,211)	-	(1,163,419)
Machinery and Equipment	(2,421,193)	(73,310)	-	(2,494,503)
Infrastructure	<u>(9,836,551)</u>	<u>(326,304)</u>	<u>-</u>	<u>(10,162,855)</u>
Accumulated Depreciation	<u>(18,516,916)</u>	<u>(878,858)</u>	<u>-</u>	<u>(19,395,774)</u>
Depreciable Capital Assets, net	<u>23,389,373</u>	<u>(694,768)</u>	<u>-</u>	<u>22,694,605</u>
Business-Type Activities				
Capital Assets, net	<u>\$ 24,560,947</u>	<u>\$ (694,768)</u>	<u>\$ -</u>	<u>\$ 23,866,179</u>

NOTE 12 – LONG-TERM OBLIGATIONS

General Obligation Bonds: The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

Governmental general obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law, and are direct obligations and pledge the full faith and credit of the County. Proprietary general obligation bonds are also secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law, and are direct obligations and pledge the full faith and credit of the County. However, the County expects that the debt serviced on these proprietary general obligations bonds, as unvoted general obligation debt of the County, will in fact be paid from sources other than ad valorem property tax. More specifically, the County expects to pay debt service on these bonds from rates and charges derived from its water and sewer system and in the related Enterprise Fund. Should these system revenues, for any reason, become insufficient to pay debt services on the proprietary general obligation bonds, the County is required by Ohio law to levy and collect ad valorem taxes to pay such debt service.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

During 2019, the County issued \$1,382,000 in general obligation refunding bonds related to the refunding of Series 2009 and 2010 bonds. These bonds are tax exempt non-rated private placement bonds that carry interest rate of 1.83%. The County refunded the 2009 and 2010 bonds to reduce its total debt service payments over the next 10 years by \$229,029 and to obtain an economic gain of \$171,728.

During 2018, the County issued \$10,050,000 in general obligation refunding bonds related to governmental activities. The bonds carry interest rates ranging from 2.50% - 5.00%. The proceeds will fund rehabilitation of the County's A.B. Graham Building, the Springview Government Center, Jobs & Family Services Building, the Public Safety & Juvenile Center and the funding for new 9-1-1 Dispatching Center including equipment.

During 2017, the County issued \$13,855,000 in general obligation refunding bonds related to governmental and business-type activities. \$4,840,000 of the proceeds were used to advance refund \$4,710,000 governmental 2007 Various Purpose Refunding bonds which had interest rates ranging from 3.75% - 5.00% and \$735,000 of the proceeds advanced refunded \$850,000 2007 Various Purpose Refunding bonds which had interest rates ranging from 3.75% - 5.00%. The remaining proceeds in the amount of \$8,295,000 were used to retire bond anticipation notes and fund the purchase of capital assets for various departments and rehabilitation of the County's A.B. Graham Building, the County Courthouse and the Springview Government Center. As a result, the 2007 bonds are considered defeased and the liability for those bonds has been removed from the statement of net position for both the governmental and business-type activities and the statement of fund net position for the proprietary funds.

On April 30, 2018, the Land Bank entered into a loan agreement to acquire a commercial property which is included in the assets held for resale. As of December 31, 2019, the Corporation paid the entire balance of the \$3,000,000 promissory note. The promissory note had a variable interest rate and required one payment of all outstanding principal and accrued interest on June 30, 2019. The Land Bank also has an available line of credit with a local financial institution in the amount of \$400,000 with no amount drawn as of December 31, 2019.

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

A schedule of changes in long-term obligations of the County during 2019 was as follows:

	Amount Outstanding 12/31/18	Additions	Retirements	Amount Outstanding 12/31/2019	Amounts Due Within One Year
<u>Governmental Activities:</u>					
<u>Notes Payable:</u>					
5.25% Note Payable (2018)	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ -
Total Notes Payable	<u>3,000,000</u>	<u>-</u>	<u>3,000,000</u>	<u>-</u>	<u>-</u>
<u>General Obligation Bonds:</u>					
0.85% to 5.55% - 2010					
Human Service Building Refunding	980,000	-	855,000	125,000	125,000
2.25% to 5.00% - 2009					
Various Purpose Bonds	1,510,000	-	1,510,000	-	-
2.00% to 5.00% - 2017					
Various Purpose Improvement and Refunding Bonds	10,845,000	-	1,225,000	9,620,000	1,280,000
2.50% to 5.00% - 2018					
Various Purpose Bonds	10,050,000	-	295,000	9,755,000	340,000
1.83% - 2019					
Various Purpose Refunding Bonds	-	1,193,000	23,000	1,170,000	64,000
Total General Obligation Debt	<u>23,385,000</u>	<u>1,193,000</u>	<u>3,908,000</u>	<u>20,670,000</u>	<u>1,809,000</u>
Compensated Absences	5,028,466	4,963,952	5,028,466	4,963,952	757,457
Net Pension Liability	49,301,529	22,006,507	-	71,308,036	-
Net OPEB Liability	33,286,534	-	322,475	32,964,059	-
Accrued Bond Premium	1,201,060	-	123,745	1,077,315	100,797
Total Governmental Activities	<u>\$ 115,202,589</u>	<u>\$ 28,163,459</u>	<u>\$ 12,382,686</u>	<u>\$ 130,983,362</u>	<u>\$ 2,667,254</u>

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

	Amount Outstanding 12/31/18	Additions	Retirements	Amount Outstanding 12/31/2019	Amounts Due Within One Year
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
2.25% to 5.00% - 2009					
Limecrest Sewer Construction	\$ 262,200	\$ -	\$ 262,200	\$ -	\$ -
2.25% to 5.00% - 2009					
Various Purpose Bonds	275,000	-	275,000	-	-
2.00 to 5.00% - 2017					
Various Purpose Improvement and Refunding Bonds	1,620,000	-	110,000	1,510,000	115,000
1.83% - 2019					
Various Purpose Refunding Bonds	-	189,000	4,000	185,000	90,000
Total General Obligation Debt	2,157,200	189,000	651,200	1,695,000	205,000
<u>Ohio Public Works Commission Loans:</u>					
Northridge Water Storage Tank	45,600	-	15,200	30,400	15,200
West Enon Estates Sanitary Sewer	123,750	-	24,750	99,000	24,750
Southwest Regional WWTP Expansion	1,200,000	-	75,000	1,125,000	75,000
Green Meadows Water Tank	65,000	-	10,000	55,000	10,000
Southwest WWTP Equipment Replacement	64,058	-	11,647	52,411	11,647
Lawrenceville & Northridge Water Imp	12,686	-	1,015	11,671	1,015
Sewer & Manhole Rehabilitation 2014	195,743	-	11,514	184,229	11,514
<u>Ohio Water Development Authority Loans:</u>					
Raymond Drive Lift Station	9,419	-	9,419	-	-
Garden Acres Sewer Rehab	6,058	-	4,039	2,019	2,019
Park Layne Sewer Rehab	9,302	-	6,159	3,143	3,143
Northridge Manhole Rehab	13,471	-	8,908	4,563	4,563
Limecrest Water System	641,281	-	25,652	615,629	25,651
Southwest Regional WWTP Expansion	4,795,710	-	191,992	4,603,718	246,200
Compensated Absences	130,334	280,963	130,334	280,963	37,768
Net Pension Liability	1,348,101	3,098,308	-	4,446,409	-
Net OPEB Liability	863,564	1,180,226	-	2,043,790	-
Accrued Bond Premium	122,636	-	14,722	107,914	8,342
Total Business-Type Activities	11,803,913	4,748,497	1,191,551	15,360,859	681,812
Total Government Wide	\$ 127,006,502	\$ 32,911,956	\$ 13,574,237	\$ 146,344,221	\$ 3,349,066

The County pays obligations related to employee compensation (including compensated absences and the required pension & OPEB contributions) from the fund benefitting from the employees service, which were identified in Note 2.N.

The Clark County Land Reutilization Corporation also has an available line of credit with a local financial institution in the amount of \$400,000 with no amount drawn as of December 31, 2019.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

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

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2020	\$ 1,809,000	\$ 698,380	\$ 205,000	\$ 58,923
2021	1,830,000	657,296	215,000	54,976
2022	1,927,000	619,244	130,000	50,838
2023	1,644,000	579,222	125,000	48,237
2024	1,662,000	539,901	130,000	45,425
2025-2029	5,243,000	1,837,970	425,000	144,875
2030-2034	3,565,000	936,369	320,000	66,525
2035-2038	2,990,000	268,244	145,000	8,050
Total	<u>\$ 20,670,000</u>	<u>\$ 6,136,626</u>	<u>\$ 1,695,000</u>	<u>\$ 477,849</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 \$2,259,264. The loans are being retired from the Sewer and Water Funds.

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

	Principal
2020	\$ 149,126
2021	149,126
2022	133,926
2023	133,926
2024	103,353
2025-2029	442,646
2030-2034	434,094
2035-2038	11,514
	<u>\$ 1,557,711</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

Ohio Water Development Authority (OWDA) Loans:

The County has entered into various agreements with the Ohio Water Development Authority to borrow funds for the acquisition and construction of sewer and water facilities related to the business-type activities. The loans are being retired from the Sewer and Water Funds.

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

	<u>OWDA</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 281,576	\$ 138,668
2021	279,417	130,984
2022	287,216	123,185
2023	295,255	115,147
2024	303,541	106,861
2025-2029	1,651,178	400,829
2030-2034	1,900,028	151,979
2035-2038	128,256	-
2039-2043	<u>102,605</u>	<u>-</u>
	<u>\$ 5,229,072</u>	<u>\$ 1,167,653</u>

Enterprise Debt:

The County has pledged future revenues, net of specified operating expenses to repay the Enterprise general obligation bonds, Ohio Public Works Commission and the Ohio Water Development Authority loans and are repaid from the respective funds.

Conduit Debt:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

At December 31, 2019, there were 67 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 19 series issued after July 1, 1995 was \$2.33 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, 2019 are an overall debt margin of \$34,886,161 and a limit on un-voted debt margin of \$472,326.

NOTE 13 – DEFINED BENEFIT PENSION PLAN

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical longterm variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

GASB Statement No. 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan’s unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g., County employees) may elect the Member-Directed Plan and the Combined Plan, the majority of employee members are in OPERS’ Traditional Plan; therefore, the following disclosures focus on the Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code (ORC). OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS’ fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to Ohio Public Employees Retirement System, 277 East Town Street, Columbus, OH 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the Traditional Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS’ CAFR referenced above for additional information):

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five year after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3%.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Funding Policy—The ORC provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
2019 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	*
 2019 Actual Contribution Rates		
Employer:		
Pension	14.0%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%
 Total Employer	 14.0%	 18.1%
 Employee	 10.0%	 13.0%

* This rate is determined by OPERS' Board, but is limited by Ohio Revised Code to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$6,024,975 for 2019.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share:

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

	Governmental Activities	Business-Type Activities	Total
Proportionate Share of the Net Pension Liability	\$ 71,308,036	\$ 4,446,409	\$ 75,754,445
Proportion of the Net Pension Liability:			
Current Measurement Date	0.260363%	0.016234%	0.276597%
Prior Measurement Date	0.314262%	0.008593%	0.322855%
Change in Proportionate Share	<u>-0.053899%</u>	<u>0.007641%</u>	<u>-0.046258%</u>
Pension Expense	\$ 12,976,164	\$ 779,248	\$ 13,755,412

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Governmental Activities	Business-Type Activities	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$ 3,296	\$ 198	\$ 3,494
Net differences between projected and actual investment earnings	9,699,532	582,467	10,281,999
Change in assumptions	6,221,031	373,579	6,594,610
Change in County's proportionate share and difference in employer contributions	320,551	19,249	339,800
County contributions subsequent to the measurement date	5,683,665	341,310	6,024,975
Total Deferred Outflow of Resources	<u>\$ 21,928,075</u>	<u>\$ 1,316,803</u>	<u>\$ 23,244,878</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$ (938,351)	\$ (56,349)	\$ (994,700)
Change in County's proportionate share and difference in employer contributions	(4,203,759)	(252,440)	(4,456,199)
Total Deferred Inflows of Resources	<u>\$ (5,142,110)</u>	<u>\$ (308,789)</u>	<u>\$ (5,450,899)</u>

\$6,024,975 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Fiscal Year Ending December 31:	<u>OPERS</u>
2020	\$ 4,804,825
2021	1,228,428
2022	953,865
2023	<u>4,781,886</u>
Total	<u>\$ 11,769,004</u>

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Wage Inflation	3.25%
Future Salary Increases	3.25% to 10.75% (includes wage inflation at 3.25%)
COLA or Ad Hoc COLA	Pre-1/7/2013 Retirees: 3.00% Simple; Post-1/7/2013 Retirees: 3.00% Simple through 2018, then 2.15% Simple
Investment Rate of Return:	
Current Measurement Period	7.20%
Prior Measurement Period	7.50%
Actuarial Cost Method	Individual Entry Age

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Health Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five-year period ended December 31, 2015.

The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94% for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans.

The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other Investments	18.00	5.50
	100.00 %	5.95 %

Discount Rate. The discount rate used to measure the total pension liability was 7.20%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following table represents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.20%, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower (6.20%) and one-percentage point higher (8.20%) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate of 7.20%	1% Increase (8.20%)
County's proportionate share of net pension liability	\$ 111,911,232	\$ 75,754,445	\$ 45,707,689

NOTE 14 – DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 14 – DEFINED BENEFIT OPEB PLANS (Continued)

The net OPEB liability represents the County's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB Statement No. 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of each plan's unfunded benefits is presented as a long-term net OPEB liability on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in accrued wages and benefits on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

The 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 health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 75. See OPERS' CAFR referenced below for additional information.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 14 – DEFINED BENEFIT OPEB PLANS (Continued)

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy—The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14% of earnable salary and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of Traditional Pension and Combined plans’ employer contributions allocated to health care was zero in 2019 and is expected to remain at that level. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0%.

For the year ended December 31, 2019, OPERS did not allocate any employer contributions to postemployment health care.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 14 – DEFINED BENEFIT OPEB PLANS (Continued)

	Governmental Activities	Business-Type Activities	Total
Proportionate Share of the Net OPEB Liability	\$ 32,964,059	\$ 2,043,790	\$ 35,007,849
Proportion of the Net OPEB Liability:			
Current Measurement Date	0.252838%	0.015676%	0.268514%
Prior Measurement Date	0.306527%	0.007952%	0.314479%
Change in Proportionate Share	-0.053689%	0.007724%	-0.045965%
OPEB Expense	\$ 1,116,588	\$ 67,056	\$ 1,183,644

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Governmental Activities	Business-Type Activities	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$ 11,183	\$ 672	\$ 11,855
Net differences between projected and actual investment earnings	1,513,987	90,916	1,604,903
Change in assumptions	1,064,755	63,940	1,128,695
Total Deferred Outflow of Resources	\$ 2,589,925	\$ 155,528	\$ 2,745,453
Deferred Inflows of Resources			
Differences between expected and actual experience	\$ (89,607)	(5,381)	(94,988)
Change in County's proportionate share and difference in employer contributions	(2,954,092)	(177,396)	(3,131,488)
Total Deferred Inflows of Resources	\$ (3,043,699)	\$ (182,777)	\$ (3,226,476)

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 14 – DEFINED BENEFIT OPEB PLANS (Continued)

Fiscal Year Ending December 31:	<u>OPERS</u>
2020	\$ (314,591)
2021	(1,193,207)
2022	218,277
2023	<u>808,498</u>
Total	<u>\$ (481,023)</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan and include the types of coverages provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74:

Wage Inflation	3.25%
Projected Salary Increases	3.25% to 10.75% (includes wage inflation)
Single Discount Rate:	
Current Measurement Period	3.96%
Prior Measurement Period	3.85%
Investment Rate of Return:	
Current Measurement Period	6.00%
Prior Measurement Period	6.50%
Municipal Bond Rate:	
Current Measurement Period	3.71%
Prior Measurement Period	3.31%
Health Care Cost Trend Rate:	
Current Measurement Period	10.0% initial, 3.25% ultimate in 2029
Prior Measurement Period	7.50% initial, 3.25% ultimate in 2028
Actuarial Cost Method	Individual Entry Age

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 14 – DEFINED BENEFIT OPEB PLANS (Continued)

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the moneyweighted rate of return is considered to be the same for all plans within the portfolio. The annual moneyweighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.60% for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 14 – DEFINED BENEFIT OPEB PLANS (Continued)

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
REITs	6.00	5.98
International Equities	22.00	7.83
Other Investments	17.00	5.57
	100.00 %	5.16 %

Discount Rate A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.71%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate of 3.96%	1% Increase (4.96%)
County's proportionate share of net OPEB liability	\$ 44,786,848	\$ 35,007,849	\$ 27,229,222

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 14 – DEFINED BENEFIT OPEB PLANS (Continued)

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of net OPEB liability	\$ 33,649,208	\$ 35,007,849	\$ 36,570,556

NOTE 15 – 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 16 – RISK MANAGEMENT

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

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 16 – RISK MANAGEMENT (Continued)

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

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

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

B. Self-Insurance – UMR/United Health Care:

The County is also exposed to a risk of loss related to employee health care costs. On January 1, 2017, the County became self-insured for employee health care benefits. The program is administered by UMR, a United Health Care Company, in Dayton, Ohio, which provides claims review, processing services and maintains its own provider network. The self-insurance program is accounted for in the Internal Service Fund. The County has recorded a liability for incurred but unreported claims at year end based on an actuarial estimate by UMR. The County has purchased stop-loss insurance coverage of \$200,000 per insured individual to limit the County’s liability. A summary of the liability for unpaid health care claims for 2019 and 2018 is as follows:

Year	Balance at Beginning of Year	Current Year Claims	Current Year Payments	Balance at End of Year
2018	\$ 1,463,001	\$ 12,492,334	\$ 12,811,041	\$ 1,144,294
2019	1,144,294	14,812,616	14,318,231	1,638,679

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 16 – RISK MANAGEMENT (Continued)

C. Workers Compensation: (Continued)

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, 2019, a claims liability of \$2,712,115 is reported in the government-wide statement of net position and represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers' Compensation. Claims incurred during the year were \$534,137.

NOTE 17 – JOINTLY GOVERNED ORGANIZATIONS

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

West Central Ohio Port Authority – The West Central Ohio Port Authority was established under Section 4582.21 of the Ohio Revised Code. Under the Revised Code, the Port Authority is a legally separate entity. The Board of the Authority is comprised of seven members: 2 members from Champaign County, 3 from Clark County, and 2 from Fayette County. The members are appointed by the County Commissioners of each respective county. Clark County does not approve its budget, nor is it responsible for the Authority's debt. During 2019, 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, 2019

NOTE 17 – 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 2019, 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 18 – 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 \$4,335,064 in library and local government money passed thru the County during 2019.

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 2019, the County contributed \$70,000 in operating subsidies to the NTPRD.

Clark County Park District – The Clark County Park District is a related Organization established and run under Section 1545.22 of the Ohio Revised Code. The three Park District Commissioners are appointed by the Probate Judge of the County, but the County’s accountability does not extend beyond making the appointments. The Park District received \$42,716 in local government monies passed thru the County during 2019.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 19 – 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 20 – TAX ABATEMENTS

As of December 31, 2019, the County provides tax abatements through 4 programs: the Ohio Enterprise Zone Program, the South Limestone Community Reinvestment Area, the Center City Community Reinvestment Area, and the Sheridan-Kenton Community Reinvestment Area.

Community Reinvestment Areas (CRA's) are areas created with the goal of revitalizing the community in accordance with Ohio Revised Code §3735.67. They are formed to encourage development and improvements to historic, commercial/industrial, and/or residential areas. Property owner's within designated reinvestment areas may be granted real property tax abatements on increases in property valuation that result from new construction or remodeling of existing structures. Existing taxes are not abated. Individual property owners as well as businesses can benefit from this program.

CRA abatement terms are as follows:

- Remodeled or new 1 and 2 family dwellings receive up to ten years with a minimum investment of \$2,500.
- Existing 3 or more residential units or commercial/industrial structures receive up to twelve years with a minimum investment of \$5,000.
- New 3 or more residential units or commercial/industrial structures receive up to fifteen years, minimum investment is not applicable.

In order to be eligible for the CRA benefit, the affected school board must be notified of the abatement request and may be required to approve the proposed abatement, under provisions of State law. The developer or homeowner agrees to maintain the improvements and provide an annual report. The Tax Incentive Review Council (TIRC) conducts annual site visits to certify the continuation of the abatement and upkeep of the improvements.

Abatements will not generally extend beyond eight years and fifty percent, except for those located within the Center City Community Reinvestment Area. Greater percentages can be considered for significant property investments or major job creation. Firms receiving the abatements are encouraged to partner with Springfield's school districts in ways that benefit both parties.

The South Limestone CRA was created in 2005 to encourage economic stability, maintain real property values and generate new employment within the specified area of the South Limestone Corridor. The South Limestone CRA has 2 components; commercial/industrial development and residential development.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 20 – TAX ABATEMENTS (Continued)

The Sheridan-Kenton CRA was created in 1978 to encourage economic stability, maintain real property values and generate new employment within the specified area of the City of Springfield. This CRA only applies to commercial/industrial development.

The Center City CRA was created in 2005 to encourage economic stability, maintain real property values and generate new employment within the specified area of the Center City Corridor. The Center City CRA also has 2 components; commercial/industrial development and residential development.

Ohio Enterprise Zones (EZ's) are established in accordance with Ohio Revised Code §5709.61 to 5709.69 and are areas targeted for limited local and state tax abatement and tax credits. They are formed in order to promote business investment and to create employment. EZ's provide tax incentives for renovations of vacant, urban, industrial, and business areas and structures. Only those businesses that are qualified by financial responsibility and business experience to create and preserve jobs within the zone may apply for the local tax incentives. Local officials may limit the type of businesses and projects, which are eligible through policy guidelines. A business must make a substantial investment in either real or personal property.

Establishing a new business is defined as making a significant investment in land, buildings, machinery, or equipment. Expansion projects must make investments that equal at least ten percent of the value of the existing facility. In addition, the law permits incentives for a business to renovate an existing facility if the renovations exceed fifty percent of the facility's value. A business willing to occupy a vacant facility and invest at least twenty percent of the facility's value to alter or repair the facility is considered eligible for tax incentives. Retail operations are not eligible for tax exemptions in an enterprise zone.

There are four possible eligibility determinations for a project to be considered for EZ benefits, it must meet one of the following four definitions:

- Expand: Ohio Revised Code (ORC) § 5709.61 (E) “means to make expenditures to add land, buildings, machinery, equipment, or other materials, except inventory, to a facility that equal at least ten percent of market value of the facility prior to such expenditures, as determined for the purposes of local property taxation.”
- Renovate: ORC § 5709.61 (F) “means to make expenditures to alter or repair a facility that equal at least fifty percent of the market value of the facility prior to such expenditures, as determined for the purposes of local property taxation.”
- Occupy: ORC § 5709.61 (G) “means to make expenditures to alter or repair a vacant facility equal to at least twenty percent of the market value of the facility prior to such expenditures.”
- Remediate: ORC § 5709.61 (V) “means to make expenditures to clean up an environmentally contaminated facility so that it is no longer environmentally contaminated that equal at least ten percent of the real property market value of the facility prior to such expenditures as determined for the purposes of property taxation.

