

# *CLARK COUNTY, OHIO*



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2016

*John S. Federer*  
*Clark County Auditor*

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





# Dave Yost • Auditor of State

Board of Commissioners  
Clark County  
31 North Limestone Street  
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, 2016 through December 31, 2016. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

August 16, 2017

**This page intentionally left blank.**

**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**For the Year Ended December 31, 2016**

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



**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**TABLE OF CONTENTS**

	<u>Page Number</u>
<b>I. INTRODUCTORY SECTION:</b>	
Letter of Transmittal .....	v – x
Elected Officials .....	xi
Organizational Chart .....	xii
Certificate of Achievement for Excellence in Financial Reporting .....	xiii
<b>II. FINANCIAL SECTION:</b>	
Independent Auditor’s Report .....	1 – 2
Management’s Discussion and Analysis .....	3 – 13
<b>Basic Financial Statements:</b>	
Statement of Net Position .....	15
Statement of Activities .....	16 – 17
Balance Sheet – Governmental Funds .....	18 – 19
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities .....	19
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	20 – 21
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	21
Statement of Fund Net Position – Proprietary Funds .....	22
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds .....	23
Statement of Cash Flows – Proprietary Funds .....	24 – 25
Statement of Fiduciary Assets and Liabilities – Agency Funds .....	26
Notes to the Basic Financial Statements .....	27 – 67
<b>Required Supplementary Information:</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary (Non-GAAP) Basis – General Fund .....	69
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary (Non-GAAP) Basis – Job & Family Services Special Revenue Fund .....	70
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary (Non-GAAP) Basis – Department of Developmental Disabilities Special Revenue Fund .....	71
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary (Non-GAAP) Basis – Children’s Services Special Revenue Fund .....	72
Notes to the Required Supplementary Information .....	73 – 75

**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**TABLE OF CONTENTS**

	<u>Page Number</u>
Schedule of the County’s Proportionate Share of the Net Pension Liability	
Ohio Public Employees Retirement System – Traditional Plan – Last Three Years .....	76
Schedule of the County’s Contributions	
Ohio Public Employees Retirement System – Traditional Plan – Last Four Years .....	77
 <b>Supplementary Information - Combining Financial Statements:</b>	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions.....	79 – 82
Combined Balance Sheet – Nonmajor Governmental Funds .....	83
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	84 – 88
Combining Balance Sheet – Nonmajor Debt Service Funds.....	89
Combining Balance Sheet – Nonmajor Capital Projects Funds .....	90 – 91
Combining Balance Sheet – Nonmajor Permanent Funds .....	92
Combined Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds .....	93
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Special Revenue Funds .....	94 – 98
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Debt Service Funds .....	99
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Capital Projects Funds.....	100 – 101
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Permanent Funds.....	102
 Combining Statements – Nonmajor Internal Service Fund:	
Fund Description .....	103
 Combining Statements – Fiduciary Funds:	
Fund Descriptions.....	104 – 105
Combining Statement of Changes in Assets and Liabilities – Fiduciary Funds.....	106 – 109
 Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary (Non-GAAP) Basis:	
Major Funds:	
General Fund .....	112 – 116
Job & Family Services Special Revenue Fund.....	117
Department of Developmental Disabilities Special Revenue Fund.....	118
Children’s Services Special Revenue Fund.....	119



**CLARK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**TABLE OF CONTENTS**

	<u>Page Number</u>
Nonmajor Funds:	
Child Support Enforcement Agency Special Revenue Fund.....	120
Real Estate Assessment Special Revenue Fund .....	121
Engineer Special Revenue Fund.....	122
Waste Management Special Revenue Fund .....	123 – 124
Dog and Kennel Special Revenue Fund .....	125
GIS Mapping Special Revenue Fund .....	126
Commissioners Special Revenue Fund .....	127
Treasurer’s Special Revenue Fund .....	128
Community Development Special Revenue Fund.....	129
Prosecuting Attorney Special Revenue Fund .....	130 – 131
Sheriff Special Revenue Fund .....	132 – 133
Common Pleas Court Special Revenue Fund.....	134
Domestic Relations Court Special Revenue Fund.....	135
Probate Court Special Revenue Fund .....	136
Juvenile Court Special Revenue Fund.....	137 – 138
Municipal Court Special Revenue Fund.....	139
Clerk of Courts Special Revenue Fund .....	140
Recorder Special Revenue Fund.....	141
Emergency Management Special Revenue Fund .....	142
Ditch Maintenance Special Revenue Fund.....	143
Law Library Special Revenue Fund .....	144
ARRA Special Revenue Fund .....	145
General Bond Retirement Debt Service Fund .....	146
Human Services Bond Retirement Debt Service Fund.....	147
Permanent Improvement Capital Projects Fund .....	148
DoDD Capital Projects Fund .....	149
Derr Road Improvement Capital Projects Fund .....	150
Dayton-Springfield/Old Mill Road Capital Projects Fund .....	151
Issue II/OPWC Capital Projects Fund .....	152
South Vienna Development Capital Projects Fund .....	153
County Resurfacing Capital Projects Fund.....	154
Veteran’s Park Renovation Capital Projects Fund .....	155
Lower Valley Widening Capital Projects Fund.....	156
UV/CL Intersection Improvement Capital Projects Fund .....	157
Chase Stewart Blind Relief Permanent Fund .....	158
Chase Stewart Soldier Relief Permanent Fund.....	159

**CLARK COUNTY, OHIO**  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2016

TABLE OF CONTENTS

---

	<u>Page</u> <u>Number</u>
<b>III. STATISTICAL SECTION:</b>	
Introduction.....	S-1
Net Position by Component – Last Ten Fiscal Years .....	S-3
Changes in Net Position – Last Ten Fiscal Years .....	S-4
Fund Balances, Governmental Funds – Last Ten Fiscal Years .....	S-6
Changes in Fund Balances, Governmental Funds – Last Ten Fiscal Years.....	S-7
Tax Revenues by Source, Governmental Funds – Last Ten Fiscal Years.....	S-8
Tax Revenues by Levy, Governmental Funds – Last Ten Fiscal Years .....	S-9
Assessed and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years .....	S-10
Property Tax Levies and Collections – Real, Utility, and Tangible Taxes – Last Ten Fiscal Years.....	S-11
Property Tax Rates – Direct and Overlapping Governments – Last Ten Fiscal Years.....	S-12
Principal Property Taxpayers – 2016 and 2007 .....	S-13
Taxable Sales by Category – Last Ten Fiscal Years .....	S-14
Sewer and Water Rates – Last Ten Fiscal Years.....	S-16
Ratio of Net General Bonded Debt Outstanding by Type – Last Ten Fiscal Years.....	S-18
Legal Debt Margin – Last Ten Fiscal Years .....	S-20
Demographic and Economic Statistics – Last Ten Calendar Years .....	S-22
Principal Employers – 2016 and 2007 .....	S-23
Operating Indicators by Function – Last Ten Fiscal Years.....	S-24
Full Time County Government Employees by Function – Last Ten Fiscal Years .....	S-30
Capital Asset Statistics by Function – Last Ten Fiscal Years.....	S-31



**John S. Federer**  
Clark County Auditor

June 30, 2017

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) for Clark County, Ohio (County) for the fiscal year ending December 31, 2016.

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

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

The County's financial statements have been audited by Clark, Schaefer, Hackett & Co., an independent licensed certified public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year that ended December 31, 2016, 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, 2016, 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**

The CAFR is presented in three sections:

- The *Introductory Section*, which is unaudited, includes the transmittal letter, list of principal officials, and an organizational chart.
- The *Financial Section* includes the independent auditor's report, MD&A, basic financial statements for the County, and required and supplemental information.
- The *Statistical Section* includes selected financial and demographic information, generally presented on a multi-year basis.

## **PROFILE OF THE COUNTY**

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

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

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

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

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

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 68,000 parcels of real property in the County every six years, with an interim update every third year. As required by Ohio law, 2013 was the 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, 2014. 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, there has been a slight turn for the better in the local economy in the past couple of years. Through May 2017, the County's year to date cumulative sales tax receipts were higher than 2016 by over 3.77% and is over 6.2% higher than 2015.

The most current data released from the U.S. Census Bureau has Clark County ranked as the 21<sup>st</sup> most populated County in the State of Ohio. The County's economic climate began to pick up towards the end of 2011 and has continued through 2016, and is starting to show a sign of slowing down in 2017. The County has seen a drop in nearly all of the population, employment and workforce estimates. The estimated population of the County dropped from 135,959 in 2015 to 134,786 in 2016. In relation to the drop in population was also a drop in the average annual workforce, according to estimates by the Ohio Labor Market Information. The County's average civilian labor force declined in 2016 from 64,200 in 2015 to 63,300 and the average employed decreased from 61,000 in 2015 to 60,000 in 2016. While the workforce and number employed saw decreases, the employment rate for the County rose from 5.0% in 2015 to 5.2% in 2016. This unemployment rate increase is in contrast to the State of Ohio, which saw its average unemployment rate remain consistent at 4.9% from 2015 to 2016. The U.S. average unemployment rate was 4.9% for 2016.

On a positive note, there are several indicators that demonstrate the local economy is improving. First, our public school systems continue to improve on previous years benchmarks. Secondly there are several geographic areas, whereby both commercial and residential development is taking place. With new and the rehabilitation of existing housing stock and the expansion of commercial activity, property values are beginning to rebound. Finally, coupling the above with the positive sales tax trend within the County, retaining and attracting people to shop locally could continue to bolster more spending, thus a continued positive impact on Clark County's economy.

## **MAJOR INITIATIVES**

### ***Current Year Projects***

**Engineer:** In 2016, the County Engineer completed 2 bridge projects financed by Federal and State funding along with financing the replacement of 3 bridges and the rehabilitation of 3 bridges with local funds. Also started in 2016 was the Derr Road project with federal and state funding to be completed in

2017 and the County contracted with a local company for the resurfacing of 24 miles of roadway throughout the County.

**Commissioners:** In late 2016, the County began the process of renovating three of its main buildings; the A.B. Graham Building, the County Courthouse and the Springview Government Center. The renovations are scheduled to continue into 2018.

**Utilities:** In 2015, the County Utilities Department completed its 2014 Sewer and Manhole replacement project as well as the Joseph Drive Sewer and Derr Road Water main projects.

### ***Future Projects***

The County Auditor has begun the first phase of the 2019 Real Property Reappraisal. In conjunction with this project, the County has contracted to provide detailed, high resolution street level images of all real estate parcels in the County. In this first phase, which began in early April 2017, the contractors field staff will photograph properties. The second phase will include a review of individual parcels for valuation. This phase will commence after the street level imaging is complete. The entire property reappraisal is scheduled to be completed by March 2019.

In addition to the County facility rehabilitation project, the County has numerous road and bridge projects on the horizon to continue to improve the infrastructure of the County. These projects will be funded by federal, state and local dollars. Also, in conjunction with the City of Springfield, Springfield Township and the Community Improvement Corporation is also in the development stage of the Prime Ohio II industrial park. It is estimated over 1000 jobs could be generated in its lifetime once it is fully developed. This is an estimated \$8.5 million dollar industrial park.

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

## **LONG-TERM FINANCIAL PLANNING**

Clark County is currently assessing a one and one-half percent permissive sales tax which is allowing the County to maintain its current level of services to its citizens. Additionally, in May 2017, the County issued \$13,885,000 in bonds for the purpose of financing the rehabilitation of the A.B. Graham building, the County Courthouse, along with other projects and advance refunding the 2007 bonds in order to reduce interest payments and eliminating the County's bond anticipation notes. 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, 2016, the County's bonded debt; including bonds and notes, has been reduced by over \$1,385,700 since December 31, 2010.

## **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, 2016, 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**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clark County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2015. This was the fifteenth year (fiscal years ended 2000 – 2005 and 2007 – 2015) that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

## ACKNOWLEDGEMENTS

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

Auditor's Office:

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

Commission Office:

Richard L. Lohnes, President of County Commission  
John Detrick, County Commissioner  
David Herier, County Commissioner  
Jennifer Hutchinson, County Administrator

Treasurer's Office:

Stephen T. Metzger, Clark County Treasurer

It is my pleasure to submit herewith the Comprehensive Annual Financial Report for the fiscal year ended December 31, 2016.

Sincerely,



John S. Federer  
Clark County Auditor



**CLARK COUNTY, OHIO**

Elected Officials

December 31, 2016

---

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

---

Other Elected Officials	John S. Federer Ronald E. Vincent Dr. Richard A. Marsh Johnathan A, Burr, P.E., P.S. D. Andrew Wilson Nancy Pence Gene A. Kelly Stephen T. Metzger	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
-------------------------	---	---

---

Second District Court of Appeals	Honorable Mary E. Donovan Honorable Michael L. Tucker Honorable Jeffrey E. Froelich Honorable Michael T. Hall Honorable Jeffrey M. Welbaum	Judge Judge Judge Judge Judge
-------------------------------------	--	---

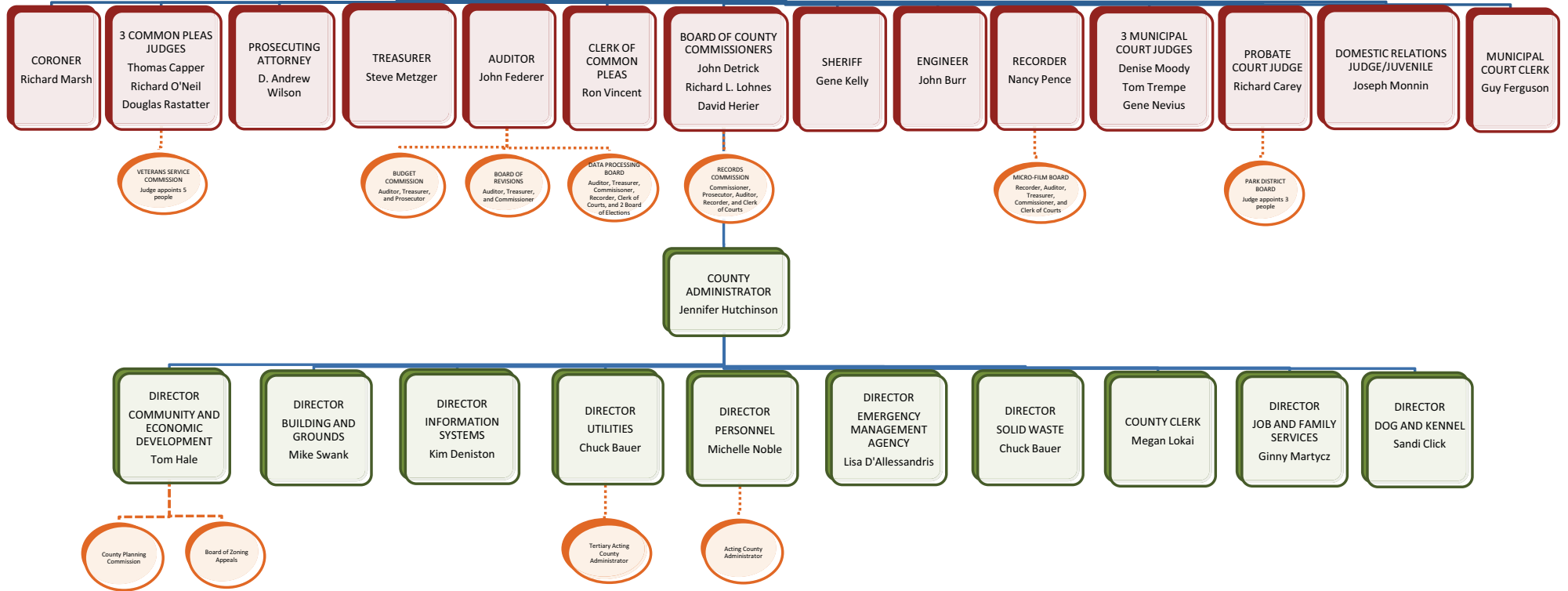
---

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 Joseph N. Monnin	Judge
	<i>Juvenile Division</i>	
	Honorable Joseph N. Monnin	Judge
	<i>Probate Division</i>	
	Honorable Richard P. Carey	Judge

---

Municipal Court	Honorable Thomas E. Trempe Honorable Gene S. Nevios Honorable Denis L. Moody	Judge Judge Judge
-----------------	--	-------------------------

# Table of Organization Clark County Government





Government Finance Officers Association

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

Presented to

**Clark County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2015**

Executive Director/CEO



## INDEPENDENT AUDITORS' REPORT

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

### Report of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the "County"), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio, as of December 31, 2016, 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.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3 – 13), the budgetary comparison schedules with related disclosures (pages 69 – 75) and the required pension schedules (pages 76 – 77) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2017 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 the County's internal control over financial reporting and compliance.

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
June 30, 2017

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
(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, 2016. 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, 2016 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2016 by \$152,672,913. Of this amount, (\$10,319,606) is considered unrestricted. The unrestricted net deficit of the County's governmental activities is (\$18,364,857) as a result of the County recognizing its proportionate share of the pension liability. The unrestricted net position of the County's business-type activities is \$8,045,251 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net position increased \$13,976,359 in 2016. Net position of the governmental activities increased \$13,390,357, which represents a 11.50% increase from 2015. Net position of the business-type activities increased \$586,002 or 2.64% from 2015.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$76,170,598, an increase of \$16,062,808 from 2015, a change of 26.72%.
- At the end of the current year, the General Fund, the County's operating fund, reported an increase in fund balance of \$1,712,481 or 10.01% from the previous year. This fund balance represents 45.28% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$350,000, or 2.09%, in governmental activities and decreased by \$511,005, or 4.37% in the business-type activities. The decrease in governmental activities debt was due to the payment principal on bond anticipation notes and general obligation bonds, while the net decrease in business-type activities was a result of the payment of principal and interest.

**Using This Comprehensive Annual Financial Report (CAFR)**

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

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

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

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
(Unaudited)

---

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

**Reporting the County as a Whole**

*Statement of Net Position and the Statement of Activities*

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2016?" 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 15 – 17 of this report.

**Fund Financial Statements**

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

**Governmental funds:** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at



**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
(Unaudited)

---

the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The County maintains forty-one governmental funds for financial reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Job & Family Services Fund, the Department of Developmental Disabilities Fund, the Children's Services Fund and the Permanent Improvement 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.

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 18 – 21 of this report.

**Proprietary funds:** The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and sewer operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its document imaging.

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

The proprietary fund financial statements can be found on pages 22 – 25 of this report.

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

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
(Unaudited)

The County maintains one type of fiduciary funds. The Agency funds report resources held by the County in custodial capacity for individuals, private organizations and other governments.

The fiduciary fund financial statement can be found on page 26 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 27 – 67 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 and pension information.

**Government-wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2016 as compared to 2015:

**TABLE 1**  
**Net Position**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Assets:						
Current and Other						
Assets	\$ 114,293,064	\$ 103,645,076	\$ 9,286,727	\$ 8,837,092	\$ 123,579,791	\$ 112,482,168
Capital Assets	102,559,995	97,007,741	25,970,109	26,386,447	128,530,104	123,394,188
Total Assets	<u>216,853,059</u>	<u>200,652,817</u>	<u>35,256,836</u>	<u>35,223,539</u>	<u>252,109,895</u>	<u>235,876,356</u>
Deferred Outflows of Resources	<u>20,813,231</u>	<u>6,775,145</u>	<u>553,268</u>	<u>174,324</u>	<u>21,366,499</u>	<u>6,949,469</u>
Liabilities:						
Current and Other						
Liabilities	5,696,968	12,748,661	113,389	1,756,984	5,810,357	14,505,645
Long-term Liabilities	75,481,900	52,845,392	12,837,356	11,391,967	88,319,256	64,237,359
Total Liabilities	<u>81,178,868</u>	<u>65,594,053</u>	<u>12,950,745</u>	<u>13,148,951</u>	<u>94,129,613</u>	<u>78,743,004</u>
Deferred Inflows of Resources	<u>26,631,923</u>	<u>25,368,767</u>	<u>41,945</u>	<u>17,500</u>	<u>26,673,868</u>	<u>25,386,267</u>
Net Position:						
Net Investment in						
Capital Assets	86,243,359	80,097,568	14,772,163	14,673,853	101,015,522	94,771,421
Restricted	61,976,997	46,512,730	-	-	61,976,997	46,512,730
Unrestricted	(18,364,857)	(10,145,156)	8,045,251	7,557,559	(10,319,606)	(2,587,597)
Total Net Position	<u>\$ 129,855,499</u>	<u>\$ 116,465,142</u>	<u>\$ 22,817,414</u>	<u>\$ 22,231,412</u>	<u>\$ 152,672,913</u>	<u>\$ 138,696,554</u>

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 \$152,672,913 at the close of the most recent year.

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
(Unaudited)

---

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 \$101,015,522 (66.16%) 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 \$61,976,997 (40.59%) represents resources that are subject to external restrictions on how they may be used. The remaining balance negative \$10,319,606 represents unrestricted net position. The governmental unrestricted net position balance is negative \$18,364,857. Overall, net position of the County increased \$13,976,359 in 2016. Net position for governmental activities increased \$13,390,357, and the net position of business-type activities increased \$586,002.

There was an increase of \$15,464,267 in restricted net position reported in connection with the County's governmental activities in 2016. The key factor for the governmental activities' increase relates to an increase in funds restricted for health and human services functions and for capital projects.

The County's governmental activities net investment in capital assets increased \$6,145,791 due to the increase in construction projects coupled with a reduction in debt during 2016. The County's business-type activities net investment in capital assets, increased \$98,310.

**THIS SPACE HAS BEEN INTENTIONALLY LEFT BLANK**

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
(Unaudited)

Table 2 below provides a summary of the changes in net position for 2016 compared to 2015.

**TABLE 2**  
**Changes in Net Position**

	2016			2015		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
<b>REVENUES:</b>						
Program Revenues:						
Charges for Services	\$ 15,561,955	\$ 6,216,554	\$ 21,778,509	\$ 15,378,002	\$ 5,841,704	\$ 21,219,706
Operating Grants and Contributions	44,269,727	-	44,269,727	42,079,461	-	42,079,461
Capital Grants and Contributions	5,961,526	-	5,961,526	9,057,136	87,188	9,144,324
General Revenues:						
Property Taxes	21,242,935	-	21,242,935	21,236,830	-	21,236,830
Permissive Sales Tax	25,740,904	-	25,740,904	25,014,910	-	25,014,910
Grants and Contributions not Restricted	6,150,162	-	6,150,162	4,972,935	-	4,972,935
Investment Income	1,022,118	2,594	1,024,712	946,667	3,073	949,740
Gain on Sale of Capital Assets	-	-	-	670,937	-	670,937
Other Revenue	2,213,018	287,037	2,500,055	1,735,601	272,369	2,007,970
Total Revenue	<u>122,162,345</u>	<u>6,506,185</u>	<u>128,668,530</u>	<u>121,092,479</u>	<u>6,204,334</u>	<u>127,296,813</u>
<b>EXPENSES:</b>						
General Government:						
Legislative and Executive	11,994,315	-	11,994,315	11,425,270	-	11,425,270
Judicial	14,921,160	-	14,921,160	13,539,961	-	13,539,961
Public Safety	17,363,981	-	17,363,981	16,202,935	-	16,202,935
Public Works	12,097,572	-	12,097,572	12,719,781	-	12,719,781
Health	18,045,496	-	18,045,496	17,987,916	-	17,987,916
Human Services	33,686,517	-	33,686,517	31,919,917	-	31,919,917
Conservation/Recreation	181,617	-	181,617	1,119,238	-	1,119,238
Sewer	-	3,778,078	3,778,078	-	3,755,097	3,755,097
Water	-	2,142,105	2,142,105	-	2,031,605	2,031,605
Interest Expense	481,330	-	481,330	482,957	-	482,957
Total Expenses	<u>108,771,988</u>	<u>5,920,183</u>	<u>114,692,171</u>	<u>105,397,975</u>	<u>5,786,702</u>	<u>111,184,677</u>
Change in Net Position	13,390,357	586,002	13,976,359	15,694,504	417,632	16,112,136
Net Position, Beginning of Year	<u>116,465,142</u>	<u>22,231,412</u>	<u>138,696,554</u>	<u>100,770,638</u>	<u>21,813,780</u>	<u>122,584,418</u>
Net Position, End of Year	<u>\$ 129,855,499</u>	<u>\$ 22,817,414</u>	<u>\$ 152,672,913</u>	<u>\$ 116,465,142</u>	<u>\$ 22,231,412</u>	<u>\$ 138,696,554</u>

**Governmental Activities**

**Net Position** – For the year ended December 31, 2016, net position for governmental activities increased \$13,390,357 from 2015 for an ending balance of \$129,855,499. The net position of the governmental activities has become stronger the past couple years with minimal wage increases to certain classes of employees, along with employees now paying a portion of healthcare costs and flat budgets for departments have controlled expenses. Also contributing has been the increase in sales tax revenue, the additional casino tax, property tax revenues and capital grants for the replacement and improvement of infrastructure coupled with the controlling of expenses.

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
(Unaudited)

---

**Revenues** – Total revenues of the governmental activities increased \$1,069,866 in 2016 over 2015 amounts. The largest increase was attributable to grants and contributions; both operating and not Restricted to Specific Programs. This increase was a result of the County's effort continue to secure the maximum amount of grants and contributions available to local governments. These two revenue sources accounted for an increase of \$3,367,493, while capital grants and contributions decreased from 2015 in the amount of \$3,095,610. This decrease was attributable completion of construction projects. Permissive sales also accounted for an increase of \$725,994 from the previous year, which is a direct result of consumer spending.

**Expenses** – Human Services and the Health functions are the largest activities of the County. The County's Human Service function provides children services, child support, senior services, assistance for the needy, and job development services from the Department of Jobs and Family Services and represents 30.97% of total expenses. Expenses related to Human Services increased \$1,766,600 in 2016 from 2015 amounts. The Health function provides services to the developmentally disabled and their families in Clark County through the Department of Developmental Disabilities and the expenses of this program accounted for 16.59% of expenses in 2016. The Public Safety function provides safety to the citizens of Clark County through the Sheriff's office, Coroner and the Emergency Management Agency and rank as the third highest expense function with 15.96%. Overall, expenses in the governmental activities increased \$3,374,013 from 2015 amounts due in large part to the small increase in wages and rising healthcare costs, even though employees now pay a portion of the premium.

**Business-Type Activities**

**Net Position** – For the year ended December 31, 2016, net position for the business-type activities increased \$586,002 from 2015 for an ending balance of \$22,817,414. The net position of the business-type activities has become stronger the past couple years with minimal wage increases to certain classes of employees, along with employees now paying a portion of healthcare costs and flat budgets for departments have controlled expenses. Also contributing has been the upgrade of water and sewer facilities couples with the reduction of debt and increase in user fees.

**Revenues** – Total revenues of the County's business-type activities increased \$301,851 in 2016 over 2015 amounts. This increase is largely attributable to the full year of collections of new user fee rates that were put in place in late 2015.

**Expenses** – Expenses associated with the Sewer and Water divisions of the County were relatively flat from 2015. Sewer expenses increase \$22,981 with Water increasing \$110,500 for a total increase of \$133,481 over 2015 amounts.

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.

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
(Unaudited)

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

	<u>2016</u>		<u>2015</u>	
	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>
<b>GOVERNMENTAL ACTIVITIES:</b>				
General Government				
Legislative & Executive	\$ 11,994,315	\$ (5,768,144)	\$ 11,425,270	\$ (5,719,040)
Judicial	14,921,160	(10,471,245)	13,539,961	(8,787,850)
Public Safety	17,363,981	(16,080,875)	16,202,935	(14,078,641)
Public Works	12,097,572	1,562,705	12,719,781	4,814,025
Health	18,045,496	(6,956,400)	17,987,916	(7,022,805)
Human Services	33,686,517	(5,380,047)	31,919,917	(7,310,042)
Conservation/Recreation	181,617	596,556	1,119,238	(296,066)
Interest Expense	<u>481,330</u>	<u>(481,330)</u>	<u>482,957</u>	<u>(482,957)</u>
Total Expenses	<u>\$ 108,771,988</u>	<u>\$ (42,978,780)</u>	<u>\$ 105,397,975</u>	<u>\$ (38,883,376)</u>
<b>BUSINESS-TYPE ACTIVITIES:</b>				
Sewer	\$ 3,778,078	\$ 117,624	\$ 3,755,097	\$ 3,247
Water	<u>2,142,105</u>	<u>178,747</u>	<u>2,031,605</u>	<u>138,943</u>
Total Expenses	<u>\$ 5,920,183</u>	<u>\$ 296,371</u>	<u>\$ 5,786,702</u>	<u>\$ 142,190</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, 2016, the County's governmental funds reported combined fund balances of \$76,170,598, an increase of \$16,062,808 in comparison with the prior year. Approximately 15.79% or \$12,026,982 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

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
(Unaudited)

---

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, 2016, unassigned fund balance of the General Fund was \$12,145,955, while total fund balance increased to \$18,819,679. 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 29.22% of total general fund expenditures (including transfers), while total fund balance represents approximately 45.28% of that same amount.

The fund balance of the General Fund increased \$1,712,481 or 10.01% from 2015. This increase was attributable to an increase in sales tax collections of over \$.72 million and an increase in other revenue \$304,000 from 2015. As mentioned earlier, consumer spending drove the increase in sales tax.

The Department of Jobs & Family Services (DJFS) fund, a major fund, reported a decrease in fund balance for the year ended December 31, 2016 of \$181,032 resulting in a fund balance of \$2,091,627. The decrease was due in part to an reduction in charges for services from 2015. The decrease in fund balance was slightly less than 2015.

The Department of Developmental Disabilities Fund (DoDD), another major fund of the County, saw its fund balance increase during 2015 in the amount of \$2,644,216. The majority of this increase was due to a decrease in personnel and related benefits costs that associated with attrition in the workforce with the Agency migrating away from residential services being provided.

The Children's Services Fund, the fourth major governmental fund, had an increase in fund balance during the current year of \$3,421,989 to bring the year-end balance to \$14,167,672. A reduction in third party provider contracted services continues to aid in the increase of fund balance.

The Permanent Improvement Fund is the final major fund of the County. The fund balance increased \$7,170,830 to \$6,005,404. This increase was a result of recognizing notes proceeds that have not been recognized in the past as a other financing source. The change this year is due to the notes being converted to a long-term bond.

**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 \$5,726,571 and for the Water fund was \$2,323,064. As noted earlier in the discussion of business-type activities, the net position increased slightly which was due to the controlling of expenses related to operations as there were no new major projects started and the wrapping up of the Southwest WWTP project.

### **General Fund Budgetary Highlights**

The County's budgeting process is prescribed by the Ohio Revised Code. Essentially, the budget is the County's appropriations, which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Ohio Revised Code. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity

**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
(Unaudited)

then the appropriations can be adjusted, accordingly. All elected officials worked closely with the County Council 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 \$50.68 million, while the final appropriations were \$50.84 million, resulting in a net increase of \$0.16 million. During 2016, the County amended its General Fund budget numerous times. The amendments to expenditures occurred in all functions. The total budget amendments were \$158,262 with the largest change in public works in the amount of \$195,165, while the largest reduction was in transfers out of \$288,991. 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 \$42.92 million, up from the original estimate of \$42.78 million. During 2016, the County spent or encumbered 88.47% of the amount appropriated in the General Fund, which resulted in a decrease in the financial position at year end of \$630,361.

**Capital Assets and Long-term Debt**

**Capital assets:** The County's investment in capital assets for governmental and business-type activities as of December 31, 2016, amounts to \$128.53 million (net of accumulated depreciation). This investment in capital assets includes: land; buildings; improvements; machinery and equipment; infrastructure and construction in progress. During the year, total capital assets, net of accumulated depreciation, increased by over \$5.1 million, or approximately 4.16%.

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

	2016			2015		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462	\$ 7,204,888	\$ 1,171,574	\$ 8,376,462
Construction in Progress	17,591,821	-	17,591,821	9,979,591	-	9,979,591
Infrastructure	118,901,449	20,739,004	139,640,453	117,700,522	20,258,627	137,959,149
Buildings	28,470,169	16,408,690	44,878,859	28,501,234	16,408,690	44,909,924
Improvements	58,284,329	1,702,060	59,986,389	57,413,182	1,702,060	59,115,242
Machinery & Equipment	20,294,658	2,645,288	22,939,946	19,141,727	2,572,151	21,713,878
Less: Accumulated						
Depreciation	(148,187,319)	(16,696,507)	(164,883,826)	(142,933,403)	(15,726,655)	(158,660,058)
Totals	<u>\$ 102,559,995</u>	<u>\$ 25,970,109</u>	<u>\$ 128,530,104</u>	<u>\$ 97,007,741</u>	<u>\$ 26,386,447</u>	<u>\$ 123,394,188</u>

Major capital asset events for the year ended December 31, 2016 included:

- The purchase of various equipment and vehicles.
- Road resurfacing and the completion of infrastructure projects.
- On-going road and bridge construction projects.
- A water main project.

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



**CLARK COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2016  
(Unaudited)

---

**Debt:** At December 31, 2016, the County had total bonded debt outstanding of \$10,267,800. Of this amount, \$8,625,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of general obligation debt of \$1,642,800 related to business-type activities. The County also had outstanding debt balances of \$2,079,653 in Ohio Public Works Commission (OPWC) loans and \$6,062,969 in Ohio Water Development Authority (OWDA) loans, payable from business-type activities. At December 31, 2016, there were also \$9,200,000 of bond anticipation notes; of which \$7,805,000 was payable from governmental activities. During 2016, the County's debt, excluding the net pension liability, increased by \$7,855,817. The implementation of GASB 68 relating to the net pension liability the County must now report increased \$16,226,080 for a total debt increase of \$24,081,897 for the County in 2016.

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

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current total direct legal debt limitation for the County is \$55,088,151, which exceeds the County's unvoted general obligation debt currently outstanding.

Additional information concerning the County's debt obligations is provided in Notes 12 and 13 of this report.

