

CLARK COUNTY, OHIO



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED
December 31, 2022

John S. Federer
Clark County Auditor

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

BACK SIDE OF COVER

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
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(800) 282-0370

Board of County Commissioners
Clark County
31 North Limestone Street
P. O. Box 1325
Springfield, Ohio 45501

We have reviewed the *Independent Auditor's Report* of Clark County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2022 through December 31, 2022. 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. Clark County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

September 22, 2023

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CLARK COUNTY, OHIO

**ANNUAL COMPREHENSIVE FINANCIAL
REPORT**

For the Year Ended December 31, 2022

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



CLARK COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022

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INTRODUCTORY



SECTION

BACK SIDE OF SECTION DIVIDER



John S. Federer
Clark County Auditor

August 31, 2023

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

I am pleased to present the Annual Comprehensive Financial Report (ACFR) for Clark County, Ohio (County) for the fiscal year ending December 31, 2022.

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 to 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, 2022, 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, 2022, 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 \$6.9 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 ACFR; 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 latest statutory year for a full reappraisal of Clark County real property values. This successful reappraisal updated values and became effective for the collection year beginning January 1, 2020. In 2022, the State required 3 year update was performed and those values will be effective January 1, 2023. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

LOCAL ECONOMY

In evaluating the County's current economic condition, it appears the County made through the past couple of years despite the effects of COVID-19. Sales tax collections for 2022 topped the 2021 collections by \$1 and were the most in the history of the County, exceeding the \$31 million mark for the first time. 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 2022 from 2021 as indicated by the growth in sales tax and external forces, such as economic development. The population of the County experienced a small decline in 2022, dropping to 134,831 from 135,633 in 2021. The County's average civilian labor force increased to 62,700 in 2022 from 62,600 in 2021. Along the same lines, the average employed increased to 60,100 in 2022 from 59,100 in 2021. The increase in the number employed had a positive impact on unemployment as the rate dropped to 4.1% in 2022 from 5.3% in 2021, which corresponded to the State of Ohio's average unemployment rate also dropping to 4.0% in 2022 from 5.1% in 2021. The U.S. average unemployment rate was 3.5% for 2022.

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 within the County, whereby both commercial and residential development is taking place. With the new real estate development, property values continue to trend upwards.

MAJOR INITIATIVES

Current Year Projects

Emergency Management Agency: The Clark County Emergency Management Agency worked on several projects in 2022, including the COVID 2019 After Action Report. They also began updating the County Wide Emergency Operations Plan (EOP), changing the setup of the Emergency Operations Center, updating forms, and continuing to build relationships with community stakeholders. The EMA responded to more than 25 incidents in 2022, including a deputy fatality, train derailment in Mad River Twp. and civil unrest in the City of Springfield. The department also provided support to more than a dozen events, including the Clark County Fair, the Fair at New Boston and the Wake the Lake boat racing event.

ReEntry: The Clark County Reentry Department was established in 2022 to reduce recidivism, lower costs toward local law enforcement and increase public safety. The department's mission is to provide support, coordination of care and resources for citizens while they transition back into the community following incarceration. In October 2022, the department began providing holistic reentry services to community members. After the first meeting, clients are placed into our general services or PATH services. This process ensures that clients are eligible for support and resources while creating a specific track for those in need of additional support (PATH).

Solid Waste District: The Clark County Solid Waste District held several programs to further its mission to ensure Clark County residents and businesses have access to comprehensive solid waste services and provide environmental education and assistance to support community waste reduction. The district continued several other popular programs, including the Great American Cleanup, 13th annual Springfield Downtown Cleanup, the KCCB Sunflower Field, Yard Waste Recycling and classroom educational programs.

Future Projects

In early 2020, the County broke ground for a new state of the art 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. The Center went into full operation in February 2023. 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, the County has many projects being funded by American Rescue Plan Act funds. These include, but not limited to a residential broadband infrastructure project to expand broadband access and provide reliable connectivity to the internet for the residents of Clark County, a waterline extension project along State Route 235, the Clark County Courthouse Improvement Project, and the building and upgrading of the administrative facilities of the Clark County Fair Board Office.

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

In August 2021, the Clark County Commission made the current one and one-half percent permissive sales tax permanent effective January 1, 2022, which will allow the County to maintain its current level of services to its citizens. 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, 2022, the County's general obligation debt was at \$16,249,000 and has decreased \$3,334,500 since December 31, 2010. The debt decrease 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, 2022, 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 annual comprehensive financial report for the fiscal year ended December 31, 2021. This was the nineteenth year (fiscal years ended 2000 – 2005 and 2007 – 2021) 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 annual comprehensive 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 Annual Comprehensive Financial Report of Clark County:

Auditor's Office:

David Crew, CPA, Director of Fiscal Services, Accounting and Auditing
Tina Cowan, Director of Real and Personal Property Administration
Hillary Hamilton, Director of Appraisal Services

Commission Office:

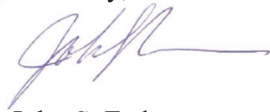
Melanie M. Wilt, President of County Commission
Lowell R. McGlothin, County Commissioner
Sasha L Rittenhouse, County Commissioner
Jennifer Hutchinson, County Administrator

Treasurer's Office:

Pamela Littlejohn, Clark County Treasurer

It is my pleasure to submit herewith the Annual Comprehensive Financial Report for the fiscal year ended December 31, 2022.

Sincerely,

A handwritten signature in blue 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, 2022

Board of County Commissioners	Melanie M. Wilt Lowell R. McGlothlin Sasha L. Rittenhouse	President Commissioner Commissioner
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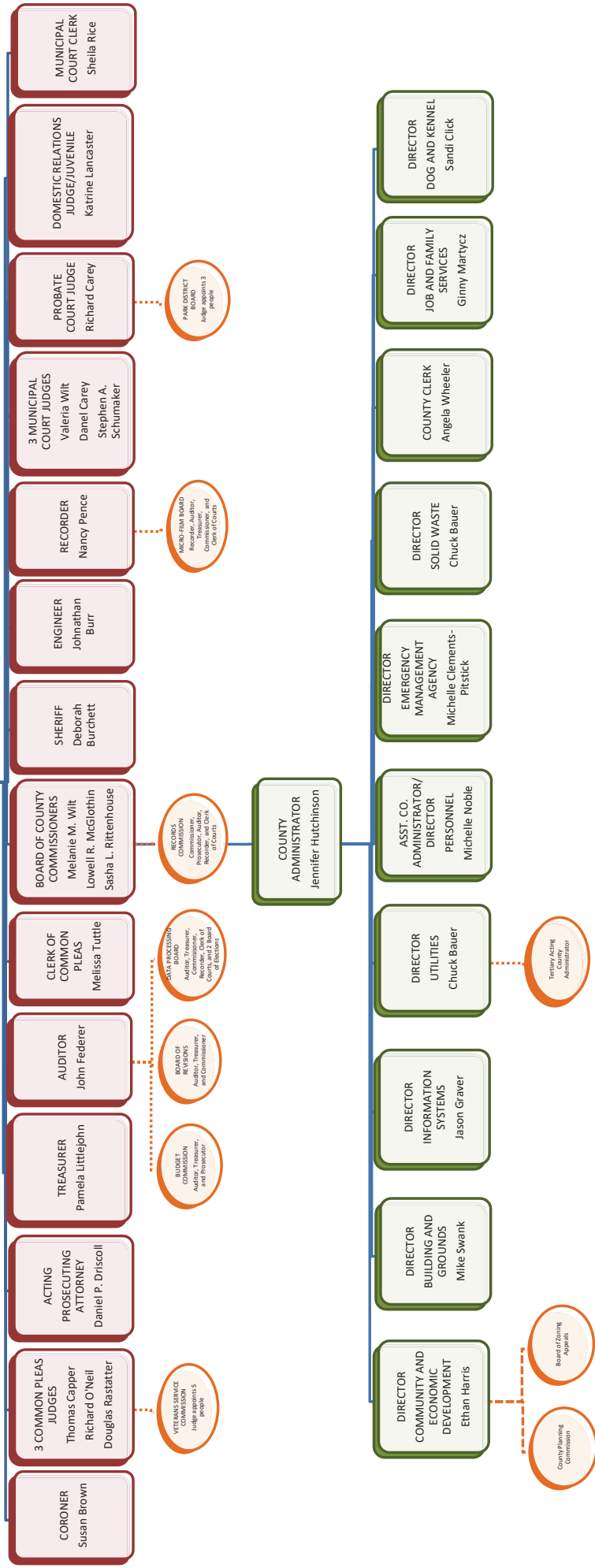
Other Elected Officials	John S. Federer Melissa M. Tuttle Dr. Susan L. Brown Johnathan A. Burr, P.E., P.S. Daniel P. Driscoll Nancy C. Pence Deborah K. Burchett Pamela S. Littlejohn	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
-------------------------	--	---

Second District Court of Appeals	Honorable Mary E. Donovan Honorable Christopher B. Epley Honorable Ronal C. Lewis 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 Stephen A. Schumaker Honorable Valerie Wilt Honorable Daniel D. Carey	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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO



FINANCIAL



SECTION

BACK SIDE OF SECTION DIVIDER

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

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 (the "County"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying 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, 2022, 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.

We did not audit the financial statements of Clark County Reutilization Land Bank, which represent 1.0 percent, 3.6 percent, and 0.6 percent, respectively, of the assets, fund equity, and revenues of the aggregate remaining fund information as of December 31, 2022. 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 aggregate remaining fund information is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

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 is the responsibility of management and, 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 GAAS, 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.

Supplementary 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 nonmajor combining fund financial statements and individual fund budgetary comparison schedules are presented for purposes of additional analysis and are 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 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 GAAS by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the nonmajor combining fund financial statements and individual fund budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2023 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
August 31, 2023



CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(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, 2022. 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, 2022 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2022 by \$221,092,189. Of this amount, (\$15,215,628) is considered unrestricted. The unrestricted net deficit of the County's governmental activities is (\$25,828,458) as a result of the County recognizing its proportionate share of the net pension and other post employment benefit (OPEB) amounts. The unrestricted net position of the County's business-type activities is \$10,612,830 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net position increased \$21,657,970 in 2022. Net position of the governmental activities increased \$19,860,319, which represents a 11.40% increase from 2021. Net position of the business-type activities increased \$1,797,651 or 7.15% from 2021.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$132,673,565, an increase of \$4,244,833, a change of 3.31% from 2021.
- At the end of the current year, the General Fund, the County's operating fund, reported an decrease in fund balance of \$3,085,456 or (10.67%) from the previous year. The fund balance represents 47.75% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$1,927,000, or 11.31%, in governmental activities and decreased by \$558,742, or 7.68% in the business-type activities. The decrease in both the governmental activities and business-type activities were due to the regularly scheduled debt payments.

Using This Annual Comprehensive Financial Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand 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 were financed

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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 2022?" 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 17 – 19 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

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outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The County maintains several 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, the Commissioners Fund and the Engineers 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 20 – 23 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 24 – 27 of this report.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statements because

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the resources of those funds are not available to support the County's own programs. The County's fiduciary funds are custodial funds. The fiduciary fund financial statement can be found on page 28 – 29 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 – 77 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 2022 as compared to 2021:

TABLE 1
Net Position

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Assets:						
Current and Other Assets	\$ 209,669,567	\$ 192,427,958	\$ 15,301,653	\$ 13,993,764	\$ 224,971,220	\$ 206,421,722
Capital Assets	<u>119,205,317</u>	<u>116,621,923</u>	<u>23,185,400</u>	<u>23,717,549</u>	<u>142,390,717</u>	<u>140,339,472</u>
Total Assets	<u>328,874,884</u>	<u>309,049,881</u>	<u>38,487,053</u>	<u>37,711,313</u>	<u>367,361,937</u>	<u>346,761,194</u>
Deferred Outflows of Resources	<u>14,316,044</u>	<u>19,083,367</u>	<u>939,601</u>	<u>1,190,310</u>	<u>15,255,645</u>	<u>20,273,677</u>
Liabilities:						
Current and Other Liabilities	27,805,642	17,439,265	704,957	451,737	28,510,599	17,891,002
Long-term Liabilities	<u>47,093,252</u>	<u>70,551,639</u>	<u>8,478,764</u>	<u>10,691,483</u>	<u>55,572,016</u>	<u>81,243,122</u>
Total Liabilities	<u>74,898,894</u>	<u>87,990,904</u>	<u>9,183,721</u>	<u>11,143,220</u>	<u>84,082,615</u>	<u>99,134,124</u>
Deferred Inflows of Resources	<u>74,151,047</u>	<u>65,861,676</u>	<u>3,291,731</u>	<u>2,604,852</u>	<u>77,442,778</u>	<u>68,466,528</u>
Net Position:						
Net Investment in Capital Assets	103,399,408	100,121,352	16,338,372	16,295,878	119,737,780	116,417,230
Restricted	116,570,037	106,091,597	-	-	116,570,037	106,091,597
Unrestricted	<u>(25,828,458)</u>	<u>(31,932,281)</u>	<u>10,612,830</u>	<u>8,857,673</u>	<u>(15,215,628)</u>	<u>(23,074,608)</u>
Total Net Position	<u>\$ 194,140,987</u>	<u>\$ 174,280,668</u>	<u>\$ 26,951,202</u>	<u>\$ 25,153,551</u>	<u>\$ 221,092,189</u>	<u>\$ 199,434,219</u>

The largest impacts on the County's financial statement in 2022 had no direct effect on the County's overall financial condition; GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." GASB 68 and GASB 75 require the County to recognize a pension/OPEB net asset/liability which have a \$50.4 million negative effect on the net position of the County. For reasons discussed below, these amounts serve only to distort the true financial position of the

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County. Users of this financial statement will gain a clearer understanding of the County's financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB asset to the reported net position and subtracting deferred outflows related to pension and OPEB. The resulting net position would be \$271.5 million, this would be a \$50.43 million increase in net position.

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/(asset) 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.

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

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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 any net pension liability and 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 (asset), respectively, not accounted for as deferred inflows/outflows.

Deferred inflows related to pension increased primarily due to an increase in net difference between projected and actual earnings on pension plan investments reported by OPERS. Deferred inflows related to OPEB also increase primarily due to an increase in differences between expected and actual experience on OPEB plan investments and in the net difference between projected and actual earnings on OPEB plan investments reported by OPERS.

The increase in current assets for governmental activities is primarily the result of an increase in pooled cash and investments, which resulted from an increase in revenues and the level of expenditures increasing slightly less than the level of the increase of revenues.

The increase in governmental capital assets is due primarily to ongoing capital projects and other capital asset additions exceeding current year depreciation.

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 \$221,092,189 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 \$119,737,780 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, \$116,570,037 represents resources that are subject to external restrictions on how they may be used. The remaining negative balance of \$15,215,628 represents the unrestricted net position. The governmental unrestricted net position balance is a negative \$25,828,458, directly affected by the aforementioned GASB Statements 68 and 75. Overall, net position of the County increased \$21,657,970 in 2022. Net position for governmental activities increased \$19,860,319 and the net position of business-type activities increased \$1,797,651.

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The County's governmental activities net investment in capital assets increased \$3,278,056 in 2022. This was due primarily to the placement of new assets into service along with the reduction in debt due to regularly scheduled payments.

Table 2 below provides a summary of the changes in net position for 2022 compared to 2021.

TABLE 2
Changes in Net Position

	2022			2021		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
REVENUES:						
Program Revenues:						
Charges for Services	\$ 15,289,283	\$ 9,363,040	\$ 24,652,323	\$ 15,092,967	\$ 9,625,582	\$ 24,718,549
Operating Grants and Contributions	46,907,962	682,296	47,590,258	42,590,739	-	42,590,739
Capital Grants and Contributions	3,767,271	-	3,767,271	1,786,721	698	1,787,419
General Revenues:						
Property Taxes	25,470,878	-	25,470,878	25,262,274	-	25,262,274
Permissive Sales Tax	31,079,691	-	31,079,691	30,852,914	-	30,852,914
Grants and Contributions not Restricted	6,880,586	-	6,880,586	8,942,755	-	8,942,755
Investment Income	(3,650,197)	-	(3,650,197)	(1,666,824)	-	(1,666,824)
Gain on Sale of Capital Assets	-	51,246	51,246	-	-	-
Other Revenue	4,418,632	427,735	4,846,367	4,039,064	270,999	4,310,063
Total Revenue	130,164,106	10,524,317	140,688,423	126,900,610	9,897,279	136,797,889
EXPENSES:						
General Government:						
Legislative and Executive	20,799,907	-	20,799,907	11,267,339	-	11,267,339
Judicial	13,852,438	-	13,852,438	8,528,689	-	8,528,689
Public Safety	17,332,831	-	17,332,831	9,829,680	-	9,829,680
Public Works	11,426,745	-	11,426,745	14,721,053	-	14,721,053
Health	14,587,042	-	14,587,042	10,458,381	-	10,458,381
Human Services	27,416,918	-	27,416,918	21,508,377	-	21,508,377
Conservation/Recreation	2,031,554	-	2,031,554	1,834,887	-	1,834,887
Sewer	-	5,325,759	5,325,759	-	4,324,853	4,324,853
Water	-	2,390,804	2,390,804	-	2,080,394	2,080,394
9-1-1 Dispatching	-	3,314,003	3,314,003	-	1,821,602	1,821,602
Interest Expense	552,452	-	552,452	600,088	-	600,088
Total Expenses	107,999,887	11,030,566	119,030,453	78,748,494	8,226,849	86,975,343
Excess (Deficiency) before Transfers	22,164,219	(506,249)	21,657,970	48,152,116	1,670,430	49,822,546
Transfers In (Out)	(2,303,900)	2,303,900	-	(2,884,000)	2,884,000	-
Change in Net Position	19,860,319	1,797,651	21,657,970	45,268,116	4,554,430	49,822,546
Net Position, Beginning of Year	174,280,668	25,153,551	199,434,219	129,012,552	20,599,121	149,611,673
Net Position, End of Year	\$ 194,140,987	\$ 26,951,202	\$ 221,092,189	\$ 174,280,668	\$ 25,153,551	\$ 199,434,219

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Governmental Activities

Net Position – For the year ended December 31, 2022, net position for governmental activities increased \$19,860,319 from 2021 for an ending balance of \$194,140,987. The net position of the governmental activities has become stronger the past couple years with an increase in the amount of sales tax collections, 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 controlling of expenses and the receipt of funding from the Federal Government in the American Rescue Plan (ARPA). In 2022, in addition, a negative adjustment for the OPEB expenses has resulted in a positive effect on the County's overall financial statements.

Revenues – Total revenues of the governmental activities increased \$3,263,496 in 2022 from 2021 amounts. The largest piece of this increase relates to operating grants which increased \$4.3 million, coupled with an additional \$226,777 in permissive sales tax, which a result of consumer is spending. Capital grants also increased over \$1.9 million from 2021 to improve and maintain the infrastructure of the County. Investment earnings decreased from 2021 amount by \$2.0 million as a result of market changes in bonds. This is expected to be short-term as bonds begin to mature.

Expenses – Overall, the expenses of the governmental activities increased from 2021 by \$29.25 million or 37.15%. The increase relates to programs and qualifying expenditures of ARPA funds received and the recognition of current year pension and OPEB expense adjustments compared to those required in 2021.

Business-Type Activities

Net Position – For the year ended December 31, 2022, net position for the business-type activities increased \$1,797,651 from 2021 for an ending balance of \$26,951,202. The increase is attributed mainly to the stability of the funds and County creating the 9-1-1 Dispatch Enterprise Fund in 2019 for which charges for dispatching are being accounted as well as the decrease in expense related directly to pension and OPEB.

Revenues – Total revenues of the County's business-type activities increased \$627,038 in 2022 over 2021 amounts. This increase is due to additional funding provided by ARPA funds for revenue loss during the COVID-19 as permitted by program regulations.

Expenses – Expenses associated with the business-type activities of the County increased \$2,803,717 as a result of the effect of reporting the expenses related to pensions and OPEB from 2021 to 2022.

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.

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TABLE 3
Total and Net Cost of Program Services

	<u>2022</u>		<u>2021</u>	
	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>
GOVERNMENTAL ACTIVITIES:				
General Government				
Legislative & Executive	\$ 20,799,907	\$ (12,527,866)	\$ 11,267,339	\$ (5,250,471)
Judicial	13,852,438	(8,898,440)	8,528,689	(3,774,146)
Public Safety	17,332,831	(13,479,523)	9,829,680	(8,726,145)
Public Works	11,426,745	19,758,259	14,721,053	(60,409)
Health	14,587,042	(5,763,931)	10,458,381	(1,636,588)
Human Services	27,416,918	(19,418,786)	21,508,377	1,685,864
Conservation/Recreation	2,031,554	(1,152,632)	1,834,887	(916,084)
Interest Expense	<u>552,452</u>	<u>(552,452)</u>	<u>600,088</u>	<u>(600,088)</u>
Total Expenses	<u>\$ 107,999,887</u>	<u>\$ (42,035,371)</u>	<u>\$ 78,748,494</u>	<u>\$ (19,278,067)</u>
BUSINESS-TYPE ACTIVITIES:				
Sewer	\$ 5,325,759	\$ (232,808)	\$ 4,324,853	\$ 1,070,636
Water	2,390,804	576,924	2,080,394	725,458
9-1-1 Dispatching	<u>3,314,003</u>	<u>(1,329,346)</u>	<u>1,821,602</u>	<u>(396,663)</u>
Total Expenses	<u>\$ 11,030,566</u>	<u>\$ (985,230)</u>	<u>\$ 8,226,849</u>	<u>\$ 1,399,431</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.

At December 31, 2022, the County's governmental funds reported combined fund balances of \$132,673,565, an increase of \$4,244,833 in comparison with the prior year. Approximately 1.85% or \$2,454,846 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

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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, 2022, unassigned fund balance of the General Fund was \$2,474,326, while total fund balance decreased to \$25,834,848. 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 4.57% of total general fund expenditures (including transfers), while total fund balance represents approximately 47.75% of that same amount.

The fund balance of the General Fund decreased \$3,085,456 or (10.67%) from 2021. The largest contributor to this decrease was expenditures related to employee retention during the recent pandemic.

The Department of Jobs & Family Services (DJFS) fund, a major fund, reported an increase in fund balance for the year ended December 31, 2022 of \$564,933 resulting in a fund balance of \$4,542,000. The increase was due to additional governmental funding for assistance programs.

The Department of Developmental Disabilities Fund (DoDD), another major fund of the County, saw its fund balance increase during 2022 in the amount of \$3,016,011. The majority of this increase was due to the continued decrease in personnel and related benefits costs that associated with attrition in the workforce and continuation of collecting real estate taxes to support programs.

The Children's Services Fund, the fourth major governmental fund, had a decrease in fund balance during the current year of \$140,455 to bring the year-end balance to \$24,456,071. An effort to control third party provider contracted services to be in line with projected revenues continues to aid in holding fund balance steady.

The Commissioners Fund saw its fund balance increase during the current year to \$3,000,727. This was a result of funding programs related to the pandemic with funds provided in the prior year through the federal ARPA program.

The Engineers Fund; a new major fund for 2022 is the last of the major governmental funds, saw its fund balance increase during the current year to \$1,484,995. This was a result of the receipt of gas tax and motor vehicle licenses as well of funding for infrastructure projects.

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 \$5,701,886, the Water fund reported \$4,568,660 and the 9-1-1 Dispatch fund was \$367,373. As noted earlier in the discussion of business-type activities, the overall net position increased due to a reduction in the expenses related to pensions and OPEB.

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

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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 \$61.29 million, while the final appropriations were \$70.89 million, resulting in a net increase of \$9.6 million. During 2022, the County amended its General Fund budget numerous times. The amendments to expenditures occurred in all functions. The largest change was the in legislative and executive in the amount of \$9,392,280, largely due to the County's increased expenditures relating to the COVID-19 pandemic and expenditures relating to spending ARPA funds. 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 \$59.11 million, up from the original estimate of \$49.48 million. During 2022, the County spent or encumbered 84.72% of the amount appropriated in the General Fund, which resulted in an increase in the budgetary fund balance at year-end of \$6,082,383.

Capital Assets and Long-term Debt

Capital assets: The County's capital assets for governmental and business-type activities as of December 31, 2022, amounts to \$142.3 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 \$2,051,245 or approximately 1.46%.

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

	2022			2021		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$ 7,204,888	\$ 2,093,145	\$ 9,298,033	\$ 7,204,888	\$ 2,093,145	\$ 9,298,033
Construction in Progress	15,156,524	150,774	15,307,298	9,975,074	85,555	10,060,629
Infrastructure	150,589,567	20,956,081	171,545,648	149,828,273	20,956,081	170,784,354
Buildings	28,964,898	16,539,790	45,504,688	28,878,856	16,539,790	45,418,646
Improvements	73,136,090	2,128,376	75,264,466	72,392,053	2,108,276	74,500,329
Machinery & Equipment	20,352,453	3,011,120	23,363,573	19,596,738	2,800,530	22,397,268
Less: Accumulated						
Depreciation	(176,199,103)	(21,693,886)	(197,892,989)	(171,253,959)	(20,865,828)	(192,119,787)
Totals	\$ 119,205,317	\$ 23,185,400	\$ 142,390,717	\$ 116,621,923	\$ 23,717,549	\$ 140,339,472

Major capital asset events for the year ended December 31, 2022 included:

- Construction in progress related to the renovation of the Public Safety Building 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.

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Debt: At December 31, 2022, the County had total bonded debt outstanding of \$16,249,000. Of this amount, \$15,104,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of general obligation debt of \$1,145,000 relates to business-type activities. The County also had outstanding debt balances of \$1,192,496 in Ohio Public Works Commission (OPWC) loans and \$4,380,863 in Ohio Water Development Authority (OWDA) loans, payable from business-type activities.

The County's debt, excluding compensated absences and the net pension liability, decreased by \$2,485,742 in 2022. 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 \$64,299,277, which exceeds the County's unvoted general obligation debt currently outstanding.

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

Additional information concerning the County's debt obligations is provided in Note 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 2022. The County maintains a conservative approach to spending while maximizing its local revenues. Given the current economy, we anticipate sales tax revenue to remain steady in 2023 as compared to 2022 with the rise in inflation. In 2022, the County received \$1.94 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. With online gambling now available in Ohio, the County expects to see an increase in 2023.

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 \$10.90 million of unassigned General Fund balance on the governmental balance sheet at December 31, 2022 represents 20.15% of 2022 General Fund expenditures and other financing uses.

All of these factors were considered in the preparation of the County's 2023 budget. In conjunction with current economic factors, the County expects to maintain a conservative 2023 budget while continuing to provide all mandated services. The 2023 budget also includes payments for permanent improvements and capital items.

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, 2022

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Pooled Cash and Investments	\$ 144,670,626	\$ 10,925,925	\$ 155,596,551
Pooled Cash and Investments in Segregated Accounts	731,968	684,829	1,416,797
Pooled Cash and Investments with Fiscal and Escrow Agents	366	-	366
Taxes	29,635,053	-	29,635,053
Permissive Sales Tax	5,023,641	-	5,023,641
Accounts	2,201,891	2,095,198	4,297,089
Special Assessments	81,077	-	81,077
Accrued Interest	512,432	-	512,432
Due from Other Governments	17,173,267	-	17,173,267
Materials and Supplies Inventory	205,389	1,160	206,549
Prepaid Items	282,527	13,105	295,632
Assets Held for Resale	1,180,858	-	1,180,858
Internal Balances	25,089	(25,089)	-
Net OPEB Asset	7,945,383	1,606,525	9,551,908
Capital Assets:			
Capital Assets, not subject to depreciation:			
Land	7,204,888	2,093,145	9,298,033
Construction In Progress	15,156,524	150,774	15,307,298
Capital Assets, net of accumulated depreciation	<u>96,843,905</u>	<u>20,941,481</u>	<u>117,785,386</u>
Total Assets	<u>328,874,884</u>	<u>38,487,053</u>	<u>367,361,937</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Amount on Refunding	103,013	-	103,013
Pension	12,783,791	914,315	13,698,106
OPEB	<u>1,429,240</u>	<u>25,286</u>	<u>1,454,526</u>
Total Deferred Outflows of Resources	<u>14,316,044</u>	<u>939,601</u>	<u>15,255,645</u>
LIABILITIES:			
Accounts Payable	2,812,118	486,108	3,298,226
Contracts Payable	949,975	-	949,975
Deposits	361	-	361
Accrued Wages and Benefits	2,667,884	198,630	2,866,514
Claims Payable	1,723,989	-	1,723,989
Matured Compensated Absences Payable	39,026	-	39,026
Unearned Revenue	19,541,129	-	19,541,129
Matured Interest Payable	366	-	366
Accrued Interest Payable	70,794	20,219	91,013
Long-Term Liabilities:			
Due Within One Year	2,453,666	624,681	3,078,347
Due in More Than One Year:			
Other Amounts Due in More Than One Year	18,570,641	6,556,231	25,126,872
Net Pension Liability	<u>26,068,945</u>	<u>1,297,852</u>	<u>27,366,797</u>
Total Liabilities	<u>74,898,894</u>	<u>9,183,721</u>	<u>84,082,615</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes Levies for Next Year	29,635,053	-	29,635,053
Deferred Amount on Refunding	-	44,449	44,449
Pension	34,731,319	2,452,389	37,183,708
OPEB	<u>9,784,675</u>	<u>794,893</u>	<u>10,579,568</u>
Total Deferred Inflows of Resources	<u>74,151,047</u>	<u>3,291,731</u>	<u>77,442,778</u>
NET POSITION:			
Net Investment in Capital Assets	103,399,408	16,338,372	119,737,780
Restricted for:			
Job & Family Services	4,345,736	-	4,345,736
Department of Developmental Disabilities	40,219,835	-	40,219,835
Children's Services	25,625,030	-	25,625,030
Commissioners	3,002,404	-	3,002,404
Engineers	20,800,069	-	20,800,069
Capital Projects	2,699,828	-	2,699,828
Debt Service	56,358	-	56,358
Legislative/Executive Purposes	4,582,864	-	4,582,864
Judicial Purposes	6,129,810	-	6,129,810
Public Safety Purposes	2,609,797	-	2,609,797
Public Works Purposes	2,450,712	-	2,450,712
Human Services Purposes	2,507,481	-	2,507,481
Conservation/Recreation Purposes	1,424,592	-	1,424,592
Permanent Fund:			
Nonexpendable	74,787	-	74,787
Expendable	40,734	-	40,734
Unrestricted	<u>(25,828,458)</u>	<u>10,612,830</u>	<u>(15,215,628)</u>
Total Net Position	<u>\$ 194,140,987</u>	<u>\$ 26,951,202</u>	<u>\$ 221,092,189</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2022

Functions/Programs:	<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	\$ 20,799,907	\$ 7,635,900	\$ 636,141	\$ -
Judicial	13,852,438	3,413,287	1,540,711	-
Public Safety	17,332,831	666,799	3,186,509	-
Public Works	11,426,745	812,952	26,604,781	3,767,271
Health	14,587,042	896,531	7,926,580	-
Human Services	27,416,918	1,005,001	6,993,131	-
Conservation/Recreation	2,031,554	858,813	20,109	-
Interest Expense	552,452	-	-	-
Total Governmental Activities	<u>107,999,887</u>	<u>15,289,283</u>	<u>46,907,962</u>	<u>3,767,271</u>
Business-Type Activities:				
Sewer	5,325,759	5,092,951	-	-
Water	2,390,804	2,967,728	-	-
9-1-1 Dispatching	3,314,003	1,302,361	682,296	-
Total Business-Type Activities	<u>11,030,566</u>	<u>9,363,040</u>	<u>682,296</u>	<u>-</u>
 Total Primary Government	 <u>\$ 119,030,453</u>	 <u>\$ 24,652,323</u>	 <u>\$ 47,590,258</u>	 <u>\$ 3,767,271</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

Gain on Sale of Capital Assets

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
\$ (12,527,866)		\$ (12,527,866)
(8,898,440)		(8,898,440)
(13,479,523)		(13,479,523)
19,758,259		19,758,259
(5,763,931)		(5,763,931)
(19,418,786)		(19,418,786)
(1,152,632)		(1,152,632)
<u>(552,452)</u>		<u>(552,452)</u>
<u>(42,035,371)</u>		<u>(42,035,371)</u>
	\$ (232,808)	(232,808)
	576,924	576,924
	<u>(1,329,346)</u>	<u>(1,329,346)</u>
	<u>(985,230)</u>	<u>(985,230)</u>
<u>(42,035,371)</u>	<u>(985,230)</u>	<u>(43,020,601)</u>
4,379,922	-	4,379,922
10,832,872	-	10,832,872
6,257,784	-	6,257,784
3,295,518	-	3,295,518
704,782	-	704,782
31,079,691	-	31,079,691
6,880,586	-	6,880,586
(3,650,197)	-	(3,650,197)
-	51,246	51,246
4,418,632	427,735	4,846,367
<u>(2,303,900)</u>	<u>2,303,900</u>	<u>-</u>
<u>61,895,690</u>	<u>2,782,881</u>	<u>64,678,571</u>
19,860,319	1,797,651	21,657,970
<u>174,280,668</u>	<u>25,153,551</u>	<u>199,434,219</u>
<u>\$ 194,140,987</u>	<u>\$ 26,951,202</u>	<u>\$ 221,092,189</u>