The developer must maintain the improvements, complete an annual report, and commit to equal opportunity employment and contracting opportunities. School boards must be notified of the proposed amendment. In certain cases, school boards must approve the abatement.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 20 – TAX ABATEMENTS (Continued)

Below is the information relevant to the disclosure of those programs for the year ended December 31, 2019:

Tax Abatement Program	Total Estimated Gross Amount of Taxes Abated for Tax Year 2018
Community Reinvestment Area (CRA):	
South Limestone - Residential Development	\$ 59,321
South Limestone - Commercial/Industrial Development:	
Retail	\$ 1,990
Center City - Residential Development	\$ 7,670
Center City - Commercial/Industrial Development:	
Manufacturing	\$ 5,266
Retail	\$ 2,047
Office	\$ 39,354
Sheridan-Kenton - Commercial/Industrial Development:	
Manufacturing	\$ 7,273
Enterprise Zone:	
Manufacturing	\$ 214,333
Recreation	\$ 59,083

NOTE 21 – SUBSEQUENT EVENT

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and ensuing emergency measures will impact subsequent periods of the County. The investments of the pension and other employee benefit plans in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of those losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,572,342	\$ 3,572,342	\$ 3,505,406	\$ (66,936)
Permissive Sales Tax	23,634,792	23,634,792	25,554,358	1,919,566
Intergovernmental	6,295,873	6,423,615	6,801,160	377,545
Charges for Services	5,564,791	5,786,391	5,460,082	(326,309)
Licenses and Permits	328,100	328,100	643,048	314,948
Fees, Fines and Forfeitures	598,427	603,427	553,226	(50,201)
Investment Income	2,250,035	2,250,035	3,133,213	883,178
Other Revenue	596,914	683,818	628,389	(55,429)
Total Revenues	<u>42,841,274</u>	<u>43,282,520</u>	<u>46,278,882</u>	<u>2,996,362</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	9,100,690	11,326,354	10,042,575	1,283,779
Judicial	11,255,355	11,340,354	10,690,489	649,865
Public Safety	17,529,274	17,618,730	16,917,061	701,669
Public Works	5,735,581	5,824,184	5,198,121	626,063
Health	344,753	344,753	342,606	2,147
Human Services	848,914	874,914	825,979	48,935
Conservation and Recreation	405,240	405,240	405,040	200
Total Expenditures	<u>45,219,807</u>	<u>47,734,529</u>	<u>44,421,871</u>	<u>3,312,658</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,378,533)</u>	<u>(4,452,009)</u>	<u>1,857,011</u>	<u>6,309,020</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	-	-	1,762	1,762
Transfers In	3,661,000	5,411,000	5,275,000	(136,000)
Advances Out	-	(665,000)	(665,000)	-
Transfers Out	(8,169,582)	(8,656,047)	(9,037,041)	(380,994)
Total Other Financing Sources (Uses)	<u>(4,508,582)</u>	<u>(3,910,047)</u>	<u>(4,425,279)</u>	<u>(515,232)</u>
Net Change in Fund Balance	<u>(6,887,115)</u>	<u>(8,362,056)</u>	<u>(2,568,268)</u>	<u>5,793,788</u>
Fund Balance, Beginning of Year	15,020,282	15,020,282	15,020,282	-
Prior Year Encumbrances Appropriated	<u>2,312,916</u>	<u>2,312,916</u>	<u>2,312,916</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 10,446,083</u>	<u>\$ 8,971,142</u>	<u>\$ 14,764,930</u>	<u>5,793,788</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 21,022,401	\$ 20,321,161	\$ 16,406,851	\$ (3,914,310)
Charges for Services	131,066	131,066	65,492	(65,574)
Other Revenue	<u>325,100</u>	<u>355,100</u>	<u>118,454</u>	<u>(236,646)</u>
Total Revenues	<u>21,478,567</u>	<u>20,807,327</u>	<u>16,590,797</u>	<u>(4,216,530)</u>
EXPENDITURES:				
Current:				
Human Services	<u>24,599,354</u>	<u>21,938,196</u>	<u>18,660,869</u>	<u>3,277,327</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,120,787)</u>	<u>(1,130,869)</u>	<u>(2,070,072)</u>	<u>(939,203)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	876,762	1,578,002	1,287,689	(290,313)
Transfers Out	<u>-</u>	<u>(212,683)</u>	<u>(212,683)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>876,762</u>	<u>1,365,319</u>	<u>1,075,006</u>	<u>(290,313)</u>
Net Change in Fund Balance	(2,244,025)	234,450	(995,066)	(1,229,516)
Fund Balance, Beginning of Year	775,311	775,311	775,311	-
Prior Year Encumbrances Appropriated	<u>2,063,713</u>	<u>2,063,713</u>	<u>2,063,713</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 594,999</u>	<u>\$ 3,073,474</u>	<u>\$ 1,843,958</u>	<u>\$ (1,229,516)</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,579,989	\$ 10,574,778	\$ 10,382,155	\$ (192,623)
Intergovernmental	8,295,567	8,301,488	8,880,875	579,387
Charges for Services	541,000	541,000	518,388	(22,612)
Investment Income	1,400	1,400	2,234	834
Other Revenue	37,700	42,911	23,686	(19,225)
 Total Revenues	 <u>19,455,656</u>	 <u>19,461,577</u>	 <u>19,807,338</u>	 <u>345,761</u>
EXPENDITURES:				
Current:				
Health	<u>21,255,304</u>	<u>21,261,391</u>	<u>18,315,986</u>	<u>2,945,405</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,799,648)</u>	<u>(1,799,814)</u>	<u>1,491,352</u>	<u>3,291,166</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	4,487,200	4,487,200	4,295,487	(191,713)
Transfers Out	<u>(5,122,300)</u>	<u>(5,845,587)</u>	<u>(5,845,587)</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>(635,100)</u>	 <u>(1,358,387)</u>	 <u>(1,550,100)</u>	 <u>(191,713)</u>
 Net Change in Fund Balance	 (2,434,748)	 (3,158,201)	 (58,748)	 3,099,453
Fund Balance, Beginning of Year	22,913,522	22,913,522	22,913,522	-
Prior Year Encumbrances Appropriated	<u>1,809,337</u>	<u>1,809,337</u>	<u>1,809,337</u>	<u>-</u>
 Fund Balance, End of Year	 <u>\$ 22,288,111</u>	 <u>\$ 21,564,658</u>	 <u>\$ 24,664,111</u>	 <u>\$ 3,099,453</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Children's Services Special Revenue Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 6,116,967	\$ 6,116,967	\$ 6,002,415	\$ (114,552)
Intergovernmental	6,684,614	6,684,614	6,952,353	267,739
Charges for Services	242,382	892,382	980,363	87,981
Other Revenue	<u>14,500</u>	<u>84,500</u>	<u>82,996</u>	<u>(1,504)</u>
Total Revenues	<u>13,058,463</u>	<u>13,778,463</u>	<u>14,018,127</u>	<u>239,664</u>
EXPENDITURES:				
Current:				
Human Services	<u>19,188,649</u>	<u>16,894,428</u>	<u>14,171,306</u>	<u>2,723,122</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(6,130,186)</u>	<u>(3,115,965)</u>	<u>(153,179)</u>	<u>2,962,786</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	71,217	71,217
Transfers Out	<u>-</u>	<u>(1,494,221)</u>	<u>(1,494,221)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,494,221)</u>	<u>(1,423,004)</u>	<u>71,217</u>
Net Change in Fund Balance	(6,130,186)	(4,610,186)	(1,576,183)	3,034,003
Fund Balance, Beginning of Year	12,831,618	12,831,618	12,831,618	-
Prior Year Encumbrances Appropriated	<u>4,344,660</u>	<u>4,344,660</u>	<u>4,344,660</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 11,046,092</u>	<u>\$ 12,566,092</u>	<u>\$ 15,600,095</u>	<u>\$ 3,034,003</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,730,882	\$ 2,730,882	\$ 2,677,838	\$ (53,044)
Intergovernmental	315,543	315,543	313,935	(1,608)
Charges for Services	2,600	2,600	22,662	20,062
Fees, Fines and Forfeitures	<u>26,000</u>	<u>26,000</u>	<u>-</u>	<u>(26,000)</u>
Total Revenues	<u>3,075,025</u>	<u>3,075,025</u>	<u>3,014,435</u>	<u>(60,590)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	124,500	124,500	51,253	73,247
Judicial	72,428	72,428	7,419	65,009
Human Services	2,327,472	2,327,472	2,287,730	39,742
Conservation and Recreation	<u>718,953</u>	<u>718,953</u>	<u>703,355</u>	<u>15,598</u>
Total Expenditures	<u>3,243,353</u>	<u>3,243,353</u>	<u>3,049,757</u>	<u>193,596</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(168,328)</u>	<u>(168,328)</u>	<u>(35,322)</u>	<u>133,006</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	200,000	200,000	200,000	-
Transfers Out	<u>(2,000,000)</u>	<u>(2,250,000)</u>	<u>(2,250,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,800,000)</u>	<u>(2,050,000)</u>	<u>(2,050,000)</u>	<u>-</u>
Net Change in Fund Balance	(1,968,328)	(2,218,328)	(2,085,322)	133,006
Fund Balance, Beginning of Year	6,432,558	6,432,558	6,432,558	-
Prior Year Encumbrances Appropriated	<u>12,428</u>	<u>12,428</u>	<u>12,428</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,476,658</u>	<u>\$ 4,226,658</u>	<u>\$ 4,359,664</u>	<u>\$ 133,006</u>

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

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 2019.

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, 2019

Budgeted Level of Expenditures:

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

Encumbrances:

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

Lapsing of Appropriations:

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

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

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budget basis) rather than as assigned or restricted fund balance for governmental fund-types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. State statute requires short-term note debt to be repaid from the debt service fund (budget basis) as opposed to the fund that received the proceeds (GAAP basis). Debt service fund resources used to pay both principal and interest have been allocated accordingly.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

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

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

Net Change in Fund Balances

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund
GAAP Basis	\$ 2,419,465	\$ 781,598	\$ 2,159,484	\$ 1,335,437	\$ (2,084,205)
Revenue Accruals	(1,166,635)	6,412,743	(309,274)	56,479	190
Expenditure Accruals	(2,334,814)	(6,106,457)	188,138	79,058	(1,307)
Other Financing Sources/Uses	1,480,035	(1)	-	-	-
Encumbrances	<u>(2,966,319)</u>	<u>(2,082,949)</u>	<u>(2,097,096)</u>	<u>(3,047,157)</u>	<u>-</u>
Budget Basis	<u>\$ (2,568,268)</u>	<u>\$ (995,066)</u>	<u>\$ (58,748)</u>	<u>\$ (1,576,183)</u>	<u>\$ (2,085,322)</u>

CLARK COUNTY, OHIO
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net Pension Liability
 Ohio Public Employees Retirement System - Traditional Plan
 Last Six Years (1)

	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.381537%	\$ 38,721,330	\$ 37,448,538	103.40%	86.36%
2015	0.381537%	39,618,293	40,386,467	98.10%	86.45%
2016	0.322404%	55,844,373	40,254,683	138.73%	81.08%
2017	0.318207%	72,259,406	40,488,767	178.47%	77.25%
2018	0.322855%	50,649,630	42,858,685	118.18%	84.66%
2019	0.276597%	75,754,445	42,396,429	178.68%	74.70%

(1) Information prior to 2013 is not available. The County will continue to present information for years available until a full ten-year trend is compiled.

(2) Amounts presented for each year were determined as of the County's measurement date, which is the prior year-end.

Notes to Schedule:

Change in assumptions. In 2017, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2015. Significant changes included a reduction of the discount rate from 8.0% to 7.5%, a reduction in the wage inflation rate from 3.75% to 3.25%, and transition from the RP-2000 mortality tables to the RP-2014 mortality tables.

In 2019, a reduction of the discount rate was made from 7.5% to 7.2%.

CLARK COUNTY, OHIO
 Required Supplementary Information
 Schedule of the County's Contributions
 Ohio Public Employees Retirement System - Traditional Plan
 Last Seven Years (1)

	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
2013 \$	4,868,310	\$ (4,868,310)	\$ -	37,448,538	13.00%
2014	4,846,376	(4,846,376)	-	40,386,467	12.00%
2015	4,830,562	(4,830,562)	-	40,254,683	12.00%
2016	4,858,652	(4,858,652)	-	40,488,767	12.00%
2017	5,571,629	(5,571,629)	-	42,858,685	13.00%
2018	5,935,500	(5,935,500)	-	42,396,429	14.00%
2019	6,024,975	(6,024,975)	-	43,035,536	14.00%

(1) Information prior to 2013 is not available. The County will continue to present information for years available until a full ten-year trend is compiled.

CLARK COUNTY, OHIO
 Required Supplementary Information
 Schedule of County's Proportionate Share of the Net OPEB Liability
 Ohio Public Employees Retirement System
 Last Three Years (1) (2)

	County's Proportion of the Net OPEB Liability	County's Proportionate Share of the Net OPEB Liability	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2017	0.318207%	\$ 31,917,561	\$ 40,488,767	78.83%	54.05%
2018	0.314479%	34,150,098	42,858,685	79.68%	54.14%
2019	0.268514%	35,007,849	42,396,429	82.57%	46.33%

(1) Information prior to 2017 is not available. The County will continue to present information for years available until a full ten-year trend is compiled.

(2) Amounts presented for each year were determined as of the County's measurement date, which is the prior year-end.

Notes to Schedule:

Change in assumptions. In 2018, the single discount rate changed from 4.23% to 3.85%.

In 2019, the single discount rate changed from 3.85% to 3.96%, the investment rate of return changed from 6.50% to 6.00%, and the health care cost trend rate changed from 7.5% initial to 10.0% initial.

CLARK COUNTY, OHIO
 Required Supplementary Information
 Schedule of County OPEB Contributions
 Ohio Public Employees Retirement System
 Last Seven Years (1)

	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
2013	\$ 472,124	\$ (472,124)	\$ -	37,448,538	1.00%
2014	939,676	(939,676)	-	40,386,467	2.00%
2015	932,812	(932,812)	-	40,254,683	2.00%
2016	945,932	(945,932)	-	40,488,767	2.00%
2017	425,084	(425,084)	-	42,858,685	1.00%
2018	-	-	-	42,396,429	0.00%
2019	-	-	-	43,035,536	0.00%

(1) Information prior to 2013 is not available. The County will continue to present information for years available until a full ten-year trend is compiled.



**SUPPLEMENTARY INFORMATION –
COMBINING FINANCIAL STATEMENTS**

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Nonmajor Governmental Funds – Fund Descriptions

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to debt service and nonmajor capital projects) that are legally restricted to expenditures for specified purposes.

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

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

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

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

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

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

Treasurer's Fund – To maintain and account for revenues maintained by the County Treasurer. These includes monies received from the collection of delinquent taxes – real and personal –and interest revenue from the prepayment of taxes program.

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

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

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

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

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

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

FEMA Fund – To maintain and account for the proceeds of grant revenues for the reimbursement of expenses related to disasters reimbursed by the Federal Government. There was no budget approved for the FEMA fund in 2016.

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

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.

Clark County Reutilization Land Bank Fund – To account for the activity of the blended component unit of the County. The Corporation is not bound by the budgetary laws prescribed by the Ohio Revised Code for taxing governmental entities.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR DEBT SERVICE FUNDS

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

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 funds.

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

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

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

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

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

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

Veteran’s Park Renovation Fund – To maintain and account for the financial resources received for the renovation of Veteran’s Park.

(Continued)

Nonmajor Governmental Funds – Fund Descriptions
(Continued)

NONMAJOR PERMANENT FUNDS

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

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

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

CLARK COUNTY, OHIO

Combined Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Pooled Cash and Investments	\$ 17,232,657	\$ 79,999	\$ 9,939,402	\$ 111,685	\$ 27,363,743
Pooled Cash and Investments in Segregated Accounts	850,366	-	-	-	850,366
Pooled Cash and Investments with Fiscal and Escrow Agents	-	366	26,141	-	26,507
Receivables:					
Accounts	309,764	-	-	-	309,764
Special Assessments	112,648	-	-	-	112,648
Accrued Interest	74	-	-	356	430
Due from Other Governments	5,126,067	-	7,184	-	5,133,251
Due from Other Funds	146,031	-	-	-	146,031
Materials and Supplies Inventory	8,070	-	-	-	8,070
Prepaid Items	52,286	-	-	-	52,286
Assets Held for Resale	5,414,983	-	-	-	5,414,983
	<u>\$ 29,252,946</u>	<u>\$ 80,365</u>	<u>\$ 9,972,727</u>	<u>\$ 112,041</u>	<u>\$ 39,418,079</u>
Total Assets					
LIABILITIES:					
Accounts Payable	\$ 1,079,846	\$ -	\$ 13,155	\$ -	\$ 1,093,001
Contracts Payable	-	-	515,064	-	515,064
Retainage Payable	-	-	26,141	-	26,141
Deposits	4,818	-	-	-	4,818
Accrued Wages and Benefits	295,844	-	-	-	295,844
Due to Other Funds	200,601	-	300,000	-	500,601
Unearned Revenue	28,202	-	-	-	28,202
Matured Interest Payable	-	366	-	-	366
	<u>1,609,311</u>	<u>366</u>	<u>854,360</u>	<u>-</u>	<u>2,464,037</u>
Total Liabilities					
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue - Intergovernmental Revenue	4,763,328	-	-	-	4,763,328
Unavailable Revenue - Charges for Services	28,396	-	-	-	28,396
Unavailable Revenue - Special Assessments	112,648	-	-	-	112,648
Unavailable Revenue - Investment Income	-	-	-	288	288
	<u>4,904,372</u>	<u>-</u>	<u>-</u>	<u>288</u>	<u>4,904,660</u>
Total Deferred Inflows of Resources					
FUND BALANCES:					
Nonspendable	60,356	-	-	74,787	135,143
Restricted	22,678,907	79,999	9,148,507	36,966	31,944,379
Unassigned (Deficit)	-	-	(30,140)	-	(30,140)
	<u>22,739,263</u>	<u>79,999</u>	<u>9,118,367</u>	<u>111,753</u>	<u>32,049,382</u>
Total Fund Balances					
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 29,252,946</u>	<u>\$ 80,365</u>	<u>\$ 9,972,727</u>	<u>\$ 112,041</u>	<u>\$ 39,418,079</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
ASSETS:			
Pooled Cash and Investments	\$ 1,351,741	\$ 1,928,458	\$ 5,665,887
Pooled Cash and Investments in Segregated Accounts	2,765	-	-
Receivables:			
Accounts	-	-	78,860
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	96,960	-	4,485,661
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	1,140
Prepaid Items	7,647	2,269	-
Assets Held for Resale	-	-	-
Total Assets	\$ 1,459,113	\$ 1,930,727	\$ 10,231,548
LIABILITIES:			
Accounts Payable	\$ 3,356	\$ 971	\$ 150,813
Deposits	-	-	-
Accrued Wages and Benefits	120,072	14,480	88,218
Due to Other Funds	-	-	-
Unearned Revenue	-	-	-
Total Liabilities	123,428	15,451	239,031
DEFERRED INFLOWS OF RESOURCES:			
Unavailable Revenue - Intergovernmental Revenue	96,960	-	4,170,767
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
Total Deferred Inflows of Resources	96,960	-	4,170,767
FUND BALANCES:			
Nonspendable	7,647	2,269	1,140
Restricted	1,231,078	1,913,007	5,820,610
Total Fund Balances	1,238,725	1,915,276	5,821,750
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 1,459,113	\$ 1,930,727	\$ 10,231,548

Waste Management	Dog and Kennel	GIS Mapping	Treasurer's	Community & Economic Development
\$ 1,061,597	\$ 75,396	\$ 473,079	\$ 78,477	\$ 50,324
-	-	-	-	-
70,572	480	-	-	-
-	-	-	-	-
-	-	-	-	-
33,096	-	-	-	69,048
6,930	-	-	-	-
1,587	813	81	63	-
-	-	-	-	-
<u>\$ 1,173,782</u>	<u>\$ 76,689</u>	<u>\$ 473,160</u>	<u>\$ 78,540</u>	<u>\$ 119,372</u>
\$ 9,415	\$ 1,134	\$ 7	\$ 218	\$ -
-	-	-	-	-
8,860	16,179	3,152	2,405	716
33,096	65,000	-	-	82,005
-	-	-	-	-
<u>51,371</u>	<u>82,313</u>	<u>3,159</u>	<u>2,623</u>	<u>82,721</u>
-	-	-	-	-
145	-	-	-	-
-	-	-	-	-
<u>145</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8,517	813	81	63	-
<u>1,113,749</u>	<u>(6,437)</u>	<u>469,920</u>	<u>75,854</u>	<u>36,651</u>
<u>1,122,266</u>	<u>(5,624)</u>	<u>470,001</u>	<u>75,917</u>	<u>36,651</u>
<u>\$ 1,173,782</u>	<u>\$ 76,689</u>	<u>\$ 473,160</u>	<u>\$ 78,540</u>	<u>\$ 119,372</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019
(Continued)

	Prosecuting Attorney	Sheriff	Common Pleas Court
ASSETS:			
Pooled Cash and Investments	\$ 546,874	\$ 1,342,396	\$ 1,088,246
Pooled Cash and Investments in Segregated Accounts	847,601	-	-
Receivables:			
Accounts	8,324	58,173	22,478
Special Assessments	-	-	-
Accrued Interest	-	-	74
Due from Other Governments	70,441	73,131	93,702
Due from Other Funds	-	20,387	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	241	-	2,937
Assets Held for Resale	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 1,473,481</u>	<u>\$ 1,494,087</u>	<u>\$ 1,207,437</u>
LIABILITIES:			
Accounts Payable	\$ 847,601	\$ 114	\$ 1,404
Deposits	-	-	-
Accrued Wages and Benefits	17,170	996	15,891
Due to Other Funds	18,000	-	-
Unearned Revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>882,771</u>	<u>1,110</u>	<u>17,295</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable Revenue - Intergovernmental Revenue	59,536	67,889	93,702
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	<u>59,536</u>	<u>67,889</u>	<u>93,702</u>
FUND BALANCES:			
Nonspendable	241	-	2,937
Restricted	530,933	1,425,088	1,093,503
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>531,174</u>	<u>1,425,088</u>	<u>1,096,440</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 1,473,481</u>	<u>\$ 1,494,087</u>	<u>\$ 1,207,437</u>

Domestic Relations Court	Probate Court	Juvenile Court	Municipal Court	Clerk of Courts
\$ 304,934	\$ 221,057	\$ 743,170	\$ 122,874	\$ 56,891
-	-	-	-	-
6,117	2,879	40,351	1,420	5,351
-	-	-	-	-
-	-	-	-	-
-	-	138,079	-	-
-	-	-	-	-
-	-	-	-	-
250	4	758	-	-
-	-	-	-	-
<u>\$ 311,301</u>	<u>\$ 223,940</u>	<u>\$ 922,358</u>	<u>\$ 124,294</u>	<u>\$ 62,242</u>
\$ 244	\$ -	\$ 25,510	\$ 658	\$ -
-	-	-	-	-
-	-	4,021	-	-
-	-	-	-	-
-	-	-	-	-
<u>244</u>	<u>-</u>	<u>29,531</u>	<u>658</u>	<u>-</u>
-	-	121,795	-	-
-	-	26,595	-	-
-	-	-	-	-
-	-	148,390	-	-
250	4	758	-	-
<u>310,807</u>	<u>223,936</u>	<u>743,679</u>	<u>123,636</u>	<u>62,242</u>
<u>311,057</u>	<u>223,940</u>	<u>744,437</u>	<u>123,636</u>	<u>62,242</u>
<u>\$ 311,301</u>	<u>\$ 223,940</u>	<u>\$ 922,358</u>	<u>\$ 124,294</u>	<u>\$ 62,242</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019
(Continued)

	Board of Elections	Recorder	FEMA
ASSETS:			
Pooled Cash and Investments	\$ 284,680	\$ 9,274	\$ -
Pooled Cash and Investments in Segregated Accounts	-	-	-
Receivables:			
Accounts	-	-	-
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	-	-	-
Due from Other Funds	-	-	11,000
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	-	-
Assets Held for Resale	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets	 <u>\$ 284,680</u>	 <u>\$ 9,274</u>	 <u>\$ 11,000</u>
LIABILITIES:			
Accounts Payable	\$ 5,121	\$ -	\$ -
Deposits	-	-	-
Accrued Wages and Benefits	-	-	-
Due to Other Funds	-	-	-
Unearned Revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Liabilities	 <u>5,121</u>	 <u>-</u>	 <u>-</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable Revenue - Intergovernmental Revenue	-	-	-
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Deferred Inflows of Resources	 <u>-</u>	 <u>-</u>	 <u>-</u>
FUND BALANCES:			
Nonspendable	-	-	-
Restricted	279,559	9,274	11,000
	<u>279,559</u>	<u>9,274</u>	<u>11,000</u>
 Total Fund Balances	 <u>279,559</u>	 <u>9,274</u>	 <u>11,000</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 <u>\$ 284,680</u>	 <u>\$ 9,274</u>	 <u>\$ 11,000</u>

Emergency Management	Ditch Maintenance	Law Library	ARRA	Clark County Reutilization Land Bank	Total Non-Major Special Revenue Funds
\$ 135,580	\$ 300,955	\$ 882,439	\$ -	\$ 508,328	\$ 17,232,657
-	-	-	-	-	850,366
1,656	-	13,103	-	-	309,764
-	112,648	-	-	-	112,648
-	-	-	-	-	74
168,093	-	-	-	-	5,126,067
2,500	-	-	10,000	-	146,031
-	-	-	-	-	8,070
-	-	88	-	35,548	52,286
-	-	-	-	5,414,983	5,414,983
<u>\$ 307,829</u>	<u>\$ 413,603</u>	<u>\$ 895,630</u>	<u>\$ 10,000</u>	<u>\$ 5,958,859</u>	<u>\$ 29,252,946</u>
\$ 1,199	\$ -	\$ 6,330	\$ -	\$ 25,751	\$ 1,079,846
-	-	-	-	4,818	4,818
-	-	3,684	-	-	295,844
2,500	-	-	-	-	200,601
-	-	-	-	28,202	28,202
<u>3,699</u>	<u>-</u>	<u>10,014</u>	<u>-</u>	<u>58,771</u>	<u>1,609,311</u>
152,679	-	-	-	-	4,763,328
1,656	-	-	-	-	28,396
-	112,648	-	-	-	112,648
<u>154,335</u>	<u>112,648</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,904,372</u>
-	-	88	-	35,548	60,356
<u>149,795</u>	<u>300,955</u>	<u>885,528</u>	<u>10,000</u>	<u>5,864,540</u>	<u>22,678,907</u>
<u>149,795</u>	<u>300,955</u>	<u>885,616</u>	<u>10,000</u>	<u>5,900,088</u>	<u>22,739,263</u>
<u>\$ 307,829</u>	<u>\$ 413,603</u>	<u>\$ 895,630</u>	<u>\$ 10,000</u>	<u>\$ 5,958,859</u>	<u>\$ 29,252,946</u>



CLARK COUNTY, OHIOCombining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2019

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
ASSETS:				
Pooled Cash and Investments	\$ 52,685	\$ -	\$ 27,314	\$ 79,999
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 52,685</u>	<u>\$ 366</u>	<u>\$ 27,314</u>	<u>\$ 80,365</u>
LIABILITIES:				
Matured Interest Payable	\$ -	\$ 366	\$ -	\$ 366
Total Liabilities	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
FUND BALANCES:				
Restricted	<u>52,685</u>	<u>-</u>	<u>27,314</u>	<u>79,999</u>
Total Fund Balances	<u>52,685</u>	<u>-</u>	<u>27,314</u>	<u>79,999</u>
Total Liabilities and Fund Balances	<u>\$ 52,685</u>	<u>\$ 366</u>	<u>\$ 27,314</u>	<u>\$ 80,365</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	Permanent Improvement	DoDD Capital Projects	Issue II/ OPWC Capital Projects
ASSETS:			
Pooled Cash and Investments	\$ 9,532,777	\$ 283,015	\$ -
Pooled Cash and Investments with Fiscal and Escrow Agents	26,141	-	-
Due from Other Governments	<u>-</u>	<u>-</u>	<u>2,818</u>
Total Assets	<u>\$ 9,558,918</u>	<u>\$ 283,015</u>	<u>\$ 2,818</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 13,155	\$ -
Contracts Payable	515,064	-	-
Retainage Payable	26,141	-	-
Due to Other Funds	<u>-</u>	<u>300,000</u>	<u>-</u>
Total Liabilities	<u>541,205</u>	<u>313,155</u>	<u>-</u>
FUND BALANCES:			
Restricted	9,017,713	-	2,818
Unassigned (Deficit)	<u>-</u>	<u>(30,140)</u>	<u>-</u>
Total Fund Balances	<u>9,017,713</u>	<u>(30,140)</u>	<u>2,818</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 9,558,918</u>	<u>\$ 283,015</u>	<u>\$ 2,818</u>