#### **Economic Factors and Next Year's Budgets and Rates**

The County has seen an increase in key economic development factors in 2016. The County maintains a conservative approach to spending while maximizing its local revenues. Given the current economy, we anticipate sales tax revenue to increase in 2017 as it did in 2016. Also in 2016, the County received \$1.61 million in Casino Revenue. The State of Ohio collects a 33% tax on gross casino revenue; each county receives a portion of this tax revenue. This is expected to remain the same in 2017.

The County will continue to review alternative methods of intergovernmental funding, since the State of Ohio's fiscal condition continues to remain uncertain and the County's portion of state-based program revenue may be affected by the fiscal year 2017 State budget bill.

The \$12.14 million unassigned General Fund balance on the governmental balance sheet at December 31, 2016 represents 29.22% of 2016 General Fund expenditures and other financing uses.

All of these factors were considered in the preparation of the County's 2017 budget. In conjunction with current economic factors, the County expects to maintain a conservative 2017 budget but to continue to provide full funding for all mandated services. public safety services, The 2017 budget also includes increases 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, 2016

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 71,041,032	\$ 7,100,038	\$ 78,141,070
Pooled Cash and Investments in Segregated Accounts	575,394	510,653	1,086,047
Pooled Cash and Investments with Fiscal and Escrow Agents	19,214	-	19,214
Taxes	24,460,034	-	24,460,034
Permissive Sales Tax	4,146,786	-	4,146,786
Accounts	2,407,030	1,671,598	4,078,628
Special Assessments	195,597	-	195,597
Accrued Interest	207,099	-	207,099
Due from Other Governments	10,551,750	-	10,551,750
Materials and Supplies Inventory	214,770	721	215,491
Prepaid Items	469,974	8,101	478,075
Internal Balances	4,384	(4,384)	-
Capital Assets:			
Capital Assets, not subject to depreciation:			
Land	7,204,888	1,171,574	8,376,462
Construction In Progress	17,591,821	-	17,591,821
Capital Assets, net of accumulated depreciation	<u>77,763,286</u>	<u>24,798,535</u>	<u>102,561,821</u>
Total Assets	<u>216,853,059</u>	<u>35,256,836</u>	<u>252,109,895</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Pensions	<u>20,813,231</u>	<u>553,268</u>	<u>21,366,499</u>
Total Deferred Outflows of Resources	<u>20,813,231</u>	<u>553,268</u>	<u>21,366,499</u>
<b>LIABILITIES:</b>			
Accounts Payable	1,248,768	50,601	1,299,369
Retainage Payable	18,848	-	18,848
Accrued Wages and Benefits	4,388,704	49,757	4,438,461
Matured Compensated Absences Payable	4,290	-	4,290
Matured Interest Payable	366	-	366
Accrued Interest Payable	35,992	13,031	49,023
Long-Term Liabilities:			
Due Within One Year	9,377,968	2,011,818	11,389,786
Due in More Than One Year	11,765,529	9,319,568	21,085,097
Net Pension Liability	<u>54,338,403</u>	<u>1,505,970</u>	<u>55,844,373</u>
Total Liabilities	<u>81,178,868</u>	<u>12,950,745</u>	<u>94,129,613</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes Levies for Next Year	24,460,034	-	24,460,034
Undistributed Monies	575,394	-	575,394
Pensions	<u>1,596,495</u>	<u>41,945</u>	<u>1,638,440</u>
Total Deferred Inflows of Resources	<u>26,631,923</u>	<u>41,945</u>	<u>26,673,868</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	86,243,359	14,772,163	101,015,522
Restricted for:			
Job & Family Services	1,514,906	-	1,514,906
Department of Developmental Disabilities	19,960,560	-	19,960,560
Children's Services	15,163,210	-	15,163,210
Capital Projects	6,282,358	-	6,282,358
Debt Service	68,134	-	68,134
Legislative/Executive Purposes	3,226,209	-	3,226,209
Judicial Purposes	4,599,066	-	4,599,066
Public Safety Purposes	1,175,630	-	1,175,630
Public Works Purposes	8,057,379	-	8,057,379
Human Services Purposes	979,024	-	979,024
Conservation/Recreation Purposes	841,403	-	841,403
Permanent Fund:			
Nonexpendable	74,787	-	74,787
Expendable	34,331	-	34,331
Unrestricted	<u>(18,364,857)</u>	<u>8,045,251</u>	<u>(10,319,606)</u>
Total Net Position	<u>\$ 129,855,499</u>	<u>\$ 22,817,414</u>	<u>\$ 152,672,913</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Activities  
For the Year Ended December 31, 2016

<u>Functions/Programs:</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Government:				
Legislative & Executive	\$ 11,994,315	\$ 5,925,401	\$ 300,770	\$ -
Judicial	14,921,160	2,713,493	1,736,422	-
Public Safety	17,363,981	785,517	497,589	-
Public Works	12,097,572	855,638	6,843,113	5,961,526
Health	18,045,496	1,072,985	10,016,111	-
Human Services	33,686,517	3,430,748	24,875,722	-
Conservation/Recreation	181,617	778,173	-	-
Interest Expense	481,330	-	-	-
Total Governmental Activities	<u>108,771,988</u>	<u>15,561,955</u>	<u>44,269,727</u>	<u>5,961,526</u>
Business-Type Activities:				
Sewer	3,778,078	3,895,702	-	-
Water	2,142,105	2,320,852	-	-
Total Business-Type Activities	<u>5,920,183</u>	<u>6,216,554</u>	<u>-</u>	<u>-</u>
 Total Primary Government	 <u>\$ 114,692,171</u>	 <u>\$ 21,778,509</u>	 <u>\$ 44,269,727</u>	 <u>\$ 5,961,526</u>

General Revenues:

Taxes:

Property Taxes Levied for:

  General Purposes

  Department of Developmental Disabilities

  Children's Services

  Senior Citizen's

  Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Other Revenue

Total General Revenues

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
\$ (5,768,144)		\$ (5,768,144)
(10,471,245)		(10,471,245)
(16,080,875)		(16,080,875)
1,562,705		1,562,705
(6,956,400)		(6,956,400)
(5,380,047)		(5,380,047)
596,556		596,556
<u>(481,330)</u>		<u>(481,330)</u>
<u>(42,978,780)</u>		<u>(42,978,780)</u>
	117,624	117,624
	<u>178,747</u>	<u>178,747</u>
	<u>296,371</u>	<u>296,371</u>
<u>(42,978,780)</u>	<u>296,371</u>	<u>(42,682,409)</u>
3,565,163	-	3,565,163
9,881,288	-	9,881,288
5,891,192	-	5,891,192
1,905,292	-	1,905,292
25,740,904	-	25,740,904
6,150,162	-	6,150,162
1,022,118	2,594	1,024,712
<u>2,213,018</u>	<u>287,037</u>	<u>2,500,055</u>
<u>56,369,137</u>	<u>289,631</u>	<u>56,658,768</u>
13,390,357	586,002	13,976,359
<u>116,465,142</u>	<u>22,231,412</u>	<u>138,696,554</u>
<u>\$ 129,855,499</u>	<u>\$ 22,817,414</u>	<u>\$ 152,672,913</u>

**CLARK COUNTY, OHIO**

Balance Sheet

Governmental Funds

December 31, 2016

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Permanent Improvement Fund
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 14,174,540	\$ 1,310,958	\$ 19,429,262	\$ 14,127,760	\$ 6,214,989
Pooled Cash and Investments in Segregated Accounts	-	-	218,768	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-	12,997
Net Receivables:					
Taxes	3,928,203	-	11,572,340	6,719,618	-
Permissive Sales Tax	4,146,786	-	-	-	-
Accounts	386,221	1,386,442	59,904	195,402	-
Special Assessments	-	-	-	-	-
Accrued Interest	206,758	-	-	-	-
Due from Other Governments	2,621,282	656,842	1,582,400	988,063	-
Due from Other Funds	9,957	-	300,000	-	-
Materials and Supplies Inventory	146,715	47,230	17,029	-	-
Prepaid Items	212,759	29,983	20,911	149,532	-
 Total Assets	 <u>\$ 25,833,221</u>	 <u>\$ 3,431,455</u>	 <u>\$ 33,200,614</u>	 <u>\$ 22,180,375</u>	 <u>\$ 6,227,986</u>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 274,029	\$ 245,760	\$ 53,804	\$ 297,547	\$ 209,585
Retainage Payable	-	-	-	-	12,997
Accrued Wages and Benefits	894,873	440,772	431,485	-	-
Matured Compensated Absences Payable	-	2,878	1,412	-	-
Due to Other Funds	13,830	-	-	-	-
Matured Interest Payable	-	-	-	-	-
 Total Liabilities	 <u>1,182,732</u>	 <u>689,410</u>	 <u>486,701</u>	 <u>297,547</u>	 <u>222,582</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Property Taxes Levied for Next Year	3,928,203	-	11,572,340	6,719,618	-
Unavailable Revenue - Intergovernmental Revenue	1,717,934	650,418	1,582,400	988,063	-
Unavailable Revenue - Charges for Services	45,788	-	-	7,475	-
Unavailable Revenue - Special Assessments	-	-	-	-	-
Unavailable Revenue - Investment Income	138,885	-	-	-	-
Undistributed Monies	-	-	218,768	-	-
 Total Deferred Inflows of Resources	 <u>5,830,810</u>	 <u>650,418</u>	 <u>13,373,508</u>	 <u>7,715,156</u>	 <u>-</u>
<b>FUND BALANCES:</b>					
Nonspendable	731,342	77,213	37,940	149,532	-
Restricted	-	2,014,414	19,302,465	14,018,140	6,005,404
Committed	-	-	-	-	-
Assigned	5,942,382	-	-	-	-
Unassigned	12,145,955	-	-	-	-
 Total Fund Balances	 <u>18,819,679</u>	 <u>2,091,627</u>	 <u>19,340,405</u>	 <u>14,167,672</u>	 <u>6,005,404</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 <u>\$ 25,833,221</u>	 <u>\$ 3,431,455</u>	 <u>\$ 33,200,614</u>	 <u>\$ 22,180,375</u>	 <u>\$ 6,227,986</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
 Reconciliation of Total Governmental Fund Balances  
 to Net Position of Governmental Activities  
 December 31, 2016

		Total Governmental Fund Balances	\$ 76,170,598
Nonmajor Governmental Funds	Total Governmental Funds	Amounts reported for governmental activities in the Statement of Net Position are different because:	
\$ 15,782,139	\$ 71,039,648	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
356,626	575,394	Land	\$ 7,204,888
6,217	19,214	Construction in Progress	17,591,821
2,239,873	24,460,034	Infrastructure	118,901,449
-	4,146,786	Buildings	28,470,169
379,061	2,407,030	Improvements	58,284,329
195,597	195,597	Machinery and Equipment	20,294,658
341	207,099	Accumulated Depreciation	<u>(148,187,319)</u>
4,703,163	10,551,750	Total Capital Assets	102,559,995
92,474	402,431	Other long-term assets are not available to pay for current period expenditures and therefore are unavailable in the funds.	
3,796	214,770	Intergovernmental Revenue	9,258,015
56,789	469,974	Charges for Services	105,940
<u>\$ 23,816,076</u>	<u>\$ 114,689,727</u>	Special Assessments	195,597
		Investment Income	<u>138,885</u>
			9,698,437
\$ 168,043	\$ 1,248,768	The internal service fund is used for the acquisition of document imaging equipment for the County. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.	1,384
5,851	18,848		
343,431	2,110,561	The internal balance represents the portion of the internal service fund's assets and liabilities that are allocated to the enterprise funds.	4,384
-	4,290		
388,601	402,431	The net pension assets/liability is not due and receivable/payable in the current period; therefore, the liability and related deferred inflows/outflows are not recognized in the governmental funds.	
366	366	Deferred Outflows Related to Pensions	20,813,231
<u>906,292</u>	<u>3,785,264</u>	Deferred Inflows Related to Pensions	(1,596,495)
		Net Pension Liability	<u>(54,338,403)</u>
2,239,873	24,460,034	Total Pensions	(35,121,667)
4,347,941	9,286,756	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
52,677	105,940	Workman Compensation Claims	(2,278,143)
166,856	166,856	Accrued Compensated Absences	(4,600,133)
-	138,885	Accrued Interest on Long-Term Debt	(35,992)
356,626	575,394	General Obligation Notes Payable	(7,805,000)
<u>7,163,973</u>	<u>34,733,865</u>	General Obligation Bonds Payable	(8,625,000)
		Accrued Bond Premium	<u>(113,364)</u>
135,372	1,131,399	Total Liabilities	<u>(23,457,632)</u>
15,676,104	57,016,527	Net Position of Governmental Activities	\$ <u>129,855,499</u>
53,308	53,308		
-	5,942,382	See accompanying notes to the basic financial statements.	
(118,973)	12,026,982		
<u>15,745,811</u>	<u>76,170,598</u>		
<u>\$ 23,816,076</u>	<u>\$ 114,689,727</u>		

**CLARK COUNTY, OHIO**  
Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2016

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund	Permanent Improvement Fund
<b>REVENUES:</b>					
Taxes	\$ 3,234,409	\$ -	\$ 9,881,288	\$ 5,891,192	\$ -
Permissive Sales Tax	25,740,904	-	-	-	-
Intergovernmental	6,043,091	13,816,150	9,301,900	6,623,592	14,793
Charges for Services	5,869,720	1,622,860	567,906	584,274	-
Licenses and Permits	345,342	-	-	-	-
Fees, Fines and Forfeitures	549,885	-	-	-	-
Special Assessments	-	-	-	-	-
Investment Income	921,333	-	484	-	13,729
Other Revenue	566,325	83,212	416,161	3,679	24,625
<b>Total Revenues</b>	<u>43,271,009</u>	<u>15,522,222</u>	<u>20,167,739</u>	<u>13,102,737</u>	<u>53,147</u>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	5,933,727	-	-	-	-
Judicial	10,951,317	-	-	-	-
Public Safety	16,101,450	-	-	-	-
Public Works	4,178,295	-	-	-	-
Health	256,486	-	17,006,523	-	-
Human Services	706,222	16,304,251	-	9,680,748	-
Conservation/Recreation	429,700	-	-	-	-
Capital Outlay	-	-	-	-	1,848,416
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	86,399
<b>Total Expenditures</b>	<u>38,557,197</u>	<u>16,304,251</u>	<u>17,006,523</u>	<u>9,680,748</u>	<u>1,934,815</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>4,713,812</u>	<u>(782,029)</u>	<u>3,161,216</u>	<u>3,421,989</u>	<u>(1,881,668)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Notes Issued	-	-	-	-	7,715,000
Proceeds from the Sale of Capital Assets	1,540	-	-	-	4,630
Transfers In	89	600,997	-	-	1,332,868
Transfers Out	(3,002,960)	-	(517,000)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(3,001,331)</u>	<u>600,997</u>	<u>(517,000)</u>	<u>-</u>	<u>9,052,498</u>
Net Change in Fund Balances	1,712,481	(181,032)	2,644,216	3,421,989	7,170,830
Fund Balance (Deficit), Beginning of Year	<u>17,107,198</u>	<u>2,272,659</u>	<u>16,696,189</u>	<u>10,745,683</u>	<u>(1,165,426)</u>
Fund Balance (Deficit), End of Year	<u>\$ 18,819,679</u>	<u>\$ 2,091,627</u>	<u>\$ 19,340,405</u>	<u>\$ 14,167,672</u>	<u>\$ 6,005,404</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, 2016

Nonmajor Governmental Funds	Total Governmental Funds		\$	
		Total Net Change in Fund Balances - Governmental Funds		16,062,808
		Amounts reported for governmental activities in the Statement of Activities are different because:		
		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:		
\$ 2,236,046	\$ 21,242,935	Capital Asset Additions	11,609,546	
-	25,740,904	Depreciation	<u>(5,786,323)</u>	5,823,223
19,384,316	55,183,842			
4,815,244	13,460,004			
509,774	855,116			
422,363	972,248			
106,992	106,992			
39,734	975,280	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.		(270,969)
1,119,016	2,213,018			
<u>28,633,485</u>	<u>120,750,339</u>	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.		
		Intergovernmental	1,197,573	
		Charges for Services	87,258	
		Special Assessments	80,337	
2,342,158	8,275,885	Investment Income	<u>46,838</u>	1,412,006
3,384,967	14,336,284			
1,292,973	17,394,423	The premium on the issuance of debt does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds:		
6,228,336	10,406,631	Amortization of Bond Premium		16,809
-	17,263,009			
6,208,900	32,900,121	The issuance of long-term debt (e.g. bonds, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
-	429,700	Notes Issued	(7,805,000)	
8,097,860	9,946,276	Bond Principal	<u>1,035,000</u>	(6,770,000)
1,035,000	1,035,000			
424,973	511,372			
<u>29,015,167</u>	<u>112,498,701</u>	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:		
(381,682)	8,251,638	Compensated Absences	(78,844)	
		Accrued Wages and Benefits	(135,186)	
90,000	7,805,000	Accrued Interest Payable	<u>13,233</u>	(200,797)
-	6,170			
1,591,095	3,525,049	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net positions reports these amounts as deferred outflows.		4,732,408
(5,089)	(3,525,049)			
<u>1,676,006</u>	<u>7,811,170</u>	Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		(7,415,131)
1,294,324	16,062,808			
14,451,487	60,107,790			
<u>\$ 15,745,811</u>	<u>\$ 76,170,598</u>	Change in Net Position of Governmental Activities	\$	<u>13,390,357</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Fund Net Position  
Proprietary Funds  
December 31, 2016

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Water	Total	Activities - Internal Service Fund
<b>ASSETS:</b>				
Current Assets:				
Pooled Cash and Investments	\$ 4,771,676	\$ 2,328,362	\$ 7,100,038	\$ 1,384
Pooled Cash and Investments in Segregated Accounts	510,653	-	510,653	-
Receivables:				
Accounts	1,171,508	500,090	1,671,598	-
Materials and Supplies Inventory	433	288	721	-
Prepaid Items	5,254	2,847	8,101	-
Total Current Assets	<u>6,459,524</u>	<u>2,831,587</u>	<u>9,291,111</u>	<u>1,384</u>
Noncurrent Assets:				
Capital Assets, not subject to depreciation:				
Land	619,286	552,288	1,171,574	-
Capital Assets, net of accumulated depreciation	<u>18,111,930</u>	<u>6,686,605</u>	<u>24,798,535</u>	<u>-</u>
Total Noncurrent Assets	<u>18,731,216</u>	<u>7,238,893</u>	<u>25,970,109</u>	<u>-</u>
Total Assets	<u>25,190,740</u>	<u>10,070,480</u>	<u>35,261,220</u>	<u>1,384</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred Outflows Related to Pensions	<u>331,960</u>	<u>221,308</u>	<u>553,268</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>331,960</u>	<u>221,308</u>	<u>553,268</u>	<u>-</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	15,222	35,379	50,601	-
Accrued Wages and Benefits	29,854	19,903	49,757	-
Accrued Interest Payable	11,024	2,007	13,031	-
Compensated Absences Due within One Year	8,980	5,987	14,967	-
OPWC Loan Payable	122,911	26,215	149,126	-
OWDA Loans Payable	264,357	25,651	290,008	-
Bond Anticipation Notes Payable	1,395,000	-	1,395,000	-
General Obligation Bonds Payable	<u>55,295</u>	<u>107,422</u>	<u>162,717</u>	<u>-</u>
Total Current Liabilities	<u>1,902,643</u>	<u>222,564</u>	<u>2,125,207</u>	<u>-</u>
Noncurrent Liabilities:				
Compensated Absences Due in More than One Year	71,084	47,389	118,473	-
OPWC Loan Payable	1,767,919	162,608	1,930,527	-
OWDA Loans Payable	5,106,029	666,932	5,772,961	-
General Obligation Bonds Payable	831,749	665,858	1,497,607	-
Net Pension Liability	<u>903,582</u>	<u>602,388</u>	<u>1,505,970</u>	<u>-</u>
Total Noncurrent Liabilities	<u>8,680,363</u>	<u>2,145,175</u>	<u>10,825,538</u>	<u>-</u>
Total Liabilities	<u>10,583,006</u>	<u>2,367,739</u>	<u>12,950,745</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Deferred Inflows Related to Pensions	<u>25,167</u>	<u>16,778</u>	<u>41,945</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>25,167</u>	<u>16,778</u>	<u>41,945</u>	<u>-</u>
<b>NET POSITION:</b>				
Net Investment in Capital Assets	9,187,956	5,584,207	14,772,163	-
Unrestricted	<u>5,726,571</u>	<u>2,323,064</u>	<u>8,049,635</u>	<u>1,384</u>
Total Net Position	<u>\$ 14,914,527</u>	<u>\$ 7,907,271</u>	<u>22,821,798</u>	<u>\$ 1,384</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.

(4,384)  
\$ 22,817,414

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, 2016

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer	Water	Total	
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ 3,895,702	\$ 2,320,852	\$ 6,216,554	\$ -
Other Operating Revenue	<u>215,452</u>	<u>71,585</u>	<u>287,037</u>	<u>-</u>
Total Operating Revenues	<u>4,111,154</u>	<u>2,392,437</u>	<u>6,503,591</u>	<u>-</u>
<b>OPERATING EXPENSES:</b>				
Personnel Services	958,651	639,100	1,597,751	-
Contractual Services	1,561,555	1,031,556	2,593,111	-
Materials and Supplies	77,166	74,003	151,169	-
Other Expenses	194,018	150,614	344,632	-
Depreciation	<u>756,770</u>	<u>213,082</u>	<u>969,852</u>	<u>-</u>
Total Operating Expenses	<u>3,548,160</u>	<u>2,108,355</u>	<u>5,656,515</u>	<u>-</u>
Operating Income	<u>562,994</u>	<u>284,082</u>	<u>847,076</u>	<u>-</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Investment Income	2,594	-	2,594	-
Interest Expense	<u>(229,918)</u>	<u>(33,750)</u>	<u>(263,668)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(227,324)</u>	<u>(33,750)</u>	<u>(261,074)</u>	<u>-</u>
Change in Net Position	335,670	250,332	586,002	-
Net Position, Beginning of Year	<u>14,578,857</u>	<u>7,656,939</u>		<u>1,384</u>
Net Position, End of Year	<u>\$ 14,914,527</u>	<u>\$ 7,907,271</u>		<u>\$ 1,384</u>
Some amounts reported for business-type activities in the statement of activities are different because a proportionate share of the net expense of the internal service funds are reported with business-type activities.			<u>-</u>	
			<u>\$ 586,002</u>	

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2016

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer	Water	Total	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	\$ 3,805,020	\$ 2,303,689	\$ 6,108,709	\$ -
Cash Paid for Employees Salaries and Benefits	(962,323)	(641,548)	(1,603,871)	-
Cash Paid to Suppliers	(1,673,335)	(1,095,453)	(2,768,788)	-
Other Operating Revenues	214,206	66,217	280,423	-
Other Operating Expenses	(194,316)	(150,693)	(345,009)	-
Net Cash Provided by Operating Activities	<u>1,189,252</u>	<u>482,212</u>	<u>1,671,464</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from Notes/Loans	3,020,286	-	3,020,286	-
Acquisition and Construction of Capital Assets	(463,079)	(90,435)	(553,514)	-
Interest Paid on OWDA Loans	(1,619)	-	(1,619)	-
Interest Paid on G.O. Notes	(192,252)	(130)	(192,382)	-
Interest Paid on G.O. Bonds	(43,256)	(36,787)	(80,043)	-
Principal Paid on G.O. Notes	(2,932,500)	(17,500)	(2,950,000)	-
Principal Paid on OWDA Loans	(256,876)	(25,651)	(282,527)	-
Principal Paid on OPWC Loans	(61,456)	(13,108)	(74,564)	-
Principal Paid on G.O. Bonds	(89,200)	(135,000)	(224,200)	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(1,019,952)</u>	<u>(318,611)</u>	<u>(1,338,563)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest	<u>2,594</u>	<u>-</u>	<u>2,594</u>	<u>-</u>
Increase in Cash and Cash Equivalents	171,894	163,601	335,495	-
Pooled Cash and Investments, Beginning of Year	<u>5,110,435</u>	<u>2,164,761</u>	<u>7,275,196</u>	<u>1,384</u>
Pooled Cash and Investments, End of Year	<u>\$ 5,282,329</u>	<u>\$ 2,328,362</u>	<u>\$ 7,610,691</u>	<u>\$ 1,384</u>
Reconciliation of Pooled Cash and Investments per Statement of Fund Net Position to Pooled Cash and Investments, End of Year, per Statement of Cash Flows:				
Pooled Cash and Investments	\$ 4,771,676	\$ 2,328,362	\$ 7,100,038	\$ 1,384
Pooled Cash and Investments in Segregated Accounts	<u>510,653</u>	<u>-</u>	<u>510,653</u>	<u>-</u>
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 5,282,329</u>	<u>\$ 2,328,362</u>	<u>\$ 7,610,691</u>	<u>\$ 1,384</u>

(Continued)

**CLARK COUNTY, OHIO**  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2016  
(Continued)

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer	Water	Total	
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	562,994	\$ 284,082	\$ 847,076	\$ -
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	756,770	213,082	969,852	-
Changes in Assets, Liabilities and Deferred Inflows/Outflows of Resources:				
Accounts Receivable	(91,928)	(22,532)	(114,460)	-
Materials and Supplies Inventory	191	128	319	-
Prepaid Items	(6)	7	1	-
Deferred Outflows Related to Pensions	(227,366)	(151,578)	(378,944)	-
Accounts Payable	(35,097)	9,893	(25,204)	-
Accrued Wages & Benefits	(33,995)	(22,663)	(56,658)	-
Compensated Absences Payable	(9,942)	(6,628)	(16,570)	-
Net Pension Liability	252,964	168,643	421,607	-
Deferred Inflows Related to Pensions	14,667	9,778	24,445	-
Net Cash Provided by Operating Activities	<u>\$ 1,189,252</u>	<u>\$ 482,212</u>	<u>\$ 1,671,464</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Statement of Fiduciary Assets and Liabilities  
Agency Funds  
December 31, 2016

	Total
<b>ASSETS:</b>	
Pooled Cash and Investments	\$ 21,402,210
Pooled Cash and Investments in Segregated Accounts	2,917,750
Receivables:	
Special Assessments	5,327,754
Taxes to be Collected for Other Governments	117,866,939
Total Assets	\$ 147,514,653
<b>LIABILITIES:</b>	
Due to Other Governments	\$ 123,527,463
Undistributed Monies	23,987,190
Total Liabilities	\$ 147,514,653

See accompanying notes to the basic financial statements.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

**NOTE 1 – REPORTING ENTITY**

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

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

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

**Blended Component Unit:** The Clark County Land Reutilization Corporation (the Corporation) is a body corporate and politic authorized by the Board of County Commissioners of Clark County on April 23, 2014 and incorporated on May 13, 2014 under Chapter 1724 of the Ohio Revised Code. The Corporation's governing body is a five member Board of Directors, consisting of the County Treasurer, two County Commissioners, one representative of the City of Springfield, and one member representing the townships with populations in excess of 10,000. The Corporation has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Corporation meets the requirements and qualifies as a blended component unit, however has not been presented in the financial statements or note disclosures as it is considered immaterial. 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, 2016, 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, 2016

---

---

**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 statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds, and its component units. The statements distinguish between those activities of the primary government that are governmental and those that are considered business-type activities.

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

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

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



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

---

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

**B. Fund Accounting:**

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

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

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

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

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

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

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

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

---

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

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

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

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

Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the government on a cost-reimbursement basis. The Document Imaging internal service fund accounts for the acquisition of document imaging equipment for the County.

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

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

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

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

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

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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

---

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

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

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

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

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

---

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

**D. Pooled Cash and Investments:**

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

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

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

During 2016, investments were limited to nonnegotiable certificates of deposit, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, commercial paper, municipal bonds, corporate notes, State Treasury Asset Reserve of Ohio (STAR Ohio) and U.S. government money market funds. Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

During 2016, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of 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.

Per the Ohio Revised Code, interest earned on investments is distributed to the General Fund, except as stipulated by the Ohio Constitution or State statute. Interest revenue credited to the General Fund during 2016 amounted to \$921,333 of which \$859,719 was assigned from other County Funds. Major funds earning interest were \$484 in the Department of Developmental Disabilities Fund and \$13,729 in the Permanent Improvement Fund. Other non-major governmental funds earned \$39,734 in investment earnings.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

---

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

**E. Receivables:**

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

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

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

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

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

Debt issuance costs are expensed when incurred.

**G. Materials and Supplies Inventory:**

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

**H. Prepaid Items:**

Payments made to vendors for services that will benefit periods beyond December 31, 2016, 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.

**I. Capital Assets:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

---

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

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

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

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

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

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

The County's policy is to capitalize net interest on business-type activities construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest on business-type activities construction projects is amortized on a straight-line basis over the estimated useful life of the asset. For 2016, interest costs incurred on construction projects for all activities were not material.

**J. Deferred Outflows/Inflows of Resources:**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. For the County, deferred outflows of resources is reported on the government-wide statement of net position for pensions. The deferred outflows of resources related to pension are explained in Note 14.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

---

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

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

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

**K. Pensions:**

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

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

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

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

**M. Capital Contributions:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

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

**N. Compensated Absences:**

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

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

Compensated absences are accrued when incurred in the government-wide financial statements and in proprietary funds. A liability for these amounts is recorded in governmental funds only if they have matured, for example as a result of employee resignations and retirements. Compensated absences liability will be paid from the General Fund, Department of Job & Family Services, Child Support Enforcement Agency, Department of Rehab Corrections, DoDD, Prosecutors Mandatory Fine, Dog & Kennel, Real Estate Assessment, GIS Mapping, DETAC, Solid Waste, Sheriff CCW, Prosecutor – DRC Grant, Law Library, Engineer, Sheriff Enforcement & Education, Common Pleas Court, Juvenile/Victim/Child Advocate, Federal Grant - Prosecutor and Common Pleas Special Project special revenue funds and the Sewer and Water enterprise funds.

**O. Net Position:**

Net position represent 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.

**P. 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.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

---

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

**P. Fund Balances:** (Continued)

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

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

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

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

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

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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

---

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

**Q. Operating Revenues and Expenses:**

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

**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."

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.

**NOTE 3 – ACCOUNTABILITY AND COMPLIANCE**

At December 31, 2016, the DoDD Capital Projects Fund had deficit fund equity in the amount of \$117,973. The deficit was 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.

At December 31, 2016, the DoDD Capital Projects Fund had final appropriations in excess of estimated resources plus available balances, in the amount of \$104,767. The County Auditor will review appropriations to ensure they are within available resources.

The Ditch Maintenance Special Revenue Fund had expenditures in excess of appropriations in the amount of \$41,191. The County Auditor will monitor expenditures to ensure they are within amounts appropriated.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 4 – 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 Fun	Department of Developmental Disabilities Fund	Children's Services Fund	Permanent Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:							
Materials and Supplies Inventory	\$ 146,715	\$ 47,230	\$ 17,029	\$ -	\$ -	\$ 3,796	\$ 214,770
Prepaid Items	212,759	29,983	20,911	149,532	-	56,789	469,974
Permanent Funds	-	-	-	-	-	74,787	74,787
Unclaimed Funds and/or Warrants	371,868	-	-	-	-	-	371,868
<b>Total Nonspendable</b>	<b>731,342</b>	<b>77,213</b>	<b>37,940</b>	<b>149,532</b>	<b>-</b>	<b>135,372</b>	<b>1,131,399</b>
Restricted for:							
Job & Family Services	-	2,014,414	-	-	-	-	2,014,414
Department of Developmental Disabilities	-	-	19,302,465	-	-	-	19,302,465
Children's Services	-	-	-	14,018,140	-	-	14,018,140
Capital Projects	-	-	-	-	6,005,404	130,557	6,135,961
Debt Service	-	-	-	-	-	14,826	14,826
Legislative/Executive	-	-	-	-	-	3,272,112	3,272,112
Judicial	-	-	-	-	-	4,249,298	4,249,298
Public Safety	-	-	-	-	-	998,886	998,886
Public Works	-	-	-	-	-	5,185,054	5,185,054
Human Services	-	-	-	-	-	928,068	928,068
Conservation/Recreation	-	-	-	-	-	862,972	862,972
Permanent Fund	-	-	-	-	-	34,331	34,331
<b>Total Restricted</b>	<b>-</b>	<b>2,014,414</b>	<b>19,302,465</b>	<b>14,018,140</b>	<b>6,005,404</b>	<b>15,676,104</b>	<b>57,016,527</b>
Committed:							
Debt Service	-	-	-	-	-	53,308	53,308
<b>Total Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,308</b>	<b>53,308</b>
Assigned:							
Subsequent Appropriations	4,042,069	-	-	-	-	-	4,042,069
Purchases on Order - Legislative/Executive	602,750	-	-	-	-	-	602,750
Purchases on Order - Judicial	192,082	-	-	-	-	-	192,082
Purchases on Order - Public Safety	491,221	-	-	-	-	-	491,221
Purchases on Order - Public Works	593,050	-	-	-	-	-	593,050
Purchases on Order - Human Services	9,028	-	-	-	-	-	9,028
Purchases on Order - Health	12,182	-	-	-	-	-	12,182
<b>Total Assigned</b>	<b>5,942,382</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,942,382</b>
Unassigned (deficit)	12,145,955	-	-	-	-	(118,973)	12,026,982
<b>Total Fund Balances</b>	<b>\$18,819,679</b>	<b>\$2,091,627</b>	<b>\$ 19,340,405</b>	<b>\$14,167,672</b>	<b>\$ 6,005,404</b>	<b>\$ 15,745,811</b>	<b>\$ 76,170,598</b>

**NOTE 5 – 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:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 5 – ENCUMBRANCES** (Continued)

Governmental Funds:	
General Fund	\$ 2,124,091
Job & Family Services	2,547,037
Department of Developmental Disabilities	1,287,468
Children's Services	5,979,054
Permanent Improvement	729,447
Other Nonmajor Governmental	2,617,754
Total Governmental Funds	15,284,851
Business-Type Funds:	
Sewer Fund	698,830
Water Fund	224,213
Total Business-Type Funds	923,043
Total	\$ 16,207,894

**NOTE 6 – DEPOSITS AND INVESTMENTS**

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market-value of the securities subject to the repurchase agreement must exceed the principal value-of-the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

**NOTE 6 – DEPOSITS AND INVESTMENTS** (Continued)

4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed twenty five percent of the County's total average portfolio; and;
10. Bankers acceptances for a period not to exceed 180 days and in amount not to exceed twenty five percent of the County's total average portfolio.