CLARK COUNTY, OHIO

Balance Sheet
 Governmental Funds
 December 31, 2022

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund
ASSETS:					
Pooled Cash and Investments	\$ 27,934,217	\$ 3,652,327	\$ 38,760,577	\$ 25,163,670	\$ 11,129,771
Pooled Cash and Investments in Segregated Accounts	-	-	68,684	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-	-
Net Receivables:					
Taxes	5,309,986	-	12,497,113	7,215,511	4,612,443
Permissive Sales Tax	5,023,641	-	-	-	-
Accounts	352,661	435	28,219	10,055	902
Special Assessments	-	-	-	-	-
Accrued Interest	512,432	-	-	-	-
Due from Other Governments	3,839,118	2,478,370	2,332,517	1,325,084	48,540
Due from Other Funds	101,957	-	300,000	-	-
Materials and Supplies Inventory	129,711	52,199	2,569	-	-
Prepaid Items	161,536	19,932	43,840	27,900	-
Assets Held for Resale	-	-	-	-	-
Total Assets	\$ 43,365,259	\$ 6,203,263	\$ 54,033,519	\$ 33,742,220	\$ 15,791,656
LIABILITIES:					
Accounts Payable	\$ 691,264	\$ 326,405	\$ 203,528	\$ 901,679	\$ 2,813
Contracts Payable	-	-	-	-	-
Deposits	-	-	-	-	-
Accrued Wages and Benefits	646,067	335,896	315,327	-	15,247
Matured Compensated Absences Payable	32,075	-	-	-	-
Due to Other Funds	13,830	-	-	-	-
Unearned Revenue	8,426,728	-	-	-	8,111,886
Matured Interest Payable	-	-	-	-	-
Total Liabilities	9,809,964	662,301	518,855	901,679	8,129,946
DEFERRED INFLOWS OF RESOURCES:					
Property Taxes Levied for Next Year	5,309,986	-	12,497,113	7,215,511	4,612,443
Unavailable Revenue - Intergovernmental Revenue	2,357,967	998,962	2,143,687	1,168,459	48,540
Unavailable Revenue - Charges for Services	15,359	-	-	500	-
Unavailable Revenue - Special Assessments	-	-	-	-	-
Unavailable Revenue - Investment Income	37,135	-	-	-	-
Total Deferred Inflows of Resources	7,720,447	998,962	14,640,800	8,384,470	4,660,983
FUND BALANCES:					
Nonspendable	1,347,933	72,131	46,409	27,900	-
Restricted	-	4,469,869	38,827,455	24,428,171	3,000,727
Committed	-	-	-	-	-
Assigned	22,012,589	-	-	-	-
Unassigned	2,474,326	-	-	-	-
Total Fund Balances	25,834,848	4,542,000	38,873,864	24,456,071	3,000,727
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 43,365,259	\$ 6,203,263	\$ 54,033,519	\$ 33,742,220	\$ 15,791,656

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, 2022

Engineers Fund	Nonmajor Governmental Funds	Total Governmental Funds		
\$ 17,174,628	\$ 19,795,007	\$ 143,610,197	Total Governmental Fund Balances	
-	663,284	731,968	\$ 132,673,565	
-	366	366	Amounts reported for governmental activities in the Statement of Net Position are different because:	
-	-	29,635,053	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
-	-	5,023,641	Land	7,204,888
-	332,730	725,002	Construction in Progress	15,156,524
-	81,077	81,077	Infrastructure	150,589,567
-	-	512,432	Buildings	28,144,755
4,534,353	2,615,285	17,173,267	Improvements	73,956,233
-	92,474	494,431	Machinery and Equipment	20,352,453
2,186	18,724	205,389	Accumulated Depreciation	<u>(176,199,103)</u>
6,754	22,565	282,527	Total Capital Assets	119,205,317
-	1,180,858	1,180,858	Other long-term assets are not available to pay for current period expenditures and therefore are unavailable in the funds.	
<u>21,717,921</u>	<u>24,802,370</u>	<u>199,656,208</u>	Intergovernmental Revenue	11,847,706
\$ 508,419	\$ 166,804	\$ 2,800,912	Charges for Services	47,290
-	949,975	949,975	Special Assessments	81,077
-	361	361	Investment Income	37,135
63,281	158,864	1,534,682	Other Income	<u>500</u>
6,951	-	39,026	12,013,708	
-	453,601	467,431	The internal service funds are used for the acquisition of document imaging equipment, self insured health care and telecommunications for the County.	
3,000,000	2,515	19,541,129	The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	
-	366	366	775,123	
<u>3,578,651</u>	<u>1,732,486</u>	<u>25,333,882</u>	The internal balance represents the portion of the internal service funds assets and liabilities that are allocated to the enterprise funds.	
-	-	29,635,053	25,089	
4,185,620	944,471	11,847,706	The net pension and OPEB liabilities are not due and receivable/payable in the current period; therefore, the assets and liabilities and related deferred inflows/outflows are not recognized in the governmental funds.	
-	31,931	47,790	Deferred Outflows Related to Pensions and OPEB	14,213,031
-	81,077	81,077	Deferred Inflows Related to Pensions and OPEB	(44,515,994)
-	-	37,135	Net Pension Liability	(26,068,945)
<u>4,185,620</u>	<u>1,057,479</u>	<u>41,648,761</u>	Net OPEB Asset	<u>7,945,383</u>
8,940	116,076	1,619,389	Total	(48,426,525)
13,944,710	21,908,632	106,579,564	Deferred amounts on refunding are not recognized as assets in the funds, whereas they are amortized in governmental activities.	
-	7,177	7,177	103,013	
-	-	22,012,589	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
-	(19,480)	2,454,846	Workman Compensation Claims	(1,133,202)
<u>13,953,650</u>	<u>22,012,405</u>	<u>132,673,565</u>	Accrued Compensated Absences	(5,145,385)
\$ 21,717,921	\$ 24,802,370	\$ 199,656,208	Accrued Interest on Long-Term Debt	(70,794)
			General Obligation Bonds & Loans Payable	(15,104,000)
			Accrued Bond Premium	<u>(774,922)</u>
			Total	<u>(22,228,303)</u>
			Net Position of Governmental Activities	
			\$ <u>194,140,987</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, 2022

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund
REVENUES:					
Taxes	\$ 3,879,454	\$ -	\$ 10,832,872	\$ 6,257,784	\$ 4,000,300
Permissive Sales Tax	31,079,691	-	-	-	-
Intergovernmental	9,804,166	11,423,523	8,016,244	5,730,597	3,896,332
Operating Grants	-	-	-	-	-
Charges for Services	7,529,216	1,430	347,315	517,216	16,396
Licenses and Permits	454,878	-	-	-	-
Fees, Fines and Forfeitures	446,340	-	-	-	-
Special Assessments	-	-	-	-	-
Investment Income	(3,720,492)	-	1,646	-	61,977
Property Sales	-	-	-	-	-
Other Revenue	1,181,446	40,410	48,731	65,560	96,957
	<u>50,654,699</u>	<u>11,465,363</u>	<u>19,246,808</u>	<u>12,571,157</u>	<u>8,071,962</u>
Total Revenues					
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	9,169,005	-	-	-	3,796,825
Judicial	12,126,862	-	-	-	22,747
Public Safety	18,508,570	-	-	-	-
Public Works	5,317,352	-	-	-	59,700
Health	303,295	-	15,776,297	-	-
Human Services	1,067,556	11,591,678	-	11,902,658	3,349,388
Conservation/Recreation	357,202	-	-	-	716,325
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
	<u>46,849,842</u>	<u>11,591,678</u>	<u>15,776,297</u>	<u>11,902,658</u>	<u>7,944,985</u>
Total Expenditures					
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>3,804,857</u>	<u>(126,315)</u>	<u>3,470,511</u>	<u>668,499</u>	<u>126,977</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from the Sale of Capital Assets	-	-	-	-	-
Transfers In	365,833	999,223	-	117,533	200,000
Transfers Out	(7,256,146)	(307,975)	(454,500)	(926,487)	(320,000)
	<u>(6,890,313)</u>	<u>691,248</u>	<u>(454,500)</u>	<u>(808,954)</u>	<u>(120,000)</u>
Total Other Financing Sources (Uses)					
Net Change in Fund Balances	(3,085,456)	564,933	3,016,011	(140,455)	6,977
Fund Balance, Beginning of Year	<u>28,920,304</u>	<u>3,977,067</u>	<u>35,857,853</u>	<u>24,596,526</u>	<u>2,993,750</u>
Fund Balance, End of Year	<u>\$ 25,834,848</u>	<u>\$ 4,542,000</u>	<u>\$ 38,873,864</u>	<u>\$ 24,456,071</u>	<u>\$ 3,000,727</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
 Reconciliation of the Statement of Revenues, Expenditures
 and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Year Ended December 31, 2022

Engineers Fund	Nonmajor Governmental Funds	Total Governmental Funds		
\$ -	\$ 500,468	\$ 25,470,878	Total Net Change in Fund Balances - Governmental Funds	\$ 4,244,833
-	-	31,079,691	Amounts reported for governmental activities in the Statement of Activities are different because:	
9,011,939	9,774,705	57,657,506	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:	
-	282,291	282,291	Capital Asset Additions	9,368,847
102,415	4,219,397	12,733,385	Depreciation	(6,547,910)
-	887,983	1,342,861		2,820,937
39,406	844,047	1,329,793	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.	(237,543)
-	75,675	75,675		
96,638	20,385	(3,539,846)	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
-	956,440	956,440	Intergovernmental	(643,300)
399,663	1,649,896	3,482,663	Charges for Services	(198,762)
9,650,061	19,211,287	130,871,337	Special Assessments	6,331
			Investment Income	(110,351)
			Other Revenue	(20,471)
				(966,553)
-	2,364,429	15,330,259	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.	63,620
-	3,674,301	15,823,910		
-	1,269,076	19,777,646	The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.	1,927,000
8,165,066	1,931,691	15,473,809	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:	
-	-	16,079,592	Compensated Absences	74,227
-	3,496,339	31,407,619	Workman Compensation Claims	(790,565)
-	951,626	2,025,153	Accrued Interest Payable	3,171
-	6,029,429	6,029,429		(713,167)
-	1,927,000	1,927,000	The change in net position of certain activities within the internal service funds are reported with governmental activities.	(22,569)
-	619,243	619,243		
8,165,066	22,263,134	124,493,660	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
1,484,995	(3,051,847)	6,377,677	Pensions	6,528,859
-	171,056	171,056	Except for amounts reported as deferred inflows/outflows, changes in the net pension and OPEB assets and liabilities are reported as expenses in the statement of activities.	
-	5,352,392	7,034,981	Pensions	1,113,595
-	(73,773)	(9,338,881)	OPEB	5,101,307
-	5,449,675	(2,132,844)		
1,484,995	2,397,828	4,244,833	Change in Net Position of Governmental Activities	\$ 19,860,319
12,468,655	19,614,577	128,428,732	See accompanying notes to the basic financial statements.	
\$ 13,953,650	\$ 22,012,405	\$ 132,673,565		

CLARK COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds
December 31, 2022

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer	Water	9-1-1 Dispatching	Total	
ASSETS:					
Current Assets:					
Pooled Cash and Investments	\$ 5,086,333	\$ 4,473,303	\$ 1,366,289	\$ 10,925,925	\$ 1,060,429
Pooled Cash and Investments in Segregated Accounts	448,088	236,741	-	684,829	-
Receivables:					
Accounts	1,469,779	625,419	-	2,095,198	1,476,889
Materials and Supplies Inventory	696	464	-	1,160	-
Prepaid Items	6,903	2,718	3,484	13,105	-
Total Current Assets	<u>7,011,799</u>	<u>5,338,645</u>	<u>1,369,773</u>	<u>13,720,217</u>	<u>2,537,318</u>
Noncurrent Assets:					
Net OPEB Asset	155,395	103,596	1,347,534	1,606,525	-
Capital Assets, not subject to depreciation:					
Land	1,540,857	552,288	-	2,093,145	-
Construction in Progress	65,219	-	85,555	150,774	-
Capital Assets, net of accumulated depreciation	14,866,692	6,074,789	-	20,941,481	-
Total Noncurrent Assets	<u>16,628,163</u>	<u>6,730,673</u>	<u>1,433,089</u>	<u>24,791,925</u>	<u>-</u>
Total Assets	<u>23,639,962</u>	<u>12,069,318</u>	<u>2,802,862</u>	<u>38,512,142</u>	<u>2,537,318</u>
DEFERRED OUTFLOWS OF RESOURCES:					
Pension	221,791	147,861	544,663	914,315	-
OPEB	15,171	10,115	-	25,286	-
Total Deferred Outflows of Resources	<u>236,962</u>	<u>157,976</u>	<u>544,663</u>	<u>939,601</u>	<u>-</u>
LIABILITIES:					
Current Liabilities:					
Accounts Payable	342,682	138,921	4,505	486,108	11,206
Accrued Wages and Benefits	39,059	26,039	133,532	198,630	-
Claims Payable	-	-	-	-	1,723,989
Due to Other Funds	-	-	-	-	27,000
Accrued Interest Payable	19,586	633	-	20,219	-
Compensated Absences Due within One Year	17,116	11,411	33,631	62,158	-
OPWC Loan Payable	122,911	11,015	-	133,926	-
OWDA Loans Payable	269,604	25,651	-	295,255	-
General Obligation Bonds Payable	102,010	31,332	-	133,342	-
Total Current Liabilities	<u>912,968</u>	<u>245,002</u>	<u>171,668</u>	<u>1,329,638</u>	<u>1,762,195</u>
Noncurrent Liabilities:					
Compensated Absences Due in More than One Year	92,222	61,481	163,804	317,507	-
OPWC Loan Payable	1,030,451	28,119	-	1,058,570	-
OWDA Loans Payable	3,572,583	513,025	-	4,085,608	-
General Obligation Bonds Payable	999,216	95,330	-	1,094,546	-
Net Pension Liability	512,548	341,697	443,607	1,297,852	-
Total Noncurrent Liabilities	<u>6,207,020</u>	<u>1,039,652</u>	<u>607,411</u>	<u>7,854,083</u>	<u>-</u>
Total Liabilities	<u>7,119,988</u>	<u>1,284,654</u>	<u>779,079</u>	<u>9,183,721</u>	<u>1,762,195</u>
DEFERRED INFLOWS OF RESOURCES:					
Deferred Charges on Refundings	28,993	15,456	-	44,449	-
Pension	516,986	344,658	1,590,745	2,452,389	-
OPEB	162,071	108,049	524,773	794,893	-
Total Deferred Inflows of Resources	<u>708,050</u>	<u>468,163</u>	<u>2,115,518</u>	<u>3,291,731</u>	<u>-</u>
NET POSITION:					
Net Investment in Capital Assets	10,347,000	5,905,817	85,555	16,338,372	-
Unrestricted	5,701,886	4,568,660	367,373	10,637,919	775,123
Total Net Position	<u>\$ 16,048,886</u>	<u>\$ 10,474,477</u>	<u>\$ 452,928</u>	<u>\$ 26,976,291</u>	<u>\$ 775,123</u>

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.

\$ (25,089)
\$ 26,951,202

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, 2022

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer	Water	9-1-1 Dispatching	Total	
OPERATING REVENUES:					
Charges for Services	\$ 5,092,951	\$ 2,967,728	\$ 1,302,361	\$ 9,363,040	\$ 12,974,798
Other Operating Revenue	<u>350,080</u>	<u>73,496</u>	<u>4,159</u>	<u>427,735</u>	<u>2,897,693</u>
Total Operating Revenues	<u>5,443,031</u>	<u>3,041,224</u>	<u>1,306,520</u>	<u>9,790,775</u>	<u>15,872,491</u>
OPERATING EXPENSES:					
Personnel Services	846,040	564,026	3,011,247	4,421,313	-
Contractual Services	3,180,815	1,259,789	-	4,440,604	869,911
Claims	-	-	-	-	15,306,687
Materials and Supplies	104,924	94,847	900	200,671	-
Other Expenses	376,607	249,952	286,280	912,839	-
Depreciation	<u>609,818</u>	<u>218,240</u>	<u>-</u>	<u>828,058</u>	<u>-</u>
Total Operating Expenses	<u>5,118,204</u>	<u>2,386,854</u>	<u>3,298,427</u>	<u>10,803,485</u>	<u>16,176,598</u>
Operating Income (Loss)	<u>324,827</u>	<u>654,370</u>	<u>(1,991,907)</u>	<u>(1,012,710)</u>	<u>(304,107)</u>
NONOPERATING REVENUES (EXPENSES):					
Grants	-	-	682,296	682,296	259,322
Interest Expense	<u>(152,325)</u>	<u>(1,294)</u>	<u>-</u>	<u>(153,619)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(152,325)</u>	<u>(1,294)</u>	<u>682,296</u>	<u>528,677</u>	<u>259,322</u>
Income (Loss) Before Transfers	172,502	653,076	(1,309,611)	(484,033)	(44,785)
Transfers In	<u>-</u>	<u>-</u>	<u>2,303,900</u>	<u>2,303,900</u>	<u>-</u>
Change in Net Position	172,502	653,076	994,289	1,819,867	(44,785)
Net Position, Beginning of Year	<u>15,876,384</u>	<u>9,821,401</u>	<u>(541,361)</u>		<u>819,908</u>
Net Position, End of Year	<u>\$ 16,048,886</u>	<u>\$ 10,474,477</u>	<u>\$ 452,928</u>		<u>\$ 775,123</u>
Some amounts reported for business-type activities in the statement of activities are different because a proportionate share of the net expense of the internal service funds are reported with business-type activities.				<u>\$ (22,216)</u>	
Change in Net Position of business-type activities				<u>\$ 1,797,651</u>	

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	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	\$ 5,201,144	\$ 2,831,325	\$ 1,302,361	\$ 9,334,830	\$ 11,997,241
Cash Paid for Employees Salaries and Benefits	(989,912)	(659,940)	(3,669,477)	(5,319,329)	-
Cash Paid to Suppliers	(3,126,521)	(1,322,331)	(900)	(4,449,752)	(896,199)
Cash Paid for Claims and Charges	-	-	-	-	(14,532,327)
Other Operating Revenues	332,038	72,067	4,159	408,264	2,897,693
Other Operating Expenses	(367,296)	(246,608)	(239,956)	(853,860)	-
Net Cash Provided (Used) by Operating Activities	<u>1,049,453</u>	<u>674,513</u>	<u>(2,603,813)</u>	<u>(879,847)</u>	<u>(533,592)</u>
CASH FLOWS FROM NONCAPITAL ACTIVITIES:					
Grants	-	-	682,296	682,296	259,322
Transfers In	-	-	2,303,900	2,303,900	-
Net Cash Provided by Noncapital Activities	<u>-</u>	<u>-</u>	<u>2,986,196</u>	<u>2,986,196</u>	<u>259,322</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition and Construction of Capital Assets	(191,573)	(104,336)	-	(295,909)	-
Interest Paid on OWDA Loans	(121,165)	-	-	(121,165)	-
Interest Paid on G.O. Bonds	(45,063)	(5,775)	-	(50,838)	-
Principal Paid on OWDA Loans	(261,565)	(25,651)	-	(287,216)	-
Principal Paid on OPWC Loans	(122,911)	(18,615)	-	(141,526)	-
Principal Paid on G.O. Bonds	(100,000)	(30,000)	-	(130,000)	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(842,277)</u>	<u>(184,377)</u>	<u>-</u>	<u>(1,026,654)</u>	<u>-</u>
Change in Cash and Cash Equivalents	207,176	490,136	382,383	1,079,695	(274,270)
Pooled Cash and Investments, Beginning of Year	<u>5,327,245</u>	<u>4,219,908</u>	<u>983,906</u>	<u>10,531,059</u>	<u>1,334,699</u>
Pooled Cash and Investments, End of Year	<u>\$ 5,534,421</u>	<u>\$ 4,710,044</u>	<u>\$ 1,366,289</u>	<u>\$ 11,610,754</u>	<u>\$ 1,060,429</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	\$ 5,086,333	4,473,303	\$ 1,366,289	\$ 10,925,925	\$ 1,060,429
Pooled Cash and Investments in Segregated Accounts	<u>448,088</u>	<u>236,741</u>	<u>-</u>	<u>684,829</u>	<u>-</u>
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 5,534,421</u>	<u>\$ 4,710,044</u>	<u>\$ 1,366,289</u>	<u>\$ 11,610,754</u>	<u>\$ 1,060,429</u>

(Continued)

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022
(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 (Used) by Operating Activities:					
Operating Income (Loss)	\$ 324,827	\$ 654,370	\$ (1,991,907)	\$ (1,012,710)	\$ (304,107)
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	609,818	218,240	-	828,058	-
Changes in Assets, Liabilities and Deferred Inflows/Outflows of Resources:					
Accounts Receivable	90,151	(137,832)	-	(47,681)	(977,556)
Materials and Supplies Inventory	(16)	(10)	-	(26)	-
Prepaid Items	20,231	2,975	41,819	65,025	-
Net OPEB Asset	(48,013)	(32,009)	(187,706)	(267,728)	-
Deferred Outflows Related to Pension	(8,301)	(5,534)	(32,451)	(46,286)	-
Deferred Outflows Related to OPEB	75,153	50,102	171,740	296,995	-
Accounts Payable	148,314	32,684	4,505	185,503	(26,289)
Accrued Wages & Benefits	13,854	9,236	45,778	68,868	-
Compensated Absences Payable	22,385	14,923	131	37,439	-
Claims Payable	-	-	-	-	774,360
Net Pension Liability	(301,835)	(201,222)	(1,180,017)	(1,683,074)	-
Deferred Inflows Related to Pension	202,123	134,748	790,195	1,127,066	-
Deferred Inflows Related to OPEB	(99,238)	(66,158)	(265,900)	(431,296)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,049,453</u>	<u>\$ 674,513</u>	<u>\$ (2,603,813)</u>	<u>\$ (879,847)</u>	<u>\$ (533,592)</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

ASSETS:

Pooled Cash and Investments	\$ 31,853,058
Pooled Cash and Investments in Segregated Accounts	3,253,506
Receivables:	
Taxes Receivable	151,622,056
Special Assessments	<u>6,486,186</u>
 Total Assets	 <u>193,214,806</u>

DEFERRED INFLOWS OF RESOURCES:

Property Taxes	151,622,056
Special Assessments	<u>6,486,186</u>
 Total Deferred Inflows of Resources	 <u>158,108,242</u>

NET POSITION:

Restricted for Individuals, Organizations and Other Governments	<u>\$ 35,106,564</u>
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See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022

ADDITIONS:

Amounts Received as Fiscal Agent	\$ 39,429,809
Property Tax Collections for Other Governments	119,460,125
Special Assessment Collections for Other Governments	894,198
Intergovernmental	11,492,614
License, Permits & Fees for Other Governments	10,483,326
Fees, Fines and Forfeitures for Other Governments	2,952,779
Sheriff Sale Collections for Others	3,513,650
Other	<u>908,884</u>
 Total Additions	 <u>189,135,385</u>

DEDUCTIONS:

Distributions as Fiscal Agent	36,593,790
Property Tax Distributions to Other Governments	118,528,953
Special Assessment Distributions to Other Governments	894,198
Distributions of State Funds to Other Governments	11,492,420
Licenses, Permits & Fees of Distributions to Other Governments	12,485,501
Fees, Fines & Forfeitures of Distributions to Other Governments	46,561
Sheriff Sale Distribution to Other Governments	3,434,169
Distributions to Individuals	926,542
Other	<u>65</u>
 Total Deductions	 <u>184,402,199</u>

Change in Net Position	4,733,186
 Net Position, Beginning of Year	 <u>30,373,378</u>
 Net Position, End of Year	 <u><u>\$ 35,106,564</u></u>

See accompanying notes to the basic financial statements.



CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 access the organization's resources; the County is legally obligated or has otherwise 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 budget, the levying of taxes, the issuance of debt, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burden on, the primary government.

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. As the Corporation’s governing body is substantively the same as the governing body of the County and (1) there is a financial benefit or burden relationship between the County and the Corporation and (2) management of the County has operational responsibility for the Corporation. Based on these criteria 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, 2022, 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, 2022

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. The internal service funds are presented in single column on the face of the proprietary fund financial statements. Fiduciary funds are reported by type.

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. The County presents three categories of funds: governmental, proprietary and fiduciary.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds: Governmental funds are those through which most governmental functions of the County 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 purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities and 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 distribution of the COVID-19 funds and proceeds from certain levy funds assessed to taxpayers in Clark County and expenditures for the support of the United Senior Services Center, the Clark County Historical Society.

Engineers Fund: The Engineers Fund is used 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.

The County's nonmajor governmental funds are used to account for (1) financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets, (2) specific revenue sources that are restricted or committed to an expenditure for specified purposes other than debt service or capital projects and (3) financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

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 changed in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial. Custodial funds are used to account for assets held by the County as fiscal agent for other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments and individuals.

C. Measurement Focus:

Government-wide Financial Statements: The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of 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 of resources are generally 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 financial statements for governmental funds.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

D. Basis of Accounting:

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in which the sales are made. Revenue from grants, entitlements, 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 the modified accrual basis, revenue from nonexchange 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, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources: In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources include deferred charges on debt refunding and amounts payable associated with the pension and OPEB plans. 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.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to future periods and will not be recognized until that time. For the County, deferred inflows of resources consist of property taxes, unavailable revenue, pension and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivable which will not be collected within the available period. For the County unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. Deferred outflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes 13 and 14 to the basic financial statements.

Expenses/Expenditures: On the accrual basis, 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 judgment 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.

E. Pooled Cash and Investments:

To improve cash management, cash received by the County is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Pooled Cash and Investments" on the financial statements.

During 2022, investments were limited to money market funds, certificates of deposits, municipal bonds & notes, corporate bonds, U.S. government agency obligations, U.S. Treasury bonds & notes and the State Treasury Asset Reserve of Ohio (STAR Ohio). Except for investments in STAR Ohio and nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

During 2022, the County invested in STAR Ohio. 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 Governmental Accounting Standards Board (GASB), Statement No. 79, “Certain External Investment Pools and Pool Participants.” The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2022, 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 \$100 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Cash received from interest payments to the General Fund during 2022 amounted to \$1,853,418 which includes \$1,834,870 assigned from other County funds, as not all funds of the County receive interest earnings.

For purposes of the statement of cash flows, investments with an original maturity of three months or less and investments of the cash management pool are considered to be cash equivalents.

F. Materials and Supplies Inventory:

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

On fund financial statements, inventories of governmental funds are stated at cost. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental funds when used.

G. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 2022, 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, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

I. Pensions and Other Postemployment Benefits:

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

J. Accrued and Long-Term Liabilities:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds and loans are recognized as a liability in the fund financial statements when due. Net pension and OPEB liabilities should be recognized in the governmental funds to the extent that benefit payments are due and payable and the retirement systems' fiduciary net position is not sufficient for payment of those benefits.

K. Capital Contributions:

Contributions of capital in proprietary fund financial statements and for the business-type activities arise from contributions of capital assets or from grants or outside contributions of resources restricted to capital acquisition and construction. Capital contributions are reported as capital contributions revenue in the proprietary fund financial statements and as capital grants and contributions on the statement of activities.

L. 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 and employee related compensation liabilities 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 and net pension liabilities will be paid from the General Fund, Job & Family Services, Department of Developmental Disabilities, Commissioners, 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.

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

On the government-wide financial statements (and in the enterprise funds), bond premiums and discounts are amortized over the term of the bonds using the straight-line (bonds outstanding) method, which approximates the effective interest method. Bond premiums/discounts are presented as additions/reductions to the face amount of bonds payable.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

On the governmental fund financial statements, bond premiums and discounts are recognized in the period when the debt is issued. Debt issuance costs are expensed when incurred.

N. 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.

O. Fund Balances:

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

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

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

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

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

P. Operating Revenues and Expenses:

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for sewer and water services and 9-1-1 services. Operating expenses are necessary costs incurred to provide the good or service that is the primary activities of the fund. Revenues and expenses not meeting this definition are reported as non-operating.

Q. 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. See Note 16 for additional information.

R. 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."

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

S. 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.

T. 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, 2022, the Dog and Kennel Special Revenue Fund and the IS Internal Service Fund had deficit fund equity in the amount of \$17,905 and \$38,206, 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:

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 4 – ENCUMBRANCES

Governmental Funds:	
General Fund	\$ 5,903,224
Job & Family Services	1,923,761
Department of Developmental Disabilities	478,795
Children's Services	6,053,925
Commissioners	2,138,246
Engineers	6,218,361
Other Nonmajor Governmental	4,089,846
Total Governmental Funds	26,806,158
Business-Type Funds:	
Sewer Fund	802,712
Water Fund	384,029
9-1-1 Dispatching Fund	139,504
Total Business-Type Funds	1,326,245
Total	\$ 28,132,403

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	Engineers Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:								
Materials and Supplies Inventory	\$ 129,711	\$ 52,199	\$ 2,569	\$ -	\$ -	\$ 2,186	\$ 18,724	\$ 205,389
Prepaid Items	161,536	19,932	43,840	27,900	-	6,754	22,565	282,527
Permanent Funds	-	-	-	-	-	-	74,787	74,787
Unclaimed Funds and/or Warrants	1,056,686	-	-	-	-	-	-	1,056,686
Total Nonspendable	1,347,933	72,131	46,409	27,900	-	8,940	116,076	1,619,389
Restricted for:								
Job & Family Services	-	4,469,869	-	-	-	-	-	4,469,869
Department of Developmental Disabilities	-	-	38,827,455	-	-	-	-	38,827,455
Children's Services	-	-	-	24,428,171	-	-	-	24,428,171
Commissioners	-	-	-	-	3,000,727	-	-	3,000,727
Engineers	-	-	-	-	-	13,944,710	-	13,944,710
Capital Projects	-	-	-	-	-	-	2,630,048	2,630,048
Debt Service	-	-	-	-	-	-	49,181	49,181
Legislative/Executive	-	-	-	-	-	-	4,681,867	4,681,867
Judicial	-	-	-	-	-	-	5,673,185	5,673,185
Public Safety	-	-	-	-	-	-	2,494,137	2,494,137
Public Works	-	-	-	-	-	-	2,406,684	2,406,684
Human Services	-	-	-	-	-	-	2,504,441	2,504,441
Conservation/Recreation	-	-	-	-	-	-	1,428,355	1,428,355
Permanent Fund	-	-	-	-	-	-	40,734	40,734
Total Restricted	-	4,469,869	38,827,455	24,428,171	3,000,727	13,944,710	21,908,632	106,579,564
Committed:								
Debt Service	-	-	-	-	-	-	7,177	7,177
Total Committed	-	-	-	-	-	-	7,177	7,177
Assigned:								
Subsequent Appropriations	16,746,028	-	-	-	-	-	-	16,746,028
Purchases on Order - Legislative/Executive	929,786	-	-	-	-	-	-	929,786
Purchases on Order - Judicial	901,003	-	-	-	-	-	-	901,003
Purchases on Order - Public Safety	1,416,743	-	-	-	-	-	-	1,416,743
Purchases on Order - Public Works	1,788,033	-	-	-	-	-	-	1,788,033
Purchases on Order - Human Services	109,619	-	-	-	-	-	-	109,619
Purchases on Order - Health	121,377	-	-	-	-	-	-	121,377
Total Assigned	22,012,589	-	-	-	-	-	-	22,012,589
Unassigned (deficit)	2,474,326	-	-	-	-	-	(19,480)	2,454,846
Total Fund Balances	\$ 25,834,848	\$ 4,542,000	\$ 38,873,864	\$ 24,456,071	\$ 3,000,727	\$ 13,953,650	\$ 22,012,405	\$ 132,673,565

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 the federal agricultural mortgage corporation. 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 40% 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, 2022

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, 2022, 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 \$6,612,835. Of the bank balance, \$3,925,219 was covered by Federal Depository insurance and \$2,687,616 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, 2022

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
			Less than 1 Year	1 to 3 Years	Greater than 3	
Fair Value:						
AGM	AA+/Aaa	\$ 1,639,058	\$ -	\$ -	\$ 1,639,058	0.87%
FFCB	AA+/Aaa	46,052,245	5,513,233	24,700,758	15,838,254	24.47%
FHLB	AA+/Aaa	22,875,491	5,729,554	12,223,988	4,921,949	12.15%
FMCC	AA+/Aaa	4,015,710	-	4,015,710	-	2.13%
FNMA	AA+/Aaa	8,609,057	-	6,511,388	2,097,669	4.58%
U.S. Treasury Notes	N/A	44,237,999	7,590,256	15,511,026	21,136,717	23.51%
Municipal Bonds	AA/Aa	2,062,478	1,074,048	988,430	-	1.10%
Corporate Bond	AA/A1	9,310,705	2,963,430	6,347,275	-	4.95%
Negotiable CD's	(1)	7,590,692	3,539,918	3,581,795	468,979	4.03%
Net Asset Value/Amortized Cost:						
STAR Ohio	AAAm	16,365,251	16,365,251	-	-	8.70%
Money Markets/ICS	(1)	25,418,619	25,418,619	-	-	13.51%
Total Investments		\$ 188,177,305	\$ 68,194,309	\$ 73,880,370	\$ 46,102,626	100.00%

Credit Rating per S&P/Moody's

N/A - U.S. Treasury Bonds and CD's 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, FMCC, FNMA, AGM), United States Treasury Notes, and commercial bonds 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

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.