South Vienna Development	County Resurfacing	Veteran's Park Renovation	Total Non-Major Capital Projects Funds
\$ -	\$ -	\$ 123,610	\$ 9,939,402
-	-	-	26,141
<u>-</u>	<u>4,366</u>	<u>-</u>	<u>7,184</u>
<u>\$ -</u>	<u>\$ 4,366</u>	<u>\$ 123,610</u>	<u>\$ 9,972,727</u>
\$ -	\$ -	\$ -	\$ 13,155
-	-	-	515,064
-	-	-	26,141
<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>854,360</u>
-	4,366	123,610	9,148,507
<u>-</u>	<u>-</u>	<u>-</u>	<u>(30,140)</u>
<u>-</u>	<u>4,366</u>	<u>123,610</u>	<u>9,118,367</u>
<u>\$ -</u>	<u>\$ 4,366</u>	<u>\$ 123,610</u>	<u>\$ 9,972,727</u>

CLARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2019

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
ASSETS:			
Pooled Cash and Investments	\$ 8,604	\$ 103,081	\$ 111,685
Receivables:			
Accrued Interest	<u>-</u>	<u>356</u>	<u>356</u>
 Total Assets	 <u>\$ 8,604</u>	 <u>\$ 103,437</u>	 <u>\$ 112,041</u>
 DEFERRED INFLOWS OF RESOURCES:			
Unavailable Revenue - Investment Income	<u>\$ -</u>	<u>\$ 288</u>	<u>\$ 288</u>
 Total Deferred Inflows of Resources	 <u>-</u>	 <u>288</u>	 <u>288</u>
 FUND BALANCES:			
Nonspendable	4,000	70,787	74,787
Restricted	<u>4,604</u>	<u>32,362</u>	<u>36,966</u>
 Total Fund Balances	 <u>8,604</u>	 <u>103,149</u>	 <u>111,753</u>
 Total Deferred Inflows of Resources, and Fund Balance	 <u>\$ 8,604</u>	 <u>\$ 103,437</u>	 <u>\$ 112,041</u>

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2019

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES:					
Taxes	\$ 331,107	\$ -	\$ -	\$ -	\$ 331,107
Intergovernmental	12,559,168	228,355	3,965,701	-	16,753,224
Operating Grants	217,383	-	-	-	217,383
Charges for Services	5,298,732	-	-	-	5,298,732
Licenses and Permits	473,381	-	-	-	473,381
Fees, Fines and Forfeitures	477,928	-	-	-	477,928
Special Assessments	131,676	-	-	-	131,676
Investment Income	145,691	-	-	2,073	147,764
Property Sales	8,914	-	-	-	8,914
Other Revenue	<u>1,503,572</u>	<u>535</u>	<u>10,869</u>	<u>-</u>	<u>1,514,976</u>
 Total Revenues	 <u>21,147,552</u>	 <u>228,890</u>	 <u>3,976,570</u>	 <u>2,073</u>	 <u>25,355,085</u>
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	1,766,937	-	-	-	1,766,937
Judicial	3,043,558	-	-	-	3,043,558
Public Safety	1,184,026	-	-	-	1,184,026
Public Works	9,385,019	-	-	-	9,385,019
Human Services	4,157,351	-	-	423	4,157,774
Conservation/Recreation	789,388	-	-	-	789,388
Capital Outlay	-	-	10,592,927	-	10,592,927
Debt Service:					
Principal	3,000,000	1,733,000	215,000	-	4,948,000
Bonds Issue Costs	-	24,780	-	-	24,780
Interest	<u>726</u>	<u>829,365</u>	<u>27,183</u>	<u>-</u>	<u>857,274</u>
 Total Expenditures	 <u>23,327,005</u>	 <u>2,587,145</u>	 <u>10,835,110</u>	 <u>423</u>	 <u>36,749,683</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,179,453)</u>	<u>(2,358,255)</u>	<u>(6,858,540)</u>	<u>1,650</u>	<u>(11,394,598)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from the Sale of Capital Assets	-	-	28,093	-	28,093
Transfers In	3,106,252	2,015,000	2,539,785	-	7,661,037
Other Financing Sources - Proceeds of Refunding Debt	-	1,193,000	-	-	1,193,000
Other Financing Uses - Payment to Refunded Debt Escrow Agent	<u>-</u>	<u>(1,166,841)</u>	<u>(870,000)</u>	<u>-</u>	<u>(2,036,841)</u>
 Total Other Financing Sources (Uses)	 <u>3,106,252</u>	 <u>2,041,159</u>	 <u>1,697,878</u>	 <u>-</u>	 <u>6,845,289</u>
Net Change in Fund Balance	926,799	(317,096)	(5,160,662)	1,650	(4,549,309)
Fund Balance, Beginning of Year	<u>21,812,464</u>	<u>397,095</u>	<u>14,279,029</u>	<u>110,103</u>	<u>36,598,691</u>
Fund Balance, End of Year	<u>\$ 22,739,263</u>	<u>\$ 79,999</u>	<u>\$ 9,118,367</u>	<u>\$ 111,753</u>	<u>\$ 32,049,382</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	2,909,310	-	7,385,606
Operating Grants	-	-	-
Charges for Services	524,042	1,463,506	160,352
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	65,411
Special Assessments	-	-	-
Investment Income	-	-	101,608
Property Sales	-	-	-
Other Revenue	88,419	1,353	116,303
	<u>3,521,771</u>	<u>1,464,859</u>	<u>7,829,280</u>
Total Revenues			
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	-	1,247,593	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	8,438,954
Human Services	4,157,351	-	-
Conservation/Recreation	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
	<u>4,157,351</u>	<u>1,247,593</u>	<u>8,438,954</u>
Total Expenditures			
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(635,580)</u>	<u>217,266</u>	<u>(609,674)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	<u>805,752</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>805,752</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	170,172	217,266	(609,674)
Fund Balance, Beginning of Year	<u>1,068,553</u>	<u>1,698,010</u>	<u>6,431,424</u>
Fund Balance, End of Year	<u>\$ 1,238,725</u>	<u>\$ 1,915,276</u>	<u>\$ 5,821,750</u>

Waste Management	Dog and Kennel	GIS Mapping	Treasurer's	Community Development
\$ -	\$ -	\$ -	\$ 220,738	\$ -
20,918	-	46,000	-	437,330
-	-	-	-	-
853,729	10,215	200,186	-	-
-	468,751	-	-	-
-	18,540	-	-	-
-	-	-	-	-
3,067	-	-	7,618	-
-	-	-	-	-
<u>68,885</u>	<u>3,381</u>	<u>-</u>	<u>624</u>	<u>-</u>
<u>946,599</u>	<u>500,887</u>	<u>246,186</u>	<u>228,980</u>	<u>437,330</u>
-	-	275,882	210,438	-
-	-	-	-	-
-	578,519	-	-	-
165,078	-	-	-	443,581
-	-	-	-	-
789,388	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>954,466</u>	<u>578,519</u>	<u>275,882</u>	<u>210,438</u>	<u>443,581</u>
<u>(7,867)</u>	<u>(77,632)</u>	<u>(29,696)</u>	<u>18,542</u>	<u>(6,251)</u>
<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>500</u>
<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>500</u>
(7,867)	(77,632)	20,304	18,542	(5,751)
<u>1,130,133</u>	<u>72,008</u>	<u>449,697</u>	<u>57,375</u>	<u>42,402</u>
<u>\$ 1,122,266</u>	<u>\$ (5,624)</u>	<u>\$ 470,001</u>	<u>\$ 75,917</u>	<u>\$ 36,651</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, 2019
(Continued)

	Prosecuting Attorney	Sheriff	Common Pleas Court
REVENUES:			
Taxes	\$ 110,369	\$ -	\$ -
Intergovernmental	387,311	111,731	187,404
Operating Grants	-	-	-
Charges for Services	-	240,514	354,949
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	20,514	53,220	1,389
Special Assessments	-	-	-
Investment Income	4,323	1	29,074
Property Sales	-	-	-
Other Revenue	191,308	63,734	-
	<u>713,825</u>	<u>469,200</u>	<u>572,816</u>
Total Revenues			
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	777,669	-	674,085
Public Safety	-	273,079	-
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
	<u>777,669</u>	<u>273,079</u>	<u>674,085</u>
Total Expenditures			
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(63,844)</u>	<u>196,121</u>	<u>(101,269)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(63,844)	196,121	(101,269)
Fund Balance, Beginning of Year	<u>595,018</u>	<u>1,228,967</u>	<u>1,197,709</u>
Fund Balance, End of Year	<u>\$ 531,174</u>	<u>\$ 1,425,088</u>	<u>\$ 1,096,440</u>

Domestic Relations Court	Probate Court	Juvenile Court	Municipal Court	Clerk of Courts
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	586,553	-	-
-	-	-	-	-
-	39,930	200,526	-	61,388
-	-	-	-	-
89,413	-	150	25,977	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	198,344	-	-
<u>89,413</u>	<u>39,930</u>	<u>985,573</u>	<u>25,977</u>	<u>61,388</u>
-	-	-	-	-
55,469	41,264	1,260,377	4,846	36,834
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>55,469</u>	<u>41,264</u>	<u>1,260,377</u>	<u>4,846</u>	<u>36,834</u>
<u>33,944</u>	<u>(1,334)</u>	<u>(274,804)</u>	<u>21,131</u>	<u>24,554</u>
-	-	-	-	-
-	-	-	-	-
33,944	(1,334)	(274,804)	21,131	24,554
<u>277,113</u>	<u>225,274</u>	<u>1,019,241</u>	<u>102,505</u>	<u>37,688</u>
<u>\$ 311,057</u>	<u>\$ 223,940</u>	<u>\$ 744,437</u>	<u>\$ 123,636</u>	<u>\$ 62,242</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, 2019
(Continued)

	Board of Elections	Recorder	FEMA
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	50,000	-	-
Operating Grants	-	-	-
Charges for Services	248,983	-	-
Licenses and Permits	-	4,630	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Property Sales	-	-	-
Other Revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>298,983</u>	<u>4,630</u>	<u>-</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	26,270	6,754	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>26,270</u>	<u>6,754</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>272,713</u>	<u>(2,124)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	272,713	(2,124)	-
Fund Balance, Beginning of Year	<u>6,846</u>	<u>11,398</u>	<u>11,000</u>
Fund Balance, End of Year	<u>\$ 279,559</u>	<u>\$ 9,274</u>	<u>\$ 11,000</u>

Emergency Management	Ditch Maintenance	Law Library	ARRA	Clark County Reutilization Land Bank	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331,107
326,112	-	-	-	110,893	12,559,168
-	-	-	-	217,383	217,383
-	-	-	-	940,412	5,298,732
-	-	-	-	-	473,381
-	-	203,314	-	-	477,928
-	131,676	-	-	-	131,676
-	-	-	-	-	145,691
-	-	-	-	8,914	8,914
20,696	-	4,923	-	745,602	1,503,572
<u>346,808</u>	<u>131,676</u>	<u>208,237</u>	<u>-</u>	<u>2,023,204</u>	<u>21,147,552</u>
-	-	-	-	-	1,766,937
-	-	193,014	-	-	3,043,558
332,428	-	-	-	-	1,184,026
-	60,729	-	-	276,677	9,385,019
-	-	-	-	-	4,157,351
-	-	-	-	-	789,388
-	-	-	-	3,000,000	3,000,000
-	-	-	-	726	726
<u>332,428</u>	<u>60,729</u>	<u>193,014</u>	<u>-</u>	<u>3,277,403</u>	<u>23,327,005</u>
<u>14,380</u>	<u>70,947</u>	<u>15,223</u>	<u>-</u>	<u>(1,254,199)</u>	<u>(2,179,453)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,250,000</u>	<u>3,106,252</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,250,000</u>	<u>3,106,252</u>
14,380	70,947	15,223	-	995,801	926,799
<u>135,415</u>	<u>230,008</u>	<u>870,393</u>	<u>10,000</u>	<u>4,904,287</u>	<u>21,812,464</u>
<u>\$ 149,795</u>	<u>\$ 300,955</u>	<u>\$ 885,616</u>	<u>\$ 10,000</u>	<u>\$ 5,900,088</u>	<u>\$ 22,739,263</u>



CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 228,355	\$ 228,355
Other Revenue	535	-	-	535
Total Revenues	<u>535</u>	<u>-</u>	<u>228,355</u>	<u>228,890</u>
EXPENDITURES:				
Debt Service:				
Principal	1,567,000	-	166,000	1,733,000
Bonds Issue Costs	8,329	-	16,451	24,780
Interest	769,204	-	60,161	829,365
Total Expenditures	<u>2,344,533</u>	<u>-</u>	<u>242,612</u>	<u>2,587,145</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,343,998)</u>	<u>-</u>	<u>(14,257)</u>	<u>(2,358,255)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	2,015,000	-	-	2,015,000
Other Financing Sources - Proceeds of Refunding Debt	401,000	-	792,000	1,193,000
Other Financing Uses - Payment to Refunded Debt Escrow Agent	<u>(391,586)</u>	<u>-</u>	<u>(775,255)</u>	<u>(1,166,841)</u>
Total Other Financing Sources (Uses)	<u>2,024,414</u>	<u>-</u>	<u>16,745</u>	<u>2,041,159</u>
Net Change in Fund Balance	(319,584)	-	2,488	(317,096)
Fund Balance, Beginning of Year	<u>372,269</u>	<u>-</u>	<u>24,826</u>	<u>397,095</u>
Fund Balance, End of Year	<u>\$ 52,685</u>	<u>\$ -</u>	<u>\$ 27,314</u>	<u>\$ 79,999</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

	Permanent Improvement	DoDD Capital Projects	Issue II/ OPWC Capital Projects
REVENUES:			
Intergovernmental	\$ 3,600	\$ -	\$ 2,984,762
Other Revenue	<u>750</u>	<u>10,119</u>	<u>-</u>
Total Revenues	<u>4,350</u>	<u>10,119</u>	<u>2,984,762</u>
EXPENDITURES:			
Capital Outlay	5,434,682	423,131	2,982,772
Debt Service:			
Principal	-	155,000	-
Interest	<u>-</u>	<u>24,933</u>	<u>-</u>
Total Expenditures	<u>5,434,682</u>	<u>603,064</u>	<u>2,982,772</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(5,430,332)</u>	<u>(592,945)</u>	<u>1,990</u>
OTHER FINANCING SOURCES (USES):			
Proceeds from the Sale of Capital Assets	28,093	-	-
Transfers In	928,223	1,550,100	-
Other Financing Uses - Payment to Refunded Debt Escrow Agent	<u>-</u>	<u>(870,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>956,316</u>	<u>680,100</u>	<u>-</u>
Net Change in Fund Balance	(4,474,016)	87,155	1,990
Fund Balance (Deficit), Beginning of Year	<u>13,491,729</u>	<u>(117,295)</u>	<u>828</u>
Fund Balance (Deficit), End of Year	<u>\$ 9,017,713</u>	<u>\$ (30,140)</u>	<u>\$ 2,818</u>

South Vienna Development	County Resurfacing	Veteran's Park Renovation	Total Non-Major Capital Projects Funds
\$ -	\$ 977,339	\$ -	\$ 3,965,701
-	-	-	10,869
-	977,339	-	3,976,570
-	1,752,342	-	10,592,927
60,000	-	-	215,000
2,250	-	-	27,183
62,250	1,752,342	-	10,835,110
(62,250)	(775,003)	-	(6,858,540)
-	-	-	28,093
61,462	-	-	2,539,785
-	-	-	(870,000)
61,462	-	-	1,697,878
(788)	(775,003)	-	(5,160,662)
788	779,369	123,610	14,279,029
\$ -	\$ 4,366	\$ 123,610	\$ 9,118,367

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Permanent Funds
For the Year Ended December 31, 2019

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
REVENUES:			
Investment Income	\$ -	\$ 2,073	\$ 2,073
Total Revenues	<u>-</u>	<u>2,073</u>	<u>2,073</u>
EXPENDITURES:			
Current:			
Human Services	<u>-</u>	<u>423</u>	<u>423</u>
Total Expenditures	<u>-</u>	<u>423</u>	<u>423</u>
Net Change in Fund Balance	-	1,650	1,650
Fund Balance, Beginning of Year	<u>8,604</u>	<u>101,499</u>	<u>110,103</u>
Fund Balance, End of Year	<u>\$ 8,604</u>	<u>\$ 103,149</u>	<u>\$ 111,753</u>

Nonmajor Internal Service Fund – Fund Description

NONMAJOR INTERNAL SERVICE FUND

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

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

Self Insurance Fund – To maintain and account for the activity of the County's self-funded health insurance program.

IS Internal Service Fund – To maintain and account for the telecommunication activity of the County departments.

CLARK COUNTY, OHIO
Combining Statement of Net Fund Position
Nonmajor Internal Service Funds
December 31, 2019

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
ASSETS:				
Current:				
Pooled Cash and Investments	\$ 1,384	\$ 134,351	\$ -	\$ 135,735
Receivables:				
Accounts	-	558,814	-	558,814
	<u>\$ 1,384</u>	<u>\$ 693,165</u>	<u>\$ -</u>	<u>\$ 694,549</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable	\$ -	\$ -	\$ 25,352	\$ 25,352
Due to Other Funds	-	600,000	27,000	627,000
Claims Payable	-	1,638,679	-	1,638,679
Total Liabilities	<u>-</u>	<u>2,238,679</u>	<u>52,352</u>	<u>2,291,031</u>
NET POSITION:				
Unrestricted	<u>1,384</u>	<u>(1,545,514)</u>	<u>(52,352)</u>	<u>(1,596,482)</u>
Total Net Position	<u>\$ 1,384</u>	<u>\$ (1,545,514)</u>	<u>\$ (52,352)</u>	<u>\$ (1,596,482)</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenses and
Changes in Net Fund Position
Nonmajor Internal Service Funds
For the Year Ended December 31, 2019

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
OPERATING REVENUES:				
Charges for Services	\$ -	\$ 12,540,302	\$ 111,369	\$ 12,651,671
Other Operating Revenue	<u>-</u>	<u>1,255,451</u>	<u>91,865</u>	<u>1,347,316</u>
Total Operating Revenues	<u>-</u>	<u>13,795,753</u>	<u>203,234</u>	<u>13,998,987</u>
OPERATING EXPENSES:				
Contractual Services	-	-	250,608	250,608
Claims	<u>-</u>	<u>14,637,631</u>	<u>-</u>	<u>14,637,631</u>
Total Operating Expenses	<u>-</u>	<u>14,637,631</u>	<u>250,608</u>	<u>14,888,239</u>
Change in Net Position	-	(841,878)	(47,374)	(889,252)
Net Position, Beginning of Year	<u>1,384</u>	<u>(703,636)</u>	<u>(4,978)</u>	<u>(707,230)</u>
Net Position, End of Year	<u>\$ 1,384</u>	<u>\$ (1,545,514)</u>	<u>\$ (52,352)</u>	<u>\$ (1,596,482)</u>

CLARK COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Year Ended December 31, 2019

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	\$ -	\$ 12,540,061	\$ 203,234	\$ 12,743,295
Cash Paid to Suppliers	-	-	(235,932)	(235,932)
Cash Paid for Claims and Charges	-	(14,318,231)	-	(14,318,231)
Other Operating Revenues	-	808,339	-	808,339
Net Cash Used by Operating Activities	-	(969,831)	(32,698)	(1,002,529)
CASH FLOWS FROM NONCAPITAL ACTIVITIES:				
Advances In	-	600,000	-	600,000
Net Cash Provided By Noncapital Activities	-	600,000	-	600,000
Decrease in Cash and Cash Equivalents	-	(369,831)	(32,698)	(402,529)
Pooled Cash and Investments, Beginning of Year	1,384	504,182	32,698	538,264
Pooled Cash and Investments, End of Year	<u>\$ 1,384</u>	<u>\$ 134,351</u>	<u>\$ -</u>	<u>\$ 135,735</u>
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:				
Operating Loss	\$ -	\$ (841,878)	\$ (47,374)	\$ (889,252)
Adjustment to Reconcile Operating Loss to Net Cash Used by Operating Activities:				
Changes in Assets and Liabilities:				
Accounts Receivable	-	(447,353)	-	(447,353)
Accounts Payable	-	-	14,676	14,676
Contracts Payable	-	(174,985)	-	(174,985)
Claims Payable	-	494,385	-	494,385
Net Cash Used by Operating Activities	<u>\$ -</u>	<u>\$ (969,831)</u>	<u>\$ (32,698)</u>	<u>\$ (1,002,529)</u>

Fiduciary Funds – Fund Descriptions

AGENCY FUNDS

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

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

Mental Health and Recovery Board of Clark, Greene, and Madison Counties Fund – To maintain and account for revenues received from various sources including tax levies, and state and federal grants to be utilized for the operations of mental health associated programs throughout Clark, Greene, and Madison Counties.

Health Department Fund – To account for the funds of the Clark County Combined Health District for which the County Auditor is the ex-officio fiscal agent as required under Section 1515.23 of the Ohio Revised Code.

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

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

Workmen’s Compensation Fund – To maintain and account for the accumulation of funds for providing and paying for worker’s compensation premiums and claims.

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

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

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

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

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

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

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

(Continued)

Fiduciary Funds – Fund Descriptions
(Continued)

AGENCY FUNDS (Continued)

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 - Agency Funds
For the Year Ended December 31, 2019

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/2019
<u>Department of Rehabilitation Corrections Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 327,327	\$ 4,170,978	\$ 4,098,072	\$ 400,233
Total Assets	<u>\$ 327,327</u>	<u>\$ 4,170,978</u>	<u>\$ 4,098,072</u>	<u>\$ 400,233</u>
LIABILITIES:				
Due to Other Governments	\$ 327,327	\$ 4,170,978	\$ 4,098,072	\$ 400,233
Total Liabilities	<u>\$ 327,327</u>	<u>\$ 4,170,978</u>	<u>\$ 4,098,072</u>	<u>\$ 400,233</u>
<u>Mental Health and Recovery Board of Clark, Greene, and Madison Counties Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 10,638,544	\$ 17,128,921	\$ 15,778,979	\$ 11,988,486
Total Assets	<u>\$ 10,638,544</u>	<u>\$ 17,128,921</u>	<u>\$ 15,778,979</u>	<u>\$ 11,988,486</u>
LIABILITIES:				
Undistributed Monies	\$ 10,638,544	\$ 17,128,921	\$ 15,778,979	\$ 11,988,486
Total Liabilities	<u>\$ 10,638,544</u>	<u>\$ 17,128,921</u>	<u>\$ 15,778,979</u>	<u>\$ 11,988,486</u>
<u>Health Department Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 3,470,793	\$ 7,250,723	\$ 6,976,547	\$ 3,744,969
Receivables:				
Special Assessments	1,711	3,525	1,711	3,525
Total Assets	<u>\$ 3,472,504</u>	<u>\$ 7,254,248</u>	<u>\$ 6,978,258</u>	<u>\$ 3,748,494</u>
LIABILITIES:				
Undistributed Monies	\$ 3,472,504	\$ 7,254,248	\$ 6,978,258	\$ 3,748,494
Total Liabilities	<u>\$ 3,472,504</u>	<u>\$ 7,254,248</u>	<u>\$ 6,978,258</u>	<u>\$ 3,748,494</u>
<u>Payroll Deductions Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 1,837,563	\$ 100,762	\$ 1,142,050	\$ 796,275
Total Assets	<u>\$ 1,837,563</u>	<u>\$ 100,762</u>	<u>\$ 1,142,050</u>	<u>\$ 796,275</u>
LIABILITIES:				
Undistributed Monies	\$ 1,837,563	\$ 100,762	\$ 1,142,050	\$ 796,275
Total Liabilities	<u>\$ 1,837,563</u>	<u>\$ 100,762</u>	<u>\$ 1,142,050</u>	<u>\$ 796,275</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Agency Funds
For the Year Ended December 31, 2019
(Continued)

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/2019
<u>County Insurance Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 59,973	\$ 583,675	\$ 548,230	\$ 95,418
Total Assets	<u>59,973</u>	<u>583,675</u>	<u>548,230</u>	<u>95,418</u>
LIABILITIES:				
Undistributed Monies	\$ 59,973	\$ 583,675	\$ 548,230	\$ 95,418
Total Liabilities	<u>\$ 59,973</u>	<u>\$ 583,675</u>	<u>\$ 548,230</u>	<u>\$ 95,418</u>
<u>Workmen's Compensation Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 915,124	\$ 1,427,870	\$ 968,898	\$ 1,374,096
Total Assets	<u>\$ 915,124</u>	<u>\$ 1,427,870</u>	<u>\$ 968,898</u>	<u>\$ 1,374,096</u>
LIABILITIES:				
Undistributed Monies	\$ 915,124	\$ 1,427,870	\$ 968,898	\$ 1,374,096
Total Liabilities	<u>\$ 915,124</u>	<u>\$ 1,427,870</u>	<u>\$ 968,898</u>	<u>\$ 1,374,096</u>
<u>General County Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 255,128	\$ 498,962	\$ 465,799	\$ 288,291
Pooled Cash and Investments in Segregated Accounts	<u>2,831,780</u>	<u>2,945,730</u>	<u>2,831,780</u>	<u>2,945,730</u>
Total Assets	<u>\$ 3,086,908</u>	<u>\$ 3,444,692</u>	<u>\$ 3,297,579</u>	<u>\$ 3,234,021</u>
LIABILITIES:				
Undistributed Monies	\$ 3,086,908	\$ 3,444,692	\$ 3,297,579	\$ 3,234,021
Total Liabilities	<u>\$ 3,086,908</u>	<u>\$ 3,444,692</u>	<u>\$ 3,297,579</u>	<u>\$ 3,234,021</u>
<u>Other Government Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 1,477,461	\$ 109,359,545	\$ 109,543,193	\$ 1,293,813
Total Assets	<u>\$ 1,477,461</u>	<u>\$ 109,359,545</u>	<u>\$ 109,543,193</u>	<u>\$ 1,293,813</u>
LIABILITIES:				
Undistributed Monies	\$ 1,477,461	\$ 109,359,545	\$ 109,543,193	\$ 1,293,813
Total Liabilities	<u>\$ 1,477,461</u>	<u>\$ 109,359,545</u>	<u>\$ 109,543,193</u>	<u>\$ 1,293,813</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Agency Funds
For the Year Ended December 31, 2019
(Continued)