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

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

**Deposits:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 6 – DEPOSITS AND INVESTMENTS** (Continued)

**Deposits:** (Continued)

At year end, the County’s bank balance was \$27,302,470. Of the bank balance, \$7,777,629 was covered by Federal Depository insurance and \$19,524,841 was collateralized with securities held by the pledging financial institution. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**Investments:**

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

Measurement/ Investment Type	Credit Rating <sup>1</sup>	Measurement Value	Investment Maturities			% of Portfolio
			Less than One Year	One to Three Years	Greater than Three Years	
Fair Value:						
Federal Home Loan Bank	AA+	\$ 4,439,330	\$ -	\$ 993,570	\$ 3,445,760	5.65%
Federal Home Loan Mortgage Corp.	AA+	26,786,579	1,748,443	11,404,715	13,633,421	34.08%
Federal National Mortgage Association	AA+	14,685,758	-	9,970,007	4,715,751	18.68%
Municipal Bonds	AA-AAA	997,530	-	997,530	-	1.27%
Commercial Paper	P1	25,843,095	25,843,095	-	-	32.88%
Corporate Note	AA+	2,493,310	-	2,493,310	-	3.17%
Amortized Cost:						
STAR Ohio	AAAm	3,356,552	3,356,552	-	-	4.27%
Total Investments		<u>\$ 78,602,154</u>	<u>\$ 30,948,090</u>	<u>\$ 25,859,132</u>	<u>\$ 21,794,932</u>	<u>100.00%</u>

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 (FHLB, FHLMC, FNMA), Municipal Bonds, commercial paper and corporate notes are valued using quoted prices in markets prices in active markets (Level 1 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, 2016

**NOTE 6 – DEPOSITS AND INVESTMENTS** (Continued)

**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.

**NOTE 7 – PROPERTY TAXES**

Property taxes include amounts levied against real and public utility property located in the County. Real property taxes collected during 2016 were levied after October 1, 2015 on assessed values as of the preceding January 1, the lien date. Public utility real property taxes collected in 2016 attached as a lien on December 31, 2014 and were levied after October 31, 2015. Taxpayers were required to pay one half of real property taxes by February 2016 with the remaining half due July 2016. Ohio no longer has a general tax on tangible personal property used in business. Only public utility tangible personal property is subject to tax. Public utility tangible personal property taxes are assessed at varying percentages of true value, as established by the State, and were collected in 2016 with real property taxes. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in tax year 2013 and a statistical update was completed in tax year 2010. The assessed value by property classification, upon which the 2016 tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 2,162,748,490
Public Utility Real Property	684,750
Public Utility Personal Property	100,092,780
Total Assessed Value	\$ 2,263,526,020

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

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 2016 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, 12.75 mills have been levied for additional millage.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 7 – PROPERTY TAXES** (Continued)

A summary of voted millage for tax year 2015 collected in 2016 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	3.000000	3.000000	2011	2020
Mental Health	1.000	0.822779	0.921424	2009	2018
Mental Health	1.650	1.650000	1.650000	2014	2023
Mental Health & Retardation	2.000	1.841432	1.974276	2003	Continuing
Mental Health & Retardation	3.500	3.222506	3.454983	2003	Continuing
Senior Citizens	1.000	1.000000	1.000000	2015	2019
Clark County Park District	0.600	0.600000	0.600000	2011	2025

(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

**NOTE 8 – PERMISSIVE SALES AND USE TAX**

On August 20, 2013, the Board of County Commissioners voted to continue a ½% emergency sales tax increase for an additional 36 months beginning in January 2014. 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 2016 amounted to \$25,740,904.

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

**NOTE 9 – RECEIVABLES**

Receivables at December 31, 2016 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.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 9 – RECEIVABLES**

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b>Governmental Activities:</b>	
Local Government and Local Government Revenue Assistance	\$ 746,384
Public Assistance for Health & Human Services Programs	3,399,249
Grants and Reimbursements	1,565,550
Homestead and Rollback	1,560,316
Gas, Excise, Motor Vehicle License Fees & Permissive Auto Tax	3,044,622
Capital Projects	235,629
Total Governmental Activities	\$ 10,551,750

**NOTE 10 – INTERFUND TRANSFERS AND BALANCES**

Interfund transfers for the year ended December 31, 2016, consisted of the following:

Transfer In	Transfer Out			Total
	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	
General Fund	\$ 89	\$ -	\$ -	\$ 89
Job & Family Services Fund	600,997	-	-	600,997
Permanent Improvement Fund	1,332,868	-	-	1,332,868
Nonmajor Special Revenue Fund	35,411	-	5,089	40,500
Nonmajor Debt Service Fund	966,995	-	-	966,995
Nonmajor Capital Projects Fund	66,600	517,000	-	583,600
Total	\$ 3,002,960	\$ 517,000	\$ 5,089	\$ 3,525,049

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.

Interfund balances for the year ended December 31, 2016, 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**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	9,957	-	78,644	88,601
Nonmajor Capital Projects Fund	-	300,000	-	300,000
<b>Total</b>	<u>\$ 9,957</u>	<u>\$ 300,000</u>	<u>\$ 92,474</u>	<u>\$ 402,431</u>

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.

**NOTE 11 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2016 was as follows:

	Balance 12/31/2015	Additions	Deletions	Balance 12/31/2016
<b>Governmental Activities:</b>				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	9,979,591	8,713,657	(1,101,427)	17,591,821
Non-Depreciable Capital Assets	<u>17,184,479</u>	<u>8,713,657</u>	<u>(1,101,427)</u>	<u>24,796,709</u>
Depreciable Capital Assets:				
Buildings	28,501,234	-	(31,065)	28,470,169
Improvements	57,413,182	1,357,425	(486,278)	58,284,329
Machinery and Equipment	19,141,727	1,438,964	(286,033)	20,294,658
Infrastructure	117,700,522	1,200,927	-	118,901,449
Depreciable Capital Assets	<u>222,756,665</u>	<u>3,997,316</u>	<u>(803,376)</u>	<u>225,950,605</u>
Less: Accumulated Depreciation:				
Buildings	(22,505,703)	(621,937)	9,319	(23,118,321)
Improvements	(31,424,101)	(2,676,138)	251,082	(33,849,157)
Machinery and Equipment	(14,225,489)	(1,036,133)	272,006	(14,989,616)
Infrastructure	(74,778,110)	(1,452,115)	-	(76,230,225)
Accumulated Depreciation	<u>(142,933,403)</u>	<u>(5,786,323) *</u>	<u>532,407</u>	<u>(148,187,319)</u>
Depreciable Capital Assets, net	<u>79,823,262</u>	<u>(1,789,007)</u>	<u>(270,969)</u>	<u>77,763,286</u>
<b>Governmental Activities Capital Assets, net</b>	<u>\$ 97,007,741</u>	<u>\$ 6,924,650</u>	<u>\$ (1,372,396)</u>	<u>\$ 102,559,995</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 11 – CAPITAL ASSETS** (Continued)

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

General Government:

Legislative and Executive	\$ 2,290,129
Judicial	33,081
Public Safety	375,520
Public Works	2,391,376
Health	463,404
Human Services	202,403
Conservation and Recreation	30,410
	<u>\$ 5,786,323</u>

	Balance 12/31/2015	Additions	Deletions	Balance 12/31/2016
<b><u>Business-Type Activities:</u></b>				
Non-Depreciable Capital Assets:				
Land	\$ 1,171,574	\$ -	\$ -	\$ 1,171,574
Non-Depreciable Capital Assets	1,171,574	-	-	1,171,574
Depreciable Capital Assets:				
Buildings	16,408,690	-	-	16,408,690
Improvements	1,702,060	-	-	1,702,060
Machinery and Equipment	2,572,151	73,137	-	2,645,288
Infrastructure	20,258,627	480,377	-	20,739,004
Depreciable Capital Assets	40,941,528	553,514	-	41,495,042
Less: Accumulated Depreciation:				
Buildings	(3,941,257)	(407,206)	-	(4,348,463)
Improvements	(841,895)	(87,083)	-	(928,978)
Machinery and Equipment	(2,098,133)	(118,566)	-	(2,216,699)
Infrastructure	(8,845,370)	(356,997)	-	(9,202,367)
Accumulated Depreciation	(15,726,655)	(969,852)	-	(16,696,507)
Depreciable Capital Assets, net	25,214,873	(416,338)	-	24,798,535
Business-Type Activities				
Capital Assets, net	\$ 26,386,447	\$ (416,338)	\$ -	\$ 25,970,109

**NOTE 12 – NOTE TRANSACTIONS**

The Ohio Revised Code provides that notes including renewal notes issued in anticipation of the issuance of general obligation bonds may be issued and outstanding from time to time up to a maximum period of 20 years from the date of issuance of the original notes. Bond anticipation notes may be retired at maturity from the proceeds of the sale of renewal notes or of the bonds anticipated by the notes, or from available funds of the County or a combination of these sources.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 12 – NOTE TRANSACTIONS** (Continued)

The County is retiring its notes by the issuance of one year renewal notes with a portion of the principal being retired in accordance with the above provisions.

The County issued bond anticipation notes to finance various construction projects and the acquisition of capital assets during the year. The following is a schedule of the activity for the year:

	Interest Rate	Amount Outstanding 12/31/2015	Additions	Retirements	Amount Outstanding 12/31/2016
<b><u>Governmental Activities:</u></b>					
Various Purpose Notes - Series 2015	0.75%	\$ 2,120,000	\$ -	\$ 2,120,000	\$ -
Various Purpose Notes - Series 2015 II	1.00%	5,000,000	-	5,000,000	-
Various Purpose Notes - Series 2016	1.25%	-	<u>7,305,000</u>	<u>7,305,000</u>	-
Total Governmental Activities		<u>7,120,000</u>	<u>7,305,000</u>	<u>14,425,000</u>	-
<b><u>Business-Type Activities:</u></b>					
Various Purpose Notes - Series 2015	0.75%	1,555,000	-	1,555,000	-
Various Purpose Notes - Series 2016	1.25%	-	<u>1,395,000</u>	<u>1,395,000</u>	-
Total Business-Type Activities		<u>1,555,000</u>	<u>1,395,000</u>	<u>2,950,000</u>	-
		<u>\$ 8,675,000</u>	<u>\$ 8,700,000</u>	<u>\$ 17,375,000</u>	<u>\$ -</u>

**NOTE 13 – LONG-TERM OBLIGATIONS**

A schedule of changes in long-term obligations of the County during 2016 was as follows:

	Amount Outstanding 12/31/2015	Additions	Retirements	Amount Outstanding 12/31/2016	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
<b><u>General Obligation Note:</u></b>					
1.75% Various Purpose Note - Series 2016 II	\$ -	\$ 7,805,000	\$ -	\$ 7,805,000	\$ 7,805,000
<b><u>General Obligation Bonds:</u></b>					
0.85% to 5.55% - 2010					
Human Service Building Refunding	1,355,000	-	125,000	1,230,000	125,000
2.25% to 5.00% - 2009					
Various Purpose Bonds	2,285,000	-	250,000	2,035,000	145,000
3.75% to 5.00% - 2007					
Various Purpose Refunding	<u>6,020,000</u>	-	<u>660,000</u>	<u>5,360,000</u>	<u>650,000</u>
Total General Obligation Debt	9,660,000	7,805,000	1,035,000	16,430,000	8,725,000
Compensated Absences	4,521,289	4,600,133	4,521,289	4,600,133	636,159
Net Pension Liability	38,533,930	15,804,473	-	54,338,403	-
Accrued Bond Premium	130,173	-	16,809	113,364	16,809
Total Governmental Activities	<u>\$ 52,845,392</u>	<u>\$ 28,209,606</u>	<u>\$ 5,573,098</u>	<u>\$ 75,481,900</u>	<u>\$ 9,377,968</u>

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 13 – LONG-TERM OBLIGATIONS** (Continued)

	Amount Outstanding <u>12/31/2015</u>	Additions	Retirements	Amount Outstanding <u>12/31/2016</u>	Amounts Due Within One Year
<b><u>Business-Type Activities:</u></b>					
<b><u>General Obligation Note:</u></b>					
1.75% Various Purpose Note - Series 2016 II	\$ -	\$ 1,395,000	\$ -	\$ 1,395,000	\$ 1,395,000
<b><u>General Obligation Bonds:</u></b>					
2.25% to 5.00% - 2009 Limecrest Sewer Construction	307,000	-	14,200	292,800	14,900
2.25% to 5.00% - 2009 Various Purpose Bonds	585,000	-	150,000	435,000	65,000
3.75% to 5.00% - 2007 Various Purpose Refunding	<u>975,000</u>	<u>-</u>	<u>60,000</u>	<u>915,000</u>	<u>80,000</u>
Total General Obligation Debt	1,867,000	1,395,000	224,200	3,037,800	1,554,900
<b><u>Ohio Public Works Commission Loans:</u></b>					
Northridge Water Storage Tank	91,200	-	7,600	83,600	15,200
West Enon Estates Sanitary Sewer	198,000	-	12,375	185,625	24,750
Southwest Regional WWTP Expansion	1,425,000	-	37,500	1,387,500	75,000
Green Meadows Water Tank	95,000	-	5,000	90,000	10,000
Southwest WWTP Equipment Replacement	99,000	-	5,824	93,176	11,647
Lawrenceville & Northridge Water Imp Sewer & Manhole Rehabilitation 2014	15,731	-	508	15,223	1,015
	-	230,286	5,757	224,529	11,514
<b><u>Ohio Water Development Authority Loans:</u></b>					
Raymond Drive Lift Station	37,678	-	9,419	28,259	9,419
Garden Acres Sewer Rehab	18,175	-	4,039	14,136	4,039
Park Layne Sewer Rehab	26,800	-	5,674	21,126	5,831
Northridge Manhole Rehab	38,533	-	8,086	30,447	8,351
Limecrest Water System	718,234	-	25,651	692,583	25,651
Southwest Regional WWTP Expansion	5,506,076	-	229,658	5,276,418	236,717
Compensated Absences	150,010	133,440	150,010	133,440	14,967
Net Pension Liability	1,084,363	421,607	-	1,505,970	-
Accrued Bond Premium	<u>21,167</u>	<u>-</u>	<u>3,643</u>	<u>17,524</u>	<u>2,817</u>
Total Business-Type Activities	<u>11,391,967</u>	<u>2,180,333</u>	<u>734,944</u>	<u>12,837,356</u>	<u>2,011,818</u>
	<u>\$ 64,237,359</u>	<u>\$ 30,389,939</u>	<u>\$ 6,308,042</u>	<u>\$ 88,319,256</u>	<u>\$ 11,389,786</u>

**General Obligation Bonds:**

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 13 – LONG-TERM OBLIGATIONS** (Continued)

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

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2017	\$ 920,000	\$ 381,945	\$ 159,900	\$ 73,184
2018	1,180,000	339,745	165,700	66,914
2019	1,115,000	291,720	176,500	59,829
2020	1,095,000	243,458	182,300	52,478
2021	1,135,000	195,663	193,200	44,020
2022-2026	2,970,000	320,144	560,400	125,106
2027-2030	<u>210,000</u>	<u>23,310</u>	<u>204,800</u>	<u>17,800</u>
Total	<u>\$ 8,625,000</u>	<u>\$ 1,795,985</u>	<u>\$ 1,642,800</u>	<u>\$ 439,331</u>

Ohio Public Works Commission (OPWC) Loans:

The County entered into various agreements with the Ohio Public Works Commission to borrow funds interest free for the acquisition and construction of sewer and water facilities related to the business-type activities. The original amount of OPWC loans obtained in prior years was \$2,259,264. The loans are being retired from the Sewer and Water Funds.

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

	Principal
2017	\$ 149,126
2018	149,126
2019	149,126
2020	149,126
2021	149,126
2022-2026	582,062
2027-2031	437,646
2032-2035	<u>314,315</u>
	<u>\$ 2,079,653</u>

Ohio Water Development Authority (OWDA) Loans:

The County 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 13 – LONG-TERM OBLIGATIONS** (Continued)

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

	<u>OWDA</u>	
	<u>Principal</u>	<u>Interest</u>
2017	\$ 290,008	\$ 169,842
2018	297,718	162,132
2019	305,666	154,186
2020	294,595	145,994
2021	292,835	137,910
2022-2026	1,592,517	561,219
2027-2031	1,831,782	321,953
2032-2036	978,286	62,315
2037-2041	128,260	-
2042-2043	51,302	-
	<u>\$ 6,062,969</u>	<u>\$ 1,715,551</u>

In 2013, the County entered into an agreement with the Ohio Public Works Commission (OPWC) and the Ohio Water Development Authority (OWDA) to borrow funds for the expansion of the Southwest Regional Wastewater Treatment Plant related to business-type activities. During the year, the County received \$230,286 from OPWC.

Enterprise Debt:

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

Conduit Debt:

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

---

**NOTE 13 – LONG-TERM OBLIGATIONS** (Continued)

At December 31, 2016, there were 65 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 18 series issued after July 1, 1995 was \$1.48 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, 2016 are an overall debt margin of \$41,361,285 and a limit on un-voted debt margin of \$8,908,394.

**NOTE 14 – DEFINED BENEFIT PENSION PLAN**

**Net Pension Liability**

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

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical 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 limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

**NOTE 14 – DEFINED BENEFIT PENSION PLAN** (Continued)

GASB 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 intergovernmental payable on both the accrual and modified accrual bases of accounting.

**Plan Description – Ohio Public Employees Retirement System (OPERS)**

Plan Description - County employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all 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 Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS’ fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 14 – DEFINED BENEFIT PENSION PLAN** (Continued)

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

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 14 – DEFINED BENEFIT PENSION PLAN** (Continued)

	State and Local	Law Enforcement
<b>2016 Statutory Maximum Contribution Rates</b>		
Employer	14.00%	18.10%
Employee	10.00%	*
 <b>2016 Actual Contribution Rates</b>		
Employer:		
Pension	12.00%	16.10%
Post-employment Health Care Benefits	2.0	2.0
 Total Employer	 14.00%	 18.10%
 Employee	 10.00%	 13.00%

\* - This rate is determined by OPERS' Board , but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,858,652 for 2016. 1 00% has been contributed for the year 2016.

**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, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OP&F's total pension liability was measured as of December 31, 2015, and was determined by rolling forward the total pension liability as of January 1, 2015, to December 31, 2015. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 14 – DEFINED BENEFIT PENSION PLAN** (Continued)

	Governmental Activities	Business-Type Activities	Total
Proportion of the Net Pension Liability:			
Current Measurement Date	0.3137093%	0.0086943%	0.3224036%
Prior Measurement Date	0.3194889%	0.0089906%	0.3284794%
Change in Proportionate Share	<u>-0.0057796%</u>	<u>-0.0002962%</u>	<u>-0.0060758%</u>
Proportionate Share of the Net Pension Liability	\$ 54,338,403	\$ 1,505,970	\$ 55,844,373
Pension Expense	\$ 7,415,131	\$ 198,133	\$ 7,613,264

At December 31, 2016, 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
<b>Deferred Outflows of Resources</b>			
Net difference between projected and actual earnings on pension plan investments	\$ 16,080,823	\$ 427,024	\$ 16,507,847
County contributions subsequent to the measurement date	4,732,408	126,244	4,858,652
Total Deferred Outflow of Resources	<u>\$ 20,813,231</u>	<u>\$ 553,268</u>	<u>\$ 21,366,499</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$ 1,061,013	\$ 27,660	\$ 1,088,673
Changes in proportion and differences between County contributions and proportionate share of contributions	\$ 535,482	\$ 14,285	\$ 549,767
Total Deferred Inflows of Resources	<u>\$ 1,596,495</u>	<u>\$ 41,945</u>	<u>\$ 1,638,440</u>

\$4,858,652 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. 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, 2016

**NOTE 14 – DEFINED BENEFIT PENSION PLAN** (Continued)

Fiscal Year Ending December 31:	<u>OPERS</u>
2017	\$ 3,355,104
2018	3,623,488
2019	4,162,363
2020	<u>3,728,452</u>
Total	<u>\$ 14,869,407</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 was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuations are presented below.

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 14 – DEFINED BENEFIT PENSION PLAN** (Continued)

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. 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 money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other Investments	18.00	4.59
	100.00 %	5.27 %

**Discount Rate** The discount rate used to measure the total pension liability was 8 percent. 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 contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits 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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 14 – DEFINED BENEFIT PENSION PLAN** (Continued)

**Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of net pension liability	\$ 88,973,728	\$ 55,844,373	\$ 27,900,810

**Changes between Measurement Date and Report Date**

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County’s net pension liability is expected to be significant.

**NOTE 15 – POSTEMPLOYMENT BENEFITS**

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

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016. As of December 31, 2016, OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2015 CAFR for details.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

**NOTE 15 – POSTEMPLOYMENT BENEFITS** (Continued)

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, State and Local employers contributed at a rate of 14.0% of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2016.

As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2017 decreased to 1.0% for both plans. 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 2016 was 4.0%.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2016, 2015, and 2014 were \$945,932, \$932,812, and \$939,676, respectively, which were equal to the required contributions for each year.

**NOTE 16 – OTHER EMPLOYEE BENEFITS**

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



**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

---

**NOTE 17 – 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 coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

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

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

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

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

**NOTE 17 – RISK MANAGEMENT** (Continued)

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

**C. Workers Compensation:**

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

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

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

All claims processing is done by the State. The State initially pays all claims and then bills the County. At December 31, 2016, a claims liability of \$2,337,326 is reported in the government-wide statement of net position and represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers’ Compensation. Claims incurred during the year were \$317,481.

**NOTE 18 – 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, 2016

---

---

**NOTE 18 – 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 2016, 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 2015, 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 19 – RELATED ORGANIZATIONS**

**Clark County Public Library** – Clark County Public Library is a related Organization. The County appoints the governing board of the Library; however, the County cannot influence the Library’s operations nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library received \$4,029,755 in library and local government money passed thru the County during 2016.

**National Trail Parks and Recreation District** – The National Trail Parks and Recreation District (NTPRD) is a related Organization and operated in accordance with Section 755 of the Ohio Revised Code. NTPRD is directed by a seven member Board of Trustees; four are appointed by the City of Springfield, two by the Clark County Board of County Commissioners and the seventh member to be selected by the first six. During 2016, the County contributed \$145,000 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 \$38,685 in local government monies passed thru the County during 2016.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

**NOTE 20 – 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 21 – SUBSEQUENT EVENTS**

On May 2, 2017, the County Commissioners issued \$13,855,000 2.00% - 5.00% Various Purpose Improvement and Refunding Bonds, Series 2017. This Bond retired the \$8,800,000 of Bond Anticipation Note that was outstanding at December 31, 2016 along with providing additional dollars for various capital projects throughout the County.

**NOTE 22 – IMPLEMENTATION OF ACCOUNTING PRINCIPLES**

In 2016, the County implemented GASB Statement No. 72, “Fair Value Measurement and Application”, GASB Statement No. 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68”, GASB Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments”, GASB Statement No. 77, “Tax Abatement Disclosures”, and GASB Statement No. 79, “Certain External Investment Pools and Pool Participants”.

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statements No. 73 and 76 were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance and also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB 79 guidance into its 2016 financial statements; however, there was no effect on beginning net position/fund balance.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

**NOTE 23 – TAX ABATEMENTS**

As of December 31, 2016, 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.

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.

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

---

---

**NOTE 23 – TAX ABATEMENTS** (Continued)

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.

**THIS SPACE HAS BEEN INTENTIONALLY LEFT BLANK**

**CLARK COUNTY, OHIO**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016

**NOTE 23 – TAX ABATEMENTS** (Continued)

Below is the information relevant to the disclosure of those programs for the year ended December 31, 2016:

Tax Abatement Program	Total Estimated Gross Amount of Taxes Abated for the Year 2016
Community Reinvestment Area (CRA):	
South Limestone - Residential Development	\$ 53,061
South Limestone - Commercial/Industrial Development:	
Retail	\$ 1,992
Center City - Residential Development	\$ 10,810
Center City - Commercial/Industrial Development:	
Retail	\$ 6,393
Office	\$ 39,405
Sheridan-Kenton - Commercial/Industrial Development:	
Manufacturing	\$ 7,283
Enterprise Zone:	
Manufacturing	\$ 286,811
Recreation	\$ 59,158

## **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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,494,820	\$ 3,494,820	\$ 3,234,409	\$ (260,411)
Permissive Sales Tax	25,200,000	25,200,000	25,613,745	413,745
Intergovernmental	5,865,572	5,900,384	6,050,563	150,179
Charges for Services	5,950,486	6,036,337	5,767,573	(268,764)
Licenses and Permits	302,600	302,600	344,992	42,392
Fees, Fines and Forfeitures	677,035	677,035	555,036	(121,999)
Investment Income	1,000,050	1,000,050	1,081,571	81,521
Other Revenue	282,796	301,684	568,651	266,967
	<u>42,773,359</u>	<u>42,912,910</u>	<u>43,216,540</u>	<u>303,630</u>
<b>Total Revenues</b>				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	8,084,462	8,161,232	7,262,855	898,377
Judicial	10,802,993	10,837,738	10,587,450	250,288
Public Safety	17,656,057	17,797,239	16,709,709	1,087,530
Public Works	5,300,932	5,496,097	4,807,929	688,168
Health	306,918	307,009	294,977	12,032
Human Services	768,348	767,648	715,435	52,213
Conservation and Recreation	430,905	430,905	429,700	1,205
	<u>43,350,615</u>	<u>43,797,868</u>	<u>40,808,055</u>	<u>2,989,813</u>
<b>Total Expenditures</b>				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(577,256)</u>	<u>(884,958)</u>	<u>2,408,485</u>	<u>3,293,443</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	10,000	10,000	1,540	(8,460)
Transfers In	-	89	1,127,089	1,127,000
Advances Out	(2,000,000)	(2,000,000)	-	2,000,000
Transfers Out	(5,330,992)	(5,042,001)	(4,167,475)	874,526
	<u>(7,320,992)</u>	<u>(7,031,912)</u>	<u>(3,038,846)</u>	<u>3,993,066</u>
<b>Total Other Financing Sources (Uses)</b>				
Net Change in Fund Balance	(7,898,248)	(7,916,870)	(630,361)	7,286,509
Fund Balance, Beginning of Year	11,129,851	11,129,851	11,129,851	-
Prior Year Encumbrances Appropriated	<u>1,762,802</u>	<u>1,762,802</u>	<u>1,762,802</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,994,405</u>	<u>\$ 4,975,783</u>	<u>\$ 12,262,292</u>	<u>7,286,509</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 17,555,878	\$ 19,782,647	\$ 14,585,875	\$ (5,196,772)
Charges for Services	-	-	237,651	237,651
Other Revenue	9,024	9,024	81,977	72,953
	<u>17,564,902</u>	<u>19,791,671</u>	<u>14,905,503</u>	<u>(4,886,168)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
Human Services	20,082,229	22,019,255	18,810,547	3,208,708
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,517,327)</u>	<u>(2,227,584)</u>	<u>(3,905,044)</u>	<u>(1,677,460)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	696,000	696,000	-	(696,000)
Advances In	-	189,541	189,541	-
Transfers In	599,900	599,900	600,997	1,097
Advances Out	<u>(49,599)</u>	<u>(239,140)</u>	<u>(239,140)</u>	<u>-</u>
	<u>1,246,301</u>	<u>1,246,301</u>	<u>551,398</u>	<u>(694,903)</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(1,271,026)	(981,283)	(3,353,646)	(2,372,363)
Fund Balance, Beginning of Year	271,849	271,849	271,849	-
Prior Year Encumbrances Appropriated	<u>1,845,718</u>	<u>1,845,718</u>	<u>1,845,718</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 846,541</u>	<u>\$ 1,136,284</u>	<u>\$ (1,236,079)</u>	<u>\$ (2,372,363)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 10,615,547	\$ 10,615,547	\$ 9,881,288	\$ (734,259)
Intergovernmental	8,300,455	8,305,450	9,687,440	1,381,990
Charges for Services	473,400	473,400	552,160	78,760
Investment Income	100	100	444	344
Other Revenue	<u>207,718</u>	<u>249,432</u>	<u>393,421</u>	<u>143,989</u>
 Total Revenues	 <u>19,597,220</u>	 <u>19,643,929</u>	 <u>20,514,753</u>	 <u>870,824</u>
<b>EXPENDITURES:</b>				
Current:				
Health	<u>22,929,096</u>	<u>22,982,430</u>	<u>18,288,711</u>	<u>4,693,719</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,331,876)</u>	<u>(3,338,501)</u>	<u>2,226,042</u>	<u>5,564,543</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	4,658,600	5,705,598	5,705,598	-
Transfers Out	<u>(5,070,600)</u>	<u>(6,222,598)</u>	<u>(6,222,598)</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>(412,000)</u>	 <u>(517,000)</u>	 <u>(517,000)</u>	 <u>-</u>
Net Change in Fund Balance	(3,743,876)	(3,855,501)	1,709,042	5,564,543
Fund Balance, Beginning of Year	13,252,789	13,252,789	13,252,789	-
Prior Year Encumbrances Appropriated	<u>3,179,906</u>	<u>3,179,906</u>	<u>3,179,906</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 12,688,819</u>	<u>\$ 12,577,194</u>	<u>\$ 18,141,737</u>	<u>\$ 5,564,543</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 6,167,329	\$ 6,167,329	\$ 5,891,192	\$ (276,137)
Intergovernmental	7,096,947	7,096,947	6,623,592	(473,355)
Charges for Services	277,865	277,865	396,720	118,855
Other Revenue	<u>20,188</u>	<u>20,188</u>	<u>3,679</u>	<u>(16,509)</u>
 Total Revenues	 <u>13,562,329</u>	 <u>13,562,329</u>	 <u>12,915,183</u>	 <u>(647,146)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>15,944,507</u>	<u>15,963,938</u>	<u>15,781,535</u>	<u>182,403</u>
Net Change in Fund Balance	(2,382,178)	(2,401,609)	(2,866,352)	(464,743)
Fund Balance, Beginning of Year	7,850,315	7,850,315	7,850,315	-
Prior Year Encumbrances Appropriated	<u>3,164,744</u>	<u>3,164,744</u>	<u>3,164,744</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,632,881</u>	<u>\$ 8,613,450</u>	<u>\$ 8,148,707</u>	<u>\$ (464,743)</u>

See accompanying notes to the required supplementary information.

**CLARK COUNTY, OHIO**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2016

---

**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 2016.

**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, 2016

---

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, 2016

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 &amp; Family Services Fund</u>	<u>Department of Developmental Disabilities Fund</u>	<u>Children's Services Fund</u>
GAAP Basis	\$ 1,712,481	\$ (181,032)	\$ 2,644,216	\$ 3,421,989
Revenue Accruals	(54,469)	(616,719)	347,014	(187,554)
Expenditure Accruals	(126,767)	40,741	5,280	(121,733)
Other Financing Sources/Uses	(37,515)	(49,599)	-	-
Encumbrances	<u>(2,124,091)</u>	<u>(2,547,037)</u>	<u>(1,287,468)</u>	<u>(5,979,054)</u>
Budget Basis	<u>\$ (630,361)</u>	<u>\$ (3,353,646)</u>	<u>\$ 1,709,042</u>	<u>\$ (2,866,352)</u>

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

	2015	2014	2013
County's Proportion of the Net Pension Liability	0.37760060%	0.00385370%	0.00385370%
County's Proportionate Share of the Net Pension Liability	\$ 55,844,373	\$ 39,618,293	\$ 38,721,330
County's Covered Employee Payroll	\$ 40,884,416	\$ 40,812,824	\$ 40,631,670
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	136.59%	97.07%	95.30%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year end.



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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$ 4,858,652	\$ 4,830,562	\$ 4,846,376	\$ 4,868,310
Contributions in Relation to the Contractually Required Contribution	<u>4,858,652</u>	<u>4,830,562</u>	<u>4,846,376</u>	<u>4,868,310</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Employee Payroll	\$ 39,471,988	\$ 40,884,416	\$ 40,812,824	\$ 40,631,670
Contributions as a Percentage of Covered Employee Payroll	12.31%	11.82%	11.87%	11.98%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year end.