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 2022 for real and public utility property taxes represents collections of 2021 taxes.

The 2022 real property taxes are levied after October 1, 2022, on the assessed value as of January 1, 2022, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2022 real property taxes are collected in and intended to finance 2023 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 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2022 was \$15.15 per \$1,000 of assessed value. The assessed values upon which the 2022 taxes were collected were as follows:

Category	Assessed Value
Real Property	\$ 2,444,226,420
Public Utility Real Property	2,827,000
Public Utility Personal Property	184,917,640
Total Assessed Value	\$ 2,631,971,060

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 2022 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, 13.45 mills have been levied for additional millage.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 7 – PROPERTY TAXES (Continued)

A summary of voted millage for tax year 2021 collected in 2022 follows:

Purpose	Voter Authorized Rate (b)	Rate Levied for Current Year (a)		Voter Levy Date	Final Levy Year
		Residential/ Agricultural	Other		
Children Services	3.000	2.664381	2.924250	2021	2030
Mental Health	1.000	0.730733	0.911821	2019	2028
Mental Health	1.650	1.465409	1.608337	2014	2023
Mental Health & Retardation	2.000	1.635428	1.949500	2003	Continuing
Mental Health & Retardation	3.500	2.861999	3.411625	2003	Continuing
Clark County Park District	0.600	0.532876	0.584850	2016	2025
Historical Society	0.300	0.276990	0.292425	2017	2021
Senior Citizens	1.400	1.292621	1.379246	2019	2023

(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 custodial 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, 2022.

NOTE 8 – PERMISSIVE SALES AND USE TAX

On August 18, 2021, the Board of County Commissioners voted to continue a ½% emergency sales tax increase permanently, effective January 1, 2022. 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 2022 amounted to \$31,079,691.

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, 2022

NOTE 9 – RECEIVABLES

Receivables at December 31, 2022 consisted of current and delinquent property taxes, special assessments, accounts, intergovernmental grants and accrued interest on investments. All receivables are considered collectible in full due to the ability to foreclose for nonpayment of taxes and the stable condition of State programs.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
Governmental Activities:	
Local Government and Local	
Government Revenue Assistance	\$ 975,175
Casino Tax	1,042,982
Public Assistance for Health & Human Services Programs	4,474,239
Grants and Reimbursements	5,020,481
Homestead and Rollback	1,404,990
Gas, Excise, Motor Vehicle License Fees & Permissive Auto Tax	4,185,620
Capital Projects	69,780
Total Governmental Activities	<u>\$ 17,173,267</u>

NOTE 10 – INTERFUND TRANSFERS AND BALANCES

Interfund transfers for the year ended December 31, 2022, consisted of the following:

Transfer In	Transfer Out						Total
	General Fund	Job & Family Services Fund	Developmental Disabilities Fund	Children's Services Fund	Commissioners Fund	Nonmajor Special Revenue Funds	
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ 45,833	\$ 365,833
Job & Family Services Fund	443,630	-	-	555,593	-	-	999,223
Children's Services Fund	-	117,533	-	-	-	-	117,533
Commissioners Fund	200,000	-	-	-	-	-	200,000
Nonmajor Special Revenue Fund	47,666	190,442	-	370,894	-	27,940	636,942
Nonmajor Debt Service Fund	2,363,000	-	-	-	-	-	2,363,000
Nonmajor Capital Projects Fund	1,897,950	-	454,500	-	-	-	2,352,450
9-1-1 Dispatch Enterprise Fund	2,303,900	-	-	-	-	-	2,303,900
Total	<u>\$ 7,256,146</u>	<u>\$ 307,975</u>	<u>\$ 454,500</u>	<u>\$ 926,487</u>	<u>\$ 320,000</u>	<u>\$ 73,773</u>	<u>\$ 9,338,881</u>

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 10 – INTERFUND TRANSFERS AND BALANCES (Continued)

Due To	Due From			Total
	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	
General Fund	\$ -	\$ -	\$ 13,830	\$ 13,830
Nonmajor Special Revenue Fund	74,957	-	78,644	153,601
Nonmajor Capital Projects Fund	-	300,000	-	300,000
IS Internal Service Fund	27,000	-	-	27,000
Total	<u>\$ 101,957</u>	<u>\$ 300,000</u>	<u>\$ 92,474</u>	<u>\$ 494,431</u>

Interfund balances for the year ended December 31, 2022, 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, 2022

NOTE 11 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 was as follows:

	Balance 12/31/2021	Additions	Deletions	Balance 12/31/2022
<u>Governmental Activities:</u>				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	9,975,074	5,704,843	(523,393)	15,156,524
Non-Depreciable Capital Assets	<u>17,179,962</u>	<u>5,704,843</u>	<u>(523,393)</u>	<u>22,361,412</u>
Depreciable Capital Assets:				
Buildings	28,878,856	86,042	-	28,964,898
Improvements	72,392,053	1,564,180	(820,143)	73,136,090
Machinery and Equipment	19,596,738	1,530,853	(775,138)	20,352,453
Infrastructure	149,828,273	1,006,322	(245,028)	150,589,567
Depreciable Capital Assets	<u>270,695,920</u>	<u>4,187,397</u>	<u>(1,840,309)</u>	<u>273,043,008</u>
Less: Accumulated Depreciation:				
Buildings	(25,786,165)	(388,012)	-	(26,174,177)
Improvements	(47,595,699)	(3,180,803)	673,345	(50,103,157)
Machinery and Equipment	(14,054,347)	(1,411,943)	774,375	(14,691,915)
Infrastructure	(83,817,748)	(1,567,152)	155,046	(85,229,854)
Accumulated Depreciation	<u>(171,253,959)</u>	<u>(6,547,910) *</u>	<u>1,602,766</u>	<u>(176,199,103)</u>
Depreciable Capital Assets, net	<u>99,441,961</u>	<u>(2,360,513)</u>	<u>(237,543)</u>	<u>96,843,905</u>
Governmental Activities Capital Assets, net	<u>\$ 116,621,923</u>	<u>\$ 3,344,330</u>	<u>\$ (760,936)</u>	<u>\$ 119,205,317</u>

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

General Government:

Legislative and Executive	\$ 2,168,173
Judicial	88,569
Public Safety	478,288
Public Works	3,160,626
Health	348,107
Human Services	242,959
Conservation and Recreation	61,188
	<u>\$ 6,547,910</u>

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 11 – CAPITAL ASSETS (Continued)

	Balance 12/31/2021	Additions	Deletions	Balance 12/31/2022
Business-Type Activities:				
Non-Depreciable Capital Assets:				
Land	\$ 2,093,145	\$ -	\$ -	\$ 2,093,145
Construction in Progress	85,555	65,219	-	150,774
Non-Depreciable Capital Assets	<u>2,178,700</u>	<u>65,219</u>	<u>-</u>	<u>2,243,919</u>
Depreciable Capital Assets:				
Buildings	16,539,790	-	-	16,539,790
Improvements	2,108,276	20,100	-	2,128,376
Machinery and Equipment	2,800,530	210,590	-	3,011,120
Infrastructure	20,956,081	-	-	20,956,081
Depreciable Capital Assets	<u>42,404,677</u>	<u>230,690</u>	<u>-</u>	<u>42,635,367</u>
Less: Accumulated Depreciation:				
Buildings	(6,321,629)	(360,625)	-	(6,682,254)
Improvements	(1,311,995)	(90,024)	-	(1,402,019)
Machinery and Equipment	(2,565,961)	(66,000)	-	(2,631,961)
Infrastructure	(10,666,243)	(311,409)	-	(10,977,652)
Accumulated Depreciation	<u>(20,865,828)</u>	<u>(828,058)</u>	<u>-</u>	<u>(21,693,886)</u>
Depreciable Capital Assets, net	<u>21,538,849</u>	<u>(597,368)</u>	<u>-</u>	<u>20,941,481</u>
Business-Type Activities				
Capital Assets, net	<u>\$ 23,717,549</u>	<u>\$ (532,149)</u>	<u>\$ -</u>	<u>\$ 23,185,400</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, 2022

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

General obligation bonds currently outstanding are as follows:

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Governmental Activities:			
Various Purpose Improvement and Refunding Bonds	2017	3.75% - 5.00%	\$ 12,105,000
Various Purpose Bonds	2018	2.50% - 5.00%	\$ 10,050,000
Various Purpose Refunding Bonds	2019	1.83%	\$ 1,193,000
Business-Type Activities:			
Various Purpose Improvement and Refunding Bonds	2017	3.75% - 5.00%	\$ 1,750,000

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Premium</u>	<u>Interest</u>
2023	\$ 1,644,000	\$ 95,861	\$ 579,222
2024	1,662,000	95,861	539,901
2025	1,114,000	95,861	476,971
2026	1,147,000	95,861	423,616
2027	1,215,000	95,855	368,390
2028-2032	3,852,000	158,747	1,206,124
2033-2037	3,935,000	129,785	548,088
2038	<u>535,000</u>	<u>7,091</u>	<u>19,394</u>
Total	<u><u>\$ 15,104,000</u></u>	<u><u>\$ 774,922</u></u>	<u><u>\$ 4,161,706</u></u>
<u>Year</u>	<u>Business-Type Activities</u>		
	<u>Principal</u>	<u>Premium</u>	<u>Interest</u>
2023	\$ 125,000	\$ 8,342	\$ 48,237
2024	130,000	8,342	45,425
2025	100,000	8,342	38,925
2026	110,000	8,342	33,925
2027	105,000	8,341	28,425
2028-2032	295,000	22,880	91,075
2032-2036	<u>280,000</u>	<u>18,299</u>	<u>27,100</u>
Total	<u><u>\$ 1,145,000</u></u>	<u><u>\$ 82,888</u></u>	<u><u>\$ 313,112</u></u>

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%.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

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.

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.

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<u>Ohio Public Works Commission Loans:</u>			
Northridge Water Storage Tank	2002	0%	\$ 304,000
West Enon Estates Sanitary Sewer	2004	0%	\$ 495,000
Green Meadows Water Tank	2005	0%	\$ 200,000
Southwest WWTP Equipment Replacement	2008	0%	\$ 198,000
Lawrenceville & Northridge Water Imp	2011	0%	\$ 20,298
Southwest Regional WWTP Expansion	2015	0%	\$ 1,500,000
Sewer & Manhole Rehabilitation 2014	2016	0%	\$ 230,286

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

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

	<u>Principal</u>
2023	\$ 133,926
2024	121,551
2025	97,529
2026	87,529
2027	87,529
2028-2032	436,631
2033-2036	<u>227,801</u>
	<u>\$ 1,192,496</u>

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.

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<u>Ohio Water Development Authority Loans:</u>			
Limecrest Water System	2012	0%	\$ 769,536
Southwest Regional WWTP Expansion	2013	3.05%	\$ 5,728,887

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

	<u>OWDA</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 295,255	\$ 115,147
2024	303,541	106,861
2025	312,081	98,321
2026	320,884	89,518
2027	329,957	80,445
2028-2032	1,795,948	256,059
2033-2037	869,291	28,465
2038-2042	128,256	-
2043	<u>25,650</u>	<u>-</u>
	<u>\$ 4,380,863</u>	<u>\$ 774,816</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

A schedule of changes in long-term obligations of the County during 2022 was as follows:

	Amount Outstanding 12/31/2021	Additions	Retirements	Amount Outstanding 12/31/2022	Amounts Due Within One Year
Governmental Activities:					
<u>General Obligation Bonds:</u>					
2.00% to 5.00% - 2017					
Various Purpose Improvement and Refunding Bonds	\$ 7,035,000	\$ -	\$ 1,340,000	\$ 5,695,000	\$ 830,000
2.50% to 5.00% - 2018					
Various Purpose Bonds	9,065,000	-	370,000	8,695,000	625,000
1.83% - 2019					
Various Purpose Refunding Bonds	<u>931,000</u>	<u>-</u>	<u>217,000</u>	<u>714,000</u>	<u>189,000</u>
Total General Obligation Debt	17,031,000	-	1,927,000	15,104,000	1,644,000
Compensated Absences	5,219,612	5,145,385	5,219,612	5,145,385	713,805
Net Pension Liability	47,425,306	-	21,356,361	26,068,945	-
Accrued Bond Premium	<u>875,721</u>	<u>-</u>	<u>100,799</u>	<u>774,922</u>	<u>95,861</u>
Total Governmental Activities	<u>\$ 70,551,639</u>	<u>\$ 5,145,385</u>	<u>\$ 28,603,772</u>	<u>\$ 47,093,252</u>	<u>\$ 2,453,666</u>
Business-Type Activities:					
<u>General Obligation Bonds:</u>					
2.00 to 5.00% - 2017					
Various Purpose Improvement and Refunding Bonds	\$ 1,275,000	\$ -	\$ 130,000	\$ 1,145,000	\$ 125,000
Total General Obligation Debt	1,275,000	-	130,000	1,145,000	125,000
<u>Ohio Public Works Commission Loans:</u>					
Northridge Water Storage Tank	7,600	-	7,600	-	-
West Enon Estates Sanitary Sewer	61,875	-	24,750	37,125	24,750
Southwest Regional WWTP Expansion	1,012,500	-	75,000	937,500	75,000
Green Meadows Water Tank	40,000	-	10,000	30,000	10,000
Southwest WWTP Equipment Replacement	34,941	-	11,647	23,294	11,647
Lawrenceville & Northridge Water Imp	10,149	-	1,015	9,134	1,015
Sewer & Manhole Rehabilitation 2014	166,957	-	11,514	155,443	11,514
<u>Ohio Water Development Authority Loans:</u>					
Limecrest Water System	564,327	-	25,651	538,676	25,651
Southwest Regional WWTP Expansion	4,103,752	-	261,565	3,842,187	269,604
Compensated Absences	342,226	379,665	342,226	379,665	62,158
Net Pension Liability	2,980,926	-	1,683,074	1,297,852	-
Accrued Bond Premium	<u>91,230</u>	<u>-</u>	<u>8,342</u>	<u>82,888</u>	<u>8,342</u>
Total Business-Type Activities	<u>10,691,483</u>	<u>379,665</u>	<u>2,592,384</u>	<u>8,478,764</u>	<u>624,681</u>
Total Government Wide	<u>\$ 81,243,122</u>	<u>\$ 5,525,050</u>	<u>\$ 31,196,156</u>	<u>\$ 55,572,016</u>	<u>\$ 3,078,347</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

Conduit Debt:

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

At December 31, 2022, there were 69 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 21 series issued after July 1, 1995 was \$3.06 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, 2022 are an overall debt margin of \$47,248,825 and a limit on un-voted debt margin of \$9,269,259.

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

The net pension liability represents Clark 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 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 this estimate annually.

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

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 the 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 accrued wages and benefits on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – Clark County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-share, 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 plan with defined contribution features. Effective January 1, 2022, members may no longer select the combined plan. While members (e.g., Clark 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 disclosure focuses 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 ORC. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS’s fiduciary net position that may be obtained by visiting www.opers.org/financial/reports.shtml, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

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 plan as per the reduced benefits adopted by SB 343 (see OPERS’ ACFR referenced above for additional information):

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

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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
2022 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	13.0%**
2022 Actual Contribution Rates		
Employer:		
Pension	14.0%	18.1%
Post-employment Health Care Benefits	*	*
	14.0%	18.1%
Total Employer	14.0%	18.1%
Employee	10.0%	13.0%

* This rate is determined by OPERS' Board and has no maximum rate established by ORC. For 2022, the rate was 0% for the Traditional Pension Plan, 0% from January 1, 2022 to June 20, 2022 and 2% from July 1, 2022 to December 31, 2022 for the Combined Plan and 4% for the Member-Directed Plan.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2% greater than the Public Safety rate, which is currently 12.0%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$7,043,393 for 2022.

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, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Clark County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the projected contributions of all participating entities. Following is information related to the proportionate share:

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

	Governmental Activities	Business-Type Activities	Total
Proportionate Share of the Net Pension Liability	\$ 26,068,945	\$ 1,297,852	\$ 27,366,797
Proportion of the Net Pension Liability:			
Current Measurement Date	0.299629%	0.014917%	0.314546%
Prior Measurement Date	0.320272%	0.020131%	0.340403%
Change in Proportionate Share	<u>-0.020643%</u>	<u>-0.005214%</u>	<u>-0.025857%</u>
Pension Expense	\$ (1,113,595)	\$ (87,758)	\$ (1,201,353)

At December 31, 2022, 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	\$ 1,293,204	\$ 101,916	\$ 1,395,120
Change in assumptions	3,172,193	249,998	3,422,191
Change in County's proportionate share and difference in employer contributions	1,789,535	47,867	1,837,402
County contributions subsequent to the measurement date	<u>6,528,859</u>	<u>514,534</u>	<u>7,043,393</u>
Total Deferred Outflow of Resources	<u>\$ 12,783,791</u>	<u>\$ 914,315</u>	<u>\$ 13,698,106</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$ (595,837)	\$ (4,385)	\$ (600,222)
Net difference between projected and actual earnings on pension plan investments	(30,173,839)	(2,377,975)	(32,551,814)
Change in County's proportionate share and difference in employer contributions	<u>(3,730,625)</u>	<u>(301,047)</u>	<u>(4,031,672)</u>
Total Deferred Inflows of Resources	<u>\$ (34,500,301)</u>	<u>\$ (2,683,407)</u>	<u>\$ (37,183,708)</u>

\$7,043,393 reported as deferred outflows of resources related to pension resulting from Clark County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. 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, 2022

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Fiscal Year Ending December 31:	<u>OPERS</u>
2023	\$ (5,343,213)
2024	(12,353,293)
2025	(7,654,248)
2026	<u>(5,178,241)</u>
Total	<u>\$ (30,528,995)</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, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation:

Current measurement period	2.75%
Prior measurement period	3.25%

Future salary increases (including inflation):

Current measurement period	2.75% to 10.75%
Prior measurement period	3.25% to 10.75%

COLA or Ad Hoc COLA

Pre 1/7/2013 retirees: 3% simple;
Post 1/7/2013 retirees: 3% simple through
2022, then 2.05% simple

Investment rate of return:

Current measurement period	6.90%
Prior measurement period	7.20%

Actuarial cost method

Individual entry age

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previous described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, 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 of 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 gain of 15.3% for 2021.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees 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 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 rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00%	3.78%
Real Estate	11.00%	3.66%
Private Equity	12.00%	7.43%
International Equities	23.00%	4.88%
Risk Parity	5.00%	2.92%
Other Investments	4.00%	2.85%
	100.00%	4.21%

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Discount Rate. The discount rate used to measure the total pension liability was 6.90% for the Traditional Pension Plan. 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 Employer’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following chart represents the Clark County’s proportionate share of the net pension liability at the 6.90% discount rate, as well as the sensitivity to a 1% increase and 1% decrease in the current discount rate:

	1% Decrease (5.90%)	Current Discount Rate of 6.90%	1% Increase (7.90%)
County's proportionate share of net pension liability/(asset)	\$ 72,157,129	\$ 27,366,797	\$ (9,902,378)

NOTE 14 – DEFINED BENEFIT OPEB PLANS

Net OPEB Asset

The net OPEB assets reported on the statement of net position represent assets for 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.

The net OPEB assets represent 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 asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments, health care cost trends 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 annual 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 health care to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB asset. Resulting adjustments to the net OPEB asset 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 14 – DEFINED BENEFIT OPEB PLANS (Continued)

The proportionate share of a retirement system’s fully funded benefits is presented as a long-term *net OPEB asset* on the accrual basis of accounting. Any liability for contractually-required OPEB contributions 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 plan; the Member-Directed Plan, a defined contribution plan; and the Combined Plan, a cost-sharing, multiple-employer defined benefit plan that has elements of both a defined benefit and defined contribution plan. Effective January 1, 2022, members can no longer select the Combined 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 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.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via a Health Reimbursement Arrangement allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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 another post employment benefit (OPEB) as described in GASB Statement No. 75. See OPERS’ ACFR referenced below for additional information.

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 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. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 14 – DEFINED BENEFIT OPEB PLANS (Continued)

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.0% of earnable salary 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. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan was 0% during calendar year 2022. For the Combined Plan, the portion of the employer contributions allocated to health care was 0% from January 1, 2022 to June 30, 2022, and was 2% from July 1, 2022 to December 31, 2022.

As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2023 remains at 0% for the Traditional Pension Plan and 2% for the Combined Plan. 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 2022 was 4.0%.

Clark County's contractually required contribution to OPERS for OPEB was \$0 for 2022.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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 asset 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:

	Governmental Activities	Business-Type Activities	Total
Proportionate Share of the Net OPEB Asset	\$ (7,945,383)	\$ (1,606,525)	\$ (9,551,908)
Proportion of the Net OPEB Asset:			
Current Measurement Date	0.253672%	0.051291%	0.304963%
Prior Measurement Date	0.304407%	0.026031%	0.330438%
Change in Proportionate Share	-0.050735%	0.025260%	-0.025475%
OPEB Expense	\$ (5,101,307)	\$ (402,029)	\$ (5,503,336)

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 14 – DEFINED BENEFIT OPEB PLANS (Continued)

At December 31, 2022, Clark 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			
Change in County's proportionate share and difference in employer contributions	\$ 1,429,240	\$ 25,286	\$ 1,454,526
Total Deferred Outflow of Resources	\$ 1,429,240	\$ 25,286	\$ 1,454,526
Deferred Inflows of Resources			
Differences between expected and actual experience	\$ (1,343,039)	\$ (105,844)	\$ (1,448,883)
Net difference between projected and actual earnings on OPEB plan investments	(4,221,023)	(332,654)	(4,553,677)
Change in assumptions	(3,684,080)	(182,425)	(3,866,505)
Change in County's proportionate share and difference in employer contributions	(536,533)	(173,970)	(710,503)
Total Deferred Inflows of Resources	\$ (9,784,675)	\$ (794,893)	\$ (10,579,568)

No amounts reported as deferred outflows of resources related to OPEB resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or an increase of the net OPEB asset in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS
Fiscal Year Ending December 31:	
2023	\$ (5,131,025)
2024	(2,345,079)
2025	(994,955)
2026	(653,983)
Total	\$ (9,125,042)

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the value 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 14 – DEFINED BENEFIT OPEB PLANS (Continued)

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, 2020, rolled forward to the measurement date of December 31, 2021. 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:	
Current measurement period	2.75%
Prior measurement period	3.25%
Projected salary increases:	
Current measurement period	2.75% to 10.75%, including wage inflation
Prior measurement period	3.25% to 10.75%, including wage inflation
Single discount rate:	6.00%
Investment rate of return	6.00%
Municipal bond rate:	
Current measurement period	1.84%
Prior measurement period	2.00%
Health care cost trend rate:	
Current measurement period	5.5% initial. 3.50% ultimate in 2034
Prior measurement period	8.5% initial. 3.50% ultimate in 2035
Actuarial cost method	Individual entry age

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previous described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 14 – DEFINED BENEFIT OPEB PLANS (Continued)

During 2021, 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 of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. 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 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 Health Care portfolio was a gain of 14.3% for 2021.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees 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 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 rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by the Board’s investment consultant. For each major asset class that is included in the Defined Benefit portfolio’s target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00%	0.91%
Domestic Equities	25.00%	3.78%
REITs	7.00%	3.71%
International Equities	25.00%	4.88%
Risk Parity	2.00%	2.92%
Other Investments	7.00%	1.93%
	100.00% %	3.45%

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 14 – DEFINED BENEFIT OPEB PLANS (Continued)

Discount Rate. A single discount rate of 6.0% was used to measure the OPEB liability on the measurement date of December 31, 2021. 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 the actuarial assumed rate of return on the health care investment portfolio of 6.0% and a municipal bond rate of 1.84%. 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 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the Clark County’s Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate. The following table presents the County’s proportionate share of the net OPEB asset calculated using the single discount rate of 6.0%, as well as what the County’s proportionate share of the net OPEB asset if it were calculated using a discount rate that is 1.0% point lower (5.0%) or 1.0% point higher (7.0%) than the current rate:

	1% Decrease (5.0%)	Current Discount Rate of 6.0%	1% Increase (7.0%)
County's proportionate share of net OPEB asset	\$ 5,617,695	\$ 9,551,908	\$ 12,818,227

Sensitivity of the County’s Proportionate Share of the Net OPEB Asset 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 asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0% lower or 1.0% 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 2022 is 5.50%. 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 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of net OPEB asset	\$ 9,655,605	\$ 9,551,908	\$ 9,429,921

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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.

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 coverage from coverage in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverage 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 2022 and 2021 is as follows:

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 16 – RISK MANAGEMENT (Continued)

<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Current Year Payments</u>	<u>Balance at End of Year</u>
2021	\$ 1,039,814	\$ 14,098,164	\$ 14,188,349	\$ 949,629
2022	949,629	15,306,687	14,532,327	1,723,989

C. Workers Compensation:

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

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

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

All claims processing is done by the State. The State initially pays all claims and then bills the County. At December 31, 2022, a claims liability of \$1,133,202 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.

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 17 – JOINTLY GOVERNED ORGANIZATIONS (Continued)

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 2022, the County did not contribute any money to the Authority.

Springfield Metropolitan Housing Authority – The Springfield Metropolitan Housing Authority was established under Section of 3735 of the Ohio Revised Code. The Board is comprised of five members: one appointed by the Clark County Probate Court, one appointed by the Clark County Court of Common Pleas, one appointed by the Clark County Commissioners, and two appointed by the City of Springfield Commissioners. Clark County cannot significantly influence the Authority’s operations, the board has sole budgetary authority, and the County is not legally or morally obligated for the Authority’s debt. During 2022, 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 \$5,300,850 in library and local government money passed thru the County during 2022.

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. NRPRD 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 2022, 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 \$51,811 in local government monies passed thru the County during 2022.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022, 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, 2022

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, 2022

NOTE 20 – TAX ABATEMENTS (Continued)

Below is the information relevant to the disclosure of those programs for the year ended December 31, 2022:

<u>Tax Abatement Program</u>	<u>Total Estimated Gross Amount of Taxes Abated for Tax Year 2021</u>
Community Reinvestment Area (CRA):	
South Limestone - Residential Development	\$ 57,637
South Limestone - Commercial/Industrial Development:	
Retail	\$ 1,939
Center City - Residential Development	\$ 105,400
Center City - Commercial/Industrial Development:	
Manufacturing	\$ 5,831
Retail	\$ 3,276
Office	\$ 395,441
Sheridan-Kenton - Commercial/Industrial Development:	
Manufacturing	\$ 7,415
Springfield Reinvestment	
Recreation	\$ 15,868
Housing	\$ 22,853
Enterprise Zone:	
Manufacturing	\$ 595,179
Recreation	\$ 68,329

NOTE 21 – ASSET RETIREMENT OBLIGATION

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewage treatment system to the Ohio EPA for approval. Through this permitting process, the County would be responsible to address any public safety issues associated with their sewage treatment facilities and the permit would specify the procedures required to dispose of all or part of the sewage treatment plant. At this time, the County has not applied for, nor does it have, an approved permit from Ohio EPA to dispose of all or part of their sewage treatment plant. Due to the lack of specific legal requirements for retiring the sewage treatment plant, the County has determined that the amount of the Asset Retirement Obligation cannot be reasonably estimate at this time.

NOTE 22 – IMPLEMENTATION OF ACCOUNTING PRINCIPLES

For 2022, the County has implemented GASB Statement No. 87, “Leases”, GASB Implementation Guide 2019-3, “Leases”, GASB Implementation Guide 2020-1, “Implementation Guide Update - 2020”, GASB Statement No. 91, “Conduit Debt Obligations”, GASB Statement No. 92, “Omnibus 2020”, GASB Statement No. 93, “Replacement of Interbank Offered Rates”, GASB Statement No. 97, “ Certain component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32” and certain paragraphs of GASB Statement No. 99, “Omnibus 2022”.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 22 – CHANGE IN ACCOUNTING PRINCIPLES (Continued)

GASB Statement No. 87 and GASB Implementation Guide 2019-3 enhance the relevance and consistency of information of the government’s leasing activities. GASB Statement No. 87 establishes criteria for the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. GASB Statement No. 87 did not impact the County’s financial statements as the existing leases have been deemed insignificant to the financial statements by management.

GASB Implementation Guide 2020-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2020-1 did not have an effect on the financial statements of the County.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

GASB Statement No. 93 establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The implementation of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 97 is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The implementation of GASB Statement No. 97 did not have an effect on the financial statements of the County.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the County.