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/2019
<u>Township Gas Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ -	\$ 1,318,323	\$ 1,318,323	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 1,318,323</u>	<u>\$ 1,318,323</u>	<u>\$ -</u>
LIABILITIES:				
Undistributed Monies	\$ -	\$ 1,318,323	\$ 1,318,323	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 1,318,323</u>	<u>\$ 1,318,323</u>	<u>\$ -</u>
<u>State of Ohio Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 21,307	\$ 10,825	\$ 28,339	\$ 3,793
Total Assets	<u>\$ 21,307</u>	<u>\$ 10,825</u>	<u>\$ 28,339</u>	<u>\$ 3,793</u>
LIABILITIES:				
Undistributed Monies	\$ 21,307	\$ 10,825	\$ 28,339	\$ 3,793
Total Liabilities	<u>\$ 21,307</u>	<u>\$ 10,825</u>	<u>\$ 28,339</u>	<u>\$ 3,793</u>
<u>Treasurer's Tax Prepayment Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 1,472,447	\$ 3,123,281	\$ 3,065,994	\$ 1,529,734
Total Assets	<u>\$ 1,472,447</u>	<u>\$ 3,123,281</u>	<u>\$ 3,065,994</u>	<u>\$ 1,529,734</u>
LIABILITIES:				
Undistributed Monies	\$ 1,472,447	\$ 3,123,281	\$ 3,065,994	\$ 1,529,734
Total Liabilities	<u>\$ 1,472,447</u>	<u>\$ 3,123,281</u>	<u>\$ 3,065,994</u>	<u>\$ 1,529,734</u>
<u>Undivided Tax Settlement Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 3,704,137	\$ 146,548,641	\$ 146,774,967	\$ 3,477,811
Receivables:				
Special Assessments	4,487,130	5,247,582	4,487,130	5,247,582
Taxes to be Collected for Other Governments	<u>127,261,397</u>	<u>132,714,766</u>	<u>127,261,397</u>	<u>132,714,766</u>
Total Assets	<u>\$ 135,452,664</u>	<u>\$ 284,510,989</u>	<u>\$ 278,523,494</u>	<u>\$ 141,440,159</u>
LIABILITIES:				
Due to Other Governments	\$ 131,748,527	\$ 137,962,348	\$ 131,748,527	\$ 137,962,348
Undistributed Monies	<u>3,704,137</u>	<u>146,548,641</u>	<u>146,774,967</u>	<u>3,477,811</u>
Total Liabilities	<u>\$ 135,452,664</u>	<u>\$ 284,510,989</u>	<u>\$ 278,523,494</u>	<u>\$ 141,440,159</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Agency Funds
For the Year Ended December 31, 2019
(Continued)

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/2019
<u>Inheritance Tax Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 31,466	\$ -	\$ 31,466	\$ -
Total Assets	<u>\$ 31,466</u>	<u>\$ -</u>	<u>\$ 31,466</u>	<u>\$ -</u>
LIABILITIES:				
Undistributed Monies	\$ 31,466	\$ -	\$ 31,466	\$ -
Total Liabilities	<u>\$ 31,466</u>	<u>\$ -</u>	<u>\$ 31,466</u>	<u>\$ -</u>
<u>Cigarette Tax Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ -	\$ 17,692	\$ 17,640	\$ 52
Total Assets	<u>\$ -</u>	<u>\$ 17,692</u>	<u>\$ 17,640</u>	<u>\$ 52</u>
LIABILITIES:				
Undistributed Monies	\$ -	\$ 17,692	\$ 17,640	\$ 52
Total Liabilities	<u>\$ -</u>	<u>\$ 17,692</u>	<u>\$ 17,640</u>	<u>\$ 52</u>
<u>Local Government Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ -	\$ 8,577,897	\$ 8,577,897	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 8,577,897</u>	<u>\$ 8,577,897</u>	<u>\$ -</u>
LIABILITIES:				
Undistributed Monies	\$ -	\$ 8,577,897	\$ 8,577,897	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 8,577,897</u>	<u>\$ 8,577,897</u>	<u>\$ -</u>
<u>Total Agency Funds:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 24,211,270	\$ 300,118,095	\$ 299,336,394	\$ 24,992,971
Pooled Cash and Investments in Segregated Accounts	2,831,780	2,945,730	2,831,780	2,945,730
Receivables:				
Special Assessments	4,488,841	5,251,107	4,488,841	5,251,107
Taxes to be Collected for Other Governments	<u>127,261,397</u>	<u>132,714,766</u>	<u>127,261,397</u>	<u>132,714,766</u>
Total Assets	<u>\$ 158,793,288</u>	<u>\$ 441,029,698</u>	<u>\$ 433,918,412</u>	<u>\$ 165,904,574</u>
LIABILITIES:				
Due to Other Governments	\$ 132,075,854	\$ 142,133,326	\$ 135,846,599	\$ 138,362,581
Undistributed Monies	<u>26,717,434</u>	<u>298,896,372</u>	<u>298,071,813</u>	<u>27,541,993</u>
Total Liabilities	<u>\$ 158,793,288</u>	<u>\$ 441,029,698</u>	<u>\$ 433,918,412</u>	<u>\$ 165,904,574</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,572,342	\$ 3,572,342	\$ 3,505,406	\$ (66,936)
Permissive Sales Tax	23,634,792	23,634,792	25,554,358	1,919,566
Intergovernmental	6,295,873	6,423,615	6,801,160	377,545
Charges for Services	5,564,791	5,786,391	5,460,082	(326,309)
Licenses and Permits	328,100	328,100	643,048	314,948
Fees, Fines and Forfeitures	598,427	603,427	553,226	(50,201)
Investment Income	2,250,035	2,250,035	3,133,213	883,178
Other Revenue	596,914	683,818	628,389	(55,429)
Total Revenues	42,841,274	43,282,520	46,278,882	2,996,362
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	592,864	593,264	592,751	513
Operating Expenses	74,142	74,242	63,016	11,226
Public Information:				
Personnel & Fringes	98,068	98,068	96,401	1,667
Operating Expenses	10,500	10,500	6,724	3,776
Information Systems:				
Personnel & Fringes	574,967	574,967	426,698	148,269
Operating Expenses	127,745	285,670	208,955	76,715
IS Infrastructure:				
Operating Expenses	181,750	23,826	9,795	14,031
Personnel:				
Personnel & Fringes	434,411	432,411	381,720	50,691
Operating Expenses	51,962	53,962	53,368	594
Auditor:				
Personnel & Fringes	839,744	759,744	670,519	89,225
Operating Expenses	103,259	133,259	90,859	42,400
Data Processing:				
Personnel & Fringes	70,116	70,116	54,619	15,497
Operating Expenses	205,446	204,050	81,031	123,019
Capital Asset Expense	10,000	10,000	-	10,000
Treasurer:				
Personnel & Fringes	612,021	611,116	602,878	8,238
Operating Expenses	120,379	121,662	120,980	682
Board of Elections:				
Personnel & Fringes	557,717	557,717	491,896	65,821
Operating Expenses	493,015	493,015	412,212	80,803

(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, 2019
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Recorder:				
Personnel & Fringes	379,256	379,256	370,090	9,166
Operating Expenses	10,707	10,707	9,114	1,593
Microfilm:				
Operating Expenses	9,550	12,100	12,100	-
Board of Revision:				
Operating Expenses	2,403	2,403	803	1,600
Audit Services:				
Operating Expenses	109,300	109,300	99,300	10,000
Tax Incentive Review Council:				
Personnel & Fringes	2,258	2,518	2,373	145
Operating Expenses	6,775	6,515	1,839	4,676
Misc Insurance and Pension:				
Personnel & Fringes	7,750	8,055	8,053	2
Operating Expenses	2,351,135	4,426,661	4,196,428	230,233
Cash Deposits:				
Operating Expenses	38,680	38,680	21,180	17,500
Certificate of Title Administration:				
Personnel & Fringes	571,045	571,045	452,571	118,474
Operating Expenses	125,743	105,743	64,570	41,173
Capital Asset Expense	-	20,000	19,329	671
Recorder's Technology:				
Operating Expenses	284,232	284,232	198,090	86,142
Capital Asset Expense	43,750	43,750	19,555	24,195
Unforfeited Land Sale:				
Operating Expenses	-	77,800	73,049	4,751
Unclaimed Money:				
Operating Expenses	-	120,000	116,859	3,141
Unclaimed Warrants:				
Operating Expenses	-	-	12,850	(12,850)
Legislative and Executive	<u>9,100,690</u>	<u>11,326,354</u>	<u>10,042,575</u>	<u>1,283,779</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,750,744	1,750,744	1,553,640	197,104
Operating Expenses	121,274	126,273	122,274	3,999
Public Defender:				
Personnel & Fringes	933,340	933,340	886,244	47,096
Operating Expenses	29,703	29,703	21,720	7,983

(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, 2019
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Court of Appeals:				
Operating Expenses	48,500	48,500	37,270	11,230
Common Pleas Court:				
Personnel & Fringes	959,409	985,709	984,655	1,054
Operating Expenses	339,917	335,617	327,623	7,994
Domestic Relations Court:				
Personnel & Fringes	733,468	733,468	729,206	4,262
Operating Expenses	31,185	31,185	31,535	(350)
Probate Court:				
Personnel & Fringes	449,174	451,064	450,553	511
Operating Expenses	49,659	50,769	49,433	1,336
Juvenile Court:				
Personnel & Fringes	1,459,721	1,599,904	1,598,329	1,575
Operating Expenses	256,385	384,487	383,199	1,288
Juvenile - Probation:				
Personnel & Fringes	605,906	604,558	602,366	2,192
Operating Expenses	3,844	3,044	2,699	345
Juvenile Court - Detention Home:				
Personnel & Fringes	2,124,173	1,903,036	1,900,611	2,425
Operating Expenses	115,310	125,310	124,571	739
Municipal Court:				
Personnel & Fringes	228,847	241,885	241,494	391
Operating Expenses	58,112	45,075	40,382	4,693
Clerk of Courts:				
Personnel & Fringes	652,337	652,337	456,327	196,010
Operating Expenses	168,253	168,252	67,507	100,745
Capital Asset Expense	799	799	798	1
Juvenile Center Trust:				
Personnel & Fringes	15,570	15,570	-	15,570
Operating Expenses	119,725	119,725	78,053	41,672
Judicial	<u>11,255,355</u>	<u>11,340,354</u>	<u>10,690,489</u>	<u>649,865</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	12,248,328	12,248,328	11,957,251	291,077
Operating Expenses	2,236,396	2,257,696	2,248,102	9,594
Coroner:				
Personnel & Fringes	244,806	244,806	208,734	36,072
Operating Expenses	269,183	296,338	294,738	1,600

(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, 2019
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Emergency Management:				
Personnel & Fringes	260,347	265,347	263,419	1,928
Operating Expenses	73,881	79,881	77,051	2,830
EMA/RDP Grant:				
Operating Expenses	10,365	10,366	10,366	-
Sheriff's Trust:				
Operating Expenses	5,994	5,994	-	5,994
Sheriff Policing Rotary:				
Personnel & Fringes	1,097,641	1,097,641	988,741	108,900
Operating Expenses	130,800	130,800	64,724	66,076
Sheriff's Grant:				
Personnel & Fringes	713,353	713,353	584,609	128,744
Operating Expenses	<u>238,180</u>	<u>268,180</u>	<u>219,326</u>	<u>48,854</u>
Public Safety	<u>17,529,274</u>	<u>17,618,730</u>	<u>16,917,061</u>	<u>701,669</u>
Public Works:				
Building & Grounds:				
Personnel & Fringes	1,381,314	1,381,314	1,197,979	183,335
Operating Expenses	2,158,099	2,158,099	2,021,077	137,022
Community & Economic Development:				
Personnel & Fringes	1,341,288	1,314,488	1,086,372	228,116
Operating Expenses	265,574	358,574	294,569	64,005
Engineer:				
Personnel & Fringes	189,006	196,409	184,874	11,535
Operating Expenses	5,300	5,300	3,250	2,050
Industrial Development:				
Operating Expenses	<u>395,000</u>	<u>410,000</u>	<u>410,000</u>	<u>-</u>
Public Works	<u>5,735,581</u>	<u>5,824,184</u>	<u>5,198,121</u>	<u>626,063</u>
Health:				
Wellness:				
Operating Expenses	96,192	96,192	96,045	147
Other Health/Welfare:				
Operating Expenses	<u>248,561</u>	<u>248,561</u>	<u>246,561</u>	<u>2,000</u>
Health	<u>344,753</u>	<u>344,753</u>	<u>342,606</u>	<u>2,147</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, 2019
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Human Services:				
Veteran's Services:				
Personnel & Fringes	555,425	555,425	535,090	20,335
Operating Expenses	291,489	315,489	287,046	28,443
Capital Asset Expense	2,000	4,000	3,843	157
Human Services	<u>848,914</u>	<u>874,914</u>	<u>825,979</u>	<u>48,935</u>
Conservation and Recreation:				
Agriculture:				
Operating Expenses	405,240	405,240	405,040	200
Conservation and Recreation	<u>405,240</u>	<u>405,240</u>	<u>405,040</u>	<u>200</u>
Total Expenditures	<u>45,219,807</u>	<u>47,734,529</u>	<u>44,421,871</u>	<u>3,312,658</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,378,533)</u>	<u>(4,452,009)</u>	<u>1,857,011</u>	<u>6,309,020</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	-	-	1,762	1,762
Transfers In	3,661,000	5,411,000	5,275,000	(136,000)
Advances Out	-	(665,000)	(665,000)	-
Transfers Out	(8,169,582)	(8,656,047)	(9,037,041)	(380,994)
Total Other Financing Sources (Uses)	<u>(4,508,582)</u>	<u>(3,910,047)</u>	<u>(4,425,279)</u>	<u>(515,232)</u>
Net Change in Fund Balance	(6,887,115)	(8,362,056)	(2,568,268)	5,793,788
Fund Balance, Beginning of Year	15,020,282	15,020,282	15,020,282	-
Prior Year Encumbrances Appropriated	<u>2,312,916</u>	<u>2,312,916</u>	<u>2,312,916</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 10,446,083</u>	<u>\$ 8,971,142</u>	<u>\$ 14,764,930</u>	<u>5,793,788</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 21,022,401	\$ 20,321,161	\$ 16,406,851	\$ (3,914,310)
Charges for Services	131,066	131,066	65,492	(65,574)
Other Revenue	325,100	355,100	118,454	(236,646)
	<u>21,478,567</u>	<u>20,807,327</u>	<u>16,590,797</u>	<u>(4,216,530)</u>
EXPENDITURES:				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	13,822,071	11,851,913	11,092,225	759,688
Operating Expenses	7,829,576	7,629,576	6,044,955	1,584,621
Capital Asset Expense	1,050,519	559,519	359,139	200,380
	<u>1,867,188</u>	<u>1,867,188</u>	<u>1,135,921</u>	<u>731,267</u>
WIA Fund:				
Operating Expenses	30,000	30,000	28,629	1,371
	<u>30,000</u>	<u>30,000</u>	<u>28,629</u>	<u>1,371</u>
JFS Spfld Foundation Fund:				
Operating Expenses	24,599,354	21,938,196	18,660,869	3,277,327
	<u>24,599,354</u>	<u>21,938,196</u>	<u>18,660,869</u>	<u>3,277,327</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,120,787)</u>	<u>(1,130,869)</u>	<u>(2,070,072)</u>	<u>(939,203)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	876,762	1,578,002	1,287,689	(290,313)
Transfers Out	-	(212,683)	(212,683)	-
	<u>876,762</u>	<u>1,365,319</u>	<u>1,075,006</u>	<u>(290,313)</u>
Total Other Financing Sources (Uses)	<u>876,762</u>	<u>1,365,319</u>	<u>1,075,006</u>	<u>(290,313)</u>
Net Change in Fund Balance	(2,244,025)	234,450	(995,066)	(1,229,516)
Fund Balance, Beginning of Year	775,311	775,311	775,311	-
Prior Year Encumbrances Appropriated	<u>2,063,713</u>	<u>2,063,713</u>	<u>2,063,713</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 594,999</u>	<u>\$ 3,073,474</u>	<u>\$ 1,843,958</u>	<u>\$ (1,229,516)</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,579,989	\$ 10,574,778	\$ 10,382,155	\$ (192,623)
Intergovernmental	8,295,567	8,301,488	8,880,875	579,387
Charges for Services	541,000	541,000	518,388	(22,612)
Investment Income	1,400	1,400	2,234	834
Other Revenue	37,700	42,911	23,686	(19,225)
Total Revenues	<u>19,455,656</u>	<u>19,461,577</u>	<u>19,807,338</u>	<u>345,761</u>
EXPENDITURES:				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	9,202,758	9,202,758	7,909,721	1,293,037
Operating Expenses	2,374,269	2,380,356	2,029,419	350,937
County MR/DD Residential Services:				
Operating Expenses	4,714,551	4,714,551	3,759,961	954,590
F.F. Mueller Residential Center:				
Personnel and Fringes	3,781,944	3,759,944	3,439,210	320,734
Operating Expenses	1,172,415	1,194,415	1,177,675	16,740
MR/DD Donation Trust:				
Operating Expenses	9,367	9,367	-	9,367
Total Expenditures	<u>21,255,304</u>	<u>21,261,391</u>	<u>18,315,986</u>	<u>2,945,405</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,799,648)</u>	<u>(1,799,814)</u>	<u>1,491,352</u>	<u>3,291,166</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	4,487,200	4,487,200	4,295,487	(191,713)
Transfers Out	(5,122,300)	(5,845,587)	(5,845,587)	-
Total Other Financing Sources (Uses)	<u>(635,100)</u>	<u>(1,358,387)</u>	<u>(1,550,100)</u>	<u>(191,713)</u>
Net Change in Fund Balance	(2,434,748)	(3,158,201)	(58,748)	3,099,453
Fund Balance, Beginning of Year	22,913,522	22,913,522	22,913,522	-
Prior Year Encumbrances Appropriated	1,809,337	1,809,337	1,809,337	-
Fund Balance, End of Year	<u>\$ 22,288,111</u>	<u>\$ 21,564,658</u>	<u>\$ 24,664,111</u>	<u>\$ 3,099,453</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Children's Services Special Revenue Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 6,116,967	\$ 6,116,967	\$ 6,002,415	\$ (114,552)
Intergovernmental	6,684,614	6,684,614	6,952,353	267,739
Charges for Services	242,382	892,382	980,363	87,981
Other Revenue	<u>14,500</u>	<u>84,500</u>	<u>82,996</u>	<u>(1,504)</u>
Total Revenues	<u>13,058,463</u>	<u>13,778,463</u>	<u>14,018,127</u>	<u>239,664</u>
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	<u>19,188,649</u>	<u>16,894,428</u>	<u>14,171,306</u>	<u>2,723,122</u>
Total Expenditures	<u>19,188,649</u>	<u>16,894,428</u>	<u>14,171,306</u>	<u>2,723,122</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(6,130,186)</u>	<u>(3,115,965)</u>	<u>(153,179)</u>	<u>2,962,786</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	71,217	71,217
Transfers Out	<u>-</u>	<u>(1,494,221)</u>	<u>(1,494,221)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,494,221)</u>	<u>(1,423,004)</u>	<u>71,217</u>
Net Change in Fund Balance	(6,130,186)	(4,610,186)	(1,576,183)	3,034,003
Fund Balance, Beginning of Year	12,831,618	12,831,618	12,831,618	-
Prior Year Encumbrances Appropriated	<u>4,344,660</u>	<u>4,344,660</u>	<u>4,344,660</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 11,046,092</u>	<u>\$ 12,566,092</u>	<u>\$ 15,600,095</u>	<u>\$ 3,034,003</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,730,882	\$ 2,730,882	\$ 2,677,838	\$ (53,044)
Intergovernmental	315,543	315,543	313,935	(1,608)
Charges for Services	2,600	2,600	22,662	20,062
Fees, Fines and Forfeitures	<u>26,000</u>	<u>26,000</u>	<u>-</u>	<u>(26,000)</u>
Total Revenues	<u>3,075,025</u>	<u>3,075,025</u>	<u>3,014,435</u>	<u>(60,590)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Retirement Reserve:				
Personnel and Fringes	<u>124,500</u>	<u>124,500</u>	<u>51,253</u>	<u>73,247</u>
Total Legislative and Executive	<u>124,500</u>	<u>124,500</u>	<u>51,253</u>	<u>73,247</u>
Judicial:				
Indigent Application Fee:				
Operating Expenses	<u>72,428</u>	<u>72,428</u>	<u>7,419</u>	<u>65,009</u>
Total Judicial	<u>72,428</u>	<u>72,428</u>	<u>7,419</u>	<u>65,009</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	<u>2,327,472</u>	<u>2,327,472</u>	<u>2,287,730</u>	<u>39,742</u>
Total Human Services	<u>2,327,472</u>	<u>2,327,472</u>	<u>2,287,730</u>	<u>39,742</u>
Conservation and Recreation:				
Historical Society Levy:				
Operating Expenses	<u>718,953</u>	<u>718,953</u>	<u>703,355</u>	<u>15,598</u>
Total Conservation and Recreation	<u>718,953</u>	<u>718,953</u>	<u>703,355</u>	<u>15,598</u>
Total Expenditures	<u>3,243,353</u>	<u>3,243,353</u>	<u>3,049,757</u>	<u>193,596</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(168,328)</u>	<u>(168,328)</u>	<u>(35,322)</u>	<u>133,006</u> (Continued)