**SUPPLEMENTARY INFORMATION –  
COMBINING FINANCIAL STATEMENTS**

## Nonmajor Governmental Funds – Fund Descriptions

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

---

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

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

---

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

---

***NONMAJOR DEBT SERVICE FUNDS***

---

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

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

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

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

---

***NONMAJOR CAPITAL PROJECTS FUNDS***

---

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

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

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

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

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

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

**County Resurfacing** – 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.

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

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

(Continued)

Nonmajor Governmental Funds – Fund Descriptions  
(Continued)

***NONMAJOR PERMANENT FUNDS***

---

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

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

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

**CLARK COUNTY, OHIO**  
 Combined Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2016

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS:</b>					
Pooled Cash and Investments	\$ 15,293,644	\$ 68,134	\$ 311,584	\$ 108,777	\$ 15,782,139
Pooled Cash and Investments in Segregated Accounts	356,626	-	-	-	356,626
Pooled Cash and Investments with Fiscal and Escrow Agents	5,851	366	-	-	6,217
Receivables:					
Taxes	2,239,873	-	-	-	2,239,873
Accounts	379,061	-	-	-	379,061
Special Assessments	166,856	-	28,741	-	195,597
Accrued Interest	-	-	-	341	341
Due from Other Governments	4,467,534	-	235,629	-	4,703,163
Due from Other Funds	92,474	-	-	-	92,474
Materials and Supplies Inventory	3,796	-	-	-	3,796
Prepaid Items	55,789	-	1,000	-	56,789
	<u>23,061,504</u>	<u>68,500</u>	<u>576,954</u>	<u>109,118</u>	<u>23,816,076</u>
Total Assets	<u>\$ 23,061,504</u>	<u>\$ 68,500</u>	<u>\$ 576,954</u>	<u>\$ 109,118</u>	<u>\$ 23,816,076</u>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 168,043	\$ -	\$ -	\$ -	\$ 168,043
Retainage Payable	5,851	-	-	-	5,851
Accrued Wages and Benefits	343,431	-	-	-	343,431
Due to Other Funds	88,601	-	300,000	-	388,601
Matured Interest Payable	-	366	-	-	366
	<u>605,926</u>	<u>366</u>	<u>300,000</u>	<u>-</u>	<u>906,292</u>
Total Liabilities	<u>605,926</u>	<u>366</u>	<u>300,000</u>	<u>-</u>	<u>906,292</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Property Taxes Levied for Next Year	2,239,873	-	-	-	2,239,873
Unavailable Revenue - Intergovernmental Revenue	4,083,571	-	264,370	-	4,347,941
Unavailable Revenue - Charges for Services	52,677	-	-	-	52,677
Unavailable Revenue - Special Assessments	166,856	-	-	-	166,856
Undistributed Monies	356,626	-	-	-	356,626
	<u>6,899,603</u>	<u>-</u>	<u>264,370</u>	<u>-</u>	<u>7,163,973</u>
Total Deferred Inflows of Resources	<u>6,899,603</u>	<u>-</u>	<u>264,370</u>	<u>-</u>	<u>7,163,973</u>
<b>FUND BALANCES:</b>					
Nonspendable	59,585	-	1,000	75,391	135,976
Restricted	15,496,390	14,826	130,557	33,727	15,675,500
Committed	-	53,308	-	-	53,308
Unassigned (Deficit)	-	-	(118,973)	-	(118,973)
	<u>15,555,975</u>	<u>68,134</u>	<u>12,584</u>	<u>109,118</u>	<u>15,745,811</u>
Total Fund Balances	<u>15,555,975</u>	<u>68,134</u>	<u>12,584</u>	<u>109,118</u>	<u>15,745,811</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 23,061,504</u>	<u>\$ 68,500</u>	<u>\$ 576,954</u>	<u>\$ 109,118</u>	<u>\$ 23,816,076</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2016

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 1,004,060	\$ 2,887,051	\$ 4,885,765
Pooled Cash and Investments in Segregated Accounts	16,845	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	48,588	-	11,414
Special Assessments	-	-	-
Due from Other Governments	171,944	-	3,363,769
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	1,791
Prepaid Items	7,144	42,621	-
	<u>1,248,581</u>	<u>2,929,672</u>	<u>8,262,739</u>
Total Assets	<u>\$ 1,248,581</u>	<u>\$ 2,929,672</u>	<u>\$ 8,262,739</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 9,248	\$ 2,034	\$ 99,915
Retainage Payable	-	-	-
Accrued Wages and Benefits	115,333	18,329	82,530
Due to Other Funds	-	-	-
	<u>124,581</u>	<u>20,363</u>	<u>182,445</u>
Total Liabilities	<u>124,581</u>	<u>20,363</u>	<u>182,445</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes Levied for Next Year	-	-	-
Unavailable Revenue - Intergovernmental Revenue	171,944	-	3,058,727
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
Undistributed Monies	16,845	-	-
	<u>188,789</u>	<u>-</u>	<u>3,058,727</u>
Total Deferred Inflows of Resources	<u>188,789</u>	<u>-</u>	<u>3,058,727</u>
<b>FUND BALANCES:</b>			
Nonspendable	7,144	42,621	1,791
Restricted	928,067	2,866,688	5,019,776
	<u>935,211</u>	<u>2,909,309</u>	<u>5,021,567</u>
Total Fund Balances	<u>935,211</u>	<u>2,909,309</u>	<u>5,021,567</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 1,248,581</u>	<u>\$ 2,929,672</u>	<u>\$ 8,262,739</u>



Waste Management	Dog and Kennel	GIS Mapping	Commissioners	Treasurer's	Community Development	Prosecuting Attorney
\$ 806,745	\$ 332,457	\$ 320,200	\$ 54,098	\$ 81,324	\$ 43,782	\$ 434,227
-	-	-	-	-	-	339,781
-	-	-	-	-	5,851	-
-	-	-	2,239,873	-	-	-
70,410	45	1,266	1,492	-	-	25,325
-	-	-	-	-	-	-
-	-	-	144,011	-	-	62,503
6,096	-	-	-	-	49,048	-
2,005	-	-	-	-	-	-
1,108	-	80	-	929	23	251
<u>\$ 886,364</u>	<u>\$ 332,502</u>	<u>\$ 321,546</u>	<u>\$ 2,439,474</u>	<u>\$ 82,253</u>	<u>\$ 98,704</u>	<u>\$ 862,087</u>
\$ 5,343	\$ 1,112	\$ -	\$ 164	\$ 585	\$ -	\$ 500
-	-	-	-	-	5,851	-
8,760	9,789	3,954	-	3,525	-	19,445
6,096	-	-	-	-	62,005	18,000
<u>20,199</u>	<u>10,901</u>	<u>3,954</u>	<u>164</u>	<u>4,110</u>	<u>67,856</u>	<u>37,945</u>
-	-	-	2,239,873	-	-	-
-	-	-	144,011	-	-	62,503
80	-	-	-	-	-	120
-	-	-	-	-	-	-
-	-	-	-	-	-	339,781
<u>80</u>	<u>-</u>	<u>-</u>	<u>2,383,884</u>	<u>-</u>	<u>-</u>	<u>402,404</u>
3,113	-	80	-	929	23	251
<u>862,972</u>	<u>321,601</u>	<u>317,512</u>	<u>55,426</u>	<u>77,214</u>	<u>30,825</u>	<u>421,487</u>
<u>866,085</u>	<u>321,601</u>	<u>317,592</u>	<u>55,426</u>	<u>78,143</u>	<u>30,848</u>	<u>421,738</u>
<u>\$ 886,364</u>	<u>\$ 332,502</u>	<u>\$ 321,546</u>	<u>\$ 2,439,474</u>	<u>\$ 82,253</u>	<u>\$ 98,704</u>	<u>\$ 862,087</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2016  
(Continued)

	Sheriff	Common Pleas Court	Domestic Relations Court
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 490,453	\$ 1,127,114	\$ 196,847
Pooled Cash and Investments in Segregated Accounts	-	-	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	5,591	1,309	-
Special Assessments	-	-	-
Due from Other Governments	96,407	93,702	-
Due from Other Funds	13,830	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	84	182	240
	<u>84</u>	<u>182</u>	<u>240</u>
Total Assets	<u>\$ 606,365</u>	<u>\$ 1,222,307</u>	<u>\$ 197,087</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 541	\$ 1,480	\$ 1,336
Retainage Payable	-	-	-
Accrued Wages and Benefits	1,974	11,758	17,234
Due to Other Funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,515</u>	<u>13,238</u>	<u>18,570</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes Levied for Next Year	-	-	-
Unavailable Revenue - Intergovernmental Revenue	55,801	93,702	-
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
Undistributed Monies	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>55,801</u>	<u>93,702</u>	<u>-</u>
<b>FUND BALANCES:</b>			
Nonspendable	84	182	240
Restricted	547,965	1,115,185	178,277
	<u>547,965</u>	<u>1,115,185</u>	<u>178,277</u>
Total Fund Balances	<u>548,049</u>	<u>1,115,367</u>	<u>178,517</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 606,365</u>	<u>\$ 1,222,307</u>	<u>\$ 197,087</u>

<u>Probate Court</u>	<u>Juvenile Court</u>	<u>Municipal Court</u>	<u>Clerk of Courts</u>	<u>Recorder</u>	<u>FEMA</u>	<u>Emergency Management</u>
\$ 211,585	\$ 1,228,756	\$ 61,289	\$ 95,744	\$ 10,669	\$ -	\$ 118,864
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,224	194,988	1,077	-	29	-	1,064
-	-	-	-	-	-	-
-	382,519	-	-	-	-	152,679
-	-	-	-	-	11,000	2,500
-	-	-	-	-	-	-
-	538	-	-	2,524	-	-
<u>\$ 213,809</u>	<u>\$ 1,806,801</u>	<u>\$ 62,366</u>	<u>\$ 95,744</u>	<u>\$ 13,222</u>	<u>\$ 11,000</u>	<u>\$ 275,107</u>
\$ 2,075	\$ 40,235	\$ -	\$ -	\$ -	\$ -	\$ 1,608
-	-	-	-	-	-	-
340	45,309	-	2,166	-	-	-
-	-	-	-	-	-	2,500
<u>2,415</u>	<u>85,544</u>	<u>-</u>	<u>2,166</u>	<u>-</u>	<u>-</u>	<u>4,108</u>
-	-	-	-	-	-	-
-	344,204	-	-	-	-	152,679
-	52,477	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	396,681	-	-	-	-	152,679
-	538	-	-	2,524	-	-
<u>211,394</u>	<u>1,324,038</u>	<u>62,366</u>	<u>93,578</u>	<u>10,698</u>	<u>11,000</u>	<u>118,320</u>
<u>211,394</u>	<u>1,324,576</u>	<u>62,366</u>	<u>93,578</u>	<u>13,222</u>	<u>11,000</u>	<u>118,320</u>
<u>\$ 213,809</u>	<u>\$ 1,806,801</u>	<u>\$ 62,366</u>	<u>\$ 95,744</u>	<u>\$ 13,222</u>	<u>\$ 11,000</u>	<u>\$ 275,107</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2016  
(Continued)

	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 124,453	\$ 778,161	\$ -	\$ 15,293,644
Pooled Cash and Investments in Segregated Accounts	-	-	-	356,626
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	5,851
Receivables:				
Taxes	-	-	-	2,239,873
Accounts	-	14,239	-	379,061
Special Assessments	166,856	-	-	166,856
Due from Other Governments	-	-	-	4,467,534
Due from Other Funds	-	-	10,000	92,474
Materials and Supplies Inventory	-	-	-	3,796
Prepaid Items	-	65	-	55,789
	<u>-</u>	<u>65</u>	<u>-</u>	<u>55,789</u>
 Total Assets	 <u>\$ 291,309</u>	 <u>\$ 792,465</u>	 <u>\$ 10,000</u>	 <u>\$ 23,061,504</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ -	\$ 1,867	\$ -	\$ 168,043
Retainage Payable	-	-	-	5,851
Accrued Wages and Benefits	-	2,985	-	343,431
Due to Other Funds	-	-	-	88,601
	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,601</u>
 Total Liabilities	 <u>-</u>	 <u>4,852</u>	 <u>-</u>	 <u>605,926</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Property Taxes Levied for Next Year	-	-	-	2,239,873
Unavailable Revenue - Intergovernmental Revenue	-	-	-	4,083,571
Unavailable Revenue - Charges for Services	-	-	-	52,677
Unavailable Revenue - Special Assessments	166,856	-	-	166,856
Undistributed Monies	-	-	-	356,626
	<u>-</u>	<u>-</u>	<u>-</u>	<u>356,626</u>
 Total Deferred Inflows of Resources	 <u>166,856</u>	 <u>-</u>	 <u>-</u>	 <u>6,899,603</u>
<b>FUND BALANCES:</b>				
Nonspendable	-	65	-	59,585
Restricted	124,453	787,548	10,000	15,496,390
	<u>124,453</u>	<u>787,548</u>	<u>10,000</u>	<u>15,496,390</u>
 Total Fund Balances	 <u>124,453</u>	 <u>787,613</u>	 <u>10,000</u>	 <u>15,555,975</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 <u>\$ 291,309</u>	 <u>\$ 792,465</u>	 <u>\$ 10,000</u>	 <u>\$ 23,061,504</u>

**CLARK COUNTY, OHIO**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2016

---

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 53,308	\$ -	\$ 14,826	\$ 68,134
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 53,308</u>	<u>\$ 366</u>	<u>\$ 14,826</u>	<u>\$ 68,500</u>
<b>LIABILITIES:</b>				
Matured Interest Payable	\$ -	\$ 366	\$ -	\$ 366
Total Liabilities	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
<b>FUND BALANCES:</b>				
Restricted	-	-	14,826	14,826
Committed	<u>53,308</u>	<u>-</u>	<u>-</u>	<u>53,308</u>
Total Fund Balances	<u>53,308</u>	<u>-</u>	<u>14,826</u>	<u>68,134</u>
Total Liabilities and Fund Balances	<u>\$ 53,308</u>	<u>\$ 366</u>	<u>\$ 14,826</u>	<u>\$ 68,500</u>

**CLARK COUNTY, OHIO**  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2016

	DoDD Capital Projects	Derr Road Improvement	Dayton- Springfield/ Old Mill Road
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 181,027	\$ -	\$ -
Receivables:			
Special Assessments	-	-	-
Due from Other Governments	-	120,303	-
Prepaid Items	<u>1,000</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 182,027</u>	<u>\$ 120,303</u>	<u>\$ -</u>
<b>LIABILITIES:</b>			
Due to Other Funds	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>300,000</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable Revenue - Intergovernmental Revenue	<u>-</u>	<u>120,303</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>120,303</u>	<u>-</u>
<b>FUND BALANCES:</b>			
Nonspendable	1,000	-	-
Restricted	-	-	-
Unassigned (Deficit)	<u>(118,973)</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>(117,973)</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 182,027</u>	<u>\$ 120,303</u>	<u>\$ -</u>

<u>Issue II/ OPWC Capital Projects</u>	<u>South Vienna Development</u>	<u>County Resurfacing</u>	<u>Veteran's Park Renovation</u>	<u>Lower Valley Widening</u>	<u>UV/CL Intersection Improvement</u>	<u>Total Non-Major Capital Projects Funds</u>
\$ -	\$ 7,047	\$ -	\$ 123,510	\$ -	\$ -	\$ 311,584
-	28,741	-	-	-	-	28,741
3,067	-	-	-	112,259	-	235,629
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
<u>\$ 3,067</u>	<u>\$ 35,788</u>	<u>\$ -</u>	<u>\$ 123,510</u>	<u>\$ 112,259</u>	<u>\$ -</u>	<u>\$ 576,954</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,000</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
<u>3,067</u>	<u>28,741</u>	<u>-</u>	<u>-</u>	<u>112,259</u>	<u>-</u>	<u>264,370</u>
<u>3,067</u>	<u>28,741</u>	<u>-</u>	<u>-</u>	<u>112,259</u>	<u>-</u>	<u>264,370</u>
-	-	-	-	-	-	1,000
-	7,047	-	123,510	-	-	130,557
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(118,973)</u>
<u>-</u>	<u>7,047</u>	<u>-</u>	<u>123,510</u>	<u>-</u>	<u>-</u>	<u>12,584</u>
<u>\$ 3,067</u>	<u>\$ 35,788</u>	<u>\$ -</u>	<u>\$ 123,510</u>	<u>\$ 112,259</u>	<u>\$ -</u>	<u>\$ 576,954</u>

**CLARK COUNTY, OHIO**

Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2016

---

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
<b>ASSETS:</b>			
Pooled Cash and Investments	\$ 8,604	\$ 100,173	\$ 108,777
Receivables:			
Accrued Interest	<u>-</u>	<u>341</u>	<u>341</u>
 Total Assets	 <u>\$ 8,604</u>	 <u>\$ 100,514</u>	 <u>\$ 109,118</u>
 <b>FUND BALANCES:</b>			
Nonspendable	\$ 4,000	\$ 70,787	\$ 74,787
Restricted	<u>4,604</u>	<u>29,727</u>	<u>34,331</u>
 Total Fund Balances	 <u>\$ 8,604</u>	 <u>\$ 100,514</u>	 <u>\$ 109,118</u>



**CLARK COUNTY, OHIO**  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balance  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2016

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES:</b>					
Taxes	\$ 2,236,046	\$ -	\$ -	\$ -	\$ 2,236,046
Intergovernmental	11,710,160	42,802	7,631,354	-	19,384,316
Charges for Services	4,665,437	149,807	-	-	4,815,244
Licenses and Permits	509,774	-	-	-	509,774
Fees, Fines and Forfeitures	422,363	-	-	-	422,363
Special Assessments	106,992	-	-	-	106,992
Investment Income	38,197	-	167	1,370	39,734
Other Revenue	<u>1,068,450</u>	<u>-</u>	<u>50,566</u>	<u>-</u>	<u>1,119,016</u>
 Total Revenues	 <u>20,757,419</u>	 <u>192,609</u>	 <u>7,682,087</u>	 <u>1,370</u>	 <u>28,633,485</u>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	2,342,158	-	-	-	2,342,158
Judicial	3,384,967	-	-	-	3,384,967
Public Safety	1,292,973	-	-	-	1,292,973
Public Works	6,228,336	-	-	-	6,228,336
Human Services	6,207,180	-	-	1,720	6,208,900
Capital Outlay	-	-	8,097,860	-	8,097,860
Debt Service:					
Principal	40,000	800,000	195,000	-	1,035,000
Interest	<u>1,800</u>	<u>355,518</u>	<u>67,655</u>	<u>-</u>	<u>424,973</u>
 Total Expenditures	 <u>19,497,414</u>	 <u>1,155,518</u>	 <u>8,360,515</u>	 <u>1,720</u>	 <u>29,015,167</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>1,260,005</u>	<u>(962,909)</u>	<u>(678,428)</u>	<u>(350)</u>	<u>(381,682)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Note Proceeds	-	-	90,000	-	90,000
Transfers In	40,500	966,995	583,600	-	1,591,095
Transfers Out	<u>(5,089)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,089)</u>
 Total Other Financing Sources (Uses)	 <u>35,411</u>	 <u>966,995</u>	 <u>673,600</u>	 <u>-</u>	 <u>1,676,006</u>
Net Change in Fund Balance	1,295,416	4,086	(4,828)	(350)	1,294,324
Fund Balance, Beginning of Year	<u>14,260,559</u>	<u>64,048</u>	<u>17,412</u>	<u>109,468</u>	<u>14,451,487</u>
Fund Balance, End of Year	<u>\$ 15,555,975</u>	<u>\$ 68,134</u>	<u>\$ 12,584</u>	<u>\$ 109,118</u>	<u>\$ 15,745,811</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	3,152,990	-	6,160,696
Charges for Services	1,066,332	1,353,700	111,623
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	65,799
Special Assessments	-	-	-
Investment Income	-	-	35,551
Other Revenue	<u>336,307</u>	<u>-</u>	<u>98,970</u>
Total Revenues	<u>4,555,629</u>	<u>1,353,700</u>	<u>6,472,639</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	1,196,959	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	6,002,698
Human Services	4,002,665	-	-
Debt Service:			
Principal	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>4,002,665</u>	<u>1,196,959</u>	<u>6,002,698</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>552,964</u>	<u>156,741</u>	<u>469,941</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	-	-	35,000
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>35,000</u>
Net Change in Fund Balance	552,964	156,741	504,941
Fund Balance, Beginning of Year	<u>382,247</u>	<u>2,752,568</u>	<u>4,516,626</u>
Fund Balance, End of Year	<u>\$ 935,211</u>	<u>\$ 2,909,309</u>	<u>\$ 5,021,567</u>

Waste Management	Dog and Kennel	GIS Mapping	Commissioners	Treasurer's	Community Development	Prosecuting Attorney
\$ -	\$ -	\$ -	\$ 1,905,292	\$ 220,503	\$ -	\$ 110,251
3,488	-	6,000	298,507	-	500	424,235
779,602	3,714	211,955	1,492	-	-	-
-	498,945	-	-	-	-	6,046
-	5,185	-	25,442	-	-	-
-	-	-	-	-	-	-
23	-	-	-	1,745	-	878
<u>57,185</u>	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>561</u>	<u>-</u>	<u>207,106</u>
<u>840,298</u>	<u>507,844</u>	<u>257,955</u>	<u>2,230,733</u>	<u>222,809</u>	<u>500</u>	<u>748,516</u>
-	605,197	225,160	16,777	297,970	-	-
-	-	-	-	-	-	801,283
695,008	-	-	-	-	-	-
-	-	-	-	-	7,360	-
-	-	-	2,204,515	-	-	-
40,000	-	-	-	-	-	-
<u>1,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>736,808</u>	<u>605,197</u>	<u>225,160</u>	<u>2,221,292</u>	<u>297,970</u>	<u>7,360</u>	<u>801,283</u>
<u>103,490</u>	<u>(97,353)</u>	<u>32,795</u>	<u>9,441</u>	<u>(75,161)</u>	<u>(6,860)</u>	<u>(52,767)</u>
-	-	-	-	-	5,500	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>(89)</u>
-	-	-	-	-	500	(89)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>(89)</u>
103,490	(97,353)	32,795	9,441	(75,161)	(6,360)	(52,856)
<u>762,595</u>	<u>418,954</u>	<u>284,797</u>	<u>45,985</u>	<u>153,304</u>	<u>37,208</u>	<u>474,594</u>
<u>\$ 866,085</u>	<u>\$ 321,601</u>	<u>\$ 317,592</u>	<u>\$ 55,426</u>	<u>\$ 78,143</u>	<u>\$ 30,848</u>	<u>\$ 421,738</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, 2016  
(Continued)

	Sheriff	Common Pleas Court	Domestic Relations Court
<b>REVENUES:</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	156,585	140,554	-
Charges for Services	131,205	367,512	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	38,203	2,500	68,239
Special Assessments	-	-	-
Investment Income	-	-	-
Other Revenue	<u>31,185</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u>357,178</u>	 <u>510,566</u>	 <u>68,239</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	401,805	56,348
Public Safety	277,680	-	-
Public Works	-	-	-
Human Services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>277,680</u>	 <u>401,805</u>	 <u>56,348</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>79,498</u>	 <u>108,761</u>	 <u>11,891</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
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	 79,498	 108,761	 11,891
 Fund Balance, Beginning of Year	 <u>468,551</u>	 <u>1,006,606</u>	 <u>166,626</u>
 Fund Balance, End of Year	 <u>\$ 548,049</u>	 <u>\$ 1,115,367</u>	 <u>\$ 178,517</u>

Probate Court	Juvenile Court	Municipal Court	Clerk of Courts	Recorder	FEMA	Emergency Management
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,059,737	-	-	-	-	305,618
42,336	517,298	-	78,668	-	-	-
-	-	-	-	4,783	-	-
-	75	19,766	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	213,959	-	-	-	-	17,990
<u>42,336</u>	<u>1,791,069</u>	<u>19,766</u>	<u>78,668</u>	<u>4,783</u>	<u>-</u>	<u>323,608</u>
-	-	-	-	95	-	-
37,004	1,819,154	-	99,132	-	-	-
-	-	-	-	-	-	320,285
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>37,004</u>	<u>1,819,154</u>	<u>-</u>	<u>99,132</u>	<u>95</u>	<u>-</u>	<u>320,285</u>
<u>5,332</u>	<u>(28,085)</u>	<u>19,766</u>	<u>(20,464)</u>	<u>4,688</u>	<u>-</u>	<u>3,323</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,332	(28,085)	19,766	(20,464)	4,688	-	3,323
<u>206,062</u>	<u>1,352,661</u>	<u>42,600</u>	<u>114,042</u>	<u>8,534</u>	<u>11,000</u>	<u>114,997</u>
<u>\$ 211,394</u>	<u>\$ 1,324,576</u>	<u>\$ 62,366</u>	<u>\$ 93,578</u>	<u>\$ 13,222</u>	<u>\$ 11,000</u>	<u>\$ 118,320</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, 2016  
(Continued)

	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ 2,236,046
Intergovernmental	-	1,250	-	11,710,160
Charges for Services	-	-	-	4,665,437
Licenses and Permits	-	-	-	509,774
Fees, Fines and Forfeitures	-	197,154	-	422,363
Special Assessments	106,992	-	-	106,992
Investment Income	-	-	-	38,197
Other Revenue	-	2,977	62,210	1,068,450
	<u>-</u>	<u>2,977</u>	<u>62,210</u>	<u>1,068,450</u>
 Total Revenues	 <u>106,992</u>	 <u>201,381</u>	 <u>62,210</u>	 <u>20,757,419</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	2,342,158
Judicial	-	170,241	-	3,384,967
Public Safety	-	-	-	1,292,973
Public Works	156,067	-	62,211	6,228,336
Human Services	-	-	-	6,207,180
Debt Service:				
Principal	-	-	-	40,000
Interest	-	-	-	1,800
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,800</u>
 Total Expenditures	 <u>156,067</u>	 <u>170,241</u>	 <u>62,211</u>	 <u>19,497,414</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>(49,075)</u>	 <u>31,140</u>	 <u>(1)</u>	 <u>1,260,005</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	-	-	40,500
Transfers Out	-	-	-	(5,089)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,089)</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>35,411</u>
 Net Change in Fund Balance	 (49,075)	 31,140	 (1)	 1,295,416
 Fund Balance, Beginning of Year	 <u>173,528</u>	 <u>756,473</u>	 <u>10,001</u>	 <u>14,260,559</u>
 Fund Balance, End of Year	 <u>\$ 124,453</u>	 <u>\$ 787,613</u>	 <u>\$ 10,000</u>	 <u>\$ 15,555,975</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2016

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 42,802	\$ 42,802
Charges for Services	-	-	149,807	149,807
Total Revenues	-	-	192,609	192,609
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	675,000	-	125,000	800,000
Interest	291,993	-	63,525	355,518
Total Expenditures	966,993	-	188,525	1,155,518
Excess (Deficit) Revenues Over/ (Under) Expenditures	(966,993)	-	4,084	(962,909)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	966,995	-	-	966,995
Net Change in Fund Balance	2	-	4,084	4,086
Fund Balance, Beginning of Year	53,306	-	10,742	64,048
Fund Balance, End of Year	\$ 53,308	\$ -	\$ 14,826	\$ 68,134

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2016

	DoDD Capital Projects	Derr Road Improvement	Dayton- Springfield/ Old Mill Road
<b>REVENUES:</b>			
Intergovernmental	\$ -	\$ 2,200,567	\$ 1,616,761
Investment Income	167	-	-
Other Revenue	<u>50,566</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>50,733</u>	<u>2,200,567</u>	<u>1,616,761</u>
<b>EXPENDITURES:</b>			
Current:			
Capital Outlay	466,506	2,200,567	1,616,761
Debt Service:			
Principal	140,000	-	-
Interest	<u>59,868</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>666,374</u>	<u>2,200,567</u>	<u>1,616,761</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(615,641)</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Note Proceeds	90,000	-	-
Transfers In	<u>517,000</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>607,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(8,641)	-	-
Fund Balance (Deficit), Beginning of Year	<u>(109,332)</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit), End of Year	<u>\$ (117,973)</u>	<u>\$ -</u>	<u>\$ -</u>



Issue II/ OPWC Capital Projects	South Vienna Development	County Resurfacing	Veteran's Park Renovation	Lower Valley Widening	UV/CL Intersection Improvement	Total Non-Major Capital Projects Funds
\$ 97,460	\$ -	\$ 93,988	\$ -	\$ 3,622,578	\$ -	\$ 7,631,354
-	-	-	-	-	-	167
-	-	-	-	-	-	50,566
<u>97,460</u>	<u>-</u>	<u>93,988</u>	<u>-</u>	<u>3,622,578</u>	<u>-</u>	<u>7,682,087</u>
97,460	-	93,988	-	3,622,578	-	8,097,860
-	55,000	-	-	-	-	195,000
-	<u>7,787</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,655</u>
<u>97,460</u>	<u>62,787</u>	<u>93,988</u>	<u>-</u>	<u>3,622,578</u>	<u>-</u>	<u>8,360,515</u>
-	<u>(62,787)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(678,428)</u>
-	-	-	-	-	-	90,000
-	<u>33,000</u>	<u>-</u>	<u>33,600</u>	<u>-</u>	<u>-</u>	<u>583,600</u>
-	<u>33,000</u>	<u>-</u>	<u>33,600</u>	<u>-</u>	<u>-</u>	<u>673,600</u>
-	(29,787)	-	33,600	-	-	(4,828)
-	<u>36,834</u>	<u>-</u>	<u>89,910</u>	<u>-</u>	<u>-</u>	<u>17,412</u>
<u>\$ -</u>	<u>\$ 7,047</u>	<u>\$ -</u>	<u>\$ 123,510</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,584</u>

**CLARK COUNTY, OHIO**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Nonmajor Permanent Funds  
For the Year Ended December 31, 2016

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
<b>REVENUES:</b>			
Investment Income	\$ -	\$ 1,370	\$ 1,370
Total Revenues	<u>-</u>	<u>1,370</u>	<u>1,370</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services	<u>-</u>	<u>1,720</u>	<u>1,720</u>
Total Expenditures	<u>-</u>	<u>1,720</u>	<u>1,720</u>
Net Change in Fund Balance	-	(350)	(350)
Fund Balance, Beginning of Year	<u>8,604</u>	<u>100,864</u>	<u>109,468</u>
Fund Balance, End of Year	<u>\$ 8,604</u>	<u>\$ 100,514</u>	<u>\$ 109,118</u>

## Nonmajor Internal Service Fund – Fund Description

### ***NONMAJOR INTERNAL SERVICE FUND***

---

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

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

Since there is only one nonmajor Internal Service Fund, the **Document Imaging Fund**, no individual fund information is presented.

## Fiduciary Funds – Fund Descriptions

### *AGENCY FUNDS*

---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

Fiduciary Funds – Fund Descriptions  
(Continued)

***AGENCY FUNDS*** (Continued)

---

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

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

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Agency Funds  
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Deductions	Balance 12/31/2016
<b><u>Department of Rehabilitation Corrections Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 324,156	\$ 4,103,830	\$ 4,092,213	\$ 335,773
Total Assets	<u>\$ 324,156</u>	<u>\$ 4,103,830</u>	<u>\$ 4,092,213</u>	<u>\$ 335,773</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 324,156	\$ 4,103,830	\$ 4,092,213	\$ 335,773
Total Liabilities	<u>\$ 324,156</u>	<u>\$ 4,103,830</u>	<u>\$ 4,092,213</u>	<u>\$ 335,773</u>
<b><u>Mental Health and Recovery Board of Clark, Greene, and Madison Counties Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 11,170,728	\$ 15,779,634	\$ 15,995,897	\$ 10,954,465
Total Assets	<u>\$ 11,170,728</u>	<u>\$ 15,779,634</u>	<u>\$ 15,995,897</u>	<u>\$ 10,954,465</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 11,170,728	\$ 15,779,634	\$ 15,995,897	\$ 10,954,465
Total Liabilities	<u>\$ 11,170,728</u>	<u>\$ 15,779,634</u>	<u>\$ 15,995,897</u>	<u>\$ 10,954,465</u>
<b><u>Health Department Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 3,474,620	\$ 6,441,783	\$ 6,786,653	\$ 3,129,750
Receivables:				
Special Assessments	215,690	3,003	215,690	3,003
Total Assets	<u>\$ 3,690,310</u>	<u>\$ 6,444,786</u>	<u>\$ 7,002,343</u>	<u>\$ 3,132,753</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 3,690,310	\$ 6,444,786	\$ 7,002,343	\$ 3,132,753
Total Liabilities	<u>\$ 3,690,310</u>	<u>\$ 6,444,786</u>	<u>\$ 7,002,343</u>	<u>\$ 3,132,753</u>
<b><u>Payroll Deductions Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 387,551	\$ 13,594,426	\$ 13,573,892	\$ 408,085
Total Assets	<u>\$ 387,551</u>	<u>\$ 13,594,426</u>	<u>\$ 13,573,892</u>	<u>\$ 408,085</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 387,551	\$ 13,594,426	\$ 13,573,892	\$ 408,085
Total Liabilities	<u>\$ 387,551</u>	<u>\$ 13,594,426</u>	<u>\$ 13,573,892</u>	<u>\$ 408,085</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Agency Funds  
For the Year Ended December 31, 2016  
(Continued)

	Balance 12/31/2015	Additions	Deductions	Balance 12/31/2016
<b><u>County Insurance Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 357,706	\$ 577,918	\$ 661,268	\$ 274,356
Total Assets	<u>357,706</u>	<u>577,918</u>	<u>661,268</u>	<u>274,356</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 357,706	\$ 577,918	\$ 661,268	\$ 274,356
Total Liabilities	<u>\$ 357,706</u>	<u>\$ 577,918</u>	<u>\$ 661,268</u>	<u>\$ 274,356</u>
<b><u>Workmen's Compensation Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 409,690	\$ 951,906	\$ 1,051,218	\$ 310,378
Total Assets	<u>\$ 409,690</u>	<u>\$ 951,906</u>	<u>\$ 1,051,218</u>	<u>\$ 310,378</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 409,690	\$ 951,906	\$ 1,051,218	\$ 310,378
Total Liabilities	<u>\$ 409,690</u>	<u>\$ 951,906</u>	<u>\$ 1,051,218</u>	<u>\$ 310,378</u>
<b><u>General County Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 141,064	\$ 504,359	\$ 367,664	\$ 277,759
Pooled Cash and Investments in Segregated Accounts	<u>1,417,102</u>	<u>2,917,750</u>	<u>1,417,102</u>	<u>2,917,750</u>
Total Assets	<u>\$ 1,558,166</u>	<u>\$ 3,422,109</u>	<u>\$ 1,784,766</u>	<u>\$ 3,195,509</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 1,558,166	\$ 3,422,109	\$ 1,784,766	\$ 3,195,509
Total Liabilities	<u>\$ 1,558,166</u>	<u>\$ 3,422,109</u>	<u>\$ 1,784,766</u>	<u>\$ 3,195,509</u>
<b><u>Other Government Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 1,062,230	\$ 94,406,157	\$ 94,372,221	\$ 1,096,166
Total Assets	<u>\$ 1,062,230</u>	<u>\$ 94,406,157</u>	<u>\$ 94,372,221</u>	<u>\$ 1,096,166</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 1,062,230	\$ 94,406,157	\$ 94,372,221	\$ 1,096,166
Total Liabilities	<u>\$ 1,062,230</u>	<u>\$ 94,406,157</u>	<u>\$ 94,372,221</u>	<u>\$ 1,096,166</u>

(Continued)