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,916,014	\$ 3,916,014	\$ 3,879,454	\$ (36,560)
Permissive Sales Tax	30,000,000	30,000,000	31,071,664	1,071,664
Intergovernmental	7,319,835	7,470,195	8,984,909	1,514,714
Charges for Services	4,749,160	4,909,233	7,560,568	2,651,335
Licenses and Permits	452,800	452,800	453,167	367
Fees, Fines and Forfeitures	523,600	523,600	441,815	(81,785)
Investment Income	1,150,000	1,150,000	1,831,836	681,836
Other Revenue	263,034	669,639	1,900,229	1,230,590
Total Revenues	<u>48,374,443</u>	<u>49,091,481</u>	<u>56,123,642</u>	<u>7,032,161</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	10,334,396	19,726,676	10,976,748	8,749,928
Judicial	14,276,672	14,254,979	13,604,067	650,912
Public Safety	20,390,168	20,522,394	19,660,186	862,208
Public Works	6,040,179	6,047,045	5,670,907	376,138
Health	441,867	447,027	445,800	1,227
Human Services	1,278,832	1,269,860	1,116,798	153,062
Conservation and Recreation	354,900	357,800	354,500	3,300
Total Expenditures	<u>53,117,014</u>	<u>62,625,781</u>	<u>51,829,006</u>	<u>10,796,775</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,742,571)</u>	<u>(13,534,300)</u>	<u>4,294,636</u>	<u>17,828,936</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	1,110,000	10,018,531	10,013,371	(5,160)
Transfers Out	(8,177,950)	(8,259,850)	(8,225,624)	34,226
Total Other Financing Sources (Uses)	<u>(7,067,950)</u>	<u>1,758,681</u>	<u>1,787,747</u>	<u>29,066</u>
Net Change in Fund Balance	<u>(11,810,521)</u>	<u>(11,775,619)</u>	<u>6,082,383</u>	<u>17,858,002</u>
Fund Balance, Beginning of Year	17,837,417	17,837,417	17,837,417	-
Prior Year Encumbrances Appropriated	4,692,914	4,692,914	4,692,914	-
Fund Balance, End of Year	<u>\$ 10,719,810</u>	<u>\$ 10,754,712</u>	<u>\$ 28,612,714</u>	<u>\$ 17,858,002</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Job & Family Services Special Revenue Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 19,837,418	\$ 16,487,848	\$ 16,100,741	\$ (387,107)
Charges for Services	-	-	1,430	1,430
Other Revenue	<u>180,500</u>	<u>100,175</u>	<u>42,282</u>	<u>(57,893)</u>
Total Revenues	<u>20,017,918</u>	<u>16,588,023</u>	<u>16,144,453</u>	<u>(443,570)</u>
EXPENDITURES:				
Current:				
Human Services	<u>23,273,802</u>	<u>18,517,942</u>	<u>18,424,687</u>	<u>93,255</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,255,884)</u>	<u>(1,929,919)</u>	<u>(2,280,234)</u>	<u>(350,315)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	1,050,000	999,223	999,223	-
Transfers Out	<u>(500,000)</u>	<u>(307,975)</u>	<u>(307,975)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>550,000</u>	<u>691,248</u>	<u>691,248</u>	<u>-</u>
Net Change in Fund Balance	(2,705,884)	(1,238,671)	(1,588,986)	(350,315)
Fund Balance, Beginning of Year	1,134,185	1,134,185	1,134,185	-
Prior Year Encumbrances Appropriated	<u>1,804,006</u>	<u>1,804,006</u>	<u>1,804,006</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 232,307</u>	<u>\$ 1,699,520</u>	<u>\$ 1,349,205</u>	<u>\$ (350,315)</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Department of Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,470,000	\$ 10,470,000	\$ 10,832,872	\$ 362,872
Intergovernmental	7,909,372	8,394,372	8,202,490	(191,882)
Charges for Services	310,100	310,100	319,293	9,193
Investment Income	500	500	1,660	1,160
Other Revenue	<u>6,000</u>	<u>6,256</u>	<u>33,735</u>	<u>27,479</u>
 Total Revenues	 <u>18,695,972</u>	 <u>19,181,228</u>	 <u>19,390,050</u>	 <u>208,822</u>
EXPENDITURES:				
Current:				
Health	<u>22,283,922</u>	<u>22,769,439</u>	<u>16,225,876</u>	<u>6,543,563</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,587,950)</u>	<u>(3,588,211)</u>	<u>3,164,174</u>	<u>6,752,385</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	4,504,600	4,504,600	4,504,600	-
Transfers Out	<u>(4,959,100)</u>	<u>(4,959,100)</u>	<u>(4,959,100)</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>(454,500)</u>	 <u>(454,500)</u>	 <u>(454,500)</u>	 <u>-</u>
 Net Change in Fund Balance	 (4,042,450)	 (4,042,711)	 2,709,674	 6,752,385
Fund Balance, Beginning of Year	33,155,810	33,155,810	33,155,810	-
Prior Year Encumbrances Appropriated	<u>2,067,822</u>	<u>2,067,822</u>	<u>2,067,822</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 31,181,182</u>	<u>\$ 31,180,921</u>	<u>\$ 37,933,306</u>	<u>\$ 6,752,385</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Children's Services Special Revenue Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 6,314,000	\$ 6,257,784	\$ 6,257,784	\$ -
Intergovernmental	5,392,833	5,622,833	5,611,326	(11,507)
Charges for Services	250,000	537,000	536,072	(928)
Other Revenue	<u>33,500</u>	<u>57,500</u>	<u>56,005</u>	<u>(1,495)</u>
Total Revenues	<u>11,990,333</u>	<u>12,475,117</u>	<u>12,461,187</u>	<u>(13,930)</u>
EXPENDITURES:				
Current:				
Human Services	<u>18,400,508</u>	<u>17,408,492</u>	<u>17,242,672</u>	<u>165,820</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(6,410,175)</u>	<u>(4,933,375)</u>	<u>(4,781,485)</u>	<u>151,890</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	500,000	117,533	117,533	-
Transfers Out	<u>(1,800,000)</u>	<u>(926,487)</u>	<u>(926,487)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,300,000)</u>	<u>(808,954)</u>	<u>(808,954)</u>	<u>-</u>
Net Change in Fund Balance	(7,710,175)	(5,742,329)	(5,590,439)	151,890
Fund Balance, Beginning of Year	21,595,212	21,595,212	21,595,212	-
Prior Year Encumbrances Appropriated	<u>3,104,972</u>	<u>3,104,972</u>	<u>3,104,972</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 16,990,009</u>	<u>\$ 18,957,855</u>	<u>\$ 19,109,745</u>	<u>\$ 151,890</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Commissioners Special Revenue Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,747,160	\$ 3,747,160	\$ 4,000,300	\$ 253,140
Intergovernmental	13,446,583	13,551,763	13,255,574	(296,189)
Charges for Services	24,500	24,500	16,592	(7,908)
Investment Income	-	-	61,977	61,977
Other Revenue	-	-	12	12
	<u>17,218,243</u>	<u>17,323,423</u>	<u>17,334,455</u>	<u>11,032</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	2,470,035	5,990,630	5,908,605	82,025
Judicial	38,031	38,031	38,031	-
Public Works	65,112	65,112	47,573	17,539
Human Services	3,436,727	3,436,727	3,349,388	87,339
Conservation and Recreation	734,991	734,991	716,325	18,666
	<u>6,744,896</u>	<u>10,265,491</u>	<u>10,059,922</u>	<u>205,569</u>
Total Expenditures				
Excess Revenues Over Expenditures	<u>10,473,347</u>	<u>7,057,932</u>	<u>7,274,533</u>	<u>216,601</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	200,000	200,000	200,000	-
Transfers Out	<u>(320,000)</u>	<u>(13,277,019)</u>	<u>(13,104,213)</u>	<u>172,806</u>
	<u>(120,000)</u>	<u>(13,077,019)</u>	<u>(12,904,213)</u>	<u>172,806</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	10,353,347	(6,019,087)	(5,629,680)	389,407
Fund Balance, Beginning of Year	12,244,296	12,244,296	12,244,296	-
Prior Year Encumbrances Appropriated	<u>2,277,466</u>	<u>2,277,466</u>	<u>2,277,466</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 24,875,109</u>	<u>\$ 8,502,675</u>	<u>\$ 8,892,082</u>	<u>\$ 389,407</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Engineer Special Revenue Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 8,985,000	\$ 8,985,000	\$ 9,010,230	\$ 25,230
Charges for Services	100,000	100,000	102,415	2,415
Fees, Fines and Forfeitures	65,000	65,000	42,480	(22,520)
Investment Income	-	-	96,638	96,638
Other Revenue	<u>70,000</u>	<u>70,000</u>	<u>398,445</u>	<u>328,445</u>
Total Revenues	<u>9,220,000</u>	<u>9,220,000</u>	<u>9,650,208</u>	<u>430,208</u>
EXPENDITURES:				
Current:				
Public Works	<u>18,120,496</u>	<u>18,119,781</u>	<u>14,164,241</u>	<u>3,955,540</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	(8,900,496)	(8,899,781)	(4,514,033)	4,385,748
OTHER FINANCING SOURCES:				
Transfers In	<u>3,100,000</u>	<u>3,100,000</u>	<u>3,000,000</u>	<u>(100,000)</u>
Total Other Financing Sources	<u>3,100,000</u>	<u>3,100,000</u>	<u>3,000,000</u>	<u>(100,000)</u>
Net Change in Fund Balance	(5,800,496)	(5,799,781)	(1,514,033)	4,285,748
Fund Balance, Beginning of Year	9,915,649	9,915,649	9,915,649	-
Prior Year Encumbrances Appropriated	<u>2,441,851</u>	<u>2,441,851</u>	<u>2,441,851</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,557,004</u>	<u>\$ 6,557,719</u>	<u>\$ 10,843,467</u>	<u>\$ 4,285,748</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

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 2022.

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, 2022

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, 2022

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

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

<u>Net Change in Fund Balances</u>			
	<u>General Fund</u>	<u>Job & Family Services Fund</u>	<u>Department of Developmental Disabilities Fund</u>
GAAP Basis	\$ (3,085,456)	\$ 564,933	\$ 3,016,011
Revenue Accruals	5,468,943	4,679,090	143,242
Expenditure Accruals	924,062	(4,909,248)	29,216
Other Financing Sources/Uses	8,678,060	-	-
Encumbrances	<u>(5,903,226)</u>	<u>(1,923,761)</u>	<u>(478,795)</u>
Budget Basis	<u>\$ 6,082,383</u>	<u>\$ (1,588,986)</u>	<u>\$ 2,709,674</u>
	<u>Children's Services Fund</u>	<u>Commissioners Fund</u>	<u>Engineers Fund</u>
GAAP Basis	\$ (140,455)	\$ 6,977	\$ 1,484,995
Revenue Accruals	(109,970)	9,262,493	147
Expenditure Accruals	713,911	23,309	219,186
Other Financing Sources/Uses	-	(12,784,213)	3,000,000
Encumbrances	<u>(6,053,925)</u>	<u>(2,138,246)</u>	<u>(6,218,361)</u>
Budget Basis	<u>\$ (5,590,439)</u>	<u>\$ (5,629,680)</u>	<u>\$ (1,514,033)</u>

CLARK COUNTY, OHIO
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
and County Pension Contributions
Ohio Public Employees Retirement System - Traditional Pension Plan

Measurement Year (1) (2)	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%
2020	0.298846%	59,068,912	43,035,536	137.26%	82.17%
2021	0.340403%	50,406,235	43,820,064	115.03%	86.88%
2022	0.314546%	27,366,797	45,867,036	59.67%	92.62%

Calendar Year	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%
2020	6,134,809	(6,134,809)	-	43,820,064	14.00%
2021	6,421,385	(6,421,385)	-	45,867,036	14.00%
2022	7,043,393	(7,043,393)	-	50,309,950	14.00%

(1) Information prior to 2014 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%.

In 2022, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2020. Significant changes included a reduction of the discount rate from 7.2% to 6.9%, a reduction in wage inflation from 3.25% to 2.75%, and transition from RP-2014 mortality tables to Pub-2010 mortality tables.

CLARK COUNTY, OHIO
 Required Supplementary Information
 Schedule of County's Proportionate Share of the Net OPEB Liability/(Asset)
 and County OPEB Contributions
 Ohio Public Employees Retirement System

Measurement Year (1) (2)	County's Proportion of the Net OPEB Liability/(Asset)	County's Proportionate Share of the Net OPEB Liability/(Asset)	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability /(Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)
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%
2020	0.290057%	40,064,416	43,035,536	93.10%	47.80%
2021	0.330438%	(5,887,017)	43,820,064	(13.43%)	115.57%
2022	0.304963%	(9,551,908)	45,867,036	(20.83%)	128.23%

Calendar Year	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%
2020	-	-	-	43,820,064	0.00%
2021	-	-	-	45,867,036	0.00%
2022	-	-	-	50,309,950	0.00%

(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.

In 2020, the single discount rate changed from 3.96% to 3.16% and the health care cost trend rate changed from 10.0% initial, 3.25% ultimate in 2028 to 10.5% initial, 3.50% ultimate in 2030.

In 2021, the single discount rate changed from 3.16% to 6.00% and the health care cost trend rate changed from 10.5% initial, 3.50% ultimate in 2030 to 8.5% initial, 3.50% ultimate in 2035.

In 2022, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2020. Significant changes included a reduction in wage inflation from 3.25% to 2.75%, and transition from RP-2014 mortality tables to Pub-2010 mortality tables.

**SUPPLEMENTARY INFORMATION –
COMBINING FINANCIAL STATEMENTS**

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

(Continued)

NONMAJOR SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

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

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.

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 or trust funds.

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

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

Bridge Replacement – To maintain and account for the financial resources for the County's bridge replacement projects.

County Resurfacing – 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.

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



CLARK COUNTY, OHIO

Combined Balance Sheet

Nonmajor Governmental Funds

December 31, 2022

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Pooled Cash and Investments	\$ 16,653,274	\$ 56,358	\$ 2,969,854	\$ 115,521	\$ 19,795,007
Pooled Cash and Investments in Segregated Accounts	663,284	-	-	-	663,284
Pooled Cash and Investments with Fiscal and Escrow Agents	-	366	-	-	366
Receivables:					
Accounts	332,730	-	-	-	332,730
Special Assessments	81,077	-	-	-	81,077
Due from Other Governments	1,565,306	-	1,049,979	-	2,615,285
Due from Other Funds	92,474	-	-	-	92,474
Materials and Supplies Inventory	18,724	-	-	-	18,724
Prepaid Items	22,565	-	-	-	22,565
Assets Held for Resale	1,180,858	-	-	-	1,180,858
	<u>\$ 20,610,292</u>	<u>\$ 56,724</u>	<u>\$ 4,019,833</u>	<u>\$ 115,521</u>	<u>\$ 24,802,370</u>
LIABILITIES:					
Accounts Payable	\$ 96,774	\$ -	\$ 70,030	\$ -	\$ 166,804
Contracts Payable	-	-	949,975	-	949,975
Deposits	361	-	-	-	361
Accrued Wages and Benefits	158,864	-	-	-	158,864
Due to Other Funds	153,601	-	300,000	-	453,601
Unearned Revenue	2,515	-	-	-	2,515
Matured Interest Payable	-	366	-	-	366
	<u>412,115</u>	<u>366</u>	<u>1,320,005</u>	<u>-</u>	<u>1,732,486</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue - Intergovernmental Revenue	874,691	-	69,780	-	944,471
Unavailable Revenue - Charges for Services	31,931	-	-	-	31,931
Unavailable Revenue - Special Assessments	81,077	-	-	-	81,077
	<u>987,699</u>	<u>-</u>	<u>69,780</u>	<u>-</u>	<u>1,057,479</u>
FUND BALANCES:					
Nonspendable	41,289	-	-	74,787	116,076
Restricted	19,188,669	49,181	2,630,048	40,734	21,908,632
Committed	-	7,177	-	-	7,177
Unassigned (Deficit)	(19,480)	-	-	-	(19,480)
	<u>19,210,478</u>	<u>56,358</u>	<u>2,630,048</u>	<u>115,521</u>	<u>22,012,405</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 20,610,292</u>	<u>\$ 56,724</u>	<u>\$ 4,019,833</u>	<u>\$ 115,521</u>	<u>\$ 24,802,370</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	Child Support Enforcement Agency	Real Estate Assessment	Waste Management
ASSETS:			
Pooled Cash and Investments	\$ 2,255,084	\$ 3,359,472	\$ 1,389,037
Pooled Cash and Investments in Segregated Accounts	-	-	-
Receivables:			
Accounts	48,129	-	58,628
Special Assessments	-	-	-
Due from Other Governments	437,300	-	-
Due from Other Funds	-	-	6,096
Materials and Supplies Inventory	-	-	18,234
Prepaid Items	7,977	371	1,059
Assets Held for Resale	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 2,748,490</u>	<u>\$ 3,359,843</u>	<u>\$ 1,473,054</u>
LIABILITIES:			
Accounts Payable	\$ 915	\$ 583	\$ 12,866
Deposits	-	-	-
Accrued Wages and Benefits	72,026	11,273	6,444
Due to Other Funds	-	-	6,096
Unearned Revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>72,941</u>	<u>11,856</u>	<u>25,406</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable Revenue - Intergovernmental Revenue	163,131	-	-
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	<u>163,131</u>	<u>-</u>	<u>-</u>
FUND BALANCES:			
Nonspendable	7,977	371	19,293
Restricted	2,504,441	3,347,616	1,428,355
Unassigned	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>2,512,418</u>	<u>3,347,987</u>	<u>1,447,648</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,748,490</u>	<u>\$ 3,359,843</u>	<u>\$ 1,473,054</u>

<u>Dog and Kennel</u>	<u>GIS Mapping</u>	<u>Treasurer's</u>	<u>Community & Economic Development</u>	<u>Prosecuting Attorney</u>
\$ 58,967	\$ 579,827	\$ 224,693	\$ 114,789	\$ 648,588
-	-	-	-	407,115
140	-	-	-	16,123
-	-	-	-	-
-	-	-	4,786	17,161
-	-	-	49,048	-
490	-	-	-	-
1,085	78	61	-	184
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 60,682</u>	<u>\$ 579,905</u>	<u>\$ 224,754</u>	<u>\$ 168,623</u>	<u>\$ 1,089,171</u>
\$ 3,998	\$ 3,180	\$ 618	\$ 15,503	\$ 62
-	-	-	361	-
9,589	2,043	1,523	654	8,742
65,000	-	-	62,005	18,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>78,587</u>	<u>5,223</u>	<u>2,141</u>	<u>78,523</u>	<u>26,804</u>
-	-	-	-	9,501
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,501</u>
1,575	78	61	-	184
-	574,604	222,552	90,100	1,052,682
<u>(19,480)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(17,905)</u>	<u>574,682</u>	<u>222,613</u>	<u>90,100</u>	<u>1,052,866</u>
<u>\$ 60,682</u>	<u>\$ 579,905</u>	<u>\$ 224,754</u>	<u>\$ 168,623</u>	<u>\$ 1,089,171</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022
(Continued)

	Sheriff	Common Pleas Court	Domestic Relations Court
ASSETS:			
Pooled Cash and Investments	\$ 2,066,896	\$ 1,094,599	\$ 472,126
Pooled Cash and Investments in Segregated Accounts	199,243	-	-
Receivables:			
Accounts	27,563	16,340	4,570
Special Assessments	-	-	-
Due from Other Governments	194,629	93,702	-
Due from Other Funds	13,830	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	-	218	415
Assets Held for Resale	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 2,502,161</u>	<u>\$ 1,204,859</u>	<u>\$ 477,111</u>
LIABILITIES:			
Accounts Payable	\$ 5,684	\$ 39	\$ 390
Deposits	-	-	-
Accrued Wages and Benefits	2,824	17,318	21
Due to Other Funds	-	-	-
Unearned Revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>8,508</u>	<u>17,357</u>	<u>411</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable Revenue - Intergovernmental Revenue	145,083	93,702	-
Unavailable Revenue - Charges for Services	960	-	-
Unavailable Revenue - Special Assessments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	<u>146,043</u>	<u>93,702</u>	<u>-</u>
FUND BALANCES:			
Nonspendable	-	218	415
Restricted	2,347,610	1,093,582	476,285
Unassigned	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>2,347,610</u>	<u>1,093,800</u>	<u>476,700</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,502,161</u>	<u>\$ 1,204,859</u>	<u>\$ 477,111</u>

Probate Court	Juvenile Court	Municipal Court	Clerk of Courts	Board of Elections
\$ 216,255	\$ 1,409,417	\$ 197,406	\$ 162,021	\$ 525,870
55,874	-	-	-	-
3,367	145,038	994	2,609	-
-	-	-	-	-
-	575,754	-	-	-
-	-	-	-	-
-	-	-	-	-
48	524	-	-	-
-	-	-	-	-
<u>\$ 275,544</u>	<u>\$ 2,130,733</u>	<u>\$ 198,400</u>	<u>\$ 164,630</u>	<u>\$ 525,870</u>
\$ 176	\$ 47,540	\$ -	\$ 583	\$ -
-	-	-	-	-
-	23,724	-	-	101
-	-	-	-	-
-	-	-	-	-
<u>176</u>	<u>71,264</u>	<u>-</u>	<u>583</u>	<u>101</u>
-	463,274	-	-	-
-	30,971	-	-	-
-	-	-	-	-
-	<u>494,245</u>	-	-	-
48	524	-	-	-
275,320	1,564,700	198,400	164,047	525,769
-	-	-	-	-
<u>275,368</u>	<u>1,565,224</u>	<u>198,400</u>	<u>164,047</u>	<u>525,769</u>
<u>\$ 275,544</u>	<u>\$ 2,130,733</u>	<u>\$ 198,400</u>	<u>\$ 164,630</u>	<u>\$ 525,870</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022
(Continued)

	Recorder	FEMA	Emergency Management
ASSETS:			
Pooled Cash and Investments	\$ 10,274	\$ 32,340	\$ 145,292
Pooled Cash and Investments in Segregated Accounts	1,052	-	-
Receivables:			
Accounts	-	-	1,284
Special Assessments	-	-	-
Due from Other Governments	-	-	-
Due from Other Funds	-	11,000	2,500
Materials and Supplies Inventory	-	-	-
Prepaid Items	2,931	-	-
Assets Held for Resale	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 14,257</u>	<u>\$ 43,340</u>	<u>\$ 149,076</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ -	\$ 40
Deposits	-	-	-
Accrued Wages and Benefits	-	-	9
Due to Other Funds	-	-	2,500
Unearned Revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>2,549</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	2,931	-	-
Restricted	11,326	43,340	146,527
Unassigned	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>14,257</u>	<u>43,340</u>	<u>146,527</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 14,257</u>	<u>\$ 43,340</u>	<u>\$ 149,076</u>

Ditch Maintenance	Law Library	ARRA	Clark County Reutilization Land Bank	Total Non-Major Special Revenue Funds
\$ 162,478	\$ 843,632	\$ -	\$ 684,211	\$ 16,653,274
-	-	-	-	663,284
-	7,945	-	-	332,730
81,077	-	-	-	81,077
-	-	-	241,974	1,565,306
-	-	10,000	-	92,474
-	-	-	-	18,724
-	101	-	7,513	22,565
-	-	-	1,180,858	1,180,858
<u>\$ 243,555</u>	<u>\$ 851,678</u>	<u>\$ 10,000</u>	<u>\$ 2,114,556</u>	<u>\$ 20,610,292</u>
\$ -	\$ 835	\$ -	\$ 3,762	\$ 96,774
-	-	-	-	361
-	2,573	-	-	158,864
-	-	-	-	153,601
-	-	-	2,515	2,515
-	3,408	-	6,277	412,115
-	-	-	-	874,691
-	-	-	-	31,931
81,077	-	-	-	81,077
81,077	-	-	-	987,699
-	101	-	7,513	41,289
162,478	848,169	10,000	2,100,766	19,188,669
-	-	-	-	(19,480)
162,478	848,270	10,000	2,108,279	19,210,478
<u>\$ 243,555</u>	<u>\$ 851,678</u>	<u>\$ 10,000</u>	<u>\$ 2,114,556</u>	<u>\$ 20,610,292</u>

CLARK COUNTY, OHIOCombining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2022

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
ASSETS:				
Pooled Cash and Investments	\$ 7,177	\$ -	\$ 49,181	\$ 56,358
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 7,177</u>	<u>\$ 366</u>	<u>\$ 49,181</u>	<u>\$ 56,724</u>
LIABILITIES:				
Matured Interest Payable	<u>\$ -</u>	<u>\$ 366</u>	<u>\$ -</u>	<u>\$ 366</u>
Total Liabilities	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
FUND BALANCES:				
Restricted	-	-	49,181	49,181
Committed	<u>7,177</u>	<u>-</u>	<u>-</u>	<u>7,177</u>
Total Fund Balances	<u>7,177</u>	<u>-</u>	<u>49,181</u>	<u>56,358</u>
Total Liabilities and Fund Balances	<u>\$ 7,177</u>	<u>\$ 366</u>	<u>\$ 49,181</u>	<u>\$ 56,724</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022

	Permanent Improvement	DoDD Capital Projects	Bridge Replacement	County Resurfacing	Veteran's Park Renovation	Total Non-Major Capital Projects Funds
ASSETS:						
Pooled Cash and Investments	\$ 2,473,705	\$ 372,539	\$ -	\$ -	\$ 123,610	\$ 2,969,854
Due from Other Governments	<u>-</u>	<u>-</u>	<u>824,734</u>	<u>225,245</u>	<u>-</u>	<u>1,049,979</u>
Total Assets	<u>\$ 2,473,705</u>	<u>\$ 372,539</u>	<u>\$ 824,734</u>	<u>\$ 225,245</u>	<u>\$ 123,610</u>	<u>\$ 4,019,833</u>
LIABILITIES:						
Accounts Payable	\$ 59,000	\$ 11,030	\$ -	\$ -	\$ -	\$ 70,030
Contracts Payable	-	-	824,734	125,241	-	949,975
Due to Other Funds	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
Total Liabilities	<u>59,000</u>	<u>311,030</u>	<u>824,734</u>	<u>125,241</u>	<u>-</u>	<u>1,320,005</u>
DEFERRED INFLOWS OF RESOURCES:						
Unavailable Revenue - Intergovernmental Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,780</u>	<u>-</u>	<u>69,780</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,780</u>	<u>-</u>	<u>69,780</u>
FUND BALANCES:						
Restricted	<u>2,414,705</u>	<u>61,509</u>	<u>-</u>	<u>30,224</u>	<u>123,610</u>	<u>2,630,048</u>
Total Fund Balances	<u>2,414,705</u>	<u>61,509</u>	<u>-</u>	<u>30,224</u>	<u>123,610</u>	<u>2,630,048</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,473,705</u>	<u>\$ 372,539</u>	<u>\$ 824,734</u>	<u>\$ 225,245</u>	<u>\$ 123,610</u>	<u>\$ 4,019,833</u>

CLARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2022

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
ASSETS:			
Pooled Cash and Investments	\$ 8,604	\$ 106,917	\$ 115,521
Total Assets	<u>\$ 8,604</u>	<u>\$ 106,917</u>	<u>\$ 115,521</u>
FUND BALANCES:			
Nonspendable	\$ 4,000	\$ 70,787	\$ 74,787
Restricted	<u>4,604</u>	<u>36,130</u>	<u>40,734</u>
Total Fund Balances	<u>\$ 8,604</u>	<u>\$ 106,917</u>	<u>\$ 115,521</u>

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2022

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES:					
Taxes	\$ 500,468	\$ -	\$ -	\$ -	\$ 500,468
Intergovernmental	6,077,214	-	3,697,491	-	9,774,705
Operating Grants	282,291	-	-	-	282,291
Charges for Services	4,219,397	-	-	-	4,219,397
Licenses and Permits	887,983	-	-	-	887,983
Fees, Fines and Forfeitures	844,047	-	-	-	844,047
Special Assessments	75,675	-	-	-	75,675
Investment Income	19,300	-	-	1,085	20,385
Property Sales	956,440	-	-	-	956,440
Other Revenue	<u>1,609,568</u>	<u>-</u>	<u>40,328</u>	<u>-</u>	<u>1,649,896</u>
 Total Revenues	 <u>15,472,383</u>	 <u>-</u>	 <u>3,737,819</u>	 <u>1,085</u>	 <u>19,211,287</u>
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	2,364,429	-	-	-	2,364,429
Judicial	3,674,301	-	-	-	3,674,301
Public Safety	1,269,076	-	-	-	1,269,076
Public Works	1,931,691	-	-	-	1,931,691
Human Services	3,496,339	-	-	-	3,496,339
Conservation/Recreation	951,626	-	-	-	951,626
Capital Outlay	-	-	6,029,429	-	6,029,429
Debt Service:					
Principal	-	1,927,000	-	-	1,927,000
Interest	<u>-</u>	<u>619,243</u>	<u>-</u>	<u>-</u>	<u>619,243</u>
 Total Expenditures	 <u>13,687,462</u>	 <u>2,546,243</u>	 <u>6,029,429</u>	 <u>-</u>	 <u>22,263,134</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>1,784,921</u>	<u>(2,546,243)</u>	<u>(2,291,610)</u>	<u>1,085</u>	<u>(3,051,847)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from the Sale of Capital Assets	-	-	171,056	-	171,056
Transfers In	636,942	2,363,000	2,352,450	-	5,352,392
Transfers Out	<u>(73,773)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(73,773)</u>
 Total Other Financing Sources (Uses)	 <u>563,169</u>	 <u>2,363,000</u>	 <u>2,523,506</u>	 <u>-</u>	 <u>5,449,675</u>
Net Change in Fund Balance	2,348,090	(183,243)	231,896	1,085	2,397,828
Fund Balance, Beginning of Year	<u>16,862,388</u>	<u>239,601</u>	<u>2,398,152</u>	<u>114,436</u>	<u>19,614,577</u>
Fund Balance, End of Year	<u>\$ 19,210,478</u>	<u>\$ 56,358</u>	<u>\$ 2,630,048</u>	<u>\$ 115,521</u>	<u>\$ 22,012,405</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	Child Support Enforcement Agency	Real Estate Assessment	Waste Management
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	2,961,047	-	-
Operating Grants	-	-	-
Charges for Services	486,355	1,542,359	858,813
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	2,298
Property Sales	-	-	-
Other Revenue	74,693	1,249	98,576
	<u>3,522,095</u>	<u>1,543,608</u>	<u>959,687</u>
Total Revenues			
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	-	1,181,463	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Human Services	3,496,339	-	-
Conservation/Recreation	-	-	951,626
	<u>3,496,339</u>	<u>1,181,463</u>	<u>951,626</u>
Total Expenditures			
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>25,756</u>	<u>362,145</u>	<u>8,061</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	608,502	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>608,502</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	634,258	362,145	8,061
Fund Balance, Beginning of Year	<u>1,878,160</u>	<u>2,985,842</u>	<u>1,439,587</u>
Fund Balance, End of Year	<u>\$ 2,512,418</u>	<u>\$ 3,347,987</u>	<u>\$ 1,447,648</u>

<u>Dog and Kennel</u>	<u>GIS Mapping</u>	<u>Treasurer's</u>	<u>Community & Economic Development</u>	<u>Prosecuting Attorney</u>
\$ -	\$ -	\$ 333,645	\$ -	\$ 166,823
60,000	6,000	-	656,774	344,925
-	-	-	-	-
13,737	171,126	-	-	-
504,243	-	-	-	-
31,236	-	-	-	174,785
-	-	-	-	-
-	-	6,661	569	3,255
-	-	-	-	-
<u>280</u>	<u>44,219</u>	<u>5</u>	<u>87,459</u>	<u>151,180</u>
<u>609,496</u>	<u>221,345</u>	<u>340,311</u>	<u>744,802</u>	<u>840,968</u>
-	212,070	263,975	-	-
-	-	-	-	885,299
620,914	-	-	-	-
-	-	-	687,917	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>620,914</u>	<u>212,070</u>	<u>263,975</u>	<u>687,917</u>	<u>885,299</u>
<u>(11,418)</u>	<u>9,275</u>	<u>76,336</u>	<u>56,885</u>	<u>(44,331)</u>
-	-	-	500	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	500	-
<u>(11,418)</u>	<u>9,275</u>	<u>76,336</u>	<u>57,385</u>	<u>(44,331)</u>
<u>(6,487)</u>	<u>565,407</u>	<u>146,277</u>	<u>32,715</u>	<u>1,097,197</u>
<u>\$ (17,905)</u>	<u>\$ 574,682</u>	<u>\$ 222,613</u>	<u>\$ 90,100</u>	<u>\$ 1,052,866</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, 2022
(Continued)

	Sheriff	Common Pleas Court	Domestic Relations Court
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	408,476	187,404	-
Operating Grants	-	-	-
Charges for Services	229,159	315,386	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	79,912	11	79,683
Special Assessments	-	-	-
Investment Income	1	6,516	-
Property Sales	-	-	-
Other Revenue	211,418	3,573	-
	<u>928,966</u>	<u>512,890</u>	<u>79,683</u>
Total Revenues			
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	559,019	8,712
Public Safety	595,218	-	-
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
	<u>595,218</u>	<u>559,019</u>	<u>8,712</u>
Total Expenditures			
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>333,748</u>	<u>(46,129)</u>	<u>70,971</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	27,940	-
Transfers Out	-	(45,833)	-
	<u>-</u>	<u>(17,893)</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	333,748	(64,022)	70,971
Fund Balance, Beginning of Year	<u>2,013,862</u>	<u>1,157,822</u>	<u>405,729</u>
Fund Balance, End of Year	<u>\$ 2,347,610</u>	<u>\$ 1,093,800</u>	<u>\$ 476,700</u>

<u>Probate Court</u>	<u>Juvenile Court</u>	<u>Municipal Court</u>	<u>Clerk of Courts</u>	<u>Board of Elections</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	907,435	-	-	352,988
-	-	-	-	-
47,694	370,748	-	77,299	106,721
-	-	-	-	-
253,563	28,751	19,128	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	884,714	-	-	738
<u>301,257</u>	<u>2,191,648</u>	<u>19,128</u>	<u>77,299</u>	<u>460,447</u>
-	-	-	-	326,364
268,741	1,745,574	-	14,881	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>268,741</u>	<u>1,745,574</u>	<u>-</u>	<u>14,881</u>	<u>326,364</u>
<u>32,516</u>	<u>446,074</u>	<u>19,128</u>	<u>62,418</u>	<u>134,083</u>
-	-	-	-	-
-	-	-	(27,940)	-
-	-	-	(27,940)	-
32,516	446,074	19,128	34,478	134,083
<u>242,852</u>	<u>1,119,150</u>	<u>179,272</u>	<u>129,569</u>	<u>391,686</u>
<u>\$ 275,368</u>	<u>\$ 1,565,224</u>	<u>\$ 198,400</u>	<u>\$ 164,047</u>	<u>\$ 525,769</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, 2022
(Continued)

	Recorder	FEMA	Emergency Management
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	25,342
Operating Grants	-	-	-
Charges for Services	-	-	-
Licenses and Permits	383,740	-	-
Fees, Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Investment Income	-	-	-
Property Sales	-	-	-
Other Revenue	-	-	26,906
	<u>-</u>	<u>-</u>	<u>26,906</u>
 Total Revenues	 <u>383,740</u>	 <u>-</u>	 <u>52,248</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	380,557	-	-
Judicial	-	-	-
Public Safety	-	-	52,944
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>380,557</u>	 <u>-</u>	 <u>52,944</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>3,183</u>	 <u>-</u>	 <u>(696)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Net Change in Fund Balance	 3,183	 -	 (696)
 Fund Balance, Beginning of Year	 <u>11,074</u>	 <u>43,340</u>	 <u>147,223</u>
 Fund Balance, End of Year	 <u>\$ 14,257</u>	 <u>\$ 43,340</u>	 <u>\$ 146,527</u>

Ditch Maintenance	Law Library	ARRA	Clark County Reutilization Land Bank	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 500,468
-	-	-	166,823	6,077,214
-	-	-	282,291	282,291
-	-	-	-	4,219,397
-	-	-	-	887,983
-	176,978	-	-	844,047
75,675	-	-	-	75,675
-	-	-	-	19,300
-	-	-	956,440	956,440
-	4,498	-	20,060	1,609,568
<u>75,675</u>	<u>181,476</u>	<u>-</u>	<u>1,425,614</u>	<u>15,472,383</u>
-	-	-	-	2,364,429
-	192,075	-	-	3,674,301
-	-	-	-	1,269,076
111,942	-	-	1,131,832	1,931,691
-	-	-	-	3,496,339
-	-	-	-	951,626
<u>111,942</u>	<u>192,075</u>	<u>-</u>	<u>1,131,832</u>	<u>13,687,462</u>
<u>(36,267)</u>	<u>(10,599)</u>	<u>-</u>	<u>293,782</u>	<u>1,784,921</u>
-	-	-	-	636,942
-	-	-	-	(73,773)
-	-	-	-	563,169
(36,267)	(10,599)	-	293,782	2,348,090
<u>198,745</u>	<u>858,869</u>	<u>10,000</u>	<u>1,814,497</u>	<u>16,862,388</u>
<u>\$ 162,478</u>	<u>\$ 848,270</u>	<u>\$ 10,000</u>	<u>\$ 2,108,279</u>	<u>\$ 19,210,478</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2022

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Debt Service:				
Principal	1,780,000	-	147,000	1,927,000
Interest	583,155	-	36,088	619,243
Total Expenditures	2,363,155	-	183,088	2,546,243
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,363,155)	-	(183,088)	(2,546,243)
OTHER FINANCING SOURCES (USES):				
Transfers In	2,363,000	-	-	2,363,000
Total Other Financing Sources (Uses)	2,363,000	-	-	2,363,000
Net Change in Fund Balance	(155)	-	(183,088)	(183,243)
Fund Balance, Beginning of Year	7,332	-	232,269	239,601
Fund Balance, End of Year	\$ 7,177	\$ -	\$ 49,181	\$ 56,358