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, 2019
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
OTHER FINANCING SOURCES (USES):				
Transfers In	200,000	200,000	200,000	-
Transfers Out	<u>(2,000,000)</u>	<u>(2,250,000)</u>	<u>(2,250,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,800,000)</u>	<u>(2,050,000)</u>	<u>(2,050,000)</u>	<u>-</u>
Net Change in Fund Balance	(1,968,328)	(2,218,328)	(2,085,322)	133,006
Fund Balance, Beginning of Year	6,432,558	6,432,558	6,432,558	-
Prior Year Encumbrances Appropriated	<u>12,428</u>	<u>12,428</u>	<u>12,428</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,476,658</u>	<u>\$ 4,226,658</u>	<u>\$ 4,359,664</u>	<u>\$ 133,006</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 3,547,751	\$ 2,745,751	\$ 2,909,365	\$ 163,614
Charges for Services	576,230	576,230	536,152	(40,078)
Other Revenue	72,000	72,000	88,419	16,419
	<u>4,195,981</u>	<u>3,393,981</u>	<u>3,533,936</u>	<u>139,955</u>
EXPENDITURES:				
Current:				
Human Services:				
Personnel and Fringes	3,366,188	2,896,182	2,748,923	147,259
Operating Expenses	1,979,176	1,880,176	1,832,164	48,012
	<u>5,345,364</u>	<u>4,776,358</u>	<u>4,581,087</u>	<u>195,271</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,149,383)</u>	<u>(1,382,377)</u>	<u>(1,047,151)</u>	<u>335,226</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	802,000	805,752	3,752
	<u>-</u>	<u>802,000</u>	<u>805,752</u>	<u>3,752</u>
Net Change in Fund Balance	(1,149,383)	(580,377)	(241,399)	338,978
Fund Balance, Beginning of Year	920,767	920,767	920,767	-
Prior Year Encumbrances Appropriated	<u>257,715</u>	<u>257,715</u>	<u>257,715</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 29,099</u>	<u>\$ 598,105</u>	<u>\$ 937,083</u>	<u>\$ 338,978</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 1,350,000	\$ 1,350,000	\$ 1,463,506	\$ 113,506
Other Revenue	-	-	1,353	1,353
Total Revenues	<u>1,350,000</u>	<u>1,350,000</u>	<u>1,464,859</u>	<u>114,859</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	685,982	685,982	473,410	212,572
Operating Expenses	2,249,826	2,249,826	1,500,289	749,537
Capital Asset Expense	<u>10,000</u>	<u>10,000</u>	-	<u>10,000</u>
Total Expenditures	<u>2,945,808</u>	<u>2,945,808</u>	<u>1,973,699</u>	<u>972,109</u>
Net Change in Fund Balance	(1,595,808)	(1,595,808)	(508,840)	1,086,968
Fund Balance, Beginning of Year	1,108,814	1,108,814	1,108,814	-
Prior Year Encumbrances Appropriated	<u>631,226</u>	<u>631,226</u>	<u>631,226</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 144,232</u>	<u>\$ 144,232</u>	<u>\$ 1,231,200</u>	<u>\$ 1,086,968</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 6,955,000	\$ 6,955,000	\$ 7,407,304	\$ 452,304
Charges for Services	125,000	125,000	155,140	30,140
Fees, Fines and Forfeitures	85,000	85,000	66,625	(18,375)
Investment Income	-	-	101,608	101,608
Other Revenue	<u>130,000</u>	<u>130,000</u>	<u>47,118</u>	<u>(82,882)</u>
Total Revenues	<u>7,295,000</u>	<u>7,295,000</u>	<u>7,777,795</u>	<u>482,795</u>
EXPENDITURES:				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personnel and Fringes	3,540,150	3,540,150	2,880,717	659,433
Operating Expenses	5,822,719	5,857,503	5,527,040	330,463
Capital Asset Expense	<u>1,293,332</u>	<u>1,257,832</u>	<u>1,181,928</u>	<u>75,904</u>
Total Expenditures	<u>10,656,201</u>	<u>10,655,485</u>	<u>9,589,685</u>	<u>1,065,800</u>
Net Change in Fund Balance	(3,361,201)	(3,360,485)	(1,811,890)	1,548,595
Fund Balance, Beginning of Year	5,220,004	5,220,004	5,220,004	-
Prior Year Encumbrances Appropriated	<u>1,149,701</u>	<u>1,149,701</u>	<u>1,149,701</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,008,504</u>	<u>\$ 3,009,220</u>	<u>\$ 4,557,815</u>	<u>\$ 1,548,595</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 165,500	\$ 169,836	\$ 20,918	\$ (148,918)
Charges for Services	830,000	830,000	849,433	19,433
Investment Income	3,150	3,150	3,122	(28)
Other Revenue	<u>63,700</u>	<u>63,700</u>	<u>68,922</u>	<u>5,222</u>
 Total Revenues	 <u>1,062,350</u>	 <u>1,066,686</u>	 <u>942,395</u>	 <u>(124,291)</u>
EXPENDITURES:				
Current:				
Public Works:				
OEPA Market Development Grant:				
Operating Expenses	250,000	250,000	125,000	125,000
 OEPA Community Development:				
Operating Expenses	<u>-</u>	<u>41,836</u>	<u>40,078</u>	<u>1,758</u>
 Total Public Works	 <u>250,000</u>	 <u>291,836</u>	 <u>165,078</u>	 <u>126,758</u>
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	355,451	355,451	308,329	47,122
Operating Expenses	885,545	885,545	567,926	317,619
Capital Asset Expense	37,500	37,500	5,473	32,027
 Keep America Beautiful:				
Operating Expenses	8,100	8,100	1,740	6,360
 OEEF Grant:				
Operating Expenses	3,000	3,000	1,688	1,312
 Waste Management Donations:				
Operating Expenses	<u>700</u>	<u>700</u>	<u>-</u>	<u>700</u>
 Total Conservation and Recreation	 <u>1,290,296</u>	 <u>1,290,296</u>	 <u>885,156</u>	 <u>405,140</u>
 Total Expenditures	 <u>1,540,296</u>	 <u>1,582,132</u>	 <u>1,050,234</u>	 <u>531,898</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(477,946)</u>	<u>(515,446)</u>	<u>(107,839)</u>	<u>407,607</u>
OTHER FINANCING SOURCES (USES):				
Advances In	84,000	88,336	27,000	(61,336)
Advances Out	<u>(81,000)</u>	<u>(85,336)</u>	<u>(27,000)</u>	<u>58,336</u>
 Total Other Financing Sources (Uses)	 <u>3,000</u>	 <u>3,000</u>	 <u>-</u>	 <u>(3,000)</u>
Net Change in Fund Balance	(474,946)	(512,446)	(107,839)	404,607
Fund Balance, Beginning of Year	875,149	875,149	875,149	-
Prior Year Encumbrances Appropriated	<u>80,845</u>	<u>80,845</u>	<u>80,845</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 481,048</u>	<u>\$ 443,548</u>	<u>\$ 848,155</u>	<u>\$ 404,607</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 11,215	\$ 11,215	\$ 10,295	\$ (920)
Licenses and Permits	460,000	481,000	468,751	(12,249)
Fees, Fines and Forfeitures	8,670	13,467	18,300	4,833
Other Revenue	-	3,114	3,382	268
	<u>479,885</u>	<u>508,796</u>	<u>500,728</u>	<u>(8,068)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	412,155	447,766	447,291	475
Operating Expenses	67,571	65,871	60,446	5,425
Auditor's Office:				
Personnel and Fringes	67,436	67,716	67,581	135
Operating Expenses	26,555	21,275	16,963	4,312
	<u>573,717</u>	<u>602,628</u>	<u>592,281</u>	<u>10,347</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(93,832)</u>	<u>(93,832)</u>	<u>(91,553)</u>	<u>2,279</u>
OTHER FINANCING SOURCES (USES):				
Advances In	-	65,000	65,000	-
Advances Out	-	(65,000)	-	65,000
	<u>-</u>	<u>-</u>	<u>65,000</u>	<u>65,000</u>
Net Change in Fund Balance	(93,832)	(93,832)	(26,553)	67,279
Fund Balance, Beginning of Year	73,665	73,665	73,665	-
Prior Year Encumbrances Appropriated	<u>20,168</u>	<u>20,168</u>	<u>20,168</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 67,280</u>	<u>\$ 67,279</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 6,000	\$ 6,000	\$ 46,000	\$ 40,000
Charges for Services	255,200	205,200	200,186	(5,014)
Other Revenue	40,000	40,000	-	(40,000)
	<u>301,200</u>	<u>251,200</u>	<u>246,186</u>	<u>(5,014)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	122,710	122,710	105,693	17,017
Operating Expenses	216,927	316,927	237,561	79,366
	<u>339,637</u>	<u>439,637</u>	<u>343,254</u>	<u>96,383</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(38,437)	(188,437)	(97,068)	91,369
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	50,000	50,000
	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Net Change in Fund Balance	(38,437)	(188,437)	(47,068)	141,369
Fund Balance, Beginning of Year	415,804	415,804	415,804	-
Prior Year Encumbrances Appropriated	38,437	38,437	38,437	-
Fund Balance, End of Year	<u>\$ 415,804</u>	<u>\$ 265,804</u>	<u>\$ 407,173</u>	<u>\$ 141,369</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Treasurer's Special Revenue Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 220,275	\$ 220,775	\$ 221,362	\$ 587
Investment Income	3,000	3,000	7,772	4,772
Other Revenue	500	-	-	-
	<u>223,775</u>	<u>223,775</u>	<u>229,134</u>	<u>5,359</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
DETAC:				
Personnel and Fringes	89,000	89,000	82,132	6,868
Operating Expenses	176,122	176,500	122,411	54,089
Prepaid Interest:				
Operating Expenses	13,000	13,000	5,200	7,800
Total Expenditures	<u>278,122</u>	<u>278,500</u>	<u>209,743</u>	<u>68,757</u>
Net Change in Fund Balance	(54,347)	(54,725)	19,391	74,116
Fund Balance, Beginning of Year	57,711	57,711	57,711	-
Prior Year Encumbrances Appropriated	<u>(378)</u>	<u>(378)</u>	<u>(378)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,986</u>	<u>\$ 2,608</u>	<u>\$ 76,724</u>	<u>\$ 74,116</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Community Development Special Revenue Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 627,369	\$ 627,369	\$ 437,330	\$ (190,039)
Other Revenue	25,000	25,000	-	(25,000)
Total Revenues	<u>652,369</u>	<u>652,369</u>	<u>437,330</u>	<u>(215,039)</u>
EXPENDITURES:				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	35,200	35,200	32,728	2,472
Operating Expenses	591,169	591,169	407,950	183,219
Housing Rehab:				
Operating Expenses	15,000	15,000	-	15,000
Project Advances:				
Operating Expenses	8,000	8,000	-	8,000
CEDA:				
Operating Expenses	2,400	2,400	2,306	94
Total Expenditures	<u>651,769</u>	<u>651,769</u>	<u>442,984</u>	<u>208,785</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>600</u>	<u>600</u>	<u>(5,654)</u>	<u>(6,254)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	60,000	60,000	30,000	(30,000)
Transfers In	500	500	500	-
Advances Out	<u>(60,000)</u>	<u>(60,000)</u>	<u>(30,000)</u>	<u>30,000</u>
Total Other Financing Sources (Uses)	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>
Net Change in Fund Balance	1,100	1,100	(5,154)	(6,254)
Fund Balance, Beginning of Year	<u>55,477</u>	<u>55,477</u>	<u>55,477</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 56,577</u>	<u>\$ 56,577</u>	<u>\$ 50,323</u>	<u>\$ (6,254)</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 110,000	\$ 110,000	\$ 110,369	\$ 369
Intergovernmental	484,159	484,159	385,832	(98,327)
Fees, Fines and Forfeitures	10,000	16,000	15,642	(358)
Investment Income	-	-	4,399	4,399
Other Revenue	<u>192,410</u>	<u>293,080</u>	<u>221,278</u>	<u>(71,802)</u>
Total Revenues	<u>796,569</u>	<u>903,239</u>	<u>737,520</u>	<u>(165,719)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Drug Task Force:				
Operating Expenses	170	170	115	55
Prosecutor's Mandatory Fine:				
Personnel and Fringes	10,938	10,938	8,405	2,533
Operating Expenses	10,000	16,000	15,659	341
DETAC:				
Personnel and Fringes	216,939	216,939	148,128	68,811
Operating Expenses	17,533	17,533	12,792	4,741
Prosecutor's Law Enforcement Trust:				
Personnel and Fringes	60,890	60,890	47,208	13,682
Operating Expenses	100,755	201,425	151,468	49,957
Diversion Program:				
Personnel and Fringes	66,833	66,833	36,153	30,680
Operating Expenses	73,736	73,736	58,475	15,261
Victim Witness:				
Personnel and Fringes	175,743	175,743	145,465	30,278
Operating Expenses	11,083	11,083	4,621	6,462
Prosecutor's DJFS:				
Personnel and Fringes	<u>164,009</u>	<u>164,009</u>	<u>161,268</u>	<u>2,741</u>
Total Expenditures	<u>908,629</u>	<u>1,015,299</u>	<u>789,757</u>	<u>225,542</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(112,060)</u>	<u>(112,060)</u>	<u>(52,237)</u>	<u>59,823</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, 2019
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
OTHER FINANCING SOURCES (USES):				
Transfers In	28,160	28,160	-	(28,160)
Total Other Financing Sources (Uses)	28,160	28,160	-	(28,160)
Net Change in Fund Balance	(83,900)	(83,900)	(52,237)	31,663
Fund Balance, Beginning of Year	574,793	574,793	574,793	-
Prior Year Encumbrances Appropriated	13,961	13,961	13,961	-
Fund Balance, End of Year	<u>\$ 504,854</u>	<u>\$ 504,854</u>	<u>\$ 536,517</u>	<u>\$ 31,663</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 105,000	\$ 105,000	\$ 106,895	\$ 1,895
Charges for Services	268,000	268,000	219,787	(48,213)
Fees, Fines and Forfeitures	47,500	47,500	48,408	908
Investment Income	1	1	1	-
Other Revenue	<u>120,000</u>	<u>120,000</u>	<u>63,739</u>	<u>(56,261)</u>
Total Revenues	<u>540,501</u>	<u>540,501</u>	<u>438,830</u>	<u>(101,671)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	111,639	111,639	42,448	69,191
Sheriff Mandatory Fine:				
Operating Expenses	3,000	3,000	1,422	1,578
Enforcement and Education:				
Operating Expenses	30,000	30,000	6,600	23,400
Indigent Drivers Alcohol:				
Operating Expenses	10,000	10,000	-	10,000
Jail Commissary Trust:				
Operating Expenses	142,770	192,770	157,765	35,005
Sheriff Asset Forfeiture:				
Operating Expenses	5,000	5,000	-	5,000
Carry Concealed Weapon:				
Personnel and Fringes	43,458	43,458	36,236	7,222
Operating Expenses	67,799	67,799	58,884	8,915
Jail Pay for Stay:				
Operating Expenses	696	696	-	696
Sheriff 911 Wireless:				
Operating Expenses	229,593	229,593	75,342	154,251
Sheriff Training/Reimbursement:				
Operating Expenses	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total Expenditures	<u>683,955</u>	<u>733,955</u>	<u>378,697</u>	<u>355,258</u>
Net Change in Fund Balance	(143,454)	(193,454)	60,133	253,587
Fund Balance, Beginning of Year	1,085,910	1,085,910	1,085,910	-
Prior Year Encumbrances Appropriated	<u>101,801</u>	<u>101,801</u>	<u>101,801</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,044,257</u>	<u>\$ 994,257</u>	<u>\$ 1,247,844</u>	<u>\$ 253,587</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 187,404	\$ 187,404	\$ 187,404	\$ -
Charges for Services	400,000	400,000	352,983	(47,017)
Fees, Fines and Forfeitures	1,200	1,200	1,394	194
Investment Income	-	-	27,701	27,701
	<u>588,604</u>	<u>588,604</u>	<u>569,482</u>	<u>(19,122)</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Community Corrections Grant:				
Personnel and Fringes	186,979	204,430	204,074	356
Operating Expenses	425	31,659	15,961	15,698
Clerk's Computer Maintenance:				
Operating Expenses	203,585	203,585	107,555	96,030
Computer Legal Research Services:				
Operating Expenses	30,000	30,000	6,124	23,876
Common Pleas Court Probation Fee:				
Operating Expenses	86,248	85,917	71,860	14,057
Capital Asset Expense	-	331	332	(1)
CPC-IDI&AM:				
Operating Expenses	100	100	-	100
Jury Amenity:				
Operating Expenses	1,077	16,077	5,327	10,750
Common Pleas Special Projects:				
Personnel and Fringes	155,851	214,251	213,995	256
Operating Expenses	62,451	144,451	112,562	31,889
	<u>726,716</u>	<u>930,801</u>	<u>737,790</u>	<u>193,011</u>
Total Expenditures				
Net Change in Fund Balance	(138,112)	(342,197)	(168,308)	173,889
Fund Balance, Beginning of Year	1,128,168	1,128,168	1,128,168	-
Prior Year Encumbrances Appropriated	67,317	67,317	67,317	-
Fund Balance, End of Year	<u>\$ 1,057,373</u>	<u>\$ 853,288</u>	<u>\$ 1,027,177</u>	<u>\$ 173,889</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 50,000	\$ 50,000	\$ 87,746	\$ 37,746
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>87,746</u>	<u>37,746</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Domestic Relations Judicial:				
Personnel and Fringes	30,447	45,514	43,066	2,448
Operating Expenses	<u>6,817</u>	<u>18,135</u>	<u>18,135</u>	<u>-</u>
Total Expenditures	<u>37,264</u>	<u>63,649</u>	<u>61,201</u>	<u>2,448</u>
Net Change in Fund Balance	12,736	(13,649)	26,545	40,194
Fund Balance, Beginning of Year	267,077	267,077	267,077	-
Prior Year Encumbrances Appropriated	<u>6,817</u>	<u>6,817</u>	<u>6,817</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 286,630</u>	<u>\$ 260,245</u>	<u>\$ 300,439</u>	<u>\$ 40,194</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 45,700	\$ 45,700	\$ 39,838	\$ (5,862)
Total Revenues	<u>45,700</u>	<u>45,700</u>	<u>39,838</u>	<u>(5,862)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	15,000	15,000	7,644	7,356
Indigent Guardianship:				
Personnel and Fringes	4,618	4,618	2,732	1,886
Operating Expenses	40,000	40,000	18,799	21,201
Conduct of Business:				
Operating Expenses	700	4,700	4,000	700
Probate Computer Research:				
Operating Expenses	12,000	12,000	1,192	10,808
Probate Future Facility:				
Operating Expenses	<u>600</u>	<u>600</u>	<u>478</u>	<u>122</u>
Total Expenditures	<u>72,918</u>	<u>76,918</u>	<u>34,845</u>	<u>42,073</u>
Net Change in Fund Balance	(27,218)	(31,218)	4,993	36,211
Fund Balance, Beginning of Year	<u>216,064</u>	<u>216,064</u>	<u>216,064</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 188,846</u>	<u>\$ 184,846</u>	<u>\$ 221,057</u>	<u>\$ 36,211</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 816,943	\$ 816,943	\$ 591,380	\$ (225,563)
Charges for Services	750,037	750,037	217,199	(532,838)
Fees, Fines and Forfeitures	-	-	150	150
Other Revenue	<u>218,344</u>	<u>218,344</u>	<u>198,345</u>	<u>(19,999)</u>
Total Revenues	<u>1,785,324</u>	<u>1,785,324</u>	<u>1,007,074</u>	<u>(778,250)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Mediation Pilot Project:				
Personnel and Fringes	113,585	113,585	93,468	20,117
Operating Expenses	5,474	5,474	3,159	2,315
Juvenile Court Legal Research:				
Operating Expenses	2,000	2,000	1,647	353
Felony Delinquent Care & Custody:				
Personnel and Fringes	570,356	570,356	337,861	232,495
Operating Expenses	397,229	397,229	298,016	99,213
VOCA/CASA Grant:				
Personnel and Fringes	36,045	36,021	31,361	4,660
Operating Expenses	-	24	24	-
Mediation Service Fee:				
Personnel and Fringes	30,780	93,907	93,421	486
Operating Expenses	1,077	1,077	626	451
Title IV-E Contract:				
Personnel and Fringes	173,218	173,218	160,878	12,340
Operating Expenses	554,736	554,736	352,394	202,342
Title IV-E Juvenile Probation:				
Personnel and Fringes	132,001	132,001	77,385	54,616
Operating Expenses	101,564	101,564	48,083	53,481
SVAA Juvenile Grant:				
Personnel and Fringes	<u>2,412</u>	<u>2,412</u>	<u>-</u>	<u>2,412</u>
Total Expenditures	<u>2,120,477</u>	<u>2,183,604</u>	<u>1,498,323</u>	<u>685,281</u>
Net Change in Fund Balance	(335,153)	(398,280)	(491,249)	(92,969)
Fund Balance, Beginning of Year	871,429	871,429	871,429	-
Prior Year Encumbrances Appropriated	<u>128,215</u>	<u>128,215</u>	<u>128,215</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 664,491</u>	<u>\$ 601,364</u>	<u>\$ 508,395</u>	<u>\$ (92,969)</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Municipal Court Special Revenue Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ -	\$ -	\$ 26,023	\$ 26,023
Total Revenues	<u>-</u>	<u>-</u>	<u>26,023</u>	<u>26,023</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
MC-IDI&AM:				
Operating Expenses	<u>24,780</u>	<u>69,780</u>	<u>16,527</u>	<u>53,253</u>
Total Expenditures	<u>24,780</u>	<u>69,780</u>	<u>16,527</u>	<u>53,253</u>
Net Change in Fund Balance	(24,780)	(69,780)	9,496	79,276
Fund Balance, Beginning of Year	77,024	77,024	77,024	-
Prior Year Encumbrances Appropriated	<u>24,780</u>	<u>24,780</u>	<u>24,780</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 77,024</u>	<u>\$ 32,024</u>	<u>\$ 111,300</u>	<u>\$ 79,276</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 71,000	\$ 71,000	\$ 61,024	\$ (9,976)
Total Revenues	<u>71,000</u>	<u>71,000</u>	<u>61,024</u>	<u>(9,976)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	28,930	48,930	47,930	1,000
Common Pleas Clerk:				
Personnel and Fringes	<u>56,321</u>	<u>56,321</u>	<u>895</u>	<u>55,426</u>
Total Expenditures	<u>85,251</u>	<u>105,251</u>	<u>48,825</u>	<u>56,426</u>
Net Change in Fund Balance	(14,251)	(34,251)	12,199	46,450
Fund Balance, Beginning of Year	31,599	31,599	31,599	-
Prior Year Encumbrances Appropriated	<u>3,930</u>	<u>3,930</u>	<u>3,930</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 21,278</u>	<u>\$ 1,278</u>	<u>\$ 47,728</u>	<u>\$ 46,450</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ 50,000	\$ 50,000	\$ -
Charges for Services	-	-	248,983	248,983
Total Revenues	-	50,000	298,983	248,983
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Election Education Grant:				
Operating Expenses	-	15,000	6,784	8,216
Capital Asset Expense	-	35,000	19,486	15,514
Total Expenditures	-	50,000	26,270	23,730
Net Change in Fund Balance	-	-	272,713	272,713
Fund Balance, Beginning of Year	6,846	6,846	6,846	-
Fund Balance, End of Year	<u>\$ 6,846</u>	<u>\$ 6,846</u>	<u>\$ 279,559</u>	<u>\$ 272,713</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 4,630	\$ (5,370)
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>4,630</u>	<u>(5,370)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Recorder Housing:				
Operating Expenses	<u>10,000</u>	<u>10,000</u>	<u>4,230</u>	<u>5,770</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>4,230</u>	<u>5,770</u>
Net Change in Fund Balance	-	-	400	400
Fund Balance, Beginning of Year	<u>8,875</u>	<u>8,875</u>	<u>8,875</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 8,875</u></u>	<u><u>\$ 8,875</u></u>	<u><u>\$ 9,275</u></u>	<u><u>\$ 400</u></u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
 FEMA Special Revenue Fund
 For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
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
Emergency Management Special Revenue Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 354,050	\$ 354,050	\$ 330,855	\$ (23,195)
Other Revenue	21,500	21,500	20,695	(805)
Total Revenues	<u>375,550</u>	<u>375,550</u>	<u>351,550</u>	<u>(24,000)</u>
EXPENDITURES:				
Current:				
Public Safety:				
Emergency Planning:				
Personnel and Fringes	-	577	195	382
Operating Expenses	28,313	27,736	17,677	10,059
Hazardous Materials:				
Operating Expenses	53,440	53,440	18,302	35,138
Homeland Security:				
Operating Expenses	31,097	31,097	31,097	-
EMA 911 Government Assistance:				
Operating Expenses	295,299	295,299	295,299	-
EMA Trust:				
Operating Expenses	1,500	1,500	-	1,500
Total Expenditures	<u>409,649</u>	<u>409,649</u>	<u>362,570</u>	<u>47,079</u>
Net Change in Fund Balance	(34,099)	(34,099)	(11,020)	23,079
Fund Balance, Beginning of Year	70,590	70,590	70,590	-
Prior Year Encumbrances Appropriated	<u>48,649</u>	<u>48,649</u>	<u>48,649</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 85,140</u>	<u>\$ 85,140</u>	<u>\$ 108,219</u>	<u>\$ 23,079</u>

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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Special Assessments	\$ 120,896	\$ 120,896	\$ 131,676	\$ 10,780
Total Revenues	<u>120,896</u>	<u>120,896</u>	<u>131,676</u>	<u>10,780</u>
EXPENDITURES:				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>172,972</u>	<u>172,972</u>	<u>225,800</u>	<u>(52,828)</u>
Total Expenditures	<u>172,972</u>	<u>172,972</u>	<u>225,800</u>	<u>(52,828)</u>
Net Change in Fund Balance	(52,076)	(52,076)	(94,124)	(42,048)
Fund Balance, Beginning of Year	219,047	219,047	219,047	-
Prior Year Encumbrances Appropriated	<u>10,959</u>	<u>10,959</u>	<u>10,959</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 177,930</u>	<u>\$ 177,930</u>	<u>\$ 135,882</u>	<u>\$ (42,048)</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 200,000	\$ 200,000	\$ 202,792	\$ 2,792
Other Revenue	<u>2,500</u>	<u>2,500</u>	<u>4,923</u>	<u>2,423</u>
Total Revenues	<u>202,500</u>	<u>202,500</u>	<u>207,715</u>	<u>5,215</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Personnel and Fringes	95,420	95,514	95,512	2
Operating Expenses	<u>258,212</u>	<u>258,118</u>	<u>188,240</u>	<u>69,878</u>
Total Expenditures	<u>353,632</u>	<u>353,632</u>	<u>283,752</u>	<u>69,880</u>
Net Change in Fund Balance	(151,132)	(151,132)	(76,037)	75,095
Fund Balance, Beginning of Year	771,884	771,884	771,884	-
Prior Year Encumbrances Appropriated	<u>100,462</u>	<u>100,462</u>	<u>100,462</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 721,214</u>	<u>\$ 721,214</u>	<u>\$ 796,309</u>	<u>\$ 75,095</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
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
Clark County Reutilization Land Bank
For the Year Ended December 31, 2019

The Corporation is not bound by the budgetary laws prescribed by the Ohio Revised Code for taxing governmental entities.

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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	-	\$ 535	\$ 535
Total Revenues	\$ -	-	\$ 535	\$ 535
EXPENDITURES:				
Debt Service:				
Bond Principal	1,560,000	1,564,613	1,567,000	(2,387)
Bond Issue Costs	-	-	8,329	(8,329)
Interest	776,610	771,997	769,204	2,793
Total Expenditures	2,336,610	2,336,610	2,344,533	(7,923)
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,336,610)	(2,336,610)	(2,343,998)	(7,388)
OTHER FINANCING SOURCES (USES):				
Proceeds of Refunding Bonds	-	-	401,000	401,000
Transfers In	2,015,000	2,015,000	2,015,000	-
Payment to Refunded Bond Escrow Agent	-	-	(391,586)	(391,586)
Total Other Financing Sources (Uses)	2,015,000	2,015,000	2,024,414	9,414
Net Change in Fund Balance	(321,610)	(321,610)	(319,584)	2,026
Fund Balance, Beginning of Year	372,269	372,269	372,269	-
Fund Balance, End of Year	\$ 50,659	\$ 50,659	\$ 52,685	\$ 2,026

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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 228,355	\$ 228,355	\$ 228,355	\$ -
Total Revenues	<u>228,355</u>	<u>228,355</u>	<u>228,355</u>	<u>-</u>
EXPENDITURES:				
Debt Service:				
Principal	150,000	166,000	166,000	-
Bond Issue Costs	-	-	16,451	(16,451)
Interest	<u>78,355</u>	<u>79,362</u>	<u>60,161</u>	<u>19,201</u>
Total Expenditures	<u>228,355</u>	<u>245,362</u>	<u>242,612</u>	<u>2,750</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>-</u>	<u>(17,007)</u>	<u>(14,257)</u>	<u>2,750</u>
OTHER FINANCING SOURCES (USES):				
Proceeds of Refunding Bonds	-	-	792,000	792,000
Payment to Refunded Bond Escrow Agent	<u>-</u>	<u>-</u>	<u>(775,255)</u>	<u>(775,255)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>16,745</u>	<u>16,745</u>
Net Change in Fund Balance	-	(17,007)	2,488	19,495
Fund Balance, Beginning of Year	<u>24,826</u>	<u>24,826</u>	<u>24,826</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 24,826</u>	<u>\$ 7,819</u>	<u>\$ 27,314</u>	<u>\$ 19,495</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 3,600	\$ 3,600
Other Revenue	-	-	750	750
	<u>-</u>	<u>-</u>	<u>4,350</u>	<u>4,350</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>4,350</u>	<u>4,350</u>
EXPENDITURES:				
Capital Outlay:				
Capital Asset Expense	<u>14,818,467</u>	<u>14,818,467</u>	<u>11,649,366</u>	<u>3,169,101</u>
	<u>14,818,467</u>	<u>14,818,467</u>	<u>11,649,366</u>	<u>3,169,101</u>
Total Expenditures	<u>14,818,467</u>	<u>14,818,467</u>	<u>11,649,366</u>	<u>3,169,101</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(14,818,467)</u>	<u>(14,818,467)</u>	<u>(11,645,016)</u>	<u>3,173,451</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	-	-	28,093	28,093
Transfers In	<u>928,223</u>	<u>928,223</u>	<u>928,223</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>928,223</u>	<u>928,223</u>	<u>956,316</u>	<u>28,093</u>
Net Change in Fund Balance	(13,890,244)	(13,890,244)	(10,688,700)	3,201,544
Fund Balance, Beginning of Year	9,158,109	9,158,109	9,158,109	-
Prior Year Encumbrances Appropriated	<u>4,753,910</u>	<u>4,753,910</u>	<u>4,753,910</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 21,775</u>	<u>\$ 21,775</u>	<u>\$ 3,223,319</u>	<u>\$ 3,201,544</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	\$ 8,532	\$ 10,119	\$ 1,587
Total Revenues	-	8,532	10,119	1,587
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	623,062	676,594	668,334	8,260
Total Capital Outlay	623,062	676,594	668,334	8,260
Debt Service:				
Principal	155,000	155,000	155,000	-
Interest	44,100	44,100	24,932	19,168
Total Debt Service	199,100	199,100	179,932	19,168
Total Expenditures	822,162	875,694	848,266	27,428
Excess (Deficit) Revenues Over/ (Under) Expenditures	(822,162)	(867,162)	(838,147)	29,015
OTHER FINANCING SOURCES (USES):				
Transfers In	635,100	1,550,100	1,550,100	-
Payment to Refunded Bond Escrow Agent	-	(870,000)	(870,000)	-
Total Other Financing Sources (Uses)	635,100	680,100	680,100	-
Net Change in Fund Balance	(187,062)	(187,062)	(158,047)	29,015
Fund Balance, Beginning of Year	18,043	18,043	18,043	-
Prior Year Encumbrances Appropriated	187,062	187,062	187,062	-
Fund Balance, End of Year	\$ 18,043	\$ 18,043	\$ 47,058	\$ 29,015

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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 4,215,841	\$ 4,215,841	\$ 2,982,772	\$ (1,233,069)
Total Revenues	<u>4,215,841</u>	<u>4,215,841</u>	<u>2,982,772</u>	<u>(1,233,069)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>4,215,841</u>	<u>4,215,841</u>	<u>2,982,772</u>	<u>1,233,069</u>
Total Expenditures	<u>4,215,841</u>	<u>4,215,841</u>	<u>2,982,772</u>	<u>1,233,069</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Debt Service:				
Principal	60,000	60,000	60,000	-
Interest	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>	<u>-</u>
Total Expenditures	<u>62,250</u>	<u>62,250</u>	<u>62,250</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(62,250)</u>	<u>(62,250)</u>	<u>(62,250)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>61,462</u>	<u>61,462</u>	<u>61,462</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>61,462</u>	<u>61,462</u>	<u>61,462</u>	<u>-</u>
Net Change in Fund Balance	(788)	(788)	(788)	-
Fund Balance, Beginning of Year	<u>788</u>	<u>788</u>	<u>788</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<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
County Resurfacing Capital Projects Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 3,595,597	\$ 3,595,597	\$ 1,752,342	\$ (1,843,255)
Total Revenues	<u>3,595,597</u>	<u>3,595,597</u>	<u>1,752,342</u>	<u>(1,843,255)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>3,595,597</u>	<u>3,595,597</u>	<u>1,752,342</u>	<u>1,843,255</u>
Total Expenditures	<u>3,595,597</u>	<u>3,595,597</u>	<u>1,752,342</u>	<u>1,843,255</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
Veteran's Park Renovation Capital Projects Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	123,610	123,610	123,610	-
Fund Balance, End of Year	\$ 123,610	\$ 123,610	\$ 123,610	\$ -

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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>8,603</u>	<u>8,603</u>	<u>8,603</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,603</u>	<u>\$ 8,603</u>	<u>\$ 8,603</u>	<u>-</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Chase Stewart Soldier Relief Permanent Fund
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Investment Income	\$ -	\$ -	\$ 2,378	\$ 2,378
Total Revenues	<u>-</u>	<u>-</u>	<u>2,378</u>	<u>2,378</u>
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	<u>7,000</u>	<u>7,000</u>	<u>423</u>	<u>6,577</u>
Total Expenditures	<u>7,000</u>	<u>7,000</u>	<u>423</u>	<u>6,577</u>
Net Change in Fund Balance	(7,000)	(7,000)	1,955	8,955
Fund Balance, Beginning of Year	<u>101,077</u>	<u>101,077</u>	<u>101,077</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 94,077</u>	<u>\$ 94,077</u>	<u>\$ 103,032</u>	<u>\$ 8,955</u>

STATISTICAL



SECTION

CLARK COUNTY, OHIO

Statistical Tables

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

Contents

Financial Trends	S-3 – S-7
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
Revenue Capacity	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.	
Debt Capacity	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.	
Economic and Demographic Information	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.	
Operating Information	S-24 – S-33
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

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



CLARK COUNTY, OHIO

Net Position by Component
Last Ten Fiscal Years (Accrual Basis of Accounting)

	2010	2011	2012	2013 (Restated)	2014 (Restated)	2015	2016	2017 (Restated)	2018	2019
Governmental Activities:										
Net Investment in Capital Assets	\$ 71,478,924	\$ 71,035,654	\$ 72,387,487	\$ 74,778,273	\$ 77,715,865	\$ 80,097,568	\$ 86,243,359	\$ 93,257,881	\$ 93,758,262	\$ 98,049,010
Restricted	51,886,419	54,491,825	58,534,781	62,916,204	69,359,857	46,512,730	61,976,997	65,190,380	79,876,103	86,523,784
Unrestricted	9,382,677	11,015,001	12,868,807	15,324,960	(46,305,084)	(10,145,156)	(18,364,857)	(55,968,345)	(67,739,009)	(68,259,212)
Total Governmental Activities Net Position	\$ 132,748,020	\$ 136,542,480	\$ 143,791,075	\$ 153,019,437	\$ 100,770,638	\$ 116,465,142	\$ 129,855,499	\$ 102,479,916	\$ 105,895,356	\$ 116,313,582
Business-Type Activities:										
Net Investment in Capital Assets	\$ 11,567,436	\$ 10,696,982	\$ 12,976,466	\$ 14,819,051	\$ 14,646,647	\$ 14,673,853	\$ 14,772,163	\$ 14,861,112	\$ 15,019,020	\$ 15,201,560
Unrestricted	6,650,402	8,436,090	6,349,575	10,061,804	7,167,133	7,557,559	8,045,251	7,667,178	7,872,011	4,461,635
Total Business-Type Activities Net Position	\$ 18,217,838	\$ 19,133,072	\$ 19,326,041	\$ 24,880,855	\$ 21,813,780	\$ 22,231,412	\$ 22,817,414	\$ 22,528,290	\$ 22,891,031	\$ 19,663,195
Primary Government:										
Net Investment in Capital Assets	\$ 83,046,360	\$ 81,732,636	\$ 85,363,953	\$ 89,597,324	\$ 92,362,512	\$ 94,771,421	\$ 101,015,522	\$ 108,118,993	\$ 108,777,282	\$ 113,250,570
Restricted	51,886,419	54,491,825	58,534,781	62,916,204	69,359,857	46,512,730	61,976,997	65,190,380	79,876,103	86,523,784
Unrestricted	16,033,079	19,451,091	19,218,382	25,386,764	(39,137,951)	(2,587,597)	(10,319,606)	(48,301,167)	(59,866,998)	(63,797,577)
Total Primary Government Net Position	\$ 150,965,858	\$ 155,675,552	\$ 163,117,116	\$ 177,900,292	\$ 122,584,418	\$ 138,696,554	\$ 152,672,913	\$ 125,008,206	\$ 128,786,387	\$ 135,976,777

Notes:

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

- Due to the implementation of GASB Statement No. 68, year 2014 has been restated to reflect changes. However, we are unable to restate numbers for years 2009 to 2013 due to information not being available.

- Due to the implementation of GASB Statement No. 75, year 2017 has been restated to reflect changes. However, we are unable to restate numbers for years 2009 to 2016 due to information not being available.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

	2010	2011	2012	2013 (Restated)	2014	2015	2016	2017	2018	2019
Expenses:										
Primary Government:										
Governmental Activities:										
General Government:										
Legislative & Executive	\$ 9,992,461	\$ 10,870,046	\$ 12,108,705	\$ 15,062,985	\$ 16,025,117	\$ 11,425,270	\$ 11,994,315	\$ 12,456,150	\$ 16,044,394	\$ 16,499,147
Judicial	13,649,222	12,681,680	12,956,967	12,711,061	13,666,619	13,539,961	14,921,160	14,764,707	15,300,136	15,600,308
Public Safety	15,650,852	15,593,911	15,147,247	16,059,605	16,897,710	16,202,935	17,363,981	18,558,353	19,710,767	17,822,266
Public Works	14,023,453	9,757,946	13,410,211	8,141,523	8,556,789	12,719,781	12,097,572	15,124,939	12,721,125	11,661,310
Health	27,554,583	23,006,804	24,029,774	22,807,176	20,646,501	17,987,916	18,045,496	18,788,505	17,871,330	18,473,587
Human Services	38,657,686	32,904,188	33,641,119	36,813,382	33,164,837	31,919,917	33,686,517	38,237,100	29,686,565	30,676,624
Conservation and Recreation	1,348,005	1,229,967	1,269,023	1,184,691	885,340	1,119,238	181,617	1,146,312	2,062,855	2,002,062
Interest Expense	633,765	667,772	644,560	554,685	516,708	482,957	481,330	438,946	617,439	696,852
Total Governmental Activities Expenses	121,510,027	106,712,314	113,207,606	113,335,108	110,359,621	105,397,975	108,771,988	119,515,012	114,014,611	113,432,156
Business-Type Activities:										
Sewer	3,042,704	3,323,479	3,343,261	3,411,780	3,473,962	3,755,097	3,778,078	4,058,570	4,404,728	5,603,086
Water	2,120,690	2,027,602	2,566,374	1,651,065	1,946,591	2,031,605	2,142,105	2,125,491	2,198,944	2,638,560
9-1-1 Dispatching	-	-	-	-	-	-	-	-	-	2,539,065
Total Business-Type Activities Expenses	5,163,394	5,351,081	5,909,635	5,062,845	5,420,553	5,786,702	5,920,183	6,184,061	6,603,672	10,780,711
Total Primary Government Expenses	\$ 126,673,421	\$ 112,063,395	\$ 119,117,241	\$ 118,397,953	\$ 115,780,174	\$ 111,184,677	\$ 114,692,171	\$ 125,699,073	\$ 120,618,283	\$ 124,212,867
Program Revenues:										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative & Executive	\$ 4,635,167	\$ 5,211,552	\$ 5,507,205	\$ 5,573,352	\$ 5,242,286	\$ 5,286,061	\$ 5,925,401	\$ 6,128,385	\$ 6,168,313	\$ 5,246,164
Judicial	3,399,300	3,133,130	2,815,428	3,017,413	2,660,834	3,243,881	2,713,493	2,700,558	2,151,926	2,998,755
Public Safety/Security of Persons & Property	560,545	678,879	622,662	755,296	612,300	592,518	785,517	564,754	675,636	587,829
Public Works	874,561	946,549	738,506	684,653	602,530	794,487	855,638	924,939	1,369,243	2,358,588
Health	907,876	878,987	837,182	569,051	483,685	1,112,169	1,072,985	994,357	999,033	982,393
Human Services	7,715,581	4,675,061	5,280,799	6,976,364	4,106,580	3,525,714	3,430,748	6,743,556	689,241	1,565,760
Conservation and Recreation	849,720	738,545	783,359	829,601	792,336	823,172	778,173	841,626	855,810	853,729
Operating Grants and Contributions	47,792,693	45,743,356	49,935,259	45,541,868	43,945,748	42,079,461	44,269,727	44,225,707	42,519,550	42,853,450
Capital Grants and Contributions	5,421,738	2,422,095	5,002,164	6,873,131	9,070,538	9,057,136	5,961,526	3,690,896	3,332,347	3,687,434
Total Governmental Activities Program Revenues	72,157,181	64,428,154	71,522,564	70,820,729	67,516,837	66,514,599	65,793,208	66,814,778	58,761,099	61,134,102
Business-Type Activities:										
Charges for Services:										
Sewer	3,578,441	3,685,782	3,490,630	3,739,775	3,871,864	3,671,156	3,895,702	4,241,391	4,270,779	5,103,480
Water	2,392,261	2,270,787	2,135,461	2,250,480	2,511,546	2,170,548	2,320,852	2,314,242	2,500,897	2,594,736
9-1-1 Dispatching	-	-	-	-	-	-	-	-	-	210,834
Capital Grants and Contributions	495,208	237,985	440,672	4,352,571	10,706	87,188	-	-	-	34,514
Total Business-Type Activities Program Revenues	6,465,910	6,194,554	6,066,763	10,342,826	6,394,116	5,928,892	6,216,554	6,555,633	6,771,676	7,943,564
Total Primary Government Program Revenues	\$ 78,623,091	\$ 70,622,708	\$ 77,589,327	\$ 81,163,555	\$ 73,910,953	\$ 72,443,491	\$ 72,009,762	\$ 73,370,411	\$ 65,532,775	\$ 69,077,666

(Continued)

CLARK COUNTY, OHIO

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

	2010	2011	2012	2013 (Restated)	2014	2015	2016	2017	2018	2019
Net (Expense)/Revenue:										
Governmental Activities	\$ (49,352,846)	\$ (42,284,160)	\$ (41,685,042)	\$ (42,514,379)	\$ (42,842,784)	\$ (38,883,376)	\$ (42,978,780)	\$ (52,700,234)	\$ (55,253,512)	\$ (52,298,054)
Business-Type Activities	1,302,516	843,473	157,128	5,279,981	973,563	142,190	296,371	371,572	168,004	(2,837,147)
Total Primary Government Net (Expense)/Revenue	\$ (48,050,330)	\$ (41,440,687)	\$ (41,527,914)	\$ (37,234,398)	\$ (41,869,221)	\$ (38,741,186)	\$ (42,682,409)	\$ (52,328,662)	\$ (55,085,508)	\$ (55,135,201)
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Taxes:										
Property Taxes Levied for:										
General Purposes	\$ 3,443,154	\$ 3,672,389	\$ 3,500,972	\$ 3,570,743	\$ 3,623,485	\$ 3,682,345	\$ 3,565,163	\$ 3,705,123	\$ 3,793,355	\$ 3,836,513
Department of Developmental Disabilities	9,757,096	9,725,540	9,413,758	9,672,892	9,866,644	9,866,518	9,881,288	10,070,223	10,316,419	10,382,155
Children's Services	2,291,131	2,280,820	5,646,795	5,792,908	5,819,836	5,776,652	5,891,192	5,843,394	5,967,652	6,002,415
Senior Citizens	2,215,623	1,895,233	1,842,915	1,897,567	1,930,709	1,911,315	1,905,292	1,947,798	1,989,214	2,000,805
Historical Society	-	-	-	-	-	-	-	-	667,653	677,034
Permissive Sales	19,451,080	20,374,885	21,688,731	22,772,072	23,856,108	25,014,910	25,740,904	25,138,402	23,472,414	25,854,322
Grants and Contributions not Restricted to Specific Programs	5,324,949	4,608,002	4,468,059	5,301,018	5,091,033	4,972,935	6,150,162	6,147,505	6,715,940	6,817,655
Investment Income	805,754	1,088,538	622,591	882,881	249,910	946,667	1,022,118	817,002	2,645,670	4,294,530
Gain on Sale of Capital Assets	-	-	-	-	-	670,937	-	-	-	-
Other Revenue	2,123,541	2,433,213	1,749,816	1,966,741	1,913,010	1,735,601	2,213,018	1,610,365	3,100,635	2,245,976
Transfers	-	-	-	-	-	-	-	-	-	604,875
Total Governmental Activities	45,412,328	46,078,620	48,933,637	51,856,822	52,350,735	54,577,880	56,369,137	55,279,812	58,668,952	62,716,280
Business-Type Activities:										
Investment Income	-	28	6	2,950	-	3,073	2,594	-	-	-
Other Revenue	419,095	71,733	35,835	299,958	145,822	272,369	287,037	135,663	194,737	214,186
Transfers	-	-	-	-	-	-	-	-	-	(604,875)
Total Business-Type Activities	419,095	71,761	35,841	302,908	145,822	275,442	289,631	135,663	194,737	(390,689)
Total Primary Government	\$ 45,831,423	\$ 46,150,381	\$ 48,969,478	\$ 52,159,730	\$ 52,496,557	\$ 54,853,322	\$ 56,658,768	\$ 55,415,475	\$ 58,863,689	\$ 62,325,591
Change in Net Position										
Governmental Activities	\$ (3,940,518)	\$ 3,794,460	\$ 7,248,595	\$ 9,342,443	\$ 9,507,951	\$ 15,694,504	\$ 13,390,357	\$ 2,579,578	\$ 3,415,440	\$ 10,418,226
Business-Type Activities	1,721,611	915,234	192,969	5,582,889	1,119,385	417,632	586,002	507,235	362,741	(3,227,836)
Total Primary Government Change in Net Position	\$ (2,218,907)	\$ 4,709,694	\$ 7,441,564	\$ 14,925,332	\$ 10,627,336	\$ 16,112,136	\$ 13,976,359	\$ 3,086,813	\$ 3,778,181	\$ 7,190,390

Source: Clark County Auditor's Office

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

	2010	2011 ¹	2012	2013	2014	2015	2016	2017	2018	2019
General Fund:										
Reserved	\$ 1,595,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	7,429,044	-	-	-	-	-	-	-	-	-
Nonspendable	-	831,198	599,373	876,872	551,979	769,125	731,342	805,303	811,218	941,733
Assigned	-	1,124,930	1,116,346	6,542,852	7,397,756	7,914,020	5,942,382	6,967,703	7,357,672	9,211,759
Unassigned	-	9,572,427	10,850,136	8,105,217	7,483,867	8,424,053	12,145,955	12,074,121	12,559,074	12,993,937
Total General Fund	\$ 9,024,147	\$ 11,528,555	\$ 12,565,855	\$ 15,524,941	\$ 15,433,602	\$ 17,107,198	\$ 18,819,679	\$ 19,847,127	\$ 20,727,964	\$ 23,147,429
All Other Governmental Funds:										
Reserved	\$ 4,940,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported In:										
Special Revenue Funds	23,964,674	-	-	-	-	-	-	-	-	-
Debt Service Funds	30,846	-	-	-	-	-	-	-	-	-
Capital Projects Funds	(1,060,827)	-	-	-	-	-	-	-	-	-
Permanent Funds	49,988	-	-	-	-	-	-	-	-	-
Nonspendable	-	932,945	664,245	512,442	441,207	309,287	400,057	296,983	278,399	309,988
Restricted	-	29,399,873	33,220,886	34,949,483	40,313,216	43,912,757	57,016,527	63,623,212	87,957,381	85,461,642
Committed	-	-	-	-	-	53,306	53,308	125,310	-	-
Assigned	-	-	-	-	53,302	-	-	-	-	-
Unassigned	-	(522,283)	(1,627,588)	(1,842,453)	(1,517,225)	(1,274,758)	(118,973)	(158,869)	(117,295)	(30,140)
Total All Other Governmental Funds	\$ 27,924,777	\$ 29,810,535	\$ 32,257,543	\$ 33,619,472	\$ 39,290,500	\$ 43,000,592	\$ 57,350,919	\$ 63,886,636	\$ 88,098,485	\$ 85,741,490

Note:

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

Source: Clark County Auditor's Office

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues:										
Taxes	\$ 17,707,004	\$ 17,573,982	\$ 20,404,440	\$ 20,934,110	\$ 21,240,674	\$ 21,236,830	\$ 21,242,935	\$ 21,566,538	\$ 22,734,293	\$ 22,898,922
Permissive Sales Tax	19,451,080	20,374,885	21,688,731	22,772,072	23,856,108	25,014,910	25,740,904	25,138,402	23,472,414	25,854,322
Intergovernmental	60,106,823	52,956,685	57,805,817	56,131,578	56,192,707	54,445,089	55,183,842	53,763,313	52,646,911	49,749,423
Operating Grants	-	-	-	-	-	-	-	-	818,483	217,383
Charges for Services	16,793,990	14,227,466	14,653,521	15,683,198	13,531,297	13,565,973	13,460,004	16,799,543	11,022,307	12,301,721
Licenses and Permits	557,964	539,716	507,384	553,587	471,597	703,691	855,116	843,230	881,887	1,114,379
Fees, Fines and Forfeitures	1,423,022	1,324,785	1,345,400	1,201,318	1,081,195	1,170,222	972,248	1,055,057	1,043,393	1,031,982
Special Assessments	110,268	191,640	137,487	115,229	123,855	144,423	106,992	144,009	154,006	131,676
Investment Income	826,510	1,100,487	529,830	1,061,176	205,124	934,825	975,280	830,984	2,374,216	4,424,168
Property Sales	-	-	-	-	-	-	-	-	64,816	8,914
Other Revenue	1,930,181	2,433,361	1,746,803	1,969,754	1,913,010	1,735,601	2,213,018	1,610,365	3,059,975	2,338,271
Total Revenues	118,906,842	110,723,007	118,819,413	120,422,022	118,615,567	118,951,564	120,750,339	121,751,441	118,272,701	120,071,161
Expenditures:										
Current:										
General Government:										
Legislative and Executive	6,733,055	6,257,448	7,219,675	6,756,907	8,230,118	7,652,993	8,275,885	7,951,961	9,903,170	8,774,642
Judicial	13,669,614	12,478,551	12,971,418	12,748,142	13,430,928	13,582,761	14,336,284	13,568,430	13,837,219	13,556,174
Public Safety	15,552,104	15,560,018	15,766,101	16,209,504	16,719,469	16,415,660	17,394,423	17,923,191	18,809,674	16,988,391
Public Works	11,640,668	10,787,522	11,133,982	11,698,092	10,455,327	11,252,491	10,406,631	11,472,757	12,106,950	13,828,155
Health	27,004,223	23,011,604	23,803,822	22,868,638	20,235,700	17,882,732	17,263,009	16,640,747	16,264,625	16,636,637
Human Services	38,587,958	32,653,534	33,319,613	36,735,522	32,795,292	31,835,985	32,900,121	36,610,389	27,892,158	28,896,383
Conservation and Recreation	1,343,286	1,302,900	1,254,301	1,179,335	1,167,838	1,174,557	429,700	1,222,217	1,979,388	1,897,206
Capital Outlay	3,181,254	2,339,163	7,920,314	6,055,767	8,383,040	11,719,534	9,946,276	7,133,227	4,241,034	10,592,927
Debt Service:										
Principal	1,220,000	1,325,000	1,335,000	1,330,000	1,110,000	1,000,000	1,035,000	8,930,000	1,798,322	4,948,000
Issue Costs - Refunding Bonds	-	-	-	-	-	-	-	241,161	173,675	24,780
Interest	714,191	624,081	646,600	549,283	509,407	470,616	511,372	468,955	549,218	857,274
Total Expenditures	119,646,353	106,339,821	115,370,886	116,131,190	113,037,119	112,987,329	112,498,701	122,163,035	107,555,433	117,000,569
Excess Revenues over Expenditures	(739,511)	4,383,186	3,448,527	4,290,832	5,578,448	5,964,235	8,251,638	(411,594)	10,717,268	3,070,592
Other Financing Sources/(Uses):										
Issuance of Notes	-	-	-	-	-	-	7,805,000	-	-	-
Issuance of Loans	-	-	-	-	-	-	-	-	3,000,000	-
Issuance of Bonds	-	-	-	-	-	-	-	-	10,050,000	-
Proceeds from Sale of Assets	14,995	6,980	35,781	30,183	1,241	732,761	6,170	18,598	10,599	29,855
Transfers In	3,969,615	4,046,797	3,449,209	3,372,869	3,500,658	3,472,176	3,525,049	3,135,552	5,621,364	11,469,943
Other Financing Sources	2,455,000	-	-	-	-	-	-	-	-	-
Other Financing Sources - Proceeds of Refunding Debt	-	-	-	-	-	-	-	-	-	-
Premium on Bonds	-	-	-	-	-	-	-	12,105,000	-	1,193,000
Premium on Refunding Bonds	-	-	-	-	-	-	-	-	423,077	-
Transfers Out	(3,719,525)	(4,046,797)	(3,449,209)	(3,372,869)	(3,500,658)	(3,472,176)	(3,525,049)	(3,135,552)	(5,621,364)	(13,664,079)
Other Financing Uses	(2,374,954)	-	-	-	-	-	-	-	-	-
Other Financing Uses - Payment to Refunded Debt Escrow Agent	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	345,131	6,980	35,781	30,183	1,241	732,761	7,811,170	7,974,759	13,483,676	(2,036,841)
Net Change in Fund Balance	\$ (394,380)	\$ 4,390,166	\$ 3,484,308	\$ 4,321,015	\$ 5,579,689	\$ 6,696,996	\$ 16,062,808	\$ 7,563,165	\$ 24,200,944	\$ 62,470
Debt Service as a Percentage of Noncapital Expenditures	<u>1.70%</u>	<u>1.90%</u>	<u>1.84%</u>	<u>1.74%</u>	<u>1.57%</u>	<u>1.46%</u>	<u>1.53%</u>	<u>8.31%</u>	<u>2.33%</u>	<u>5.69%</u>

Source: Clark County Auditor's Office

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

<u>Year</u>	<u>General</u>	<u>Tangible ¹</u>	<u>Manufactured</u>	<u>Permissive ²</u>	<u>Total</u>
	<u>Property Tax</u>	<u>Personal</u> <u>Property Tax</u>	<u>Home Tax</u>	<u>Sales Tax</u>	
2010	\$ 17,638,202	\$ 18,820	\$ 49,982	\$ 19,451,080	\$ 37,158,084
2011	17,494,870	30,789	48,323	20,374,885	37,948,867
2012	20,350,532	-	53,908	21,688,731	42,093,171
2013	20,879,250	-	54,860	22,772,072	43,706,182
2014	21,185,398	-	55,276	23,856,108	45,096,782
2015	21,188,782	-	48,048	25,014,910	46,251,740
2016	21,202,571	-	40,364	25,740,904	46,983,839
2017	21,526,111	-	40,427	25,138,402	46,704,940
2018	22,676,838	-	57,455	23,472,414	46,206,707
2019	22,838,837	-	60,085	25,854,322	48,753,244
% Change 2010 to 2019	<u>29.49%</u>	<u>-100.00%</u>	<u>20.21%</u>	<u>32.92%</u>	<u>31.20%</u>

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

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

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

Source: Clark County Auditor's Office

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

<u>Year</u>	<u>General Purposes</u>	<u>Department of Developmental Disabilities</u>	<u>Children's Services</u>	<u>Senior Citizen's</u>	<u>Historical Society</u>	<u>Total</u>
2010	\$ 3,443,154	\$ 9,757,096	\$ 2,291,131	\$ 2,215,623	\$ -	\$ 17,707,004
2011	3,672,389	9,725,540	2,280,820	1,895,233	-	17,573,982
2012	3,500,972	9,413,758	5,646,795	1,842,915	-	20,404,440
2013	3,570,743	9,672,892	5,792,908	1,897,567	-	20,934,110
2014	3,623,485	9,866,644	5,819,836	1,930,709	-	21,240,674
2015	3,682,345	9,866,518	5,776,652	1,911,315	-	21,236,830
2016	3,565,163	9,881,288	5,891,192	1,905,292	-	21,242,935
2017	3,705,123	10,070,223	5,843,394	1,947,798	-	21,566,538
2018	3,793,355	10,316,419	5,967,652	1,989,214	667,653	22,734,293
2019	3,836,513	10,382,155	6,002,415	2,000,805	677,034	22,898,922
% Change 2010 to 2019	<u>11.424%</u>	<u>6.406%</u>	<u>161.985%</u>	<u>-9.696%</u>	<u>100.000%</u>	<u>29.321%</u>

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

In 2017, the voter's of Clark County approved a .30 mill levy for the funding of the Clark County Historical Society.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY			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						
2009	2010	\$ 1,779,216,330	\$ 505,877,070	\$ 683,220	\$ 2,829,829	\$ 68,445,000	\$ 10,383,569	\$ 2,367,435,018	13.882	\$ 6,619,669,391	35.76%	
2010	2011	1,721,785,290	511,658,100	648,030	-	70,963,800	10,202,538	2,315,257,758	13.850	6,463,081,197	35.82%	
2011	2012	1,721,529,370	492,874,630	656,020	-	73,303,280	10,015,537	2,298,378,837	14.450	6,410,843,408	35.85%	
2012	2013	1,725,084,480	472,789,650	700,980	-	80,653,990	9,814,454	2,289,043,554	14.450	6,370,809,795	35.93%	
2013	2014	1,728,467,830	451,568,000	721,310	-	88,331,710	9,573,044	2,278,661,894	14.450	6,327,299,864	36.01%	
2014	2015	1,723,673,260	446,856,470	719,270	-	93,487,700	9,194,518	2,273,931,218	14.450	6,304,915,002	36.07%	
2015	2016	1,723,014,480	439,734,010	684,750	-	100,092,780	7,611,730	2,271,137,750	14.450	6,287,670,660	36.12%	
2016	2017	1,799,243,800	439,638,400	655,920	-	114,242,700	7,930,860	2,361,711,680	14.450	6,519,635,766	36.22%	
2017	2018	1,800,659,500	436,540,350	647,500	-	131,055,900	7,344,772	2,376,248,022	14.750	6,531,047,743	36.38%	
2018	2019	1,806,352,980	449,494,910	631,680	-	137,776,050	7,021,544	2,401,277,164	14.750	6,590,708,960	36.43%	

Note:

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

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

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

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

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

Tax Year	Collection Year	Current Taxes		Current Taxes Collected as a		Delinquent Taxes		Delinquent Taxes Collected as a		Total Taxes Collected	Total Collections as a % of Current Taxes Levied		Accumulated Delinquencies
		Levied	Collected	Percent of Taxes Levied	Collected	Percent of Total Taxes Collected	Total Taxes Collected	Percent of Total Taxes Collected					
2009	2010	\$ 22,479,981	\$ 21,143,031	94.05%	\$ 1,048,304	\$ 22,191,335	4.72%	98.72%	\$ 288,646				
2010	2011	22,494,741	21,103,268	93.81%	1,051,790	22,155,058	4.75%	98.49%	339,683				
2011	2012	27,354,068	25,178,463	92.05%	1,126,093	26,304,556	4.28%	96.16%	1,049,512				
2012	2013	27,253,835	25,979,758	95.33%	1,023,895	27,003,653	3.79%	99.08%	250,182				
2013	2014	27,346,207	25,992,335	95.05%	1,132,777	27,125,112	4.18%	99.19%	221,095				
2014	2015	27,365,406	26,131,974	95.49%	1,103,395	27,235,369	4.05%	99.52%	130,037				
2015	2016	27,484,191	26,311,475	95.73%	948,587	27,260,062	3.48%	99.18%	224,129				
2016	2017	27,918,179	26,804,738	96.01%	983,615	27,788,353	3.54%	99.53%	129,826				
2017	2018	28,949,752	27,943,120	96.52%	896,136	28,839,256	3.11%	99.62%	110,496				
2018	2019	30,467,966	28,311,732	92.92%	941,013	29,252,745	3.22%	96.01%	1,215,221				

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:	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Collection Year:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
CLARK COUNTY ENTITIES:										
General Fund (Inside Millage)	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700
Board of Developmental Disabilities Levy	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500
Children's Services Levy	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Senior Citizen's Levy	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Clark County Park District Levy	-	-	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600
Clark County Historical Society	-	-	-	-	-	-	-	-	0.300	0.300
Community Mental Health Levy	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650
Total Clark County Entities	13.882	13.850	14.450	14.450	14.450	14.450	14.450	14.450	14.750	14.750
OTHER ENTITIES:										
Health District	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Miami Conservancy District	0.032	-	-	-	-	-	-	-	-	-
Clark County Public Library	-	1.320	1.320	1.320	1.320	1.320	1.320	1.320	1.320	1.320
New Carlisle Public Library	-	-	-	-	-	-	-	-	-	0.900
SCHOOL DISTRICTS:										
Clark Shawnee LSD	39.450	39.690	39.410	39.410	39.500	46.490	46.300	45.660	50.960	49.550
Greenon LSD	39.670	46.830	38.310	38.310	38.300	43.250	43.110	42.390	49.120	48.970
Northeastern LSD	48.060	48.080	48.100	48.100	48.080	48.090	48.080	48.010	47.990	55.500
Northwestern LSD	32.420	39.050	39.090	39.090	38.760	39.080	39.080	38.390	39.210	39.180
Southeastern LSD	41.830	41.540	41.390	41.390	40.680	40.600	40.610	40.320	40.330	40.490
Springfield CSD	64.820	65.250	64.020	64.020	64.600	65.050	65.260	64.930	64.410	64.440
Tecumseh LSD	45.440	45.760	45.780	45.780	46.020	45.790	46.120	45.460	45.440	45.810
Springfield/Clark County CTC	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Cedar Cliff LSD	43.900	42.700	41.600	41.600	42.700	42.200	40.200	40.330	40.860	40.810
Fairborn CSD	51.800	51.900	52.500	52.500	52.500	52.650	52.650	55.350	22.250	55.050
Yellow Springs EVSD	63.800	63.900	70.950	70.950	70.950	70.600	71.000	69.900	69.150	68.920
Greene County JVSD	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	4.480
MUNICIPALITIES:										
City of New Carlisle	9.000	9.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	14.000
City of Springfield	3.970	4.080	4.090	4.090	4.120	4.130	4.130	4.120	4.130	4.110
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	9.500	9.500	9.500	9.500
Village of Enon	8.600	8.600	8.600	8.600	8.600	8.600	8.600	8.600	11.100	11.100
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	2.400	2.400	2.400	2.400	2.400	2.400	2.400	2.400	2.400	2.400
Village of Clifton	9.000	9.000	9.000	9.000	9.000	9.000	11.000	11.000	11.000	11.000
TOWNSHIPS:										
Bethel Township	7.200	7.200	7.200	7.200	7.200	7.200	7.200	7.200	9.200	9.200
German Township	7.900	7.900	7.900	7.900	7.900	7.900	7.900	9.400	9.400	9.400
Green Township - Fire District #1	7.600	7.600	7.600	7.600	7.600	7.600	9.100	9.100	9.100	9.100
Green Township - Fire District #2	9.100	9.100	9.100	9.100	9.100	9.100	10.600	10.600	10.600	10.600
Harmony Township	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400
Madison Township	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100
Mad River Township	5.000	5.800	5.800	5.800	5.800	7.500	7.500	7.000	7.800	7.800
Moorefield Township	5.050	5.050	7.050	7.050	7.050	8.050	8.050	8.050	8.050	8.050
Pike Township	9.600	9.600	9.600	9.600	9.600	9.600	9.600	12.350	12.350	12.350
Pleasant Township	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800
Springfield Township	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000

Note:

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

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO
Principal Property Taxpayers
2019 and 2010

Taxpayer	2019			
	Real Estate Assessed Value	Personal Property Assessed Value	Total Assessed Value	% of Total Assessed Value
Ohio Edison	\$ 1,260,850	\$ 59,666,590	\$ 60,927,440	2.54%
American Transmission Systems Inc		47,305,750	47,305,750	1.97%
Columbia Gas of Ohio	624,430	18,016,930	18,641,360	0.78%
Dayton Power & Light		6,178,650	6,178,650	0.26%
Navistar Inc	5,917,250	-	5,917,250	0.25%
Ohio Masonic Home	6,272,760	-	6,272,760	0.26%
USPG Portfolio Six LLC	5,954,800	-	5,954,800	0.25%
Trilogy Healthcare of Springfield	5,427,910	-	5,427,910	0.23%
Columbia Gas Transmission	85,060	5,118,160	5,203,220	0.22%
WIM Core Portfolio Owner LLC	5,358,510	-	5,358,510	0.22%
Total	\$ 30,901,570	\$ 136,286,080	\$ 167,187,650	6.98%
Total Assessed Value	\$ 2,263,501,114	\$ 137,776,050	\$ 2,401,277,164	
Taxpayer	2010			
	Real Estate Assessed Value	Personal Property Assessed Value	Total Assessed Value	% of Total Assessed Value
Navistar International Corporation	\$ 13,541,050	\$ -	\$ 13,541,050	0.57%
Walmart Real Estate Business Trust	7,986,160	-	7,986,160	0.34%
Upper Valley Mall LLC	7,158,090	-	7,158,090	0.30%
USPG Portfolio Two LLC	7,042,720	-	7,042,720	0.30%
Springfield Commons Plaza LLC	6,186,810	-	6,186,810	0.26%
Aldi Inc	5,794,050	-	5,794,050	0.24%
Ohio Masonic Home	5,741,030	-	5,741,030	0.24%
G&L Partnership & C&K Partnership	5,247,570	-	5,247,570	0.22%
American Security Insurance Company	4,979,500	-	4,979,500	0.21%
Emro Marketing Company	4,774,390	-	4,774,390	0.20%
Total	\$ 68,451,370	\$ -	\$ 68,451,370	2.88%
Total Assessed Value	\$ 2,296,160,189	\$ 71,274,829	\$ 2,367,435,018	

The amounts presented represent the assessed values upon which the 2019 and 2010 taxes were levied.

The top taxpayer information for Personal Property is not available for 2010.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Taxable Sales by Category

Last Ten Fiscal Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Regular Sales	\$ 4,900,610	\$ 4,951,517	\$ 5,223,654	\$ 5,551,078
Direct Pay	1,387,228	1,654,899	1,997,477	2,392,284
Sellers Use	2,074,683	2,067,068	2,273,380	2,447,095
Consumers Use	259,529	271,810	348,335	529,117
Motor Vehicle	2,592,357	2,851,958	3,065,042	3,255,895
Watercraft and Outboard Motors	25,988	19,537	30,756	30,947
Liquor Control	83,452	92,526	98,935	107,548
Voluntary Payments	18,962	24,912	17,679	23,568
Assessment Payments	108,490	103,504	117,571	109,388
Audit Payments	-	-	-	-
Sales Tax on Motor Fuel	2,980	3,453	4,858	4,580
Certified Assessment Payments	-	-	-	-
Statewide Master	8,352,971	8,591,566	8,732,380	8,491,475
Streamline Sales-Intrastate	7,750	8,927	11,076	10,880
Streamline Sales-Interstate	-	-	-	-
Streamline Use	-	-	-	-
Use Tax from Ohio IT 1040	-	-	-	-
Non-Resident Motor Vehicle	8,733	12,323	14,105	14,737
Transient Sales	-	-	-	-
Amnesty	-	4,626	25,097	83,711
Use Tax on Cigarettes	-	-	-	-
Adjustments	-	-	-	-
Sales/Use Tax Refunds Approved	(176,178)	(77,935)	(52,535)	(50,210)
1% Administrative Rotary Fund	(196,475)	(205,806)	(219,079)	(230,021)
Total	<u>\$ 19,451,080</u>	<u>\$ 20,374,885</u>	<u>\$ 21,688,731</u>	<u>\$ 22,772,072</u>
Sales Tax Rate	1.50%	1.50%	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.

2014	2015	2016	2017	2018	2019
\$ 4,358,067	\$ 3,839,443	\$ 4,400,273	\$ 4,177,301	\$ 4,238,637	\$ 4,738,567
2,918,244	3,538,303	3,790,506	2,734,257	939,435	1,026,179
2,805,848	2,923,593	3,071,116	3,279,836	3,684,787	4,306,737
438,022	354,471	387,964	405,921	401,839	438,738
3,409,673	3,658,197	3,675,451	3,947,150	3,925,244	4,259,377
22,515	26,871	41,065	28,167	42,351	39,658
110,542	120,198	128,956	131,107	142,390	153,266
13,781	22,927	6,025	12,438	360	5,691
89,968	118,860	90,941	216,138	101,101	105,606
126,884	45,673	110,296	50,726	36,515	58,974
5,953	4,947	4,379	4,161	5,715	5,088
6,767	132,474	104,186	106,591	123,102	119,116
8,474,595	8,557,510	8,390,414	8,586,812	8,612,536	8,832,701
5,622	6,093	7,921	14,855	11,998	154,141
1,073	17,991	15,228	16,798	27,010	71,689
-	-	23	14	10	427
-	-	-	6,688	6,612	6,119
19,405	19,322	25,026	20,981	24,567	26,453
1,305,064	1,902,576	1,782,590	1,751,507	1,869,538	1,845,650
15,944	3,077	1,869	602	2,578	-
-	-	-	-	-	-
(162)	-	-	-	-	-
(30,727)	(24,941)	(33,316)	(99,724)	(486,816)	(78,701)
(240,970)	(252,675)	(260,009)	(253,924)	(237,095)	(261,154)
<u>\$ 23,856,108</u>	<u>\$ 25,014,910</u>	<u>\$ 25,740,904</u>	<u>\$ 25,138,402</u>	<u>\$ 23,472,414</u>	<u>\$ 25,854,322</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

CLARK COUNTY, OHIO

Sewer and Water Rates

Last Ten Fiscal Years

Year	Sewer		Water	
	(First 300 cubic ft.) Monthly Minimum	(Usage > 300 cubic ft.) Rate per 100 cubic ft.	(First 300 cubic ft.) Monthly Minimum	(Usage > 300 cubic ft.) Rate per 100 cubic ft.
2010	\$ 15.56	\$ 3.55	\$ 11.67	\$ 3.07
2011	15.56	3.55	11.67	3.07
2012	16.34	3.73	11.96	3.15
2013	16.34	3.73	11.96	3.15
2014	16.34	3.73	11.96	3.15
2015	16.34	3.73	11.96	3.15
2016	16.83	3.84	12.32	3.24
2017	17.25	3.94	12.63	3.32
2018	17.77	4.06	13.01	3.42
2019	18.94	4.33	13.87	6.65

Source: Clark County Utilities Department



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

Year	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	Total Net Bonded Debt	% of Actual Taxable Value of Property ¹	Net Bonded Debt per Capita ²
	General Obligation Bonds	General Obligation Bonds			
2010	\$ 13,651,401	\$ 3,871,658	\$ 17,523,059	0.26%	\$ 126.67
2011	13,631,145	3,439,403	\$ 17,070,548	0.26%	123.98
2012	13,610,889	2,981,582	\$ 16,592,471	0.26%	120.93
2013	13,590,830	2,548,523	\$ 16,139,353	0.25%	118.53
2014	13,572,030	2,105,380	\$ 15,677,410	0.25%	114.81
2015	13,555,173	1,888,167	\$ 15,443,340	0.24%	113.59
2016	21,343,364	4,450,324	\$ 25,793,688	0.41%	191.37
2017	14,282,698	2,501,068	\$ 16,783,766	0.26%	124.73
2018	27,586,060	2,279,836	\$ 29,865,896	0.46%	221.91
2019	21,747,315	1,783,445	\$ 23,530,760	0.36%	175.49

¹ Actual property values used for calculation are from Schedule 7.

² Population and Personal Income used for calculation are from Schedule 15

Source: Regional Economic Information System, Bureau of Economic Analysis

Other Business-Type Activities Debt					
OPWC Loans	OWDA Loans	Total Primary Government	Personal Income	Total Debt Outstanding as a Percentage of Personal Income²	Total Debt Per Capita²
\$ 985,684	\$ 171,582	\$ 18,680,325	\$ 4,617,096,000	0.40%	\$ 135.04
855,684	222,918	18,149,150	4,788,412,000	0.38%	131.81
768,072	586,042	17,946,585	5,017,886,000	0.36%	130.80
680,460	1,254,298	18,074,111	5,087,308,000	0.36%	132.73
2,028,978	6,312,825	24,019,213	4,995,211,000	0.48%	175.90
1,923,931	6,345,496	23,712,767	5,055,388,000	0.47%	174.41
2,079,653	6,062,969	33,936,310	5,103,858,000	0.66%	251.78
1,855,964	5,772,960	24,412,690	5,286,633,000	0.46%	181.43
1,706,837	5,475,241	37,047,974	5,486,879,000	0.68%	275.28
1,557,711	5,229,072	30,317,543	Not Available	Not Available	226.11

CLARK COUNTY, OHIO

Legal Debt Margin
Last Ten Fiscal Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
County Valuation	\$ <u>2,357,051,449</u>	\$ <u>2,305,055,220</u>	\$ <u>2,288,363,300</u>	\$ <u>2,279,229,100</u>
Direct Legal Debt Limitation:				
3.0% of the first \$100,000,000 assessed valuation	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% in the amount in excess of \$300,000,000	<u>51,426,286</u>	<u>50,126,381</u>	<u>49,709,083</u>	<u>49,480,728</u>
Total Direct Legal Debt Limitation	\$ <u>57,426,286</u>	\$ <u>56,126,381</u>	\$ <u>55,709,083</u>	\$ <u>55,480,728</u>
Amount of Debt Applicable to Debt Limitation:				
General Obligation Bonds	\$ 10,520,000	\$ 9,685,000	\$ 8,825,000	\$ 8,275,000
General Obligation Notes	405,000	640,000	1,350,000	1,350,000
Less: Amount Available in Debt Service	<u>(30,846)</u>	<u>(2,950)</u>	<u>(72,972)</u>	<u>(99,373)</u>
Amount of Debt Subject to Debt Limit	<u>10,894,154</u>	<u>10,322,050</u>	<u>10,102,028</u>	<u>9,525,627</u>
Legal Debt Margin	\$ <u>46,532,132</u>	\$ <u>45,804,331</u>	\$ <u>45,607,055</u>	\$ <u>45,955,101</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>81.03%</u>	<u>81.61%</u>	<u>81.87%</u>	<u>82.83%</u>
Unvoted Legal Debt Margin	\$ 23,570,514	\$ 23,050,552	\$ 22,883,633	\$ 22,792,291
Amount of Debt Subject to Limit	<u>10,894,154</u>	<u>10,322,050</u>	<u>10,102,028</u>	<u>9,525,627</u>
Unvoted Legal Debt Margin	\$ <u>12,676,360</u>	\$ <u>12,728,502</u>	\$ <u>12,781,605</u>	\$ <u>13,266,664</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>53.78%</u>	<u>55.22%</u>	<u>55.85%</u>	<u>58.21%</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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>\$ 2,269,088,850</u>	<u>\$ 2,264,736,700</u>	<u>\$ 2,263,526,020</u>	<u>\$ 2,353,780,820</u>	<u>\$ 2,368,903,250</u>	<u>\$ 2,394,255,620</u>
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>49,227,221</u>	<u>49,118,418</u>	<u>49,088,151</u>	<u>51,344,521</u>	<u>51,722,581</u>	<u>52,356,391</u>
<u>\$ 55,227,221</u>	<u>\$ 55,118,418</u>	<u>\$ 55,088,151</u>	<u>\$ 57,344,521</u>	<u>\$ 57,722,581</u>	<u>\$ 58,356,391</u>
\$ 7,515,000	\$ 6,810,000	\$ 6,080,000	\$ 18,253,766	\$ 23,865,896	\$ 23,550,229
1,970,000	7,515,000	7,715,000	-	-	-
<u>(103,526)</u>	<u>(64,048)</u>	<u>(68,134)</u>	<u>(150,136)</u>	<u>(397,095)</u>	<u>(79,999)</u>
<u>9,381,474</u>	<u>14,260,952</u>	<u>13,726,866</u>	<u>18,103,630</u>	<u>23,468,801</u>	<u>23,470,230</u>
<u>\$ 45,845,747</u>	<u>\$ 40,857,466</u>	<u>\$ 41,361,285</u>	<u>\$ 39,240,891</u>	<u>\$ 34,253,780</u>	<u>\$ 34,886,161</u>
<u>83.01%</u>	<u>74.13%</u>	<u>75.08%</u>	<u>68.43%</u>	<u>59.34%</u>	<u>59.78%</u>
\$ 22,690,889	\$ 22,647,367	\$ 22,635,260	\$ 23,537,808	\$ 23,689,033	\$ 23,942,556
<u>9,381,474</u>	<u>14,260,952</u>	<u>13,726,866</u>	<u>18,103,630</u>	<u>23,468,801</u>	<u>23,470,230</u>
<u>\$ 13,309,415</u>	<u>\$ 8,386,415</u>	<u>\$ 8,908,394</u>	<u>\$ 5,434,178</u>	<u>\$ 220,232</u>	<u>\$ 472,326</u>
<u>58.66%</u>	<u>37.03%</u>	<u>39.36%</u>	<u>23.09%</u>	<u>0.93%</u>	<u>1.97%</u>

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

Year	Population	Total Personal Income	Per Capita Income	Unemployment Rate
2010	138,333	\$ 4,617,096,000	\$ 33,407	10.4%
2011	137,691	4,788,412,000	34,777	8.9%
2012	137,206	5,017,886,000	36,572	7.3%
2013	136,167	5,087,308,000	37,361	6.0%
2014	136,554	4,995,211,000	36,580	5.8%
2015	135,959	5,055,388,000	37,183	5.0%
2016	134,786	5,103,858,000	37,866	5.2%
2017	134,557	5,286,633,000	39,289	4.8%
2018	134,585	5,486,879,000	40,769	4.6%
2019	134,083	Not Available	Not Available	4.6%

Source: Regional Economic Information System, Bureau of Economic Analysis

CLARK COUNTY, OHIO
Principal Employers
2019 and 2010

Employer	2019			2010		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Speedway LLC	2500+	1		1000+	5	
Assurant Specialty Property	2300+	2		1000+	2	
Community Mercy Health Partners/Springfield Regional Hospital	1900+	3		1000+	1	
Clark County	1600+	4		1000+	3	
Navistar, Inc.	1300+	5		500-999	8	
Springfield City Schools	1300+	6		1000+	4	
Ohio Air National Guard-178th OANG	1200+	7		500-999	6	
Dole Fresh Vegetables	800+	8		500-999	9	
City of Springfield	600+	9				
Clark State Community College	500+	10				
Adcare Health Systems				500-999	7	
Kroger Co.				500-999	10	
Total	<u>14,390</u>		<u>23.80%</u>	<u>15,013</u>		<u>23.94%</u>
Total County Employment	<u>60,465</u>			<u>62,700</u>		

Note: Per agreement with the Chamber of Commerce, actual number of employees will not be disclosed.