**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Agency Funds  
For the Year Ended December 31, 2016  
(Continued)

	Balance 12/31/2015	Additions	Deductions	Balance 12/31/2016
<b><u>Township Gas Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ -	\$ 1,015,299	\$ 1,015,299	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 1,015,299</u>	<u>\$ 1,015,299</u>	<u>\$ -</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ -	\$ 1,015,299	\$ 1,015,299	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 1,015,299</u>	<u>\$ 1,015,299</u>	<u>\$ -</u>
<b><u>State of Ohio Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 20,826	\$ 11,599	\$ 11,439	\$ 20,986
Total Assets	<u>\$ 20,826</u>	<u>\$ 11,599</u>	<u>\$ 11,439</u>	<u>\$ 20,986</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 20,826	\$ 11,599	\$ 11,439	\$ 20,986
Total Liabilities	<u>\$ 20,826</u>	<u>\$ 11,599</u>	<u>\$ 11,439</u>	<u>\$ 20,986</u>
<b><u>Treasurer's Tax Prepayment Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 45,840	\$ 2,808,122	\$ 2,776,571	\$ 77,391
Total Assets	<u>\$ 45,840</u>	<u>\$ 2,808,122</u>	<u>\$ 2,776,571</u>	<u>\$ 77,391</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 45,840	\$ 2,808,122	\$ 2,776,571	\$ 77,391
Total Liabilities	<u>\$ 45,840</u>	<u>\$ 2,808,122</u>	<u>\$ 2,776,571</u>	<u>\$ 77,391</u>
<b><u>Undivided Tax Settlement Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 3,625,197	\$ 132,084,619	\$ 131,224,139	\$ 4,485,677
Receivables:				
Special Assessments	5,150,289	5,324,751	5,150,289	5,324,751
Taxes to be Collected for Other Governments	<u>115,222,272</u>	<u>117,866,939</u>	<u>115,222,272</u>	<u>117,866,939</u>
Total Assets	<u>\$ 123,997,758</u>	<u>\$ 255,276,309</u>	<u>\$ 251,596,700</u>	<u>\$ 127,677,367</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 120,372,561	\$ 123,191,690	\$ 120,372,561	\$ 123,191,690
Undistributed Monies	<u>3,625,197</u>	<u>132,084,619</u>	<u>131,224,139</u>	<u>4,485,677</u>
Total Liabilities	<u>\$ 123,997,758</u>	<u>\$ 255,276,309</u>	<u>\$ 251,596,700</u>	<u>\$ 127,677,367</u>

(Continued)



**CLARK COUNTY, OHIO**  
Combining Statement of Changes in Assets  
and Liabilities - Agency Funds  
For the Year Ended December 31, 2016  
(Continued)

	Balance 12/31/2015	Additions	Deductions	Balance 12/31/2016
<b><u>Inheritance Tax Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 774	\$ 85,468	\$ 54,818	\$ 31,424
Total Assets	<u>\$ 774</u>	<u>\$ 85,468</u>	<u>\$ 54,818</u>	<u>\$ 31,424</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 774	\$ 85,468	\$ 54,818	\$ 31,424
Total Liabilities	<u>\$ 774</u>	<u>\$ 85,468</u>	<u>\$ 54,818</u>	<u>\$ 31,424</u>
<b><u>Cigarette Tax Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 486	\$ 18,579	\$ 19,065	\$ -
Total Assets	<u>\$ 486</u>	<u>\$ 18,579</u>	<u>\$ 19,065</u>	<u>\$ -</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ 486	\$ 18,579	\$ 19,065	\$ -
Total Liabilities	<u>\$ 486</u>	<u>\$ 18,579</u>	<u>\$ 19,065</u>	<u>\$ -</u>
<b><u>Local Government Fund:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ -	\$ 7,844,982	\$ 7,844,982	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 7,844,982</u>	<u>\$ 7,844,982</u>	<u>\$ -</u>
<b>LIABILITIES:</b>				
Undistributed Monies	\$ -	\$ 7,844,982	\$ 7,844,982	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 7,844,982</u>	<u>\$ 7,844,982</u>	<u>\$ -</u>
<b><u>Total Agency Funds:</u></b>				
<b>ASSETS:</b>				
Pooled Cash and Investments	\$ 21,020,868	\$ 280,228,681	\$ 279,847,339	\$ 21,402,210
Pooled Cash and Investments in Segregated Accounts	1,417,102	2,917,750	1,417,102	2,917,750
Receivables:				
Special Assessments	5,365,979	5,327,754	5,365,979	5,327,754
Taxes to be Collected for Other Governments	<u>115,222,272</u>	<u>117,866,939</u>	<u>115,222,272</u>	<u>117,866,939</u>
Total Assets	<u>\$ 143,026,221</u>	<u>\$ 406,341,124</u>	<u>\$ 401,852,692</u>	<u>\$ 147,514,653</u>
<b>LIABILITIES:</b>				
Due to Other Governments	\$ 120,696,717	\$ 127,295,520	\$ 124,464,774	\$ 123,527,463
Undistributed Monies	<u>22,329,504</u>	<u>279,045,604</u>	<u>277,387,918</u>	<u>23,987,190</u>
Total Liabilities	<u>\$ 143,026,221</u>	<u>\$ 406,341,124</u>	<u>\$ 401,852,692</u>	<u>\$ 147,514,653</u>



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

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
General Fund  
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 3,494,820	\$ 3,494,820	\$ 3,234,409	\$ (260,411)
Permissive Sales Tax	25,200,000	25,200,000	25,613,745	413,745
Intergovernmental	5,865,572	5,900,384	6,050,563	150,179
Charges for Services	5,950,486	6,036,337	5,767,573	(268,764)
Licenses and Permits	302,600	302,600	344,992	42,392
Fees, Fines and Forfeitures	677,035	677,035	555,036	(121,999)
Investment Income	1,000,050	1,000,050	1,081,571	81,521
Other Revenue	282,796	301,684	568,651	266,967
	<u>42,773,359</u>	<u>42,912,910</u>	<u>43,216,540</u>	<u>303,630</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	581,199	571,735	564,364	7,371
Operating Expenses	75,501	84,966	79,404	5,562
Information Systems:				
Personnel & Fringes	545,569	487,569	450,789	36,780
Operating Expenses	242,622	324,822	324,822	-
Personnel:				
Personnel & Fringes	404,713	404,611	390,028	14,583
Operating Expenses	44,736	44,737	44,061	676
Auditor:				
Personnel & Fringes	829,577	829,577	717,772	111,805
Operating Expenses	121,377	121,378	63,704	57,674
Capital Asset Expense	1,000	1,000	-	1,000
Data Processing:				
Personnel & Fringes	67,299	67,299	61,975	5,324
Operating Expenses	208,384	208,384	139,653	68,731
Capital Asset Expense	12,500	12,500	-	12,500
Treasurer:				
Personnel & Fringes	603,236	603,236	509,794	93,442
Operating Expenses	83,450	83,450	77,476	5,974
Capital Asset Expense	1,000	1,000	661	339
Board of Elections:				
Personnel & Fringes	572,004	607,004	537,613	69,391
Operating Expenses	588,512	648,513	634,652	13,861

(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, 2016  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Recorder:				
Personnel & Fringes	372,838	372,838	344,654	28,184
Operating Expenses	11,000	11,000	10,911	89
Microfilm:				
Operating Expenses	5,000	5,000	3,750	1,250
Board of Revision:				
Operating Expenses	2,900	2,900	1,000	1,900
Audit Services:				
Operating Expenses	113,293	113,293	107,293	6,000
Tax Incentive Review Council:				
Personnel & Fringes	1,856	1,856	681	1,175
Operating Expenses	8,000	8,000	3,000	5,000
Misc Insurance and Pension:				
Personnel & Fringes	8,000	8,000	525	7,475
Operating Expenses	1,584,615	1,489,083	1,223,995	265,088
Cash Deposits:				
Operating Expenses	33,941	33,941	11,266	22,675
Certificate of Title Administration:				
Personnel & Fringes	615,548	615,548	610,778	4,770
Operating Expenses	48,994	48,994	27,597	21,397
Recorder's Technology:				
Operating Expenses	176,622	176,622	175,731	891
Capital Asset Expense	25,000	25,000	18,750	6,250
Unforfeited Land Sale:				
Operating Expenses	25,000	67,200	65,220	1,980
Unclaimed Money:				
Operating Expenses	50,000	61,000	60,936	64
Unclaimed Warrants:				
Operating Expenses	19,176	19,176	-	19,176
Legislative and Executive	<u>8,084,462</u>	<u>8,161,232</u>	<u>7,262,855</u>	<u>898,377</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,510,307	1,510,396	1,485,896	24,500
Operating Expenses	86,938	94,577	94,576	1
Public Defender:				
Personnel & Fringes	893,893	893,893	883,010	10,883
Operating Expenses	39,546	39,546	31,948	7,598
Court of Appeals:				
Operating Expenses	50,000	50,000	41,388	8,612

(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, 2016  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Common Pleas Court:				
Personnel & Fringes	925,775	951,472	940,529	10,943
Operating Expenses	367,006	341,309	328,101	13,208
Domestic Relations Court:				
Personnel & Fringes	687,940	687,940	684,973	2,967
Operating Expenses	31,234	31,235	31,136	99
Probate Court:				
Personnel & Fringes	414,509	421,341	419,691	1,650
Operating Expenses	52,342	45,444	45,744	(300)
Juvenile Court:				
Personnel & Fringes	1,441,421	1,411,501	1,411,540	(39)
Operating Expenses	361,476	413,126	405,723	7,403
Juvenile - Probation:				
Personnel & Fringes	631,785	592,175	591,178	997
Operating Expenses	4,078	4,078	3,178	900
Juvenile Court - Detention Home:				
Personnel & Fringes	1,984,569	1,999,249	1,997,479	1,770
Operating Expenses	152,461	162,606	160,036	2,570
Municipal Court:				
Personnel & Fringes	219,842	228,272	226,411	1,861
Operating Expenses	53,562	65,268	68,197	(2,929)
Clerk of Courts:				
Personnel & Fringes	642,683	642,683	585,251	57,432
Operating Expenses	120,235	120,235	68,054	52,181
Juvenile Center Trust:				
Personnel & Fringes	11,545	11,545	-	11,545
Operating Expenses	119,846	119,847	83,411	36,436
Judicial	<u>10,802,993</u>	<u>10,837,738</u>	<u>10,587,450</u>	<u>250,288</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	13,290,487	13,258,585	12,423,112	835,473
Operating Expenses	1,990,220	2,074,575	1,919,949	154,626
Coroner:				
Personnel & Fringes	257,305	242,441	241,874	567
Operating Expenses	236,748	330,712	329,753	959
Emergency Management:				
Personnel & Fringes	180,956	189,013	188,893	120
Operating Expenses	88,493	90,066	90,064	2

(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, 2016  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Sheriff's Trust:				
Operating Expenses	35,348	35,348	21,598	13,750
Sheriff Policing Rotary:				
Personnel & Fringes	895,104	927,103	918,010	9,093
Operating Expenses	134,402	102,402	67,460	34,942
Sheriff's Grant:				
Personnel & Fringes	475,419	457,119	446,789	10,330
Operating Expenses	71,575	89,875	62,207	27,668
Public Safety	<u>17,656,057</u>	<u>17,797,239</u>	<u>16,709,709</u>	<u>1,087,530</u>
Public Works:				
Building & Grounds:				
Personnel & Fringes	1,170,695	1,170,695	1,026,100	144,595
Operating Expenses	2,114,072	2,114,073	1,803,281	310,792
Community Development:				
Personnel & Fringes	1,103,256	1,069,738	946,713	123,025
Operating Expenses	172,653	391,335	301,803	89,532
Engineer:				
Personnel & Fringes	149,768	149,376	149,153	223
Operating Expenses	7,000	7,392	7,391	1
Industrial Development:				
Operating Expenses	<u>583,488</u>	<u>593,488</u>	<u>573,488</u>	<u>20,000</u>
Public Works	<u>5,300,932</u>	<u>5,496,097</u>	<u>4,807,929</u>	<u>688,168</u>
Health:				
Wellness:				
Personnel & Fringes	-	102	102	-
Operating Expenses	54,637	54,626	54,614	12
Other Health/Welfare:				
Operating Expenses	<u>252,281</u>	<u>252,281</u>	<u>240,261</u>	<u>12,020</u>
Health	<u>306,918</u>	<u>307,009</u>	<u>294,977</u>	<u>12,032</u>
Human Services:				
Soldiers Relief:				
Personnel & Fringes	478,832	478,832	460,121	18,711
Operating Expenses	286,816	261,116	228,419	32,697
Capital Asset Expense	<u>2,700</u>	<u>27,700</u>	<u>26,895</u>	<u>805</u>
Human Services	<u>768,348</u>	<u>767,648</u>	<u>715,435</u>	<u>52,213</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, 2016  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Conservation and Recreation:				
Agriculture:				
Operating Expenses	430,905	430,905	429,700	1,205
Conservation and Recreation	430,905	430,905	429,700	1,205
Total Expenditures	43,350,615	43,797,868	40,808,055	2,989,813
Excess (Deficit) Revenues Over/ (Under) Expenditures	(577,256)	(884,958)	2,408,485	3,293,443
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from Sale of Capital Assets	10,000	10,000	1,540	(8,460)
Transfers In	-	89	1,127,089	1,127,000
Advances Out	(2,000,000)	(2,000,000)	-	2,000,000
Transfers Out	(5,330,992)	(5,042,001)	(4,167,475)	874,526
Total Other Financing Sources (Uses)	(7,320,992)	(7,031,912)	(3,038,846)	3,993,066
Net Change in Fund Balance	(7,898,248)	(7,916,870)	(630,361)	7,286,509
Fund Balance, Beginning of Year	11,129,851	11,129,851	11,129,851	-
Prior Year Encumbrances Appropriated	1,762,802	1,762,802	1,762,802	-
Fund Balance, End of Year	<u>\$ 4,994,405</u>	<u>\$ 4,975,783</u>	<u>\$ 12,262,292</u>	<u>7,286,509</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 17,555,878	\$ 19,782,647	\$ 14,585,875	\$ (5,196,772)
Charges for Services	-	-	237,651	237,651
Other Revenue	9,024	9,024	81,977	72,953
	<u>17,564,902</u>	<u>19,791,671</u>	<u>14,905,503</u>	<u>(4,886,168)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	11,398,107	12,134,388	10,120,645	2,013,743
Operating Expenses	7,032,203	8,223,936	7,285,446	938,490
Capital Asset Expense	704,000	678,583	562,366	116,217
WIA Fund:				
Operating Expenses	931,041	965,470	834,002	131,468
JFS Spfld Foundation Fund:				
Operating Expenses	16,878	16,878	8,088	8,790
	<u>20,082,229</u>	<u>22,019,255</u>	<u>18,810,547</u>	<u>3,208,708</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,517,327)</u>	<u>(2,227,584)</u>	<u>(3,905,044)</u>	<u>(1,677,460)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	696,000	696,000	-	(696,000)
Advances In	-	189,541	189,541	-
Transfers In	599,900	599,900	600,997	1,097
Advances Out	(49,599)	(239,140)	(239,140)	-
	<u>1,246,301</u>	<u>1,246,301</u>	<u>551,398</u>	<u>(694,903)</u>
Net Change in Fund Balance	(1,271,026)	(981,283)	(3,353,646)	(2,372,363)
Fund Balance, Beginning of Year	271,849	271,849	271,849	-
Prior Year Encumbrances Appropriated	<u>1,845,718</u>	<u>1,845,718</u>	<u>1,845,718</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 846,541</u>	<u>\$ 1,136,284</u>	<u>\$ (1,236,079)</u>	<u>\$ (2,372,363)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 10,615,547	\$ 10,615,547	\$ 9,881,288	\$ (734,259)
Intergovernmental	8,300,455	8,305,450	9,687,440	1,381,990
Charges for Services	473,400	473,400	552,160	78,760
Investment Income	100	100	444	344
Other Revenue	207,718	249,432	393,421	143,989
	<u>19,597,220</u>	<u>19,643,929</u>	<u>20,514,753</u>	<u>870,824</u>
<b>EXPENDITURES:</b>				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	9,286,492	9,286,492	7,746,480	1,540,012
Operating Expenses	2,961,717	2,961,711	2,308,600	653,111
County MR/DD Residential Services:				
Operating Expenses	5,357,763	5,357,763	3,442,706	1,915,057
F.F. Mueller Residential Center:				
Personnel and Fringes	3,777,425	3,597,025	3,163,191	433,834
Operating Expenses	1,528,424	1,711,870	1,575,158	136,712
MR/DD Medicaid Reserve:				
Operating Expenses	1,300	1,300	-	1,300
MR/DD Donation Trust:				
Operating Expenses	10,975	61,269	52,576	8,693
Neubart Webb Trust:				
Operating Expenses	5,000	5,000	-	5,000
Total Expenditures	<u>22,929,096</u>	<u>22,982,430</u>	<u>18,288,711</u>	<u>4,693,719</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(3,331,876)</u>	<u>(3,338,501)</u>	<u>2,226,042</u>	<u>5,564,543</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	4,658,600	5,705,598	5,705,598	-
Transfers Out	(5,070,600)	(6,222,598)	(6,222,598)	-
Total Other Financing Sources (Uses)	<u>(412,000)</u>	<u>(517,000)</u>	<u>(517,000)</u>	<u>-</u>
Net Change in Fund Balance	(3,743,876)	(3,855,501)	1,709,042	5,564,543
Fund Balance, Beginning of Year	13,252,789	13,252,789	13,252,789	-
Prior Year Encumbrances Appropriated	<u>3,179,906</u>	<u>3,179,906</u>	<u>3,179,906</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 12,688,819</u>	<u>\$ 12,577,194</u>	<u>\$ 18,141,737</u>	<u>\$ 5,564,543</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 6,167,329	\$ 6,167,329	\$ 5,891,192	\$ (276,137)
Intergovernmental	7,096,947	7,096,947	6,623,592	(473,355)
Charges for Services	277,865	277,865	396,720	118,855
Other Revenue	<u>20,188</u>	<u>20,188</u>	<u>3,679</u>	<u>(16,509)</u>
Total Revenues	<u>13,562,329</u>	<u>13,562,329</u>	<u>12,915,183</u>	<u>(647,146)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	<u>15,944,507</u>	<u>15,963,938</u>	<u>15,781,535</u>	<u>182,403</u>
Total Expenditures	<u>15,944,507</u>	<u>15,963,938</u>	<u>15,781,535</u>	<u>182,403</u>
Net Change in Fund Balance	(2,382,178)	(2,401,609)	(2,866,352)	(464,743)
Fund Balance, Beginning of Year	7,850,315	7,850,315	7,850,315	-
Prior Year Encumbrances Appropriated	<u>3,164,744</u>	<u>3,164,744</u>	<u>3,164,744</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,632,881</u>	<u>\$ 8,613,450</u>	<u>\$ 8,148,707</u>	<u>\$ (464,743)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 4,068,174	\$ 4,068,174	\$ 3,189,968	\$ (878,206)
Charges for Services	544,280	544,280	1,155,633	611,353
Other Revenue	-	-	336,307	336,307
	<u>4,612,454</u>	<u>4,612,454</u>	<u>4,681,908</u>	<u>69,454</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Personnel and Fringes	3,016,776	2,823,226	2,720,913	102,313
Operating Expenses	1,929,037	2,123,105	2,084,620	38,485
	<u>4,945,813</u>	<u>4,946,331</u>	<u>4,805,533</u>	<u>140,798</u>
Total Expenditures				
Net Change in Fund Balance	(333,359)	(333,877)	(123,625)	210,252
Fund Balance, Beginning of Year	(223,886)	(223,886)	(223,886)	-
Prior Year Encumbrances Appropriated	571,455	571,455	571,455	-
	<u>571,455</u>	<u>571,455</u>	<u>571,455</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 14,210</u>	<u>\$ 13,692</u>	<u>\$ 223,944</u>	<u>\$ 210,252</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 1,350,000	\$ 1,350,000	\$ 1,353,699	\$ 3,699
Total Revenues	<u>1,350,000</u>	<u>1,350,000</u>	<u>1,353,699</u>	<u>3,699</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	693,844	693,844	608,384	85,460
Operating Expenses	1,007,490	1,007,490	932,469	75,021
Capital Asset Expense	<u>10,900</u>	<u>10,900</u>	<u>-</u>	<u>10,900</u>
Total Expenditures	<u>1,712,234</u>	<u>1,712,234</u>	<u>1,540,853</u>	<u>171,381</u>
Net Change in Fund Balance	(362,234)	(362,234)	(187,154)	175,080
Fund Balance, Beginning of Year	2,327,968	2,327,968	2,327,968	-
Prior Year Encumbrances Appropriated	<u>404,192</u>	<u>404,192</u>	<u>404,192</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,369,926</u>	<u>\$ 2,369,926</u>	<u>\$ 2,545,006</u>	<u>\$ 175,080</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 6,760,000	\$ 6,760,000	\$ 6,851,505	\$ 91,505
Charges for Services	122,000	122,000	108,375	(13,625)
Fees, Fines and Forfeitures	100,000	100,000	64,666	(35,334)
Other Revenue	<u>300,000</u>	<u>300,000</u>	<u>101,147</u>	<u>(198,853)</u>
Total Revenues	<u>7,282,000</u>	<u>7,282,000</u>	<u>7,125,693</u>	<u>(156,307)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personnel and Fringes	3,499,469	3,499,469	2,867,852	631,617
Operating Expenses	5,323,195	5,323,194	3,627,327	1,695,867
Capital Asset Expense	<u>970,064</u>	<u>970,065</u>	<u>323,630</u>	<u>646,435</u>
Total Expenditures	<u>9,792,728</u>	<u>9,792,728</u>	<u>6,818,809</u>	<u>2,973,919</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,510,728)</u>	<u>(2,510,728)</u>	<u>306,884</u>	<u>2,817,612</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>30,000</u>	<u>30,000</u>	<u>70,551</u>	<u>40,551</u>
Total Other Financing Sources (Uses)	<u>30,000</u>	<u>30,000</u>	<u>70,551</u>	<u>40,551</u>
Net Change in Fund Balance	(2,480,728)	(2,480,728)	377,435	2,858,163
Fund Balance, Beginning of Year	2,778,000	2,778,000	2,778,000	-
Prior Year Encumbrances Appropriated	<u>950,559</u>	<u>950,559</u>	<u>950,559</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,247,831</u>	<u>\$ 1,247,831</u>	<u>\$ 4,105,994</u>	<u>\$ 2,858,163</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 5,000	\$ 9,050	\$ 1,712	\$ (7,338)
Charges for Services	831,000	831,000	798,445	(32,555)
Investment Income	20	20	21	1
Other Revenue	<u>56,500</u>	<u>56,500</u>	<u>56,899</u>	<u>399</u>
Total Revenues	<u>892,520</u>	<u>896,570</u>	<u>857,077</u>	<u>(39,493)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
OEPA Market Development Grant:				
Operating Expenses	3,410	3,410	-	3,410
OEPA Community Development:				
Operating Expenses	<u>820</u>	<u>820</u>	<u>-</u>	<u>820</u>
Total Public Works	<u>4,230</u>	<u>4,230</u>	<u>-</u>	<u>4,230</u>
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	338,517	338,517	298,210	40,307
Operating Expenses	702,498	702,498	531,797	170,701
Keep America Beautiful:				
Operating Expenses	16,200	16,200	6,284	9,916
OEPA Litter Grant:				
Operating Expenses	7,800	7,800	3,576	4,224
OEPA Community Recycling:				
Operating Expenses	5,000	5,000	-	5,000
OEEF Project Wild:				
Operating Expenses	-	4,050	1,902	2,148
Waste Management Donations:				
Operating Expenses	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Conservation and Recreation	<u>1,071,015</u>	<u>1,075,065</u>	<u>841,769</u>	<u>233,296</u>
Debt Service:				
Principal	40,000	40,000	40,000	-
Interest	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>-</u>
Total Debt Service	<u>41,800</u>	<u>41,800</u>	<u>41,800</u>	<u>-</u>
Total Expenditures	<u>1,117,045</u>	<u>1,121,095</u>	<u>883,569</u>	<u>237,526</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(224,525)</u>	<u>(224,525)</u>	<u>(26,492)</u>	<u>198,033</u> (Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Waste Management Special Revenue Fund  
For the Year Ended December 31, 2016  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	13,300	17,350	7,650	
Advances Out	<u>(13,300)</u>	<u>(17,350)</u>	<u>(7,650)</u>	<u>9,700</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,700</u>
Net Change in Fund Balance	(224,525)	(224,525)	(26,492)	207,733
Fund Balance, Beginning of Year	619,594	619,594	619,594	-
Prior Year Encumbrances Appropriated	<u>103,598</u>	<u>103,598</u>	<u>103,598</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 498,667</u>	<u>\$ 498,667</u>	<u>\$ 696,700</u>	<u>\$ 207,733</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 3,000	\$ 3,000	\$ 3,714	\$ 714
Licenses and Permits	470,000	470,000	502,225	32,225
Fees, Fines and Forfeitures	4,000	4,000	5,205	1,205
Other Revenue	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total Revenues	<u>478,000</u>	<u>478,000</u>	<u>511,144</u>	<u>33,144</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	314,725	257,691	211,354	46,337
Operating Expenses	304,000	361,034	357,219	3,815
Auditor's Office:				
Personnel and Fringes	49,291	52,841	51,882	959
Operating Expenses	<u>41,015</u>	<u>37,465</u>	<u>19,910</u>	<u>17,555</u>
Total Expenditures	<u>709,031</u>	<u>709,031</u>	<u>640,365</u>	<u>68,666</u>
Net Change in Fund Balance	(231,031)	(231,031)	(129,221)	101,810
Fund Balance, Beginning of Year	413,235	413,235	413,235	-
Prior Year Encumbrances Appropriated	<u>9,355</u>	<u>9,355</u>	<u>9,355</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 191,559</u>	<u>\$ 191,559</u>	<u>\$ 293,369</u>	<u>\$ 101,810</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 46,000	\$ 46,000	\$ 6,000	\$ (40,000)
Charges for Services	400,000	400,000	210,689	(189,311)
Other Revenue	-	-	40,000	40,000
	<u>446,000</u>	<u>446,000</u>	<u>256,689</u>	<u>(189,311)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	122,342	131,087	130,278	809
Operating Expenses	<u>352,815</u>	<u>344,070</u>	<u>109,522</u>	<u>234,548</u>
	<u>475,157</u>	<u>475,157</u>	<u>239,800</u>	<u>235,357</u>
Total Expenditures				
Net Change in Fund Balance	(29,157)	(29,157)	16,889	46,046
Fund Balance, Beginning of Year	260,868	260,868	260,868	-
Prior Year Encumbrances Appropriated	<u>28,050</u>	<u>28,050</u>	<u>28,050</u>	-
Fund Balance, End of Year	<u>\$ 259,761</u>	<u>\$ 259,761</u>	<u>\$ 305,807</u>	<u>\$ 46,046</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 2,055,776	\$ 2,055,776	\$ 1,905,292	\$ (150,484)
Intergovernmental	215,377	215,377	298,507	83,130
Fees, Fines and Forfeitures	<u>23,500</u>	<u>23,500</u>	<u>27,243</u>	<u>3,743</u>
Total Revenues	<u>2,294,653</u>	<u>2,294,653</u>	<u>2,231,042</u>	<u>(63,611)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Indigent Application Fee:				
Operating Expenses	<u>37,069</u>	<u>37,069</u>	<u>23,151</u>	<u>13,918</u>
Total Judicial	<u>37,069</u>	<u>37,069</u>	<u>23,151</u>	<u>13,918</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	2,271,869	2,271,869	2,204,515	67,354
Total Human Services	<u>2,271,869</u>	<u>2,271,869</u>	<u>2,204,515</u>	<u>67,354</u>
Total Expenditures	<u>2,308,938</u>	<u>2,308,938</u>	<u>2,227,666</u>	<u>81,272</u>
Net Change in Fund Balance	(14,285)	(14,285)	3,376	17,661
Fund Balance, Beginning of Year	42,476	42,476	42,476	-
Prior Year Encumbrances Appropriated	<u>2,069</u>	<u>2,069</u>	<u>2,069</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 30,260</u>	<u>\$ 30,260</u>	<u>\$ 47,921</u>	<u>\$ 17,661</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 251,500	\$ 251,500	\$ 220,503	\$ (30,997)
Investment Income	500	500	1,519	1,019
Other Revenue	500	500	566	66
	<u>252,500</u>	<u>252,500</u>	<u>222,588</u>	<u>(29,912)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
DRETAC:				
Personnel and Fringes	196,255	205,880	151,407	54,473
Operating Expenses	206,050	196,425	150,443	45,982
Prepaid Interest:				
Personnel and Fringes	5,329	5,329	-	5,329
Operating Expenses	1,991	1,991	1,000	991
	<u>409,625</u>	<u>409,625</u>	<u>302,850</u>	<u>106,775</u>
Total Expenditures				
Net Change in Fund Balance	(157,125)	(157,125)	(80,262)	76,863
Fund Balance, Beginning of Year	151,674	151,674	151,674	-
Prior Year Encumbrances Appropriated	6,650	6,650	6,650	-
	<u>1,199</u>	<u>1,199</u>	<u>78,062</u>	<u>76,863</u>
Fund Balance, End of Year	<u>\$ 1,199</u>	<u>\$ 1,199</u>	<u>\$ 78,062</u>	<u>\$ 76,863</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Community Development Special Revenue Fund  
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 140,600	\$ 140,600	\$ 140,600	\$ -
Other Revenue	<u>21,000</u>	<u>21,000</u>	<u>-</u>	<u>(21,000)</u>
Total Revenues	<u>161,600</u>	<u>161,600</u>	<u>140,600</u>	<u>(21,000)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
C.D.B.G.:				
Operating Expenses	132,641	136,407	136,407	-
Housing Rehab:				
Operating Expenses	1,000	1,000	-	1,000
Project Advances:				
Operating Expenses	1,130	1,130	-	1,130
CEDA:				
Operating Expenses	<u>2,250</u>	<u>2,250</u>	<u>2,248</u>	<u>2</u>
Total Expenditures	<u>137,021</u>	<u>140,787</u>	<u>138,655</u>	<u>2,132</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>24,579</u>	<u>20,813</u>	<u>1,945</u>	<u>(18,868)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances In	40,000	40,000	8,377	(31,623)
Transfers In	500	500	5,500	5,000
Advances Out	(48,000)	(48,000)	(8,377)	39,623
Transfers Out	<u>-</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(7,500)</u>	<u>(12,500)</u>	<u>500</u>	<u>13,000</u>
Net Change in Fund Balance	17,079	8,313	2,445	(5,868)
Fund Balance, Beginning of Year	(89,311)	(89,311)	(89,311)	-
Prior Year Encumbrances Appropriated	<u>130,648</u>	<u>130,648</u>	<u>130,648</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 58,416</u>	<u>\$ 49,650</u>	<u>\$ 43,782</u>	<u>\$ (5,868)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 153,000	\$ 153,000	\$ 110,251	\$ (42,749)
Intergovernmental	489,963	493,196	510,829	17,633
Fees, Fines and Forfeitures	10,000	10,000	5,964	(4,036)
Investment Income	-	-	794	794
Other Revenue	<u>239,720</u>	<u>239,720</u>	<u>207,390</u>	<u>(32,330)</u>
 Total Revenues	 <u>892,683</u>	 <u>895,916</u>	 <u>835,228</u>	 <u>(60,688)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Drug Task Force:				
Operating Expenses	-	19,806	7,351	12,455
Prosecutor's Mandatory Fine:				
Personnel and Fringes	34,084	34,084	33,657	427
Operating Expenses	10,000	10,000	6,040	3,960
DETAC:				
Personnel and Fringes	207,990	207,990	140,479	67,511
Operating Expenses	82,207	82,207	10,857	71,350
Prosecutor's Law Enforcement:				
Personnel and Fringes	71,017	74,250	68,165	6,085
Operating Expenses	200,000	200,000	125,538	74,462
DRC Grant:				
Personnel and Fringes	61,567	69,832	69,443	389
Operating Expenses	115,732	107,466	20,394	87,072
Victim Witness:				
Personnel and Fringes	101,200	102,074	101,453	621
Operating Expenses	7,969	7,969	7,969	-
Prosecutor's DJFS:				
Personnel and Fringes	<u>245,700</u>	<u>245,700</u>	<u>221,283</u>	<u>24,417</u>
 Total Expenditures	 <u>1,137,466</u>	 <u>1,161,378</u>	 <u>812,629</u>	 <u>348,749</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>(244,783)</u>	 <u>(265,462)</u>	 <u>22,599</u>	 <u>288,061</u> (Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Prosecuting Attorney Special Revenue Fund  
For the Year Ended December 31, 2016  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	-	-	(89)	(89)
Total Other Financing Sources (Uses)	-	-	(89)	(89)
Net Change in Fund Balance	(244,783)	(265,462)	22,510	287,972
Fund Balance, Beginning of Year	397,581	397,581	397,581	-
Prior Year Encumbrances Appropriated	6,728	6,728	6,728	-
Fund Balance, End of Year	<u>\$ 159,526</u>	<u>\$ 138,847</u>	<u>\$ 426,819</u>	<u>\$ 287,972</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 120,650	\$ 120,650	\$ 135,126	\$ 14,476
Charges for Services	90,000	90,000	136,802	46,802
Fees, Fines and Forfeitures	35,500	35,500	36,183	683
Other Revenue	<u>25,120</u>	<u>25,120</u>	<u>31,186</u>	<u>6,066</u>
Total Revenues	<u>271,270</u>	<u>271,270</u>	<u>339,297</u>	<u>68,027</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	38,073	46,841	43,433	3,408
Sheriff Mandatory Fine:				
Operating Expenses	6,500	6,500	-	6,500
Enforcement and Education:				
Personnel and Fringes	40,053	40,053	30,941	9,112
Operating Expenses	1,055	1,055	60	995
Indigent Drivers Alcohol:				
Operating Expenses	13,000	13,000	-	13,000
Jail Commissary Trust:				
Operating Expenses	51,852	51,852	21,960	29,892
Jail Social Security Incentive:				
Operating Expenses	1,000	1,000	-	1,000
Sheriff Asset Forfeiture:				
Operating Expenses	1,300	1,300	-	1,300
Carry Concealed Weapon:				
Personnel and Fringes	20,852	20,924	20,924	-
Operating Expenses	22,174	47,102	46,614	488
Sheriff 911 Wireless:				
Personnel and Fringes	92,421	95,065	90,296	4,769
Operating Expenses	30,787	40,379	40,379	-
Sheriff Training/Reimbursement:				
Operating Expenses	<u>-</u>	<u>5,043</u>	<u>4,545</u>	<u>498</u>
Total Expenditures	<u>319,067</u>	<u>370,114</u>	<u>299,152</u>	<u>70,962</u>

(Continued)



**CLARK COUNTY, OHIO**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
 Sheriff Special Revenue Fund  
 For the Year Ended December 31, 2016  
 (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Net Change in Fund Balance	(47,797)	(98,844)	40,145	138,989
Fund Balance, Beginning of Year	424,607	424,607	424,607	-
Prior Year Encumbrances Appropriated	<u>6,509</u>	<u>6,509</u>	<u>6,509</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 383,319</u>	<u>\$ 332,272</u>	<u>\$ 471,261</u>	<u>\$ 138,989</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 187,404	\$ 187,404	\$ 187,404	\$ -
Charges for Services	362,400	362,400	367,120	4,720
Fees, Fines and Forfeitures	1,000	1,000	2,500	1,500
	<u>550,804</u>	<u>550,804</u>	<u>557,024</u>	<u>6,220</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Community Corrections Grant:				
Personnel and Fringes	194,158	194,158	187,729	6,429
Operating Expenses	425	461	442	19
Clerk's Computer Maintenance:				
Operating Expenses	144,377	144,377	31,298	113,079
Computer Legal Research Services:				
Operating Expenses	30,092	30,092	10,446	19,646
Common Pleas Court Probation Fee:				
Personnel and Fringes	43,791	52,455	51,827	628
Operating Expenses	4,367	6,100	6,872	(772)
Jury Amenity:				
Operating Expenses	1,000	1,000	457	543
Common Pleas Special Projects:				
Personnel and Fringes	106,564	111,591	111,428	163
Operating Expenses	135,166	130,139	126,854	3,285
	<u>659,940</u>	<u>670,373</u>	<u>527,353</u>	<u>143,020</u>
Total Expenditures				
Net Change in Fund Balance	(109,136)	(119,569)	29,671	149,240
Fund Balance, Beginning of Year	860,556	860,556	860,556	-
Prior Year Encumbrances Appropriated	111,002	111,002	111,002	-
Fund Balance, End of Year	<u>\$ 862,422</u>	<u>\$ 851,989</u>	<u>\$ 1,001,229</u>	<u>\$ 149,240</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ 65,000	\$ 65,000	\$ 68,239	\$ 3,239
Total Revenues	<u>65,000</u>	<u>65,000</u>	<u>68,239</u>	<u>3,239</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Domestic Relations Judicial:				
Personnel and Fringes	93,029	93,029	37,087	55,942
Operating Expenses	<u>2,031</u>	<u>17,031</u>	<u>16,977</u>	<u>54</u>
Total Expenditures	<u>95,060</u>	<u>110,060</u>	<u>54,064</u>	<u>55,996</u>
Net Change in Fund Balance	(30,060)	(45,060)	14,175	59,235
Fund Balance, Beginning of Year	173,845	173,845	173,845	-
Prior Year Encumbrances Appropriated	<u>2,031</u>	<u>2,031</u>	<u>2,031</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 145,816</u>	<u>\$ 130,816</u>	<u>\$ 190,051</u>	<u>\$ 59,235</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 44,250	\$ 44,250	\$ 43,092	\$ (1,158)
Total Revenues	<u>44,250</u>	<u>44,250</u>	<u>43,092</u>	<u>(1,158)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	15,000	15,000	9,039	5,961
Indigent Guardianship:				
Operating Expenses	40,600	40,600	26,150	14,450
Conduct of Business:				
Operating Expenses	700	700	-	700
Probate Computer Research:				
Operating Expenses	17,000	17,000	-	17,000
Probate Special Projects:				
Operating Expenses	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Expenditures	<u>75,300</u>	<u>75,300</u>	<u>35,189</u>	<u>40,111</u>
Net Change in Fund Balance	(31,050)	(31,050)	7,903	38,953
Fund Balance, Beginning of Year	202,483	202,483	202,483	-
Prior Year Encumbrances Appropriated	<u>600</u>	<u>600</u>	<u>600</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 172,033</u>	<u>\$ 172,033</u>	<u>\$ 210,986</u>	<u>\$ 38,953</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 1,317,963	\$ 1,317,963	\$ 1,060,355	\$ (257,608)
Charges for Services	1,212,200	1,212,200	543,704	(668,496)
Fees, Fines and Forfeitures	75	75	75	-
Other Revenue	-	-	213,962	213,962
	<u>2,530,238</u>	<u>2,530,238</u>	<u>1,818,096</u>	<u>(712,142)</u>
<b>Total Revenues</b>				
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Mediation Pilot Project:				
Personnel and Fringes	141,435	141,435	81,882	59,553
Operating Expenses	20,433	20,433	1,033	19,400
Juvenile Court Computer Maintenance:				
Operating Expenses	45,000	45,000	-	45,000
Juvenile Court Legal Research:				
Operating Expenses	10,211	10,211	711	9,500
Felony Delinquent Care & Custody:				
Personnel and Fringes	829,670	829,670	575,175	254,495
Operating Expenses	429,653	429,653	385,181	44,472
VOCA/Court Appointed Special Advocate Grant:				
Personnel and Fringes	25,882	20,174	14,872	5,302
Operating Expenses	1,089	6,797	6,797	-
Mediation Service Fee:				
Personnel and Fringes	23,376	23,376	18,209	5,167
Operating Expenses	1,300	1,300	33	1,267
Title IV-E Contract:				
Personnel and Fringes	159,000	159,000	134,391	24,609
Operating Expenses	964,450	1,124,450	555,657	568,793
Title IV-E Juvenile Probation:				
Personnel and Fringes	278,354	278,354	91,842	186,512
Operating Expenses	196,677	196,677	115,959	80,718
SVAA Juvenile Grant:				
Personnel and Fringes	2,411	2,411	-	2,411
Juvenile Indigent Driver Alcohol:				
Operating Expenses	2,475	2,475	-	2,475
	<u>3,131,416</u>	<u>3,291,416</u>	<u>1,981,742</u>	<u>1,309,674</u>
<b>Total Expenditures</b>				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(601,178)</u>	<u>(761,178)</u>	<u>(163,646)</u>	<u>597,532</u>

(Continued)

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Juvenile Court Special Revenue Fund  
For the Year Ended December 31, 2016  
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	7,250	7,250	-	(7,250)
Total Other Financing Sources (Uses)	7,250	7,250	-	(7,250)
Net Change in Fund Balance	(593,928)	(753,928)	(163,646)	590,282
Fund Balance, Beginning of Year	906,357	906,357	906,357	-
Prior Year Encumbrances Appropriated	288,523	288,523	288,523	-
Fund Balance, End of Year	\$ 600,952	\$ 440,952	\$ 1,031,234	\$ 590,282

**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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fees, Fines and Forfeitures	\$ -	\$ -	\$ 20,189	\$ 20,189
Total Revenues	-	-	20,189	20,189
<b>EXPENDITURES:</b>				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	20,189	20,189
Fund Balance, Beginning of Year	41,100	41,100	41,100	-
Fund Balance, End of Year	<u>\$ 41,100</u>	<u>\$ 41,100</u>	<u>\$ 61,289</u>	<u>\$ 20,189</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$ 74,000	\$ 74,000	\$ 78,668	\$ 4,668
Total Revenues	<u>74,000</u>	<u>74,000</u>	<u>78,668</u>	<u>4,668</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	47,436	47,436	47,436	-
Common Pleas Clerk:				
Personnel and Fringes	<u>101,325</u>	<u>101,325</u>	<u>68,192</u>	<u>33,133</u>
Total Expenditures	<u>148,761</u>	<u>148,761</u>	<u>115,628</u>	<u>33,133</u>
Net Change in Fund Balance	(74,761)	(74,761)	(36,960)	37,801
Fund Balance, Beginning of Year	103,909	103,909	103,909	-
Prior Year Encumbrances Appropriated	<u>12,436</u>	<u>12,436</u>	<u>12,436</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 41,584</u>	<u>\$ 41,584</u>	<u>\$ 79,385</u>	<u>\$ 37,801</u>



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Recorder Special Revenue Fund  
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Licenses and Permits	\$ -	\$ -	\$ 4,755	\$ 4,755
Other Revenue	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>4,755</u>	<u>(5,245)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive:				
Recorder Housing:				
Operating Expenses	<u>10,000</u>	<u>10,000</u>	<u>2,620</u>	<u>7,380</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>2,620</u>	<u>7,380</u>
Net Change in Fund Balance	-	-	2,135	2,135
Fund Balance, Beginning of Year	<u>8,534</u>	<u>8,534</u>	<u>8,534</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,534</u>	<u>\$ 8,534</u>	<u>\$ 10,669</u>	<u>\$ 2,135</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Emergency Management Special Revenue Fund  
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 301,142	\$ 315,935	\$ 316,415	\$ 480
Other Revenue	<u>25,000</u>	<u>25,000</u>	<u>16,926</u>	<u>(8,074)</u>
Total Revenues	<u>326,142</u>	<u>340,935</u>	<u>333,341</u>	<u>(7,594)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety:				
Emergency Planning:				
Operating Expenses	40,570	40,570	25,990	14,580
Hazardous Materials:				
Operating Expenses	51,229	51,229	5,859	45,370
State Homeland Security Grant 2003:				
Operating Expenses	-	14,793	14,793	-
EMA Trust:				
Operating Expenses	5,000	5,000	-	5,000
EMA 911 Government Assistance:				
Operating Expenses	<u>285,193</u>	<u>285,193</u>	<u>285,193</u>	<u>-</u>
Total Expenditures	<u>381,992</u>	<u>396,785</u>	<u>331,835</u>	<u>64,950</u>
Net Change in Fund Balance	(55,850)	(55,850)	1,506	57,356
Fund Balance, Beginning of Year	98,497	98,497	98,497	-
Prior Year Encumbrances Appropriated	<u>6,802</u>	<u>6,802</u>	<u>6,802</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 49,449</u>	<u>\$ 49,449</u>	<u>\$ 106,805</u>	<u>\$ 57,356</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Special Assessments	\$ 121,385	\$ 131,652	\$ 106,992	\$ (24,660)
Total Revenues	<u>121,385</u>	<u>131,652</u>	<u>106,992</u>	<u>(24,660)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>159,892</u>	<u>170,159</u>	<u>211,350</u>	<u>(41,191)</u>
Total Expenditures	<u>159,892</u>	<u>170,159</u>	<u>211,350</u>	<u>(41,191)</u>
Net Change in Fund Balance	(38,507)	(38,507)	(104,358)	(65,851)
Fund Balance, Beginning of Year	145,184	145,184	145,184	-
Prior Year Encumbrances Appropriated	<u>31,313</u>	<u>31,313</u>	<u>31,313</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 137,990</u>	<u>\$ 137,990</u>	<u>\$ 72,139</u>	<u>\$ (65,851)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 11,250	\$ 11,250	\$ 1,250	\$ (10,000)
Fees, Fines and Forfeitures	168,000	168,000	195,214	27,214
Other Revenue	<u>2,500</u>	<u>2,500</u>	<u>2,977</u>	<u>477</u>
Total Revenues	<u>181,750</u>	<u>181,750</u>	<u>199,441</u>	<u>17,691</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial:				
Personnel and Fringes	82,345	83,248	82,102	1,146
Operating Expenses	<u>156,522</u>	<u>155,619</u>	<u>132,307</u>	<u>23,312</u>
Total Expenditures	<u>238,867</u>	<u>238,867</u>	<u>214,409</u>	<u>24,458</u>
Net Change in Fund Balance	(57,117)	(57,117)	(14,968)	42,149
Fund Balance, Beginning of Year	716,213	716,213	716,213	-
Prior Year Encumbrances Appropriated	<u>41,722</u>	<u>41,722</u>	<u>41,722</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 700,818</u>	<u>\$ 700,818</u>	<u>\$ 742,967</u>	<u>\$ 42,149</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
ARRA Special Revenue Fund  
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 60,268	\$ 60,268	\$ -	\$ (60,268)
Other Revenue	-	65,000	62,211	(2,789)
Total Revenues	<u>60,268</u>	<u>125,268</u>	<u>62,211</u>	<u>(63,057)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works:				
Engineer:				
Operating Expenses	<u>60,268</u>	<u>125,268</u>	<u>62,211</u>	<u>63,057</u>
Total Expenditures	<u>60,268</u>	<u>125,268</u>	<u>62,211</u>	<u>63,057</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>	<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  
General Bond Retirement Debt Service Fund  
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other Revenue	\$ 50,000	50,000	\$ -	\$ (50,000)
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	675,000	675,000	675,000	-
Interest	<u>291,993</u>	<u>291,993</u>	<u>291,993</u>	<u>-</u>
Total Expenditures	<u>966,993</u>	<u>966,993</u>	<u>966,993</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(916,993)</u>	<u>(916,993)</u>	<u>(966,993)</u>	<u>(50,000)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>916,995</u>	<u>916,995</u>	<u>966,995</u>	<u>50,000</u>
Total Other Financing Sources (Uses)	<u>916,995</u>	<u>916,995</u>	<u>966,995</u>	<u>50,000</u>
Net Change in Fund Balance	2	2	2	-
Fund Balance, Beginning of Year	<u>53,306</u>	<u>53,306</u>	<u>53,306</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 53,308</u>	<u>\$ 53,308</u>	<u>\$ 53,308</u>	<u>\$ -</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Human Services Bond Retirement Debt Service Fund  
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 192,609	\$ 192,609	\$ 42,802	\$ (149,807)
Charges for Services	-	-	149,807	149,807
Total Revenues	<u>192,609</u>	<u>192,609</u>	<u>192,609</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	125,000	125,000	125,000	-
Interest	<u>63,525</u>	<u>63,525</u>	<u>63,525</u>	<u>-</u>
Total Expenditures	<u>188,525</u>	<u>188,525</u>	<u>188,525</u>	<u>-</u>
Net Change in Fund Balance	4,084	4,084	4,084	-
Fund Balance, Beginning of Year	<u>10,742</u>	<u>10,742</u>	<u>10,742</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 14,826</u>	<u>\$ 14,826</u>	<u>\$ 14,826</u>	<u>\$ -</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Permanent Improvement Capital Projects Fund  
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 514,793	\$ 14,793	\$ (500,000)
Investment Income	-	-	13,729	13,729
Other Revenue	-	-	24,625	24,625
	<u>-</u>	<u>514,793</u>	<u>53,147</u>	<u>(461,646)</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Capital Outlay:				
Capital Asset Expense	<u>7,006,193</u>	<u>7,706,261</u>	<u>2,368,662</u>	<u>5,337,599</u>
	<u>7,006,193</u>	<u>7,706,261</u>	<u>2,368,662</u>	<u>5,337,599</u>
Total Capital Outlay				
Debt Service:				
Principal	6,950,000	14,165,000	14,165,000	-
Interest	<u>41,500</u>	<u>86,400</u>	<u>86,399</u>	<u>1</u>
	<u>6,991,500</u>	<u>14,251,400</u>	<u>14,251,399</u>	<u>1</u>
Total Debt Service				
	<u>13,997,693</u>	<u>21,957,661</u>	<u>16,620,061</u>	<u>5,337,600</u>
Total Expenditures				
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(13,997,693)</u>	<u>(21,442,868)</u>	<u>(16,566,914)</u>	<u>4,875,954</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	7,215,000	14,430,000	14,930,000	500,000
Proceeds from Sale of Capital Assets	-	-	4,630	4,630
Transfers In	<u>1,049,000</u>	<u>1,262,868</u>	<u>1,332,868</u>	<u>70,000</u>
	<u>8,264,000</u>	<u>15,692,868</u>	<u>16,267,498</u>	<u>574,630</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(5,733,693)	(5,750,000)	(299,416)	5,450,584
Fund Balance, Beginning of Year	5,116,302	5,116,302	5,116,302	-
Prior Year Encumbrances Appropriated	<u>668,655</u>	<u>668,655</u>	<u>668,655</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 51,264</u>	<u>\$ 34,957</u>	<u>\$ 5,485,541</u>	<u>\$ 5,450,584</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ 167	\$ 167
Other Revenue	-	23,475	50,566	27,091
Total Revenues	-	23,475	50,733	27,258
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	486,653	748,001	536,723	211,278
Total Capital Outlay	486,653	748,001	536,723	211,278
Debt Service:				
Principal	310,000	400,000	400,000	-
Interest	65,000	65,000	59,868	5,132
Total Debt Service	375,000	465,000	459,868	5,132
Total Expenditures	861,653	1,213,001	996,591	216,410
Excess (Deficit) Revenues Over/ (Under) Expenditures	(861,653)	(1,189,526)	(945,858)	243,668
<b>OTHER FINANCING SOURCES (USES):</b>				
Note Proceeds	90,000	207,091	180,000	(27,091)
Transfers In	412,000	517,000	517,000	-
Total Other Financing Sources (Uses)	502,000	724,091	697,000	(27,091)
Net Change in Fund Balance	(359,653)	(465,435)	(248,858)	216,577
Fund Balance, Beginning of Year	93,015	93,015	93,015	-
Prior Year Encumbrances Appropriated	267,653	267,653	267,653	-
Fund Balance, End of Year	\$ 1,015	\$ (104,767)	\$ 111,810	\$ 216,577

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Derr Road Improvement Capital Projects Fund  
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 5,311,249	\$ 5,311,249	\$ 2,200,567	\$ (3,110,682)
Total Revenues	<u>5,311,249</u>	<u>5,311,249</u>	<u>2,200,567</u>	<u>(3,110,682)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>598,552</u>	<u>5,278,552</u>	<u>2,200,567</u>	<u>3,077,985</u>
Total Expenditures	<u>598,552</u>	<u>5,278,552</u>	<u>2,200,567</u>	<u>3,077,985</u>
Net Change in Fund Balance	4,712,697	32,697	-	(32,697)
Fund Balance, Beginning of Year	(77,852)	(77,852)	(77,852)	-
Prior Year Encumbrances Appropriated	<u>77,852</u>	<u>77,852</u>	<u>77,852</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,712,697</u>	<u>\$ 32,697</u>	<u>\$ -</u>	<u>\$ (32,697)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Dayton-Springfield/Old Mill Road Capital Projects Fund  
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 5,857,317	\$ 5,857,317	\$ 1,616,761	\$ (4,240,556)
Total Revenues	<u>5,857,317</u>	<u>5,857,317</u>	<u>1,616,761</u>	<u>(4,240,556)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>4,149,548</u>	<u>4,149,548</u>	<u>1,616,761</u>	<u>2,532,787</u>
Total Expenditures	<u>4,149,548</u>	<u>4,149,548</u>	<u>1,616,761</u>	<u>2,532,787</u>
Net Change in Fund Balance	1,707,769	1,707,769	-	(1,707,769)
Fund Balance, Beginning of Year	(4,149,548)	(4,149,548)	(4,149,548)	-
Prior Year Encumbrances Appropriated	<u>4,149,548</u>	<u>4,149,548</u>	<u>4,149,548</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,707,769</u>	<u>\$ 1,707,769</u>	<u>\$ -</u>	<u>\$ (1,707,769)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Issue II/OPWC Capital Projects Fund  
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 2,654,958	\$ 2,654,958	\$ 97,460	\$ (2,557,498)
Total Revenues	<u>2,654,958</u>	<u>2,654,958</u>	<u>97,460</u>	<u>(2,557,498)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>2,624,515</u>	<u>2,624,515</u>	<u>97,460</u>	<u>2,527,055</u>
Total Expenditures	<u>2,624,515</u>	<u>2,624,515</u>	<u>97,460</u>	<u>2,527,055</u>
Net Change in Fund Balance	30,443	30,443	-	(30,443)
Fund Balance, Beginning of Year	(659,689)	(659,689)	(659,689)	-
Prior Year Encumbrances Appropriated	<u>659,689</u>	<u>659,689</u>	<u>659,689</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 30,443</u>	<u>\$ 30,443</u>	<u>\$ -</u>	<u>\$ (30,443)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
South Vienna Development Capital Projects Fund  
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 30,000	\$ 30,000	\$ 29,110	\$ (890)
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>29,110</u>	<u>(890)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	55,000	55,000	55,000	-
Interest	<u>8,000</u>	<u>8,000</u>	<u>7,788</u>	<u>212</u>
Total Expenditures	<u>63,000</u>	<u>63,000</u>	<u>62,788</u>	<u>212</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(33,000)</u>	<u>(33,000)</u>	<u>(33,678)</u>	<u>(678)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>33,000</u>	<u>33,000</u>	<u>33,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>33,000</u>	<u>33,000</u>	<u>33,000</u>	<u>-</u>
Net Change in Fund Balance	-	-	(678)	(678)
Fund Balance, Beginning of Year	<u>7,725</u>	<u>7,725</u>	<u>7,725</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,725</u>	<u>\$ 7,725</u>	<u>\$ 7,047</u>	<u>\$ (678)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 556,864	\$ 583,105	\$ 93,988	\$ (489,117)
Total Revenues	<u>556,864</u>	<u>583,105</u>	<u>93,988</u>	<u>(489,117)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>453,430</u>	<u>479,671</u>	<u>93,988</u>	<u>385,683</u>
Total Expenditures	<u>453,430</u>	<u>479,671</u>	<u>93,988</u>	<u>385,683</u>
Net Change in Fund Balance	103,434	103,434	-	(103,434)
Fund Balance, Beginning of Year	(453,430)	(453,430)	(453,430)	-
Prior Year Encumbrances Appropriated	<u>453,430</u>	<u>453,430</u>	<u>453,430</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 103,434</u>	<u>\$ 103,434</u>	<u>\$ -</u>	<u>\$ (103,434)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	39,910	39,910	-	39,910
Total Expenditures	39,910	39,910	-	39,910
Excess (Deficit) Revenues Over/ (Under) Expenditures	(39,910)	(39,910)	-	39,910
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	-	33,600	33,600
Total Other Financing Sources (Uses)	-	-	33,600	33,600
Net Change in Fund Balance	(39,910)	(39,910)	33,600	73,510
Fund Balance, Beginning of Year	89,910	89,910	89,910	-
Fund Balance, End of Year	\$ 50,000	\$ 50,000	\$ 123,510	\$ 73,510

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Lower Valley Widening Capital Projects Fund  
For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$ 11,366,209	\$ 11,411,792	\$ 3,622,578	\$ (7,789,214)
Total Revenues	<u>11,366,209</u>	<u>11,411,792</u>	<u>3,622,578</u>	<u>(7,789,214)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>6,848,807</u>	<u>6,894,390</u>	<u>3,622,578</u>	<u>3,271,812</u>
Total Expenditures	<u>6,848,807</u>	<u>6,894,390</u>	<u>3,622,578</u>	<u>3,271,812</u>
Net Change in Fund Balance	4,517,402	4,517,402	-	(4,517,402)
Fund Balance, Beginning of Year	(6,848,807)	(6,848,807)	(6,848,807)	-
Prior Year Encumbrances Appropriated	<u>6,848,807</u>	<u>6,848,807</u>	<u>6,848,807</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,517,402</u>	<u>\$ 4,517,402</u>	<u>\$ -</u>	<u>\$ (4,517,402)</u>



**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
UV/CL Intersection Improvement Capital Projects Fund  
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 86,154	\$ 86,154	\$ -	\$ (86,154)
Total Revenues	<u>86,154</u>	<u>86,154</u>	<u>-</u>	<u>(86,154)</u>
<b>EXPENDITURES:</b>				
Capital Outlay:				
Operating Expenses	<u>13,811</u>	<u>13,811</u>	<u>-</u>	<u>13,811</u>
Total Expenditures	<u>13,811</u>	<u>13,811</u>	<u>-</u>	<u>13,811</u>
Net Change in Fund Balance	72,343	72,343	-	(72,343)
Fund Balance, Beginning of Year	(13,811)	(13,811)	(13,811)	-
Prior Year Encumbrances Appropriated	<u>13,811</u>	<u>13,811</u>	<u>13,811</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 72,343</u>	<u>\$ 72,343</u>	<u>\$ -</u>	<u>\$ (72,343)</u>

**CLARK COUNTY, OHIO**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis  
Chase Stewart Blind Relief Permanent Fund  
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Investment Income	\$ -	\$ -	\$ 1,099	\$ 1,099
Total Revenues	-	-	1,099	1,099
<b>EXPENDITURES:</b>				
Current:				
Human Services:				
Operating Expenses	25,000	25,000	1,720	23,280
Total Expenditures	25,000	25,000	1,720	23,280
Net Change in Fund Balance	(25,000)	(25,000)	(621)	24,379
Fund Balance, Beginning of Year	100,774	100,774	100,774	-
Fund Balance, End of Year	<u>\$ 75,774</u>	<u>\$ 75,774</u>	<u>\$ 100,153</u>	<u>\$ 24,379</u>



# CLARK COUNTY, OHIO

## Statistical Tables

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

## Contents

<b>Financial Trends</b>	S-3 – S-7
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
<b>Revenue Capacity</b>	S-8 – S-16
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
<b>Debt Capacity</b>	S-18 – S-21
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	S-22 – S-23
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	S-24 – S-31
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

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



**CLARK COUNTY, OHIO**  
 Net Position by Component  
 Last Ten Fiscal Years (Accrual Basis of Accounting)

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013 (Restated)</u>	<u>2014 (Restated)</u>	<u>2015</u>	<u>2016</u>
<b>Governmental Activities:</b>										
Net Investment in Capital Assets	\$ 66,618,370	\$ 72,403,585	\$ 73,166,669	\$ 71,478,924	\$ 71,035,654	\$ 72,387,487	\$ 74,778,273	\$ 77,715,865	\$ 80,097,568	\$ 86,243,359
Restricted	46,338,850	52,791,772	59,322,878	51,886,419	54,491,825	58,534,781	62,916,204	69,359,857	46,512,730	61,976,997
Unrestricted	11,334,044	9,837,901	4,198,991	9,382,677	11,015,001	12,868,807	15,324,960	(46,305,084)	(10,145,156)	(18,364,857)
<b>Total Governmental Activities Net Position</b>	<u>\$ 124,291,264</u>	<u>\$ 135,033,258</u>	<u>\$ 136,688,538</u>	<u>\$ 132,748,020</u>	<u>\$ 136,542,480</u>	<u>\$ 143,791,075</u>	<u>\$ 153,019,437</u>	<u>\$ 100,770,638</u>	<u>\$ 116,465,142</u>	<u>\$ 129,855,499</u>
<b>Business-Type Activities:</b>										
Net Investment in Capital Assets	\$ 10,340,333	\$ 10,702,574	\$ 10,773,918	\$ 11,567,436	\$ 10,696,982	\$ 12,976,466	\$ 14,819,051	\$ 14,646,647	\$ 14,673,853	\$ 14,772,163
Unrestricted	4,701,948	4,202,815	5,722,309	6,650,402	8,436,090	6,349,575	10,061,804	7,167,133	7,557,559	8,045,251
<b>Total Business-Type Activities Net Position</b>	<u>\$ 15,042,281</u>	<u>\$ 14,905,389</u>	<u>\$ 16,496,227</u>	<u>\$ 18,217,838</u>	<u>\$ 19,133,072</u>	<u>\$ 19,326,041</u>	<u>\$ 24,880,855</u>	<u>\$ 21,813,780</u>	<u>\$ 22,231,412</u>	<u>\$ 22,817,414</u>
<b>Primary Government:</b>										
Net Investment in Capital Assets	\$ 76,958,703	\$ 83,106,159	\$ 83,940,587	\$ 83,046,360	\$ 81,732,636	\$ 85,363,953	\$ 89,597,324	\$ 92,362,512	\$ 94,771,421	\$ 101,015,522
Restricted	46,338,850	52,791,772	59,322,878	51,886,419	54,491,825	58,534,781	62,916,204	69,359,857	46,512,730	61,976,997
Unrestricted	16,035,992	14,040,716	9,921,300	16,033,079	19,451,091	19,218,382	25,386,764	(39,137,951)	(2,587,597)	(10,319,606)
<b>Total Primary Government Net Position</b>	<u>\$ 139,333,545</u>	<u>\$ 149,938,647</u>	<u>\$ 153,184,765</u>	<u>\$ 150,965,858</u>	<u>\$ 155,675,552</u>	<u>\$ 163,117,116</u>	<u>\$ 177,900,292</u>	<u>\$ 122,584,418</u>	<u>\$ 138,696,554</u>	<u>\$ 152,672,913</u>

## 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 2006 to 2013 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)

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013 (Restated)</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Expenses:</b>										
Primary Government:										
Governmental Activities:										
General Government:										
Legislative & Executive	\$ 13,580,246	\$ 15,515,492	\$ 14,761,744	\$ 9,992,461	\$ 10,870,046	\$ 12,108,705	\$ 15,062,985	\$ 16,025,117	\$ 11,425,270	\$ 11,994,315
Judicial	13,907,141	13,658,964	14,092,014	13,649,222	12,681,680	12,956,967	12,711,061	13,666,619	13,539,961	14,921,160
Public Safety	14,914,162	14,986,140	15,934,293	15,650,852	15,593,911	15,147,247	16,059,605	16,897,710	16,202,935	17,363,981
Public Works	9,621,300	10,073,253	9,460,379	14,023,453	9,757,946	13,410,211	8,141,523	8,556,789	12,719,781	12,097,572
Health	24,364,503	21,035,234	26,076,224	27,554,583	23,006,804	24,029,774	22,807,176	20,646,501	17,987,916	18,045,496
Human Services	43,325,167	43,509,093	44,173,948	38,657,686	32,904,188	33,641,119	36,813,382	33,164,837	31,919,917	33,686,517
Conservation and Recreation	1,929,530	1,557,877	1,466,350	1,348,005	1,229,967	1,269,023	1,184,691	885,340	1,119,238	181,617
Interest Expense	829,748	730,966	693,816	633,765	667,772	644,560	554,685	516,708	482,957	481,330
Total Governmental Activities Expenses	<u>122,471,797</u>	<u>121,067,019</u>	<u>126,658,768</u>	<u>121,510,027</u>	<u>106,712,314</u>	<u>113,207,606</u>	<u>113,335,108</u>	<u>110,359,621</u>	<u>105,397,975</u>	<u>108,771,988</u>
Business-Type Activities:										
Sewer	3,456,235	3,435,523	3,173,540	3,042,704	3,323,479	3,343,261	3,411,780	3,473,962	3,755,097	3,778,078
Water	2,163,867	1,974,744	2,074,816	2,120,690	2,027,602	2,566,374	1,651,065	1,946,591	2,031,605	2,142,105
Total Business-Type Activities Expenses	<u>5,620,102</u>	<u>5,410,267</u>	<u>5,248,356</u>	<u>5,163,394</u>	<u>5,351,081</u>	<u>5,909,635</u>	<u>5,062,845</u>	<u>5,420,553</u>	<u>5,786,702</u>	<u>5,920,183</u>
Total Primary Government Expenses	<u>\$ 128,091,899</u>	<u>\$ 126,477,286</u>	<u>\$ 131,907,124</u>	<u>\$ 126,673,421</u>	<u>\$ 112,063,395</u>	<u>\$ 119,117,241</u>	<u>\$ 118,397,953</u>	<u>\$ 115,780,174</u>	<u>\$ 111,184,677</u>	<u>\$ 114,692,171</u>
<b>Program Revenues:</b>										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative & Executive	\$ 5,304,530	\$ 4,505,340	\$ 4,489,794	\$ 4,635,167	\$ 5,211,552	\$ 5,507,205	\$ 5,573,352	\$ 5,242,286	\$ 5,286,061	\$ 5,925,401
Judicial	3,421,820	3,572,574	3,801,383	3,399,300	3,133,130	2,815,428	3,017,413	2,660,834	3,243,881	2,713,493
Public Safety/Security of Persons & Property	1,173,021	1,034,224	580,686	560,545	678,879	622,662	755,296	612,300	592,518	785,517
Public Works	938,233	835,581	409,812	874,561	946,549	738,506	684,653	602,530	794,487	855,638
Health	1,908,276	631,827	1,045,435	907,876	878,987	837,182	569,051	483,685	1,112,169	1,072,985
Human Services	8,844,054	6,924,140	6,151,911	7,715,581	4,675,061	5,280,799	6,976,364	4,106,580	3,525,714	3,430,748
Conservation and Recreation	1,005,220	860,287	860,148	849,720	738,545	783,359	829,601	792,336	823,172	778,173
Operating Grants and Contributions	59,201,547	64,978,262	61,344,153	47,792,693	45,743,356	49,935,259	45,541,868	43,945,748	42,079,461	44,269,727
Capital Grants and Contributions	1,025,785	1,085,101	4,054,523	5,421,738	2,422,095	5,002,164	6,873,131	9,070,538	9,057,136	5,961,526
Total Governmental Activities Program Revenues	<u>82,822,486</u>	<u>84,427,336</u>	<u>82,737,845</u>	<u>72,157,181</u>	<u>64,428,154</u>	<u>71,522,564</u>	<u>70,820,729</u>	<u>67,516,837</u>	<u>66,514,599</u>	<u>65,793,208</u>
Business-Type Activities:										
Charges for Services:										
Sewer	3,761,029	3,355,533	3,916,031	3,578,441	3,685,782	3,490,630	3,739,775	3,871,864	3,671,156	3,895,702
Water	2,091,502	1,853,204	2,289,739	2,392,261	2,270,787	2,135,461	2,250,480	2,511,546	2,170,548	2,320,852
Capital Grants and Contributions	533,535	-	577,261	495,208	237,985	440,672	4,352,571	10,706	87,188	-
Total Business-Type Activities Program Revenues	<u>6,386,066</u>	<u>5,208,737</u>	<u>6,783,031</u>	<u>6,465,910</u>	<u>6,194,554</u>	<u>6,066,763</u>	<u>10,342,826</u>	<u>6,394,116</u>	<u>5,928,892</u>	<u>6,216,554</u>
Total Primary Government Program Revenues	<u>\$ 89,208,552</u>	<u>\$ 89,636,073</u>	<u>\$ 89,520,876</u>	<u>\$ 78,623,091</u>	<u>\$ 70,622,708</u>	<u>\$ 77,589,327</u>	<u>\$ 81,163,555</u>	<u>\$ 73,910,953</u>	<u>\$ 72,443,491</u>	<u>\$ 72,009,762</u>