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022

	Permanent Improvement	DoDD Capital Projects	Bridge Replacement	County Resurfacing	Veteran's Park Renovation	Total Non-Major Capital Projects Funds
REVENUES:						
Intergovernmental	\$ 162,546	\$ -	\$ 1,649,468	\$ 1,885,477	\$ -	\$ 3,697,491
Other Revenue	40,328	-	-	-	-	40,328
Total Revenues	<u>202,874</u>	<u>-</u>	<u>1,649,468</u>	<u>1,885,477</u>	<u>-</u>	<u>3,737,819</u>
EXPENDITURES:						
Capital Outlay	<u>2,145,152</u>	<u>379,556</u>	<u>1,649,468</u>	<u>1,855,253</u>	<u>-</u>	<u>6,029,429</u>
Total Expenditures	<u>2,145,152</u>	<u>379,556</u>	<u>1,649,468</u>	<u>1,855,253</u>	<u>-</u>	<u>6,029,429</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,942,278)</u>	<u>(379,556)</u>	<u>-</u>	<u>30,224</u>	<u>-</u>	<u>(2,291,610)</u>
OTHER FINANCING SOURCES (USES):						
Proceeds from the Sale of Capital Assets	171,056	-	-	-	-	171,056
Transfers In	<u>1,897,950</u>	<u>454,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,352,450</u>
Total Other Financing Sources (Uses)	<u>2,069,006</u>	<u>454,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,523,506</u>
Net Change in Fund Balance	126,728	74,944	-	30,224	-	231,896
Fund Balance (Deficit), Beginning of Year	<u>2,287,977</u>	<u>(13,435)</u>	<u>-</u>	<u>-</u>	<u>123,610</u>	<u>2,398,152</u>
Fund Balance (Deficit), End of Year	<u>\$ 2,414,705</u>	<u>\$ 61,509</u>	<u>\$ -</u>	<u>\$ 30,224</u>	<u>\$ 123,610</u>	<u>\$ 2,630,048</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Permanent Funds
For the Year Ended December 31, 2022

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
REVENUES:			
Investment Income	\$ -	\$ 1,085	\$ 1,085
Total Revenues	<u>-</u>	<u>1,085</u>	<u>1,085</u>
EXPENDITURES:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	1,085	1,085
Fund Balance, Beginning of Year	<u>8,604</u>	<u>105,832</u>	<u>114,436</u>
Fund Balance, End of Year	<u>\$ 8,604</u>	<u>\$ 106,917</u>	<u>\$ 115,521</u>

NONMAJOR INTERNAL SERVICE FUNDS

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 Position
Nonmajor Internal Service Funds
December 31, 2022

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
ASSETS:				
Current:				
Pooled Cash and Investments	\$ 1,384	\$ 1,059,045	\$ -	\$ 1,060,429
Receivables:				
Accounts	-	1,476,889	-	1,476,889
Total Assets	<u>1,384</u>	<u>2,535,934</u>	<u>-</u>	<u>2,537,318</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable	-	-	11,206	11,206
Due to Other Funds	-	-	27,000	27,000
Claims Payable	-	1,723,989	-	1,723,989
Total Liabilities	<u>-</u>	<u>1,723,989</u>	<u>38,206</u>	<u>1,762,195</u>
NET POSITION:				
Unrestricted	<u>1,384</u>	<u>811,945</u>	<u>(38,206)</u>	<u>775,123</u>
Total Net Position	<u>\$ 1,384</u>	<u>\$ 811,945</u>	<u>\$ (38,206)</u>	<u>\$ 775,123</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenses and
Changes in Net Position
Nonmajor Internal Service Funds
For the Year Ended December 31, 2022

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
OPERATING REVENUES:				
Charges for Services	\$ -	\$ 12,861,127	\$ 113,671	\$ 12,974,798
Other Operating Revenue	-	2,897,693	-	2,897,693
Total Operating Revenues	-	15,758,820	113,671	15,872,491
OPERATING EXPENSES:				
Contractual Services	-	755,984	113,927	869,911
Claims	-	15,306,687	-	15,306,687
Total Operating Expenses	-	16,062,671	113,927	16,176,598
Operating Income/(Loss)	-	(303,851)	(256)	(304,107)
NONOPERATING REVENUES (EXPENSES):				
Grants	-	259,322	-	259,322
Total Nonoperating Revenues	-	259,322	-	259,322
Change in Net Position	-	(44,529)	(256)	(44,785)
Net Position, Beginning of Year	1,384	856,474	(37,950)	819,908
Net Position, End of Year	<u>\$ 1,384</u>	<u>\$ 811,945</u>	<u>\$ (38,206)</u>	<u>\$ 775,123</u>

CLARK COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Year Ended December 31, 2022

	Document Imaging	Self Insurance	IS Internal Service	Total Nonmajor Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	\$ -	\$ 11,864,125	\$ 133,116	\$ 11,997,241
Cash Paid to Suppliers	-	(763,083)	(133,116)	(896,199)
Cash Paid for Claims and Charges	-	(14,532,327)	-	(14,532,327)
Other Operating Revenues	-	2,897,693	-	2,897,693
Net Cash Used by Operating Activities	-	(533,592)	-	(533,592)
CASH FLOWS FROM NONCAPITAL ACTIVITIES:				
Grants	-	259,322	-	259,322
Net Cash Provided by Noncapital Activities	-	259,322	-	259,322
Increase/(Decrease) in Cash and Cash Equivalents	-	(274,270)	-	(274,270)
Pooled Cash and Investments, Beginning of Year	1,384	1,333,315	-	1,334,699
Pooled Cash and Investments, End of Year	\$ 1,384	\$ 1,059,045	\$ -	\$ 1,060,429
Reconciliation of Operating Income/(Loss) to Net Cash Provided/(Used) by Operating Activities:				
Operating Income/(Loss)	\$ -	\$ (303,851)	\$ (256)	\$ (304,107)
Adjustment to Reconcile Operating Income to Net Cash Used by Operating Activities:				
Changes in Assets and Liabilities:				
Accounts Receivable	-	(997,001)	19,445	(977,556)
Accounts Payable	-	(7,100)	(19,189)	(26,289)
Claims Payable	-	774,360	-	774,360
Net Cash Used by Operating Activities	\$ -	\$ (533,592)	\$ -	\$ (533,592)

CUSTODIAL FUNDS

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

Undivided Tax Fund – To account for the collection of various taxes. These taxes are periodically apportioned to subdivisions in the County, excluding Clark County.

Mental Health Recovery Board of Clark, Greene, & Madison Counties Fund – To account for the funds of the Mental Health Recovery Board of Clark, Greene, & Madison Counties for which the County Auditor serves as fiscal agent.

Clark County Combined Health District Fund – To account for the funds of the Clark County Combined Health District for which the County Auditor serves as fiscal agent.

Transportation Coordinating Committee Fund – To account for the funds of the Clark County-Springfield Transportation Coordination Committee for which the County Auditor serves as fiscal agent.

Clark Soil & Water Conservation District Fund – To account for the funds of the Clark Soil & Water Conservation District for which the County Auditor serves as fiscal agent.

Clark County Park District Fund – To account for the funds of the Clark Park District for which the County Auditor serves as fiscal agent.

West Central Community Correctional Facility Fund – To maintain and account for expenditures related to the West Central Correctional Facility for which the County Auditor serves as fiscal agent.

Family & Children First Council – To account for the funds of the Clark County Family and Children First Council for which the County Auditor serves as fiscal agent.

Other Custodial – To account for license, permits and fees that are held and due to various State of Ohio agencies.

Segregated Custodial – To account for activity recorded in segregated accounts of various County departments. Revenues collected are periodically distributed to other governments or individuals, excluding Clark County.

CLARK COUNTY, OHIO
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	Undivided Tax	Mental Health Recovery Board of Clark, Greene & Madison Counties	Clark County Combined Health District	Transportation Coordinating Committee
ASSETS:				
Pooled Cash and Investments	\$ 7,537,751	\$ 17,414,603	\$ 3,957,908	\$ 244,632
Pooled Cash and Investments in Segregated Accounts	-	-	-	-
Receivables:				
Taxes Receivable	151,622,056	-	-	-
Special Assessments	<u>6,486,186</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>165,645,993</u>	<u>17,414,603</u>	<u>3,957,908</u>	<u>244,632</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes	151,622,056	-	-	-
Special Assessments	<u>6,486,186</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>158,108,242</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION:				
Restricted for Individuals, Organizations and Other Governments	<u>\$ 7,537,751</u>	<u>\$ 17,414,603</u>	<u>\$ 3,957,908</u>	<u>\$ 244,632</u>

Clark Soil & Water Conservation District	Clark County Park District	West Central Community Correctional Facility	Family & Children First Council	Other Custodial	Segregated Custodial	Total Custodial Funds
\$ 86,926	\$ 570,584	\$ 832,139	\$ 903,986	\$ 304,529	\$ -	\$ 31,853,058
-	-	-	-	-	3,253,506	3,253,506
-	-	-	-	-	-	151,622,056
-	-	-	-	-	-	6,486,186
<u>86,926</u>	<u>570,584</u>	<u>832,139</u>	<u>903,986</u>	<u>304,529</u>	<u>3,253,506</u>	<u>193,214,806</u>
-	-	-	-	-	-	151,622,056
-	-	-	-	-	-	6,486,186
-	-	-	-	-	-	158,108,242
<u>\$ 86,926</u>	<u>\$ 570,584</u>	<u>\$ 832,139</u>	<u>\$ 903,986</u>	<u>\$ 304,529</u>	<u>\$ 3,253,506</u>	<u>\$ 35,106,564</u>

CLARK COUNTY, OHIO
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022

	Undivided Tax	Mental Health Recovery Board of Clark, Greene & Madison Counties	Clark County Combined Health District	Transportation Coordinating Committee
ADDITIONS:				
Amounts Received as Fiscal Agent	\$ -	\$ 19,812,544	\$ 9,083,740	\$ 955,896
Property Tax Collections for Other Governments	119,460,125	-	-	-
Special Assessment Collections for Other Governments	894,198	-	-	-
Intergovernmental	11,492,614	-	-	-
License, Permits & Fees for Other Governments	16,407	-	-	-
Fees, Fines and Forfeitures for Other Governments	-	-	-	-
Sheriff Sale Collections for Others	-	-	-	-
Other	-	-	-	-
Total Additions	<u>131,863,344</u>	<u>19,812,544</u>	<u>9,083,740</u>	<u>955,896</u>
DEDUCTIONS:				
Distributions as Fiscal Agent	-	17,290,209	9,086,561	906,584
Property Tax Distributions to Other Governments	118,528,953	-	-	-
Special Assessment Distributions to Other Governments	894,198	-	-	-
Distributions of State Funds to Other Governments	11,492,420	-	-	-
Licenses, Permits & Fees of Distributions to Other Governments	16,448	-	-	-
Fees, Fines & Forfeitures of Distributions to Other Governments	-	-	-	-
Sheriff Sale Distribution to Other Governments	-	-	-	-
Distributions to Individuals	11,880	-	-	-
Other	-	-	-	-
Total Deductions	<u>130,943,899</u>	<u>17,290,209</u>	<u>9,086,561</u>	<u>906,584</u>
Change in Net Position	919,445	2,522,335	(2,821)	49,312
Net Position, Beginning of Year	<u>6,618,306</u>	<u>14,892,268</u>	<u>3,960,729</u>	<u>195,320</u>
Net Position, End of Year	<u>\$ 7,537,751</u>	<u>\$ 17,414,603</u>	<u>\$ 3,957,908</u>	<u>\$ 244,632</u>

Clark Soil & Water Conservation District	Clark County Park District	West Central Community Correctional Facility	Family & Children First Council	Other Custodial	Segregated Custodial	Total Custodial Funds
\$ 291,796	\$ 1,510,705	\$ 6,258,369	\$ 1,516,759	\$ -	\$ -	\$ 39,429,809
-	-	-	-	-	-	119,460,125
-	-	-	-	-	-	894,198
-	-	-	-	-	-	11,492,614
-	-	-	-	622,563	9,844,356	10,483,326
-	-	-	-	-	2,952,779	2,952,779
-	-	-	-	-	3,513,650	3,513,650
-	-	-	-	241	908,643	908,884
<u>291,796</u>	<u>1,510,705</u>	<u>6,258,369</u>	<u>1,516,759</u>	<u>622,804</u>	<u>17,219,428</u>	<u>189,135,385</u>
281,234	1,492,619	6,035,151	1,501,432	-	-	36,593,790
-	-	-	-	-	-	118,528,953
-	-	-	-	-	-	894,198
-	-	-	-	-	-	11,492,420
-	-	-	-	526,269	11,942,784	12,485,501
-	-	-	-	-	46,561	46,561
-	-	-	-	-	3,434,169	3,434,169
-	-	-	-	-	914,662	926,542
-	-	-	-	65	-	65
<u>281,234</u>	<u>1,492,619</u>	<u>6,035,151</u>	<u>1,501,432</u>	<u>526,334</u>	<u>16,338,176</u>	<u>184,402,199</u>
10,562	18,086	223,218	15,327	96,470	881,252	4,733,186
<u>76,364</u>	<u>552,498</u>	<u>608,921</u>	<u>888,659</u>	<u>208,059</u>	<u>2,372,254</u>	<u>30,373,378</u>
<u>\$ 86,926</u>	<u>\$ 570,584</u>	<u>\$ 832,139</u>	<u>\$ 903,986</u>	<u>\$ 304,529</u>	<u>\$ 3,253,506</u>	<u>\$ 35,106,564</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,916,014	\$ 3,916,014	\$ 3,879,454	\$ (36,560)
Permissive Sales Tax	30,000,000	30,000,000	31,071,664	1,071,664
Intergovernmental	7,319,835	7,470,195	8,984,909	1,514,714
Charges for Services	4,749,160	4,909,233	7,560,568	2,651,335
Licenses and Permits	452,800	452,800	453,167	367
Fees, Fines and Forfeitures	523,600	523,600	441,815	(81,785)
Investment Income	1,150,000	1,150,000	1,831,836	681,836
Other Revenue	263,034	669,639	1,900,229	1,230,590
Total Revenues	48,374,443	49,091,481	56,123,642	7,032,161
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	701,711	730,922	718,034	12,888
Operating Expenses	75,813	75,813	66,287	9,526
Public Information:				
Personnel & Fringes	109,218	108,090	107,890	200
Operating Expenses	14,831	14,831	4,346	10,485
Re-Entry Services:				
Operating Expenses	-	71,000	26,000	45,000
ARPA - Community Development:				
Operating Expenses	-	8,549,923	1,394,294	7,155,629
Information Systems:				
Personnel & Fringes	837,396	827,095	767,464	59,631
Operating Expenses	1,583,747	1,583,747	1,538,439	45,308
IS Infrastructure:				
Operating Expenses	35,597	35,597	35,052	545
Personnel:				
Personnel & Fringes	482,628	482,730	457,795	24,935
Operating Expenses	46,625	46,625	42,226	4,399
Auditor:				
Personnel & Fringes	874,459	835,517	573,581	261,936
Operating Expenses	87,997	117,739	104,816	12,923
Data Processing:				
Personnel & Fringes	73,924	73,089	55,090	17,999
Operating Expenses	206,696	206,696	86,695	120,001
Capital Asset Expense	10,000	10,000	-	10,000
Treasurer:				
Personnel & Fringes	632,327	616,703	605,415	11,288
Operating Expenses	186,919	196,028	194,001	2,027
Capital Asset Expense	2,000	2,000	2,000	-

(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, 2022
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Board of Elections:				
Personnel & Fringes	633,193	625,593	612,209	13,384
Operating Expenses	544,529	544,529	438,519	106,010
Recorder:				
Personnel & Fringes	425,354	412,002	401,556	10,446
Operating Expenses	10,300	18,798	15,355	3,443
Microfilm:				
Operating Expenses	1,006	1,006	-	1,006
Board of Revision:				
Operating Expenses	967	967	967	-
Audit Services:				
Operating Expenses	111,300	111,300	111,300	-
Tax Incentive Review Council:				
Personnel & Fringes	2,461	5,999	5,449	550
Operating Expenses	6,000	2,432	-	2,432
Misc Insurance and Pension:				
Personnel & Fringes	7,500	388,152	815	387,337
Operating Expenses	2,245,814	2,027,075	1,651,802	375,273
Commissioners Contingency:				
Operating Expenses	-	54,500	54,500	-
Cash Deposits:				
Operating Expenses	34,807	73,571	64,801	8,770
Recorder's Technology:				
Operating Expenses	324,277	358,277	336,941	21,336
Capital Asset Expense	25,000	25,000	9,782	15,218
Unforfeited Land Sale:				
Operating Expenses	-	71,020	71,019	1
Unclaimed Money:				
Operating Expenses	-	422,310	422,308	2
Legislative and Executive	<u>10,334,396</u>	<u>19,726,676</u>	<u>10,976,748</u>	<u>8,749,928</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,991,992	1,967,651	1,934,218	33,433
Operating Expenses	205,208	205,871	195,671	10,200
Public Defender:				
Personnel & Fringes	1,072,657	1,060,481	1,042,743	17,738
Operating Expenses	23,954	23,954	23,905	49
Court of Appeals:				
Operating Expenses	40,000	40,000	33,963	6,037

(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, 2022
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Common Pleas Court:				
Personnel & Fringes	1,044,128	1,082,771	1,105,046	(22,275)
Operating Expenses	537,321	586,847	586,232	615
Domestic Relations Court:				
Personnel & Fringes	811,789	783,345	754,459	28,886
Operating Expenses	55,569	74,569	74,568	1
Probate Court:				
Personnel & Fringes	520,221	515,271	516,336	(1,065)
Operating Expenses	98,440	98,441	91,012	7,429
Juvenile Court:				
Personnel & Fringes	1,565,494	1,528,850	1,525,188	3,662
Operating Expenses	653,273	788,273	787,206	1,067
Juvenile - Probation:				
Personnel & Fringes	662,017	585,761	576,340	9,421
Operating Expenses	4,987	19,987	19,783	204
Juvenile Court - Detention Home:				
Personnel & Fringes	2,320,661	2,155,353	2,138,756	16,597
Operating Expenses	210,093	286,918	284,154	2,764
Municipal Court:				
Personnel & Fringes	246,857	243,245	240,287	2,958
Operating Expenses	93,257	96,888	93,345	3,543
Clerk of Courts:				
Personnel & Fringes	727,928	698,433	637,825	60,608
Operating Expenses	169,940	191,184	154,442	36,742
Certificate of Title Administration:				
Personnel & Fringes	720,000	720,000	622,386	97,614
Operating Expenses	338,925	338,925	136,984	201,941
Capital Asset Expense	50,000	50,000	-	50,000
Juvenile Center Trust:				
Personnel & Fringes	15,525	15,525	-	15,525
Operating Expenses	96,436	96,436	29,218	67,218
Judicial	<u>14,276,672</u>	<u>14,254,979</u>	<u>13,604,067</u>	<u>650,912</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	13,988,328	13,924,502	13,472,063	452,439
Operating Expenses	2,997,557	3,176,539	3,176,530	9
Coroner:				
Personnel & Fringes	285,912	282,879	252,939	29,940
Operating Expenses	425,378	425,378	305,334	120,044