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

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	1,123	1,069	1,062	1,011
Number of Meetings	62	65	58	57
Number of Hearings	16	9	11	14
Auditor				
Number of Non-Exempt Conveyances	2,456	2,190	2,437	2,712
Number of Exempt Conveyances	1,774	1,854	2,197	2,452
Number of Vendor Licenses Sold	162	121	100	76
Number of General Warrants Issued	32,127	29,316	60,916	28,950
Number of ACH Payments to Vendors	-	-	-	-
Number of EFTs	-	-	-	-
Number of Payroll Warrants Issued	10,283	8,113	981	39
Number of Payroll Direct Deposit Statements	22,451	23,771	30,744	31,417
Number of Receipt Pay-Ins Issued	5,417	5,478	5,690	5,823
Number of Dog Tags Sold - Regular	25,038	24,418	29,540	24,092
Number of Dog Tags Sold - Kennel Sets	53	45	51	52
Treasurer				
Number of Receipt Pay-Ins Issued	-	-	-	-
Number of Parcels Billed	64,399	67,422	64,204	66,858
Real Estate Taxes Collected	\$ 111,373,522	\$ 116,860,345	\$ 120,239,121	\$ 120,923,596
Recorder				
Number of Deeds Recorded	4,738	6,156	4,923	5,639
Number of Mortgages Recorded	11,666	15,299	13,249	14,070
Number of Military Discharges Recorded	24	31	15	19
Board of Elections				
Number of Registered Voters	92,438	88,344	91,248	87,754
Number of Voters in Last General Election	47,004	42,347	65,104	28,331
Percentage of Registered that Voted	50.85%	47.93%	71.35%	32.28%
Judicial:				
Clerk of Courts				
Number of Titles Issued	45,468	44,033	47,586	50,191
Number of Civil Cases Filed	1,862	1,616	1,305	1,045
Number of Criminal Cases Filed	988	1,005	880	946
Number of Certificates of Judgments Filed	1,331	1,329	1,288	1,172
Number of State Judgments Filed	2,235	2,167	2,694	2,323
Number of Garnishments Filed	290	310	149	137
Number of Appeals Filed	117	102	97	118
Domestic Relations Court				
Number of Domestic Cases Filed	682	767	628	N/A
Number of Divorces	N/A	N/A	N/A	277
Number of Dissolutions	N/A	N/A	N/A	284
Number of Domestic Violence Cases Filed	572	541	526	515

2014	2015	2016	2017	2018	2019
954	978	837	905	807	829
59	51	56	52	55	52
9	9	14	12	6	15
2,224	2,518	2,454	3,180	3,245	2,966
2,219	2,308	2,169	2,107	2,029	1,935
53	63	57	54	34	35
28,371	28,239	25,184	19,660	17,442	16,620
-	-	-	-	7,322	7,802
-	-	-	-	22	56
29	24	13	-	-	-
30,901	30,390	29,618	29,234	28,939	28,923
5,624	5,115	-	-	-	-
23,059	22,658	22,885	20,913	19,180	20,274
52	51	38	37	38	33
-	2,180	4,591	4,921	4,953	4,886
67,119	66,783	66,696	66,745	66,478	66,466
\$ 121,790,860	\$ 126,377,098	\$ 126,614,648	\$ 129,255,375	\$ 135,946,812	\$ 157,591,168
5,513	5,399	5,350	5,466	5,604	5,648
10,181	10,273	10,732	11,139	10,200	9,906
25	9	6	315	239	126
88,221	85,709	89,000	89,296	90,394	86,412
39,329	40,000	62,756	27,750	48,808	16,083
44.58%	46.67%	70.51%	31.08%	53.99%	18.61%
53,057	52,680	49,116	62,384	45,088	42,452
805	838	855	760	673	631
810	686	627	802	880	874
1,094	832	1,062	898	963	995
3,060	2,059	1,751	2,960	2,710	2,358
142	134	138	145	155	201
154	117	90	102	134	85
N/A	N/A	N/A	1,141	1,082	1,237
280	258	291	286	212	252
223	267	267	253	240	276
492	455	526	570	603	675

(Continued)

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Juvenile Court				
Number of Civil Cases Filed	709	696	587	501
Number of Criminal/Delinquent Cases Filed	1,762	1,543	1,245	1,096
Number of Traffic Cases Filed	617	563	578	512
Number of Adult Cases Filed	126	188	164	161
Municipal Court				
Number of Civil Cases Filed	3,856	3,647	3,835	3,514
Number of Criminal	5,265	5,033	5,145	5,025
Number of Traffic Cases Filed	14,068	13,437	14,775	12,989
Number of Small Claims Filed	374	382	251	315
Probate Court				
Number of Estates Filed	729	777	817	752
Number of Guardianships Filed	249	196	223	188
Number of Adoptions Filed	52	76	61	36
Number of Marriages Filed	809	736	799	764
Prosecuting Attorney				
Number of Criminal Cases	883	894	880	893
Number of Civil Cases	269	289	308	148
Public Defender				
Number of Cases Filed	4,793	4,210	4,266	4,617
Public Safety:				
Sheriff				
Jail Operation				
Average Daily Jail Census	202	208	205	209
Prisoners Booked	4,641	4,326	4,325	4,238
Prisoners Released	4,652	4,331	4,104	3,922
Incarceration Facility				
Average Daily Jail Census	202	208	205	209
Prisoners Booked	4,641	4,326	4,325	4,238
Prisoners Released	4,652	4,331	4,104	3,922
Enforcement				
Number of Citations Issued	3,006	2,628	3,938	3,161
Number of Warrants Served	1,490	1,522	1,209	2,717
Number of Calls for Service	43,596	43,688	49,841	49,553
Number of Sheriff Vehicles	74	89	90	84
Number of Sheriff Sales - Real Estate	1,056	730	843	922
Emergency Management				
Number of Emergency Responses	4	11	5	5
Coroner				
Number of Cases Investigated	124	137	154	145
Number of Autopsies Performed	99	118	134	127

2014	2015	2016	2017	2018	2019
529	440	417	412	409	475
1,244	1,075	1,059	1,062	808	505
476	432	565	522	448	427
173	127	80	115	59	52
3,361	3,203	3,254	3,833	4,142	4,321
4,863	4,516	4,508	4,327	3,501	3,431
13,080	15,064	15,380	16,269	15,454	14,306
249	212	193	206	191	175
684	771	683	673	686	653
140	162	185	159	147	142
54	44	64	65	64	43
761	805	737	762	716	663
810	686	627	874	829	839
112	838	855	91	117	102
4,288	4,381	4,125	3,962	3,791	3,716
209	203	209	225	235	202
4,428	3,874	3,920	3,917	3,795	3,920
3,980	3,885	3,939	3,893	3,840	3,909
209	203	209	225	235	202
4,428	3,874	3,920	3,917	3,795	3,920
3,980	3,885	3,939	3,893	3,840	3,909
1,828	2,799	3,806	2,680	2,520	1,906
1,910	790	2,351	2,705	2,604	2,285
47,300	55,135	50,845	58,472	50,286	56,264
80	80	90	89	80	93
560	340	428	398	189	103
3	2	3	6	6	11
154	204	226	252	214	171
148	183	213	221	177	121

(Continued)

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Public Works:				
Engineer				
Miles of Road Maintained	305.724	305.720	305.724	308.386
Miles of Road Resurfaced	15	6	7	9
Number of County Maintained Bridges	241	236	239	239
Community Development				
Number of Residential Permits Issued	307	341	333	347
Number of Commercial Permits Issued	105	91	124	84
Number of Inspections Performed	2,534	2,408	2,833	2,838
Health:				
DoDD				
Number of Students Enrolled	289	298	307	353
Early Prevention Program	289	298	307	353
Number employed at Workshop	480	517	260	206
Human Services:				
Department of Jobs and Family Services				
Average Client Count - Food Stamps	24,326	28,711	27,738	26,539
Average Client Count - WIA	32	90	146	68
Average Client Count - Medicaid	31,503	32,504	33,234	35,052
Average Client Count - Job Placement	14	570	709	130
Average Client Count - Disability Assistance	292	265	226	184
Children's Services				
Total Referrals	1,293	1,293	1,250	985
Average Client Count - Foster Care	127	112	92	115
Average Client Count - Adoption	354	352	371	345
Child Support Enforcement Agency				
Number of Active Support Orders	16,628	16,019	15,382	14,696
Percentage Collected - Level of Service	62.40%	62.03%	63.33%	64.38%
Veteran's Services				
Number of Client Served	3,194	3,421	3,351	3,383
Amount of Financial Assistance Paid	\$ 191,511	\$ 212,880	\$ 188,355	\$ 161,708
Conservation & Recreation:				
Solid Waste				
Amount Recycled (in Tons:)	698	598	712	872
Residential Recycling	451	506	611	672
Special Event Recycling	193	37	14	21
Specialty Recycling	54	55	87	179
Gross Revenue Generated	\$ 887,000	\$ 876,082	\$ 839,207	\$ 885,841

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
308,386	308,348	308,348	308,480	308,480	308,159
6	9	8	6	13	17.17
238	237	235	235	235	235
324	287	306	322	292	385
74	102	51	57	101	106
2,807	2,724	903	3,056	2,697	3,836
410	414	517	497	471	406
410	414	517	497	471	406
170	120	40	30	25	22
25,655	26,268	25,334	23,321	20,902	20,708
147	185	72	61	33	37
39,556	43,237	43,724	43,625	41,840	40,323
713	704	630	399	257	437
186	154	131	93	-	-
1,187	838	1,149	1,260	1,063	1,114
114	109	103	96	86	87
362	345	331	331	315	280
13,162	13,044	12,881	12,358	12,599	12,206
64.38%	64.52%	65.90%	65.39%	65.39%	65.88%
1,351	2,833	2,446	3,170	2,744	2,678
\$ 161,107	\$ 114,157	\$ 125,198	\$ 140,430	\$ 124,401	\$ 124,366
771	833	796	1,160	1,247	1,357
620	774	693	1,043	1,121	1,187
3	-	1	1	2	2
148	59	103	117	126	170
\$ 854,416	\$ 859,815	\$ 857,216	\$ 918,618	\$ 913,618	1,061,387
					(Continued)

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Business-Type Activities:				
Sewer and Water Operations:				
Miles of Sanitary Sewer Lines	107	107	108	108
Miles of Water Mains	87	85	85	88
Number of Sewer and Water Treatment Facilities	4	3	3	3
Number of Pumping Stations	18 sewer /1 water	18 sewer /2 water	18 sewer /1 water	18 sewer /2 water
Water Consumption (millions of gallons)	444	451	487	419
Wastewater Treated (millions of gallons)	1.3 mil gal/day	1.8 mil gal/day	1.8 mil gal/day	1.8 mil gal/day
Number of Sewer Customers	8,100	8,116	8,134	8,134
Number of Water Customers	6,891	6,906	6,915	6,926

N/A - Information not available.

*** - Corresponding Department did not respond to request for information.

Source: Corresponding Board/Department within Clark County.

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
108	108	108	108	108	108
88	88	88	88	88	88
3	3	3	3	3	3
18 sewer /3 water	18 sewer /3 water	18 sewer /3 water	17 sewer /3 water	17 sewer /3 water	17 sewer /3 water
503	447	410	415	437	445
1.8 mil gal/day	1.44 mil gal/day	1.38 mil gal/day	1.57 mil gal/day	1.56 mil gal/day	1.56 mil gal/day
8,151	8,169	8,319	8,201	8,232	8,248
6,998	7,029	7,044	7,059	7,067	7,082

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	9	9	9	7	8	6	11	11	7	7
Auditor	15	15	16	15	18	19	19	18	18	15
Treasurer	9	9	9	9	10	9	10	10	10	9
Recorder	6	6	6	5	6	5	6	7	6	6
Board of Elections	8	9	7	8	8	7	8	9	9	7
Data Processing	1	1	1	1	1	1	1	1	1	-
Information Systems	3	3	3	4	5	6	6	5	5	5
Judicial										
Common Pleas Court	14	14	15	15	14	17	17	17	19	17
Probate Court	8	8	7	7	7	7	7	7	8	7
Juvenile Court	81	76	80	76	75	79	76	74	72	71
Municipal Court	6	6	6	6	6	3	3	6	5	5
Domestic Relations Court	8	8	8	8	8	8	8	8	9	7
Clerk of Courts	23	21	20	23	22	24	23	16	15	17
Prosecuting Attorney	23	23	24	23	25	30	26	25	27	25
Public Defender	9	9	8	8	8	10	9	9	9	8
Law Library	1	1	1	1	1	3	1	1	1	1
Public Safety										
Humane Society	-	-	-	-	-	-	-	-	4	5
Sheriff	153	150	152	159	156	171	184	167	181	177
Emergency Management	2	1	1	1	1	3	2	3	4	3
Coroner	3	3	3	3	3	3	3	3	3	3
Public Works										
Engineer	52	55	52	47	47	43	41	41	41	38
Building and Grounds	17	16	19	19	19	18	19	20	22	17
Community & Economic Development	11	10	10	11	11	17	12	11	12	13
Health										
DoDD	242	231	217	189	154	188	183	152	148	155
Human Services										
Department of Jobs & Family Services	165	154	164	155	160	170	171	171	173	179
Child Support Enforcement Agency	50	46	48	45	45	46	44	44	40	45
Conservation & Recreation										
Solid Waste	5	4	4	4	3	4	3	3	3	3
Business-Type Activities:										
Utilities Department	22	22	23	23	22	25	22	21	24	22
	<u>953</u>	<u>918</u>	<u>920</u>	<u>884</u>	<u>857</u>	<u>937</u>	<u>928</u>	<u>873</u>	<u>889</u>	<u>880</u>

The Utilities Department includes both Sewer and Water. Employees are considered employed by both departments.

Source: Clark County Auditor's Office

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental Activities:										
General Government:										
Legislative and Executive:										
Land	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888
Buildings	23,830,781	23,830,781	23,850,138	23,606,031	21,791,814	21,791,814	21,791,814	21,791,814	21,916,814	22,320,009
Improvements	32,973,020	32,973,020	33,110,076	32,998,746	32,694,120	33,470,468	33,000,075	33,000,075	33,000,075	34,196,016
Machinery & Equipment	2,742,419	2,704,289	2,453,449	2,413,174	2,435,463	2,578,498	2,786,813	2,964,063	2,985,964	2,212,210
Judicial:										
Improvements	1,122,405	1,122,405	1,122,405	1,145,706	1,157,351	1,157,351	1,141,466	1,669,005	1,669,005	1,698,641
Machinery & Equipment	583,251	546,269	544,395	591,053	641,246	680,700	692,315	728,497	890,990	831,415
Public Safety:										
Buildings	-	-	-	-	132,733	132,733	132,733	-	24,200	24,200
Improvements	162,900	162,900	162,900	162,900	193,028	594,889	668,389	711,737	898,659	932,659
Machinery & Equipment	2,536,526	2,699,971	3,012,839	3,245,402	3,589,132	3,714,492	4,398,331	4,648,460	4,808,614	4,975,897
Public Works:										
Construction in Progress	2,737,873	2,352,281	7,522,869	6,966,133	10,794,931	9,979,591	17,591,821	11,947,666	9,706,792	14,315,082
Infrastructure	95,943,346	97,253,634	97,428,149	104,214,979	108,013,191	117,700,522	118,901,449	130,343,846	137,277,220	142,089,155
Buildings	39,562	39,562	39,562	39,562	39,562	89,538	58,473	100,444	100,444	100,444
Improvements	6,312,748	7,564,757	8,284,235	8,832,923	9,579,828	10,159,466	10,979,632	11,769,381	12,208,618	13,724,502
Machinery & Equipment	7,048,409	7,474,083	7,484,055	7,657,908	7,999,070	7,348,380	7,513,105	7,879,512	7,426,062	8,039,648
Health:										
Machinery & Equipment	2,995,647	3,326,822	3,757,060	3,988,860	4,114,645	3,917,963	3,917,963	4,064,856	2,554,024	1,707,980
Human Services:										
Buildings	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,662,246
Improvements	3,400,067	3,471,863	3,471,863	3,471,863	3,483,713	3,515,129	3,515,129	3,545,429	3,587,154	4,047,947
Machinery & Equipment	1,095,614	767,386	818,579	863,529	863,529	901,694	956,131	994,140	994,140	882,707
Conservation/Recreation:										
Improvements	17,793	94,787	76,994	76,994	379,461	444,514	711,908	878,557	878,557	878,557
Machinery & Equipment	27,678	27,678	-	-	-	-	30,000	30,000	30,000	30,000
	<u>\$ 204,921,906</u>	<u>\$ 207,884,737</u>	<u>\$ 214,611,817</u>	<u>\$ 221,825,601</u>	<u>\$ 229,500,744</u>	<u>\$ 239,941,144</u>	<u>\$ 250,747,314</u>	<u>\$ 259,141,998</u>	<u>\$ 262,797,605</u>	<u>\$ 274,811,795</u>

Source: Clark County Auditor's Office



Clark County Financial Condition Clark County, Ohio

Independent Auditors' Reports on
Internal Controls and Compliance
and Schedule of Expenditures of Federal Awards

December 31, 2019

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 30, 2020, wherein we noted the potential financial impact of the COVID-19 pandemic on subsequent periods. Our report includes a reference to other auditors who audited the financial statements of the Clark County Reutilization Land Bank, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Findings

The County's response to the to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
July 30, 2020

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited Clark County, Ohio's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2019. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, Ohio as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 30, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
July 30, 2020

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
U.S. Department of Agriculture:					
Passed through:					
Ohio Department of Education:					
Child Nutrition Cluster:					
School Breakfast Program	069997-05PU-2019 069997-05PU-2020	10.553	-	\$ 9,517 9,541	\$ - -
Total School Breakfast Program			-	19,058	-
National School Lunch Program					
National School Lunch Program	069997-LLP1-2019 069997-LLP4-2019	10.555	-	4,262 15,825	-
	069997-LLP1-2020 069997-LLP4-2020		-	4,038 15,043	-
National School Lunch Program - Non-Cash Assistance	N/A		-	-	8,197
Total National School Lunch Program			-	39,168	8,197
Total Child Nutrition Cluster			-	58,226	8,197
Passed through:					
Ohio Department of Jobs and Family Services:					
SNAP Cluster:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCFB19/JFSCFB20 JFSCF119/JFSCF120	10.561	-	1,302,761 42,425	-
Total SNAP Cluster			-	1,345,186	-
Total U.S. Department of Agriculture			-	1,403,412	8,197
U.S. Department of Housing and Urban Development:					
Passed through:					
Ohio Development Services Agency:					
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-18-1AL-1 B-X-18-1AL-1	14.228	-	186,945 231,264	-
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			-	418,209	-
Total U.S. Department of Housing and Urban Development			-	\$ 418,209	\$ -

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
U.S. Department of Justice:					
Passed through:					
Office of the Ohio Attorney General:					
Crime Victim Assistance	2019-VOCA-132131964	16.575	-	\$ 86,184	\$ -
	2020-VOCA-132920747		-	25,319	-
	2019-VOCA-132131730		-	31,425	-
	2019-VOCA-132153839		-	126,685	-
	2020-VOCA-132963745		-	33,422	-
Total Crime Victim Assistance			-	303,035	-
Passed through:					
International Association of Chiefs of Police:					
Crime Victim Assistance/Discretionary Grants	2016-VF-GX-K024	16.582	-	179,881	-
			-	482,916	-
Total U.S. Department of Justice					
U.S. Department of Labor:					
Passed through:					
Ohio Department of Jobs and Family Services:					
Employment Service Cluster:	JFSCES18	17.207	-	22,949	-
Employment Service/Wagner-Peyser Funded Activities			-	22,949	-
Total Employment Service Cluster			-	3,629	-
Trade Adjustment Assistance	JFSCTR17	17.245	-	3,410	-
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	N/A	17.277	-	-	-
Passed through:					
Area 7 Workforce Investment Board:					
WIA Cluster:	JFSSW18	17.258	-	191,668	-
WIOA Adult Program	JFSCR18	17.278	-	119,077	-
WIOA Dislocated Worker Formula Grants			-	310,745	-
Total WIA Cluster			-	340,733	-
Total U.S. Department of Labor					
			-	\$	(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
U.S. Department of Transportation:					
Passed through:					
Ohio Department of Transportation: Highway Planning and Construction Cluster: Highway Planning and Construction	PID# 78677 PID# 94797 PID# 99510 PID# 104810 PID# 106839 PID# 108424	20.205	-	\$ 632 400,621 1,169,868 106,119 270,783 17,125	\$ - - - - - -
Total Highway Planning and Construction			-	1,965,148	-
Total Highway Planning and Construction Cluster			-	1,965,148	-
Passed through:					
Ohio Department of Public Safety: Highway Safety Cluster: State and Community Highway Safety		20.600	-	17,212 5,429	- -
Total State and Community Highway Safety			-	22,641	-
Total Highway Safety Cluster			-	22,641	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (DWI)					
		20.608	-	16,928 5,855	- -
Total Minimum Penalties for Repeat Offenders for DWI			-	22,783	-
Total U.S. Department of Transportation			-	2,010,572	-
U.S. Department of Education:					
Passed through:					
Ohio Department of Developmental Disabilities: Special Education-Grants for Infants and Families	H181A170024 H181A180024	84.181	-	71,373 110,908	- -
Total Special Education-Grants for Infants and Families			-	182,281	-
Total U.S. Department of Education			-	182,281	-
U.S. Election Assistance Commission:					
Passed through:					
Ohio Secretary of State: 2018 HAVA Election Security Grants	N/A	90.404	-	56,936	-
Total U.S. Election Assistance Commission			-	56,936	-

\$ (Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
U.S. Department of Health and Human Services:					
Passed through:					
Ohio Department of Jobs and Family Services: Promoting Safe and Stable Families	JFSEFP479/JFSCP19/JFSMC19	93.556	-	\$ 43,000	\$ -
TANF Cluster:					
Temporary Assistance for Needy Families (TANF) State Programs	JFSC18/JFSC19/JFSC20	93.558	707,334	3,000,171	-
Total TANF Cluster			707,334	3,000,171	-
Child Support Enforcement	JFSCCAM19/JFSCCCSP19/JFSCCCST20 JFSFC55719/JFFFC55720	93.563	-	2,269,827	-
Total Child Support Enforcement			-	360,711	-
			-	2,630,538	-
CCDF Cluster:					
Child Care and Development Block Grant	JFSCCD19/JFSCCD20	93.575	-	217,021	-
Total CCDF Cluster			-	217,021	-
Stephanie Tubbs Jones Child Welfare Services Program	JFSCCW19/JFSCCW20	93.645	-	9,784	-
Foster Care Title IV-E	JFSCFC19/JFSCFC20/JFSFP920	93.658	-	565,036	-
Adoption Assistance	JFSCAA19/JFSCAA20/JFSFP887	93.659	-	1,796,488	-
Social Services Block Grant	JFSCSS19/JFSCSS20/JFSCTX19/JFSCTX20	93.667	7,199	867,011	-
Passed through:					
Ohio Department of Developmental Disabilities: Social Services Block Grant	1901OHSOSR	93.667	-	90,758	-
Total Social Services Block Grant			7,199	957,769	-
Passed through:					
Ohio Department of Jobs and Family Services: Chafee Foster Care Independence Program	JFSCIL19/JFSCIL20	93.674	-	2,887	-
Children's Health Insurance Program	MCDFSH19/MCDFSH20	93.767	-	39,237	-
Medicaid Cluster: Medical Assistance Program	MCDFMP19/MCDFMT19/MCDFMT20	93.778	-	2,338,282	-
Passed through:					
Ohio Department of Developmental Disabilities: Medical Assistance Program	1905OH5ADM/2005OH5ADM	93.778	-	485,602	-
Total Medical Assistance Program			-	2,823,884	-
Total Medicaid Cluster			-	2,823,884	-
Total U.S. Department of Health and Human Services			\$ 714,533	\$ 12,085,815	\$ -

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
U.S. Department of Homeland Security					
Passed through:					
Ohio Emergency Management Agency Flood Mitigation Assistance	N/A	97,029	-	\$ 11,244	\$ -
Passed through:					
Ohio Department of Public Safety: Emergency Management Performance Grants		97,042	-	51,407	-
			-	68,038	-
			-	119,445	-
Total Emergency Management Performance Grants					
Passed through:					
Ohio Emergency Management Agency Pre-Disaster Mitigation	N/A	97,047	-	16,425	-
Total U.S. Department of Homeland Security					
Total Expenditures of Federal Awards					
			\$ 714,533	\$ 17,127,988	\$ 8,197
					(Concluded)

See accompanying notes the Schedule of Expenditures of Federal Awards.

CLARK COUNTY, OHIO
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) reports Clark County, Ohio's (the County's) federal award programs for the year ended December 31, 2019. The Schedule has been prepared on the cash basis of accounting and is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The County has elected not to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance. Because the Schedule presents only a select portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

NOTE B - SUBRECIPIENTS

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

Other sub-recipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under the Uniform Guidance, 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

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE D – FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at entitlement value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

CLARK COUNTY, OHIO
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

NOTE F – MEDICAID ASSISTANCE PROGRAM

During the calendar year, the County Board of Developmental Disabilities received notice of a liability for a Medicaid Administrative Claiming (MAC) reconciliation of calendar years 2016 and 2015 owed to the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA # 93.778) in the amount of \$7,800 and \$11,433, respectively. The MAC reconciliation liability was to correct errors of salary amounts provided by the County Board of Developmental Disabilities and subsequently input by the Ohio Department of Developmental Disabilities into the Random Moment Time Study system for calculation of MAC payments. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

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Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	None noted

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None noted

Type of auditors’ report issued on compliance for major programs: Unmodified

Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? None noted

Identification of major programs:

SNAP Cluster:
 CFDA 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

CFDA 93.659 – Adoption Assistance

CFDA 93.667 – Social Services Block Grant

Medicaid Cluster:
 CFDA 93.778 – Medical Assistance Program

Dollar threshold to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? No

Section II – Financial Statement Findings

2019-001: Significant Deficiency – Audit Adjustments

The compilation and presentation of materially correct financial statements and the related footnotes is the responsibility of management of the County. Thus, it is important management develop control procedures related to drafting financial statements and footnotes that enable errors to be prevented, or detected and corrected, on a timely basis.

As a result of audit procedures performed, certain errors were noted within the County's financial statements prepared and presented for audit. The corrections noted below were adjusted within the County's current year financial statements.

- The claims expense amount reported within the County's Self Insurance Fund was netted with revenues for the first five months of the year due to an automated journal entry mapping error within the County's payroll system resulting in the understatement of both charges for service revenue and claims expense within the fund. Although the County identified and corrected the issue in June of 2019, necessary year-end journal entries to capture and reclassify revenue for the period of January through May of 2019 were not made to the financial statements.
- Various corrections of amounts were made to the Management's Discussion and Analysis, the Statement of Cash Flows, the Notes to the Financial Statements, and the Required Supplementary Information to enable that information to agree to the amounts reported within the basic financial statements.

In addition, certain errors were noted within the County's financial statements which were less significant, and therefore the County chose not to adjust the current year financial statements.

- Construction in progress for Governmental Activities was overstated at year-end due to a formula error within the subsidiary capital asset schedules.
- Capital outlay within the County's Capital Improvement Fund was overstated at year-end due to the duplication of expense as a result of a check issued during 2019, which was included within the 2019 expenditures, that was voided and reissued subsequent to year-end, which was recorded as an accounts payable.

The County should develop financial reporting procedures which would detect errors and omissions in the financial statements prior to presenting those for audit. Sufficient time should be allowed to properly review the financial statement amounts and disclosures to help ensure the accuracy of those statements prior to finalization.

County's Response: Please see response in County's Corrective Action Plan

Section III – Federal Awards Findings and Questioned Costs

None noted



John S. Federer
Clark County Auditor

Clark County, Ohio
Schedule of Prior Audit Findings
December 31, 2019

2018-001: Significant Deficiency – Audit Adjustments

Audit adjustments were necessary to correct certain errors noted within the County's financial statements prepared and presented for audit. Adjustments were necessary to correct interfund reimbursements within the Public Assistance fund and various individual related program funds not properly eliminated within the County's financial statements, the claims payable amount included within the County's self-insurance internal service fund improperly calculated, and classification of fund balance amounts within the governmental fund statements. In addition, adjustments were required to correct various amounts contained within the Management's Discussion and Analysis, the notes to the financial statements, and the required supplementary information.

Status: Not corrected, audit adjustments necessary for 2019; See finding 2019-001.

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John S. Federer
Clark County Auditor

July 30, 2020

Clark, Schaefer, Hackett & Co.
14 East Main Street, Suite 500
Springfield, OH 45502
ATTN: Larry Weeks, CPA

This letter is to serve as the corrective action plan of the Clark County Auditor's office as a result of the December 31, 2019 audit of Clark County, Ohio's financial statements and specifically item 2019-001.

"Significant Deficiency – Audit Adjustments –In June 2019, the Clark County Auditor's office worked with its software vendor to correct the way in which the Self-Insurance Fund transactions were being posted. Effective July 30, 2020, the Auditor's Office will continue to develop a review process to ensure the proper calculation, recording and posting of financial statement amounts into the trial balance system that will also allow for accurate financial statements and accompanying information."

Sincerely,

A handwritten signature in black ink, appearing to read "John S. Federer".

John S. Federer



OHIO AUDITOR OF STATE KEITH FABER



CLARK COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 10/1/2020

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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