(Continued)



**CLARK COUNTY, OHIO**  
Changes in Net Position  
Last Ten Fiscal Years (Accrual Basis of Accounting)  
(Continued)

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u> <u>(Restated)</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>
<b>Net (Expense)/Revenue:</b>										
Governmental Activities	\$ (39,649,311)	\$ (36,639,683)	\$ (43,920,923)	\$ (49,352,846)	\$ (42,284,160)	\$ (41,685,042)	\$ (42,514,379)	\$ (42,842,784)	\$ (38,883,376)	\$ (42,978,780)
Business-Type Activities	765,964	(201,530)	1,534,675	1,302,516	843,473	157,128	5,279,981	973,563	142,190	296,371
Total Primary Government Net (Expense)/Revenue	<u>\$ (38,883,347)</u>	<u>\$ (36,841,213)</u>	<u>\$ (42,386,248)</u>	<u>\$ (48,050,330)</u>	<u>\$ (41,440,687)</u>	<u>\$ (41,527,914)</u>	<u>\$ (37,234,398)</u>	<u>\$ (41,869,221)</u>	<u>\$ (38,741,186)</u>	<u>\$ (42,682,409)</u>
<b>General Revenues and Other Changes in Net Position:</b>										
Governmental Activities:										
Taxes:										
Property Taxes Levied for:										
General Purposes	\$ 3,671,872	\$ 3,541,363	\$ 3,466,549	\$ 3,443,154	\$ 3,672,389	\$ 3,500,972	\$ 3,570,743	\$ 3,623,485	\$ 3,682,345	\$ 3,565,163
Department of Developmental Disabilities	10,513,030	9,875,289	9,661,369	9,757,096	9,725,540	9,413,758	9,672,892	9,866,644	9,866,518	9,881,288
Children's Services	2,664,262	2,395,102	2,274,949	2,291,131	2,280,820	5,646,795	5,792,908	5,819,836	5,776,652	5,891,192
Senior Citizen's	2,035,677	2,222,386	2,249,886	2,215,623	1,895,233	1,842,915	1,897,567	1,930,709	1,911,315	1,905,292
Permissive Sales	13,429,821	18,791,959	18,679,244	19,451,080	20,374,885	21,688,731	22,772,072	23,856,108	25,014,910	25,740,904
Grants and Contributions not Restricted to Specific Programs	4,802,904	6,209,645	5,895,214	5,324,949	4,608,002	4,468,059	5,301,018	5,091,033	4,972,935	6,150,162
Investment Income	4,160,834	2,912,840	1,352,245	805,754	1,088,538	622,591	882,881	249,910	946,667	1,022,118
Gain on Sale of Capital Assets	-	-	-	-	-	-	-	-	670,937	-
Other Revenue	2,138,706	1,433,093	1,996,747	2,123,541	2,433,213	1,749,816	1,966,741	1,913,010	1,735,601	2,213,018
Total Governmental Activities	<u>43,417,106</u>	<u>47,381,677</u>	<u>45,576,203</u>	<u>45,412,328</u>	<u>46,078,620</u>	<u>48,933,637</u>	<u>51,856,822</u>	<u>52,350,735</u>	<u>54,577,880</u>	<u>56,369,137</u>
Business-Type Activities:										
Investment Income	-	-	-	-	28	6	2,950	-	3,073	2,594
Other Revenue	48,392	64,638	56,163	419,095	71,733	35,835	299,958	145,822	272,369	287,037
Total Business-Type Activities	<u>48,392</u>	<u>64,638</u>	<u>56,163</u>	<u>419,095</u>	<u>71,761</u>	<u>35,841</u>	<u>302,908</u>	<u>145,822</u>	<u>275,442</u>	<u>289,631</u>
Total Primary Government	<u>\$ 43,465,498</u>	<u>\$ 47,446,315</u>	<u>\$ 45,632,366</u>	<u>\$ 45,831,423</u>	<u>\$ 46,150,381</u>	<u>\$ 48,969,478</u>	<u>\$ 52,159,730</u>	<u>\$ 52,496,557</u>	<u>\$ 54,853,322</u>	<u>\$ 56,658,768</u>
<b>Change in Net Position</b>										
Governmental Activities	\$ 3,767,795	\$ 10,741,994	\$ 1,655,280	\$ (3,940,518)	\$ 3,794,460	\$ 7,248,595	\$ 9,342,443	\$ 9,507,951	\$ 15,694,504	\$ 13,390,357
Business-Type Activities	814,356	(136,892)	1,590,838	1,721,611	915,234	192,969	5,582,889	1,119,385	417,632	586,002
Total Primary Government Change in Net Position	<u>\$ 4,582,151</u>	<u>\$ 10,605,102</u>	<u>\$ 3,246,118</u>	<u>\$ (2,218,907)</u>	<u>\$ 4,709,694</u>	<u>\$ 7,441,564</u>	<u>\$ 14,925,332</u>	<u>\$ 10,627,336</u>	<u>\$ 16,112,136</u>	<u>\$ 13,976,359</u>

Source: Clark County Auditor's Office

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011<sup>1</sup></u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund:										
Reserved	\$ 2,622,894	\$ 2,011,928	\$ 1,442,618	\$ 1,595,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	7,066,027	8,023,745	7,563,668	7,429,044	-	-	-	-	-	-
Nonspendable	-	-	-	-	831,198	599,373	876,872	551,979	769,125	731,342
Assigned	-	-	-	-	1,124,930	1,116,346	6,542,852	7,397,756	7,914,020	5,942,382
Unassigned	-	-	-	-	9,572,427	10,850,136	8,105,217	7,483,867	8,424,053	12,145,955
Total General Fund	<u>\$ 9,688,921</u>	<u>\$ 10,035,673</u>	<u>\$ 9,006,286</u>	<u>\$ 9,024,147</u>	<u>\$ 11,528,555</u>	<u>\$ 12,565,855</u>	<u>\$ 15,524,941</u>	<u>\$ 15,433,602</u>	<u>\$ 17,107,198</u>	<u>\$ 18,819,679</u>
All Other Governmental Funds:										
Reserved	\$ 6,574,239	\$ 6,221,539	\$ 5,918,512	\$ 4,940,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported In:										
Special Revenue Funds	25,176,769	25,845,217	23,284,059	23,964,674	-	-	-	-	-	-
Debt Service Funds	85,770	420,596	86,391	30,846	-	-	-	-	-	-
Capital Projects Funds	(5,686,786)	(7,398,862)	(1,007,973)	(1,060,827)	-	-	-	-	-	-
Permanent Funds	57,935	59,838	56,029	49,988	-	-	-	-	-	-
Nonspendable	-	-	-	-	932,945	664,245	512,442	441,207	309,287	400,057
Restricted	-	-	-	-	29,399,873	33,220,886	34,949,483	40,313,216	43,912,757	57,016,527
Committed	-	-	-	-	-	-	-	-	53,306	53,308
Assigned	-	-	-	-	-	-	-	53,302	-	-
Unassigned	-	-	-	-	(522,283)	(1,627,588)	(1,842,453)	(1,517,225)	(1,274,758)	(118,973)
Total All Other Governmental Funds	<u>\$ 26,207,927</u>	<u>\$ 25,148,328</u>	<u>\$ 28,337,018</u>	<u>\$ 27,924,777</u>	<u>\$ 29,810,535</u>	<u>\$ 32,257,543</u>	<u>\$ 33,619,472</u>	<u>\$ 39,290,500</u>	<u>\$ 43,000,592</u>	<u>\$ 57,350,919</u>

Note:

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

Source: Clark County Auditor's Office

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Revenues:</b>										
Taxes	\$ 18,960,115	\$ 18,034,140	\$ 17,652,753	\$ 17,707,004	\$ 17,573,982	\$ 20,404,440	\$ 20,934,110	\$ 21,240,674	\$ 21,236,830	\$ 21,242,935
Permissive Sales Tax	14,485,796	18,791,959	18,679,244	19,451,080	20,374,885	21,688,731	22,772,072	23,856,108	25,014,910	25,740,904
Intergovernmental	67,234,307	68,162,564	68,151,875	60,106,823	52,956,685	57,805,817	56,131,578	56,192,707	54,445,089	55,183,842
Charges for Services	21,261,754	16,734,324	15,400,828	16,793,990	14,227,466	14,653,521	15,683,198	13,531,297	13,565,973	13,460,004
Licenses and Permits	437,389	411,542	415,400	557,964	539,716	507,384	553,587	471,597	703,691	855,116
Fees, Fines and Forfeitures	1,069,724	1,135,325	1,289,501	1,423,022	1,324,785	1,345,400	1,201,318	1,081,195	1,170,222	972,248
Special Assessments	79,530	93,279	87,821	110,268	191,640	137,487	115,229	123,855	144,423	106,992
Investment Income	4,478,006	2,856,934	1,390,242	826,510	1,100,487	529,830	1,061,176	205,124	934,825	975,280
Other Revenue	2,122,254	1,263,013	2,111,406	1,930,181	2,433,361	1,746,803	1,969,754	1,913,010	1,735,601	2,213,018
Total Revenues	<u>130,128,875</u>	<u>127,483,080</u>	<u>125,179,070</u>	<u>118,906,842</u>	<u>110,723,007</u>	<u>118,819,413</u>	<u>120,422,022</u>	<u>118,615,567</u>	<u>118,951,564</u>	<u>120,750,339</u>
<b>Expenditures:</b>										
Current:										
General Government:										
Legislative and Executive	8,485,196	8,756,791	8,418,108	6,733,055	6,257,448	7,219,675	6,756,907	8,230,118	7,652,993	8,275,885
Judicial	13,850,735	13,855,050	13,981,133	13,669,614	12,478,551	12,971,418	12,748,142	13,430,928	13,582,761	14,336,284
Public Safety	14,754,572	15,604,597	15,875,959	15,552,104	15,560,018	15,766,101	16,209,504	16,719,469	16,415,660	17,394,423
Public Works	10,694,557	11,434,981	11,584,029	11,640,668	10,787,522	11,133,982	11,698,092	10,455,327	11,252,491	10,406,631
Health	24,369,727	25,147,913	25,883,788	27,004,223	23,011,604	23,803,822	22,868,638	20,235,700	17,882,732	17,263,009
Human Services	43,323,119	44,838,109	43,867,988	38,587,958	32,653,534	33,319,613	36,735,522	32,795,292	31,835,985	32,900,121
Conservation and Recreation	1,917,985	1,559,691	1,459,134	1,343,286	1,302,900	1,254,301	1,179,335	1,167,838	1,174,557	429,700
Capital Outlay	9,494,640	5,158,815	4,661,310	3,181,254	2,339,163	7,920,314	6,055,767	8,383,040	11,719,534	9,946,276
Debt Service:										
Principal	890,000	955,000	960,000	1,220,000	1,325,000	1,335,000	1,330,000	1,110,000	1,000,000	1,035,000
Interest	742,541	884,980	701,407	714,191	624,081	646,660	549,283	509,407	470,616	511,372
Total Expenditures	<u>128,523,072</u>	<u>128,195,927</u>	<u>127,392,856</u>	<u>119,646,353</u>	<u>106,339,821</u>	<u>115,370,886</u>	<u>116,131,190</u>	<u>113,037,119</u>	<u>112,987,329</u>	<u>112,498,701</u>
Excess Revenues over Expenditures	<u>1,605,803</u>	<u>(712,847)</u>	<u>(2,213,786)</u>	<u>(739,511)</u>	<u>4,383,186</u>	<u>3,448,527</u>	<u>4,290,832</u>	<u>5,578,448</u>	<u>5,964,235</u>	<u>8,251,638</u>
<b>Other Financing Sources/(Uses):</b>										
Bonds Issued	10,740,000	-	4,290,000	-	-	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-	-	7,805,000
Proceeds from Sale of Assets	43,863	-	6,204	14,995	6,980	35,781	30,183	1,241	732,761	6,170
Other Financing Sources	203,652	-	76,885	2,455,000	-	-	-	-	-	-
Transfers In	26,683,528	9,110,465	8,777,111	3,969,615	4,046,797	3,449,209	3,372,869	3,500,658	3,472,176	3,525,049
Other Financing Uses	(136,808)	-	-	(2,374,954)	-	-	-	-	-	-
Transfers Out	(26,683,528)	(9,110,465)	(8,777,111)	(3,719,525)	(4,046,797)	(3,449,209)	(3,372,869)	(3,500,658)	(3,472,176)	(3,525,049)
Total Other Financing Sources (Uses)	<u>10,850,707</u>	<u>-</u>	<u>4,373,089</u>	<u>345,131</u>	<u>6,980</u>	<u>35,781</u>	<u>30,183</u>	<u>1,241</u>	<u>732,761</u>	<u>7,811,170</u>
Net Change in Fund Balance	<u>\$ 12,456,510</u>	<u>\$ (712,847)</u>	<u>\$ 2,159,303</u>	<u>\$ (394,380)</u>	<u>\$ 4,390,166</u>	<u>\$ 3,484,308</u>	<u>\$ 4,321,015</u>	<u>\$ 5,579,689</u>	<u>\$ 6,696,996</u>	<u>\$ 16,062,808</u>
Debt Service as a Percentage of Noncapital Expenditures	<u>1.39%</u>	<u>1.63%</u>	<u>1.38%</u>	<u>1.70%</u>	<u>1.90%</u>	<u>1.84%</u>	<u>1.74%</u>	<u>1.57%</u>	<u>1.46%</u>	<u>1.53%</u>

Source: Clark County Auditor's Office

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

<u>Year</u>	<u>General</u>	<u>Tangible<sup>1</sup></u>	<u>Manufactured</u>	<u>Permissive<sup>2</sup></u>	<u>Total</u>
	<u>Property Tax</u>	<u>Personal</u> <u>Property Tax</u>	<u>Home Tax</u>	<u>Sales Tax</u>	
2007	\$ 17,585,706	\$ 1,294,608	\$ 79,801	\$ 14,485,796	\$ 33,445,911
2008	17,340,066	630,634	63,440	18,791,959	36,826,099
2009	17,475,604	121,442	55,707	18,679,244	36,331,997
2010	17,638,202	18,820	49,982	19,451,080	37,158,084
2011	17,494,870	30,789	48,323	20,374,885	37,948,867
2012	20,350,532	-	53,908	21,688,731	42,093,171
2013	20,879,250	-	54,860	22,772,072	43,706,182
2014	21,185,398	-	55,276	23,856,108	45,096,782
2015	21,188,782	-	48,048	25,014,910	46,251,740
2016	21,202,571	-	40,364	25,740,904	46,983,839
% Change 2007 to 2016	<u>20.57%</u>	<u>-100.00%</u>	<u>-49.42%</u>	<u>77.70%</u>	<u>40.48%</u>

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

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

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

Source: Clark County Auditor's Office

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

<u>Year</u>	<u>General Purposes</u>	<u>Department of Developmental Disabilities</u>	<u>Children's Services</u>	<u>Senior Citizen's</u>	<u>Total</u>
2007	\$ 3,671,872	\$ 10,513,030	\$ 2,664,262	\$ 2,035,677	\$ 18,884,841
2008	3,541,363	9,875,289	2,395,102	2,222,386	18,034,140
2009	3,466,549	9,661,369	2,274,949	2,249,886	17,652,753
2010	3,443,154	9,757,096	2,291,131	2,215,623	17,707,004
2011	3,672,389	9,725,540	2,280,820	1,895,233	17,573,982
2012	3,500,972	9,413,758	5,646,795	1,842,915	20,404,440
2013	3,570,743	9,672,892	5,792,908	1,897,567	20,934,110
2014	3,623,485	9,866,644	5,819,836	1,930,709	21,240,674
2015	3,682,345	9,866,518	5,776,652	1,911,315	21,236,830
2016	3,565,163	9,881,288	5,891,192	1,905,292	21,242,935
% Change 2007 to 2016	<u>-2.906%</u>	<u>-6.009%</u>	<u>121.119%</u>	<u>-6.405%</u>	<u>12.487%</u>

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

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**  
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY			Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual Value
		Agricultural & Residential	Commercial & Industrial	Public Utility	Tangible Property	Public Utility	Manufactured Homes				
2006	2007	\$ 1,673,781,270	\$ 447,570,190	\$ 642,540	\$ 162,171,590	\$ 79,695,140	\$ 10,907,078	\$ 2,374,767,808	13.882	\$ 6,800,935,289	34.92%
2007	2008	1,807,593,320	510,270,110	692,150	112,559,421	64,213,480	10,922,162	2,506,250,643	13.882	7,148,532,419	35.06%
2008	2009	1,807,055,910	520,517,160	645,630	5,664,501	66,064,500	10,744,891	2,410,692,592	13.882	6,750,321,796	35.71%
2009	2010	1,779,216,330	505,877,070	683,220	2,829,829	68,445,000	10,383,569	2,367,435,018	13.882	6,619,669,391	35.76%
2010	2011	1,721,785,290	511,658,100	648,030	-	70,963,800	10,202,538	2,315,257,758	13.850	6,463,081,197	35.82%
2011	2012	1,721,529,370	492,874,630	656,020	-	73,303,280	10,015,537	2,298,378,837	14.450	6,410,843,408	35.85%
2012	2013	1,725,084,480	472,789,650	700,980	-	80,653,990	9,814,454	2,289,043,554	14.450	6,370,809,795	35.93%
2013	2014	1,728,467,830	451,568,000	721,310	-	88,331,710	9,573,044	2,278,661,894	14.450	6,327,299,864	36.01%
2014	2015	1,723,673,260	446,856,470	719,270	-	93,487,700	9,194,518	2,273,931,218	14.450	6,304,915,002	36.07%
2015	2016	1,723,014,480	439,734,010	684,750	-	100,092,780	7,611,730	2,271,137,750	14.450	6,287,670,660	36.12%

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

<u>Tax Year</u>	<u>Collection Year</u>	<u>Current Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Current Taxes Collected as a Percent of Taxes Levied</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Delinquent Taxes Collected as a Percent of Total Taxes Collected</u>	<u>Total Collections as a % of Current Taxes Levied</u>	<u>Accumulated Delinquencies</u>
2006	2007	\$ 27,617,478	\$ 23,512,146	85.14%	\$ 1,082,181	\$ 24,594,327	4.40%	89.05%	\$ 3,023,151
2007	2008	29,027,078	21,450,904	73.90%	1,092,156	22,543,060	4.84%	77.66%	6,484,018
2008	2009	25,386,108	21,017,849	82.79%	1,132,134	22,149,983	5.11%	87.25%	3,236,125
2009	2010	25,272,173	21,143,031	83.66%	1,048,304	22,191,335	4.72%	87.81%	3,080,838
2010	2011	25,388,656	21,103,268	83.12%	1,051,790	22,155,058	4.75%	87.26%	3,233,598
2011	2012	30,805,516	25,178,463	81.73%	1,126,093	26,304,556	4.28%	85.39%	4,500,960
2012	2013	30,680,999	25,979,758	84.68%	1,023,895	27,003,653	3.79%	88.01%	3,677,346
2013	2014	30,863,943	25,992,335	84.22%	1,132,777	27,125,112	4.18%	87.89%	3,738,831
2014	2015	30,852,416	26,131,974	84.70%	1,103,395	27,235,369	4.05%	88.28%	3,617,047
2015	2016	30,882,598	26,311,475	85.20%	1,464,780	27,776,255	5.27%	89.94%	3,106,343

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:	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Collection Year:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>CLARK COUNTY ENTITIES:</b>										
General Fund (Inside Millage)	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700
Board of Developmental Disabilities Levy	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500
Children's Services Levy	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Senior Citizen's Levy	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Clark County Park District Levy	-	-	-	-	-	0.600	0.600	0.600	0.600	0.600
Community Mental Health Levy	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650	2.650
Total Clark County Entities	13.882	13.882	13.882	13.882	13.850	14.450	14.450	14.450	14.450	14.450
<b>OTHER ENTITIES:</b>										
Health District	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Miami Conservancy District	0.032	0.032	0.032	0.032	-	-	-	-	-	-
Clark County Public Library	-	-	-	-	1.320	1.320	1.320	1.320	1.320	1.320
<b>SCHOOL DISTRICTS:</b>										
Clark Shawnee LSD	37.520	37.234	39.530	39.450	39.690	39.410	39.410	39.500	46.490	46.300
Greenon LSD	39.750	39.621	39.670	39.670	46.830	38.310	38.310	38.300	43.250	43.110
Northeastern LSD	47.140	47.021	48.030	48.060	48.080	48.100	48.100	48.080	48.090	48.080
Northwestern LSD	32.490	31.995	32.200	32.420	39.050	39.090	39.090	38.760	39.080	39.080
Southeastern LSD	42.350	41.955	41.860	41.830	41.540	41.390	41.390	40.680	40.600	40.610
Springfield CSD	65.410	63.253	63.730	64.820	65.250	64.020	64.020	64.600	65.050	65.260
Tecumseh LSD	45.840	45.040	45.240	45.440	45.760	45.780	45.780	46.020	45.790	46.120
Springfield/Clark County JVSD	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Cedar Cliff LSD	35.900	35.800	35.400	43.900	42.700	41.600	41.600	42.700	42.200	40.200
Fairborn CSD	44.200	52.500	51.900	51.800	51.900	52.500	52.500	52.500	52.650	52.650
Yellow Springs EVSD	64.700	64.700	63.700	63.800	63.900	70.950	70.950	70.950	70.600	71.000
Greene County JVSD	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
<b>MUNICIPALITIES:</b>										
City of New Carlisle	9.000	7.750	9.000	9.000	9.000	11.000	11.000	11.000	11.000	11.000
City of Springfield	4.050	4.050	4.050	3.970	4.080	4.090	4.090	4.120	4.130	4.130
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	2.500	9.500	9.500	9.500	9.500	9.500	9.500	9.500	9.500	9.500
Village of Enon	8.100	8.100	10.100	8.600	8.600	8.600	8.600	8.600	8.600	8.600
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	8.400	8.400	2.400	2.400	2.400	2.400	2.400	2.400	2.400	2.400
Village of Clifton	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	11.000
<b>TOWNSHIPS:</b>										
Bethel Township	7.200	7.250	7.200	7.200	7.200	7.200	7.200	7.200	7.200	7.200
German Township	7.900	7.900	7.900	7.900	7.900	7.900	7.900	7.900	7.900	7.900
Green Township - Fire District #1	6.600	6.600	7.600	7.600	7.600	7.600	7.600	7.600	7.600	9.100
Green Township - Fire District #2	8.100	8.100	9.100	9.100	9.100	9.100	9.100	9.100	9.100	10.600
Harmony Township	6.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400
Madison Township	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100
Mad River Township	6.000	6.000	6.000	5.000	5.800	5.800	5.800	5.800	7.500	7.500
Moorefield Township	5.050	5.050	5.050	5.050	5.050	7.050	7.050	7.050	8.050	8.050
Pike Township	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600
Pleasant Township	7.000	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800
Springfield Township	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000

## Note:

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

Source: Clark County Auditor's Office



**CLARK COUNTY, OHIO**  
Principal Property Taxpayers  
2016 and 2007

Taxpayer	2016	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
	Value	Value
USPG Portfolio Six LLC	\$ 5,995,310	0.26%
Navistar Inc	5,896,560	0.26%
City of Springfield Ohio	5,440,140	0.24%
Trilogy Healthcare of Springfield	5,427,910	0.24%
Aldi Inc	5,382,720	0.24%
Wal Mart Real Estate Business Trust	5,175,240	0.23%
Ohio Masonic Home	4,898,220	0.22%
ARCP MT springfield OH LLC	4,047,800	0.18%
Emro Marketing Company	4,016,230	0.18%
Allied Park LLC	3,732,370	0.16%
<b>Total</b>	<b>\$ 50,012,500</b>	<b>2.21%</b>
<b>Total Assessed Value</b>	<b>\$ 2,271,137,750</b>	
Taxpayer	2007	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
	Value	Value
International Truck & Engine	\$ 8,404,650	0.35%
Yamada North America Inc	3,511,500	0.15%
Speedway SuperAmerica LLC	2,635,680	0.11%
Gordon Food Service Inc	2,237,920	0.09%
CoilPlus Ohio Inc	2,185,660	0.09%
Eby Brown Company LLC	2,130,390	0.09%
Jeff Wyler Springfield Inc	1,983,040	0.08%
Tech II Inc	1,585,410	0.07%
Aldi Inc Ohio	1,563,820	0.07%
Robbins & Myers Inc	1,546,090	0.07%
<b>Total</b>	<b>\$ 27,784,160</b>	<b>1.17%</b>
<b>Total Assessed Value</b>	<b>\$ 2,374,767,808</b>	

The amounts presented represent the assessed values upon which the 2016 and 2007 taxes were levied.

Source: Clark County Auditor's Office

**CLARK COUNTY, OHIO**

## Taxable Sales by Category

## Last Ten Fiscal Years

---

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Regular Sales	*	*	\$ 4,846,439	\$ 4,900,610
Direct Pay	*	*	503,437	1,387,228
Sellers Use	*	*	2,003,984	2,074,683
Consumers Use	*	*	336,440	259,529
Motor Vehicle	*	*	2,474,042	2,592,357
Watercraft and Outboard Motors	*	*	23,157	25,988
Liquor Control	*	*	78,556	83,452
Voluntary Payments	*	*	11,674	18,962
Assessment Payments	*	*	231,177	108,490
Audit Payments	*	*	-	-
Sales Tax on Motor Fuel	*	*	7,661	2,980
Certified Assessment Payments	*	*	-	-
Statewide Master	*	*	8,389,331	8,352,971
Streamline Sales-Intrastate	*	*	5,134	7,750
Streamline Sales-Interstate	*	*	-	-
Non-Resident Motor Vehicle	*	*	11,376	8,733
Transient Sales	*	*	-	-
Amnesty	*	*	-	-
Adjustments	*	*	-	-
Sales/Use Tax Refunds Approved	*	*	(54,485)	(176,178)
1% Administrative Rotary Fund	*	*	(188,679)	(196,475)
Total	<u>\$ 14,485,796</u>	<u>\$ 18,791,959</u>	<u>\$ 18,679,244</u>	<u>\$ 19,451,080</u>
Sales Tax Rate	1.00%	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.

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

<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
\$ 4,951,517	\$ 5,223,654	\$ 5,551,078	\$ 4,358,067	\$ 3,839,443	\$ 4,400,273
1,654,899	1,997,477	2,392,284	2,918,244	3,538,303	3,790,506
2,067,068	2,273,380	2,447,095	2,805,848	2,923,593	3,071,116
271,810	348,335	529,117	438,022	354,471	387,964
2,851,958	3,065,042	3,255,895	3,409,673	3,658,197	3,675,451
19,537	30,756	30,947	22,515	26,871	41,065
92,526	98,935	107,548	110,542	120,198	128,956
24,912	17,679	23,568	13,781	22,927	6,025
103,504	117,571	109,388	89,968	118,860	90,941
-	-	-	126,884	45,673	110,296
3,453	4,858	4,580	5,953	4,947	4,379
-	-	-	6,767	132,474	104,186
8,591,566	8,732,380	8,491,475	8,474,595	8,557,510	8,390,414
8,927	11,076	10,880	5,622	6,093	7,921
-	-	-	1,073	17,991	15,228
12,323	14,105	14,737	19,405	19,322	25,026
-	-	-	1,305,064	1,902,576	1,782,590
4,626	25,097	83,711	15,944	3,077	1,869
-	-	-	(162)	-	-
(77,935)	(52,535)	(50,210)	(30,727)	(24,941)	(33,316)
(205,806)	(219,079)	(230,021)	(240,970)	(252,675)	(260,009)
<u>\$ 20,374,885</u>	<u>\$ 21,688,731</u>	<u>\$ 22,772,072</u>	<u>\$ 23,856,108</u>	<u>\$ 25,014,910</u>	<u>\$ 25,740,904</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

**CLARK COUNTY, OHIO**

Sewer and Water Rates

Last Ten Fiscal Years

<b>Year</b>	<b>Sewer</b>		<b>Water</b>	
	<b>(First 300 cubic ft.) Monthly Minimum</b>	<b>(Usage &gt; 300 cubic ft.) Rate per 100 cubic ft.</b>	<b>(First 300 cubic ft.) Monthly Minimum</b>	<b>(Usage &gt; 300 cubic ft.) Rate per 100 cubic ft.</b>
2007	\$ 14.31	\$ 3.13	\$ 10.27	\$ 2.52
2008	14.45	3.30	10.68	2.81
2009	15.03	3.43	11.11	2.92
2010	15.56	3.55	11.67	3.07
2011	15.56	3.55	11.67	3.07
2012	16.34	3.73	11.96	3.15
2013	16.34	3.73	11.96	3.15
2014	16.34	3.73	11.96	3.15
2015	16.34	3.73	11.96	3.15
2016	16.83	3.84	12.32	3.24

Source: Clark County Utilities Department



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

Year	Governmental Activities	Business-Type Activities				Other Governmental Activities Debt		
	General Obligation Bonds	General Obligation Bonds	Total Net Bonded Debt	% of Actual Taxable Value of Property <sup>1</sup>	Net Bonded Debt per Capita <sup>2</sup>	General Obligation Notes	Accrued Bond Premium	Deferred Amount on Refunding
2007	\$ 14,380,000	\$ 3,398,800	\$ 17,778,800	0.26%	\$ 126.82	\$ -	\$ 206,782	\$ (5,623)
2008	13,425,000	2,994,200	\$ 16,419,200	0.23%	117.43	-	187,538	-
2009	16,755,000	4,214,100	\$ 20,969,100	0.31%	150.13	-	246,657	-
2010	15,760,000	3,823,500	\$ 19,583,500	0.30%	141.57	-	226,401	(137,706)
2011	14,435,000	3,397,400	\$ 17,832,400	0.28%	129.51	-	206,145	(108,715)
2012	13,100,000	2,945,700	\$ 16,045,700	0.25%	116.95	-	185,889	(79,725)
2013	11,770,000	2,518,400	\$ 14,288,400	0.22%	104.93	-	165,830	(50,734)
2014	10,660,000	2,080,500	\$ 12,740,500	0.20%	93.30	-	147,030	(21,743)
2015	9,660,000	1,867,000	\$ 11,527,000	0.18%	84.78	-	130,173	-
2016	8,625,000	1,642,800	\$ 10,267,800	0.16%	76.18	7,805,000	113,364	-

<sup>1</sup> Actual property values used for calculation are from Schedule 7.