(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, 2022
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Emergency Management:				
Personnel & Fringes	283,603	280,206	266,009	14,197
Operating Expenses	152,172	152,172	134,786	17,386
Dog & Kennel:				
Operating Expenses	62,875	86,375	86,328	47
Sheriff's Trust:				
Operating Expenses	5,000	5,000	2,300	2,700
Sheriff Policing Rotary:				
Personnel & Fringes	1,401,650	1,537,910	1,529,304	8,606
Operating Expenses	161,593	25,333	7,908	17,425
Sheriff's Grant:				
Personnel & Fringes	472,688	472,688	359,266	113,422
Operating Expenses	153,412	153,412	67,419	85,993
Public Safety	<u>20,390,168</u>	<u>20,522,394</u>	<u>19,660,186</u>	<u>862,208</u>
Public Works:				
Building & Grounds:				
Personnel & Fringes	1,653,882	1,635,427	1,576,318	59,109
Operating Expenses	1,854,796	1,854,796	1,840,615	14,181
Community & Economic Development:				
Personnel & Fringes	1,559,869	1,586,429	1,403,383	183,046
Operating Expenses	317,250	318,070	273,091	44,979
Engineer:				
Personnel & Fringes	229,807	223,499	150,999	72,500
Operating Expenses	6,575	10,824	8,501	2,323
Industrial Development:				
Operating Expenses	<u>418,000</u>	<u>418,000</u>	<u>418,000</u>	<u>-</u>
Public Works	<u>6,040,179</u>	<u>6,047,045</u>	<u>5,670,907</u>	<u>376,138</u>
Health:				
Wellness:				
Operating Expenses	158,367	163,527	162,301	1,226
Other Health/Welfare:				
Operating Expenses	<u>283,500</u>	<u>283,500</u>	<u>283,499</u>	<u>1</u>
Health	<u>441,867</u>	<u>447,027</u>	<u>445,800</u>	<u>1,227</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, 2022
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Human Services:				
Veteran's Services:				
Personnel & Fringes	739,848	715,477	663,036	52,441
Operating Expenses	528,984	548,458	447,837	100,621
Capital Asset Expense	10,000	5,925	5,925	-
Human Services	<u>1,278,832</u>	<u>1,269,860</u>	<u>1,116,798</u>	<u>153,062</u>
Conservation and Recreation:				
Agriculture:				
Operating Expenses	<u>354,900</u>	<u>357,800</u>	<u>354,500</u>	<u>3,300</u>
Conservation and Recreation	<u>354,900</u>	<u>357,800</u>	<u>354,500</u>	<u>3,300</u>
Total Expenditures	<u>53,117,014</u>	<u>62,625,781</u>	<u>51,829,006</u>	<u>10,796,775</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,742,571)</u>	<u>(13,534,300)</u>	<u>4,294,636</u>	<u>17,828,936</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	1,110,000	10,018,531	10,013,371	(5,160)
Transfers Out	<u>(8,177,950)</u>	<u>(8,259,850)</u>	<u>(8,225,624)</u>	<u>34,226</u>
Total Other Financing Sources (Uses)	<u>(7,067,950)</u>	<u>1,758,681</u>	<u>1,787,747</u>	<u>29,066</u>
Net Change in Fund Balance	(11,810,521)	(11,775,619)	6,082,383	17,858,002
Fund Balance, Beginning of Year	17,837,417	17,837,417	17,837,417	-
Prior Year Encumbrances Appropriated	<u>4,692,914</u>	<u>4,692,914</u>	<u>4,692,914</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 10,719,810</u>	<u>\$ 10,754,712</u>	<u>\$ 28,612,714</u>	<u>17,858,002</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 19,837,418	\$ 16,487,848	\$ 16,100,741	\$ (387,107)
Charges for Services	-	-	1,430	1,430
Other Revenue	180,500	100,175	42,282	(57,893)
	<u>20,017,918</u>	<u>16,588,023</u>	<u>16,144,453</u>	<u>(443,570)</u>
Total Revenues				
EXPENDITURES:				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	14,241,194	11,085,415	11,057,483	27,932
Operating Expenses	7,259,281	6,475,686	6,419,351	56,335
Capital Asset Expense	206,666	13,666	10,475	3,191
WIA Fund:				
Operating Expenses	1,464,845	933,619	927,822	5,797
Shinkle Trust Fund:				
Operating Expenses	91,816	-	-	-
JFS Spfld Foundation Fund:				
Operating Expenses	10,000	9,556	9,556	-
	<u>23,273,802</u>	<u>18,517,942</u>	<u>18,424,687</u>	<u>93,255</u>
Total Expenditures				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,255,884)</u>	<u>(1,929,919)</u>	<u>(2,280,234)</u>	<u>(350,315)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	1,050,000	999,223	999,223	-
Transfers Out	(500,000)	(307,975)	(307,975)	-
	<u>550,000</u>	<u>691,248</u>	<u>691,248</u>	<u>-</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(2,705,884)	(1,238,671)	(1,588,986)	(350,315)
Fund Balance, Beginning of Year	1,134,185	1,134,185	1,134,185	-
Prior Year Encumbrances Appropriated	1,804,006	1,804,006	1,804,006	-
	<u>1,804,006</u>	<u>1,804,006</u>	<u>1,804,006</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 232,307</u>	<u>\$ 1,699,520</u>	<u>\$ 1,349,205</u>	<u>\$ (350,315)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 10,470,000	\$ 10,470,000	\$ 10,832,872	\$ 362,872
Intergovernmental	7,909,372	8,394,372	8,202,490	(191,882)
Charges for Services	310,100	310,100	319,293	9,193
Investment Income	500	500	1,660	1,160
Other Revenue	6,000	6,256	33,735	27,479
	<u>18,695,972</u>	<u>19,181,228</u>	<u>19,390,050</u>	<u>208,822</u>
EXPENDITURES:				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	9,135,280	9,135,380	7,870,023	1,265,357
Operating Expenses	2,563,823	3,049,084	2,223,061	826,023
County MR/DD Residential Services:				
Operating Expenses	4,806,776	4,806,776	2,563,729	2,243,047
F.F. Mueller Residential Center:				
Personnel and Fringes	4,476,985	4,477,141	2,479,150	1,997,991
Operating Expenses	1,298,558	1,298,558	1,087,413	211,145
MR/DD Donation Trust:				
Operating Expenses	2,500	2,500	2,500	-
	<u>22,283,922</u>	<u>22,769,439</u>	<u>16,225,876</u>	<u>6,543,563</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,587,950)</u>	<u>(3,588,211)</u>	<u>3,164,174</u>	<u>6,752,385</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	4,504,600	4,504,600	4,504,600	-
Transfers Out	(4,959,100)	(4,959,100)	(4,959,100)	-
	<u>(454,500)</u>	<u>(454,500)</u>	<u>(454,500)</u>	<u>-</u>
Net Change in Fund Balance	(4,042,450)	(4,042,711)	2,709,674	6,752,385
Fund Balance, Beginning of Year	33,155,810	33,155,810	33,155,810	-
Prior Year Encumbrances Appropriated	2,067,822	2,067,822	2,067,822	-
Fund Balance, End of Year	<u>\$ 31,181,182</u>	<u>\$ 31,180,921</u>	<u>\$ 37,933,306</u>	<u>\$ 6,752,385</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 6,314,000	\$ 6,257,784	\$ 6,257,784	\$ -
Intergovernmental	5,392,833	5,622,833	5,611,326	(11,507)
Charges for Services	250,000	537,000	536,072	(928)
Other Revenue	<u>33,500</u>	<u>57,500</u>	<u>56,005</u>	<u>(1,495)</u>
Total Revenues	<u>11,990,333</u>	<u>12,475,117</u>	<u>12,461,187</u>	<u>(13,930)</u>
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	<u>18,400,508</u>	<u>17,408,492</u>	<u>17,242,672</u>	<u>165,820</u>
Total Expenditures	<u>18,400,508</u>	<u>17,408,492</u>	<u>17,242,672</u>	<u>165,820</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(6,410,175)</u>	<u>(4,933,375)</u>	<u>(4,781,485)</u>	<u>151,890</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	500,000	117,533	117,533	-
Transfers Out	<u>(1,800,000)</u>	<u>(926,487)</u>	<u>(926,487)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,300,000)</u>	<u>(808,954)</u>	<u>(808,954)</u>	<u>-</u>
Net Change in Fund Balance	(7,710,175)	(5,742,329)	(5,590,439)	151,890
Fund Balance, Beginning of Year	21,595,212	21,595,212	21,595,212	-
Prior Year Encumbrances Appropriated	<u>3,104,972</u>	<u>3,104,972</u>	<u>3,104,972</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 16,990,009</u>	<u>\$ 18,957,855</u>	<u>\$ 19,109,745</u>	<u>\$ 151,890</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 3,747,160	\$ 3,747,160	\$ 4,000,300	\$ 253,140
Intergovernmental	13,446,583	13,551,763	13,255,574	(296,189)
Charges for Services	24,500	24,500	16,592	(7,908)
Investment Income	-	-	61,977	61,977
Other Revenue	-	-	12	12
	<u>17,218,243</u>	<u>17,323,423</u>	<u>17,334,455</u>	<u>11,032</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
American Rescue Plan:				
Personnel and Fringes	-	2,271,123	2,267,978	3,145
Operating Expenses	2,257,011	3,474,083	3,438,646	35,437
Indigent Application Fee:				
Operating Expenses	13,024	13,024	6,329	6,695
Retirement Reserve:				
Personnel and Fringes	<u>200,000</u>	<u>232,400</u>	<u>195,652</u>	<u>36,748</u>
Total Legislative and Executive	<u>2,470,035</u>	<u>5,990,630</u>	<u>5,908,605</u>	<u>82,025</u>
Judicial:				
Indigent Application Fee:				
Operating Expenses	<u>38,031</u>	<u>38,031</u>	<u>38,031</u>	<u>-</u>
Total Judicial	<u>38,031</u>	<u>38,031</u>	<u>38,031</u>	<u>-</u>
Public Works:				
American Rescue Plan:				
Personnel and Fringes	<u>65,112</u>	<u>65,112</u>	<u>47,573</u>	<u>17,539</u>
Total Public Works	<u>65,112</u>	<u>65,112</u>	<u>47,573</u>	<u>17,539</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	<u>3,436,727</u>	<u>3,436,727</u>	<u>3,349,388</u>	<u>87,339</u>
Total Human Services	<u>3,436,727</u>	<u>3,436,727</u>	<u>3,349,388</u>	<u>87,339</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, 2022
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Conservation and Recreation:				
Historical Society Levy:				
Operating Expenses	734,991	734,991	716,325	18,666
Total Conservation and Recreation	734,991	734,991	716,325	18,666
Total Expenditures	6,744,896	10,265,491	10,059,922	205,569
Excess (Deficit) Revenues Over/ (Under) Expenditures	10,473,347	7,057,932	7,274,533	216,601
OTHER FINANCING SOURCES (USES):				
Transfers In	200,000	200,000	200,000	-
Transfers Out	(320,000)	(13,277,019)	(13,104,213)	172,806
Total Other Financing Sources (Uses)	(120,000)	(13,077,019)	(12,904,213)	172,806
Net Change in Fund Balance	10,353,347	(6,019,087)	(5,629,680)	389,407
Fund Balance, Beginning of Year	12,244,296	12,244,296	12,244,296	-
Prior Year Encumbrances Appropriated	2,277,466	2,277,466	2,277,466	-
Fund Balance, End of Year	<u>\$ 24,875,109</u>	<u>\$ 8,502,675</u>	<u>\$ 8,892,082</u>	<u>\$ 389,407</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 8,985,000	\$ 8,985,000	\$ 9,010,230	\$ 25,230
Charges for Services	100,000	100,000	102,415	2,415
Fees, Fines and Forfeitures	65,000	65,000	42,480	(22,520)
Investment Income	-	-	96,638	96,638
Other Revenue	70,000	70,000	398,445	328,445
Total Revenues	<u>9,220,000</u>	<u>9,220,000</u>	<u>9,650,208</u>	<u>430,208</u>
EXPENDITURES:				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personnel and Fringes	3,883,592	3,883,592	3,272,104	611,488
Operating Expenses	11,953,819	11,963,104	9,197,039	2,766,065
Capital Asset Expense	2,283,085	2,273,085	1,695,098	577,987
Total Expenditures	<u>18,120,496</u>	<u>18,119,781</u>	<u>14,164,241</u>	<u>3,955,540</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(8,900,496)</u>	<u>(8,899,781)</u>	<u>(4,514,033)</u>	<u>4,385,748</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	3,100,000	3,100,000	3,000,000	(100,000)
Total Other Financing Sources (Uses)	<u>3,100,000</u>	<u>3,100,000</u>	<u>3,000,000</u>	<u>(100,000)</u>
Net Change in Fund Balance	(5,800,496)	(5,799,781)	(1,514,033)	4,285,748
Fund Balance, Beginning of Year	9,915,649	9,915,649	9,915,649	-
Prior Year Encumbrances Appropriated	2,441,851	2,441,851	2,441,851	-
Fund Balance, End of Year	<u>\$ 6,557,004</u>	<u>\$ 6,557,719</u>	<u>\$ 10,843,467</u>	<u>\$ 4,285,748</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 2,930,034	\$ 3,150,034	\$ 3,142,524	\$ (7,510)
Charges for Services	430,000	445,000	444,590	(410)
Other Revenue	85,000	85,185	68,329	(16,856)
Total Revenues	<u>3,445,034</u>	<u>3,680,219</u>	<u>3,655,443</u>	<u>(24,776)</u>
EXPENDITURES:				
Current:				
Human Services:				
Personnel and Fringes	3,563,635	2,385,160	2,380,642	4,518
Operating Expenses	1,946,809	1,570,903	1,558,936	11,967
Total Expenditures	<u>5,510,444</u>	<u>3,956,063</u>	<u>3,939,578</u>	<u>16,485</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,065,410)</u>	<u>(275,844)</u>	<u>(284,135)</u>	<u>(8,291)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	750,000	608,502	608,502	-
Total Other Financing Sources (Uses)	<u>750,000</u>	<u>608,502</u>	<u>608,502</u>	<u>-</u>
Net Change in Fund Balance	(1,315,410)	332,658	324,367	(8,291)
Fund Balance, Beginning of Year	839,375	839,375	839,375	-
Prior Year Encumbrances Appropriated	645,626	645,626	645,626	-
Fund Balance, End of Year	<u>\$ 169,591</u>	<u>\$ 1,817,659</u>	<u>\$ 1,809,368</u>	<u>\$ (8,291)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 1,450,000	\$ 1,450,000	\$ 1,542,360	\$ 92,360
Total Revenues	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,542,360</u>	<u>92,360</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	678,845	678,845	564,705	114,140
Operating Expenses	2,141,895	2,166,895	1,210,819	956,076
Capital Asset Expense	<u>52,491</u>	<u>52,491</u>	<u>3,739</u>	<u>48,752</u>
Total Expenditures	<u>2,873,231</u>	<u>2,898,231</u>	<u>1,779,263</u>	<u>1,118,968</u>
Net Change in Fund Balance	(1,423,231)	(1,448,231)	(236,903)	1,211,328
Fund Balance, Beginning of Year	2,450,440	2,450,440	2,450,440	-
Prior Year Encumbrances Appropriated	<u>525,686</u>	<u>525,686</u>	<u>525,686</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,552,895</u>	<u>\$ 1,527,895</u>	<u>\$ 2,739,223</u>	<u>\$ 1,211,328</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 900,000	\$ 900,000	\$ 897,149	\$ (2,851)
Investment Income	-	-	2,320	2,320
Other Revenue	<u>103,200</u>	<u>103,200</u>	<u>102,696</u>	<u>(504)</u>
Total Revenues	<u>1,003,200</u>	<u>1,003,200</u>	<u>1,002,165</u>	<u>(1,035)</u>
EXPENDITURES:				
Current:				
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	382,227	382,227	341,083	41,144
Operating Expenses	952,659	952,659	676,320	276,339
Capital Asset Expense	340,335	340,335	184,046	156,289
Keep America Beautiful:				
Operating Expenses	8,000	8,000	400	7,600
Waste Management Donations:				
Operating Expenses	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Total Expenditures	<u>1,683,421</u>	<u>1,683,421</u>	<u>1,201,849</u>	<u>481,572</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(680,221)</u>	<u>(680,221)</u>	<u>(199,684)</u>	<u>480,537</u>
OTHER FINANCING SOURCES (USES):				
Advances In	3,000	3,000	-	(3,000)
Advances Out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Total Other Financing Sources (Uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>-</u>	<u>7,000</u>
Net Change in Fund Balance	(687,221)	(687,221)	(199,684)	487,537
Fund Balance, Beginning of Year	1,209,107	1,209,107	1,209,107	-
Prior Year Encumbrances Appropriated	<u>121,694</u>	<u>121,694</u>	<u>121,694</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 643,580</u>	<u>\$ 643,580</u>	<u>\$ 1,131,117</u>	<u>\$ 487,537</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 15,000	\$ 15,000	\$ 13,737	\$ (1,263)
Licenses and Permits	515,000	515,000	504,177	(10,823)
Fees, Fines and Forfeitures	17,000	17,000	31,676	14,676
Other Revenue	-	-	152	152
	<u>547,000</u>	<u>547,000</u>	<u>549,742</u>	<u>2,742</u>
Total Revenues				
EXPENDITURES:				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	461,265	501,265	492,645	8,620
Operating Expenses	49,195	69,195	68,915	280
Auditor's Office:				
Personnel and Fringes	61,208	61,208	57,641	3,567
Operating Expenses	19,544	19,544	16,575	2,969
	<u>591,212</u>	<u>651,212</u>	<u>635,776</u>	<u>15,436</u>
Total Expenditures				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(44,212)</u>	<u>(104,212)</u>	<u>(86,034)</u>	<u>18,178</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	60,000	60,000	-
	<u>-</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(44,212)	(44,212)	(26,034)	18,178
Fund Balance, Beginning of Year	34,734	34,734	34,734	-
Prior Year Encumbrances Appropriated	10,673	10,673	10,673	-
	<u>10,673</u>	<u>10,673</u>	<u>10,673</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,195</u>	<u>\$ 1,195</u>	<u>\$ 19,373</u>	<u>\$ 18,178</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Charges for Services	205,100	205,100	171,126	(33,974)
Other Revenue	-	-	44,213	44,213
	<u>211,100</u>	<u>211,100</u>	<u>221,339</u>	<u>10,239</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	126,280	126,280	120,319	5,961
Operating Expenses	<u>348,306</u>	<u>348,306</u>	<u>197,763</u>	<u>150,543</u>
	<u>474,586</u>	<u>474,586</u>	<u>318,082</u>	<u>156,504</u>
Total Expenditures				
Net Change in Fund Balance	(263,486)	(263,486)	(96,743)	166,743
Fund Balance, Beginning of Year	488,315	488,315	488,315	-
Prior Year Encumbrances Appropriated	<u>73,306</u>	<u>73,306</u>	<u>73,306</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 298,135</u>	<u>\$ 298,135</u>	<u>\$ 464,878</u>	<u>\$ 166,743</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 327,100	\$ 327,100	\$ 333,645	\$ 6,545
Investment Income	250	250	6,816	6,566
Other Revenue	300	300	-	(300)
	<u>327,650</u>	<u>327,650</u>	<u>340,461</u>	<u>12,811</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
DETAC:				
Personnel and Fringes	93,318	100,476	95,691	4,785
Operating Expenses	204,122	197,342	186,964	10,378
Prepaid Interest:				
Operating Expenses	4,500	4,500	-	4,500
Total Expenditures	<u>301,940</u>	<u>302,318</u>	<u>282,655</u>	<u>19,663</u>
Net Change in Fund Balance	25,710	25,332	57,806	32,474
Fund Balance, Beginning of Year	144,463	144,463	144,463	-
Prior Year Encumbrances Appropriated	<u>(378)</u>	<u>(378)</u>	<u>(378)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 169,795</u>	<u>\$ 169,417</u>	<u>\$ 201,891</u>	<u>\$ 32,474</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Community & Economic Development Special Revenue Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 659,806	\$ 1,594,306	\$ 733,052	\$ (861,254)
Other Revenue	<u>15,000</u>	<u>15,000</u>	<u>5,378</u>	<u>(9,622)</u>
Total Revenues	<u>674,806</u>	<u>1,609,306</u>	<u>738,430</u>	<u>(870,876)</u>
EXPENDITURES:				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	30,844	31,096	30,725	371
Operating Expenses	555,056	556,940	523,705	33,235
Housing Rehab:				
Operating Expenses	30,000	54,100	-	54,100
Project Advances:				
Operating Expenses	4,000	3,531	487	3,044
CEDA:				
Operating Expenses	3,400	3,400	2,571	829
Community Housing Improvement:				
Personnel and Fringes	-	35,750	31,455	4,295
Operating Expenses	-	347,250	177,439	169,811
Target of Opportunity:				
Personnel and Fringes	-	46,000	17,808	28,192
Operating Expenses	<u>-</u>	<u>505,500</u>	<u>72,672</u>	<u>432,828</u>
Total Expenditures	<u>623,300</u>	<u>1,583,567</u>	<u>856,862</u>	<u>726,705</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>51,506</u>	<u>25,739</u>	<u>(118,432)</u>	<u>(144,171)</u>
OTHER FINANCING SOURCES (USES):				
Advances In	50,000	70,000	70,000	-
Transfers In	500	500	969	469
Advances Out	(88,000)	(100,000)	(70,000)	30,000
Transfers Out	<u>-</u>	<u>(469)</u>	<u>(469)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(37,500)</u>	<u>(29,969)</u>	<u>500</u>	<u>30,469</u>
Net Change in Fund Balance	14,006	(4,230)	(117,932)	(113,702)
Fund Balance, Beginning of Year	(459,024)	(459,024)	(459,024)	-
Prior Year Encumbrances Appropriated	<u>544,571</u>	<u>544,571</u>	<u>544,571</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 99,553</u>	<u>\$ 81,317</u>	<u>\$ (32,385)</u>	<u>\$ (113,702)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 110,000	\$ 110,000	\$ 166,823	\$ 56,823
Intergovernmental	332,912	333,012	338,747	5,735
Fees, Fines and Forfeitures	10,000	10,000	7,789	(2,211)
Investment Income	-	-	3,269	3,269
Other Revenue	<u>459,477</u>	<u>459,653</u>	<u>145,259</u>	<u>(314,394)</u>
 Total Revenues	 <u>912,389</u>	 <u>912,665</u>	 <u>661,887</u>	 <u>(250,778)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Prosecutor's Mandatory Fine:				
Personnel and Fringes	15,761	15,761	15,269	492
Operating Expenses	18,918	18,918	8,969	9,949
DETAC:				
Personnel and Fringes	169,433	169,433	145,909	23,524
Operating Expenses	19,842	19,842	18,148	1,694
Prosecutor's Law Enforcement Trust:				
Personnel and Fringes	66,089	66,089	56,082	10,007
Operating Expenses	409,016	409,116	129,148	279,968
Diversion Program:				
Operating Expenses	-	-	54	(54)
Victim Witness:				
Personnel and Fringes	63,323	63,499	61,128	2,371
Operating Expenses	686	686	685	1
Prosecutor's DJFS:				
Personnel and Fringes	<u>198,548</u>	<u>198,548</u>	<u>194,267</u>	<u>4,281</u>
 Total Expenditures	 <u>961,616</u>	 <u>961,892</u>	 <u>629,659</u>	 <u>332,233</u>
Net Change in Fund Balance	(49,227)	(49,227)	32,228	81,455
Fund Balance, Beginning of Year	527,508	527,508	527,508	-
Prior Year Encumbrances Appropriated	<u>27,792</u>	<u>27,792</u>	<u>27,792</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 506,073</u>	<u>\$ 506,073</u>	<u>\$ 587,528</u>	<u>\$ 81,455</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 295,000	\$ 295,000	\$ 399,559	\$ 104,559
Charges for Services	275,000	275,000	239,919	(35,081)
Fees, Fines and Forfeitures	38,200	38,200	30,300	(7,900)
Investment Income	-	-	1	1
Other Revenue	<u>50,000</u>	<u>50,000</u>	<u>222,186</u>	<u>172,186</u>
Total Revenues	<u>658,200</u>	<u>658,200</u>	<u>891,965</u>	<u>233,765</u>
EXPENDITURES:				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	72,109	72,109	12,109	60,000
Enforcement and Education:				
Operating Expenses	10,000	10,000	-	10,000
Jail Commissary Trust:				
Personnel and Fringes	52,366	74,046	73,323	723
Operating Expenses	106,505	84,825	29,122	55,703
Carry Concealed Weapon:				
Personnel and Fringes	31,600	31,600	28,118	3,482
Operating Expenses	52,445	52,445	44,893	7,552
Sheriff 911 Wireless:				
Operating Expenses	250,306	250,306	167,659	82,647
Sheriff Training/Reimbursement:				
Operating Expenses	<u>27,698</u>	<u>27,698</u>	<u>-</u>	<u>27,698</u>
Total Expenditures	<u>603,029</u>	<u>603,029</u>	<u>355,224</u>	<u>247,805</u>
Net Change in Fund Balance	55,171	55,171	536,741	481,570
Fund Balance, Beginning of Year	1,294,396	1,294,396	1,294,396	-
Prior Year Encumbrances Appropriated	<u>94,063</u>	<u>94,063</u>	<u>94,063</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,443,630</u>	<u>\$ 1,443,630</u>	<u>\$ 1,925,200</u>	<u>\$ 481,570</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 234,500	\$ 234,500	\$ 187,404	\$ (47,096)
Charges for Services	242,000	242,000	299,050	57,050
Fees, Fines and Forfeitures	-	-	7	7
Investment Income	10,000	10,000	5,846	(4,154)
Other Revenue	-	11	11	-
	<u>486,500</u>	<u>486,511</u>	<u>492,318</u>	<u>5,807</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Community Corrections Grant:				
Personnel and Fringes	208,419	208,405	205,927	2,478
Operating Expenses	425	439	439	-
Clerk's Computer Maintenance:				
Personnel and Fringes	-	28,554	15,928	12,626
Operating Expenses	272,248	243,694	161,481	82,213
Computer Legal Research Services:				
Operating Expenses	30,514	30,514	7,941	22,573
Common Pleas Court Probation Fee:				
Personnel and Fringes	69,000	96,733	96,733	-
Operating Expenses	-	217	217	-
Jury Amenity:				
Operating Expenses	2,555	2,555	1,392	1,163
Common Pleas Special Projects:				
Personnel and Fringes	181,331	190,852	123,881	66,971
Operating Expenses	10,661	1,140	968	172
	<u>775,153</u>	<u>803,103</u>	<u>614,907</u>	<u>188,196</u>
Total Expenditures				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(288,653)</u>	<u>(316,592)</u>	<u>(122,589)</u>	<u>194,003</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	27,940	27,940	-
Transfers Out	-	(45,833)	(45,833)	-
	<u>-</u>	<u>(17,893)</u>	<u>(17,893)</u>	<u>-</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(288,653)	(334,485)	(140,482)	194,003
Fund Balance, Beginning of Year	992,413	992,413	992,413	-
Prior Year Encumbrances Appropriated	<u>23,978</u>	<u>23,978</u>	<u>23,978</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 727,738</u>	<u>\$ 681,906</u>	<u>\$ 875,909</u>	<u>\$ 194,003</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 50,000	\$ 50,000	\$ 75,107	\$ 25,107
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>75,107</u>	<u>25,107</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Domestic Relations Judicial:				
Personnel and Fringes	-	3,045	3,042	3
Operating Expenses	<u>7,948</u>	<u>7,993</u>	<u>7,991</u>	<u>2</u>
Total Expenditures	<u>7,948</u>	<u>11,038</u>	<u>11,033</u>	<u>5</u>
Net Change in Fund Balance	42,052	38,962	64,074	25,112
Fund Balance, Beginning of Year	396,286	396,286	396,286	-
Prior Year Encumbrances Appropriated	<u>7,948</u>	<u>7,948</u>	<u>7,948</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 446,286</u>	<u>\$ 443,196</u>	<u>\$ 468,308</u>	<u>\$ 25,112</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 54,450	\$ 54,450	\$ 47,324	\$ (7,126)
Total Revenues	<u>54,450</u>	<u>54,450</u>	<u>47,324</u>	<u>(7,126)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	20,000	20,000	10,000	10,000
Indigent Guardianship:				
Operating Expenses	40,000	40,000	8,186	31,814
Conduct of Business:				
Operating Expenses	1,500	1,500	-	1,500
Probate Computer Research:				
Operating Expenses	18,000	18,000	3,020	14,980
Probate Special Projects:				
Operating Expenses	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>84,500</u>	<u>84,500</u>	<u>21,206</u>	<u>63,294</u>
Net Change in Fund Balance	(30,050)	(30,050)	26,118	56,168
Fund Balance, Beginning of Year	<u>190,118</u>	<u>190,118</u>	<u>190,118</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 160,068</u>	<u>\$ 160,068</u>	<u>\$ 216,236</u>	<u>\$ 56,168</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,230,170	\$ 921,295	\$ 808,848	\$ (112,447)
Charges for Services	768,000	768,000	447,679	(320,321)
Fees, Fines and Forfeitures	30,150	30,150	28,810	(1,340)
Other Revenue	<u>358,380</u>	<u>788,380</u>	<u>699,036</u>	<u>(89,344)</u>
Total Revenues	<u>2,386,700</u>	<u>2,507,825</u>	<u>1,984,373</u>	<u>(523,452)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Mediation Pilot Project:				
Personnel and Fringes	122,588	122,588	117,764	4,824
Operating Expenses	9,000	9,000	1,011	7,989
Juvenile Court Computer Maintenance:				
Operating Expenses	50,000	50,000	-	50,000
Juvenile Court Legal Research:				
Operating Expenses	3,850	3,850	3,418	432
Felony Delinquent Care & Custody:				
Personnel and Fringes	684,135	697,985	660,985	37,000
Operating Expenses	377,714	416,864	366,988	49,876
VOCA/CASA Grant:				
Personnel and Fringes	19,477	23,677	23,411	266
Operating Expenses	100	100	43	57
Special Projects Youth/Family Services:				
Operating Expenses	150,000	150,000	133,272	16,728
Title IV-E Contract:				
Personnel and Fringes	183,100	183,100	105,784	77,316
Operating Expenses	574,201	368,701	361,049	7,652
Title IV-E Juvenile Probation:				
Personnel and Fringes	11,750	11,750	-	11,750
Operating Expenses	12,937	42,938	40,938	2,000
Youth Treatment Court:				
Personnel and Fringes	-	41,287	15,343	25,944
Operating Expenses	211,800	159,273	86,267	73,006
Family Treatment Court:				
Personnel and Fringes	136,422	149,497	144,628	4,869
Operating Expenses	<u>124,000</u>	<u>110,925</u>	<u>59,283</u>	<u>51,642</u>
Total Expenditures	<u>2,671,074</u>	<u>2,541,535</u>	<u>2,120,184</u>	<u>421,351</u>
Net Change in Fund Balance	(284,374)	(33,710)	(135,811)	(102,101)
Fund Balance, Beginning of Year	886,308	886,308	886,308	-
Prior Year Encumbrances Appropriated	<u>201,202</u>	<u>201,202</u>	<u>201,202</u>	-
Fund Balance, End of Year	<u>\$ 803,136</u>	<u>\$ 1,053,800</u>	<u>\$ 951,699</u>	<u>\$ (102,101)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ -	\$ -	\$ 19,688	\$ 19,688
Total Revenues	-	-	19,688	19,688
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
MC-IDI&AM:				
Operating Expenses	10,917	10,917	-	10,917
Total Expenditures	10,917	10,917	-	10,917
Net Change in Fund Balance	(10,917)	(10,917)	19,688	30,605
Fund Balance, Beginning of Year	166,801	166,801	166,801	-
Prior Year Encumbrances Appropriated	10,917	10,917	10,917	-
Fund Balance, End of Year	<u>\$ 166,801</u>	<u>\$ 166,801</u>	<u>\$ 197,406</u>	<u>\$ 30,605</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 43,000	\$ 43,000	\$ 74,690	\$ 31,690
Total Revenues	<u>43,000</u>	<u>43,000</u>	<u>74,690</u>	<u>31,690</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	<u>55,341</u>	<u>55,342</u>	<u>18,605</u>	<u>36,737</u>
Total Expenditures	<u>55,341</u>	<u>55,342</u>	<u>18,605</u>	<u>36,737</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(12,341)</u>	<u>(12,342)</u>	<u>56,085</u>	<u>68,427</u>
OTHER FINANCING SOURCES (USES):				
Transfers Out	<u>-</u>	<u>(27,940)</u>	<u>(27,940)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(27,940)</u>	<u>(27,940)</u>	<u>-</u>
Net Change in Fund Balance	(12,341)	(40,282)	28,145	68,427
Fund Balance, Beginning of Year	113,703	113,703	113,703	-
Prior Year Encumbrances Appropriated	<u>17,341</u>	<u>17,341</u>	<u>17,341</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 118,703</u>	<u>\$ 90,762</u>	<u>\$ 159,189</u>	<u>\$ 68,427</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ 331,260	\$ 352,988	\$ 21,728
Charges for Services	-	-	106,721	106,721
Total Revenues	-	331,260	459,709	128,449
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Elections Education:				
Personnel and Fringes	-	17,542	17,542	-
Operating Expenses	-	314,410	315,525	(1,115)
Total Expenditures	-	331,952	333,067	(1,115)
Net Change in Fund Balance	-	(692)	126,642	127,334
Fund Balance, Beginning of Year	391,687	391,687	391,687	-
Fund Balance, End of Year	\$ 391,687	\$ 390,995	\$ 518,329	\$ 127,334

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Licenses and Permits	\$ 6,000	\$ 6,000	\$ 5,854	\$ (146)
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>5,854</u>	<u>(146)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Recorder Housing:				
Operating Expenses	<u>10,000</u>	<u>10,000</u>	<u>6,095</u>	<u>3,905</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>6,095</u>	<u>3,905</u>
Net Change in Fund Balance	(4,000)	(4,000)	(241)	3,759
Fund Balance, Beginning of Year	<u>10,515</u>	<u>10,515</u>	<u>10,515</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 6,515</u></u>	<u><u>\$ 6,515</u></u>	<u><u>\$ 10,274</u></u>	<u><u>\$ 3,759</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Current:				
Public Safety:				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	32,340	32,340	32,340	-
Fund Balance, End of Year	\$ 32,340	\$ 32,340	\$ 32,340	\$ -

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 23,500	\$ 23,500	\$ 25,342	\$ 1,842
Other Revenue	<u>19,000</u>	<u>19,000</u>	<u>25,578</u>	<u>6,578</u>
Total Revenues	<u>42,500</u>	<u>42,500</u>	<u>50,920</u>	<u>8,420</u>
EXPENDITURES:				
Current:				
Public Safety:				
Emergency Planning:				
Personnel and Fringes	5,861	7,168	2,856	4,312
Operating Expenses	29,305	27,998	24,837	3,161
Hazardous Materials:				
Operating Expenses	<u>95,935</u>	<u>95,935</u>	<u>49,408</u>	<u>46,527</u>
Total Expenditures	<u>131,101</u>	<u>131,101</u>	<u>77,101</u>	<u>54,000</u>
Net Change in Fund Balance	(88,601)	(88,601)	(26,181)	62,420
Fund Balance, Beginning of Year	121,955	121,955	121,955	-
Prior Year Encumbrances Appropriated	<u>25,240</u>	<u>25,240</u>	<u>25,240</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 58,594</u>	<u>\$ 58,594</u>	<u>\$ 121,014</u>	<u>\$ 62,420</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Special Assessments	\$ 71,779	\$ 71,779	\$ 75,675	\$ 3,896
Total Revenues	<u>71,779</u>	<u>71,779</u>	<u>75,675</u>	<u>3,896</u>
EXPENDITURES:				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>230,871</u>	<u>230,871</u>	<u>217,141</u>	<u>13,730</u>
Total Expenditures	<u>230,871</u>	<u>230,871</u>	<u>217,141</u>	<u>13,730</u>
Net Change in Fund Balance	(159,092)	(159,092)	(141,466)	17,626
Fund Balance, Beginning of Year	70,886	70,886	70,886	-
Prior Year Encumbrances Appropriated	<u>127,859</u>	<u>127,859</u>	<u>127,859</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 39,653</u>	<u>\$ 39,653</u>	<u>\$ 57,279</u>	<u>\$ 17,626</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 220,000	\$ 220,000	\$ 178,168	\$ (41,832)
Other Revenue	<u>2,500</u>	<u>2,500</u>	<u>4,387</u>	<u>1,887</u>
Total Revenues	<u>222,500</u>	<u>222,500</u>	<u>182,555</u>	<u>(39,945)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Personnel and Fringes	127,910	135,910	129,135	6,775
Operating Expenses	<u>195,580</u>	<u>187,580</u>	<u>91,392</u>	<u>96,188</u>
Total Expenditures	<u>323,490</u>	<u>323,490</u>	<u>220,527</u>	<u>102,963</u>
Net Change in Fund Balance	(100,990)	(100,990)	(37,972)	63,018
Fund Balance, Beginning of Year	783,982	783,982	783,982	-
Prior Year Encumbrances Appropriated	<u>65,330</u>	<u>65,330</u>	<u>65,330</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 748,322</u>	<u>\$ 748,322</u>	<u>\$ 811,340</u>	<u>\$ 63,018</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, 2022

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	-	\$ -	\$ -
EXPENDITURES:				
Debt Service:				
Bond Principal	1,780,000	1,780,000	1,780,000	-
Interest	583,156	583,156	583,155	1
Total Expenditures	2,363,156	2,363,156	2,363,155	1
Excess (Deficit) Revenues Over/ (Under) Expenditures	(2,363,156)	(2,363,156)	(2,363,155)	1
OTHER FINANCING SOURCES (USES):				
Transfers In	2,363,000	2,363,000	2,363,000	-
Total Other Financing Sources (Uses)	2,363,000	2,363,000	2,363,000	-
Net Change in Fund Balance	(156)	(156)	(155)	1
Fund Balance, Beginning of Year	7,332	7,332	7,332	-
Fund Balance, End of Year	\$ 7,176	\$ 7,176	\$ 7,177	\$ 1

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	-	-	-	-
EXPENDITURES:				
Debt Service:				
Principal	147,000	147,000	147,000	-
Interest	36,089	36,089	36,088	1
Total Expenditures	183,089	183,089	183,088	1
Net Change in Fund Balance	(183,089)	(183,089)	(183,088)	1
Fund Balance, Beginning of Year	232,269	232,269	232,269	-
Fund Balance, End of Year	\$ 49,180	\$ 49,180	\$ 49,181	\$ 1

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 162,546	\$ 162,546
Other Revenue	-	-	40,328	40,328
Total Revenues	<u>-</u>	<u>-</u>	<u>202,874</u>	<u>202,874</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	117,674	117,674	117,674	-
Capital Asset Expense	4,203,931	4,203,931	3,748,567	455,364
Total Expenditures	<u>4,321,605</u>	<u>4,321,605</u>	<u>3,866,241</u>	<u>455,364</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,321,605)</u>	<u>(4,321,605)</u>	<u>(3,663,367)</u>	<u>658,238</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	-	-	171,056	171,056
Transfers In	1,897,950	1,897,950	1,897,950	-
Total Other Financing Sources (Uses)	<u>1,897,950</u>	<u>1,897,950</u>	<u>2,069,006</u>	<u>171,056</u>
Net Change in Fund Balance	(2,423,655)	(2,423,655)	(1,594,361)	829,294
Fund Balance, Beginning of Year	964,250	964,250	964,250	-
Prior Year Encumbrances Appropriated	1,460,079	1,460,079	1,460,079	-
Fund Balance, End of Year	<u>\$ 674</u>	<u>\$ 674</u>	<u>\$ 829,968</u>	<u>\$ 829,294</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ 35,000	\$ 35,000	\$ -	\$ (35,000)
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>(35,000)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>772,484</u>	<u>772,484</u>	<u>501,874</u>	<u>270,610</u>
Total Expenditures	<u>772,484</u>	<u>772,484</u>	<u>501,874</u>	<u>270,610</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(737,484)</u>	<u>(737,484)</u>	<u>(501,874)</u>	<u>235,610</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>454,500</u>	<u>454,500</u>	<u>454,500</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>454,500</u>	<u>454,500</u>	<u>454,500</u>	<u>-</u>
Net Change in Fund Balance	(282,984)	(282,984)	(47,374)	235,610
Fund Balance, Beginning of Year	35,775	35,775	35,775	-
Prior Year Encumbrances Appropriated	<u>282,984</u>	<u>282,984</u>	<u>282,984</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 35,775</u>	<u>\$ 35,775</u>	<u>\$ 271,385</u>	<u>\$ 235,610</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Bridge Replacement Capital Projects Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 1,649,468	\$ 1,649,468
Total Revenues	-	-	1,649,468	1,649,468
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	-	-	1,649,468	(1,649,468)
Total Expenditures	-	-	1,649,468	(1,649,468)
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
County Resurfacing Capital Projects Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 7,409,249	\$ 7,467,529	\$ 1,799,786	\$ (5,667,743)
Total Revenues	<u>7,409,249</u>	<u>7,467,529</u>	<u>1,799,786</u>	<u>(5,667,743)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>7,409,249</u>	<u>7,467,529</u>	<u>1,799,786</u>	<u>5,667,743</u>
Total Expenditures	<u>7,409,249</u>	<u>7,467,529</u>	<u>1,799,786</u>	<u>5,667,743</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, 2022

	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, 2022

	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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Investment Income	\$ -	\$ -	\$ 1,156	\$ 1,156
Total Revenues	-	-	1,156	1,156
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	5,000	5,000	-	5,000
Total Expenditures	5,000	5,000	-	5,000
Net Change in Fund Balance	(5,000)	(5,000)	1,156	6,156
Fund Balance, Beginning of Year	105,761	105,761	105,761	-
Fund Balance, End of Year	<u>\$ 100,761</u>	<u>\$ 100,761</u>	<u>\$ 106,917</u>	<u>\$ 6,156</u>

STATISTICAL



SECTION

BACK SIDE OF SECTION DIVIDER

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)

	2013 (Restated)	2014 (Restated)	2015	2016	2017 (Restated)	2018	2019 (Restated)	2020	2021	2022
Governmental Activities:										
Net Investment in Capital Assets	\$ 74,778,273	\$ 77,715,865	\$ 80,097,568	\$ 86,243,359	\$ 93,257,881	\$ 93,758,262	\$ 98,049,010	\$ 97,022,698	\$ 100,121,352	\$ 103,399,408
Restricted	62,916,204	69,359,857	46,512,730	61,976,997	65,190,380	79,876,103	88,763,178	100,688,222	106,091,597	116,570,037
Unrestricted	15,324,960	(46,305,084)	(10,145,156)	(18,364,857)	(55,968,345)	(67,739,009)	(67,189,165)	(68,698,368)	(31,932,281)	(25,828,458)
Total Governmental Activities Net Position	\$ 153,019,437	\$ 100,770,638	\$ 116,465,142	\$ 129,855,499	\$ 102,479,916	\$ 105,895,356	\$ 119,623,023	\$ 129,012,552	\$ 174,280,668	\$ 194,140,987
Business-Type Activities:										
Net Investment in Capital Assets	\$ 14,819,051	\$ 14,646,647	\$ 14,673,853	\$ 14,772,163	\$ 14,861,112	\$ 15,019,020	\$ 15,201,560	\$ 15,079,951	\$ 16,295,878	\$ 16,338,372
Unrestricted	10,061,804	7,167,133	7,557,559	8,045,251	7,667,178	7,872,011	5,173,573	5,519,170	8,857,673	10,612,830
Total Business-Type Activities Net Position	\$ 24,880,855	\$ 21,813,780	\$ 22,231,412	\$ 22,817,414	\$ 22,528,290	\$ 22,891,031	\$ 20,375,133	\$ 20,599,121	\$ 25,153,551	\$ 26,951,202
Primary Government:										
Net Investment in Capital Assets	\$ 89,597,324	\$ 92,362,512	\$ 94,771,421	\$ 101,015,522	\$ 108,118,993	\$ 108,777,282	\$ 113,250,570	\$ 112,102,649	\$ 116,417,230	\$ 119,737,780
Restricted	62,916,204	69,359,857	46,512,730	61,976,997	65,190,380	79,876,103	88,763,178	100,688,222	106,091,597	116,570,037
Unrestricted	25,386,764	(39,137,951)	(2,587,597)	(10,319,606)	(48,301,167)	(59,866,998)	(62,015,592)	(63,179,198)	(23,074,608)	(15,215,628)
Total Primary Government Net Position	\$ 177,900,292	\$ 122,584,418	\$ 138,696,554	\$ 152,672,913	\$ 125,008,206	\$ 128,786,387	\$ 139,998,156	\$ 149,611,673	\$ 199,434,219	\$ 221,092,189

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 2012 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 2012 to 2018 due to information not being available.

- Due to the implementation of GASB Statement No. 84, year 2019 has been restated to reflect changes. However, we are unable to restate numbers for years 2012 to 2018 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)

	2013 (Restated)	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses:										
Primary Government:										
Governmental Activities:										
General Government:										
Legislative & Executive	\$ 15,062,985	\$ 16,025,117	\$ 11,425,270	\$ 11,994,315	\$ 12,456,150	\$ 16,044,394	\$ 16,499,147	\$ 20,795,491	\$ 11,267,339	\$ 20,799,907
Judicial	12,711,061	13,666,619	13,539,961	14,921,160	14,764,707	15,300,136	15,600,308	15,071,280	8,528,689	13,852,438
Public Safety	16,059,605	16,897,710	16,202,935	17,363,981	18,538,353	19,710,767	17,822,266	17,640,182	9,829,680	17,332,831
Public Works	8,141,523	8,556,789	12,719,781	12,097,572	15,124,939	12,721,125	11,661,310	13,767,835	14,721,053	11,426,745
Health	22,807,176	20,646,501	17,987,916	18,045,496	18,788,505	17,871,330	18,473,587	17,275,826	10,458,381	14,587,042
Human Services	36,813,382	33,164,837	31,919,917	33,686,517	38,237,100	29,686,565	30,676,624	32,621,432	21,508,377	27,416,918
Conservation and Recreation	1,184,691	885,340	1,119,238	181,617	1,146,312	2,062,855	2,002,062	1,883,898	1,834,887	2,031,554
Interest Expense	554,685	516,708	482,957	481,330	438,946	617,439	696,852	630,539	600,088	552,452
Total Governmental Activities Expenses	113,335,108	110,359,621	105,397,975	108,771,988	119,515,012	114,014,611	113,432,156	119,686,483	78,748,494	107,999,887
Business-Type Activities:										
Sewer	3,411,780	3,473,962	3,755,097	3,778,078	4,058,570	4,404,728	5,603,086	4,986,779	4,324,853	5,325,759
Water	1,651,065	1,946,591	2,031,605	2,142,105	2,125,491	2,198,944	2,638,560	2,252,544	2,080,394	2,390,804
9-1-1 Dispatching	-	-	-	-	-	-	2,539,065	2,229,568	1,821,602	3,314,003
Total Business-Type Activities Expenses	5,062,845	5,420,553	5,786,702	5,920,183	6,184,061	6,603,672	10,780,711	9,468,891	8,226,849	11,030,566
Total Primary Government Expenses	\$ 118,397,953	\$ 115,780,174	\$ 111,184,677	\$ 114,692,171	\$ 125,699,073	\$ 120,618,283	\$ 124,212,867	\$ 129,155,374	\$ 86,975,343	\$ 119,030,453
Program Revenues:										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative & Executive	\$ 5,573,352	\$ 5,242,286	\$ 5,286,061	\$ 5,925,401	\$ 6,128,385	\$ 6,168,313	\$ 5,246,164	\$ 6,169,269	\$ 5,968,368	\$ 7,635,900
Judicial	3,017,413	2,660,834	3,243,881	2,713,493	2,700,558	2,151,926	2,998,755	3,666,172	3,409,306	3,413,287
Public Safety/Security of Persons & Property	755,296	612,300	592,518	785,517	564,754	675,636	587,829	635,665	834,538	666,799
Public Works	684,653	602,530	794,487	855,638	924,939	1,369,243	2,358,588	1,990,275	1,615,439	812,952
Health	569,051	483,685	1,112,169	1,072,985	994,357	999,033	982,393	851,394	852,673	896,531
Human Services	6,976,364	4,106,580	3,525,714	3,430,748	6,743,556	689,241	1,565,760	754,120	1,516,969	1,005,001
Conservation and Recreation	829,601	792,336	823,172	778,173	841,626	855,810	853,729	872,067	895,674	858,813
Operating Grants and Contributions	45,541,868	43,945,748	42,079,461	44,269,727	44,225,707	42,519,550	42,853,450	49,308,451	42,590,739	46,907,962
Capital Grants and Contributions	6,873,131	9,070,538	9,057,136	5,961,526	3,690,896	3,332,347	3,687,434	751,092	1,786,721	3,767,271
Total Governmental Activities Program Revenues	70,820,729	67,516,837	66,514,599	65,793,208	66,814,778	58,761,099	61,134,102	64,998,505	59,470,427	65,964,516
Business-Type Activities:										
Charges for Services:										
Sewer	3,739,775	3,871,864	3,671,156	3,895,702	4,241,391	4,270,779	5,103,480	4,643,679	5,395,489	5,092,951
Water	2,250,480	2,511,546	2,170,548	2,320,852	2,314,242	2,500,897	2,594,736	2,784,377	2,805,154	2,967,728
9-1-1 Dispatching	-	-	-	-	-	-	210,834	222,461	1,424,939	1,302,361
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	682,296
Capital Grants and Contributions	4,352,571	10,706	87,188	-	-	-	34,514	8,373	698	-
Total Business-Type Activities Program Revenues	10,342,826	6,394,116	5,928,892	6,216,554	6,555,633	6,771,676	7,943,564	7,658,890	9,626,280	10,045,336
Total Primary Government Program Revenues	\$ 81,163,555	\$ 73,910,953	\$ 72,443,491	\$ 72,009,762	\$ 73,370,411	\$ 65,532,775	\$ 69,077,666	\$ 72,657,395	\$ 69,096,707	\$ 76,009,852

(Continued)

CLARK COUNTY, OHIO

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

	2013 (Restated)	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (Expense)/Revenue:										
Governmental Activities	\$ (42,514,379)	\$ (42,842,784)	\$ (38,883,376)	\$ (42,978,780)	\$ (52,700,234)	\$ (55,253,512)	\$ (52,298,054)	\$ (54,687,978)	\$ (19,278,067)	\$ (42,035,371)
Business-Type Activities	5,279,981	973,563	142,190	296,371	371,572	168,004	(2,837,147)	(1,810,001)	1,399,431	(985,230)
Total Primary Government Net (Expense)/Revenue	\$ (37,234,398)	\$ (41,869,221)	\$ (38,741,186)	\$ (42,682,409)	\$ (52,328,662)	\$ (55,085,508)	\$ (55,135,201)	\$ (56,497,979)	\$ (17,878,636)	\$ (43,020,601)
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Taxes:										
Property Taxes Levied for:										
General Purposes	\$ 3,570,743	\$ 3,623,485	\$ 3,682,345	\$ 3,565,163	\$ 3,705,123	\$ 3,793,355	\$ 3,836,513	\$ 4,092,453	\$ 4,343,787	\$ 4,379,922
Department of Developmental Disabilities	9,672,892	9,866,644	9,866,518	9,881,288	10,070,223	10,316,419	10,382,155	10,501,592	10,747,613	10,832,872
Children's Services	5,792,908	5,819,836	5,776,652	5,891,192	5,843,394	5,967,652	6,002,415	6,069,403	6,206,413	6,257,784
Senior Citizens	1,897,567	1,930,709	1,911,315	1,905,292	1,947,798	1,989,214	2,000,805	2,222,178	3,266,045	3,295,518
Historical Society	-	-	-	-	-	667,653	677,034	684,123	698,416	704,782
Permissive Sales	22,772,072	23,856,108	25,014,910	25,740,904	25,138,402	23,472,414	25,854,322	27,572,740	30,852,914	31,079,691
Grants and Contributions not Restricted to Specific Programs	5,301,018	5,091,033	4,972,935	6,150,162	6,147,505	6,715,940	6,817,655	6,610,793	8,942,755	6,880,586
Investment Income	882,881	249,910	946,667	1,022,118	817,002	2,645,670	4,294,530	3,288,433	(1,666,824)	(3,650,197)
Gain on Sale of Capital Assets	-	-	670,937	-	-	-	-	-	-	-
Other Revenue	1,966,741	1,913,010	1,735,601	2,213,018	1,610,365	3,100,635	2,245,976	1,949,712	4,039,064	4,418,632
Transfers	-	-	-	-	-	-	604,875	(1,793,899)	(2,884,000)	(2,303,900)
Total Governmental Activities	51,856,822	52,350,735	54,577,880	56,369,137	55,279,812	58,668,952	62,716,280	64,197,528	64,546,183	61,895,690
Business-Type Activities:										
Investment Income	2,950	-	3,073	2,594	-	-	-	-	-	-
Gain on Sale of Capital Assets	-	-	-	-	-	194,737	214,186	240,090	270,999	51,246
Other Revenue	299,958	145,822	272,369	287,037	135,663	-	(604,875)	1,793,899	2,884,000	427,735
Transfers	-	-	-	-	-	-	(390,689)	2,033,989	3,154,999	2,303,900
Total Business-Type Activities	302,908	145,822	275,442	289,631	135,663	194,737	(390,689)	2,033,989	3,154,999	2,782,881
Total Primary Government	\$ 52,159,730	\$ 52,496,557	\$ 54,853,322	\$ 56,658,768	\$ 55,415,475	\$ 58,863,689	\$ 62,325,591	\$ 66,231,517	\$ 67,701,182	\$ 64,678,571
Change in Net Position										
Governmental Activities	\$ 9,342,443	\$ 9,507,951	\$ 15,694,504	\$ 13,390,357	\$ 2,579,578	\$ 3,415,440	\$ 10,418,226	\$ 9,509,550	\$ 45,268,116	\$ 19,860,319
Business-Type Activities	5,582,889	1,119,385	417,632	586,002	507,235	362,741	(3,227,836)	223,988	4,554,430	1,797,651
Total Primary Government Change in Net Position	\$ 14,925,332	\$ 10,627,336	\$ 16,112,136	\$ 13,976,359	\$ 3,086,813	\$ 3,778,181	\$ 7,190,390	\$ 9,733,538	\$ 49,822,546	\$ 21,657,970

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund:										
Nonspendable	\$ 876,872	\$ 551,979	\$ 769,125	\$ 731,342	\$ 805,303	\$ 811,218	\$ 941,733	\$ 1,093,056	\$ 1,393,998	\$ 1,347,933
Assigned	6,542,852	7,397,756	7,914,020	5,942,382	6,967,703	7,357,672	9,211,759	11,764,267	12,649,301	22,012,589
Unassigned	8,105,217	7,483,867	8,424,053	12,145,955	12,074,121	12,559,074	12,993,937	15,747,337	14,877,005	2,474,326
Total General Fund	<u>\$ 15,524,941</u>	<u>\$ 15,433,602</u>	<u>\$ 17,107,198</u>	<u>\$ 18,819,679</u>	<u>\$ 19,847,127</u>	<u>\$ 20,727,964</u>	<u>\$ 23,147,429</u>	<u>\$ 28,604,660</u>	<u>\$ 28,920,304</u>	<u>\$ 25,834,848</u>
All Other Governmental Funds:										
Nonspendable	\$ 512,442	\$ 441,207	\$ 309,287	\$ 400,057	\$ 296,983	\$ 278,399	\$ 309,988	\$ 423,392	\$ 1,450,340	\$ 271,456
Restricted	34,949,483	40,313,216	43,912,757	57,016,527	63,623,212	87,937,381	85,461,642	92,643,129	98,064,191	106,579,564
Committed	-	-	53,306	53,308	125,310	-	-	11,456	7,332	7,177
Assigned	-	53,302	-	-	-	-	-	-	-	-
Unassigned	(1,842,453)	(1,517,225)	(1,274,758)	(118,973)	(158,869)	(117,295)	(30,140)	-	(13,435)	(19,480)
Total All Other Governmental Funds	<u>\$ 33,619,472</u>	<u>\$ 39,290,500</u>	<u>\$ 43,000,592</u>	<u>\$ 57,350,919</u>	<u>\$ 63,886,636</u>	<u>\$ 88,098,485</u>	<u>\$ 85,741,490</u>	<u>\$ 93,077,977</u>	<u>\$ 99,508,428</u>	<u>\$ 106,838,717</u>

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues:										
Taxes	\$ 20,934,110	\$ 21,240,674	\$ 21,236,830	\$ 21,242,935	\$ 21,566,538	\$ 22,734,293	\$ 22,898,922	\$ 26,569,749	\$ 25,262,274	\$ 25,470,878
Permissive Sales Tax	22,772,072	23,856,108	25,014,910	25,740,904	25,138,402	23,472,414	25,854,322	27,572,740	30,852,914	31,079,691
Intergovernmental	56,131,578	56,192,707	54,445,089	55,183,842	53,763,313	52,646,911	49,749,423	56,018,593	53,497,710	57,657,506
Operating Grants	-	-	-	-	-	818,483	217,383	297,734	6,494	282,291
Charges for Services	15,683,198	13,531,297	13,565,973	13,460,004	16,799,543	11,022,307	12,301,721	12,070,598	12,421,636	12,733,385
Licenses and Permits	553,587	471,597	703,691	855,116	843,230	881,887	1,114,379	1,416,678	1,769,432	1,342,861
Fees, Fines and Forfeitures	1,201,318	1,081,195	1,170,222	972,248	1,055,057	1,043,393	1,031,982	1,410,086	1,491,823	1,329,793
Special Assessments	115,229	123,855	144,423	106,992	144,009	154,006	131,676	109,185	66,279	75,675
Investment Income	1,061,176	205,124	934,825	975,280	830,984	2,374,216	4,424,168	3,290,307	(1,549,465)	(3,539,846)
Property Sales	-	-	-	-	-	64,816	8,914	8,914	66,003	956,440
Other Revenue	1,969,754	1,913,010	1,735,601	2,213,018	1,610,365	3,059,975	2,338,271	1,911,634	3,077,782	3,482,663
Total Revenues	120,422,022	118,615,567	118,951,564	120,750,339	121,751,441	118,272,701	120,071,161	130,408,218	126,962,882	130,871,337
Expenditures:										
Current:										
General Government:										
Legislative and Executive										
Judicial	6,756,907	8,230,118	7,652,993	8,275,885	7,951,961	9,903,170	8,774,642	13,091,422	10,701,299	15,330,259
Public Safety	12,748,142	13,430,928	13,582,761	14,336,284	13,568,430	13,837,219	13,536,810	14,365,810	14,380,692	15,823,910
Public Works	16,209,504	16,719,469	16,415,660	17,394,423	17,923,191	18,809,674	16,988,391	17,680,580	18,838,460	19,777,646
Health	11,698,092	10,455,327	11,252,491	10,406,631	11,472,757	12,106,950	13,828,155	10,437,110	18,508,933	15,473,809
Human Services	22,868,638	20,235,700	17,882,732	17,263,009	16,640,747	16,264,625	16,636,637	16,416,426	15,036,116	16,079,592
Conservation and Recreation	36,735,522	32,795,292	31,835,985	32,900,121	36,610,389	27,892,158	28,896,383	31,731,910	29,133,767	31,407,619
Capital Outlay	1,179,335	1,167,838	1,174,557	429,700	1,222,217	1,979,388	1,897,206	1,865,902	1,965,438	2,025,153
Debt Service:	6,055,767	8,383,040	11,719,534	9,946,276	7,133,227	4,241,034	10,592,927	10,960,336	5,656,660	6,029,429
Principal	1,330,000	1,110,000	1,000,000	1,035,000	8,930,000	1,798,322	4,948,000	1,809,000	1,830,000	1,927,000
Issue Costs - Refunding Bonds	-	-	-	-	241,161	173,675	24,780	-	-	-
Interest	549,283	509,407	470,616	511,372	468,955	549,218	857,274	698,380	657,296	619,243
Total Expenditures	116,131,190	113,037,119	112,987,329	112,498,701	122,163,035	107,555,433	117,000,569	119,056,876	116,708,661	124,493,660
Excess Revenues over Expenditures	4,290,832	5,578,448	5,964,235	8,251,638	(411,594)	10,717,268	3,070,592	11,351,342	10,254,221	6,377,677
Other Financing Sources/(Uses):										
Issuance of Notes	-	-	-	7,805,000	-	-	-	-	-	-
Issuance of Loans	-	-	-	-	-	3,000,000	-	-	-	-
Issuance of Bonds	-	-	-	-	-	10,050,000	-	-	-	-
Inception of Capital Lease	-	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Assets	30,183	1,241	732,761	6,170	18,598	10,599	29,855	46,855	542,164	171,056
Transfers In	3,372,869	3,500,658	3,472,176	3,525,049	3,135,552	5,621,364	11,469,943	11,119,877	8,836,683	7,034,981
Other Financing Sources - Proceeds of Refunding Debt	-	-	-	-	12,105,000	-	1,193,000	-	-	-
Premium on Bonds	-	-	-	-	-	423,077	-	-	-	-
Premium on Refunding Bonds	-	-	-	-	869,283	-	-	-	-	-
Transfers Out	(3,372,869)	(3,500,658)	(3,472,176)	(3,525,049)	(3,135,552)	(5,621,364)	(13,664,079)	(12,913,776)	(12,920,683)	(9,338,881)
Other Financing Uses - Payment to Refunded Debt Eserow Agent	-	-	-	-	(5,018,122)	-	(2,036,841)	-	-	-
Total Other Financing Sources (Uses)	30,183	1,241	732,761	7,811,170	7,974,759	13,483,676	(3,008,122)	(1,747,044)	(3,508,126)	(2,132,844)
Net Change in Fund Balance	\$ 4,321,015	\$ 5,579,689	\$ 6,696,996	\$ 16,062,808	\$ 7,563,165	\$ 24,200,944	\$ 62,470	\$ 9,604,298	\$ 6,746,095	\$ 4,244,833
Debt Service as a Percentage of Noncapital Expenditures	1.74%	1.57%	1.46%	1.53%	8.31%	2.33%	5.69%	2.27%	2.29%	2.21%

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 Property Tax</u>	<u>Manufactured Home Tax</u>	<u>Permissive¹ Sales Tax</u>	<u>Total</u>
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
2020	26,504,968	64,781	27,572,740	54,142,489
2021	25,205,386	56,888	30,852,914	56,115,188
2022	25,409,734	61,144	31,079,691	56,550,569
% Change 2013 to 2022	<u>21.70%</u>	<u>11.45%</u>	<u>36.48%</u>	<u>29.39%</u>

(1) 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>
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
2020	4,092,453	10,501,592	6,069,403	5,222,178	684,123	26,569,749
2021	4,343,787	10,747,613	6,206,413	3,266,045	698,416	25,262,274
2022	4,379,922	10,832,872	6,257,784	3,295,518	704,782	25,470,878
 % Change 2013 to						
2022	<u>22.66%</u>	<u>11.99%</u>	<u>8.02%</u>	<u>73.67%</u>	<u>100.00%</u>	<u>21.67%</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.

In November 2019, the voters of Clark County approved a new Senior Citizen's 1.4 mill operating levy which overlapped a 1 mill levy that was to expire in 2020. Therefore, 2020 included collections on 2 levies accounting for the significant fluctuations between 2019 and 2021.

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				Public Utility	Public Utility	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	Public Utility							
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%		
2019	2020	1,959,399,950	460,924,860	634,140	158,104,220	7,724,503	2,586,787,673	14.750	7,081,676,606	36.53%		
2020	2021	1,966,429,730	464,445,280	660,600	172,329,800	8,401,918	2,612,267,328	15.150	7,126,749,489	36.65%		
2021	2022	1,973,910,570	470,315,850	2,827,000	184,917,640	8,947,888	2,640,918,948	15.150	7,180,196,585	36.78%		

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 Levied		Current Taxes Collected		Current Taxes Collected as a Percent of Taxes Levied		Delinquent Taxes Collected		Delinquent Taxes Collected as a Percent of Total Taxes Collected		Total Collections as a % of Current Taxes Levied		Accumulated Delinquencies
		\$		\$		\$	%	\$	%	\$	%	%		
2012	2013	\$ 27,253,835		\$ 25,979,758		95.33%		\$ 1,023,895		3.79%		99.08%	\$ 250,182	
2013	2014	27,346,207		25,992,335		95.05%		1,132,777		4.18%		99.19%	221,095	
2014	2015	27,365,406		26,131,974		95.49%		1,103,395		4.05%		99.52%	130,037	
2015	2016	27,484,191		26,311,475		95.73%		948,587		3.48%		99.18%	224,129	
2016	2017	27,918,179		26,804,738		96.01%		983,615		3.54%		99.53%	129,826	
2017	2018	28,949,752		27,943,120		96.52%		896,136		3.11%		99.62%	110,496	
2018	2019	30,467,966		28,311,732		92.92%		941,013		3.22%		96.01%	1,215,221	
2019	2020	33,302,640		32,058,755		96.26%		984,502		2.98%		99.22%	259,383	
2020	2021	31,636,728		30,311,588		95.81%		1,416,775		4.47%		100.29%	(91,635)	
2021	2022	32,054,396		30,589,359		95.43%		1,405,335		4.39%		99.81%	59,702	

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:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Collection Year:	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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	1.400	1.400
Clark County Park District Levy	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600
Clark County Historical Society	-	-	-	-	-	0.300	0.300	0.300	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	14.450	14.450	14.450	14.450	14.450	14.750	14.750	14.750	15.150	15.150
OTHER ENTITIES:										
Health District	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Clark County Public Library	1.320	1.320	1.320	1.320	1.320	1.320	1.320	1.320	1.320	1.320
New Carlisle Public Library	-	-	-	-	-	-	0.900	0.900	0.900	0.900
SCHOOL DISTRICTS:										
Clark Shawnee LSD	39.410	39.500	46.490	46.300	45.660	50.960	49.550	49.480	49.400	48.960
Greenon LSD	38.310	38.300	43.250	43.110	42.390	49.120	48.970	47.740	47.690	47.550
Northeastern LSD	48.100	48.080	48.090	48.080	48.010	47.990	55.500	54.850	54.660	54.630
Northwestern LSD	39.090	38.760	39.080	39.080	38.390	39.210	39.180	38.510	38.810	39.410
Southeastern LSD	41.390	40.680	40.600	40.610	40.320	40.330	40.490	40.520	40.520	40.480
Springfield CSD	64.020	64.600	65.050	65.260	64.930	64.410	64.440	63.420	64.150	64.020
Tecumseh LSD	45.780	46.020	45.790	46.120	45.460	45.440	45.810	44.020	43.890	43.770
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	41.600	42.700	42.200	40.200	40.330	40.860	40.810	40.340	40.330	40.620
Fairborn CSD	52.500	52.500	52.650	52.650	55.350	22.250	55.050	54.540	59.090	58.840
Yellow Springs EVSD	70.950	70.950	70.600	71.000	69.900	69.150	68.920	68.750	66.580	66.430
Greene County JVSD	3.450	3.450	3.450	3.450	3.450	3.450	4.480	4.430	4.320	4.320
MUNICIPALITIES:										
City of New Carlisle	11.000	11.000	11.000	11.000	11.000	11.000	14.000	14.000	14.000	14.000
City of Springfield	4.090	4.120	4.130	4.130	4.120	4.130	4.110	4.090	4.080	4.070
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	11.100	11.100	11.100	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	11.000	11.000	11.000	11.000	11.000	11.000	11.000
TOWNSHIPS:										
Bethel Township	7.200	7.200	7.200	7.200	7.200	9.200	9.200	9.200	8.200	8.200
German Township	7.900	7.900	7.900	7.900	9.400	9.400	9.400	9.400	9.400	9.400
Green Township - Fire District #1	7.600	7.600	7.600	9.100	9.100	9.100	9.100	9.600	9.600	9.100
Green Township - Fire District #2	9.100	9.100	9.100	10.600	10.600	10.600	10.600	11.100	11.100	12.600
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	6.600	6.600
Mad River Township	5.800	5.800	7.500	7.500	7.000	7.800	7.800	7.800	7.800	7.800
Moorefield Township	7.050	7.050	8.050	8.050	8.050	8.050	8.050	8.050	8.050	8.050
Pike Township	9.600	9.600	9.600	9.600	12.350	12.350	12.350	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

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO
Principal Property Taxpayers
2022 and 2013

2022				
Taxpayer	Real Estate Assessed Value	Personal Property Assessed Value	Total Assessed Value	% of Total Assessed Value
American Transmission Systems Inc		\$ 69,977,690	\$ 69,977,690	2.65%
Ohio Edison		63,769,200	63,769,200	2.41%
Columbia Gas of Ohio	1,241,330	21,476,560	22,717,890	0.86%
Columbia Gas Transmission		8,604,940	8,604,940	0.33%
Allied Park LLC	7,530,300	-	7,530,300	0.29%
Dayton Power & Light		-	-	0.00%
Navistar Inc	6,481,840	-	6,481,840	0.25%
Topre America Corporation	5,912,360	-	5,912,360	0.22%
Ohio Masonic Home	6,555,310	-	6,555,310	0.25%
Springfield Surgical Properties	5,456,600	-	5,456,600	0.21%
Total	\$ 33,177,740	\$ 163,828,390	\$ 197,006,130	7.47%
Total Assessed Value	\$ 2,456,001,308	\$ 184,917,640	\$ 2,640,918,948	
2013				
Taxpayer	Real Estate Assessed Value	Personal Property Assessed Value	Total Assessed Value	% of Total Assessed Value
Navistar International Corporation	\$ 10,471,090	\$ -	\$ 10,471,090	0.46%
Walmart Real Estate Business Trust	7,986,160	-	7,986,160	0.35%
Upper Valley Mall LLC	7,158,090	-	7,158,090	0.31%
USPG Portfolio Two LLC	6,360,750	-	6,360,750	0.28%
Triogy Healthcare of Springfield	5,866,620	-	5,866,620	0.26%
Aldi Inc	5,594,490	-	5,594,490	0.24%
Ohio Masonic Home	4,934,490	-	4,934,490	0.22%
Emro Marketing Company	4,774,390	-	4,774,390	0.21%
American Security Insurance Company	3,850,000	-	3,850,000	0.17%
Titus Road LLC	3,502,040	-	3,502,040	0.15%
Total	\$ 60,498,120	\$ -	\$ 60,498,120	2.65%
Total Assessed Value	\$ 2,289,043,554	\$ -	\$ 2,289,043,554	

The amounts presented represent the assessed values upon which the 2022 and 2013 taxes were levied.

The top taxpayer information for Personal Property is not available for 2013.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Taxable Sales by Category

Last Ten Fiscal Years

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Regular Sales	\$ 5,551,078	\$ 4,358,067	\$ 3,839,443	\$ 4,400,273
Direct Pay	2,392,284	2,918,244	3,538,303	3,790,506
Sellers Use	2,447,095	2,805,848	2,923,593	3,071,116
Consumers Use	529,117	438,022	354,471	387,964
Motor Vehicle	3,255,895	3,409,673	3,658,197	3,675,451
Watercraft and Outboard Motors	30,947	22,515	26,871	41,065
Liquor Control	107,548	110,542	120,198	128,956
Voluntary Payments	23,568	13,781	22,927	6,025
Assessment Payments	109,388	89,968	118,860	90,941
Audit Payments	-	126,884	45,673	110,296
Sales Tax on Motor Fuel	4,580	5,953	4,947	4,379
Certified Assessment Payments	-	6,767	132,474	104,186
Statewide Master	8,491,475	8,474,595	8,557,510	8,390,414
Streamline Sales-Intrastate	10,880	5,622	6,093	7,921
Streamline Sales-Interstate	-	1,073	17,991	15,228
Streamline Use	-	-	-	23
Use Tax from Ohio IT 1040	-	-	-	-
Non-Resident Motor Vehicle	14,737	19,405	19,322	25,026
Transient Sales	-	1,305,064	1,902,576	1,782,590
Amnesty	83,711	15,944	3,077	1,869
Adjustments	-	(162)	-	-
Sales/Use Tax Refunds Approved	(50,210)	(30,727)	(24,941)	(33,316)
1% Administrative Rotary Fund	(230,021)	(240,970)	(252,675)	(260,009)
Total	<u>\$ 22,772,072</u>	<u>\$ 23,856,108</u>	<u>\$ 25,014,910</u>	<u>\$ 25,740,904</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.

2017	2018	2019	2020	2021	2022
\$ 4,177,301	\$ 4,238,637	\$ 4,738,567	\$ 4,402,969	\$ 5,171,384	\$ 5,524,688
2,734,257	939,435	1,026,179	1,479,767	1,596,353	1,059,358
3,279,836	3,684,787	4,306,737	5,664,583	6,260,285	6,564,561
405,921	401,839	438,738	421,042	420,939	579,260
3,947,150	3,925,244	4,259,377	4,414,981	5,287,511	5,108,278
28,167	42,351	39,658	70,224	61,931	57,850
131,107	142,390	153,266	168,448	171,764	171,186
12,438	360	5,691	2,988	1,371	1,748
216,138	101,101	105,606	281,832	187,898	330,937
50,726	36,515	58,974	36,551	65,990	122,475
4,161	5,715	5,088	2,475	2,493	3,413
106,591	123,102	119,116	100,556	124,731	147,843
8,586,812	8,612,536	8,832,701	8,668,169	9,345,612	9,502,226
14,855	11,998	154,141	368,713	455,030	530,894
16,798	27,010	71,689	169,649	282,083	311,526
14	10	427	276	169	847
6,688	6,612	6,119	4,086	4,366	2,658
20,981	24,567	26,453	32,995	42,058	47,766
1,751,507	1,869,538	1,845,650	1,580,630	1,736,538	1,379,514
602	2,578	-	-	-	-
-	-	-	-	-	-
(99,724)	(486,816)	(78,701)	(19,681)	(53,946)	(53,401)
(253,924)	(237,095)	(261,154)	(278,513)	(311,646)	(313,936)
<u>\$ 25,138,402</u>	<u>\$ 23,472,414</u>	<u>\$ 25,854,322</u>	<u>\$ 27,572,740</u>	<u>\$ 30,852,914</u>	<u>\$ 31,079,691</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.
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	18.39	4.20	13.47	3.54
2020	18.94	4.33	13.87	3.65
2021	18.94	4.33	13.87	3.65
2022	19.51	4.46	14.29	3.76

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			
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	1,802,914	23,550,229	0.36%	175.64
2020	19,837,518	1,589,572	21,427,090	0.30%	160.34
2021	17,906,721	1,366,230	19,272,951	0.27%	142.10
2022	15,878,922	1,227,888	17,106,810	0.24%	126.88

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
\$ 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	30,337,012	5,606,209,000	0.54%	226.26
1,483,148	4,947,496	27,857,734	6,060,179,000	0.46%	208.46
1,334,022	4,668,079	25,275,052	6,500,706,000	0.39%	186.35
1,192,496	4,380,863	22,680,169	Not Available	Not Available	168.21

CLARK COUNTY, OHIO

Legal Debt Margin
Last Ten Fiscal Years

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
County Valuation	\$ <u>2,279,229,100</u>	\$ <u>2,269,088,850</u>	\$ <u>2,264,736,700</u>	\$ <u>2,263,526,020</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>49,480,728</u>	<u>49,227,221</u>	<u>49,118,418</u>	<u>49,088,151</u>
Total Direct Legal Debt Limitation	\$ <u>55,480,728</u>	\$ <u>55,227,221</u>	\$ <u>55,118,418</u>	\$ <u>55,088,151</u>
Amount of Debt Applicable to Debt Limitation:				
General Obligation Bonds	\$ 8,275,000	\$ 7,515,000	\$ 6,810,000	\$ 6,080,000
General Obligation Notes	1,350,000	1,970,000	7,515,000	7,715,000
Less: Amount Available in Debt Service	<u>(99,373)</u>	<u>(103,526)</u>	<u>(64,048)</u>	<u>(68,134)</u>
Amount of Debt Subject to Debt Limit	<u>9,525,627</u>	<u>9,381,474</u>	<u>14,260,952</u>	<u>13,726,866</u>
Legal Debt Margin	\$ <u>45,955,101</u>	\$ <u>45,845,747</u>	\$ <u>40,857,466</u>	\$ <u>41,361,285</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>82.83%</u>	<u>83.01%</u>	<u>74.13%</u>	<u>75.08%</u>
Unvoted Legal Debt Margin	\$ 22,792,291	\$ 22,690,889	\$ 22,647,367	\$ 22,635,260
Amount of Debt Subject to Limit	<u>9,525,627</u>	<u>9,381,474</u>	<u>14,260,952</u>	<u>13,726,866</u>
Unvoted Legal Debt Margin	\$ <u>13,266,664</u>	\$ <u>13,309,415</u>	\$ <u>8,386,415</u>	\$ <u>8,908,394</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>58.21%</u>	<u>58.66%</u>	<u>37.03%</u>	<u>39.36%</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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>\$ 2,353,780,820</u>	<u>\$ 2,368,903,250</u>	<u>\$ 2,394,255,620</u>	<u>\$ 2,579,063,170</u>	<u>\$ 2,603,865,410</u>	<u>\$ 2,631,971,060</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>51,344,521</u>	<u>51,722,581</u>	<u>52,356,391</u>	<u>56,976,579</u>	<u>57,596,635</u>	<u>58,299,277</u>
<u>\$ 57,344,521</u>	<u>\$ 57,722,581</u>	<u>\$ 58,356,391</u>	<u>\$ 62,976,579</u>	<u>\$ 63,596,635</u>	<u>\$ 64,299,277</u>
\$ 18,253,766	\$ 23,865,896	\$ 23,550,229	\$ 21,427,090	\$ 19,272,951	\$ 17,106,810
-	-	-	-	-	-
<u>(150,136)</u>	<u>(397,095)</u>	<u>(79,999)</u>	<u>(80,325)</u>	<u>(239,601)</u>	<u>(56,358)</u>
<u>18,103,630</u>	<u>23,468,801</u>	<u>23,470,230</u>	<u>21,346,765</u>	<u>19,033,350</u>	<u>17,050,452</u>
<u>\$ 39,240,891</u>	<u>\$ 34,253,780</u>	<u>\$ 34,886,161</u>	<u>\$ 41,629,814</u>	<u>\$ 44,563,285</u>	<u>\$ 47,248,825</u>
<u>68.43%</u>	<u>59.34%</u>	<u>59.78%</u>	<u>66.10%</u>	<u>70.07%</u>	<u>73.48%</u>
\$ 23,537,808	\$ 23,689,033	\$ 23,942,556	\$ 25,790,632	\$ 26,038,654	\$ 26,319,711
<u>18,103,630</u>	<u>23,468,801</u>	<u>23,470,230</u>	<u>21,346,765</u>	<u>19,033,350</u>	<u>17,050,452</u>
<u>\$ 5,434,178</u>	<u>\$ 220,232</u>	<u>\$ 472,326</u>	<u>\$ 4,443,867</u>	<u>\$ 7,005,304</u>	<u>\$ 9,269,259</u>
<u>23.09%</u>	<u>0.93%</u>	<u>1.97%</u>	<u>17.23%</u>	<u>26.90%</u>	<u>35.22%</u>

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

Year	Population	Total Personal Income	Per Capita Income	Unemployment Rate
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	5,606,209,000	41,811	4.6%
2020	133,638	6,060,179,000	45,363	8.1%
2021	135,633	6,500,706,000	47,929	5.3%
2022	134,831	Not Available	Not Available	4.1%