<sup>2</sup> Population and Personal Income used for calculation are from Schedule 15

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

---

**Other Business-Type Activities Debt**


---

<b>General Obligation Notes</b>	<b>OPWC Loans</b>	<b>OWDA Loans</b>	<b>Accrued Bond Premium</b>	<b>Deferred Amount on Refunding</b>	<b>Total Primary Government</b>	<b>Personal Income</b>	<b>Total Debt Outstanding as a Percentage of Personal Income<sup>2</sup></b>	<b>Total Debt Per Capita<sup>2</sup></b>
\$ -	\$ 1,138,476	\$ -	\$ 28,294	\$ (42,419)	\$ 19,104,310	\$ 4,406,389,000	0.43%	\$ 136.28
-	1,051,879	-	23,516	(22,092)	17,660,041	4,518,060,000	0.39%	126.31
-	1,008,580	-	54,313	(17,262)	22,261,388	4,557,049,000	0.49%	159.38
-	985,684	171,582	48,158	(13,628)	20,863,991	4,617,096,000	0.45%	150.82
-	855,684	222,918	42,003	(9,994)	19,040,441	4,788,412,000	0.40%	138.28
-	768,072	586,042	35,882	(6,360)	17,535,500	5,017,886,000	0.35%	127.80
-	680,460	1,254,298	30,123	(2,726)	16,365,651	5,087,308,000	0.32%	120.19
-	2,028,978	6,312,825	24,880	-	21,232,470	4,995,211,000	0.43%	155.49
-	1,923,931	6,345,496	21,167	-	19,947,767	5,055,388,000	0.39%	146.72
1,395,000	2,079,653	6,062,969	17,524	-	27,741,310	Not Available	Not Available	205.82

**CLARK COUNTY, OHIO**

Legal Debt Margin  
Last Ten Fiscal Years

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
County Valuation	<u>\$2,363,860,730</u>	<u>\$2,495,328,481</u>	<u>\$2,399,947,701</u>	<u>\$2,357,051,449</u>
Direct Legal Debt Limitation:				
3.0% of the first \$100,000,000 assessed valuation	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
1.5% on excess of \$100,000,000-not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% in the amount in excess of \$300,000,000	<u>51,596,518</u>	<u>54,883,212</u>	<u>52,498,693</u>	<u>51,426,286</u>
Total Direct Legal Debt Limitation	<u>\$ 57,596,518</u>	<u>\$ 60,883,212</u>	<u>\$ 58,498,693</u>	<u>\$ 57,426,286</u>
Amount of Debt Applicable to Debt Limitation:				
General Obligation Bonds	\$ 10,905,000	\$ 10,445,000	\$ 11,305,000	\$ 10,520,000
General Obligation Notes	2,170,000	2,630,000	435,000	405,000
Less: Amount Available in Debt Service	<u>(85,770)</u>	<u>(420,596)</u>	<u>(86,391)</u>	<u>(30,846)</u>
Amount of Debt Subject to Debt Limit	<u>12,989,230</u>	<u>12,654,404</u>	<u>11,653,609</u>	<u>10,894,154</u>
Legal Debt Margin	<u>\$ 44,607,288</u>	<u>\$ 48,228,808</u>	<u>\$ 46,845,084</u>	<u>\$ 46,532,132</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>77.45%</u>	<u>79.22%</u>	<u>80.08%</u>	<u>81.03%</u>
Unvoted Legal Debt Margin	\$ 23,638,607	\$ 24,953,285	\$ 23,999,477	\$ 23,570,514
Amount of Debt Subject to Limit	<u>12,989,230</u>	<u>12,654,404</u>	<u>11,653,609</u>	<u>10,894,154</u>
Unvoted Legal Debt Margin	<u>\$ 10,649,377</u>	<u>\$ 12,298,881</u>	<u>\$ 12,345,868</u>	<u>\$ 12,676,360</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>45.05%</u>	<u>49.29%</u>	<u>51.44%</u>	<u>53.78%</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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>\$ 2,305,055,220</u>	<u>\$ 2,288,363,300</u>	<u>\$ 2,279,229,100</u>	<u>\$ 2,269,088,850</u>	<u>\$ 2,264,736,700</u>	<u>\$ 2,263,526,020</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>50,126,381</u>	<u>49,709,083</u>	<u>49,480,728</u>	<u>49,227,221</u>	<u>49,118,418</u>	<u>49,088,151</u>
<u>\$ 56,126,381</u>	<u>\$ 55,709,083</u>	<u>\$ 55,480,728</u>	<u>\$ 55,227,221</u>	<u>\$ 55,118,418</u>	<u>\$ 55,088,151</u>
\$ 9,685,000	\$ 8,825,000	\$ 8,275,000	\$ 7,515,000	\$ 6,810,000	\$ 6,080,000
640,000	1,350,000	1,350,000	1,970,000	7,515,000	7,715,000
<u>(2,950)</u>	<u>(72,972)</u>	<u>(99,373)</u>	<u>(103,526)</u>	<u>(64,048)</u>	<u>(68,134)</u>
<u>10,322,050</u>	<u>10,102,028</u>	<u>9,525,627</u>	<u>9,381,474</u>	<u>14,260,952</u>	<u>13,726,866</u>
<u>\$ 45,804,331</u>	<u>\$ 45,607,055</u>	<u>\$ 45,955,101</u>	<u>\$ 45,845,747</u>	<u>\$ 40,857,466</u>	<u>\$ 41,361,285</u>
<u>81.61%</u>	<u>81.87%</u>	<u>82.83%</u>	<u>83.01%</u>	<u>74.13%</u>	<u>75.08%</u>
\$ 23,050,552	\$ 22,883,633	\$ 22,792,291	\$ 22,690,889	\$ 22,647,367	\$ 22,635,260
<u>10,322,050</u>	<u>10,102,028</u>	<u>9,525,627</u>	<u>9,381,474</u>	<u>14,260,952</u>	<u>13,726,866</u>
<u>\$ 12,728,502</u>	<u>\$ 12,781,605</u>	<u>\$ 13,266,664</u>	<u>\$ 13,309,415</u>	<u>\$ 8,386,415</u>	<u>\$ 8,908,394</u>
<u>55.22%</u>	<u>55.85%</u>	<u>58.21%</u>	<u>58.66%</u>	<u>37.03%</u>	<u>39.36%</u>

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

---

<b>Year</b>	<b>Population</b>	<b>Total Personal Income</b>	<b>Per Capita Income</b>	<b>Unemployment Rate</b>
2007	140,187	\$ 4,406,389,000	\$ 31,432	6.2%
2008	139,818	4,518,060,000	32,314	6.7%
2009	139,671	4,557,049,000	32,627	10.4%
2010	138,333	4,617,096,000	33,407	10.4%
2011	137,691	4,788,412,000	34,777	8.9%
2012	137,206	5,017,886,000	36,572	7.3%
2013	136,167	5,087,308,000	37,361	6.0%
2014	136,554	4,995,211,000	36,580	5.8%
2015	135,959	5,055,388,000	37,183	5.0%
2016	134,786	Not Available	Not Available	5.2%

Source: Regional Economic Information System, Bureau of Economic Analysis

**CLARK COUNTY, OHIO**Principal Employers  
2016 and 2007

Employer	2016			2007		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Springfield Regional Hospital	2000+	1		3,000	1	4.50%
Assurant Specialty Property	1800+	2		1,557	2	2.34%
Navistar Inc.	1400+	3		1,200	4	1.80%
Springfield City Schools	1200+	4		984	5	1.48%
Clark County	1100+	5		1,410	3	2.12%
Ohio Air National Guard-178th OANG	1100+	6				
Speedway LLC	900+	7		725	8	1.09%
Dole Fresh Vegetables	800+	8		789	6	1.18%
City of Springfield	600+	9		787	7	1.18%
Yamada North America, Inc.	600+	10				
Kroger Co.				573	9	0.86%
Walmart				571	10	0.86%
Total	<u>12,196</u>		<u>20.33%</u>	<u>11,596</u>		<u>17.41%</u>
Total County Employment	<u>60,000</u>			<u>66,600</u>		

Note: Per agreement with the Chamber of Commerce, actual number of employees will not be disclosed for 2016.

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

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

	2007	2008	2009	2010
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	1,098	991	1,087	1,123
Number of Meetings	60	58	59	62
Number of Hearings	19	21	14	16
Auditor				
Number of Non-Exempt Conveyances	3,148	2,521	2,294	2,456
Number of Exempt Conveyances	2,113	1,973	1,748	1,774
Number of Vendor Licenses Sold	214	190	174	162
Number of General Warrants Issued	31,737	35,186	32,280	32,127
Number of Payroll Warrants Issued	16,516	14,875	12,849	10,283
Number of Direct Deposit Statements	20,946	22,632	23,674	22,451
Number of Receipt Pay-Ins Issued	5,669	6,007	5,437	5,417
Number of Dog Tags Sold - Regular	24,733	24,860	19,420	25,038
Number of Dog Tags Sold - Kennel Sets	96	88	61	53
Treasurer				
Number of Parcels Billed	67,806	67,658	68,060	64,399
Real Estate Taxes Collected	\$ 108,736,329	\$ 107,893,678	\$ 110,220,440	\$ 111,373,522
Recorder				
Number of Deeds Recorded	7,105	5,323	6,467	4,738
Number of Mortgages Recorded	19,779	13,945	17,671	11,666
Number of Military Discharges Recorded	34	23	67	24
Board of Elections				
Number of Registered Voters	87,787	93,045	91,026	92,438
Number of Voters in Last General Election	27,144	62,947	40,274	47,004
Percentage of Registered that Voted	30.92%	67.65%	44.24%	50.85%
Judicial:				
Clerk of Courts				
Number of Titles Issued	65,272	58,340	52,353	45,468
Common Pleas Court				
Number of Civil Cases Filed	1,734	1,724	1,654	1,862
Number of Criminal Cases Filed	1,244	1,161	1,080	988
Number of Certificates of Judgements Filed	1,157	1,638	1,354	1,331
Number of State Judgements Filed	1,667	1,802	2,159	2,235
Number of Garnishments Filed	127	100	146	290
Number of Appeals Filed	140	127	123	117
Domestic Relations Court				
Number of Domestic Cases Filed	762	691	600	682
Number of Divorces	N/A	N/A	N/A	N/A
Number of Dissolutions	N/A	N/A	N/A	N/A
Number of Domestic Violence Cases Filed	524	571	578	572
Juvenile Court				
Number of Civil Cases Filed	852	771	664	709
Number of Criminal/Delinquent Cases Filed	2,473	2,282	2,068	1,762
Number of Traffic Cases Filed	730	702	666	617
Number of Adult Cases Filed	146	98	102	126

2011	2012	2013	2014	2015	2016
1,069	1,062	1,011	954	978	837
65	58	57	59	51	56
9	11	14	9	9	14
2,190	2,437	2,712	2,224	2,518	2,454
1,854	2,197	2,452	2,219	2,308	2,169
121	100	76	53	63	57
29,316	60,916	28,950	28,371	28,239	25,184
8,113	981	39	29	24	13
23,771	30,744	31,417	30,901	30,390	29,618
5,478	5,690	5,823	5,624	5,115	0
24,418	29,540	24,092	23,059	22,658	22,885
45	51	52	52	51	38
67,422	64,204	66,858	67,119	66,783	66,696
\$ 116,860,345	\$ 120,239,121	\$ 120,923,596	\$ 121,790,860	\$ 126,377,098	\$ 126,614,648
6,156	4,923	5,639	5,513	5,399	5,350
15,299	13,249	14,070	10,181	10,273	10,732
31	15	19	25	9	6
88,344	91,248	87,754	88,221	85,709	89,000
42,347	65,104	28,331	39,329	40,000	62,756
47.93%	71.35%	32.28%	44.58%	46.67%	70.51%
44,033	47,586	50,191	53,057	52,680	49,116
1,616	1,305	1,045	805	838	855
1,005	880	946	810	686	627
1,329	1,288	1,172	1,094	832	1,062
2,167	2,694	2,323	3,060	2,059	1,751
310	149	137	142	134	138
102	97	118	154	117	90
767	628	N/A	N/A	N/A	N/A
N/A	N/A	277	280	258	291
N/A	N/A	284	223	267	267
541	526	515	492	455	526
696	587	501	529	440	417
1,543	1,245	1,096	1,244	1,075	1,059
563	578	512	476	432	565
188	164	161	173	127	80

(Continued)

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

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b>Municipal Court</b>				
Number of Civil Cases Filed	4,831	5,162	4,337	3,856
Number of Criminal	6,711	6,384	5,868	5,265
Number of Traffic Cases Filed	17,528	17,125	14,789	14,068
Number of Small Claims Filed	498	467	394	374
<b>Probate Court</b>				
Number of Estates Filed	763	743	756	729
Number of Guardianships Filed	174	201	220	249
Number of Adoptions Filed	60	69	59	52
Number of Marriages Filed	793	796	765	809
<b>Prosecuting Attorney</b>				
Number of Criminal Cases	1,244	1,078	1,080	883
Number of Civil Cases	N/A	N/A	N/A	269
<b>Public Defender</b>				
Number of Cases Filed	5,282	4,931	4,451	4,793
<b>Public Safety:</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	259.3	252.2	240.5	201.8
Prisoners Booked	5,095	4,968	5,017	4,641
Prisoners Released	4,959	5,007	4,997	4,652
<b>Incarceration Facility</b>				
Average Daily Jail Census	259.3	252.2	240.5	201.8
Prisoners Booked	5,095	4,968	5,017	4,641
Prisoners Released	4,959	5,007	4,997	4,652
<b>Enforcement</b>				
Number of Citations Issued	4,549	4,538	3,275	3,006
Number of Warrants Served	1,041	1,273	1,238	1,490
Number of Calls for Service	45,099	45,520	44,872	43,596
Number of Sheriff Vehicles	89	89	91	74
Number of Sheriff Sales - Real Estate	894	879	1,024	1,056
<b>Emergency Management</b>				
Number of Emergency Responses	1	2	1	4
<b>Coroner</b>				
Number of Cases Investigated	120	115	107	124
Number of Autopsies Performed	97	84	74	99
<b>Public Works:</b>				
<b>Engineer</b>				
Miles of Road Maintained	306.420	306.300	305.810	305.724
Miles of Road Resurfaced	6.400	7.000	7.300	14.500
Number of County Maintained Bridges	240	241	240	241
<b>Community Development</b>				
Number of Residential Permits Issued	425	344	304	307
Number of Commercial Permits Issued	134	142	109	105
Number of Inspections Performed	4,226	3,080	1,475	2,534

2011	2012	2013	2014	2015	2016
3,647	3,835	3,514	3,361	3,203	3,254
5,033	5,145	5,025	4,863	4,516	458
13,437	14,775	12,989	13,080	15,064	15,380
382	251	315	249	212	193
777	817	752	684	771	683
196	223	188	140	162	185
76	61	36	54	44	64
736	799	764	761	805	737
894	880	893	810	686	627
289	308	148	112	838	855
4,210	4,266	4,617	4,288	4,381	4,125
207.95	205.00	209.00	208.70	202.77	208.60
4,326	4,325	4,238	4,428	3,874	3,920
4,331	4,104	3,922	3,980	3,885	3,939
207.95	205.00	209.00	208.70	202.77	208.60
4,326	4,325	4,238	4,428	3,874	3,920
4,331	4,104	3,922	3,980	3,885	3,939
2,628	3,938	3,161	1,828	2,799	3,806
1,522	1,209	2,717	1,910	790	2,351
43,688	49,841	49,553	47,300	55,135	50,845
89	90	84	80	80	90
730	843	922	560	340	428
11	5	5	3	2	3
137	154	145	154	204	226
118	134	127	148	183	213
305.720	305.724	308.386	308.386	308.348	308.348
5.500	6.974	9.050	5.500	9.300	8.080
236	239	239	238	237	235
341	333	347	324	287	306
91	124	84	74	102	51
2,408	2,833	2,838	2,807	2,724	903

(Continued)

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

	2007	2008	2009	2010
<b>Health:</b>				
DoDD				
Number of Students Enrolled	351	348	287	289
Early Prevention Program	351	348	287	289
Number employed at Workshop	581	555	514	480
<b>Human Services:</b>				
Department of Jobs and Family Services				
Average Client Count - Food Stamps	7,991	19,023	22,452	24,326
Average Client Count - WIA	134	474	133	32
Average Client Count - Medicaid	25,881	26,908	29,326	31,503
Average Client Count - Job Placement	3,717	56	45	14
Average Client Count - Disability Assistance	371	401	354	292
Children's Services				
Total Referrals	1,850	1,560	1,144	1,293
Average Client Count - Foster Care	162	161	164	127
Average Client Count - Adoption	353	345	351	354
Child Support Enforcement Agency				
Number of Active Support Orders	14,938	15,101	15,032	16,628
Percentage Collected - Level of Service	61.55%	61.86%	60.93%	62.40%
Veteran's Services				
Number of Client Served	2,890	1,640	3,018	3,194
Amount of Financial Assistance Paid	\$ 196,556	\$ 212,021	\$ 156,914	\$ 191,511
<b>Conservation &amp; Recreation:</b>				
Solid Waste				
Amount Recycled (in Tons:)	189	354	417	698
Residential Recycling	93	195	282	451
Special Event Recycling	29	28	22	193
Specialty Recycling	67	131	113	54
Gross Revenue Generated	\$ 1,082,396	\$ 1,081,110	\$ 1,056,714	\$ 887,000
<b>Business-Type Activities:</b>				
Sewer and Water Operations:				
Miles of Sanitary Sewer Lines	107	107	107	107
Miles of Water Mains	85	85	85	87
Number of Sewer and Water Treatment Facilities	4	4	4	4
	18 sewer /1	18 sewer /1	18 sewer /1	18 sewer /1
Number of Pumping Stations	water	water	water	water
Water Consumption (millions of gallons)	461	435	442	444
Wastewater Treated (millions of gallons)	1.8 mil gal/day	1.8 mil gal/day	1.3 mil gal/day	1.3 mil gal/day
Number of Sewer Customers	8,030	8,055	8,094	8,100
Number of Water Customers	6,833	6,852	6,887	6,891

N/A - Information not available.

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

Source: Corresponding Board/Department within Clark County.



2011	2012	2013	2014	2015	2016
298	307	353	410	414	517
298	307	353	410	414	517
517	260	206	170	120	40
28,711	27,738	26,539	25,655	26,268	25,334
90	146	68	147	185	72
32,504	33,234	35,052	39,556	43,237	43,724
570	709	130	713	704	630
265	226	184	186	154	131
1,293	1,250	985	1,187	838	1,149
112	92	115	114	109	103
352	371	345	362	345	331
16,019	15,382	14,696	13,162	13,044	12,881
62.03%	63.33%	64.38%	64.38%	64.52%	65.90%
3,421	3,351	3,383	1,351	2,833	2,446
\$ 212,880	\$ 188,355	\$ 161,708	\$ 161,107	\$ 114,157	\$ 125,198
598	712	872	771	833	796
506	611	672	620	774	693
37	14	21	3	0	1
55	87	179	148	59	103
\$ 876,082	\$ 839,207	\$ 885,841	\$ 854,416	\$ 859,815	\$ 857,216
107	108	108	108	108	108
85	85	88	88	88	88.3
3	3	3	3	3	3
18 sewer /2 water	18 sewer /1 water	18 sewer /2 water	18 sewer /3 water	18 sewer /3 water	18 sewer /3 water
451	487	419	503	447	410
1.8 mil gal/day	1.8 mil gal/day	1.8 mil gal/day	1.8 mil gal/day	1.44 mil gal/day	1.38 mil gal/day
8,116	8,134	8,134	8,151	8,169	8,319
6,906	6,915	6,926	6,998	7,029	7,044

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	9	9	9	9	9	9	7	8	6	11
Auditor	22	18	15	15	15	16	15	18	19	19
Treasurer	12	12	9	9	9	9	9	10	9	10
Recorder	6	6	6	6	6	6	5	6	5	6
Board of Elections	8	8	9	8	9	7	8	8	7	8
Data Processing	1	1	1	1	1	1	1	1	1	1
Information Systems	2	3	3	3	3	3	4	5	6	6
Judicial										
Common Pleas Court	15	15	14	14	14	15	15	14	17	17
Probate Court	7	8	8	8	8	7	7	7	7	7
Juvenile Court	81	88	89	81	76	80	76	75	79	76
Municipal Court	7	6	6	6	6	6	6	6	3	3
Domestic Relations Court	7	7	8	8	8	8	8	8	8	8
Clerk of Courts	28	27	24	23	21	20	23	22	24	23
Prosecuting Attorney	24	22	23	23	23	24	23	25	30	26
Public Defender	10	10	10	9	9	8	8	8	10	9
Law Library	1	1	1	1	1	1	1	1	3	1
Public Safety										
Sheriff	156	160	156	153	150	152	159	156	171	184
Emergency Management	2	2	2	2	1	1	1	1	3	2
Coroner	3	3	3	3	3	3	3	3	3	3
Public Works										
Engineer	53	55	53	52	55	52	47	47	43	41
Building and Grounds	16	18	18	17	16	19	19	19	18	19
Community Development	-	-	-	11	10	10	11	11	17	12
Building Regulations	7	8	-	-	-	-	-	-	-	-
Planning Commission	9	10	12	-	-	-	-	-	-	-
Health										
DoDD	293	281	254	242	231	217	189	154	188	183
Human Services										
Department of Jobs & Family Services	218	201	173	165	154	164	155	160	170	171
Child Support Enforcement Agency	64	61	50	50	46	48	45	45	46	44
Veteran's Services	7	7	5	7	8	7	9	8	9	7
Human Resources	-	-	-	-	-	-	3	6	6	6
Conservation & Recreation										
Solid Waste	-	-	4	5	4	4	4	3	4	3
Business-Type Activities:										
Utilities Department	26	27	24	22	22	23	23	22	25	22
	<u>1,094</u>	<u>1,074</u>	<u>989</u>	<u>953</u>	<u>918</u>	<u>920</u>	<u>884</u>	<u>857</u>	<u>937</u>	<u>928</u>

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

Source: Clark County Auditor's Office

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

	2007	2008 as reclassified	2009	2010	2011	2012	2013	2014	2015	2016
<b>Governmental Activities:</b>										
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
Construction in Progress	6,806,575	20,489	-	-	-	-	-	-	-	-
Buildings	25,905,817	23,830,781	23,830,781	23,830,781	23,830,781	23,850,138	23,606,031	21,791,814	21,791,814	21,791,814
Improvements	24,943,864	32,751,039	32,914,429	32,973,020	32,973,020	33,110,076	32,998,746	32,694,120	33,470,468	33,000,075
Machinery & Equipment	2,658,805	2,682,734	2,715,048	2,742,419	2,704,289	2,453,449	2,413,174	2,435,463	2,578,498	2,786,813
Judicial:										
Improvements	1,135,354	1,122,405	1,122,405	1,122,405	1,122,405	1,122,405	1,145,706	1,157,351	1,157,351	1,141,466
Machinery & Equipment	656,491	467,123	503,617	583,251	546,269	544,395	591,053	641,246	680,700	692,315
Public Safety:										
Buildings	-	-	-	-	-	-	-	132,733	132,733	132,733
Improvements	162,900	162,900	162,900	162,900	162,900	162,900	162,900	193,028	594,889	668,389
Machinery & Equipment	2,548,171	2,488,379	2,538,657	2,536,526	2,699,971	3,012,839	3,245,402	3,589,132	3,714,492	4,398,331
Public Works:										
Construction in Progress	76,400	1,027,196	631,110	2,737,873	2,352,281	7,522,869	6,966,133	10,794,931	9,979,591	17,591,821
Infrastructure	88,999,279	91,196,296	94,479,644	95,943,346	97,253,634	97,428,149	104,214,979	108,013,191	117,700,522	118,901,449
Buildings	8,497	8,497	8,497	39,562	39,562	39,562	39,562	39,562	89,538	58,473
Improvements	4,075,484	4,363,120	6,038,704	6,312,748	7,564,757	8,284,235	8,832,923	9,579,828	10,159,466	10,979,632
Machinery & Equipment	5,623,078	5,476,101	6,198,929	7,048,409	7,474,083	7,484,055	7,657,908	7,999,070	7,348,380	7,513,105
Health:										
Buildings	5,270,948	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485	2,643,485
Improvements	386,506	7,353,731	7,408,654	7,659,830	7,780,212	7,780,212	7,857,801	7,905,890	8,071,365	8,267,730
Machinery & Equipment	1,672,712	2,875,931	2,974,531	2,995,647	3,326,822	3,757,060	3,988,860	4,114,645	3,917,963	3,917,963
Human Services:										
Buildings	2,505,507	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664
Improvements	258,237	2,457,509	3,165,799	3,400,067	3,471,863	3,471,863	3,471,863	3,483,713	3,515,129	3,515,129
Machinery & Equipment	813,266	886,588	1,095,614	1,095,614	767,386	818,579	863,529	863,529	901,694	956,131
Conservation/Recreation:										
Improvements	17,793	17,793	17,793	17,793	94,787	76,994	76,994	379,461	444,514	711,908
Machinery & Equipment	39,842	39,842	27,678	27,678	27,678	-	-	-	-	30,000
	<u>\$ 181,770,414</u>	<u>\$ 192,920,491</u>	<u>\$ 199,526,827</u>	<u>\$ 204,921,906</u>	<u>\$ 207,884,737</u>	<u>\$ 214,611,817</u>	<u>\$ 221,825,601</u>	<u>\$ 229,500,744</u>	<u>\$ 239,941,144</u>	<u>\$ 250,747,314</u>

Source: Clark County Auditor's Office



# **Clark County Financial Condition Clark County, Ohio**

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

December 31, 2016

**TABLE OF CONTENTS**

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*..... 1 - 2

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..... 3 - 4

Schedule of Expenditures of Federal Awards..... 5 - 7

Notes to the Schedule of Expenditures of Federal Awards ..... 8

Schedule of Findings and Questioned Costs..... 9 - 10

Schedule of Prior Audit Findings..... 11

Corrective Action Plan..... 12

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County (the "County"), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2017.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**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  
June 30, 2017



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

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

**Report on Compliance for Each Major Federal Program**

We have audited Clark County, Ohio's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2016. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

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

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

**Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

**Report on Internal Control Over Compliance**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-001 that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of 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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 30, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
June 30, 2017

**CLARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2016**

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
<b>U.S. Department of Agriculture:</b>					
Passed through:					
Ohio Department of Education:					
Child Nutrition Cluster:					
School Breakfast Program	069997-05PU-2016	10.553		\$ 11,164	\$ -
	069997-05PU-2017			11,016	-
Total School Breakfast Program				<u>22,180</u>	<u>-</u>
National School Lunch Program	069997-LLP1-2016	10.555		4,907	-
	069997-LLP4-2016			19,461	-
	069997-LLP1-2017			4,980	-
	069997-LLP4-2017			18,536	-
National School Lunch Program - Non-Cash Assistance	N/A			-	3,697
Total National School Lunch Program				<u>47,884</u>	<u>3,697</u>
Total Child Nutrition Cluster Program				<u>70,064</u>	<u>3,697</u>
Ohio Department of Jobs and Family Services:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Programs					
	JFSCFB16/JFSCFB17	10.561		923,409	-
<b>Total U.S. Department of Agriculture</b>				<u>993,473</u>	<u>3,697</u>
<b>U.S. Department of Housing and Urban Development:</b>					
Direct Awards:					
Community Development Block Grants Entitlement Grants					
	B-11-UN-39-0009	14.218		62,211	-
Passed through:					
Ohio Department of Development: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii					
	B-F-14-1AL-1	14.228		136,051	-
<b>Total U.S. Department of Housing and Urban Development</b>				<u>198,262</u>	<u>-</u>
<b>U.S. Department of Justice:</b>					
Direct Awards:					
Edward Byrne Memorial Justice Assistance Grant					
	2015-DJ-BX-0126	16.738		37,502	-
Passed through:					
Ohio Department of Youth Services: Juvenile Accountability Block Grants					
	2013-JB-002-B026S	16.523		10,000	-
Passed through:					
Ohio Network of Children's Advocacy Center: Improving the Investigation and Prosecution of Child Abuse Program					
	19-SPRI-OH-SA16	16.758		9,000	-
Passed through:					
Office of the Ohio Attorney General: Victims Crime Assistance Grant Program					
	2016-VOCA-19811203	16.575		59,803	-
	2017-VOCA-43552124			15,988	-
	2016-VOCA-19811155			10,818	-
	2017-VOCA-43555316			6,445	-
	2016-VOCA-29284663			5,858	-
	2016-VOCA-19811185			85,665	-
	2017-VOCA-43555261			23,286	-
Total Victims Crime Assistance Grant Program				<u>207,863</u>	<u>-</u>
<b>Total U.S. Department of Justice</b>				<u>264,365</u>	<u>-</u>

(Continued)

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**CLARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2016**

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
<b>U.S. Department of Labor:</b>					
Passed through:					
Area 7 Workforce Investment Board:					
WIA Cluster:					
WIA - Adult Programs	2016-7312-1/2017-7312-1	17.258	\$ 112,100	245,960	-
WIA - Adult Programs - Administration	2016-7312-1/2017-7312-1			6,123	-
Total WIA - Adult Programs				<u>252,083</u>	<u>-</u>
WIA - Youth Activities	2016-7312-1/2017-7312-1	17.259		155,953	-
WIA - Youth Activities - Administration	2016-7312-1/2017-7312-1			435	-
Total WIA - Youth Activities				<u>156,388</u>	<u>-</u>
WIA Dislocated Worker Formula Grants	2016-7312-1/2017-7312-1	17.278		111,172	-
WIA Dislocated Worker Formula Grants - Adm.	2016-7312-1/2017-7312-1			8,230	-
Total WIA Dislocated Worker Formula Grants				<u>119,402</u>	<u>-</u>
Total WIA Cluster				<u>527,873</u>	<u>-</u>
<b>Total U.S. Department of Labor</b>			<u>112,100</u>	<u>527,873</u>	<u>-</u>
<b>U.S. Department of Transportation:</b>					
Passed through:					
Ohio Department of Transportation:					
Highway Planning and Construction	PID# 78677	20.205		8,771	-
	PID# 80450			260,131	-
	PID# 88008			3,263,362	-
	PID# 89437			1,157,119	-
	PID# 90479			7,652	-
	PID# 92813			1,855,413	-
	PID# 94039			44,688	-
	PID# 94797			91,488	-
	PID# 99510			62,415	-
Total Highway Planning and Construction				<u>6,751,039</u>	<u>-</u>
Passed through:					
Ohio Department of Public Safety:					
Highway Safety Cluster:					
Selective Traffic Enforcement Program	STEP-2016-12-00-00-00459-00	20.600		13,414	-
	STEP-2017-12-00-00-00485-00	20.600		3,640	-
				<u>17,054</u>	<u>-</u>
Impaired Driving Enforcement Program	IDEP-2016-12-00-00-00342-00	20.616		15,119	-
	IDEP-2017-12-00-00-00387-00	20.616		8,692	-
				<u>23,811</u>	<u>-</u>
Total Highway Safety Cluster				<u>40,865</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>				<u>6,791,904</u>	<u>-</u>
<b>U.S. Department of Education:</b>					
Passed though:					
Ohio Department of Health:					
Special Education-Grants for					
Infants and Families - Help Me Grow	01210031HG0316	84.181		114,728	-
	01210031HG0417	84.181		40,687	-
<b>Total U.S. Department of Education</b>				<u>155,415</u>	<u>-</u>

(Continued)

**CLARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2016**

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
<b>U.S. Department of Health and Human Services:</b>					
Passed through:					
Ohio Department of Jobs and Family Services: Promoting Safe and Stable Families	JFSCMC16/JFSMC17	93.556		40,079	-
Temporary Assistance for Needy Families (TANF)	JFSCTF15/JFSCTF16	93.558	1,236,009	3,410,915	-
Child Support Enforcement	JFSCCS16	93.563		2,439,171	-
Child Care and Development Block Grant	JFSCCD16/JFSCCD17	93.575		228,468	-
Child Welfare Services_State Grants	JFSCCW16/JFSCCW17	93.645		74,786	-
Foster Care_Title IV-E/IV-E Adm & Training	JFSCFC16/JFSCFC17	93.658		3,644,761	-
Adoption Assistance	JFSCAA16/JFSCAA17	93.659		1,226,132	-
Social Services Block Grant	JFSCSS16/JFSCSS17	93.667	54,354	644,402	-
Passed through:					
Ohio Department of Developmental Disabilities: Social Services Block Grant	FFFY16	93.667		97,922	-
Total Social Services Block Grant				742,324	-
Passed through:					
Ohio Department of Jobs and Family Services: Chafee Foster Care Independence Program	JFSCIL16/JFSCIL17	93.674		38,999	-
Medical Assistance Program	MCDFMT16/MCDFMT17	93.778	143,202	1,944,619	-
Passed through:					
Ohio Department of Developmental Disabilities: Medical Assistance Program	N/A	93.778		469,046	-
Total Medical Assistance Program				2,413,665	-
<b>Total U.S. Department of Health and Human Services</b>			<b>1,433,565</b>	<b>14,259,300</b>	<b>-</b>
<b>U.S. Department of Homeland Security</b>					
Passed through:					
Ohio Department of Public Safety: Emergency Management Performance Grants	EMW-2015-EP-00034-S01 EMC-2016-EP-00003-S01	97.042		45,041	-
Total Emergency Management Performance Grants				46,986	-
				92,027	-
<b>Total U.S. Department of Homeland Security</b>				<b>92,027</b>	<b>-</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 1,545,665</b>	<b>\$ 23,282,619</b>	<b>\$ 3,697</b>
					(Concluded)

## CLARK COUNTY, OHIO

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2016

---

### **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, 2016. The Schedule has been prepared on the cash basis of accounting and is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The County has elected not to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance. Because the Schedule presents only a select portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

### **NOTE B - SUBRECIPIENTS**

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

Other sub-recipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under the Uniform Guidance, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved. As described in Note A, the County records expenditures of Federal awards to sub-recipients when paid in cash.

### **NOTE C - CHILD NUTRITION CLUSTER**

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

### **NOTE D – FOOD DONATION PROGRAM**

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

### **NOTE E - MATCHING REQUIREMENTS**

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

**Section I – Summary of Auditors’ Results**

Financial Statements

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

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weakness(es)?	Yes
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	None noted
Identification of major programs:	
CFDA 93.563 – Child Support Enforcement	
CFDA 93.558 – Temporary Assistance for Needy Families	
CFDA 93.667 – Social Services Block Grant	
Dollar threshold to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

**Section II – Financial Statement Findings**

**None noted**

### Section III – Federal Awards Findings and Questioned Costs

#### **2016-001: Significant Deficiency – Subrecipient Monitoring**

Program: Temporary Assistance for Needy Families (TANF)

CFDA#: 93.558

Grant Year: 2016-2017

Federal Agency: U.S. Department of Health and Human Services

Pass-through Agency: Ohio Department of Jobs and Family Services

**Condition:** Clark County Department of Job and Family Services has an internal policy regarding monitoring procedures for subrecipients. The County did not follow their policy in 2016 in the area of completing the risk assessments for subrecipients in within the timeframe contained in the policy.

**Criteria:** OAC 5101:9-1-88 requires each county family services agency (CFSA) and local workforce development board (LWDB), as a subrecipient of the Ohio Department of Job and Family Services (ODJFS), to monitor its subrecipients. This rule establishes minimal standard monitoring requirements for CFSA's and LWDB's, including that a risk assessment review be performed annually and within a "reasonable time interval from the beginning of the provision of the service or the establishment of the subrecipient relationship." The subgrantee monitoring policy implemented by Clark County Department of Job and Family Services includes a more restrictive timeframe, than federal and state requirements, in which the risk assessments are required to be completed.

**Cause:** Over the past few years, Clark County Department of Job & Family Services' Business Services Unit has seen significant turnover in personnel. During this time period, learning the day to day duties required a significant amount of time and other job functions lagged behind.

**Effect:** While our testing did not indicate any violations of federal or state requirements related to monitoring of subrecipients, failure to follow internal policies increases the risk such violations could occur.

**Response:** Clark County Job and Family Services internal monitoring policy is more restrictive than both the federal and state requirements. The policy will be reviewed to comply with those regulations in a manner that is workable.



**2015-001: Material Weakness – Audit Adjustments**

Audit adjustments were necessary to correct misstatements in the County's financial statements pertaining to certain receivables, including Due from Other Governments reported in the County's governmental funds.

*Status: Corrected*

**2015-002: Material Weakness – Reconciliation of Book Balance to Bank Balance**

The reconciliation of the Treasurer's Office bank cash balance to the Auditor's Office book cash balance was not performed on a timely basis. As a result, significant unreconciled variances developed and were not resolved timely.

*Status: Corrected.*

**2015-003: Noncompliance – Expenditures Plus Encumbrances in Excess of Appropriations –**

At year end, as well as various times throughout the year, budgetary expenditures (cash expenditures plus encumbrances) exceeded the adopted appropriations at the legal level of control within several funds.

*Status: Corrected.*

**Clark County, Ohio  
Correction Action Plan  
2 CFR § 200.511(c)**

<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Anticipated Completion Date</b>	<b>Responsible Contact Person</b>
2016-001	Clark County Job and Family Services will review its internal monitoring policy to determine ensure compliance with requirements in a manner that is workable for the employees.	08/01/2017	Virginia K. Martycz Director



**This page intentionally left blank.**



# Dave Yost • Auditor of State

CLARK COUNTY

## CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 29, 2017