Source: Regional Economic Information System, Bureau of Economic Analysis

CLARK COUNTY, OHIO
Principal Employers
2022 and 2013

Employer	2022			2013		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Mercy Health	2000+	1		2000+	2	
Navistar, Inc.	1500+	2		500-999	6	
Assurant Specialty Property	1300+	3		2000+	1	
Springfield City Schools	1200+	4		1000-1999	3	
Ohio Air National Guard-178th OANG	1300+	5		500-999	7	
Clark County	1200+	6		1000-1999	4	
AM-PM Employment		7				
Dole Fresh Vegetables	900+	8		500-999		
7-Eleven/Speedway LLC	1700+	9		1000-1999	5	
Clark State Community College		10		500-999	8	
City of Springfield	500+			500-999	10	
Kroger Co.				500-999	9	
Total	<u>13,436</u>		<u>22.36%</u>	<u>13,247</u>		<u>20.60%</u>
Total County Employment	<u>60,100</u>			<u>64,300</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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	1,011	954	978	837
Number of Meetings	57	59	51	56
Number of Hearings	14	9	9	14
Auditor				
Number of Non-Exempt Conveyances	2,712	2,224	2,518	2,454
Number of Exempt Conveyances	2,452	2,219	2,308	2,169
Number of Vendor Licenses Sold	76	53	63	57
Number of General Warrants Issued	28,950	28,371	28,239	25,184
Number of ACH Payments to Vendors	-	-	-	-
Number of EFTs	-	-	-	-
Number of Payroll Warrants Issued	39	29	24	13
Number of Payroll Direct Deposit Statements	31,417	30,901	30,390	29,618
Number of Receipt Pay-Ins Issued	5,823	5,624	5,115	-
Number of Dog Tags Sold - Regular	24,092	23,059	22,658	22,885
Number of Dog Tags Sold - Kennel Sets	52	52	51	38
Treasurer				
Number of Receipt Pay-Ins Issued	-	-	2,180	4,591
Number of Parcels Billed	66,858	67,119	66,783	66,696
Real Estate Taxes Collected	\$ 120,923,596	\$ 121,790,860	\$ 126,377,098	\$ 126,614,648
Recorder				
Number of Deeds Recorded	5,639	5,513	5,399	5,350
Number of Mortgages Recorded	14,070	10,181	10,273	10,732
Number of Military Discharges Recorded	19	25	9	6
Board of Elections				
Number of Registered Voters	87,754	88,221	85,709	89,000
Number of Voters in Last General Election	28,331	39,329	40,000	62,756
Percentage of Registered that Voted	32.28%	44.58%	46.67%	70.51%
Judicial:				
Clerk of Courts				
Number of Passports Issued	N/A	N/A	N/A	N/A
Number of Titles Issued	50,191	53,057	52,680	49,116
Common Pleas Court				
Number of Civil Cases Filed	1,045	805	838	855
Number of Criminal Cases Filed	946	810	686	627
Number of Certificates of Judgments Filed	1,172	1,094	832	1,062
Number of State Judgments Filed	2,323	3,060	2,059	1,751
Number of Garnishments Filed	137	142	134	138
Number of Appeals Filed	118	154	117	90
Domestic Relations Court				
Number of Domestic Cases Filed	N/A	N/A	N/A	N/A
Number of Divorces	277	280	258	291
Number of Dissolutions	284	223	267	267
Number of Domestic Violence Cases Filed	515	492	455	526

2017	2018	2019	2020	2021	2022
905	807	829	843	854	986
52	55	52	51	53	51
12	6	15	22	11	20
3,180	3,245	2,966	2,982	3,497	3,393
2,107	2,029	1,935	1,757	2,096	2,149
54	34	35	19	36	32
19,660	17,442	16,620	15,735	10,982	14,210
-	7,322	7,802	7,530	8,402	8,054
-	22	56	176	52	329
-	-	-	-	-	-
29,234	28,939	28,923	28,665	29,899	29,785
-	-	-	-	-	-
20,913	19,180	20,274	20,330	19,962	18,547
37	38	33	21	11	9
4,921	4,953	4,886	4,664	5,150	6,568
66,745	66,478	66,466	66,388	66,416	66,379
\$ 129,255,375	\$ 135,946,812	\$ 157,591,168	\$ 148,475,308	\$ 152,241,551	\$ 153,933,560
5,466	5,604	5,648	5,538	6,349	6,595
11,139	10,200	9,906	12,008	6,092	10,670
315	239	126	49	159	73
89,296	90,394	86,412	89,826	88,252	88,455
27,750	48,808	16,083	64,710	199,078	45,034
31.08%	53.99%	18.61%	72.04%	21.50%	50.90%
N/A	N/A	N/A	350	497	857
62,384	45,088	42,452	42,942	46,371	41,338
760	673	631	441	392	606
802	880	874	736	857	1,016
898	963	995	1,094	1,045	802
2,960	2,710	2,358	4,423	6,798	4,860
145	155	201	174	N/A	N/A
102	134	85	65	70	90
1,141	1,082	1,237	1,035	1,274	1,271
286	212	252	205	235	219
253	240	276	245	245	189
570	603	675	581	768	839

(Continued)

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Juvenile Court				
Number of Civil Cases Filed	501	529	440	417
Number of Criminal/Delinquent Cases Filed	1,096	1,244	1,075	1,059
Number of Traffic Cases Filed	512	476	432	565
Number of Adult Cases Filed	161	173	127	80
Municipal Court				
Number of Civil Cases Filed	3,514	3,361	3,203	3,254
Number of Criminal	5,025	4,863	4,516	4,508
Number of Traffic Cases Filed	12,989	13,080	15,064	15,380
Number of Small Claims Filed	315	249	212	193
Probate Court				
Number of Estates Filed	752	684	771	683
Number of Guardianships Filed	188	140	162	185
Number of Adoptions Filed	36	54	44	64
Number of Marriages Filed	764	761	805	737
Prosecuting Attorney				
Number of Criminal Cases	893	810	686	627
Number of Civil Cases	148	112	838	855
Public Defender				
Number of Cases Filed	4,617	4,288	4,381	4,125
Public Safety:				
Sheriff				
Jail Operation				
Average Daily Jail Census	209	209	203	209
Prisoners Booked	4,238	4,428	3,874	3,920
Prisoners Released	3,922	3,980	3,885	3,939
Incarceration Facility				
Average Daily Jail Census	209	209	203	209
Prisoners Booked	4,238	4,428	3,874	3,920
Prisoners Released	3,922	3,980	3,885	3,939
Enforcement				
Number of Citations Issued	3,161	1,828	2,799	3,806
Number of Warrants Served	2,717	1,910	790	2,351
Number of Calls for Service	49,553	47,300	55,135	50,845
Number of Sheriff Vehicles	84	80	80	90
Number of Sheriff Sales - Real Estate	922	560	340	428
Emergency Management				
Number of Emergency Responses	5	3	2	3
Coroner				
Number of Cases Investigated	145	154	204	226
Number of Autopsies Performed	127	148	183	213

2017	2018	2019	2020	2021	2022
412	409	475	313	279	212
1,062	808	505	367	370	436
522	448	427	381	345	280
115	59	52	52	73	103
3,833	4,142	4,321	3,109	3,134	3,192
4,327	3,501	3,431	2,876	2,860	2,935
16,269	15,454	14,306	11,088	11,390	10,322
206	191	175	134	105	139
673	686	653	682	867	782
159	147	142	155	184	183
65	64	43	60	70	70
762	716	663	642	717	681
874	829	839	736	929	1,016
91	117	102	19	68	90
3,962	3,791	3,716	3,318	3,466	3,506
225	235	202	151	173	176
3,917	3,795	3,920	2,908	2,807	2,851
3,893	3,840	3,909	2,804	2,745	2,884
225	235	202	151	173	176
3,917	3,795	3,920	2,908	2,807	2,851
3,893	3,840	3,909	2,804	2,745	2,884
2,680	2,520	1,906	1,498	N/A	689
2,705	2,604	2,285	2,022	2,821	2,562
58,472	50,286	56,264	N/A	78,297	72,475
89	80	93	79	81	82
398	189	103	32	45	63
6	6	11	9	16	25
252	214	171	199	237	201
221	177	121	150	166	138

(Continued)

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Public Works:				
Engineer				
Miles of Road Maintained	308,386	308,386	308,348	308,348
Miles of Road Resurfaced	9	6	9	8
Number of County Maintained Bridges	239	238	237	235
Community Development				
Number of Residential Permits Issued	347	324	287	306
Number of Commercial Permits Issued	84	74	102	51
Number of Inspections Performed	2,838	2,807	2,724	903
Health:				
Bd of Developmental Disabilities				
Number of Students Enrolled	353	410	414	517
Early Prevention Program	353	410	414	517
Number employed at Workshop	206	170	120	40
Human Services:				
Department of Jobs and Family Services				
Average Client Count - Food Stamps	26,539	25,655	26,268	25,334
Average Client Count - WIA	68	147	185	72
Average Client Count - Medicaid	35,052	39,556	43,237	43,724
Average Client Count - Job Placement	130	713	704	630
Average Client Count - Disability Assistance	184	186	154	131
Children's Services				
Total Referrals	985	1,187	838	1,149
Average Client Count - Foster Care	115	114	109	103
Average Client Count - Adoption	345	362	345	331
Child Support Enforcement Agency				
Number of Active Support Orders	14,696	13,162	13,044	12,881
Percentage Collected - Level of Service	64.38%	64.38%	64.52%	65.90%
Veteran's Services				
Number of Client Served	3,383	1,351	2,833	2,446
Amount of Financial Assistance Paid	\$ 161,708	\$ 161,107	\$ 114,157	\$ 125,198
Conservation & Recreation:				
Solid Waste				
Amount Recycled (in Tons:)	872	771	833	796
Residential Recycling	672	620	774	693
Special Event Recycling	21	3	-	1
Specialty Recycling	179	148	59	103
Gross Revenue Generated	\$ 885,841	\$ 854,416	\$ 859,815	\$ 857,216

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
308,480	308,480	308,159	308,159	308,138	308,022
6	13	17.17	-	4.40	0.10
235	235	235	235	235	234
322	292	385	1,596	1,721	1,601
57	101	106	413	335	286
3,056	2,697	3,836	3,824	4,004	3,754
497	471	406	506	478	***
497	471	406	506	478	***
30	25	22	23	13	***
23,321	20,902	20,708	22,535	22,760	23,376
61	33	37	32	46	73
43,625	41,840	40,323	44,820	46,398	46,746
399	257	437	281	345	191
93	-	-	-	-	-
1,260	1,063	1,114	1,046	863	829
96	86	87	85	69	65
331	315	280	266	268	250
12,358	12,599	12,206	12,592	12,034	11,855
65.39%	65.39%	65.88%	67.60%	66.82%	66.86%
3,170	2,744	2,678	108	1,840	2,135
\$ 140,430	\$ 124,401	\$ 124,366	\$ 78,713	\$ 75,232	\$ 143,872
1,160	1,247	1,357	1,058	1,247	1,262
1,043	1,121	1,187	909	1,073	1,112
1	2	2	-	-	1
117	126	170	149	174	150
\$ 918,618	\$ 913,618	\$ 1,061,387	\$ 1,199,485	\$ 1,330,801	\$ 1,378,873

(Continued)

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Business-Type Activities:				
Sewer and Water Operations:				
Miles of Sanitary Sewer Lines	108	108	108	108
Miles of Water Mains	88	88	88	88
Number of Sewer and Water Treatment Facilities	3	3	3	3
Number of Pumping Stations	18 sewer /2 water	18 sewer /3 water	18 sewer /3 water	18 sewer /3 water
Water Consumption (millions of gallons)	419	503	447	410
Wastewater Treated (millions of gallons)	1.8 mil gal/day	1.8 mil gal/day	1.44 mil gal/day	1.38 mil gal/day
Number of Sewer Customers	8,134	8,151	8,169	8,319
Number of Water Customers	6,926	6,998	7,029	7,044

N/A - Information not available.

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

Source: Corresponding Board/Department within Clark County.

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
108	108	108	108	107	107
88	88	88	88	87	87
3	3	3	3	3	3
17 sewer /3 water	17 sewer /3 water	17 sewer /3 water	17 sewer /3 water	16 Sewer/ 3 Water	16 Sewer/ 3 Water
415	437	445	457	416	363
1.57 mil gal/day	1.56 mil gal/day	1.56 mil gal/day	1.36 mil gal/day	1.30 mil gal/day	1.49 mil gal/day
8,201	8,232	8,248	8,248	8,220	8,037
7,059	7,067	7,082	7,106	7,087	6,899

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	7	8	6	11	11	7	7	7	7	7
Auditor	15	18	19	19	18	18	15	15	15	14
Treasurer	9	10	9	10	10	10	9	8	7	7
Recorder	5	6	5	6	7	6	6	6	5	5
Board of Elections	8	8	7	8	9	9	7	8	7	8
Data Processing	1	1	1	1	1	1	-	-	-	-
Information Systems	4	5	6	6	5	5	5	6	6	8
Judicial										
Common Pleas Court	15	14	17	17	17	19	17	18	18	17
Probate Court	7	7	7	7	7	8	7	7	7	7
Juvenile Court	76	75	79	76	74	72	71	66	68	67
Municipal Court	6	6	3	3	6	5	5	5	6	2
Domestic Relations Court	8	8	8	8	8	9	7	8	7	7
Clerk of Courts	23	22	24	23	16	15	17	18	16	18
Prosecuting Attorney	23	25	30	26	25	27	25	23	21	21
Public Defender	8	8	10	9	9	9	8	10	10	10
Law Library	1	1	3	1	1	1	1	2	2	2
Public Safety										
Humane Society	-	-	-	-	-	4	5	4	6	5
Sheriff	159	156	171	184	167	181	177	199	199	203
Emergency Management	1	1	3	2	3	4	3	3	3	3
Coroner	3	3	3	3	3	3	3	2	2	1
Public Works										
Engineer	47	47	43	41	41	41	38	36	38	38
Building and Grounds	19	19	18	19	20	22	17	19	21	23
Community & Economic Development	11	11	17	12	11	12	13	15	15	15
Health										
DoDD	189	154	188	183	152	148	155	136	110	95
Human Services										
Department of Jobs & Family Services	155	160	170	171	171	173	179	173	164	165
Child Support Enforcement Agency	45	45	46	44	44	40	45	38	40	35
Veteran's Services	9	8	9	7	8	8	8	8	9	8
Human Resources	3	6	6	6	5	5	5	5	5	5
Conservation & Recreation										
Solid Waste	4	3	4	3	3	3	3	3	3	3
Business-Type Activities:										
Utilities Department	23	22	25	22	21	24	22	23	21	23
	<u>884</u>	<u>857</u>	<u>937</u>	<u>928</u>	<u>873</u>	<u>889</u>	<u>880</u>	<u>871</u>	<u>838</u>	<u>822</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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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
Infrastructure	-	-	-	-	-	-	-	-	266,610	557,247
Buildings	23,606,031	21,791,814	21,791,814	21,791,814	21,916,814	21,916,814	22,320,009	22,624,823	22,624,823	22,624,823
Improvements	32,998,746	32,694,120	33,470,468	33,000,075	33,000,075	33,000,075	34,196,016	34,274,571	40,085,614	40,115,027
Machinery & Equipment	2,413,174	2,435,463	2,578,498	2,786,813	2,964,063	2,985,964	2,212,210	2,246,793	2,817,946	3,115,639
Judicial:										
Improvements	1,145,706	1,157,351	1,157,351	1,141,466	1,669,005	1,669,005	1,698,641	1,730,927	1,730,927	1,730,927
Machinery & Equipment	591,053	641,246	680,700	692,315	728,497	890,990	831,415	919,241	1,042,364	1,030,504
Public Safety:										
Infrastructure	-	-	-	-	-	-	-	-	45,019	45,019
Buildings	-	132,733	132,733	132,733	-	24,200	24,200	24,200	40,646	24,200
Improvements	162,900	193,028	594,889	668,389	711,737	898,659	932,659	932,659	1,178,953	1,407,790
Machinery & Equipment	3,245,402	3,589,132	3,714,492	4,398,331	4,648,460	4,808,614	4,975,897	5,206,142	5,709,742	5,866,639
Public Works:										
Construction in Progress	6,966,133	10,794,931	9,979,591	17,591,821	11,947,666	9,706,792	14,315,082	13,546,373	9,975,074	13,198,704
Infrastructure	104,214,979	108,013,191	117,700,522	118,901,449	130,343,846	137,277,220	142,089,155	148,986,007	149,258,917	149,729,574
Buildings	39,562	39,562	89,538	58,473	100,444	100,444	100,444	100,444	100,444	100,444
Improvements	8,832,923	9,579,828	10,159,466	10,979,632	11,769,381	12,208,618	13,724,502	14,086,397	16,941,925	17,377,604
Machinery & Equipment	7,657,908	7,999,070	7,348,380	7,513,105	7,879,512	7,426,062	8,039,648	8,144,222	8,202,299	8,481,969
Health:										
Buildings	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485	2,631,612	2,779,138	2,793,475	2,793,475	2,879,517
Improvements	7,857,801	7,905,890	8,071,365	8,267,730	8,382,479	8,160,109	8,158,454	7,502,232	7,485,990	6,786,941
Machinery & Equipment	3,988,860	4,114,645	3,917,963	3,917,963	4,064,856	2,554,024	1,707,980	1,024,630	869,013	902,328
Human Services:										
Construction in Progress	-	-	-	-	-	-	-	-	-	1,957,820
Infrastructure	-	-	-	-	-	-	-	257,727	257,727	257,727
Buildings	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,662,246	3,319,468	3,319,468	3,319,468
Improvements	3,471,863	3,483,713	3,515,129	3,515,129	3,545,429	3,587,154	4,047,947	4,040,087	4,040,087	4,335,273
Machinery & Equipment	863,529	863,529	901,694	956,131	994,140	994,140	882,707	888,535	925,374	925,374
Conservation/Recreation:										
Buildings	-	-	-	-	-	-	-	-	-	16,446
Improvements	76,994	379,461	444,514	711,908	878,557	878,557	878,557	928,557	928,557	1,382,528
Machinery & Equipment	-	-	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000
	\$ 221,825,601	\$ 229,500,744	\$ 239,941,144	\$ 250,747,314	\$ 259,141,998	\$ 262,797,605	\$ 274,811,795	\$ 280,812,398	\$ 287,875,882	\$ 295,404,420

Source: Clark County Auditor's Office





CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

Clark County
Clark County, Ohio

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2022

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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 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information Clark County, Ohio (the "County") as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 31, 2023. 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.

Report on 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) as a basis for designing 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 were not identified. However, as described in the schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a significant deficiency.

Report on 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 financial statements. 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 an instance of noncompliance or other matters which is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2022-003.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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
August 31, 2023

**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

Qualified and Unmodified Opinions

We have audited Clark County, Ohio's (the "County") compliance with the types of compliance requirements identified as subject to audit 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, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the Coronavirus State and Local Fiscal Recovery Funds

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027) for the year ended December 31, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on the Coronavirus State and Local Fiscal Recovery Funds

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing No. 21.027 Coronavirus State and Local Fiscal Recovery Funds as described in finding number 2022-004 for Reporting.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-004 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 the County as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated August 31, 2023, 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 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 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
August 31, 2023

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing 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	065904-05PU-2022 065904-05PU-2023	10.553	\$ -	\$ 4,655 7,858	\$ - -
Total School Breakfast Program			-	12,513	-
National School Lunch Program	065904-LLP4-2022 065904-LLP4-2023 065904-LLP1-2023	10.555	-	8,103 12,993 3,154	- - -
COVID-19	065904-LLP4-2023-COVID		-	5,287	-
National School Lunch Program - Non-Cash Assistance			-	-	7,255
Total National School Lunch Program			-	29,537	7,255
Total Child Nutrition Cluster			-	42,050	7,255
Passed through:					
Ohio Department of Jobs and Family Services: SNAP Cluster: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	JFSCF1 22/JFSCF1 23 JFSCF522 JFSCFP22 JFSCFJ22	10.561	-	46,134 103,217 15 41,246	- - - -
Total SNAP Cluster	JFSCFB 22/JFSCFB 23		-	1,215,002	-
			-	1,405,614	-
			-	1,447,664	7,255
Total U.S. Department of Agriculture					
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-20-1AL-1 B-X-20-1AL-1 B-D-20-1AL-4	14.228	-	6,962 7,722 527,279	- - -
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			-	541,963	-
Total U.S. Department of Housing and Urban Development					
			\$ -	\$ 541,963	\$ -

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
U.S. Department of Justice:					
Direct Awards:					
COVID-19 - Coronavirus Emergency Supplemental Funding Program	N/A	16.034	-	\$ 58,008	\$ -
Support for Adam Walsh Act Implementation Grant Program	N/A	16.750	-	149,928	-
Drug Court Discretionary Grant Program	N/A	16.585	-	6,388	-
Passed through:					
Office of the Ohio Attorney General:					
Crime Victim Assistance		16.575	-	37,012	-
	2022-VOCA-134716350		-	9,761	-
	2023-VOCA-135104194		-	56,887	-
	2022-VOCA-134716347		-	27,280	-
	2023-VOCA-135104156		-	14,206	-
	2022-VOCA-134713978		-	1,533	-
	2023-VOCA-135104849		-	146,679	-
Total Crime Victim Assistance			-	361,003	-
Total U.S. Department of Justice					
U.S. Department of Labor:					
Passed through:					
Ohio Department of Jobs and Family Services:					
Employment Service Cluster:					
Employment Service/Wagner-Peyser Funded Activities	JFSCES22	17.207	-	5,092	-
Total Employment Service Cluster			-	5,092	-
Unemployment Insurance					
	JFS PY21	17.225	-	36,024	-
	JFS SFY22		-	37,801	-
Total Unemployment Insurance			-	73,825	-
Trade Adjustment Assistance	JFSCTR19	17.245	-	795	-
Workforce Investment Act (WIA) National Emergency Grants	N/A	17.277	-	\$ 15,322	\$ -

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
Passed through:					
Area 7 Workforce Investment Board:					
WIOA Cluster:					
WIOA Adult Program	JFSFSW 22	17.258	-	\$ 96,473	\$ -
WIOA Adult Program	JFSFSW 23		-	135,208	-
WIOA - OMJ Center Resource Sharing	N/A		-	265	-
Total WIOA Adult Program			-	<u>231,946</u>	<u>-</u>
WIOA Youth Activities	PY22 CCMEP	17.259	-	113,326	-
	PY23 CCMEP		-	48,774	-
Total WIOA Youth Activities			-	<u>162,100</u>	<u>-</u>
WIOA Dislocated Worker Formula Grants	JFSCR 22	17.278	-	41,703	-
WIOA Dislocated Worker Formula Grants	JFSCR 23	17.278	-	38,128	-
WIOA OMJ Center Resource Sharing	JFSCR 22	17.278	-	206	-
Total WIOA Dislocated Worker Formula Grants			-	<u>80,037</u>	<u>-</u>
Total WIOA Cluster			-	<u>474,083</u>	<u>-</u>
Total U.S. Department of Labor			-	<u>569,117</u>	<u>-</u>
U.S. Department of Transportation:					
Passed through:					
Ohio Department of Transportation:					
Highway Planning and Construction Cluster:					
Highway Planning and Construction	PID# 109441	20.205	-	209,410	-
	PID# 109451		-	1,088,840	-
	PID# 114352		-	30,276	-
Total Highway Planning and Construction			-	<u>1,328,526</u>	<u>-</u>
Total Highway Planning and Construction Cluster			-	<u>1,328,526</u>	<u>-</u>
Passed through:					
Ohio Department of Public Safety:					
Highway Safety Cluster:					
State and Community Highway Safety		20.600	-	13,702	-
Total State and Community Highway Safety			-	<u>13,702</u>	<u>-</u>
Total Highway Safety Cluster			-	<u>\$ 13,702</u>	<u>\$ -</u>

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (DWI)		20.608	\$ -	\$ 7,365	\$ -
Total Minimum Penalties for Repeat Offenders for DWI				1,463	-
Total U.S. Department of Transportation				8,828	-
U.S. Department of the Treasury:				1,351,056	-
Passed through: Ohio Office of Budget and Management: COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	-	4,994,841	-
Total U.S. Department of the Treasury				4,994,841	-
U.S. Department of Education:					
Passed through: Ohio Department of Developmental Disabilities: Special Education-Grants for Infants and Families	H181A190024 H181A200024	84.181	-	89,721	-
Total Special Education-Grants for Infants and Families				28,350	-
Total U.S. Department of Education				118,071	-
U.S. Election Assistance Commission:				118,071	-
Passed through: Ohio Secretary of State: HAVA Election Security Grants	EACELSEC180H	90.404	-	10,000	-
Total U.S. Election Assistance Commission				10,000	-
U.S. Department of Health and Human Services:					
Passed through: Ohio Department of Jobs and Family Services: Title IV-E Kinship Navigator Program	JFSCPI23	93.471	-	50	-
MaryLee Allen Promoting Safe and Stable Families Program	JFSCMC22 JFSCPF21/JFSCPF22 JFSFP479FY22/JFSFP479FY23	93.556	-	2,485	-
Total MaryLee Allen Promoting Safe and Stable Families Program				19,595	-
				16,274	-
				\$ 38,354	\$ -

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Granting Agency Pass through entity Grant Name	Grant Number	Assistance Listing Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
Temporary Assistance for Needy Families	JFSCTF 21/JFSCTF 22/JFSCTF 23 JFSCNF 21 JFSCTF22	93.558	\$ 977,168	\$ 2,585,183	\$ -
Total Temporary Assistance for Needy Families			977,168	2,992,551	-
Child Support Enforcement	JFSCCCP22/JFSCCCP23 JFSC557	93.563	-	1,953,791	-
Total Child Support Enforcement			-	390,256	-
CCDF Cluster: Child Care and Development Block Grant Total CCDF Cluster	JFSCCD 22/JFSCCD 23	93.575	-	243,738	-
Stephanie Tubbs Jones Child Welfare Services Program	JFSCCW22/JFSCCW23	93.645	-	243,738	-
Foster Care Title IV-E	JFSCFC22/JFSCFC23 JFSFP920FY22/JFSFP920FY23 JFSOLS22	93.658	-	137,056	-
Total Foster Care Title IV-E			-	271,524	-
Adoption Assistance	JFSCAA22/JFSCAA23	93.659	-	476,057	-
Social Services Block Grant	JFSCSS 22/JFSCSS 23 JFSCTX 22/JFSCTX 23	93.667	19,920	73,561	-
Passed through: Ohio Department of Developmental Disabilities: Social Services Block Grant Total Social Services Block Grant	2001OHSOR	93.667	-	821,142	-
			19,920	1,803,498	-
Passed through: Ohio Department of Jobs and Family Services: John H. Chafee Foster Care Program For Successful Transition To Adulthood Elder Abuse Prevention Intervention Program	JFSCIL21/JFSCIL22/JFSCIL23 JFSCEB 21 JFSCEA 21	93.674	-	355,049	-
Total Elder Abuse Prevention Intervention Program			-	982,823	-
Children's Health Insurance Program	MCDFSH 22/MCDFSH 23 MCDFSHCV 22/MCDFSHCV 23	93.767	-	91,591	-
Total Children's Health Insurance Program			-	1,429,463	-
			-	58,560	-
			-	10,707	-
			-	37,152	-
			-	47,859	-
			-	25,484	-
			-	1,480	-
			-	26,964	-
			-	\$	\$

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Granting Agency Pass through entity Grant Name	Assistance Listing Number	Grant Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
Medicaid Cluster:					
Medical Assistance Program	93.778	MCDFMT22/MCDFMT23 MCDFMT 22/MCDFMT 24	\$ -	\$ 2,459	\$ -
Total Medicaid Cluster			-	1,796,985	-
Total U.S. Department of Health and Human Services			997,088	11,742,726	-
U.S. Department of Homeland Security					
Passed through:					
Ohio Department of Public Safety:					
Emergency Management Performance Grants	97.042	EMC-2020-EP-00014	-	25,888	-
Total U.S. Department of Homeland Security			-	25,888	-
Total Expenditures of Federal Awards			\$ 997,088	\$ 21,162,329	\$ 7,255
					(Concluded)

See accompanying notes to 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, 2022

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, 2022. 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 subrecipient 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 subrecipients 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.

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) identified not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	Yes

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported
Type of auditors’ report issued on compliance for major programs:	Modified for ALN 21.027 and unmodified for all other major programs.
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
Identification of major programs:	
<i>SNAP Cluster:</i>	
ALN 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	
<i>Highway Planning and Construction Cluster:</i>	
ALN 20.205 – Highway Planning and Construction	
ALN 21.027 - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	
ALN 93.659 – Adoption Assistance	
ALN 93.667 – Social Services Block Grant	
<i>Medicaid Cluster:</i>	
ALN 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

2022-001: Material Weakness – 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.

- A material adjustment was required to report the appropriate governmental funds as major for the current year.
- A material adjustment was required to reclassify certain interfund activity reported for the year as revenue and expense adjustments instead of interfund transfers.
- 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.

Other adjustments were also noted during the audit, however these immaterial adjustments were not posted to the financial statements

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

2022-002: Significant Deficiency – Schedule of Expenditures of Federal Awards

Audit adjustments were necessary to correct the County's Schedule of Expenditures of Federal Awards (SEFA) for the year. The SEFA presented for audit included expenditures of federal awards, which were only interfund transactions (transfers) from one County fund to another and therefore not actually expenditures of federal funds. Other insignificant adjustments and corrections were also made to the original SEFA presented by the County.

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

2022-003: Reportable Noncompliance – Interfund Activity

Ohio Revised Code Section 5705.14 prohibits transfers from being made from one fund of a subdivision to any other fund, with the exceptions noted in ORC Section 5704.14. A subdivision may transfer monies from the General Fund to any other fund by resolution of the taxing authority. During 2022, the County reported transfers from the American Rescue Plan Act (ARPA) special revenue fund to various other County funds. While the underlying expenditures associated with the transfers were permissible under program regulations, GASB Technical Bulletin 2021-1 stipulates these expenditures should have been recorded as expenditures within the ARPA special revenue fund.

The County should follow guidance provided in GASB Technical Bulletin 2021-1, as well as other authoritative guidance, in recording the financial activity associated with the ARAP funding.

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

Section III – Federal Awards Findings and Questioned Costs

2022-004 – Reporting – Coronavirus State and Local Fiscal Recovery Funds

ALN 21.027

U.S. Department of Treasury

Criteria: The U.S. Department of Treasury established reporting requirements for local governments. These requirements established methods and timelines for reporting Coronavirus State and Local Fiscal Recovery Fund (SLFRF) expenditures to the U.S. Department of Treasury.

Condition: The County had multiple errors in the accuracy of the reporting of subrecipients, subawards, and accuracy in the amounts expended which were reported on the quarterly project and expenditure report.

Context: During our review of the quarterly project and expenditure report, we noted the County incorrectly reported \$11.4 million of program expenditures associated with the provisions of lost revenue and infrastructure projects as of December 31, 2022. However, it was determined a significant portion these amounts were just transferred to other County funds for the projects but had not yet been expended. In addition, the County improperly reported all project expenditures as subawards within the quarterly reporting system instead of as direct expenditures.

Effect: The County was not in compliance with reporting requirements in 2022.

Cause: Lack of sufficient internal controls over the reporting requirements of the SLFRF program.

Recommendation: We recommend the County improve controls over reporting requirements associated with this program, including having individuals responsible for monitoring and reporting program activity obtain a better understanding of the reporting requirements of the Treasury reporting portal.

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



John S. Federer
Clark County Auditor

Clark County, Ohio
Schedule of Prior Audit Findings
December 31, 2022

2021-001: Material Weakness – 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 revise and reclassify various amounts within the basic financial statements as well as the County's schedule of expenditures of federal awards (SEFA). In addition, various corrections were made to the Management's Discussion and Analysis, the Statement of Cash Flows, and Notes to the Financial Statements to enable that information to agree to the amounts reported within the basic financial statements.

Status: Not corrected, audit adjustments necessary for 2021; See findings 2022-001 and 2022-002.



John S. Federer
Clark County Auditor

August 31, 2023

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, 2022 audit of Clark County, Ohio's financial statements and specifically item finding 2022-001.

Effective with the financial statement preparation for the year end December 31, 2023, Dave Crew of the Auditor's Office will include a 2nd individual to review major fund determination calculation to insure that all major funds are identified and properly reported in all future financial statements.

Sincerely,

John S. Federer



MELANIE F. WILT

SASHA L. RITTENHOUSE

LOWELL R. McGLOTHIN

3130 E. Main St., Springfield, OH 45503 | Phone: 937.521.2005 | Email: commission@clarkcountyohio.gov

August 31, 2023

Please see below for the County’s corrective action plan related to audit findings noted in the 2022 financial statement audit:

Finding 2022-002: Adjustments to SEFA

Jenny Hutchinson, County Administrator, and Nancy Sowards, Budget/Operations Manager, will review all expenditures to ensure that they are properly reported within the ARPA fund as required. This will be completed by September 30, 2023. In addition, Jenny Hutchinson, Nancy Sowards, and Dave Crew will ensure that proper information is presented on the Schedule of Expenditures of Federal Awards.

Finding 2022-003: Transfers Out Compliance

Jenny Hutchinson and Nancy Sowards will review all expenditures to ensure that they are properly reported within the ARPA fund as required. This will be completed by September 30, 2023.

Finding 2022-004: Reporting for CSLFR Funds

Little guidance was provided to Clark County from the Treasury on how to prepare the CLFRF Compliance Report. Jenny Hutchinson and Nancy Sowards will seek out training opportunities by December 31, 2023, to ensure future reporting requirements are met.



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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 10/5/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov