

Clark County Financial Condition Clark County, Ohio

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

December 31, 2017



Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditors' Report* of Clark County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2017 through December 31, 2017. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost
Auditor of State

July 30, 2018

This page intentionally left blank.

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 - 9

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

Schedule of Prior Audit Findings..... 11

Corrective Action Plan..... 12 - 13

**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, 2017, 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 29, 2018.

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.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2017-001 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompany schedule of findings and questioned costs as item 2017-002 to be a significant deficiency.

Compliance and Other Matters

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

County's Response to Findings

The County's response to the to the 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 the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 29, 2018

**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, 2017. 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, 2017.

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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 29, 2018, 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 29, 2018

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
U.S. Department of Agriculture:					
Passed through:					
Ohio Department of Education:					
Child Nutrition Cluster:					
School Breakfast Program	069997-05PU-2017	10.553		\$ 12,075	\$ -
	069997-05PU-2018			10,864	-
Total School Breakfast Program				22,939	-
National School Lunch Program	069997-LLP1-2017	10.555		5,377	-
	069997-LLP4-2017			20,107	-
	069997-LLP1-2018			4,962	-
	069997-LLP4-2018			18,606	-
National School Lunch Program				-	4,126
- Non-Cash Assistance	N/A			49,052	4,126
Total National School Lunch Program				71,991	4,126
Total Child Nutrition Cluster Program					
Ohio Department of Jobs and Family Services:					
SNAP Cluster:					
State Administrative Matching Grants for the					
Supplemental Nutrition Assistance Programs	JFSCFB17/JFSCFB18	10.561		1,352,005	-
Total U.S. Department of Agriculture				1,423,996	4,126
U.S. Department of Housing and Urban Development:					
Passed through:					
Ohio Department of Development:					
Community Development Block Grants/State's					
Program and Non-Entitlement Grants in Hawaii	B-F-16-1AL-1	14.228		446,814	-
Total U.S. Department of Housing and Urban Development				446,814	-
U.S. Department of Justice:					
Direct Awards:					
Edward Byrne Memorial Justice Assistance Grant				21,306	-
Passed through:					
National Children's Alliance:					
Missing and Exploited Children MEC Program					
SPRI-OH-TDVF17	16.543			31,078	-
Passed through:					
Office of the Ohio Attorney General:					
Victims Crime Assistance Grant Program					
2017-YOCA-43552124	16.575			61,479	-
2018-YOCA-109846163				23,281	-
2017-YOCA-43555316				31,284	-
2018-YOCA-109846141				4,908	-
2017-YOCA-4355261				148,816	-
2018-YOCA-109853048				48,680	-
Total Victims Crime Assistance Grant Program				318,448	-
Total U.S. Department of Justice				370,832	-

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
U.S. Department of Labor:					
Passed through:					
Ohio Department of Jobs and Family Services:					
Employment Service Cluster:					
Employment Service/Wagner-Peyser Funded Activities	N/A	17.207		635	-
Passed through:					
Area 7 Workforce Investment Board:					
WIA Cluster:					
WIA - Adult Programs	2017-7312-1/2018-7312-1	17.258		247,235	-
WIA - Youth Activities	2017-7312-1/2018-7312-1	17.259		224,169	-
WIA Dislocated Worker Formula Grants	2017-7312-1/2018-7312-1	17.278		165,128	-
Total WIA Cluster				636,532	-
Total U.S. Department of Labor				637,167	-
U.S. Department of Transportation:					
Passed through:					
Ohio Department of Transportation:					
Highway Planning and Construction Cluster:					
Highway Planning and Construction	PID# 78677	20.205		6,209	-
	PID# 88008			146,292	-
	PID# 90479			25,815	-
	PID# 92813			2,308,401	-
	PID# 94797			88,768	-
	PID# 99510			40,144	-
	PID# 105425			6,438	-
Total Highway Planning and Construction				2,622,067	-
Passed through:					
Ohio Department of Public Safety:					
Highway Safety Cluster:					
Selective Traffic Enforcement Program	STEP-2017-12-00-00-00485-00	20.600		10,786	-
	STEP-2018-Clark County Sheriff's Of-00038	20.600		4,442	-
				15,228	-
Impaired Driving Enforcement Program	IDEP-2017-12-00-00-00387-00	20.616		15,903	-
Total Highway Safety Cluster				31,131	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	IDEP-2018-Clark County Sheriff's Of-00038	20.608		8,067	-
Total U.S. Department of Transportation				2,661,265	-
U.S. Department of Education:					
Passed through:					
Ohio Department of Health:					
Special Education-Grants for					
Infants and Families - Help Me Grow	H181A150024	84.181		201,398	-
	H181A160024	84.181		20,612	-
Total Special Education - Grants for Infants and Families - Help Me Grow				222,010	-
Total U.S. Department of Education				222,010	-

(Continued)

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Granting Agency Pass through entity Grant Name	Grant Number	CFDA Number	Passed Through to Subrecipients	Cash Expenditures	Non-Cash Expenditures
U.S. Department of Health and Human Services:					
Passed through:					
Ohio Department of Jobs and Family Services:					
Promoting Safe and Stable Families	JFSCMC17/JFSMC18	93.556		51,220	-
TANF Cluster:					
Temporary Assistance for Needy Families (TANF)	JFSCTF17/JFSCTF18	93.558	1,067,447	3,801,421	-
Child Support Enforcement	JFSCCS16/JFSCCS17/JFSCCS18	93.563		2,725,678	-
CCDF Cluster:					
Child Care and Development Block Grant	JFSCCD17/JFSCCD18	93.575		227,235	-
Foster Care_ Title IV-E/IV-E Adm & Training	JFSFCF17/JFSFCF18	93.658	67,570	2,853,855	-
Adoption Assistance	JFSCAA17/FSCAA18	93.659		1,579,578	-
Social Services Block Grant	JFSCSS17/JFSCSS18	93.667	22,811	300,802	-
Passed through:					
Ohio Department of Developmental Disabilities:					
Social Services Block Grant	1701OHSOSR	93.667	-	96,667	-
Total Social Services Block Grant			22,811	397,469	-
Passed through:					
Ohio Department of Jobs and Family Services:					
Chafee Foster Care Independence Program	JFSCIL17/JFSCIL18	93.674		2,686	-
Children's Health Insurance Program	G-1213-11-0020/G-1415-11-5340	93.767		4,502	-
Medicaid Cluster:					
Medical Assistance Program	MCDFMT16/MCDFMT17	93.778	126,764	1,787,512	-
Passed through:					
Ohio Department of Developmental Disabilities:					
Medical Assistance Program	N/A	93.778		446,685	-
Total Medical Assistance Program			1,284,592	2,234,197	-
Total U.S. Department of Health and Human Services					
U.S. Department of Homeland Security					
Passed through:					
Ohio Department of Public Safety:					
Emergency Management Performance Grants	EMC-2016-EP-00003-S01	97.042		43,848	-
	EMC-2017-EP-00006-S01			49,555	-
Total Emergency Management Performance Grants				93,403	-
Total U.S. Department of Homeland Security					
Total Expenditures of Federal Awards					
			\$ 1,284,592	\$ 19,733,328	\$ 4,126

(Concluded)

CLARK COUNTY, OHIO
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

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.

CLARK COUNTY, OHIO
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

NOTE F – MEDICAID ASSISTANCE PROGRAM

During the calendar year, the County Board of Developmental Disabilities received notice of a liability for the 2012 and 2013 Cost Reports owed to the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$6,373.53 and \$8,647.77, respectively. The Cost Report liability was for settlement of the difference between the statewide payment rate the rate calculated based upon the actual expenditures for Medicaid services. These liabilities are not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None noted
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	None noted
Identification of major programs:	
CFDA 10.561 – Supplemental Nutrition Assistance Program	
CFDA 93.658 – Foster Care – Title IVE	
CFDA 93.659 – Adoption Assistance	
CFDA 93.778 – Medical Assistance Program	
Dollar threshold to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

2017-001: Material Weakness – Audit Adjustments

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

As a result of audit procedures performed, certain errors were noted within the County's financial statements prepared and presented for audit. Depreciation amounts were properly calculated for capital assets within the County's water fund, however there was an error in transferring the amount calculated into the appropriate trial balance. As a result, depreciation expense for the water fund was overstated for the year and the balance of net capital assets was understated. In addition, audit adjustments were required to correct the classification of program revenue and net position line-items as well as some amounts contained within the County's footnote disclosures. The County adjusted its financial statements for the above noted issues.

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

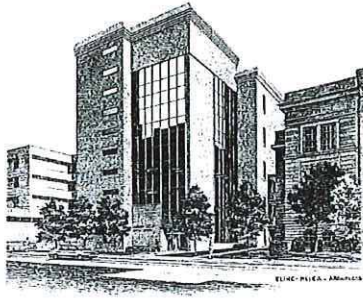
2017-002: Significant Deficiency – Schedule of Expenditures of Federal Awards Reporting

During our auditing procedures over the County's preparation of the Schedule of Expenditures of Federal Awards ("SEFA"), it was noted that one program reported by the Jobs and Family Services Programs was included in SEFA reported expenditures twice and therefore overstated the expenditures of the program as well as the SEFA. While this amount was not material to the County, an audit adjustment was required to properly present the program expenditures reported. Other less significant corrections were made to the County's SEFA as a result of our audit procedures for the year. While it is understood the preparation require the cooperation of several County departments and offices, the County implement appropriate review procedures throughout the reporting process to ensure the information ultimately presented on the SEFA is complete, accurate and presented in accordance with the requirements of the Uniform Guidance.

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

Section III – Federal Awards Findings and Questioned Costs

None noted



The Board of

Clark County Commissioners

RICHARD L. LOHNES

MELANIE F. WILT

LOWELL R. McGLOTHIN

50 East Columbia Street
P.O. Box 2639
Springfield, Ohio 45501-2639

Phone: 937.521.2005
Fax: 937.328.4588
Email: commission@clarkcountyohio.gov

To Whom It May Concern:

Clark County has corrected the deficiency noted below that was detailed in the 2016 CAFR.

2016-001: Significant Deficiency – Subrecipient Monitoring - 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.

Status: Corrected. Risk Assessments were conducted in accordance within internal policy. Subgrantees are given the Risk Assessment at contract negotiations and the contract/subgrant is not executed until the Risk Assessment is complete.

If you have any questions, please contact me at 937-521-2010.

Sincerely,

Jennifer M. Hutchinson
County Administrator



John S. Federer
Clark County Auditor

June 29, 2018

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

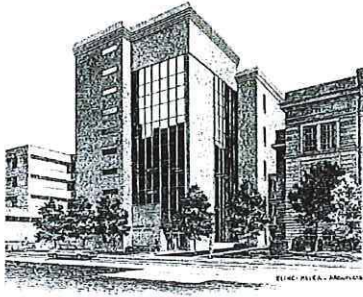
This letter is to serve as the corrective action plan of the Clark County Auditor's office as a result of the December 31, 2017 audit of Clark County, Ohio's financial statements and specifically item 2017-001.

"Material Weakness – Audit Adjustments – Effective July 2, 2018, the Clark County Auditor's office will develop a review process to ensure the proper calculation, recording and posting of financial statement amounts into the trial balance system that will also allow for accurate financial statements and accompanying information."

Sincerely,

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

John S. Federer



The Board of

Clark County Commissioners

RICHARD L. LOHNES

MELANIE F. WILT

LOWELL R. McGLOTHIN

50 East Columbia Street
P.O. Box 2639
Springfield, Ohio 45501-2639

Phone: 937.521.2005
Fax: 937.328.4588
Email: commission@clarkcountyohio.gov

To Whom It May Concern:

Below is the correction action plan for audit finding 2017-002. If you have any questions, please contact me at 937-521-2010.

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-002	Clark County will ensure the accuracy and completeness of the information in the SEFA by implementing procedures for timely review prior to submission.	July 11, 2018	Virginia K. Martycz

Sincerely,

Jennifer M. Hutchinson
County Administrator

Jennifer M. Hutchinson, County Administrator
Michelle R. Noble, Assistant County Administrator
Megan Burr, Clerk to the Board
Emily Heitzman, Deputy Clerk
Jodi Lucas, Budget Analyst
www.clarkcountyohio.gov



CLARK COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
December 31, 2017

John S. Federer
Clark County Auditor

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

CLARK COUNTY, OHIO

**COMPREHENSIVE ANNUAL FINANCIAL
REPORT**

For the Year Ended December 31, 2017

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, 2017

TABLE OF CONTENTS

	<u>Page Number</u>
I. INTRODUCTORY SECTION:	
Letter of Transmittal	v – x
Elected Officials.....	xi
Organizational Chart.....	xii
Certificate of Achievement for Excellence in Financial Reporting	xiii
II. FINANCIAL SECTION:	
Independent Auditor’s Report.....	1 – 2
Management’s Discussion and Analysis.....	3 – 13
Basic Financial Statements:	
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 – 68
Required Supplementary Information:	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary (Non-GAAP) Basis – General Fund	70
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary (Non-GAAP) Basis – Job & Family Services Special Revenue Fund.....	71
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary (Non-GAAP) Basis – Department of Developmental Disabilities Special Revenue Fund	72
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary (Non-GAAP) Basis – Children’s Services Special Revenue Fund.....	73
Notes to the Required Supplementary Information	74 – 76

CLARK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017

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 Four Years	77
Schedule of the County’s Contributions	
Ohio Public Employees Retirement System – Traditional Plan – Last Five Years.....	78
 Supplementary Information - Combining Financial Statements:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions.....	81 – 84
Combined Balance Sheet – Nonmajor Governmental Funds	85
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	86 – 90
Combining Balance Sheet – Nonmajor Debt Service Funds.....	91
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	92 – 93
Combining Balance Sheet – Nonmajor Permanent Funds	94
Combined Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds	95
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Special Revenue Funds	96 – 100
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Debt Service Funds	101
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Capital Projects Funds.....	102 – 103
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Permanent Funds.....	104
 Combining Statements – Nonmajor Internal Service Fund:	
Fund Description	105
Combining Statement of Fund Net Position – Nonmajor Internal Service Funds	106
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Nonmajor Internal Service Funds	107
Combining Statement of Cash Flows – Nonmajor Internal Service Funds.....	108
 Combining Statements – Fiduciary Funds:	
Fund Descriptions.....	109 – 110
Combining Statement of Changes in Assets and Liabilities – Fiduciary Funds.....	111 – 114
 Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary (Non-GAAP) Basis:	
Major Funds:	
General Fund	116 – 120
Job & Family Services Special Revenue Fund.....	121

CLARK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017

TABLE OF CONTENTS

	<u>Page Number</u>
Department of Developmental Disabilities Special Revenue Fund.....	122
Children’s Services Special Revenue Fund.....	123
 Nonmajor Funds:	
Child Support Enforcement Agency Special Revenue Fund.....	124
Real Estate Assessment Special Revenue Fund	125
Engineer Special Revenue Fund.....	126
Waste Management Special Revenue Fund	127 – 128
Dog and Kennel Special Revenue Fund	129
GIS Mapping Special Revenue Fund	130
Commissioners Special Revenue Fund	131
Treasurer’s Special Revenue Fund.....	132
Community Development Special Revenue Fund.....	133
Prosecuting Attorney Special Revenue Fund	134 – 135
Sheriff Special Revenue Fund	136 – 137
Common Pleas Court Special Revenue Fund.....	138
Domestic Relations Court Special Revenue Fund.....	139
Probate Court Special Revenue Fund	140
Juvenile Court Special Revenue Fund.....	141 – 142
Municipal Court Special Revenue Fund.....	143
Clerk of Courts Special Revenue Fund	144
Recorder Special Revenue Fund.....	145
Emergency Management Special Revenue Fund	146
Ditch Maintenance Special Revenue Fund.....	147
Law Library Special Revenue Fund	148
General Bond Retirement Debt Service Fund	149
Human Services Bond Retirement Debt Service Fund.....	150
Permanent Improvement Capital Projects Fund.....	151
DoDD Capital Projects Fund.....	152
Derr Road Improvement Capital Projects Fund	153
Issue II/OPWC Capital Projects Fund	154
South Vienna Development Capital Projects Fund	155
County Resurfacing Capital Projects Fund.....	156
Veteran’s Park Renovation Capital Projects Fund	157
Lower Valley Widening Capital Projects Fund.....	158
Chase Stewart Blind Relief Permanent Fund	159
Chase Stewart Soldier Relief Permanent Fund.....	160

CLARK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017

TABLE OF CONTENTS

	<u>Page Number</u>
III. STATISTICAL SECTION:	
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

INTRODUCTORY



SECTION



John S. Federer
Clark County Auditor

June 29, 2018

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, 2017.

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, 2017, 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, 2017, are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the financial section of this report.

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

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

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

PROFILE OF THE COUNTY

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

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

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

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

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

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 68,000 parcels of real property in the County every six years, with an interim update every third year. As required by Ohio law, 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 downturn in revenue that did not exist in previous years. Contributing to this is the State continuing to cut local government revenue along with the cut of sales tax being collected on Medicaid. Although the County received a transition payment from the State of Ohio, sales tax revenue continues to drop. Through May 2018, the County's year to date cumulative sales tax receipts was \$1,360,388 less than the 5 month period in 2017, a reduction of 12.67%.

The most current data released from the U.S. Census Bureau has Clark County ranked as the 21st most populated County in the State of Ohio. The County's economic climate began to pick up towards the end of 2011 and continued into 2016, but slowed in 2017. The County has seen a drop in population while the employment and workforce estimates have increased slightly. The estimated population of the County dropped from 134,786 in 2016 to 134,557 in 2017. In contrast to the decrease in population, the County saw a slight increase in the average annual workforce, according to estimates by the Ohio Labor Market Information. The County's average civilian labor force rose to 63,800 in 2017 from 63,300 in 2016 and the average employed increased to 60,700 in 2017 from 60,000 in 2016. The increase in the workforce estimates couples with the decrease in population supports the drop in the unemployment rate for the County; dropping from 5.2% in 2016 to 4.8% in 2017. While the unemployment rate dropped in the County, the State of Ohio's average unemployment rate has remained consistent at 5.0% from 2015 to 2017. The U.S. average unemployment rate was 4.4% for 2017.

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

MAJOR INITIATIVES

Current Year Projects

Engineer: In 2017, the County Engineer completed 2 bridge projects financed by Federal and State funding along with financing the replacement of 4 bridges and the rehabilitation of 3 bridges with local funds. During 2017, local funding was used to resurface 6.2 miles of County roads along with the chip seal of 42 miles of roadway. Federal and State funding was used to complete other road projects during the year..

Commissioners: In late 2016, the County began the process of renovating three of its main buildings; the A.B. Graham Building, the County Courthouse and the Springview Government Center. The renovations are scheduled to continue well into 2019.

Future Projects

The County Auditor is in the middle 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. The first phase, which began in early April 2017, the contractors field staff photographed properties. The second phase, which is currently in progress, includes reviewing the individual parcels for valuation. This phase began once the street level imaging was 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, and the Springview Government Center, the along with other projects and advance refunding 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, 2017, the County's general obligation debt; including bonds and notes, has been reduced by over \$3,590,600 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, 2017, by Clark, Schaefer, Hackett & Company. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related Uniform Guidance.

AWARDS

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clark County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2016. This was the sixteenth year (fiscal years ended 2000 – 2005 and 2007 – 2016) that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGEMENTS

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

Auditor's Office:

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

Commission Office:

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

Treasurer's Office:

Stephen T. Metzger, Clark County Treasurer

It is my pleasure to submit herewith the Comprehensive Annual Financial Report for the fiscal year ended December 31, 2017.

Sincerely,

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

John S. Federer
Clark County Auditor

CLARK COUNTY, OHIO

Elected Officials

December 31, 2017

Board of County Commissioners	Richard L. Lohnes Lowell R. McGlothlin Melanie F. Wilt	President Commissioner Commissioner
----------------------------------	--	---

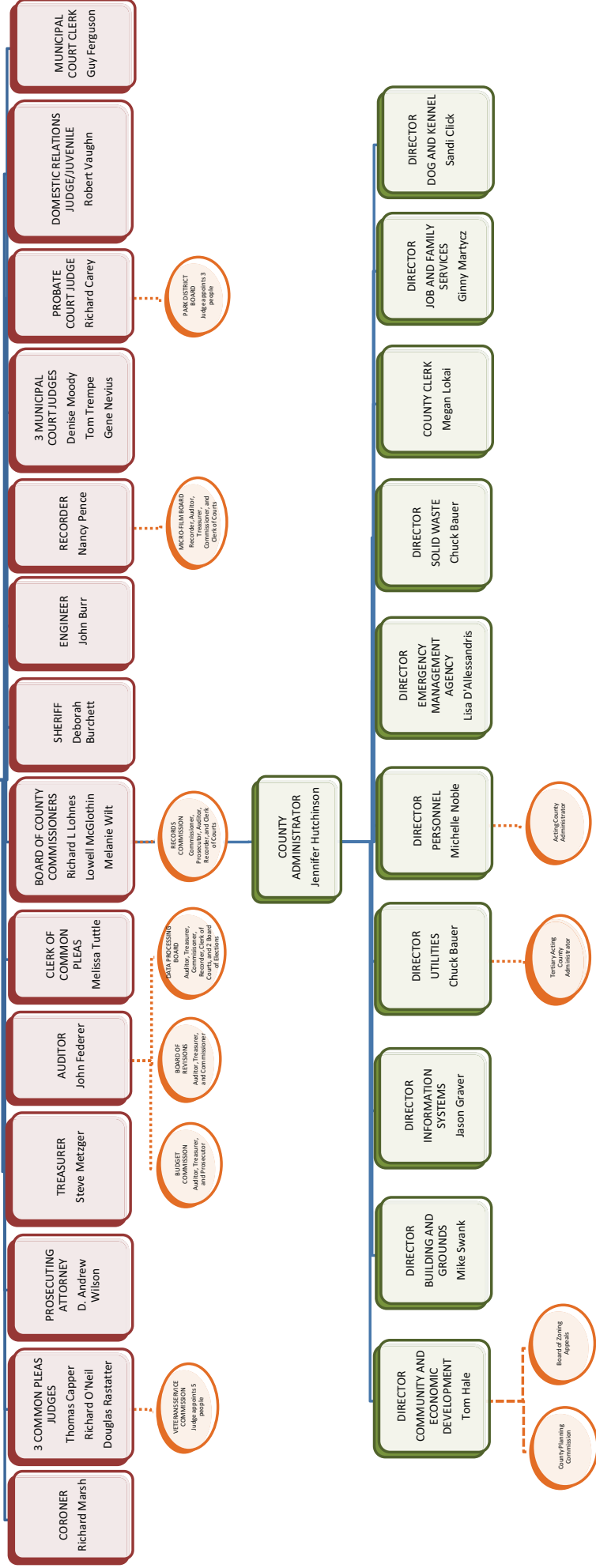
Other Elected Officials	John S. Federer Melissa M. Tuttle Dr. Richard A. Marsh Johnathan A, Burr, P.E., P.S. D. Andrew Wilson Nancy C. Pence Deborah K. Burchett Stephen T. Metzger	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
-------------------------	--	---

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 Robert Vaughn	Judge
	<i>Juvenile Division</i>	
	Honorable Robert Vaughn	Judge
	<i>Probate Division</i>	
	Honorable Richard P. Carey	Judge

Municipal Court	Honorable Thomas E. Trempe Honorable Gene S. Nevius Honorable Denise 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, 2016

Christopher P. Morill

Executive Director/CEO



FINANCIAL



SECTION

INDEPENDENT AUDITORS' REPORT

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

Report of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the "County"), as of and for the year ended December 31, 2017, 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, 2017, 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 70 – 76) and the required pension schedules (pages 77 – 78) 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 29, 2018 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 29, 2018

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(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, 2017. 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, 2017 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2017 by \$155,759,726. Of this amount, (\$17,549,647) is considered unrestricted. The unrestricted net deficit of the County's governmental activities is (\$26,013,184) 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 \$8,463,537 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net position increased \$3,086,813 in 2017. Net position of the governmental activities increased \$2,579,578, which represents a 1.99% increase from 2016. Net position of the business-type activities increased \$507,235 or 2.22% from 2016.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$83,733,763, an increase of \$7,563,165 from 2016, a change of 9.93%.
- At the end of the current year, the General Fund, the County's operating fund, reported an increase in fund balance of \$1,027,448 or 5.46% from the previous year. The fund balance represents 47.60% of general fund expenditures, including transfers out.
- The County's outstanding debt decreased by \$1,535,000, or 9.34%, in governmental activities and decreased by \$1,183,598, or 10.59% in the business-type activities. The decrease in debt was due to the advance refunding of the County's 2007 Various Purpose general obligation bonds and principal payment on existing debt.

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 were financed in the short term, as well as, what remains for future spending. The fund financial

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

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 2017?" 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, 2017
(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 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, and the Children's Services Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. 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 internal service funds to report activities that provide services for other County programs and activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer funds, which are both considered to be major funds of the County. The County has two internal service funds to account for its document imaging and its self-insurance health plan. Because these services benefit both governmental and business-type activities, the activity has been allocated to both activities in the government-wide financial statements. All internal service funds are combined into a single aggregated presentation on the proprietary fund statements. Individual fund activity for the internal service funds is provided in the form of combining statements elsewhere in this report.

The proprietary fund financial statements can be found on pages 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

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

the resources of those funds are not available to support the County's own programs. The accounting for fiduciary funds is much like that used for proprietary funds.

The County maintains one type of fiduciary funds. The Agency funds report resources held by the County in custodial capacity for individuals, private organizations and other governments. The fiduciary fund financial statement can be found on page 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 – 68 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 2017 as compared to 2016:

TABLE 1
Net Position

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Assets:						
Current and Other						
Assets	\$ 124,586,458	\$ 114,293,064	\$ 9,997,687	\$ 9,286,727	\$ 134,584,145	\$ 123,579,791
Capital Assets	105,307,970	102,559,995	25,080,008	25,970,109	130,387,978	128,530,104
Total Assets	<u>229,894,428</u>	<u>216,853,059</u>	<u>35,077,695</u>	<u>35,256,836</u>	<u>264,972,123</u>	<u>252,109,895</u>
Deferred Outflows of Resources	<u>27,404,283</u>	<u>20,813,231</u>	<u>707,740</u>	<u>553,268</u>	<u>28,112,023</u>	<u>21,366,499</u>
Liabilities:						
Current and Other						
Liabilities	8,118,391	5,696,968	189,580	113,389	8,307,971	5,810,357
Long-term Liabilities	90,817,723	75,481,900	12,146,490	12,837,356	102,964,213	88,319,256
Total Liabilities	<u>98,936,114</u>	<u>81,178,868</u>	<u>12,336,070</u>	<u>12,950,745</u>	<u>111,272,184</u>	<u>94,129,613</u>
Deferred Inflows of Resources	<u>25,927,520</u>	<u>26,631,923</u>	<u>124,716</u>	<u>41,945</u>	<u>26,052,236</u>	<u>26,673,868</u>
Net Position:						
Net Investment in						
Capital Assets	93,257,881	86,243,359	14,861,112	14,772,163	108,118,993	101,015,522
Restricted	65,190,380	61,976,997	-	-	65,190,380	61,976,997
Unrestricted	(26,013,184)	(18,364,857)	8,463,537	8,045,251	(17,549,647)	(10,319,606)
Total Net Position	<u>\$ 132,435,077</u>	<u>\$ 129,855,499</u>	<u>\$ 23,324,649</u>	<u>\$ 22,817,414</u>	<u>\$ 155,759,726</u>	<u>\$ 152,672,913</u>

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

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 \$155,759,726 at the close of the most recent year.

The County's net position is divided into three parts: net investment in capital assets, restricted and unrestricted. The largest portion of the County's net position \$108,118,993 (69.41%) 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, \$65,190,380 (41.99%) represents resources that are subject to external restrictions on how they may be used. The remaining negative balance of \$17,549,647 represents the unrestricted net position. The governmental unrestricted net position balance is a negative \$26,013,184. Overall, net position of the County increased \$3,086,813 in 2017. Net position for governmental activities increased \$2,579,578 and the net position of business-type activities increased \$507,235.

There was an increase of \$3,213,383 in restricted net position reported in connection with the County's governmental activities in 2017. 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 \$7,014,522 due to the increase in construction projects coupled with a reduction in debt during 2017. The County's business-type activities net investment in capital assets, increased \$88,949.

THIS SPACE HAS BEEN INTENTIONALLY LEFT BLANK

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

Table 2 below provides a summary of the changes in net position for 2017 compared to 2016.

TABLE 2
Changes in Net Position

	2017			2016		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
REVENUES:						
Program Revenues:						
Charges for Services	\$ 18,898,175	\$ 6,555,633	\$ 25,453,808	\$ 15,561,955	\$ 6,216,554	\$ 21,778,509
Operating Grants and Contributions	44,225,707	-	44,225,707	44,269,727	-	44,269,727
Capital Grants and Contributions	3,690,896	-	3,690,896	5,961,526	-	5,961,526
General Revenues:						
Property Taxes	21,566,538	-	21,566,538	21,242,935	-	21,242,935
Permissive Sales Tax Grants and Contributions not Restricted	25,138,402	-	25,138,402	25,740,904	-	25,740,904
Investment Income	6,147,505	-	6,147,505	6,150,162	-	6,150,162
Other Revenue	817,002	-	817,002	1,022,118	2,594	1,024,712
	1,610,365	135,663	1,746,028	2,213,018	287,037	2,500,055
Total Revenue	<u>122,094,590</u>	<u>6,691,296</u>	<u>128,785,886</u>	<u>122,162,345</u>	<u>6,506,185</u>	<u>128,668,530</u>
EXPENSES:						
General Government:						
Legislative and Executive	12,456,150	-	12,456,150	11,994,315	-	11,994,315
Judicial	14,764,707	-	14,764,707	14,921,160	-	14,921,160
Public Safety	18,558,353	-	18,558,353	17,363,981	-	17,363,981
Public Works	15,124,939	-	15,124,939	12,097,572	-	12,097,572
Health	18,788,505	-	18,788,505	18,045,496	-	18,045,496
Human Services	38,237,100	-	38,237,100	33,686,517	-	33,686,517
Conservation/Recreation	1,146,312	-	1,146,312	181,617	-	181,617
Sewer	-	4,058,570	4,058,570	-	3,778,078	3,778,078
Water	-	2,125,491	2,125,491	-	2,142,105	2,142,105
Interest Expense	438,946	-	438,946	481,330	-	481,330
Total Expenses	<u>119,515,012</u>	<u>6,184,061</u>	<u>125,699,073</u>	<u>108,771,988</u>	<u>5,920,183</u>	<u>114,692,171</u>
Change in Net Position	2,579,578	507,235	3,086,813	13,390,357	586,002	13,976,359
Net Position, Beginning 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>
Net Position, End of Year	<u>\$ 132,435,077</u>	<u>\$ 23,324,649</u>	<u>\$ 155,759,726</u>	<u>\$ 129,855,499</u>	<u>\$ 22,817,414</u>	<u>\$ 152,672,913</u>

Governmental Activities

Net Position – For the year ended December 31, 2017, net position for governmental activities increased \$2,579,578 from 2016 for an ending balance of \$132,435,077. 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 additional revenue from services provided where a fee is charged, the additional casino tax, property tax revenues along with the controlling of expenses.

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

Revenues – Total revenues of the governmental activities decreased \$67,755 in 2017 from 2016 amounts. The largest decrease was attributable to grants and contributions; both operating and capital. This was a completion of major infrastructure that was capitalized in 2017. Also contributing to this decrease was a reduction in investment income. This was due in part to the decrease in market value of the investment portfolio as approximately 78% of the portfolio which have maturity dates that extend beyond a year. These three revenue sources accounted for a decrease of \$2,519,766. Charges for services increased \$3,336,220 to offset the decrease previously discussed. Permissive sales tax also accounted for an increase of \$602,502 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 31.99% of total expenses. Expenses related to Human Services increased \$4,550,583 in 2017 from 2016 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 15.72% of expenses in 2017. 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 15.53%. Overall, expenses in the governmental activities increased \$10,743,024 from 2016 amounts due in large part to the adjustments necessary for the net pension liability associated with GASB Statement 68. The adjustment necessary for the net pension liability added \$9.4 million in additional expenses in the governmental activities. Other factors in the increase were; depreciation expense related to capital asset additions, costs associated with the foster care program; and overall more services provided by the Department of Jobs and Family Services.

Business-Type Activities

Net Position – For the year ended December 31, 2017, net position for the business-type activities increased \$507,235 from 2016 for an ending balance of \$23,324,649. 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 coupled with the reduction of debt and increase in user fees.

Revenues – Total revenues of the County's business-type activities increased \$185,111 in 2017 over 2016 amounts. As previously discussed, the increase in user fees has allowed revenues to increase in the business-type activities.

Expenses – Expenses associated with the Sewer and Water divisions of the County increased \$263,878 from 2016 amounts. The aforementioned GASB 68 adjustment for the Water and Sewer funds amounted to \$227,979 in additional expenses. Sewer expenses increased \$280,492 with Water decreasing \$16,614 over 2016 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, 2017
(Unaudited)

TABLE 3
Total and Net Cost of Program Services

	<u>2017</u>		<u>2016</u>	
	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>	<u>Total Cost of Service</u>	<u>Net Cost of Service</u>
GOVERNMENTAL ACTIVITIES:				
General Government				
Legislative & Executive	\$ 12,456,150	\$ (3,235,758)	\$ 11,994,315	\$ (5,768,144)
Judicial	14,764,707	(10,305,958)	14,921,160	(10,471,245)
Public Safety	18,558,353	(17,533,091)	17,363,981	(16,080,875)
Public Works	15,124,939	(3,297,695)	12,097,572	1,562,705
Health	18,788,505	(8,179,190)	18,045,496	(6,956,400)
Human Services	38,237,100	(9,404,910)	33,686,517	(5,380,047)
Conservation/Recreation	1,146,312	(304,686)	181,617	596,556
Interest Expense	<u>438,946</u>	<u>(438,946)</u>	<u>481,330</u>	<u>(481,330)</u>
Total Expenses	<u>\$ 119,515,012</u>	<u>\$ (52,700,234)</u>	<u>\$ 108,771,988</u>	<u>\$ (42,978,780)</u>
BUSINESS-TYPE ACTIVITIES:				
Sewer	\$ 4,058,570	\$ 182,821	\$ 3,778,078	\$ 117,624
Water	<u>2,125,491</u>	<u>188,751</u>	<u>2,142,105</u>	<u>178,747</u>
Total Expenses	<u>\$ 6,184,061</u>	<u>\$ 371,572</u>	<u>\$ 5,920,183</u>	<u>\$ 296,371</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, 2017, the County's governmental funds reported combined fund balances of \$83,733,763, an increase of \$7,563,165 in comparison with the prior year. Approximately 14.23% or \$11,915,252 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, 2017
(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, 2017, unassigned fund balance of the General Fund was \$12,074,121, while total fund balance increased to \$19,847,127. 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 28.96% of total general fund expenditures (including transfers), while total fund balance represents approximately 47.60% of that same amount.

The fund balance of the General Fund increased \$1,027,448 or 5.46% from 2016. This increase was due in part to less subsidies provided to other funds and a continued effort to control spending.

The Department of Jobs & Family Services (DJFS) fund, a major fund, reported a decrease in fund balance for the year ended December 31, 2017 of \$296,215 resulting in a fund balance of \$1,795,412. The decrease was due in part to an reduction in grant subsidies from 2016 and an increase in expenditures due to more services provided in 2017. The decrease in fund balance was slightly more in 2017 than in 2016.

The Department of Developmental Disabilities Fund (DoDD), another major fund of the County, saw its fund balance increase during 2017 in the amount of \$3,281,323. 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 \$1,564,067 to bring the year-end balance to \$15,731,739. An effort to control third party provider contracted services to be in line with projected revenues continues to aid in the increase of fund balance.

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 \$5,862,761 and for the Water fund was \$2,594,010. As noted earlier in the discussion of business-type activities, the overall net position increased due to the controlling of expenses related to operations, an increase in user fees and no new major projects and the reduction of delinquent accounts.

General Fund Budgetary Highlights

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

The total original appropriations for the General Fund, including those for transfers and advances, were \$48.07 million, while the final appropriations were \$48.39 million, resulting in a net increase of \$0.32

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

million. During 2017, the County amended its General Fund budget numerous times. The amendments to expenditures occurred in all functions but conservation and recreation. The total budget amendments were \$318,115 with the largest change in public safety in the amount of \$294,722, while the only reduction was in legislative and executive of \$165,270. 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 \$43.22 million, up from the original estimate of \$42.87 million. During 2017, the County spent or encumbered 93.02% of the amount appropriated in the General Fund, which resulted in a decrease in the financial position at year-end of \$348,489.

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, 2017, amounts to \$130.39 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 \$1.85 million, or approximately 1.45%.

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

	2017			2016		
	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	11,947,666	-	11,947,666	17,591,821	-	17,591,821
Infrastructure	130,343,846	20,739,004	151,082,850	118,901,449	20,739,004	139,640,453
Buildings	28,379,407	16,408,690	44,788,097	28,470,169	16,408,690	44,878,859
Improvements	59,956,663	1,702,060	61,658,723	58,284,329	1,702,060	59,986,389
Machinery & Equipment	21,309,528	2,665,917	23,975,445	20,294,658	2,645,288	22,939,946
Less: Accumulated						
Depreciation	(153,834,028)	(17,607,237)	(171,441,265)	(148,187,319)	(16,696,507)	(164,883,826)
Totals	<u>\$ 105,307,970</u>	<u>\$ 25,080,008</u>	<u>\$ 130,387,978</u>	<u>\$ 102,559,995</u>	<u>\$ 25,970,109</u>	<u>\$ 128,530,104</u>

Major capital asset events for the year ended December 31, 2017 included:

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

Additional information concerning the County's capital assets is provided in Note 12 of this report.

Debt: At December 31, 2017, the County had total bonded debt outstanding of \$17,262,900. Of this amount, \$14,895,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of general obligation debt of \$2,367,900 related to business-type activities. The County also had outstanding debt balances of \$1,855,964 in Ohio Public Works Commission

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

(OPWC) loans and \$5,772,960 in Ohio Water Development Authority (OWDA) loans, payable from business-type activities.

During 2017, the County refunded the 2007 Various Purpose Refunding general obligation bonds that related to both the governmental and business-type activities. During 2017, the County's debt, excluding the net pension liability, decreased by \$1,770,076. The implementation of GASB 68 relating to the net pension liability the County must now report increased \$16,415,033 for a total debt increase of \$14,644,957 for the County in 2017.

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 \$57,344,521, which exceeds the County's unvoted general obligation debt currently outstanding.

Additional information concerning the County's debt obligations is provided in Notes 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 2017. The County maintains a conservative approach to spending while maximizing its local revenues. Given the current economy, we anticipate sales tax revenue to decrease 2018 due to the change in sales tax collections to not include Medicaid. The current estimate to the County is that it will lose over \$3 million in sales tax revenue in 2018 alone. Also in 2017, the County received \$1.958 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 2018.

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 2019 State budget bill.

The \$12.07 million unassigned General Fund balance on the governmental balance sheet at December 31, 2017 represents 28.96% of 2017 General Fund expenditures and other financing uses.

All of these factors were considered in the preparation of the County's 2018 budget. In conjunction with current economic factors, the County expects to maintain a conservative 2018 budget but to continue to provide full funding for all mandated services. public safety services, The 2018 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, 2017

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Pooled Cash and Investments	\$ 81,374,831	\$ 7,550,696	\$ 88,925,527
Pooled Cash and Investments in Segregated Accounts	724,599	631,972	1,356,571
Pooled Cash and Investments with Fiscal and Escrow Agents	40,611	-	40,611
Taxes	24,583,989	-	24,583,989
Permissive Sales Tax	3,720,771	-	3,720,771
Accounts	979,803	1,793,704	2,773,507
Special Assessments	165,105	-	165,105
Accrued Interest	359,017	-	359,017
Due from Other Governments	12,122,542	-	12,122,542
Materials and Supplies Inventory	212,180	875	213,055
Prepaid Items	309,776	13,674	323,450
Internal Balances	(6,766)	6,766	-
Capital Assets:			
Capital Assets, not subject to depreciation:			
Land	7,204,888	1,171,574	8,376,462
Construction In Progress	11,947,666	-	11,947,666
Capital Assets, net of accumulated depreciation	<u>86,155,416</u>	<u>23,908,434</u>	<u>110,063,850</u>
Total Assets	<u>229,894,428</u>	<u>35,077,695</u>	<u>264,972,123</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Amount on Refunding	220,133	-	220,133
Pensions	<u>27,184,150</u>	<u>707,740</u>	<u>27,891,890</u>
Total Deferred Outflows of Resources	<u>27,404,283</u>	<u>707,740</u>	<u>28,112,023</u>
LIABILITIES:			
Accounts Payable	1,637,712	64,259	1,701,971
Contracts Payable	411,788	-	411,788
Retainage Payable	40,245	-	40,245
Accrued Wages and Benefits	4,488,429	109,782	4,598,211
Matured Compensated Absences Payable	33,907	-	33,907
Claims Payable	1,463,001	-	1,463,001
Matured Interest Payable	366	-	366
Accrued Interest Payable	42,943	15,539	58,482
Long-Term Liabilities:			
Due Within One Year	2,297,478	682,700	2,980,178
Due in More Than One Year	18,155,393	9,569,236	27,724,629
Net Pension Liability	<u>70,364,852</u>	<u>1,894,554</u>	<u>72,259,406</u>
Total Liabilities	<u>98,936,114</u>	<u>12,336,070</u>	<u>111,272,184</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes Levies for Next Year	24,583,989	-	24,583,989
Deferred Amount on Refunding	-	88,904	88,904
Pensions	<u>1,343,531</u>	<u>35,812</u>	<u>1,379,343</u>
Total Deferred Inflows of Resources	<u>25,927,520</u>	<u>124,716</u>	<u>26,052,236</u>
NET POSITION:			
Net Investment in Capital Assets	93,257,881	14,861,112	108,118,993
Restricted for:			
Job & Family Services	1,420,214	-	1,420,214
Department of Developmental Disabilities	23,356,393	-	23,356,393
Children's Services	16,874,137	-	16,874,137
Capital Projects	495,898	-	495,898
Debt Service	150,136	-	150,136
Legislative/Executive Purposes	6,388,031	-	6,388,031
Judicial Purposes	4,818,532	-	4,818,532
Public Safety Purposes	1,289,854	-	1,289,854
Public Works Purposes	8,831,075	-	8,831,075
Human Services Purposes	517,228	-	517,228
Conservation/Recreation Purposes	940,799	-	940,799
Permanent Fund:			
Nonexpendable	74,787	-	74,787
Expendable	33,296	-	33,296
Unrestricted	<u>(26,013,184)</u>	<u>8,463,537</u>	<u>(17,549,647)</u>
Total Net Position	<u>\$ 132,435,077</u>	<u>\$ 23,324,649</u>	<u>\$ 155,759,726</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2017

<u>Functions/Programs:</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Government:				
Legislative & Executive	\$ 12,456,150	\$ 6,128,385	\$ 3,092,007	\$ -
Judicial	14,764,707	2,700,558	1,758,191	-
Public Safety	18,558,353	564,754	460,508	-
Public Works	15,124,939	924,939	7,211,409	3,690,896
Health	18,788,505	994,357	9,614,958	-
Human Services	38,237,100	6,743,556	22,088,634	-
Conservation/Recreation	1,146,312	841,626	-	-
Interest Expense	438,946	-	-	-
Total Governmental Activities	<u>119,515,012</u>	<u>18,898,175</u>	<u>44,225,707</u>	<u>3,690,896</u>
Business-Type Activities:				
Sewer	4,058,570	4,241,391	-	-
Water	2,125,491	2,314,242	-	-
Total Business-Type Activities	<u>6,184,061</u>	<u>6,555,633</u>	<u>-</u>	<u>-</u>
 Total Primary Government	 <u>\$ 125,699,073</u>	 <u>\$ 25,453,808</u>	 <u>\$ 44,225,707</u>	 <u>\$ 3,690,896</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
\$ (3,235,758)		\$ (3,235,758)
(10,305,958)		(10,305,958)
(17,533,091)		(17,533,091)
(3,297,695)		(3,297,695)
(8,179,190)		(8,179,190)
(9,404,910)		(9,404,910)
(304,686)		(304,686)
(438,946)		(438,946)
<u>(52,700,234)</u>		<u>(52,700,234)</u>
	182,821	182,821
	<u>188,751</u>	<u>188,751</u>
	<u>371,572</u>	<u>371,572</u>
<u>(52,700,234)</u>	<u>371,572</u>	<u>(52,328,662)</u>
3,705,123	-	3,705,123
10,070,223	-	10,070,223
5,843,394	-	5,843,394
1,947,798	-	1,947,798
25,138,402	-	25,138,402
6,147,505	-	6,147,505
817,002	-	817,002
<u>1,610,365</u>	<u>135,663</u>	<u>1,746,028</u>
<u>55,279,812</u>	<u>135,663</u>	<u>55,415,475</u>
2,579,578	507,235	3,086,813
<u>129,855,499</u>	<u>22,817,414</u>	<u>152,672,913</u>
<u>\$ 132,435,077</u>	<u>\$ 23,324,649</u>	<u>\$ 155,759,726</u>

CLARK COUNTY, OHIO

Balance Sheet
Governmental Funds
December 31, 2017

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
ASSETS:				
Pooled Cash and Investments	\$ 15,471,541	\$ 2,201,239	\$ 22,239,387	\$ 15,488,436
Pooled Cash and Investments in Segregated Accounts	-	-	265,851	-
Pooled Cash and Investments with Fiscal and Escrow Agents	-	-	-	-
Net Receivables:				
Taxes	3,933,967	-	11,654,651	6,746,528
Permissive Sales Tax Accounts	3,720,771	-	-	-
Special Assessments	383,626	20,915	52,163	30,022
Accrued Interest	-	-	-	-
Due from Other Governments	350,363	-	-	-
Due from Other Funds	2,845,814	1,151,159	2,111,931	1,569,523
Materials and Supplies Inventory	9,957	-	300,000	-
Prepaid Items	131,097	54,951	17,029	-
	<u>168,663</u>	<u>23,280</u>	<u>41,108</u>	<u>55,791</u>
 Total Assets	 <u>\$ 27,015,799</u>	 <u>\$ 3,451,544</u>	 <u>\$ 36,682,120</u>	 <u>\$ 23,890,300</u>
LIABILITIES:				
Accounts Payable	\$ 205,549	\$ 276,776	\$ 314,945	\$ 269,635
Contracts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Accrued Wages and Benefits	955,318	461,041	421,336	-
Matured Compensated Absences Payable	30,100	-	3,807	-
Due to Other Funds	13,830	-	-	-
Matured Interest Payable	-	-	-	-
	<u>1,204,797</u>	<u>737,817</u>	<u>740,088</u>	<u>269,635</u>
 Total Liabilities	 <u>1,204,797</u>	 <u>737,817</u>	 <u>740,088</u>	 <u>269,635</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes Levied for Next Year	3,933,967	-	11,654,651	6,746,528
Unavailable Revenue - Intergovernmental Revenue	1,826,805	904,621	1,665,253	1,129,903
Unavailable Revenue - Charges for Services	78,200	13,694	400	12,495
Unavailable Revenue - Special Assessments	-	-	-	-
Unavailable Revenue - Investment Income	124,903	-	-	-
	<u>5,963,875</u>	<u>918,315</u>	<u>13,320,304</u>	<u>7,888,926</u>
 Total Deferred Inflows of Resources	 <u>5,963,875</u>	 <u>918,315</u>	 <u>13,320,304</u>	 <u>7,888,926</u>
FUND BALANCES:				
Nonspendable	805,303	78,231	58,137	55,791
Restricted	-	1,717,181	22,563,591	15,675,948
Committed	-	-	-	-
Assigned	6,967,703	-	-	-
Unassigned	12,074,121	-	-	-
	<u>19,847,127</u>	<u>1,795,412</u>	<u>22,621,728</u>	<u>15,731,739</u>
 Total Fund Balances	 <u>19,847,127</u>	 <u>1,795,412</u>	 <u>22,621,728</u>	 <u>15,731,739</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 <u>\$ 27,015,799</u>	 <u>\$ 3,451,544</u>	 <u>\$ 36,682,120</u>	 <u>\$ 23,890,300</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, 2017

Nonmajor Governmental Funds	Total Governmental Funds		
		Total Governmental Fund Balances	\$ 83,733,763
Amounts reported for governmental activities in the Statement of Net Position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:			
\$ 24,222,443	\$ 79,623,046	Land	\$ 7,204,888
458,748	724,599	Construction in Progress	11,947,666
40,611	40,611	Infrastructure	130,343,846
2,248,843	24,583,989	Buildings	28,379,407
-	3,720,771	Improvements	59,956,663
309,456	796,182	Machinery and Equipment	21,309,528
165,105	165,105	Accumulated Depreciation	<u>(153,834,028)</u>
8,654	359,017	Total Capital Assets	105,307,970
4,444,115	12,122,542	Other long-term assets are not available to pay for current period expenditures and therefore are unavailable in the funds.	
80,625	390,582	Intergovernmental Revenue	9,558,810
9,103	212,180	Charges for Services	192,768
<u>20,934</u>	<u>309,776</u>	Special Assessments	165,105
		Investment Income	<u>124,903</u>
<u>\$ 32,008,637</u>	<u>\$ 123,048,400</u>		10,041,586
\$ 570,807	\$ 1,637,712	The internal service funds are used for the acquisition of document imaging equipment and the self insured health care for the County.	
411,788	411,788	The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	
40,245	40,245		472,405
336,767	2,174,462	The internal balance represents the portion of the internal service funds assets and liabilities that are allocated to the enterprise funds.	
-	33,907		(6,766)
376,752	390,582	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.	
<u>366</u>	<u>366</u>	Deferred Outflows Related to Pensions	27,184,150
		Deferred Inflows Related to Pensions	(1,343,531)
1,736,725	4,689,062	Net Pension Liability	<u>(70,364,852)</u>
		Total Pensions	(44,524,233)
2,248,843	24,583,989	Deferred amounts on refunding are not recognized as assets in the funds, where they are amortized in governmental activities.	
4,032,228	9,558,810		220,133
87,979	192,768	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
165,105	165,105	Workman Compensation Claims	(2,313,967)
-	124,903	Accrued Compensated Absences	(4,700,173)
<u>6,534,155</u>	<u>34,625,575</u>	Accrued Interest on Long-Term Debt	(42,943)
		General Obligation Bonds & Notes Payable	(14,895,000)
104,824	1,102,286	Accrued Bond Premium	<u>(857,698)</u>
23,666,492	63,623,212	Total Liabilities	(22,809,781)
125,310	125,310	Net Position of Governmental Activities	
-	6,967,703		\$ <u>132,435,077</u>
<u>(158,869)</u>	<u>11,915,252</u>	See accompanying notes to the basic financial statements.	
<u>23,737,757</u>	<u>83,733,763</u>		
<u>\$ 32,008,637</u>	<u>\$ 123,048,400</u>		

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
REVENUES:				
Taxes	\$ 3,414,859	\$ -	\$ 10,070,223	\$ 5,843,394
Permissive Sales Tax	25,138,402	-	-	-
Intergovernmental	6,038,634	11,000,139	9,532,105	7,651,160
Charges for Services	5,907,223	5,182,437	514,831	413,931
Licenses and Permits	369,131	-	-	-
Fees, Fines and Forfeitures	589,531	-	-	-
Special Assessments	-	-	-	-
Investment Income	771,925	-	974	-
Other Revenue	492,773	31,449	205,921	54,948
	<u>42,722,478</u>	<u>16,214,025</u>	<u>20,324,054</u>	<u>13,963,433</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	6,215,901	-	-	-
Judicial	10,485,361	-	-	-
Public Safety	16,728,637	-	-	-
Public Works	4,408,716	-	-	-
Health	237,916	-	16,402,831	-
Human Services	710,404	17,108,971	-	12,399,366
Conservation/Recreation	412,750	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Issue Costs - Refunding Bonds	-	-	-	-
Interest	-	-	-	-
	<u>39,199,685</u>	<u>17,108,971</u>	<u>16,402,831</u>	<u>12,399,366</u>
Excess (Deficit) of Revenues Over/ (Under) Expenditures	<u>3,522,793</u>	<u>(894,946)</u>	<u>3,921,223</u>	<u>1,564,067</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from the Sale of Capital Assets	307	-	-	-
Transfers In	-	598,731	-	-
Other Financing Sources - Proceeds of Refunding Debt	-	-	-	-
Premium on Refunding Bonds	-	-	-	-
Transfers Out	(2,495,652)	-	(639,900)	-
Other Financing Uses - Payment to Refunded Debt Escrow Agent	-	-	-	-
	<u>(2,495,345)</u>	<u>598,731</u>	<u>(639,900)</u>	<u>-</u>
Net Change in Fund Balances	1,027,448	(296,215)	3,281,323	1,564,067
Fund Balance (Deficit), Beginning of Year	<u>18,819,679</u>	<u>2,091,627</u>	<u>19,340,405</u>	<u>14,167,672</u>
Fund Balance (Deficit), End of Year	<u>\$ 19,847,127</u>	<u>\$ 1,795,412</u>	<u>\$ 22,621,728</u>	<u>\$ 15,731,739</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, 2017

	Nonmajor Governmental Funds	Total Governmental Funds		
			Total Net Change in Fund Balances - Governmental Funds	\$ 7,563,165
			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:	
\$ 2,238,062	\$ 21,566,538	25,138,402	Capital Asset Additions	9,108,443
-	53,763,313	16,799,543	Depreciation	<u>(6,202,215)</u>
19,541,275	843,230	1,055,057		2,906,228
4,781,121	144,009	830,984	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.	(158,253)
474,099	1,610,365		Revenues in the statement of activities that do not provide current financial resources are not reported as revenues on the funds.	
465,526			Intergovernmental	300,795
144,009			Charges for Services	86,828
58,085			Special Assessments	(30,492)
825,274			Investment Income	<u>(13,982)</u>
<u>28,527,451</u>	<u>121,751,441</u>			343,149
1,736,060	7,951,961	13,568,430	The amortization of a loss on the refunding of debt or the premium/discount on the issuance of debt do not require the use of current financial resources, and therefore, is not reported as an expenditure in governmental funds.	36,960
3,083,069	16,640,747	36,610,389	The issuance of long-term debt provides current financial resources to governmental funds, but has no effect on net position.	(12,974,283)
1,194,554	1,222,217	7,133,227	The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.	13,948,122
7,064,041	8,930,000	241,161	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:	
-	241,161	468,955	Compensated Absences	(100,040)
6,391,648	468,955		Workman Compensation Claims	(35,824)
809,467			Accrued Interest Payable	<u>(6,951)</u>
7,133,227	<u>37,052,182</u>	<u>122,163,035</u>	The change in net position of certain activities within the internal service funds are reported with governmental activities.	459,871
8,930,000	<u>(8,524,731)</u>	<u>(411,594)</u>	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net positions reports these amounts as deferred outflows.	5,439,735
241,161			Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	<u>(14,842,301)</u>
468,955			Change in Net Position of Governmental Activities	\$ <u><u>2,579,578</u></u>
<u>37,052,182</u>	<u>122,163,035</u>		See accompanying notes to the basic financial statements.	
<u>(8,524,731)</u>	<u>(411,594)</u>			
18,291	18,598	3,135,552		
2,536,821	3,135,552	869,283		
12,105,000	2,536,821	(3,135,552)		
869,283	12,105,000	869,283		
-	869,283	(3,135,552)		
<u>(5,018,122)</u>	<u>(5,018,122)</u>			
10,511,273	7,974,759			
1,986,542	7,974,759			
21,751,215	7,974,759			
<u>\$ 23,737,757</u>	<u>\$ 83,733,763</u>			

CLARK COUNTY, OHIO

Statement of Fund Net Position

Proprietary Funds

December 31, 2017

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
ASSETS:				
Current Assets:				
Pooled Cash and Investments	\$ 4,849,164	\$ 2,701,532	\$ 7,550,696	\$ 1,751,785
Pooled Cash and Investments in Segregated Accounts	631,972	-	631,972	-
Receivables:				
Accounts	1,307,866	485,838	1,793,704	183,621
Materials and Supplies Inventory	525	350	875	-
Prepaid Items	5,997	7,677	13,674	-
Total Current Assets	<u>6,795,524</u>	<u>3,195,397</u>	<u>9,990,921</u>	<u>1,935,406</u>
Noncurrent Assets:				
Capital Assets, not subject to depreciation:				
Land	619,286	552,288	1,171,574	-
Capital Assets, net of accumulated depreciation	17,425,772	6,482,662	23,908,434	-
Total Noncurrent Assets	<u>18,045,058</u>	<u>7,034,950</u>	<u>25,080,008</u>	<u>-</u>
Total Assets	<u>24,840,582</u>	<u>10,230,347</u>	<u>35,070,929</u>	<u>1,935,406</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Outflows Related to Pensions	424,643	283,097	707,740	-
Total Deferred Outflows of Resources	<u>424,643</u>	<u>283,097</u>	<u>707,740</u>	<u>-</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable	46,030	18,229	64,259	-
Accrued Wages and Benefits	65,870	43,912	109,782	-
Claims Payable	-	-	-	1,463,001
Accrued Interest Payable	14,120	1,419	15,539	-
Compensated Absences Due within One Year	8,774	5,850	14,624	-
OPWC Loan Payable	122,911	26,215	149,126	-
OWDA Loans Payable	272,067	25,651	297,718	-
General Obligation Bonds Payable	112,710	108,522	221,232	-
Total Current Liabilities	<u>642,482</u>	<u>229,798</u>	<u>872,280</u>	<u>1,463,001</u>
Noncurrent Liabilities:				
Compensated Absences Due in More than One Year	64,392	42,928	107,320	-
OPWC Loan Payable	1,583,552	123,286	1,706,838	-
OWDA Loans Payable	4,833,961	641,281	5,475,242	-
General Obligation Bonds Payable	1,756,466	523,370	2,279,836	-
Net Pension Liability	1,136,733	757,821	1,894,554	-
Total Noncurrent Liabilities	<u>9,375,104</u>	<u>2,088,686</u>	<u>11,463,790</u>	<u>-</u>
Total Liabilities	<u>10,017,586</u>	<u>2,318,484</u>	<u>12,336,070</u>	<u>1,463,001</u>
DEFERRED INFLOWS OF RESOURCES:				
Deferred Charges on Refundings	57,988	30,916	88,904	-
Deferred Inflows Related to Pensions	21,487	14,325	35,812	-
Total Deferred Inflows of Resources	<u>79,475</u>	<u>45,241</u>	<u>124,716</u>	<u>-</u>
NET POSITION:				
Net Investment in Capital Assets	9,305,403	5,555,709	14,861,112	-
Unrestricted	5,862,761	2,594,010	8,456,771	472,405
Total Net Position	<u>\$ 15,168,164</u>	<u>\$ 8,149,719</u>	<u>23,317,883</u>	<u>\$ 472,405</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.

6,766
\$ 23,324,649

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, 2017

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
OPERATING REVENUES:				
Charges for Services	\$ 4,241,391	\$ 2,314,242	\$ 6,555,633	\$ 12,396,348
Other Operating Revenue	<u>77,506</u>	<u>58,157</u>	<u>135,663</u>	<u>260,018</u>
Total Operating Revenues	<u>4,318,897</u>	<u>2,372,399</u>	<u>6,691,296</u>	<u>12,656,366</u>
OPERATING EXPENSES:				
Personnel Services	1,107,495	738,328	1,845,823	-
Contractual Services	1,730,054	947,048	2,677,102	-
Claims	-	-	-	12,185,345
Materials and Supplies	79,560	63,191	142,751	-
Other Expenses	200,640	145,302	345,942	-
Depreciation	<u>698,535</u>	<u>212,195</u>	<u>910,730</u>	<u>-</u>
Total Operating Expenses	<u>3,816,284</u>	<u>2,106,064</u>	<u>5,922,348</u>	<u>12,185,345</u>
Operating Income	<u>502,613</u>	<u>266,335</u>	<u>768,948</u>	<u>471,021</u>
NONOPERATING REVENUES (EXPENSES):				
Interest Expense	(221,092)	(19,357)	(240,449)	-
Bond Issue Costs	<u>(27,884)</u>	<u>(4,530)</u>	<u>(32,414)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(248,976)</u>	<u>(23,887)</u>	<u>(272,863)</u>	<u>-</u>
Change in Net Position	253,637	242,448	496,085	471,021
Net Position, Beginning of Year	<u>14,914,527</u>	<u>7,907,271</u>		<u>1,384</u>
Net Position, End of Year	<u>\$ 15,168,164</u>	<u>\$ 8,149,719</u>		<u>\$ 472,405</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>11,150</u>	
Change in Net Position of business-type activities			<u>\$ 507,235</u>	

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	\$ 4,027,635	\$ 2,326,250	\$ 6,353,885	\$ 12,396,348
Cash Paid for Employees Salaries and Benefits	(941,589)	(627,726)	(1,569,315)	-
Cash Paid to Suppliers	(1,776,888)	(1,027,711)	(2,804,599)	-
Cash Paid for Claims and Charges	-	-	-	(10,722,344)
Other Operating Revenues	154,904	60,402	215,306	76,397
Other Operating Expenses	(201,145)	(149,873)	(351,018)	-
Net Cash Provided by Operating Activities	<u>1,262,917</u>	<u>581,342</u>	<u>1,844,259</u>	<u>1,750,401</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Bonds	1,490,000	260,000	1,750,000	-
Payment to Bond Escrow Agent	(492,481)	(269,569)	(762,050)	-
Bond Premium	115,365	14,099	129,464	-
Bond Issue Costs	(27,884)	(4,530)	(32,414)	-
Acquisition and Construction of Capital Assets	(12,377)	(8,252)	(20,629)	-
Interest Paid on OWDA Loans	(167,011)	-	(167,011)	-
Interest Paid on G.O. Notes	(10,918)	-	(10,918)	-
Interest Paid on G.O. Bonds	(50,179)	(24,947)	(75,126)	-
Principal Paid on G.O. Notes	(1,395,000)	-	(1,395,000)	-
Principal Paid on OWDA Loans	(264,358)	(25,651)	(290,009)	-
Principal Paid on OPWC Loans	(184,367)	(39,322)	(223,689)	-
Principal Paid on G.O. Bonds	(64,900)	(110,000)	(174,900)	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(1,064,110)</u>	<u>(208,172)</u>	<u>(1,272,282)</u>	<u>-</u>
Increase in Cash and Cash Equivalents	198,807	373,170	571,977	1,750,401
Pooled Cash and Investments, Beginning of Year	<u>5,282,329</u>	<u>2,328,362</u>	<u>7,610,691</u>	<u>1,384</u>
Pooled Cash and Investments, End of Year	<u>\$ 5,481,136</u>	<u>\$ 2,701,532</u>	<u>\$ 8,182,668</u>	<u>\$ 1,751,785</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	\$ 4,849,164	\$ 2,701,532	\$ 7,550,696	\$ 1,751,785
Pooled Cash and Investments in Segregated Accounts	<u>631,972</u>	<u>-</u>	<u>631,972</u>	<u>-</u>
Pooled Cash and Investments, End of Year, per Statement of Cash Flows	<u>\$ 5,481,136</u>	<u>\$ 2,701,532</u>	<u>\$ 8,182,668</u>	<u>\$ 1,751,785</u>

(Continued)

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017
(Continued)

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	502,613	\$ 266,335	\$ 768,948	\$ 471,021
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	698,535	212,195	910,730	-
Changes in Assets, Liabilities and Deferred Inflows/Outflows of Resources:				
Accounts Receivable	(136,358)	14,252	(122,106)	(183,621)
Materials and Supplies Inventory	(92)	(62)	(154)	-
Prepaid Items	(743)	(4,830)	(5,573)	-
Deferred Outflows Related to Pensions	(92,683)	(61,789)	(154,472)	-
Accounts Payable	33,056	(17,150)	15,906	-
Accrued Wages & Benefits	36,016	24,009	60,025	-
Compensated Absences Payable	(6,898)	(4,598)	(11,496)	-
Claims Payable	-	-	-	1,463,001
Net Pension Liability	233,151	155,433	388,584	-
Deferred Inflows Related to Pensions	(3,680)	(2,453)	(6,133)	-
Net Cash Provided by Operating Activities	<u>\$ 1,262,917</u>	<u>\$ 581,342</u>	<u>\$ 1,844,259</u>	<u>\$ 1,750,401</u>

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2017

	Total
ASSETS:	
Pooled Cash and Investments	\$ 21,577,820
Pooled Cash and Investments in Segregated Accounts	2,688,209
Receivables:	
Special Assessments	4,877,753
Taxes to be Collected for Other Governments	123,607,759
 Total Assets	 \$ 152,751,541
LIABILITIES:	
Due to Other Governments	\$ 128,819,053
Undistributed Monies	23,932,488
 Total Liabilities	 \$ 152,751,541

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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, 2017, 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, 2017

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation:

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

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

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

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

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

B. Fund Accounting:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting: (Continued)

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

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

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

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

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

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:

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting: (Continued)

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

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

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

C. Measurement Focus and Basis of Accounting:

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

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

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, 2017

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 outflows/inflows of resources, and in the presentation of expenses versus expenditures.

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, payments in lieu of taxes, grants, entitlements, shared revenues and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes are recognized in the fiscal year for which the taxes are levied (See Note 8). 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, 2017

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 2017, investments were limited to nonnegotiable certificates of deposit, federal agency notes, commercial paper, municipal bonds, corporate notes, and the State Treasury Asset Reserve of Ohio (STAR Ohio). Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

STAR Ohio is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at the net asset value per share provided by STAR Ohio on an amortized cost basis at December 31, 2017, which approximates fair value.

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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 2017 amounted to \$771,925 of which \$761,758 was assigned from other County Funds. Major funds earning interest was the Department of Developmental Disabilities Fund in the amount of \$974.

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Receivables: (Continued)

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

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

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

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

Debt issuance costs are expensed when incurred.

G. Materials and Supplies Inventory:

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

H. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 2017, 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:

Capital asset are reported in the governmental activities column of the government-wide Statement of Net Position but are not reported in the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column of the government-wide Statement of Net Position and in the respective funds. Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated capital assets are recorded at estimated acquisition value at the date of donation. Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of five years. The County's infrastructure consists of roads, bridges, culverts, water and sewer lines, and similar items.

The costs of improvements and major renovations that extend the asset's useful life are capitalized. 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets: (Continued)

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

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

The County's policy is to capitalize net interest on business-type activities construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of debt proceeds. Capitalized interest on business-type activities construction projects is amortized on a straight-line basis over the estimated useful life of the asset. For 2017, interest costs incurred on construction projects for all activities were not material.

J. Deferred Outflows/Inflows of Resources:

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

In addition to liabilities, the statement of financial position 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, deferred charge on refunding, and unavailable revenue. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, unavailable amounts, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for intergovernmental revenue, certain charges for services, special assessments, and investment income. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred outflows/inflows of resources related to pensions are reported on the government-wide and proprietary fund statement of net position explained in Note 14.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in full from current financial resources are reported as obligations of the funds. Bonds 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.

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Compensated Absences: (Continued)

Compensated absences are accrued when incurred in the government-wide financial statements and in proprietary funds. A liability for these amounts is recorded in governmental funds only if they have matured, for example as a result of employee resignations and retirements. Compensated absences liability will be paid from the General Fund, Job & Family Services, Department of Developmental Disabilities, Child Support Enforcement Agency, Real Estate Assessment, Engineer, Waste Management, Dog & Kennel, GIS Mapping, Treasurer’s Prosecuting Attorney, Sheriff, Common Pleas Court, Domestic Relations, Juvenile Court, Clerk of Courts, and Law Library special revenue funds and the Sewer 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.

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Fund Balances: (Continued)

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.

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. Self-Insurance:

As of January 1, 2017, The County is self-insured for employee health care benefits. The program is administered by UMR, which provides claims review and processing services. Each County department is charged for its proportionate share of covered employees. The County has recorded a liability for incurred but not paid and for incurred but unreported claims at year end based on an actuarial estimate by UMR.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. 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.

T. 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, 2017, the DoDD Capital Projects Fund had deficit fund equity in the amount of \$158,869. 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.

The Job & Family Services Fund had expenditures in excess of appropriations, in the amount of \$410,036. The County Auditor will monitor expenditures to ensure they are within amounts appropriated.

NOTE 4 – IMPLEMENTATION OF ACCOUNTING PRINCIPLES

In 2017, the County implemented GASB Statement No. 80, "Blending Requirements for Certain Component Units – An Amendment of GASB Statement N. 14", GASB Statement No. 81, "Irrevocable Split-Interest Agreements", and GASB Statement No. 82, "Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73". The implementation of these principles had no effect on beginning net position/fund balance.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 5 – FUND BALANCE

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

Fund Balance	General Fund	Job & Family Services Fun	Department of Developmental Disabilities Fund	Children's Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:						
Materials and Supplies Inventory	\$ 131,097	\$ 54,951	\$ 17,029	\$ -	\$ 9,103	\$ 212,180
Prepaid Items	168,663	23,280	41,108	55,791	20,934	309,776
Permanent Funds	-	-	-	-	74,787	74,787
Unclaimed Funds and/or Warrants	505,543	-	-	-	-	505,543
Total Nonspendable	805,303	78,231	58,137	55,791	104,824	1,102,286
Restricted for:						
Job & Family Services	-	1,717,181	-	-	-	1,717,181
Department of Developmental Disabilities	-	-	22,563,591	-	-	22,563,591
Children's Services	-	-	-	15,675,948	-	15,675,948
Capital Projects	-	-	-	-	4,137,243	4,137,243
Debt Service	-	-	-	-	24,826	24,826
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
Other Special Revenue Funds	-	-	-	-	3,974,737	3,974,737
Permanent Fund	-	-	-	-	33,296	33,296
Total Restricted	-	1,717,181	22,563,591	15,675,948	23,666,492	63,623,212
Committed:						
Debt Service	-	-	-	-	125,310	125,310
Total Committed	-	-	-	-	125,310	125,310
Assigned:						
Subsequent Appropriations	4,637,189	-	-	-	-	4,637,189
Purchases on Order - Legislative/Executive	521,580	-	-	-	-	521,580
Purchases on Order - Judicial	240,422	-	-	-	-	240,422
Purchases on Order - Public Safety	711,223	-	-	-	-	711,223
Purchases on Order - Public Works	750,954	-	-	-	-	750,954
Purchases on Order - Human Services	57,688	-	-	-	-	57,688
Purchases on Order - Health	48,647	-	-	-	-	48,647
Total Assigned	6,967,703	-	-	-	-	6,967,703
Unassigned (deficit)	12,074,121	-	-	-	(158,869)	11,915,252
Total Fund Balances	\$ 19,847,127	\$ 1,795,412	\$ 22,621,728	\$ 15,731,739	\$ 23,737,757	\$ 83,733,763

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 6 – ENCUMBRANCES

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

Governmental Funds:	
General Fund	\$ 2,495,951
Job & Family Services	2,611,276
Department of Developmental Disabilities	2,104,122
Children's Services	4,583,247
Other Nonmajor Governmental	4,883,167
Total Governmental Funds	16,677,763
Business-Type Funds:	
Sewer Fund	713,607
Water Fund	281,756
Total Business-Type Funds	995,363
Total	\$ 17,673,126

NOTE 7 – 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;

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 7 – DEPOSITS AND INVESTMENTS (Continued)

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

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

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

Deposits:

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover or collateral securities that are in the possession of an outside party. At December 31, 2017, the County was not exposed to custodial credit risk.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 7 – DEPOSITS AND INVESTMENTS (Continued)

Deposits: (Continued)

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

At year end, the County's bank balance was \$10,809,823. Of the bank balance, \$2,624,255 was covered by Federal Depository insurance and \$8,185,568 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 ¹	Measurement Value	Investment Maturities			% of Portfolio
			Less than One Year	One to Three Years	Greater than Three Years	
Fair Value:						
Federal Farm Credit Bank	AA+	\$ 4,718,633	\$ 774,923	\$ -	\$ 3,943,710	4.48%
Federal Home Loan Bank	AA+	14,411,128	995,470	5,667,110	7,748,548	13.69%
Federal Home Loan Mortgage Corp.	AA+	40,990,791	3,481,070	27,668,984	9,840,737	38.95%
Federal National Mortgage Association	AA+	14,642,684	1,988,940	12,653,744	-	13.91%
Municipal Bonds	AA-AAA	995,940	995,940	-	-	0.95%
Commercial Paper	P1	14,698,129	14,698,129	-	-	13.97%
Corporate Note	AA+	2,497,550	2,497,550	-	-	2.37%
Amortized Cost:						
STAR Ohio	AAAm	12,287,699	12,287,699	-	-	11.68%
Total Investments		\$ 105,242,554	\$ 37,719,721	\$ 45,989,838	\$ 21,532,995	100.00%

¹ per Standard & Poor's/Moody's

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

The County's investments in federal agency securities (FFCB, FHLB, FHLMC, FNMA), Municipal Bonds, commercial paper and corporate notes are valued using quoted prices in markets prices in active markets (Level 1 inputs).

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 7 – DEPOSITS AND INVESTMENTS (Continued)

Investments: (Continued)

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

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

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

NOTE 8 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2017 for real and public utility property taxes represents collections of 2016 taxes.

The 2017 real property taxes are levied after October 1, 2017, on the assessed value as of January 1, 2017, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2017 real property taxes are collected in and intended to finance 2018 operations.

Public utility personal property currently is assessed at varying percentages of true value ranging from 25% for railroad property to 88% for electric transmission and distribution property; public utility real property is assessed at 35% of true value. The 2017 public utility property taxes which became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2017 was \$14.45 per \$1,000 of assessed value. The assessed values upon which the 2016 taxes were collected were as follows:

Category	Assessed Value
Real Property	\$ 2,238,882,200
Public Utility Real Property	655,920
Public Utility Personal Property	114,242,700
Total Assessed Value	\$ 2,353,780,820

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 8 – PROPERTY TAXES (Continued)

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

Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2017 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.

A summary of voted millage for tax year 2016 collected in 2017 follows:

Purpose	Voter Authorized Rate (b)	Rate Levied for Current Year (a)		Voter Levy Date	Final Levy Year
		Residential/ Agricultural	Other		
Children Services	3.000	2.880687	2.980668	2011	2020
Mental Health	1.000	0.790057	0.915487	2009	2018
Mental Health	1.650	1.584377	1.639367	2014	2023
Mental Health & Retardation	2.000	1.768198	1.961554	2003	Continuing
Mental Health & Retardation	3.500	3.094346	3.432719	2003	Continuing
Senior Citizens	1.000	0.960229	0.993556	2015	2019
Clark County Park District	0.600	0.576137	0.596133	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

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

Accrued property taxes receivable represents delinquent taxes outstanding and real and public utility taxes, which were measurable as of December 31, 2017

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 9 – PERMISSIVE SALES AND USE TAX

On December 30, 2015, the Board of County Commissioners voted to continue a ½% emergency sales tax increase for an additional 60 months beginning in January 2017. This increase was needed in order to continue services at the current levels without adding any additional personnel throughout the County departments. This increase is in addition to the previous 1 percent on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Proceeds of the tax are credited entirely to the General Fund. Amounts that are measurable and to be received within the available period are accrued as revenue. Permissive sales tax revenue received in 2017 amounted to \$25,138,402.

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

NOTE 10 – RECEIVABLES

Receivables at December 31, 2017 consisted of current and delinquent property taxes, special assessments, accounts, intergovernmental grants and accrued interest on investments. All receivables are considered collectible in full due to the ability to foreclose for nonpayment of taxes and the stable condition of State programs.

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities:	
Local Government and Local	
Government Revenue Assistance	\$ 777,241
Medicaid Sales Tax Relief	837,851
Public Assistance for Health & Human Services Programs	4,044,551
Grants and Reimbursements	1,788,346
Homestead and Rollback	1,561,432
Gas, Excise, Motor Vehicle License Fees & Permissive Auto Tax	3,113,121
Total Governmental Activities	\$ 12,122,542

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 11 – INTERFUND TRANSFERS AND BALANCES

Interfund transfers for the year ended December 31, 2017, consisted of the following:

	Transfer Out		
Transfer In	General Fund	Developmental Disabilities Fund	Total
Job & Family Services Fund	\$ 598,731	\$ -	\$ 598,731
Nonmajor Special Revenue Fund	27,971	-	27,971
Nonmajor Debt Service Fund	1,123,789	-	1,123,789
Nonmajor Capital Projects Fund	745,161	639,900	1,385,061
Total	\$ 2,495,652	\$ 639,900	\$ 3,135,552

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, 2017, 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.

	Due From			
Due To	General Fund	Developmental Disabilities Fund	Nonmajor Special Revenue Funds	Total
General Fund	\$ -	\$ -	\$ 13,830	\$ 13,830
Nonmajor Special Revenue Fund	9,957	-	66,795	76,752
Nonmajor Capital Projects Fund	-	300,000	-	300,000
Total	\$ 9,957	\$ 300,000	\$ 80,625	\$ 390,582

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 12 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017 was as follows:

	Balance 12/31/2016	Additions	Deletions	Balance 12/31/2017
<u>Governmental Activities:</u>				
Non-Depreciable Capital Assets:				
Land	\$ 7,204,888	\$ -	\$ -	\$ 7,204,888
Construction in Progress	<u>17,591,821</u>	<u>6,195,421</u>	<u>(11,839,576)</u>	<u>11,947,666</u>
Non-Depreciable Capital Assets	<u>24,796,709</u>	<u>6,195,421</u>	<u>(11,839,576)</u>	<u>19,152,554</u>
Depreciable Capital Assets:				
Buildings	28,470,169	41,971	(132,733)	28,379,407
Improvements	58,284,329	1,672,334	-	59,956,663
Machinery and Equipment	20,294,658	1,595,896	(581,026)	21,309,528
Infrastructure	<u>118,901,449</u>	<u>11,442,397</u>	<u>-</u>	<u>130,343,846</u>
Depreciable Capital Assets	<u>225,950,605</u>	<u>14,752,598</u>	<u>(713,759)</u>	<u>239,989,444</u>
Less: Accumulated Depreciation:				
Buildings	(23,118,321)	(606,010)	9,955	(23,714,376)
Improvements	(33,849,157)	(2,959,723)	-	(36,808,880)
Machinery and Equipment	(14,989,616)	(1,156,086)	545,551	(15,600,151)
Infrastructure	<u>(76,230,225)</u>	<u>(1,480,396)</u>	<u>-</u>	<u>(77,710,621)</u>
Accumulated Depreciation	<u>(148,187,319)</u>	<u>(6,202,215) *</u>	<u>555,506</u>	<u>(153,834,028)</u>
Depreciable Capital Assets, net	<u>77,763,286</u>	<u>8,550,383</u>	<u>(158,253)</u>	<u>86,155,416</u>
Governmental Activities Capital Assets, net	<u>\$ 102,559,995</u>	<u>\$ 14,745,804</u>	<u>\$(11,997,829)</u>	<u>\$ 105,307,970</u>

THIS SPACE HAS BEEN INTENTIONALLY LEFT BLANK

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 12 – CAPITAL ASSETS (Continued)

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

General Government:

Legislative and Executive	\$ 2,311,214
Judicial	51,656
Public Safety	424,316
Public Works	2,717,949
Health	444,561
Human Services	209,757
Conservation and Recreation	42,762
	<u>\$ 6,202,215</u>

	Balance 12/31/2016	Additions	Deletions	Balance 12/31/2017
<u>Business-Type Activities:</u>				
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	2,645,288	20,629	-	2,665,917
Infrastructure	20,739,004	-	-	20,739,004
Depreciable Capital Assets	41,495,042	20,629	-	41,515,671
Less: Accumulated Depreciation:				
Buildings	(4,348,463)	(407,656)	-	(4,756,119)
Improvements	(928,978)	(87,083)	-	(1,016,061)
Machinery and Equipment	(2,216,699)	(112,811)	-	(2,329,510)
Infrastructure	(9,202,367)	(303,180)	-	(9,505,547)
Accumulated Depreciation	(16,696,507)	(910,730)	-	(17,607,237)
Depreciable Capital Assets, net	24,798,535	(890,101)	-	23,908,434
Business-Type Activities				
Capital Assets, net	\$ 25,970,109	\$ (890,101)	\$ -	\$ 25,080,008

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 13 – LONG-TERM OBLIGATIONS

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

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

During 2017, the County issued \$13,855,000 in general obligation refunding bonds related to governmental and business-type activities. \$4,840,000 of the proceeds were used to advance refund \$4,710,000 governmental 2007 Various Purpose Refunding bonds which had interest rates ranging from 3.75% - 5.00% and \$735,000 of the proceeds advanced refunded \$850,000 2007 Various Purpose Refunding bonds which had interest rates ranging from 3.75% - 5.00%. The remaining proceeds in the amount of \$8,295,000 were used to retire bond anticipation notes and fund the purchase of capital assets for various departments and rehabilitation of the County's A.B. Graham Building, the County Courthouse and the Springview Government Center. At the date of refunding, \$5,780,172 (including premium, and after discount, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2007 bonds. As a result, the 2007 bonds are considered defeased and the liability for those bonds has been removed from the statement of net position for both the governmental and business-type activities and the statement of fund net position for the proprietary funds. The County refunded the 2007 bonds to reduce its total debt service payments over the next 10 years by \$491,310 and to obtain an economic gain of \$443,844.

THIS SPACE HAS BEEN INTENTIONALLY LEFT BLANK

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 13 – LONG-TERM OBLIGATIONS (Continued)

A schedule of changes in long-term obligations of the County during 2017 was as follows:

	Amount Outstanding 12/31/2016	Additions	Retirements	Amount Outstanding 12/31/2017	Amounts Due Within One Year
<u>Governmental Activities:</u>					
<u>General Obligation Note:</u>					
1.75% Various Purpose Note - Series 2016 II	\$ 7,805,000	\$ -	\$ 7,805,000	\$ -	\$ -
<u>General Obligation Bonds:</u>					
0.85% to 5.55% - 2010					
Human Service Building Refunding	1,230,000	-	125,000	1,105,000	125,000
2.25% to 5.00% - 2009					
Various Purpose Bonds	2,035,000	-	260,000	1,775,000	265,000
3.75% to 5.00% - 2007					
Various Purpose Refunding	5,360,000	-	5,360,000	-	-
2.00 to 5.00% - 2017					
Various Purpose Improvement and Refunding Bonds, Series, 2017	-	12,105,000	90,000	12,015,000	1,170,000
Total General Obligation Debt	16,430,000	12,105,000	13,640,000	14,895,000	1,560,000
Compensated Absences	4,600,133	4,700,173	4,600,133	4,700,173	666,267
Net Pension Liability	54,338,403	16,026,449	-	70,364,852	-
Accrued Bond Premium	113,364	869,283	124,949	857,698	71,211
Total Governmental Activities	<u>\$ 75,481,900</u>	<u>\$ 33,700,905</u>	<u>\$ 18,365,082</u>	<u>\$ 90,817,723</u>	<u>\$ 2,297,478</u>

THIS SPACE HAS BEEN INTENTIONALLY LEFT BLANK

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 13 – LONG-TERM OBLIGATIONS (Continued)

	Amount Outstanding 12/31/2016	Additions	Retirements	Amount Outstanding 12/31/2017	Amounts Due Within One Year
<u>Business-Type Activities:</u>					
<u>General Obligation Note:</u>					
1.75% Various Purpose Note - Series 2016 II	\$ 1,395,000	\$ -	\$ 1,395,000	\$ -	\$ -
<u>General Obligation Bonds:</u>					
2.25% to 5.00% - 2009 Limecrest Sewer Construction	292,800	-	14,900	277,900	15,700
2.25% to 5.00% - 2009 Various Purpose Bonds	435,000	-	80,000	355,000	80,000
3.75% to 5.00% - 2007 Various Purpose Refunding	915,000	-	915,000	-	-
2.00 to 5.00% - 2017 Various Purpose Improvement and Refunding Bonds, Series, 2017	-	1,750,000	15,000	1,735,000	115,000
Total General Obligation Debt	3,037,800	1,750,000	2,419,900	2,367,900	210,700
<u>Ohio Public Works Commission Loans:</u>					
Northridge Water Storage Tank	83,600	-	22,800	60,800	15,200
West Enon Estates Sanitary Sewer	185,625	-	37,125	148,500	24,750
Southwest Regional WWTP Expansion	1,387,500	-	112,500	1,275,000	75,000
Green Meadows Water Tank	90,000	-	15,000	75,000	10,000
Southwest WWTP Equipment Replacement	93,176	-	17,471	75,705	11,647
Lawrenceville & Northridge Water Imp Sewer & Manhole Rehabilitation 2014	15,223	-	1,522	13,701	1,015
	224,529	-	17,271	207,258	11,514
<u>Ohio Water Development Authority Loans:</u>					
Raymond Drive Lift Station	28,259	-	9,420	18,839	9,419
Garden Acres Sewer Rehab	14,136	-	4,039	10,097	4,039
Park Layne Sewer Rehab	21,126	-	5,831	15,295	5,993
Northridge Manhole Rehab	30,447	-	8,351	22,096	8,625
Limecrest Water System	692,583	-	25,651	666,932	25,651
Southwest Regional WWTP Expansion	5,276,418	-	236,717	5,039,701	243,991
Compensated Absences	133,440	121,944	133,440	121,944	14,624
Net Pension Liability	1,505,970	388,584	-	1,894,554	-
Accrued Bond Premium	17,524	129,464	13,820	133,168	10,532
Total Business-Type Activities	12,837,356	2,389,992	3,080,858	12,146,490	682,700
	<u>\$ 88,319,256</u>	<u>\$ 36,090,897</u>	<u>\$ 21,445,940</u>	<u>\$ 102,964,213</u>	<u>\$ 2,980,178</u>

Compensated absences will be paid from the fund which the employees' salaries are paid which do not normally include Permanent Improvement and Debt Service. Significant funds include the General fund, Job & Family Services, Board of Developmental Disabilities, Sheriff, Engineer, and Water and Sewer.

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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
2018	\$ 1,560,000	\$ 536,120	\$ 210,700	\$ 93,858
2019	1,630,000	475,045	216,500	85,672
2020	1,630,000	409,733	222,300	77,073
2021	1,665,000	367,070	233,200	69,407
2022	1,695,000	323,407	149,100	61,348
2023-2027	3,760,000	1,033,960	680,600	232,192
2028-2032	1,435,000	461,130	375,500	99,260
2033-2037	1,520,000	172,850	280,000	27,100
Total	<u>\$ 14,895,000</u>	<u>\$ 3,779,315</u>	<u>\$ 2,367,900</u>	<u>\$ 745,910</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
2018	\$ 149,126
2019	149,126
2020	149,126
2021	149,126
2022	133,926
2023-2027	504,866
2028-2032	436,124
2033-2036	184,544
	<u>\$ 1,855,964</u>

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 13 – LONG-TERM OBLIGATIONS (Continued)

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.

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

	<u>OWDA</u>	
	<u>Principal</u>	<u>Interest</u>
2018	\$ 297,718	\$ 162,332
2019	305,666	154,205
2020	294,595	145,994
2021	292,837	137,910
2022	301,048	129,699
2023-2027	1,637,517	516,237
2028-2032	1,884,134	269,600
2033-2037	605,537	29,971
2038-2042	128,256	-
2043	25,652	-
	<u>\$ 5,772,960</u>	<u>\$ 1,545,948</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. The loans are being retired from the Sewer and Water Funds.

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, 2017

NOTE 13 – LONG-TERM OBLIGATIONS (Continued)

At December 31, 2017, there were 67 series of Industrial Revenue Bonds, Mortgage Revenue Bonds, Healthcare Facilities Revenue Bonds, and Multifamily Housing Taxable Revenue Bonds outstanding. The aggregate principal amount payable for the 19 series issued after July 1, 1995 was \$2.33 billion. The aggregate principal amount payable for the 48 series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$78.505 million.

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

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and un-voted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2017 are an overall debt margin of \$39,240,891 and a limit on un-voted debt margin of \$5,434,178.

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, 2017

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

County employees, 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, the majority of employee members are in OPERS’ Traditional Plan; therefore, the following disclosures focus on the Traditional Pension Plan.

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

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

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

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

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

Funding Policy — The 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, 2017

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

	State and Local	Law Enforcement
2017 Statutory Maximum Contribution Rates		
Employer	14.00%	18.10%
Employee	10.00%	*
 2017 Actual Contribution Rates		
Employer:		
Pension	13.00%	17.10%
Post-employment Health Care Benefits	1.0	1.0
 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 \$5,571,629 for 2017. 100% has been contributed for the year 2017.

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, 2016 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share:

THIS SPACE HAS BEEN INTENTIONALLY LEFT BLANK

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

	Governmental Activities	Business-Type Activities	Total
Proportion of the Net Pension Liability:			
Current Measurement Date	0.309864%	0.008343%	0.318207%
Prior Measurement Date	0.313709%	0.008694%	0.322404%
Change in Proportionate Share	-0.003845%	-0.000351%	-0.004197%
Proportionate Share of the Net Pension Liability	\$ 70,364,852	\$ 1,894,554	\$ 72,259,406
Pension Expense	\$ 14,842,301	\$ 359,873	\$ 15,202,174

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Governmental Activities	Business-Type Activities	Total
Deferred Outflows of Resources			
Net difference between projected and actual earnings on pension plan investments	\$ 10,458,881	\$ 302,212	\$ 10,761,093
Differences between expected and actual experience	95,622	2,319	97,941
Change in assumptions	11,189,912	271,315	11,461,227
County contributions subsequent to the measurement date	5,439,735	131,894	5,571,629
Total Deferred Outflow of Resources	\$ 27,184,150	\$ 707,740	\$ 27,891,890
Deferred Inflows of Resources			
Differences between expected and actual experience	\$ 419,871	\$ 10,180	\$ 430,051
Changes in proportion and differences between County contributions and proportionate share of contributions	923,660	25,632	949,292
Total Deferred Inflows of Resources	\$ 1,343,531	\$ 35,812	\$ 1,379,343

\$5,571,629 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, 2018. 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, 2017

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

Fiscal Year Ending December 31:	<u>OPERS</u>
2018	\$ 8,507,838
2019	8,954,922
2020	3,793,592
2021	<u>(315,434)</u>
Total	<u>\$ 20,940,918</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 using the following actuarial assumptions, applied to all periods included in the measurement:

Assumptions	December 31, 2016 Valuation	December 31, 2015 and prior Valuations
Wage Inflation	3.25%	3.75%
Future Salary Increases, including inflation	3.25% to 10.75%	4.25% to 10.05%
COLA or Ad Hoc COLA	Pre 1/7/2013 retirees: 3% Post 1/7/2013 retirees: 3% simple through 2018, then 2.15% simple	Pre 1/7/2013 retirees: 3% Post 1/7/2013 retirees: 3% simple through 2018, then 2.80% simple
Investment Rate of Return	7.50%	8.00%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age
Mortality Tables	RP-2014	RP-2000

Mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

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

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.

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3% for 2016.

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 2016 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 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other Investments	18.00	4.92
	100.00 %	5.66 %

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 14 – DEFINED BENEFIT PENSION PLAN (Continued)

Discount Rate. The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 7.5%, as well as what the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower (6.5%) or one-percentage point higher (8.5%) than the current rate.

	1% Decrease (6.50%)	Current Discount Rate of 7.50%	1% Increase (8.50%)
County’s proportionate share of net pension liability	\$ 110,393,840	\$ 72,259,406	\$ 40,482,833

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.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. This trust is also used to fund health care for Member Directed Plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, Member-Directed Plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for 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 2016 CAFR for details.

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

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 may be set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, 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 1.0% during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0.0% 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 for Member-Directed Plan participants for 2017 was 4.0%.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2017, 2016, and 2015 were \$493,395, \$945,932, and \$932,812, 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, 2017

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. Self-Insurance – UMR/United Health Care:

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

Year	Balance at Beginning of Year	Current Year Claims	Current Year Payments	Balance at End of Year
2017	\$ -	\$ 11,115,401	\$ 9,652,400	\$ 1,463,001

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 17 – RISK MANAGEMENT (Continued)

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, 2017, a claims liability of \$2,374,084 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 \$390,034.

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, 2017

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 2017, 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 2017, 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 \$4,046,007 in library and local government money passed thru the County during 2017.

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 2017, the County contributed \$140,650 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 \$39,092 in local government monies passed thru the County during 2017.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 April 25, 2018, the County Commissioners authorize a commercial guaranty to Security National Bank in the event of default by the Clark County Land Reutilization Corporation on its draw note to Security National Bank. Said draw note not to exceed \$3.5 million. In the event of default, the moneys contributed by the Board pursuant to the commercial guaranty shall be drawn from the General Fund of the County.

NOTE 22 – TAX ABATEMENTS

As of December 31, 2017, 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 22 – TAX ABATEMENTS (Continued)

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.

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 22 – TAX ABATEMENTS (Continued)

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.

Below is the information relevant to the disclosure of those programs for the year ended December 31, 2017:

Tax Abatement Program	Total Esimated Gross Amount of Taxes Abated for Tax Year 2016
Community Reinvestment Area (CRA):	
South Limestone - Residential Development	\$ 53,061
South Limestone - Commerical/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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 4,014,909	\$ 4,014,909	\$ 3,414,859	\$ (600,050)
Permissive Sales Tax	24,292,000	24,292,000	25,564,418	1,272,418
Intergovernmental	5,629,897	5,880,556	5,922,973	42,417
Charges for Services	6,066,569	6,085,637	5,937,222	(148,415)
Licenses and Permits	301,365	301,365	369,085	67,720
Fees, Fines and Forfeitures	572,435	572,435	582,406	9,971
Investment Income	1,100,060	1,100,060	1,464,795	364,735
Other Revenue	111,875	184,745	504,954	320,209
Total Revenues	42,089,110	42,431,707	43,760,712	1,329,005
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	7,939,650	7,774,380	6,740,758	1,033,622
Judicial	11,025,128	11,066,246	10,744,766	321,480
Public Safety	17,879,677	18,174,399	17,445,519	728,880
Public Works	5,372,177	5,481,729	5,170,242	311,487
Health	318,104	318,225	286,563	31,662
Human Services	760,834	771,235	768,264	2,971
Conservation and Recreation	414,350	414,350	412,750	1,600
Total Expenditures	43,709,920	44,000,564	41,568,862	2,431,702
Excess (Deficit) Revenues Over/ (Under) Expenditures	(1,620,810)	(1,568,857)	2,191,850	3,760,707
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	10,000	10,000	307	(9,693)
Transfers In	775,000	775,000	900,000	125,000
Transfers Out	(4,358,924)	(4,386,395)	(3,440,646)	945,749
Total Other Financing Sources (Uses)	(3,573,924)	(3,601,395)	(2,540,339)	1,061,056
Net Change in Fund Balance	(5,194,734)	(5,170,252)	(348,489)	4,821,763
Fund Balance, Beginning of Year	12,262,292	12,262,292	12,262,292	-
Prior Year Encumbrances Appropriated	2,124,091	2,124,091	2,124,091	-
Fund Balance, End of Year	\$ 9,191,649	\$ 9,216,131	\$ 14,037,894	4,821,763

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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 18,189,337	\$ 18,294,337	\$ 10,760,026	\$ (7,534,311)
Charges for Services	-	-	6,565,885	6,565,885
Other Revenue	<u>60,096</u>	<u>60,096</u>	<u>27,222</u>	<u>(32,874)</u>
Total Revenues	<u>18,249,433</u>	<u>18,354,433</u>	<u>17,353,133</u>	<u>(1,001,300)</u>
EXPENDITURES:				
Current:				
Human Services	<u>22,554,685</u>	<u>22,610,685</u>	<u>19,672,858</u>	<u>2,937,827</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,305,252)</u>	<u>(4,256,252)</u>	<u>(2,319,725)</u>	<u>1,936,527</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>595,884</u>	<u>595,884</u>	<u>598,731</u>	<u>2,847</u>
Total Other Financing Sources (Uses)	<u>595,884</u>	<u>595,884</u>	<u>598,731</u>	<u>2,847</u>
Net Change in Fund Balance	(3,709,368)	(3,660,368)	(1,720,994)	1,939,374
Fund Balance, Beginning of Year	(1,236,079)	(1,236,079)	(1,236,079)	-
Prior Year Encumbrances Appropriated	<u>2,547,037</u>	<u>2,547,037</u>	<u>2,547,037</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (2,398,410)</u>	<u>\$ (2,349,410)</u>	<u>\$ (410,036)</u>	<u>\$ 1,939,374</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 11,791,770	\$ 11,791,770	\$ 10,070,223	\$ (1,721,547)
Intergovernmental	8,434,913	8,434,913	9,085,427	650,514
Charges for Services	565,800	565,800	518,909	(46,891)
Investment Income	100	100	930	830
Other Revenue	<u>166,700</u>	<u>174,700</u>	<u>209,984</u>	<u>35,284</u>
 Total Revenues	 <u>20,959,283</u>	 <u>20,967,283</u>	 <u>19,885,473</u>	 <u>(1,081,810)</u>
EXPENDITURES:				
Current:				
Health	<u>20,595,368</u>	<u>20,603,368</u>	<u>18,539,612</u>	<u>2,063,756</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>363,915</u>	 <u>363,915</u>	 <u>1,345,861</u>	 <u>981,946</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	4,732,100	4,732,100	5,248,345	516,245
Transfers Out	<u>(5,517,000)</u>	<u>(6,033,245)</u>	<u>(5,888,245)</u>	<u>145,000</u>
 Total Other Financing Sources (Uses)	 <u>(784,900)</u>	 <u>(1,301,145)</u>	 <u>(639,900)</u>	 <u>661,245</u>
 Net Change in Fund Balance	 (420,985)	 (937,230)	 705,961	 1,643,191
Fund Balance, Beginning of Year	18,141,737	18,141,737	18,141,737	-
Prior Year Encumbrances Appropriated	<u>1,287,468</u>	<u>1,287,468</u>	<u>1,287,468</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 19,008,220</u>	<u>\$ 18,491,975</u>	<u>\$ 20,135,166</u>	<u>\$ 1,643,191</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 6,861,173	\$ 6,861,173	\$ 5,843,394	\$ (1,017,779)
Intergovernmental	6,726,400	7,026,400	7,211,540	185,140
Charges for Services	484,382	484,382	601,858	117,476
Other Revenue	<u>3,650</u>	<u>3,650</u>	<u>37,422</u>	<u>33,772</u>
 Total Revenues	 <u>14,075,605</u>	 <u>14,375,605</u>	 <u>13,694,214</u>	 <u>(681,391)</u>
EXPENDITURES:				
Current:				
Human Services	<u>18,676,063</u>	<u>19,025,063</u>	<u>16,916,786</u>	<u>2,108,277</u>
Net Change in Fund Balance	(4,600,458)	(4,649,458)	(3,222,572)	1,426,886
Fund Balance, Beginning of Year	8,148,707	8,148,707	8,148,707	-
Prior Year Encumbrances Appropriated	<u>5,979,054</u>	<u>5,979,054</u>	<u>5,979,054</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 9,527,303</u>	<u>\$ 9,478,303</u>	<u>\$ 10,905,189</u>	<u>\$ 1,426,886</u>

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2017

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 2017.

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, 2017

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, 2017

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

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

	<u>Net Change in Fund Balances</u>			
	General Fund	Job & Family Services Fund	Department of Developmental Disabilities Fund	Children's Services Fund
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
GAAP Basis	\$ 1,027,448	\$ (296,215)	\$ 3,281,323	\$ 1,564,067
Revenue Accruals	1,038,234	1,139,108	(438,581)	(269,219)
Expenditure Accruals	126,774	47,389	(32,659)	65,828
Other Financing Sources/Uses	(44,994)	-	-	-
Encumbrances	<u>(2,495,951)</u>	<u>(2,611,276)</u>	<u>(2,104,122)</u>	<u>(4,583,248)</u>
Budget Basis	<u>\$ (348,489)</u>	<u>\$ (1,720,994)</u>	<u>\$ 705,961</u>	<u>\$ (3,222,572)</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 Four Years (1)

	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.318207%	0.322404%	0.385370%	0.385370%
County's Proportionate Share of the Net Pension Liability	\$ 72,259,406	\$ 55,844,373	\$ 39,618,293	\$ 38,721,330
County's Covered Payroll	\$ 39,471,988	\$ 40,884,416	\$ 40,812,824	\$ 40,631,670
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	183.07%	136.59%	97.07%	95.30%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	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.

Notes to Schedule:

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

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$ 5,571,629	\$ 4,858,652	\$ 4,830,562	\$ 4,846,376	\$ 4,868,310
Contributions in Relation to the Contractually Required Contribution	<u>5,571,629</u>	<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>	<u>\$ -</u>
County Covered Payroll	\$ 40,226,944	\$ 39,471,988	\$ 40,884,416	\$ 40,812,824	\$ 40,631,670
Contributions as a Percentage of Covered Payroll	13.85%	12.31%	11.82%	11.87%	11.98%

(1) Information prior to 2013 is not available.



**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.

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

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

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

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

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

County Resurfacing – 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.

(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, 2017

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Pooled Cash and Investments	\$ 19,274,455	\$ 150,136	\$ 4,690,162	\$ 107,690	\$ 24,222,443
Pooled Cash and Investments in Segregated Accounts	458,714	-	-	34	458,748
Pooled Cash and Investments with Fiscal and Escrow Agents	-	366	40,245	-	40,611
Receivables:					
Taxes	2,248,843	-	-	-	2,248,843
Accounts	309,456	-	-	-	309,456
Special Assessments	165,105	-	-	-	165,105
Accrued Interest	8,295	-	-	359	8,654
Due from Other Governments	4,444,115	-	-	-	4,444,115
Due from Other Funds	80,625	-	-	-	80,625
Materials and Supplies Inventory	9,103	-	-	-	9,103
Prepaid Items	20,934	-	-	-	20,934
	<u>27,019,645</u>	<u>150,502</u>	<u>4,730,407</u>	<u>108,083</u>	<u>32,008,637</u>
Total Assets	<u>\$ 27,019,645</u>	<u>\$ 150,502</u>	<u>\$ 4,730,407</u>	<u>\$ 108,083</u>	<u>\$ 32,008,637</u>
LIABILITIES:					
Accounts Payable	\$ 570,807	\$ -	\$ -	\$ -	\$ 570,807
Contracts Payable	-	-	411,788	-	411,788
Retainage Payable	-	-	40,245	-	40,245
Accrued Wages and Benefits	336,767	-	-	-	336,767
Due to Other Funds	76,752	-	300,000	-	376,752
Matured Interest Payable	-	366	-	-	366
	<u>984,326</u>	<u>366</u>	<u>752,033</u>	<u>-</u>	<u>1,736,725</u>
Total Liabilities	<u>984,326</u>	<u>366</u>	<u>752,033</u>	<u>-</u>	<u>1,736,725</u>
DEFERRED INFLOWS OF RESOURCES:					
Property Taxes Levied for Next Year	2,248,843	-	-	-	2,248,843
Unavailable Revenue - Intergovernmental Revenue	4,032,228	-	-	-	4,032,228
Unavailable Revenue - Charges for Services	87,979	-	-	-	87,979
Unavailable Revenue - Special Assessments	165,105	-	-	-	165,105
	<u>6,534,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,534,155</u>
Total Deferred Inflows of Resources	<u>6,534,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,534,155</u>
FUND BALANCES:					
Nonspendable	30,037	-	-	74,787	104,824
Restricted	19,471,127	24,826	4,137,243	33,296	23,666,492
Committed	-	125,310	-	-	125,310
Unassigned (Deficit)	-	-	(158,869)	-	(158,869)
	<u>19,501,164</u>	<u>150,136</u>	<u>3,978,374</u>	<u>108,083</u>	<u>23,737,757</u>
Total Fund Balances	<u>19,501,164</u>	<u>150,136</u>	<u>3,978,374</u>	<u>108,083</u>	<u>23,737,757</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 27,019,645</u>	<u>\$ 150,502</u>	<u>\$ 4,730,407</u>	<u>\$ 108,083</u>	<u>\$ 32,008,637</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
ASSETS:			
Pooled Cash and Investments	\$ 616,088	\$ 2,987,193	\$ 5,378,168
Pooled Cash and Investments in Segregated Accounts	10,326	-	-
Receivables:			
Taxes	-	-	-
Accounts	45,664	-	28,679
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	122,320	-	3,437,699
Due from Other Funds	-	-	-
Materials and Supplies Inventory	-	-	1,248
Prepaid Items	7,707	2,362	6,177
 Total Assets	 \$ 802,105	 \$ 2,989,555	 \$ 8,851,971
LIABILITIES:			
Accounts Payable	\$ 36,925	\$ 250	\$ 19,161
Accrued Wages and Benefits	118,738	17,487	86,891
Due to Other Funds	-	-	-
 Total Liabilities	 155,663	 17,737	 106,052
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes Levied for Next Year	-	-	-
Unavailable Revenue - Intergovernmental Revenue	122,290	-	3,124,992
Unavailable Revenue - Charges for Services	-	-	1,696
Unavailable Revenue - Special Assessments	-	-	-
 Total Deferred Inflows of Resources	 122,290	 -	 3,126,688
FUND BALANCES:			
Nonspendable	7,707	2,362	7,425
Restricted	516,445	2,969,456	5,611,806
 Total Fund Balances	 524,152	 2,971,818	 5,619,231
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 \$ 802,105	 \$ 2,989,555	 \$ 8,851,971

Waste Management	Dog and Kennel	GIS Mapping	Commissioners	Treasurer's	Community Development	Prosecuting Attorney
\$ 916,781	\$ 153,502	\$ 446,852	\$ 3,099,447	\$ 34,658	\$ 56,664	\$ 517,001
-	-	-	-	-	-	448,388
-	-	-	2,248,843	-	-	-
63,152	2,411	-	1,649	-	-	29,530
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	144,149	-	-	63,619
4,296	-	-	-	-	38,999	-
7,855	-	-	-	-	-	-
1,131	472	84	-	99	-	216
<u>\$ 993,215</u>	<u>\$ 156,385</u>	<u>\$ 446,936</u>	<u>\$ 5,494,088</u>	<u>\$ 34,757</u>	<u>\$ 95,663</u>	<u>\$ 1,058,754</u>
\$ 11,733	\$ 1,788	\$ 1,100	\$ -	\$ -	\$ -	\$ 448,493
9,127	11,834	4,166	-	2,460	903	20,330
4,296	-	-	-	-	51,956	18,000
<u>25,156</u>	<u>13,622</u>	<u>5,266</u>	<u>-</u>	<u>2,460</u>	<u>52,859</u>	<u>486,823</u>
-	-	-	2,248,843	-	-	-
-	-	-	144,149	-	-	53,939
-	-	-	-	-	-	320
-	-	-	-	-	-	-
-	-	-	2,392,992	-	-	54,259
8,986	472	84	-	99	-	216
<u>959,073</u>	<u>142,291</u>	<u>441,586</u>	<u>3,101,096</u>	<u>32,198</u>	<u>42,804</u>	<u>517,456</u>
<u>968,059</u>	<u>142,763</u>	<u>441,670</u>	<u>3,101,096</u>	<u>32,297</u>	<u>42,804</u>	<u>517,672</u>
<u>\$ 993,215</u>	<u>\$ 156,385</u>	<u>\$ 446,936</u>	<u>\$ 5,494,088</u>	<u>\$ 34,757</u>	<u>\$ 95,663</u>	<u>\$ 1,058,754</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017
(Continued)

	Sheriff	Common Pleas Court	Domestic Relations Court
ASSETS:			
Pooled Cash and Investments	\$ 743,624	\$ 1,416,521	\$ 238,758
Pooled Cash and Investments in Segregated Accounts	-	-	-
Receivables:			
Taxes	-	-	-
Accounts	23,411	1,386	-
Special Assessments	-	-	-
Accrued Interest	-	8,295	-
Due from Other Governments	115,171	93,702	-
Due from Other Funds	13,830	-	-
Materials and Supplies Inventory	-	-	-
Prepaid Items	79	144	1,757
	<u>896,115</u>	<u>1,520,048</u>	<u>240,515</u>
Total Assets	<u>\$ 896,115</u>	<u>\$ 1,520,048</u>	<u>\$ 240,515</u>
LIABILITIES:			
Accounts Payable	\$ 570	\$ 8,655	\$ 961
Accrued Wages and Benefits	1,636	12,611	80
Due to Other Funds	-	-	-
	<u>2,206</u>	<u>21,266</u>	<u>1,041</u>
Total Liabilities	<u>2,206</u>	<u>21,266</u>	<u>1,041</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes Levied for Next Year	-	-	-
Unavailable Revenue - Intergovernmental Revenue	55,069	93,702	-
Unavailable Revenue - Charges for Services	-	-	-
Unavailable Revenue - Special Assessments	-	-	-
	<u>55,069</u>	<u>93,702</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>55,069</u>	<u>93,702</u>	<u>-</u>
FUND BALANCES:			
Nonspendable	79	144	1,757
Restricted	838,761	1,404,936	237,717
	<u>838,840</u>	<u>1,405,080</u>	<u>239,474</u>
Total Fund Balances	<u>838,840</u>	<u>1,405,080</u>	<u>239,474</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 896,115</u>	<u>\$ 1,520,048</u>	<u>\$ 240,515</u>

Probate Court	Juvenile Court	Municipal Court	Clerk of Courts	Recorder	FEMA	Emergency Management
\$ 215,829	\$ 1,174,160	\$ 82,523	\$ 82,346	\$ 11,033	\$ -	\$ 128,393
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,095	95,915	1,269	-	-	-	1,031
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	316,606	-	-	-	-	150,849
-	-	-	-	-	11,000	2,500
-	-	-	-	-	-	-
-	640	-	-	-	-	-
<u>\$ 217,924</u>	<u>\$ 1,587,321</u>	<u>\$ 83,792</u>	<u>\$ 82,346</u>	<u>\$ 11,033</u>	<u>\$ 11,000</u>	<u>\$ 282,773</u>
\$ 250	\$ 37,550	\$ -	\$ -	\$ -	\$ -	\$ 1,254
28	44,878	-	2,408	-	-	-
-	-	-	-	-	-	2,500
<u>278</u>	<u>82,428</u>	<u>-</u>	<u>2,408</u>	<u>-</u>	<u>-</u>	<u>3,754</u>
-	-	-	-	-	-	-
-	287,238	-	-	-	-	150,849
-	85,963	-	-	-	-	-
-	-	-	-	-	-	-
-	373,201	-	-	-	-	150,849
-	640	-	-	-	-	-
<u>217,646</u>	<u>1,131,052</u>	<u>83,792</u>	<u>79,938</u>	<u>11,033</u>	<u>11,000</u>	<u>128,170</u>
<u>217,646</u>	<u>1,131,692</u>	<u>83,792</u>	<u>79,938</u>	<u>11,033</u>	<u>11,000</u>	<u>128,170</u>
<u>\$ 217,924</u>	<u>\$ 1,587,321</u>	<u>\$ 83,792</u>	<u>\$ 82,346</u>	<u>\$ 11,033</u>	<u>\$ 11,000</u>	<u>\$ 282,773</u>

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017
(Continued)

	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
ASSETS:				
Pooled Cash and Investments	\$ 148,318	\$ 826,596	\$ -	\$ 19,274,455
Pooled Cash and Investments in Segregated Accounts	-	-	-	458,714
Receivables:				
Taxes	-	-	-	2,248,843
Accounts	-	13,264	-	309,456
Special Assessments	165,105	-	-	165,105
Accrued Interest	-	-	-	8,295
Due from Other Governments	-	-	-	4,444,115
Due from Other Funds	-	-	10,000	80,625
Materials and Supplies Inventory	-	-	-	9,103
Prepaid Items	-	66	-	20,934
	<u>-</u>	<u>66</u>	<u>-</u>	<u>20,934</u>
 Total Assets	 <u>\$ 313,423</u>	 <u>\$ 839,926</u>	 <u>\$ 10,000</u>	 <u>\$ 27,019,645</u>
LIABILITIES:				
Accounts Payable	\$ -	\$ 2,117	\$ -	\$ 570,807
Accrued Wages and Benefits	-	3,185	5	336,767
Due to Other Funds	-	-	-	76,752
	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,752</u>
 Total Liabilities	 <u>-</u>	 <u>5,302</u>	 <u>5</u>	 <u>984,326</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes Levied for Next Year	-	-	-	2,248,843
Unavailable Revenue - Intergovernmental Revenue	-	-	-	4,032,228
Unavailable Revenue - Charges for Services	-	-	-	87,979
Unavailable Revenue - Special Assessments	165,105	-	-	165,105
	<u>165,105</u>	<u>-</u>	<u>-</u>	<u>165,105</u>
 Total Deferred Inflows of Resources	 <u>165,105</u>	 <u>-</u>	 <u>-</u>	 <u>6,534,155</u>
FUND BALANCES:				
Nonspendable	-	66	-	30,037
Restricted	148,318	834,558	9,995	19,471,127
	<u>148,318</u>	<u>834,558</u>	<u>9,995</u>	<u>19,471,127</u>
 Total Fund Balances	 <u>148,318</u>	 <u>834,624</u>	 <u>9,995</u>	 <u>19,501,164</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 <u>\$ 313,423</u>	 <u>\$ 839,926</u>	 <u>\$ 10,000</u>	 <u>\$ 27,019,645</u>

CLARK COUNTY, OHIOCombining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2017

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
ASSETS:				
Pooled Cash and Investments	\$ 125,310	\$ -	\$ 24,826	\$ 150,136
Pooled Cash and Investments with Fiscal and Escrow Agents	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
Total Assets	<u>\$ 125,310</u>	<u>\$ 366</u>	<u>\$ 24,826</u>	<u>\$ 150,502</u>
LIABILITIES:				
Matured Interest Payable	<u>\$ -</u>	<u>\$ 366</u>	<u>\$ -</u>	<u>\$ 366</u>
Total Liabilities	<u>-</u>	<u>366</u>	<u>-</u>	<u>366</u>
FUND BALANCES:				
Restricted	-	-	24,826	24,826
Committed	<u>125,310</u>	<u>-</u>	<u>-</u>	<u>125,310</u>
Total Fund Balances	<u>125,310</u>	<u>-</u>	<u>24,826</u>	<u>150,136</u>
Total Liabilities and Fund Balances	<u>\$ 125,310</u>	<u>\$ 366</u>	<u>\$ 24,826</u>	<u>\$ 150,502</u>

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017

	Permanent Improvement	DoDD Capital Projects	Derr Road Improvement
ASSETS:			
Pooled Cash and Investments	\$ 4,417,733	\$ 142,131	\$ -
Pooled Cash and Investments with Fiscal and Escrow Agents	40,245	-	-
Total Assets	\$ 4,457,978	\$ 142,131	\$ -
LIABILITIES:			
Contracts Payable	\$ 410,788	\$ 1,000	\$ -
Retainage Payable	40,245	-	-
Due to Other Funds	-	300,000	-
Total Liabilities	451,033	301,000	-
FUND BALANCES:			
Restricted	4,006,945	-	-
Unassigned (Deficit)	-	(158,869)	-
Total Fund Balances	4,006,945	(158,869)	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 4,457,978	\$ 142,131	\$ -

<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>Total Non-Major Capital Projects Funds</u>
\$ -	\$ 6,788	\$ -	\$ 123,510	\$ -	\$ 4,690,162
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,245</u>
<u>\$ -</u>	<u>\$ 6,788</u>	<u>\$ -</u>	<u>\$ 123,510</u>	<u>\$ -</u>	<u>\$ 4,730,407</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 411,788
-	-	-	-	-	40,245
<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>752,033</u>
-	6,788	-	123,510	-	4,137,243
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(158,869)</u>
<u>-</u>	<u>6,788</u>	<u>-</u>	<u>123,510</u>	<u>-</u>	<u>3,978,374</u>
<u>\$ -</u>	<u>\$ 6,788</u>	<u>\$ -</u>	<u>\$ 123,510</u>	<u>\$ -</u>	<u>\$ 4,730,407</u>

CLARK COUNTY, OHIOCombining Balance Sheet
Nonmajor Permanent Funds
December 31, 2017

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
ASSETS:			
Pooled Cash and Investments	\$ 8,604	\$ 99,086	\$ 107,690
Pooled Cash and Investments in Segregated Accounts	-	34	34
Receivables:			
Accrued Interest	<u>-</u>	<u>359</u>	<u>359</u>
Total Assets	<u>\$ 8,604</u>	<u>\$ 99,479</u>	<u>\$ 108,083</u>
FUND BALANCES:			
Nonspendable	\$ 4,000	\$ 70,787	\$ 74,787
Restricted	<u>4,604</u>	<u>28,692</u>	<u>33,296</u>
Total Fund Balances	<u>\$ 8,604</u>	<u>\$ 99,479</u>	<u>\$ 108,083</u>
Total Liabilities and Fund Balances	<u>\$ 8,604</u>	<u>\$ 99,479</u>	<u>\$ 108,083</u>

CLARK COUNTY, OHIO
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2017

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES:					
Taxes	\$ 2,238,062	\$ -	\$ -	\$ -	\$ 2,238,062
Intergovernmental	15,539,750	75,000	3,926,525	-	19,541,275
Charges for Services	4,661,596	119,525	-	-	4,781,121
Licenses and Permits	474,099	-	-	-	474,099
Fees, Fines and Forfeitures	465,526	-	-	-	465,526
Special Assessments	115,268	-	28,741	-	144,009
Investment Income	56,391	-	-	1,694	58,085
Other Revenue	642,636	36,581	146,057	-	825,274
	<u>24,193,328</u>	<u>231,106</u>	<u>4,101,323</u>	<u>1,694</u>	<u>28,527,451</u>
Total Revenues					
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	1,736,060	-	-	-	1,736,060
Judicial	3,083,069	-	-	-	3,083,069
Public Safety	1,194,554	-	-	-	1,194,554
Public Works	7,064,041	-	-	-	7,064,041
Human Services	6,388,919	-	-	2,729	6,391,648
Conservation/Recreation	809,467	-	-	-	809,467
Capital Outlay	-	-	7,133,227	-	7,133,227
Debt Service:					
Principal	-	925,000	8,005,000	-	8,930,000
Issue Costs - Refunding Bonds	-	84,332	156,829	-	241,161
Interest	-	347,893	121,062	-	468,955
	<u>20,276,110</u>	<u>1,357,225</u>	<u>15,416,118</u>	<u>2,729</u>	<u>37,052,182</u>
Total Expenditures					
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>3,917,218</u>	<u>(1,126,119)</u>	<u>(11,314,795)</u>	<u>(1,035)</u>	<u>(8,524,731)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from the Sale of Capital Assets	-	-	18,291	-	18,291
Transfers In	27,971	1,123,789	1,385,061	-	2,536,821
Other Financing Sources - Proceeds of					
Refunding Debt	-	4,840,000	7,265,000	-	12,105,000
Premium on Refunding Bonds	-	262,454	606,829	-	869,283
Other Financing Uses - Payment to Refunded Debt Escrow Agent	-	(5,018,122)	-	-	(5,018,122)
	<u>27,971</u>	<u>1,208,121</u>	<u>9,275,181</u>	<u>-</u>	<u>10,511,273</u>
Total Other Financing Sources (Uses)					
Net Change in Fund Balance	3,945,189	82,002	(2,039,614)	(1,035)	1,986,542
Fund Balance, Beginning of Year	<u>15,555,975</u>	<u>68,134</u>	<u>6,017,988</u>	<u>109,118</u>	<u>21,751,215</u>
Fund Balance, End of Year	<u>\$ 19,501,164</u>	<u>\$ 150,136</u>	<u>\$ 3,978,374</u>	<u>\$ 108,083</u>	<u>\$ 23,737,757</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Child Support Enforcement Agency	Real Estate Assessment	Engineer
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	2,724,152	-	6,697,621
Charges for Services	1,008,949	1,375,643	141,580
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	-	-	70,861
Special Assessments	-	-	-
Investment Income	-	-	43,070
Other Revenue	5,305	-	167,360
	<u>3,738,406</u>	<u>1,375,643</u>	<u>7,120,492</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	-	1,313,134	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	6,522,828
Human Services	4,149,465	-	-
Conservation/Recreation	-	-	-
	<u>4,149,465</u>	<u>1,313,134</u>	<u>6,522,828</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(411,059)</u>	<u>62,509</u>	<u>597,664</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(411,059)	62,509	597,664
Fund Balance, Beginning of Year	<u>935,211</u>	<u>2,909,309</u>	<u>5,021,567</u>
Fund Balance, End of Year	<u>\$ 524,152</u>	<u>\$ 2,971,818</u>	<u>\$ 5,619,231</u>

Waste Management	Dog and Kennel	GIS Mapping	Commissioners	Treasurer's	Community Development	Prosecuting Attorney
\$ -	\$ -	\$ -	\$ 1,947,798	\$ 193,502	\$ -	\$ 96,762
2,223	-	56,000	3,327,663	-	445,300	518,814
841,706	3,856	201,200	-	-	-	-
-	469,308	-	-	-	-	-
-	5,962	-	24,890	-	-	10,016
-	-	-	-	-	-	-
44	-	-	-	3,063	-	1,919
67,468	-	40,000	-	413	15,961	189,771
<u>911,441</u>	<u>479,126</u>	<u>297,200</u>	<u>5,300,351</u>	<u>196,978</u>	<u>461,261</u>	<u>817,282</u>
-	-	173,122	-	242,824	-	-
-	-	-	15,227	-	-	748,819
-	657,964	-	-	-	-	-
-	-	-	-	-	449,805	-
-	-	-	2,239,454	-	-	-
809,467	-	-	-	-	-	-
<u>809,467</u>	<u>657,964</u>	<u>173,122</u>	<u>2,254,681</u>	<u>242,824</u>	<u>449,805</u>	<u>748,819</u>
101,974	(178,838)	124,078	3,045,670	(45,846)	11,456	68,463
-	-	-	-	-	500	27,471
-	-	-	-	-	500	27,471
101,974	(178,838)	124,078	3,045,670	(45,846)	11,956	95,934
866,085	321,601	317,592	55,426	78,143	30,848	421,738
<u>\$ 968,059</u>	<u>\$ 142,763</u>	<u>\$ 441,670</u>	<u>\$ 3,101,096</u>	<u>\$ 32,297</u>	<u>\$ 42,804</u>	<u>\$ 517,672</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, 2017
(Continued)

	Sheriff	Common Pleas Court	Domestic Relations Court
REVENUES:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	162,731	394,221	-
Charges for Services	212,756	356,363	-
Licenses and Permits	-	-	-
Fees, Fines and Forfeitures	36,904	1,800	67,619
Special Assessments	-	-	-
Investment Income	-	8,295	-
Other Revenue	98,764	-	-
	<u>511,155</u>	<u>760,679</u>	<u>67,619</u>
Total Revenues			
EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	470,966	6,662
Public Safety	220,364	-	-
Public Works	-	-	-
Human Services	-	-	-
Conservation/Recreation	-	-	-
	<u>220,364</u>	<u>470,966</u>	<u>6,662</u>
Total Expenditures			
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>290,791</u>	<u>289,713</u>	<u>60,957</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	290,791	289,713	60,957
Fund Balance, Beginning of Year	<u>548,049</u>	<u>1,115,367</u>	<u>178,517</u>
Fund Balance, End of Year	<u>\$ 838,840</u>	<u>\$ 1,405,080</u>	<u>\$ 239,474</u>

Probate Court	Juvenile Court	Municipal Court	Clerk of Courts	Recorder	FEMA	Emergency Management
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	910,686	-	-	-	-	300,339
41,822	412,399	-	65,322	-	-	-
-	-	-	-	4,791	-	-
-	206	21,426	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	15,900	-	10,000	-	-	25,737
<u>41,822</u>	<u>1,339,191</u>	<u>21,426</u>	<u>75,322</u>	<u>4,791</u>	<u>-</u>	<u>326,076</u>
-	-	-	-	6,980	-	-
35,570	1,532,075	-	88,962	-	-	-
-	-	-	-	-	-	316,226
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>35,570</u>	<u>1,532,075</u>	<u>-</u>	<u>88,962</u>	<u>6,980</u>	<u>-</u>	<u>316,226</u>
<u>6,252</u>	<u>(192,884)</u>	<u>21,426</u>	<u>(13,640)</u>	<u>(2,189)</u>	<u>-</u>	<u>9,850</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,252	(192,884)	21,426	(13,640)	(2,189)	-	9,850
<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>\$ 217,646</u>	<u>\$ 1,131,692</u>	<u>\$ 83,792</u>	<u>\$ 79,938</u>	<u>\$ 11,033</u>	<u>\$ 11,000</u>	<u>\$ 128,170</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, 2017
(Continued)

	Ditch Maintenance	Law Library	ARRA	Total Non-Major Special Revenue Funds
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 2,238,062
Intergovernmental	-	-	-	15,539,750
Charges for Services	-	-	-	4,661,596
Licenses and Permits	-	-	-	474,099
Fees, Fines and Forfeitures	-	225,842	-	465,526
Special Assessments	115,268	-	-	115,268
Investment Income	-	-	-	56,391
Other Revenue	-	5,957	-	642,636
	<u>-</u>	<u>5,957</u>	<u>-</u>	<u>642,636</u>
 Total Revenues	 <u>115,268</u>	 <u>231,799</u>	 <u>-</u>	 <u>24,193,328</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	-	-	-	1,736,060
Judicial	-	184,788	-	3,083,069
Public Safety	-	-	-	1,194,554
Public Works	91,403	-	5	7,064,041
Human Services	-	-	-	6,388,919
Conservation/Recreation	-	-	-	809,467
	<u>-</u>	<u>-</u>	<u>-</u>	<u>809,467</u>
 Total Expenditures	 <u>91,403</u>	 <u>184,788</u>	 <u>5</u>	 <u>20,276,110</u>
 Excess (Deficit) Revenues Over/ (Under) Expenditures	 <u>23,865</u>	 <u>47,011</u>	 <u>(5)</u>	 <u>3,917,218</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	27,971
	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,971</u>
 Total Other Financing Sources (Uses)	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>27,971</u>
 Net Change in Fund Balance	 23,865	 47,011	 (5)	 3,945,189
 Fund Balance, Beginning of Year	 <u>124,453</u>	 <u>787,613</u>	 <u>10,000</u>	 <u>15,555,975</u>
 Fund Balance, End of Year	 <u>\$ 148,318</u>	 <u>\$ 834,624</u>	 <u>\$ 9,995</u>	 <u>\$ 19,501,164</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2017

	General Bond Retirement	Mercy Unit Bond Retirement	Human Services Bond Retirement	Total Non-Major Debt Service Funds
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 75,000	\$ 75,000
Charges for Services	-	-	119,525	119,525
Other Revenue	<u>36,581</u>	<u>-</u>	<u>-</u>	<u>36,581</u>
Total Revenues	<u>36,581</u>	<u>-</u>	<u>194,525</u>	<u>231,106</u>
EXPENDITURES:				
Debt Service:				
Principal	800,000	-	125,000	925,000
Issue Costs - Refunding Bonds	84,332	-	-	84,332
Interest	<u>288,368</u>	<u>-</u>	<u>59,525</u>	<u>347,893</u>
Total Expenditures	<u>1,172,700</u>	<u>-</u>	<u>184,525</u>	<u>1,357,225</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(1,136,119)</u>	<u>-</u>	<u>10,000</u>	<u>(1,126,119)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	1,123,789	-	-	1,123,789
Other Financing Sources - Proceeds of Refunding Debt	4,840,000	-	-	4,840,000
Premium on Refunding Bonds	262,454	-	-	262,454
Other Financing Uses - Payment to Refunded Debt Escrow Agent	<u>(5,018,122)</u>	<u>-</u>	<u>-</u>	<u>(5,018,122)</u>
Total Other Financing Sources (Uses)	<u>1,208,121</u>	<u>-</u>	<u>-</u>	<u>1,208,121</u>
Net Change in Fund Balance	72,002	-	10,000	82,002
Fund Balance, Beginning of Year	<u>53,308</u>	<u>-</u>	<u>14,826</u>	<u>68,134</u>
Fund Balance, End of Year	<u>\$ 125,310</u>	<u>\$ -</u>	<u>\$ 24,826</u>	<u>\$ 150,136</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017

	Permanent Improvement	DoDD Capital Projects	Derr Road Improvement
REVENUES:			
Intergovernmental	\$ -	\$ -	\$ 2,884,609
Special Assessments	-	-	-
Other Revenue	<u>45,015</u>	<u>101,042</u>	<u>-</u>
Total Revenues	<u>45,015</u>	<u>101,042</u>	<u>2,884,609</u>
EXPENDITURES:			
Capital Outlay	2,714,408	492,294	2,884,609
Debt Service:			
Principal	7,715,000	235,000	-
Issue Costs - Refunding Bonds	156,829	-	-
Interest	<u>60,380</u>	<u>54,544</u>	<u>-</u>
Total Expenditures	<u>10,646,617</u>	<u>781,838</u>	<u>2,884,609</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(10,601,602)</u>	<u>(680,796)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Proceeds from the Sale of Capital Assets	18,291	-	-
Transfers In	713,023	639,900	-
Other Financing Sources - Proceeds of Refunding Debt	7,265,000	-	-
Premium on Refunding Bonds	<u>606,829</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>8,603,143</u>	<u>639,900</u>	<u>-</u>
Net Change in Fund Balance	(1,998,459)	(40,896)	-
Fund Balance (Deficit), Beginning of Year	<u>6,005,404</u>	<u>(117,973)</u>	<u>-</u>
Fund Balance (Deficit), End of Year	<u>\$ 4,006,945</u>	<u>\$ (158,869)</u>	<u>\$ -</u>

Issue II/ OPWC Capital Projects	South Vienna Development	County Resurfacing	Veteran's Park Renovation	Lower Valley Widening	Total Non-Major Capital Projects Funds
\$ 422,578	\$ -	\$ 473,864	\$ -	\$ 145,474	\$ 3,926,525
-	28,741	-	-	-	28,741
-	-	-	-	-	146,057
<u>422,578</u>	<u>28,741</u>	<u>473,864</u>	<u>-</u>	<u>145,474</u>	<u>4,101,323</u>
422,578	-	473,864	-	145,474	7,133,227
-	55,000	-	-	-	8,005,000
-	-	-	-	-	156,829
-	6,138	-	-	-	121,062
<u>422,578</u>	<u>61,138</u>	<u>473,864</u>	<u>-</u>	<u>145,474</u>	<u>15,416,118</u>
-	(32,397)	-	-	-	(11,314,795)
-	-	-	-	-	18,291
-	32,138	-	-	-	1,385,061
-	-	-	-	-	7,265,000
-	-	-	-	-	606,829
-	32,138	-	-	-	9,275,181
-	(259)	-	-	-	(2,039,614)
-	7,047	-	123,510	-	6,017,988
<u>\$ -</u>	<u>\$ 6,788</u>	<u>\$ -</u>	<u>\$ 123,510</u>	<u>\$ -</u>	<u>\$ 3,978,374</u>

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Permanent Funds
For the Year Ended December 31, 2017

	Chase Stewart Blind Relief	Chase Stewart Soldier Relief	Total Non-Major Permanent Funds
REVENUES:			
Investment Income	\$ -	\$ 1,694	\$ 1,694
Total Revenues	<u>-</u>	<u>1,694</u>	<u>1,694</u>
EXPENDITURES:			
Current:			
Human Services	<u>-</u>	<u>2,729</u>	<u>2,729</u>
Total Expenditures	<u>-</u>	<u>2,729</u>	<u>2,729</u>
Net Change in Fund Balance	-	(1,035)	(1,035)
Fund Balance, Beginning of Year	<u>8,604</u>	<u>100,514</u>	<u>109,118</u>
Fund Balance, End of Year	<u>\$ 8,604</u>	<u>\$ 99,479</u>	<u>\$ 108,083</u>

Nonmajor Internal Service Fund – Fund Description

NONMAJOR INTERNAL SERVICE FUND

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

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

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

CLARK COUNTY, OHIO
Combining Statement of Net Fund Position
Nonmajor Internal Service Funds
December 31, 2017

	Document Imaging	Self Insurance	Total Nonmajor Internal Service Funds
ASSETS:			
Current:			
Pooled Cash and Investments	\$ 1,384	\$ 1,750,401	\$ 1,751,785
Receivables:			
Accounts	-	183,621	183,621
	\$ 1,384	\$ 1,934,022	\$ 1,935,406
LIABILITIES:			
Current Liabilities:			
Claims Payable	\$ -	\$ 1,463,001	\$ 1,463,001
Total Liabilities	-	1,463,001	1,463,001
NET POSITION:			
Unrestricted	1,384	471,021	472,405
Total Net Position	\$ 1,384	\$ 471,021	\$ 472,405

CLARK COUNTY, OHIO

Combining Statement of Revenues, Expenses and
Changes in Net Fund Position
Nonmajor Internal Service Funds
For the Year Ended December 31, 2017

	Document Imaging	Self Insurance	Total Nonmajor Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$ -	\$ 12,396,348	\$ 12,396,348
Other Operating Revenue	<u>-</u>	<u>260,018</u>	<u>260,018</u>
Total Operating Revenues	<u>-</u>	<u>12,656,366</u>	<u>12,656,366</u>
OPERATING EXPENSES:			
Claims	<u>-</u>	<u>12,185,345</u>	<u>12,185,345</u>
Total Operating Expenses	<u>-</u>	<u>12,185,345</u>	<u>12,185,345</u>
Change in Net Position	-	471,021	471,021
Net Position, Beginning of Year	<u>1,384</u>	<u>-</u>	<u>1,384</u>
Net Position, End of Year	<u>\$ 1,384</u>	<u>\$ 471,021</u>	<u>\$ 472,405</u>

CLARK COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Year Ended December 31, 2017

	Document Imaging	Self Insurance	Total Nonmajor Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Customers	\$ -	\$ 12,396,348	\$ 12,396,348
Cash Paid for Claims and Charges	-	(10,722,344)	(10,722,344)
Other Operating Revenues	-	76,397	76,397
Net Cash Provided by Operating Activities	-	1,750,401	1,750,401
Increase in Cash and Cash Equivalents	-	1,750,401	1,750,401
Pooled Cash and Investments, Beginning of Year	1,384	-	1,384
Pooled Cash and Investments, End of Year	\$ 1,384	\$ 1,750,401	\$ 1,751,785
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income	\$ -	\$ 471,021	\$ 471,021
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Changes in Assets and Liabilities:			
Accounts Receivable	-	(183,621)	(183,621)
Claims Payable	-	1,463,001	1,463,001
Net Cash Provided by Operating Activities	\$ -	\$ 1,750,401	\$ 1,750,401

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, 2017

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017
<u>Department of Rehabilitation Corrections Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 335,773	\$ 4,178,709	\$ 4,176,304	\$ 338,178
Total Assets	<u>\$ 335,773</u>	<u>\$ 4,178,709</u>	<u>\$ 4,176,304</u>	<u>\$ 338,178</u>
LIABILITIES:				
Due to Other Governments	\$ 335,773	\$ 4,178,709	\$ 4,176,304	\$ 338,178
Total Liabilities	<u>\$ 335,773</u>	<u>\$ 4,178,709</u>	<u>\$ 4,176,304</u>	<u>\$ 338,178</u>
<u>Mental Health and Recovery Board of Clark, Greene, and Madison Counties Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 10,954,465	\$ 15,965,369	\$ 16,905,007	\$ 10,014,827
Total Assets	<u>\$ 10,954,465</u>	<u>\$ 15,965,369</u>	<u>\$ 16,905,007</u>	<u>\$ 10,014,827</u>
LIABILITIES:				
Undistributed Monies	\$ 10,954,465	\$ 15,965,369	\$ 16,905,007	\$ 10,014,827
Total Liabilities	<u>\$ 10,954,465</u>	<u>\$ 15,965,369</u>	<u>\$ 16,905,007</u>	<u>\$ 10,014,827</u>
<u>Health Department Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 3,129,750	\$ 6,881,065	\$ 6,751,858	\$ 3,258,957
Receivables:				
Special Assessments	3,003	4,637	3,003	4,637
Total Assets	<u>\$ 3,132,753</u>	<u>\$ 6,885,702</u>	<u>\$ 6,754,861</u>	<u>\$ 3,263,594</u>
LIABILITIES:				
Undistributed Monies	\$ 3,132,753	\$ 6,885,702	\$ 6,754,861	\$ 3,263,594
Total Liabilities	<u>\$ 3,132,753</u>	<u>\$ 6,885,702</u>	<u>\$ 6,754,861</u>	<u>\$ 3,263,594</u>
<u>Payroll Deductions Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 408,085	\$ 23,427,390	\$ 23,402,447	\$ 433,028
Total Assets	<u>\$ 408,085</u>	<u>\$ 23,427,390</u>	<u>\$ 23,402,447</u>	<u>\$ 433,028</u>
LIABILITIES:				
Undistributed Monies	\$ 408,085	\$ 23,427,390	\$ 23,402,447	\$ 433,028
Total Liabilities	<u>\$ 408,085</u>	<u>\$ 23,427,390</u>	<u>\$ 23,402,447</u>	<u>\$ 433,028</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Agency Funds
For the Year Ended December 31, 2017
(Continued)

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017
<u>County Insurance Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 274,356	\$ 561,497	\$ 732,336	\$ 103,517
Total Assets	<u>274,356</u>	<u>561,497</u>	<u>732,336</u>	<u>103,517</u>
LIABILITIES:				
Undistributed Monies	\$ 274,356	\$ 561,497	\$ 732,336	\$ 103,517
Total Liabilities	<u>\$ 274,356</u>	<u>\$ 561,497</u>	<u>\$ 732,336</u>	<u>\$ 103,517</u>
<u>Workmen's Compensation Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 310,378	\$ 930,337	\$ 733,226	\$ 507,489
Total Assets	<u>\$ 310,378</u>	<u>\$ 930,337</u>	<u>\$ 733,226</u>	<u>\$ 507,489</u>
LIABILITIES:				
Undistributed Monies	\$ 310,378	\$ 930,337	\$ 733,226	\$ 507,489
Total Liabilities	<u>\$ 310,378</u>	<u>\$ 930,337</u>	<u>\$ 733,226</u>	<u>\$ 507,489</u>
<u>General County Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 277,759	\$ 512,081	\$ 522,362	\$ 267,478
Pooled Cash and Investments in Segregated Accounts	<u>2,917,750</u>	<u>2,688,209</u>	<u>2,917,750</u>	<u>2,688,209</u>
Total Assets	<u>\$ 3,195,509</u>	<u>\$ 3,200,290</u>	<u>\$ 3,440,112</u>	<u>\$ 2,955,687</u>
LIABILITIES:				
Undistributed Monies	\$ 3,195,509	\$ 3,200,290	\$ 3,440,112	\$ 2,955,687
Total Liabilities	<u>\$ 3,195,509</u>	<u>\$ 3,200,290</u>	<u>\$ 3,440,112</u>	<u>\$ 2,955,687</u>
<u>Other Government Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 1,096,166	\$ 98,322,153	\$ 98,093,379	\$ 1,324,940
Total Assets	<u>\$ 1,096,166</u>	<u>\$ 98,322,153</u>	<u>\$ 98,093,379</u>	<u>\$ 1,324,940</u>
LIABILITIES:				
Undistributed Monies	\$ 1,096,166	\$ 98,322,153	\$ 98,093,379	\$ 1,324,940
Total Liabilities	<u>\$ 1,096,166</u>	<u>\$ 98,322,153</u>	<u>\$ 98,093,379</u>	<u>\$ 1,324,940</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Agency Funds
For the Year Ended December 31, 2017
(Continued)

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017
<u>Township Gas Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ -	\$ 1,035,600	\$ 1,035,600	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 1,035,600</u>	<u>\$ 1,035,600</u>	<u>\$ -</u>
LIABILITIES:				
Undistributed Monies	\$ -	\$ 1,035,600	\$ 1,035,600	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 1,035,600</u>	<u>\$ 1,035,600</u>	<u>\$ -</u>
<u>State of Ohio Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 20,986	\$ 11,453	\$ 11,293	\$ 21,146
Total Assets	<u>\$ 20,986</u>	<u>\$ 11,453</u>	<u>\$ 11,293</u>	<u>\$ 21,146</u>
LIABILITIES:				
Undistributed Monies	\$ 20,986	\$ 11,453	\$ 11,293	\$ 21,146
Total Liabilities	<u>\$ 20,986</u>	<u>\$ 11,453</u>	<u>\$ 11,293</u>	<u>\$ 21,146</u>
<u>Treasurer's Tax Prepayment Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 77,391	\$ 2,865,732	\$ 2,843,732	\$ 99,391
Total Assets	<u>\$ 77,391</u>	<u>\$ 2,865,732</u>	<u>\$ 2,843,732</u>	<u>\$ 99,391</u>
LIABILITIES:				
Undistributed Monies	\$ 77,391	\$ 2,865,732	\$ 2,843,732	\$ 99,391
Total Liabilities	<u>\$ 77,391</u>	<u>\$ 2,865,732</u>	<u>\$ 2,843,732</u>	<u>\$ 99,391</u>
<u>Undivided Tax Settlement Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 4,485,677	\$ 133,194,011	\$ 132,502,343	\$ 5,177,345
Receivables:				
Special Assessments	5,324,751	4,873,116	5,324,751	4,873,116
Taxes to be Collected for Other Governments	<u>117,866,939</u>	<u>123,607,759</u>	<u>117,866,939</u>	<u>123,607,759</u>
Total Assets	<u>\$ 127,677,367</u>	<u>\$ 261,674,886</u>	<u>\$ 255,694,033</u>	<u>\$ 133,658,220</u>
LIABILITIES:				
Due to Other Governments	\$ 123,191,690	\$ 128,480,875	\$ 123,191,690	\$ 128,480,875
Undistributed Monies	<u>4,485,677</u>	<u>133,194,011</u>	<u>132,502,343</u>	<u>5,177,345</u>
Total Liabilities	<u>\$ 127,677,367</u>	<u>\$ 261,674,886</u>	<u>\$ 255,694,033</u>	<u>\$ 133,658,220</u>

(Continued)

CLARK COUNTY, OHIO
Combining Statement of Changes in Assets
and Liabilities - Agency Funds
For the Year Ended December 31, 2017
(Continued)

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017
<u>Inheritance Tax Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 31,424	\$ 607	\$ 565	\$ 31,466
Total Assets	<u>\$ 31,424</u>	<u>\$ 607</u>	<u>\$ 565</u>	<u>\$ 31,466</u>
LIABILITIES:				
Undistributed Monies	\$ 31,424	\$ 607	\$ 565	\$ 31,466
Total Liabilities	<u>\$ 31,424</u>	<u>\$ 607</u>	<u>\$ 565</u>	<u>\$ 31,466</u>
<u>Cigarette Tax Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ -	\$ 18,929	\$ 18,871	\$ 58
Total Assets	<u>\$ -</u>	<u>\$ 18,929</u>	<u>\$ 18,871</u>	<u>\$ 58</u>
LIABILITIES:				
Undistributed Monies	\$ -	\$ 18,929	\$ 18,871	\$ 58
Total Liabilities	<u>\$ -</u>	<u>\$ 18,929</u>	<u>\$ 18,871</u>	<u>\$ 58</u>
<u>Local Government Fund:</u>				
ASSETS:				
Pooled Cash and Investments	\$ -	\$ 7,897,175	\$ 7,897,175	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 7,897,175</u>	<u>\$ 7,897,175</u>	<u>\$ -</u>
LIABILITIES:				
Undistributed Monies	\$ -	\$ 7,897,175	\$ 7,897,175	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 7,897,175</u>	<u>\$ 7,897,175</u>	<u>\$ -</u>
<u>Total Agency Funds:</u>				
ASSETS:				
Pooled Cash and Investments	\$ 21,402,210	\$ 295,802,108	\$ 295,626,498	\$ 21,577,820
Pooled Cash and Investments in Segregated Accounts	2,917,750	2,688,209	2,917,750	2,688,209
Receivables:				
Special Assessments	5,327,754	4,877,753	5,327,754	4,877,753
Taxes to be Collected for Other Governments	<u>117,866,939</u>	<u>123,607,759</u>	<u>117,866,939</u>	<u>123,607,759</u>
Total Assets	<u>\$ 147,514,653</u>	<u>\$ 426,975,829</u>	<u>\$ 421,738,941</u>	<u>\$ 152,751,541</u>
LIABILITIES:				
Due to Other Governments	\$ 123,527,463	\$ 132,659,584	\$ 127,367,994	\$ 128,819,053
Undistributed Monies	<u>23,987,190</u>	<u>294,316,245</u>	<u>294,370,947</u>	<u>23,932,488</u>
Total Liabilities	<u>\$ 147,514,653</u>	<u>\$ 426,975,829</u>	<u>\$ 421,738,941</u>	<u>\$ 152,751,541</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 4,014,909	\$ 4,014,909	\$ 3,414,859	\$ (600,050)
Permissive Sales Tax	24,292,000	24,292,000	25,564,418	1,272,418
Intergovernmental	5,629,897	5,880,556	5,922,973	42,417
Charges for Services	6,066,569	6,085,637	5,937,222	(148,415)
Licenses and Permits	301,365	301,365	369,085	67,720
Fees, Fines and Forfeitures	572,435	572,435	582,406	9,971
Investment Income	1,100,060	1,100,060	1,464,795	364,735
Other Revenue	111,875	184,745	504,954	320,209
	<u>42,089,110</u>	<u>42,431,707</u>	<u>43,760,712</u>	<u>1,329,005</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personnel & Fringes	574,485	562,985	545,997	16,988
Operating Expenses	73,259	88,259	82,228	6,031
Information Systems:				
Personnel & Fringes	484,016	437,074	419,012	18,062
Operating Expenses	205,503	252,746	251,916	830
Personnel:				
Personnel & Fringes	418,703	406,082	400,355	5,727
Operating Expenses	48,225	60,725	56,652	4,073
Auditor:				
Personnel & Fringes	843,042	821,255	695,502	125,753
Operating Expenses	118,399	118,399	60,464	57,935
Capital Asset Expense	970	970	-	970
Data Processing:				
Personnel & Fringes	68,260	68,260	62,920	5,340
Operating Expenses	229,082	229,082	187,550	41,532
Capital Asset Expense	12,125	12,125	-	12,125
Treasurer:				
Personnel & Fringes	608,335	601,335	547,663	53,672
Operating Expenses	85,457	93,457	90,864	2,593
Capital Asset Expense	1,000	-	-	-
Board of Elections:				
Personnel & Fringes	590,689	590,689	448,831	141,858
Operating Expenses	536,366	536,366	472,111	64,255

(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, 2017
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Recorder:				
Personnel & Fringes	377,070	387,070	373,475	13,595
Operating Expenses	10,670	10,670	10,670	-
Microfilm:				
Operating Expenses	8,600	8,600	4,850	3,750
Board of Revision:				
Operating Expenses	2,744	2,744	904	1,840
Audit Services:				
Operating Expenses	125,444	125,444	125,444	-
Tax Incentive Review Council:				
Personnel & Fringes	1,806	1,806	1,489	317
Operating Expenses	7,760	7,760	1,920	5,840
Misc Insurance and Pension:				
Personnel & Fringes	8,000	8,000	3,095	4,905
Operating Expenses	1,564,568	1,136,196	935,584	200,612
Cash Deposits:				
Operating Expenses	31,525	81,525	61,835	19,690
Certificate of Title Administration:				
Personnel & Fringes	615,548	615,548	475,807	139,741
Operating Expenses	51,922	51,922	28,407	23,515
Recorder's Technology:				
Operating Expenses	192,327	192,327	150,000	42,327
Capital Asset Expense	43,750	43,750	24,004	19,746
Unforfeited Land Sale:				
Operating Expenses	-	124,219	124,219	-
Unclaimed Money:				
Operating Expenses	-	96,990	96,990	-
Legislative and Executive	<u>7,939,650</u>	<u>7,774,380</u>	<u>6,740,758</u>	<u>1,033,622</u>
Judicial:				
Prosecuting Attorney:				
Personnel & Fringes	1,562,384	1,526,253	1,519,925	6,328
Operating Expenses	94,248	116,248	116,248	-
Public Defender:				
Personnel & Fringes	898,792	934,712	924,161	10,551
Operating Expenses	50,182	50,182	48,563	1,619
Court of Appeals:				
Operating Expenses	50,000	50,000	35,434	14,566

(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, 2017
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Common Pleas Court:				
Personnel & Fringes	916,258	921,218	920,896	322
Operating Expenses	375,935	353,339	311,148	42,191
Domestic Relations Court:				
Personnel & Fringes	710,494	710,494	705,552	4,942
Operating Expenses	29,375	29,375	29,201	174
Probate Court:				
Personnel & Fringes	430,156	422,233	422,088	145
Operating Expenses	46,184	54,108	53,680	428
Juvenile Court:				
Personnel & Fringes	1,469,323	1,471,552	1,469,283	2,269
Operating Expenses	362,598	444,625	435,732	8,893
Juvenile - Probation:				
Personnel & Fringes	644,225	506,341	505,957	384
Operating Expenses	4,322	1,807	1,368	439
Juvenile Court - Detention Home:				
Personnel & Fringes	2,045,579	2,046,192	2,042,322	3,870
Operating Expenses	143,214	198,745	181,672	17,073
Municipal Court:				
Personnel & Fringes	223,999	232,447	230,617	1,830
Operating Expenses	62,936	80,571	64,350	16,221
Clerk of Courts:				
Personnel & Fringes	658,560	658,560	556,438	102,122
Operating Expenses	120,665	102,545	92,125	10,420
Capital Asset Expense	-	29,000	29,000	-
Juvenile Center Trust:				
Personnel & Fringes	11,545	11,545	-	11,545
Operating Expenses	114,154	114,154	49,006	65,148
Judicial	<u>11,025,128</u>	<u>11,066,246</u>	<u>10,744,766</u>	<u>321,480</u>
Public Safety:				
Sheriff:				
Personnel & Fringes	13,572,106	13,567,140	13,005,552	561,588
Operating Expenses	1,935,574	1,961,197	1,957,407	3,790
Coroner:				
Personnel & Fringes	266,160	251,104	250,140	964
Operating Expenses	216,156	497,312	496,132	1,180
Emergency Management:				
Personnel & Fringes	208,359	209,159	208,891	268
Operating Expenses	77,371	79,571	77,483	2,088

(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, 2017
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Sheriff's Trust:				
Operating Expenses	2,190	7,155	7,155	-
Sheriff Policing Rotary:				
Personnel & Fringes	909,276	909,276	868,099	41,177
Operating Expenses	134,043	134,043	113,449	20,594
Sheriff's Grant:				
Personnel & Fringes	483,048	483,048	418,511	64,537
Operating Expenses	75,394	75,394	42,700	32,694
Public Safety	<u>17,879,677</u>	<u>18,174,399</u>	<u>17,445,519</u>	<u>728,880</u>
Public Works:				
Building & Grounds:				
Personnel & Fringes	1,204,058	1,204,058	1,123,906	80,152
Operating Expenses	2,124,186	2,142,886	2,054,853	88,033
Community Development:				
Personnel & Fringes	1,060,531	1,060,531	968,323	92,208
Operating Expenses	308,300	399,152	359,994	39,158
Engineer:				
Personnel & Fringes	152,907	152,907	150,971	1,936
Operating Expenses	7,795	7,795	7,795	-
Industrial Development:				
Personnel & Fringes	514,400	-	-	-
Operating Expenses	-	514,400	504,400	10,000
Public Works	<u>5,372,177</u>	<u>5,481,729</u>	<u>5,170,242</u>	<u>311,487</u>
Health:				
Wellness:				
Personnel & Fringes	-	121	-	121
Operating Expenses	67,297	67,297	44,381	22,916
Other Health/Welfare:				
Operating Expenses	250,807	250,807	242,182	8,625
Health	<u>318,104</u>	<u>318,225</u>	<u>286,563</u>	<u>31,662</u>
Human Services:				
Soldiers Relief:				
Personnel & Fringes	483,441	447,960	447,635	325
Operating Expenses	274,893	301,275	298,629	2,646
Capital Asset Expenses	2,500	22,000	22,000	-
Human Services	<u>760,834</u>	<u>771,235</u>	<u>768,264</u>	<u>2,971</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, 2017
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Conservation and Recreation:				
Agriculture:				
Operating Expenses	414,350	414,350	412,750	1,600
Conservation and Recreation	414,350	414,350	412,750	1,600
Total Expenditures	43,709,920	44,000,564	41,568,862	2,431,702
Excess (Deficit) Revenues Over/ (Under) Expenditures	(1,620,810)	(1,568,857)	2,191,850	3,760,707
OTHER FINANCING SOURCES (USES):				
Proceeds from Sale of Capital Assets	10,000	10,000	307	(9,693)
Transfers In	775,000	775,000	900,000	125,000
Transfers Out	(4,358,924)	(4,386,395)	(3,440,646)	945,749
Total Other Financing Sources (Uses)	(3,573,924)	(3,601,395)	(2,540,339)	1,061,056
Net Change in Fund Balance	(5,194,734)	(5,170,252)	(348,489)	4,821,763
Fund Balance, Beginning of Year	12,262,292	12,262,292	12,262,292	-
Prior Year Encumbrances Appropriated	2,124,091	2,124,091	2,124,091	-
Fund Balance, End of Year	<u>\$ 9,191,649</u>	<u>\$ 9,216,131</u>	<u>\$ 14,037,894</u>	<u>4,821,763</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 18,189,337	\$ 18,294,337	\$ 10,760,026	\$ (7,534,311)
Charges for Services	-	-	6,565,885	6,565,885
Other Revenue	<u>60,096</u>	<u>60,096</u>	<u>27,222</u>	<u>(32,874)</u>
Total Revenues	<u>18,249,433</u>	<u>18,354,433</u>	<u>17,353,133</u>	<u>(1,001,300)</u>
EXPENDITURES:				
Current:				
Human Services:				
Department of Job & Family Services:				
Personnel and Fringes	11,740,795	11,440,595	10,594,368	846,227
Operating Expenses	8,869,442	9,255,142	7,849,334	1,405,808
Capital Asset Expense	1,084,318	1,054,818	512,309	542,509
WIA Fund:				
Operating Expenses	<u>860,130</u>	<u>860,130</u>	<u>716,847</u>	<u>143,283</u>
Total Expenditures	<u>22,554,685</u>	<u>22,610,685</u>	<u>19,672,858</u>	<u>2,937,827</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(4,305,252)</u>	<u>(4,256,252)</u>	<u>(2,319,725)</u>	<u>1,936,527</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>595,884</u>	<u>595,884</u>	<u>598,731</u>	<u>2,847</u>
Total Other Financing Sources (Uses)	<u>595,884</u>	<u>595,884</u>	<u>598,731</u>	<u>2,847</u>
Net Change in Fund Balance	(3,709,368)	(3,660,368)	(1,720,994)	1,939,374
Fund Balance, Beginning of Year	(1,236,079)	(1,236,079)	(1,236,079)	-
Prior Year Encumbrances Appropriated	<u>2,547,037</u>	<u>2,547,037</u>	<u>2,547,037</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (2,398,410)</u>	<u>\$ (2,349,410)</u>	<u>\$ (410,036)</u>	<u>\$ 1,939,374</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 11,791,770	\$ 11,791,770	\$ 10,070,223	\$ (1,721,547)
Intergovernmental	8,434,913	8,434,913	9,085,427	650,514
Charges for Services	565,800	565,800	518,909	(46,891)
Investment Income	100	100	930	830
Other Revenue	166,700	174,700	209,984	35,284
	<u>20,959,283</u>	<u>20,967,283</u>	<u>19,885,473</u>	<u>(1,081,810)</u>
EXPENDITURES:				
Current:				
Health:				
MR/DD General Fund:				
Personnel and Fringes	8,375,222	8,370,222	7,546,146	824,076
Operating Expenses	2,665,345	2,670,345	2,272,335	398,010
County MR/DD Residential Services:				
Operating Expenses	4,803,589	4,803,589	4,456,334	347,255
F.F. Mueller Residential Center:				
Personnel and Fringes	3,444,493	3,412,493	2,951,539	460,954
Operating Expenses	1,294,040	1,326,040	1,295,699	30,341
MR/DD Donation Trust:				
Operating Expenses	12,679	20,679	17,559	3,120
	<u>20,595,368</u>	<u>20,603,368</u>	<u>18,539,612</u>	<u>2,063,756</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>363,915</u>	<u>363,915</u>	<u>1,345,861</u>	<u>981,946</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	4,732,100	4,732,100	5,248,345	516,245
Transfers Out	(5,517,000)	(6,033,245)	(5,888,245)	145,000
	<u>(784,900)</u>	<u>(1,301,145)</u>	<u>(639,900)</u>	<u>661,245</u>
Net Change in Fund Balance	(420,985)	(937,230)	705,961	1,643,191
Fund Balance, Beginning of Year	18,141,737	18,141,737	18,141,737	-
Prior Year Encumbrances Appropriated	1,287,468	1,287,468	1,287,468	-
Fund Balance, End of Year	<u>\$ 19,008,220</u>	<u>\$ 18,491,975</u>	<u>\$ 20,135,166</u>	<u>\$ 1,643,191</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 6,861,173	\$ 6,861,173	\$ 5,843,394	\$ (1,017,779)
Intergovernmental	6,726,400	7,026,400	7,211,540	185,140
Charges for Services	484,382	484,382	601,858	117,476
Other Revenue	<u>3,650</u>	<u>3,650</u>	<u>37,422</u>	<u>33,772</u>
Total Revenues	<u>14,075,605</u>	<u>14,375,605</u>	<u>13,694,214</u>	<u>(681,391)</u>
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	<u>18,676,063</u>	<u>19,025,063</u>	<u>16,916,786</u>	<u>2,108,277</u>
Total Expenditures	<u>18,676,063</u>	<u>19,025,063</u>	<u>16,916,786</u>	<u>2,108,277</u>
Net Change in Fund Balance	(4,600,458)	(4,649,458)	(3,222,572)	1,426,886
Fund Balance, Beginning of Year	8,148,707	8,148,707	8,148,707	-
Prior Year Encumbrances Appropriated	<u>5,979,054</u>	<u>5,979,054</u>	<u>5,979,054</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 9,527,303</u>	<u>\$ 9,478,303</u>	<u>\$ 10,905,189</u>	<u>\$ 1,426,886</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 3,962,932	\$ 3,962,932	\$ 2,724,121	\$ (1,238,811)
Charges for Services	<u>610,000</u>	<u>610,000</u>	<u>1,017,178</u>	<u>407,178</u>
Total Revenues	<u>4,572,932</u>	<u>4,572,932</u>	<u>3,741,299</u>	<u>(831,633)</u>
EXPENDITURES:				
Current:				
Human Services:				
Personnel and Fringes	3,104,212	3,097,030	2,749,242	347,788
Operating Expenses	<u>2,615,826</u>	<u>2,623,008</u>	<u>2,022,284</u>	<u>600,724</u>
Total Expenditures	<u>5,720,038</u>	<u>5,720,038</u>	<u>4,771,526</u>	<u>948,512</u>
Net Change in Fund Balance	(1,147,106)	(1,147,106)	(1,030,227)	116,879
Fund Balance, Beginning of Year	223,944	223,944	223,944	-
Prior Year Encumbrances Appropriated	<u>780,118</u>	<u>780,118</u>	<u>780,118</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (143,044)</u>	<u>\$ (143,044)</u>	<u>\$ (26,165)</u>	<u>\$ 116,879</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 1,350,000	\$ 1,350,000	\$ 1,375,643	\$ 25,643
Total Revenues	<u>1,350,000</u>	<u>1,350,000</u>	<u>1,375,643</u>	<u>25,643</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Personnel and Fringes	694,082	694,082	592,643	101,439
Operating Expenses	927,096	2,211,096	2,054,041	157,055
Capital Asset Expense	<u>10,600</u>	<u>10,600</u>	<u>-</u>	<u>10,600</u>
Total Expenditures	<u>1,631,778</u>	<u>2,915,778</u>	<u>2,646,684</u>	<u>269,094</u>
Net Change in Fund Balance	(281,778)	(1,565,778)	(1,271,041)	294,737
Fund Balance, Beginning of Year	2,545,006	2,545,006	2,545,006	-
Prior Year Encumbrances Appropriated	<u>342,046</u>	<u>342,046</u>	<u>342,046</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,605,274</u>	<u>\$ 1,321,274</u>	<u>\$ 1,616,011</u>	<u>\$ 294,737</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 6,608,023	\$ 6,608,023	\$ 6,689,956	\$ 81,933
Charges for Services	120,000	120,000	143,123	23,123
Fees, Fines and Forfeitures	100,000	100,000	70,962	(29,038)
Other Revenue	<u>125,000</u>	<u>125,000</u>	<u>150,147</u>	<u>25,147</u>
Total Revenues	<u>6,953,023</u>	<u>6,953,023</u>	<u>7,054,188</u>	<u>101,165</u>
EXPENDITURES:				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personnel and Fringes	3,388,773	3,388,773	2,875,468	513,305
Operating Expenses	4,933,636	4,933,636	3,542,810	1,390,826
Capital Asset Expense	<u>1,247,500</u>	<u>1,247,500</u>	<u>758,961</u>	<u>488,539</u>
Total Expenditures	<u>9,569,909</u>	<u>9,569,909</u>	<u>7,177,239</u>	<u>2,392,670</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(2,616,886)</u>	<u>(2,616,886)</u>	<u>(123,051)</u>	<u>2,493,835</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>75,000</u>	<u>75,000</u>	<u>43,070</u>	<u>(31,930)</u>
Total Other Financing Sources (Uses)	<u>75,000</u>	<u>75,000</u>	<u>43,070</u>	<u>(31,930)</u>
Net Change in Fund Balance	(2,541,886)	(2,541,886)	(79,981)	2,461,905
Fund Balance, Beginning of Year	4,105,994	4,105,994	4,105,994	-
Prior Year Encumbrances Appropriated	<u>779,771</u>	<u>779,771</u>	<u>779,771</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,343,879</u>	<u>\$ 2,343,879</u>	<u>\$ 4,805,784</u>	<u>\$ 2,461,905</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 2,338	\$ 2,338	\$ 2,223	\$ (115)
Charges for Services	830,000	830,000	848,559	18,559
Investment Income	30	30	43	13
Other Revenue	<u>63,500</u>	<u>64,500</u>	<u>67,794</u>	<u>3,294</u>
Total Revenues	<u>895,868</u>	<u>896,868</u>	<u>918,619</u>	<u>21,751</u>
EXPENDITURES:				
Current:				
Conservation and Recreation:				
Solid Waste Disposal:				
Personnel and Fringes	328,685	328,685	293,119	35,566
Operating Expenses	909,541	839,026	615,145	223,881
Capital Asset Expense	-	130,516	121,862	8,654
Keep America Beautiful:				
Operating Expenses	8,000	8,000	2,560	5,440
OEEF Project Wild:				
Operating Expenses	-	2,147	2,023	124
Capital Asset Expense	2,147	-	-	-
Waste Management Donations:				
Operating Expenses	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>1,248,373</u>	<u>1,309,374</u>	<u>1,034,709</u>	<u>274,665</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(352,505)</u>	<u>(412,506)</u>	<u>(116,090)</u>	<u>296,416</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, 2017
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
OTHER FINANCING SOURCES (USES):				
Advances In	10,000	10,000	-	(10,000)
Advances Out	<u>(14,050)</u>	<u>(14,050)</u>	<u>-</u>	<u>14,050</u>
Total Other Financing Sources (Uses)	<u>(4,050)</u>	<u>(4,050)</u>	<u>-</u>	<u>4,050</u>
Net Change in Fund Balance	(356,555)	(416,556)	(116,090)	300,466
Fund Balance, Beginning of Year	696,700	696,700	696,700	-
Prior Year Encumbrances Appropriated	<u>110,041</u>	<u>110,041</u>	<u>110,041</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 450,186</u>	<u>\$ 390,185</u>	<u>\$ 690,651</u>	<u>\$ 300,466</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 3,713	\$ 3,713	\$ 3,376	\$ (337)
Licenses and Permits	408,729	408,729	467,941	59,212
Fees, Fines and Forfeitures	<u>4,670</u>	<u>4,670</u>	<u>5,444</u>	<u>774</u>
Total Revenues	<u>417,112</u>	<u>417,112</u>	<u>476,761</u>	<u>59,649</u>
EXPENDITURES:				
Current:				
Public Safety:				
Commissioners Office:				
Personnel and Fringes	327,094	327,094	302,528	24,566
Operating Expenses	337,072	337,072	307,182	29,890
Auditor's Office:				
Personnel and Fringes	49,341	62,861	61,291	1,570
Operating Expenses	<u>35,834</u>	<u>32,314</u>	<u>24,215</u>	<u>8,099</u>
Total Expenditures	<u>749,341</u>	<u>759,341</u>	<u>695,216</u>	<u>64,125</u>
Net Change in Fund Balance	(332,229)	(342,229)	(218,455)	123,774
Fund Balance, Beginning of Year	293,369	293,369	293,369	-
Prior Year Encumbrances Appropriated	<u>39,086</u>	<u>39,086</u>	<u>39,086</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 226</u>	<u>\$ (9,774)</u>	<u>\$ 114,000</u>	<u>\$ 123,774</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 46,000	\$ 46,000	\$ 56,000	\$ 10,000
Charges for Services	205,200	205,200	202,466	(2,734)
Other Revenue	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Total Revenues	<u>291,200</u>	<u>291,200</u>	<u>298,466</u>	<u>7,266</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Auditor's Office:				
Personnel and Fringes	122,710	133,810	131,931	1,879
Operating Expenses	<u>329,389</u>	<u>318,289</u>	<u>91,700</u>	<u>226,589</u>
Total Expenditures	<u>452,099</u>	<u>452,099</u>	<u>223,631</u>	<u>228,468</u>
Net Change in Fund Balance	(160,899)	(160,899)	74,835	235,734
Fund Balance, Beginning of Year	305,807	305,807	305,807	-
Prior Year Encumbrances Appropriated	<u>14,394</u>	<u>14,394</u>	<u>14,394</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 159,302</u>	<u>\$ 159,302</u>	<u>\$ 395,036</u>	<u>\$ 235,734</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 2,287,058	\$ 2,287,058	\$ 1,947,798	\$ (339,260)
Intergovernmental	215,961	215,961	3,327,663	3,111,702
Charges for Services	23,500	-	20,501	20,501
Fees, Fines and Forfeitures	-	23,500	4,232	(19,268)
	<u>2,526,519</u>	<u>2,526,519</u>	<u>5,300,194</u>	<u>2,773,675</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Indigent Application Fee:				
Operating Expenses	<u>31,178</u>	<u>41,178</u>	<u>15,406</u>	<u>25,772</u>
Total Judicial	<u>31,178</u>	<u>41,178</u>	<u>15,406</u>	<u>25,772</u>
Human Services:				
Senior Citizen's Levy:				
Operating Expenses	<u>2,503,019</u>	<u>2,503,019</u>	<u>2,239,454</u>	<u>263,565</u>
Total Human Services	<u>2,503,019</u>	<u>2,503,019</u>	<u>2,239,454</u>	<u>263,565</u>
Total Expenditures	<u>2,534,197</u>	<u>2,544,197</u>	<u>2,254,860</u>	<u>289,337</u>
Net Change in Fund Balance	(7,678)	(17,678)	3,045,334	3,063,012
Fund Balance, Beginning of Year	47,921	47,921	47,921	-
Prior Year Encumbrances Appropriated	<u>6,178</u>	<u>6,178</u>	<u>6,178</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 46,421</u>	<u>\$ 36,421</u>	<u>\$ 3,099,433</u>	<u>\$ 3,063,012</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 251,500	\$ 201,500	\$ 193,502	\$ (7,998)
Investment Income	750	750	2,910	2,160
Other Revenue	500	500	413	(87)
	<u>252,750</u>	<u>202,750</u>	<u>196,825</u>	<u>(5,925)</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
DETAC:				
Personnel and Fringes	159,819	159,819	124,587	35,232
Operating Expenses	238,749	188,749	117,557	71,192
Prepaid Interest:				
Personnel and Fringes	5,343	5,343	-	5,343
Operating Expenses	1,977	1,977	1,500	477
	<u>405,888</u>	<u>355,888</u>	<u>243,644</u>	<u>112,244</u>
Total Expenditures				
Net Change in Fund Balance	(153,138)	(153,138)	(46,819)	106,319
Fund Balance, Beginning of Year	78,062	78,062	78,062	-
Prior Year Encumbrances Appropriated	2,913	2,913	2,913	-
	<u>2,913</u>	<u>2,913</u>	<u>2,913</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (72,163)</u>	<u>\$ (72,163)</u>	<u>\$ 34,156</u>	<u>\$ 106,319</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 464,500	\$ 464,500	\$ 445,300	\$ (19,200)
Other Revenue	20,000	20,000	15,963	(4,037)
Total Revenues	<u>484,500</u>	<u>484,500</u>	<u>461,263</u>	<u>(23,237)</u>
EXPENDITURES:				
Current:				
Public Works:				
C.D.B.G.:				
Personnel and Fringes	38,960	38,960	32,650	6,310
Operating Expenses	424,540	424,540	414,165	10,375
Capital Asset Expense	20,000	-	-	-
Housing Rehab:				
Operating Expenses	4,600	4,600	-	4,600
Project Advances:				
Operating Expenses	5,000	5,000	801	4,199
CEDA:				
Operating Expenses	<u>1,528</u>	<u>1,528</u>	<u>1,349</u>	<u>179</u>
Total Expenditures	<u>494,628</u>	<u>474,628</u>	<u>448,965</u>	<u>25,663</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(10,128)</u>	<u>9,872</u>	<u>12,298</u>	<u>2,426</u>
OTHER FINANCING SOURCES (USES):				
Advances In	50,000	50,000	15,000	(35,000)
Transfers In	500	500	500	-
Advances Out	<u>(30,000)</u>	<u>(50,000)</u>	<u>(15,000)</u>	<u>35,000</u>
Total Other Financing Sources (Uses)	<u>20,500</u>	<u>500</u>	<u>500</u>	<u>-</u>
Net Change in Fund Balance	10,372	10,372	12,798	2,426
Fund Balance, Beginning of Year	<u>43,782</u>	<u>43,782</u>	<u>43,782</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 54,154</u>	<u>\$ 54,154</u>	<u>\$ 56,580</u>	<u>\$ 2,426</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 110,000	\$ 110,000	\$ 96,762	\$ (13,238)
Intergovernmental	465,818	465,818	509,135	43,317
Fees, Fines and Forfeitures	10,000	10,000	9,833	(167)
Investment Income	-	-	1,832	1,832
Other Revenue	<u>287,735</u>	<u>287,735</u>	<u>185,948</u>	<u>(101,787)</u>
Total Revenues	<u>873,553</u>	<u>873,553</u>	<u>803,510</u>	<u>(70,043)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Drug Task Force:				
Operating Expenses	11,806	11,806	11,805	1
Prosecutor's Mandatory Fine:				
Personnel and Fringes	8,222	12,289	12,288	1
Operating Expenses	10,000	10,000	9,904	96
DETAC:				
Personnel and Fringes	213,934	213,934	138,160	75,774
Operating Expenses	58,883	58,883	9,364	49,519
Prosecutor's Law Enforcement Trust:				
Personnel and Fringes	45,806	64,229	62,242	1,987
Operating Expenses	100,000	100,000	89,711	10,289
Diversion Program:				
Personnel and Fringes	61,567	66,667	65,186	1,481
Operating Expenses	115,752	110,652	53,499	57,153
Victim Witness:				
Personnel and Fringes	122,709	128,462	108,041	20,421
Operating Expenses	9,156	9,156	9,156	-
Prosecutor's DJFS:				
Personnel and Fringes	245,749	243,309	185,381	57,928
Operating Expenses	-	2,440	2,440	-
Project Safe Neighborhood Grant:				
Operating Expenses	<u>-</u>	<u>-</u>	<u>1,776</u>	<u>(1,776)</u>
Total Expenditures	<u>1,003,584</u>	<u>1,031,827</u>	<u>758,953</u>	<u>272,874</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(130,031)</u>	<u>(158,274)</u>	<u>44,557</u>	<u>202,831</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, 2017
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
OTHER FINANCING SOURCES (USES):				
Transfers In	-	27,471	27,471	-
Total Other Financing Sources (Uses)	-	27,471	27,471	-
Net Change in Fund Balance	(130,031)	(130,803)	72,028	202,831
Fund Balance, Beginning of Year	426,819	426,819	426,819	-
Prior Year Encumbrances Appropriated	7,291	7,291	7,291	-
Fund Balance, End of Year	<u>\$ 304,079</u>	<u>\$ 303,307</u>	<u>\$ 506,138</u>	<u>\$ 202,831</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 120,650	\$ 120,650	\$ 143,234	\$ 22,584
Charges for Services	-	-	194,145	194,145
Fees, Fines and Forfeitures	33,000	33,000	37,696	4,696
Investment Income	-	-	1	1
Other Revenue	-	22,242	98,764	76,522
	<u>153,650</u>	<u>175,892</u>	<u>473,840</u>	<u>297,948</u>
EXPENDITURES:				
Current:				
Public Safety:				
Sheriff Law Enforcement Trust:				
Operating Expenses	2,915	95,156	82,998	12,158
Enforcement and Education:				
Personnel and Fringes	36,966	36,586	28,129	8,457
Operating Expenses	1,055	1,435	1,435	-
Jail Commissary Trust:				
Operating Expenses	5,930	45,930	28,785	17,145
Local Law Enforcement Block Grant 2002:				
Operating Expenses	-	49	49	-
Carry Concealed Weapon:				
Personnel and Fringes	21,262	40,146	40,030	116
Operating Expenses	30,259	50,259	44,325	5,934
Jail Pay for Stay:				
Operating Expenses	-	697	-	697
Sheriff 911 Wireless:				
Personnel and Fringes	93,820	93,820	678	93,142
Operating Expenses	30,464	70,464	53,729	16,735
	<u>222,671</u>	<u>434,542</u>	<u>280,158</u>	<u>154,384</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, 2017
 (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Net Change in Fund Balance	(69,021)	(258,650)	193,682	452,332
Fund Balance, Beginning of Year	471,261	471,261	471,261	-
Prior Year Encumbrances Appropriated	<u>19,191</u>	<u>19,191</u>	<u>19,191</u>	-
Fund Balance, End of Year	<u>\$ 421,431</u>	<u>\$ 231,802</u>	<u>\$ 684,134</u>	<u>\$ 452,332</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 187,404	\$ 394,221	\$ 394,221	\$ -
Charges for Services	374,000	374,000	356,286	(17,714)
Fees, Fines and Forfeitures	1,500	1,500	1,800	300
	<u>562,904</u>	<u>769,721</u>	<u>752,307</u>	<u>(17,414)</u>
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Community Corrections Grant:				
Personnel and Fringes	186,976	190,266	186,317	3,949
Operating Expenses	425	3,866	3,865	1
Clerk's Computer Maintenance:				
Operating Expenses	145,477	352,294	235,742	116,552
Computer Legal Research Services:				
Operating Expenses	36,882	56,882	43,297	13,585
Common Pleas Court Probation Fee:				
Personnel and Fringes	71,803	71,363	65,419	5,944
Operating Expenses	7,886	8,326	6,548	1,778
Jury Amenity:				
Operating Expenses	1,400	1,400	250	1,150
Common Pleas Special Projects:				
Personnel and Fringes	113,799	118,434	117,560	874
Operating Expenses	149,241	170,606	68,915	101,691
	<u>713,889</u>	<u>973,437</u>	<u>727,913</u>	<u>245,524</u>
Total Expenditures				
Net Change in Fund Balance	(150,985)	(203,716)	24,394	228,110
Fund Balance, Beginning of Year	1,001,229	1,001,229	1,001,229	-
Prior Year Encumbrances Appropriated	125,886	125,886	125,886	-
Fund Balance, End of Year	<u>\$ 976,130</u>	<u>\$ 923,399</u>	<u>\$ 1,151,509</u>	<u>\$ 228,110</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ 65,000	\$ 65,000	\$ 67,619	\$ 2,619
Total Revenues	<u>65,000</u>	<u>65,000</u>	<u>67,619</u>	<u>2,619</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Domestic Relations Judicial:				
Personnel and Fringes	77,529	35,582	13,946	21,636
Operating Expenses	<u>6,795</u>	<u>17,040</u>	<u>17,039</u>	<u>1</u>
Total Expenditures	<u>84,324</u>	<u>52,622</u>	<u>30,985</u>	<u>21,637</u>
Net Change in Fund Balance	(19,324)	12,378	36,634	24,256
Fund Balance, Beginning of Year	190,051	190,051	190,051	-
Prior Year Encumbrances Appropriated	<u>6,795</u>	<u>6,795</u>	<u>6,795</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 177,522</u>	<u>\$ 209,224</u>	<u>\$ 233,480</u>	<u>\$ 24,256</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 41,200	\$ 41,200	\$ 41,951	\$ 751
Total Revenues	<u>41,200</u>	<u>41,200</u>	<u>41,951</u>	<u>751</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Probate Computer Maintenance:				
Operating Expenses	15,000	15,000	9,000	6,000
Indigent Guardianship:				
Personnel and Fringes	-	3,717	3,717	-
Operating Expenses	40,600	36,883	22,209	14,674
Conduct of Business:				
Operating Expenses	700	700	-	700
Probate Computer Research:				
Operating Expenses	12,000	12,000	10,000	2,000
Probate Special Projects:				
Operating Expenses	<u>1,500</u>	<u>1,500</u>	<u>554</u>	<u>946</u>
Total Expenditures	<u>69,800</u>	<u>69,800</u>	<u>45,480</u>	<u>24,320</u>
Net Change in Fund Balance	(28,600)	(28,600)	(3,529)	25,071
Fund Balance, Beginning of Year	210,986	210,986	210,986	-
Prior Year Encumbrances Appropriated	<u>600</u>	<u>600</u>	<u>600</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 182,986</u>	<u>\$ 182,986</u>	<u>\$ 208,057</u>	<u>\$ 25,071</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,131,202	\$ 1,131,202	\$ 919,635	\$ (211,567)
Charges for Services	1,017,200	1,017,200	544,957	(472,243)
Fees, Fines and Forfeitures	-	-	205	205
Other Revenue	<u>198,380</u>	<u>198,380</u>	<u>15,900</u>	<u>(182,480)</u>
Total Revenues	<u>2,346,782</u>	<u>2,346,782</u>	<u>1,480,697</u>	<u>(866,085)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Mediation Pilot Project:				
Personnel and Fringes	110,417	110,417	83,685	26,732
Operating Expenses	6,740	6,740	2,896	3,844
Juvenile Court Legal Research:				
Operating Expenses	563	563	563	-
Felony Delinquent Care & Custody:				
Personnel and Fringes	830,808	830,808	527,113	303,695
Operating Expenses	417,039	417,039	350,425	66,614
VOCA/Court Appointed Special Advocate Grant:				
Personnel and Fringes	32,880	32,880	30,823	2,057
Operating Expenses	5,467	5,467	2,352	3,115
Mediation Service Fee:				
Personnel and Fringes	22,919	22,919	22,738	181
Operating Expenses	1,300	1,300	31	1,269
Title IV-E Contract:				
Personnel and Fringes	176,997	176,997	175,721	1,276
Operating Expenses	923,846	923,846	324,013	599,833
Title IV-E Juvenile Probation:				
Personnel and Fringes	278,354	278,354	63,976	214,378
Operating Expenses	168,092	168,092	165,917	2,175
SVAA Juvenile Grant:				
Personnel and Fringes	2,411	2,411	-	2,411
Juvenile Indigent Driver Alcohol:				
Personnel and Fringes	-	2,475	-	2,475
Operating Expenses	<u>2,475</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,980,308</u>	<u>2,980,308</u>	<u>1,750,253</u>	<u>1,230,055</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, 2017
(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Net Change in Fund Balance	(633,526)	(633,526)	(269,556)	363,970
Fund Balance, Beginning of Year	1,031,234	1,031,234	1,031,234	-
Prior Year Encumbrances Appropriated	<u>197,521</u>	<u>197,521</u>	<u>197,521</u>	-
Fund Balance, End of Year	<u>\$ 595,229</u>	<u>\$ 595,229</u>	<u>\$ 959,199</u>	<u>\$ 363,970</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Municipal Court Special Revenue Fund
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fees, Fines and Forfeitures	\$ -	\$ -	\$ 21,234	\$ 21,234
Total Revenues	-	-	21,234	21,234
EXPENDITURES:				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	21,234	21,234
Fund Balance, Beginning of Year	61,289	61,289	61,289	-
Fund Balance, End of Year	<u>\$ 61,289</u>	<u>\$ 61,289</u>	<u>\$ 82,523</u>	<u>\$ 21,234</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 71,000	\$ 71,000	\$ 65,322	\$ (5,678)
Other Revenue	-	-	10,000	10,000
Total Revenues	<u>71,000</u>	<u>71,000</u>	<u>75,322</u>	<u>4,322</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Clerk of Courts Home Arrest Monitoring:				
Operating Expenses	51,357	51,357	31,357	20,000
Common Pleas Clerk:				
Personnel and Fringes	<u>101,325</u>	<u>101,325</u>	<u>72,363</u>	<u>28,962</u>
Total Expenditures	<u>152,682</u>	<u>152,682</u>	<u>103,720</u>	<u>48,962</u>
Net Change in Fund Balance	(81,682)	(81,682)	(28,398)	53,284
Fund Balance, Beginning of Year	79,385	79,385	79,385	-
Prior Year Encumbrances Appropriated	<u>16,357</u>	<u>16,357</u>	<u>16,357</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 14,060</u>	<u>\$ 14,060</u>	<u>\$ 67,344</u>	<u>\$ 53,284</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 4,820	\$ (5,180)
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>4,820</u>	<u>(5,180)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive:				
Recorder Housing:				
Operating Expenses	<u>10,000</u>	<u>10,000</u>	<u>4,456</u>	<u>5,544</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>4,456</u>	<u>5,544</u>
Net Change in Fund Balance	-	-	364	364
Fund Balance, Beginning of Year	<u>10,669</u>	<u>10,669</u>	<u>10,669</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 10,669</u></u>	<u><u>\$ 10,669</u></u>	<u><u>\$ 11,033</u></u>	<u><u>\$ 364</u></u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Emergency Management Special Revenue Fund
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 303,500	\$ 303,500	\$ 300,339	\$ (3,161)
Other Revenue	<u>20,000</u>	<u>20,600</u>	<u>25,771</u>	<u>5,171</u>
Total Revenues	<u>323,500</u>	<u>324,100</u>	<u>326,110</u>	<u>2,010</u>
EXPENDITURES:				
Current:				
Public Safety:				
Emergency Planning:				
Operating Expenses	32,436	32,436	25,873	6,563
Hazardous Materials:				
Operating Expenses	53,932	53,932	23,165	30,767
EMA 911 Government Assistance:				
Operating Expenses	287,092	287,092	287,091	1
EMA Trust:				
Operating Expenses	<u>-</u>	<u>600</u>	<u>600</u>	<u>-</u>
Total Expenditures	<u>373,460</u>	<u>374,060</u>	<u>336,729</u>	<u>37,331</u>
Net Change in Fund Balance	(49,960)	(49,960)	(10,619)	39,341
Fund Balance, Beginning of Year	106,805	106,805	106,805	-
Prior Year Encumbrances Appropriated	<u>12,060</u>	<u>12,060</u>	<u>12,060</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 68,905</u>	<u>\$ 68,905</u>	<u>\$ 108,246</u>	<u>\$ 39,341</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Special Assessments	\$ 121,385	\$ 121,385	\$ 115,267	\$ (6,118)
Total Revenues	<u>121,385</u>	<u>121,385</u>	<u>115,267</u>	<u>(6,118)</u>
EXPENDITURES:				
Current:				
Public Works:				
Ditch Maintenance Rotary:				
Operating Expenses	<u>152,723</u>	<u>152,723</u>	<u>113,846</u>	<u>38,877</u>
Total Expenditures	<u>152,723</u>	<u>152,723</u>	<u>113,846</u>	<u>38,877</u>
Net Change in Fund Balance	(31,338)	(31,338)	1,421	32,759
Fund Balance, Beginning of Year	72,139	72,139	72,139	-
Prior Year Encumbrances Appropriated	<u>52,314</u>	<u>52,314</u>	<u>52,314</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 93,115</u>	<u>\$ 93,115</u>	<u>\$ 125,874</u>	<u>\$ 32,759</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 11,250	\$ 11,250	\$ -	\$ (11,250)
Fees, Fines and Forfeitures	168,000	168,000	226,818	58,818
Other Revenue	<u>2,500</u>	<u>2,500</u>	<u>5,957</u>	<u>3,457</u>
Total Revenues	<u>181,750</u>	<u>181,750</u>	<u>232,775</u>	<u>51,025</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial:				
Personnel and Fringes	87,820	87,820	87,670	150
Operating Expenses	<u>156,843</u>	<u>181,843</u>	<u>174,762</u>	<u>7,081</u>
Total Expenditures	<u>244,663</u>	<u>269,663</u>	<u>262,432</u>	<u>7,231</u>
Net Change in Fund Balance	(62,913)	(87,913)	(29,657)	58,256
Fund Balance, Beginning of Year	742,967	742,967	742,967	-
Prior Year Encumbrances Appropriated	<u>35,193</u>	<u>35,193</u>	<u>35,193</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 715,247</u>	<u>\$ 690,247</u>	<u>\$ 748,503</u>	<u>\$ 58,256</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	-	\$ 36,581	\$ 36,581
Total Revenues	-	-	36,581	36,581
EXPENDITURES:				
Debt Service:				
Bond Principal	710,000	800,000	800,000	-
Issue Costs - Refunding Bonds	-	-	84,332	(84,332)
Interest	416,743	326,743	288,368	38,375
Total Debt Service	1,126,743	1,126,743	1,172,700	(45,957)
Total Expenditures	1,126,743	1,126,743	1,172,700	(45,957)
Excess (Deficit) Revenues Over/ (Under) Expenditures	(1,126,743)	(1,126,743)	(1,136,119)	(9,376)
OTHER FINANCING SOURCES (USES):				
Proceeds of Refunding Bonds	-	-	4,840,000	4,840,000
Refunding Bond Premium	-	-	262,454	262,454
Payment to Refunded Bond Escrow Agent	-	-	(5,018,122)	(5,018,122)
Transfers In	1,076,743	1,076,743	1,123,789	47,046
Total Other Financing Sources (Uses)	1,076,743	1,076,743	1,208,121	131,378
Net Change in Fund Balance	(50,000)	(50,000)	72,002	122,002
Fund Balance, Beginning of Year	53,308	53,308	53,308	-
Fund Balance, End of Year	\$ 3,308	\$ 3,308	\$ 125,310	\$ 122,002

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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 195,000	\$ 195,000	\$ 75,000	\$ (120,000)
Charges for Services	-	-	119,525	119,525
Total Revenues	<u>195,000</u>	<u>195,000</u>	<u>194,525</u>	<u>(475)</u>
EXPENDITURES:				
Debt Service:				
Principal	125,000	125,000	125,000	-
Interest	<u>59,525</u>	<u>59,525</u>	<u>59,525</u>	<u>-</u>
Total Expenditures	<u>184,525</u>	<u>184,525</u>	<u>184,525</u>	<u>-</u>
Net Change in Fund Balance	10,475	10,475	10,000	(475)
Fund Balance, Beginning of Year	<u>14,826</u>	<u>14,826</u>	<u>14,826</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 25,301</u>	<u>\$ 25,301</u>	<u>\$ 24,826</u>	<u>\$ (475)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	\$ -	\$ 45,015	\$ 45,015
Total Revenues	<u>-</u>	<u>-</u>	<u>45,015</u>	<u>45,015</u>
EXPENDITURES:				
Capital Outlay:				
Capital Asset Expense	<u>6,620,961</u>	<u>6,920,686</u>	<u>3,705,135</u>	<u>3,215,551</u>
Total Capital Outlay	<u>6,620,961</u>	<u>6,920,686</u>	<u>3,705,135</u>	<u>3,215,551</u>
Debt Service:				
Principal	7,715,000	7,715,000	7,715,000	-
Issue Costs - Refunding Bonds	-	-	156,829	(156,829)
Interest	<u>60,381</u>	<u>60,381</u>	<u>60,381</u>	<u>-</u>
Total Debt Service	<u>7,775,381</u>	<u>7,775,381</u>	<u>7,932,210</u>	<u>(156,829)</u>
Total Expenditures	<u>14,396,342</u>	<u>14,696,067</u>	<u>11,637,345</u>	<u>3,058,722</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(14,396,342)</u>	<u>(14,696,067)</u>	<u>(11,592,330)</u>	<u>3,103,737</u>
OTHER FINANCING SOURCES (USES):				
Proceeds of Refunding Bonds	-	-	7,265,000	7,265,000
Refunding Bond Premium	-	-	606,829	606,829
Note Proceeds	7,715,000	7,715,000	-	(7,715,000)
Proceeds from Sale of Capital Assets	-	-	18,291	18,291
Transfers In	<u>601,046</u>	<u>760,069</u>	<u>713,023</u>	<u>(47,046)</u>
Total Other Financing Sources (Uses)	<u>8,316,046</u>	<u>8,475,069</u>	<u>8,603,143</u>	<u>128,074</u>
Net Change in Fund Balance	(6,080,296)	(6,220,998)	(2,989,187)	3,231,811
Fund Balance, Beginning of Year	5,485,541	5,485,541	5,485,541	-
Prior Year Encumbrances Appropriated	<u>729,447</u>	<u>729,447</u>	<u>729,447</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 134,692</u>	<u>\$ (6,010)</u>	<u>\$ 3,225,801</u>	<u>\$ 3,231,811</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other Revenue	\$ -	\$ 101,042	\$ 101,042	\$ -
Total Revenues	-	101,042	101,042	-
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	479,217	581,042	579,310	1,732
Total Capital Outlay	479,217	581,042	579,310	1,732
Debt Service:				
Principal	380,000	380,000	235,000	145,000
Interest	54,900	54,900	54,544	356
Total Debt Service	434,900	434,900	289,544	145,356
Total Expenditures	914,117	1,015,942	868,854	147,088
Excess (Deficit) Revenues Over/ (Under) Expenditures	(914,117)	(914,900)	(767,812)	147,088
OTHER FINANCING SOURCES (USES):				
Transfers In	784,900	784,900	639,900	(145,000)
Total Other Financing Sources (Uses)	784,900	784,900	639,900	(145,000)
Net Change in Fund Balance	(129,217)	(130,000)	(127,912)	2,088
Fund Balance, Beginning of Year	111,810	111,810	111,810	-
Prior Year Encumbrances Appropriated	69,217	69,217	69,217	-
Fund Balance, End of Year	<u>\$ 51,810</u>	<u>\$ 51,027</u>	<u>\$ 53,115</u>	<u>\$ 2,088</u>

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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 3,433,600	\$ 3,484,914	\$ 2,884,609	\$ (600,305)
Total Revenues	<u>3,433,600</u>	<u>3,484,914</u>	<u>2,884,609</u>	<u>(600,305)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>3,434,291</u>	<u>3,485,605</u>	<u>2,884,609</u>	<u>600,996</u>
Net Change in Fund Balance	(691)	(691)	-	691
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (691)</u>	<u>\$ (691)</u>	<u>\$ -</u>	<u>\$ 691</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,512,001	\$ 1,512,001	\$ 422,578	\$ (1,089,423)
Total Revenues	<u>1,512,001</u>	<u>1,512,001</u>	<u>422,578</u>	<u>(1,089,423)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>1,512,001</u>	<u>1,512,001</u>	<u>422,578</u>	<u>1,089,423</u>
Total Capital Outlay	<u>1,512,001</u>	<u>1,512,001</u>	<u>422,578</u>	<u>1,089,423</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
South Vienna Development Capital Projects Fund
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 29,000	\$ -	\$ -	\$ -
Special Assessments	<u>-</u>	<u>29,000</u>	<u>28,741</u>	<u>(259)</u>
Total Revenues	<u>29,000</u>	<u>29,000</u>	<u>28,741</u>	<u>(259)</u>
EXPENDITURES:				
Debt Service:				
Principal	55,000	55,000	55,000	-
Interest	<u>6,138</u>	<u>6,138</u>	<u>6,138</u>	<u>-</u>
Total Expenditures	<u>61,138</u>	<u>61,138</u>	<u>61,138</u>	<u>-</u>
Excess (Deficit) Revenues Over/ (Under) Expenditures	<u>(32,138)</u>	<u>(32,138)</u>	<u>(32,397)</u>	<u>(259)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>32,138</u>	<u>32,138</u>	<u>32,138</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>32,138</u>	<u>32,138</u>	<u>32,138</u>	<u>-</u>
Net Change in Fund Balance	-	-	(259)	(259)
Fund Balance, Beginning of Year	<u>7,047</u>	<u>7,047</u>	<u>7,047</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,047</u>	<u>\$ 7,047</u>	<u>\$ 6,788</u>	<u>\$ (259)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 157,132	\$ 567,832	\$ 473,864	\$ (93,968)
Total Revenues	<u>157,132</u>	<u>567,832</u>	<u>473,864</u>	<u>(93,968)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>107,132</u>	<u>517,832</u>	<u>473,864</u>	<u>43,968</u>
Total Expenditures	<u>107,132</u>	<u>517,832</u>	<u>473,864</u>	<u>43,968</u>
Net Change in Fund Balance	50,000	50,000	-	(50,000)
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ (50,000)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Total Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	123,510	123,510	123,510	-
Fund Balance, End of Year	\$ 123,510	\$ 123,510	\$ 123,510	\$ -

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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 392,269	\$ 392,269	\$ 145,474	\$ (246,795)
Total Revenues	<u>392,269</u>	<u>392,269</u>	<u>145,474</u>	<u>(246,795)</u>
EXPENDITURES:				
Capital Outlay:				
Operating Expenses	<u>392,269</u>	<u>392,269</u>	<u>145,474</u>	<u>246,795</u>
Total Expenditures	<u>392,269</u>	<u>392,269</u>	<u>145,474</u>	<u>246,795</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARK COUNTY, OHIO
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
 Chase Stewart Blind Relief Permanent Fund
 For the Year Ended December 31, 2017

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

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Chase Stewart Soldier Relief Permanent Fund
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Investment Income	\$ -	\$ -	\$ 1,662	\$ 1,662
Total Revenues	-	-	1,662	1,662
EXPENDITURES:				
Current:				
Human Services:				
Operating Expenses	25,000	25,000	2,729	22,271
Total Expenditures	25,000	25,000	2,729	22,271
Net Change in Fund Balance	(25,000)	(25,000)	(1,067)	23,933
Fund Balance, Beginning of Year	100,153	100,153	100,153	-
Fund Balance, End of Year	<u>\$ 75,153</u>	<u>\$ 75,153</u>	<u>\$ 99,086</u>	<u>\$ 23,933</u>

STATISTICAL



SECTION

CLARK COUNTY, OHIO

Statistical Tables

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

Contents

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

	2008	2009	2010	2011	2012	2013 (Restated)	2014 (Restated)	2015	2016	2017
Governmental Activities:										
Net Investment in Capital Assets	\$ 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	\$ 93,257,881
Restricted	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	65,190,380
Unrestricted	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)	(26,013,184)
Total Governmental Activities Net Position	\$ 135,033,258	\$ 136,688,538	\$ 132,748,020	\$ 136,542,480	\$ 143,791,075	\$ 153,019,437	\$ 100,770,638	\$ 116,465,142	\$ 129,855,499	\$ 132,435,077
Business-Type Activities:										
Net Investment in Capital Assets	\$ 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	\$ 14,861,112
Unrestricted	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	8,463,537
Total Business-Type Activities Net Position	\$ 14,905,389	\$ 16,496,227	\$ 18,217,838	\$ 19,133,072	\$ 19,326,041	\$ 24,880,855	\$ 21,813,780	\$ 22,231,412	\$ 22,817,414	\$ 23,324,649
Primary Government:										
Net Investment in Capital Assets	\$ 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	\$ 108,118,993
Restricted	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	65,190,380
Unrestricted	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)	(17,549,647)
Total Primary Government Net Position	\$ 149,938,647	\$ 153,184,765	\$ 150,965,858	\$ 155,675,552	\$ 163,117,116	\$ 177,900,292	\$ 122,584,418	\$ 138,696,554	\$ 152,672,913	\$ 155,759,726

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 2008 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)

	2008	2009	2010	2011	2012	2013 (Restated)	2014	2015	2016	2017
Expenses:										
Primary Government:										
Governmental Activities:										
General Government:										
Legislative & Executive	\$ 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	\$ 12,456,150
Judicial	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	14,764,707
Public Safety	14,986,140	15,934,293	15,650,852	15,593,910	15,147,247	16,059,605	16,897,710	16,202,935	17,363,981	18,558,353
Public Works	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	15,124,939
Health	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	18,788,505
Human Services	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	38,237,100
Conservation and Recreation	1,557,877	1,466,350	1,348,005	1,229,967	1,269,023	1,184,691	885,340	1,119,238	1,146,312	1,146,312
Interest Expense	730,966	693,816	633,765	667,772	644,560	554,685	516,708	482,957	481,330	438,946
Total Governmental Activities Expenses	<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>	<u>119,515,012</u>
Business-Type Activities:										
Sewer	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	4,058,570
Water	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	2,125,491
Total Business-Type Activities Expenses	<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>	<u>6,184,061</u>
Total Primary Government Expenses	<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>	<u>\$ 125,699,073</u>
Program Revenues:										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative & Executive	\$ 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	\$ 6,128,385
Judicial	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	2,700,558
Public Safety/Security of Persons & Property	1,034,224	580,686	560,545	678,879	622,662	755,296	612,300	592,518	785,517	564,754
Public Works	835,581	409,812	874,561	946,549	738,506	684,653	602,530	794,487	855,638	924,939
Health	631,827	1,045,435	907,876	878,987	837,182	569,051	483,685	1,112,169	1,072,985	994,357
Human Services	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	6,743,556
Conservation and Recreation	860,287	860,148	849,720	738,545	783,359	829,601	792,336	823,172	778,173	841,626
Operating Grants and Contributions	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	44,225,707
Capital Grants and Contributions	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	3,690,896
Total Governmental Activities Program Revenues	<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>	<u>66,814,778</u>
Business-Type Activities:										
Charges for Services:										
Sewer	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	4,241,391
Water	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	2,314,242
Capital Grants and Contributions	-	577,261	495,208	237,985	440,672	4,352,571	10,706	87,188	-	-
Total Business-Type Activities Program Revenues	<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>	<u>6,555,633</u>
Total Primary Government Program Revenues	<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>	<u>\$ 73,370,411</u>

(Continued)

CLARK COUNTY, OHIO

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

	2008	2009	2010	2011	2012	2013 (Restated)	2014	2015	2016	2017
Net (Expense)/Revenue:										
Governmental Activities	\$ (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)	\$ (52,700,234)
Business-Type Activities	(201,530)	1,534,675	1,302,516	843,473	157,128	5,279,981	973,563	142,190	296,371	371,572
Total Primary Government Net (Expense)/Revenue	\$ (36,841,213)	\$ (42,386,248)	\$ (48,050,330)	\$ (41,440,687)	\$ (41,527,914)	\$ (37,234,398)	\$ (41,869,221)	\$ (38,741,186)	\$ (42,682,409)	\$ (52,328,662)
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Taxes:										
Property Taxes Levied for:										
General Purposes	\$ 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	\$ 3,705,123
Department of Developmental Disabilities	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	10,070,223
Children's Services	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	5,843,394
Senior Citizen's	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	1,947,798
Permissive Sales	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	25,138,402
Grants and Contributions not Restricted to Specific Programs	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	6,147,505
Investment Income	2,912,840	1,352,245	805,754	1,088,538	622,591	882,881	249,910	946,667	1,022,118	817,002
Gain on Sale of Capital Assets	-	-	-	-	-	-	-	670,937	-	-
Other Revenue	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	1,610,365
Total Governmental Activities	47,381,677	45,576,203	45,412,328	46,078,620	48,933,637	51,856,822	52,350,735	54,577,880	56,369,137	55,279,812
Business-Type Activities:										
Investment Income	-	-	-	28	6	2,950	-	3,073	2,594	-
Other Revenue	64,638	56,163	419,095	71,733	35,835	299,958	145,822	272,369	287,037	135,663
Total Business-Type Activities	64,638	56,163	419,095	71,761	35,841	302,908	145,822	275,442	289,631	135,663
Total Primary Government	\$ 47,446,315	\$ 45,632,366	\$ 45,831,423	\$ 46,150,381	\$ 48,969,478	\$ 52,159,730	\$ 52,496,557	\$ 54,853,322	\$ 56,658,768	\$ 55,415,475
Change in Net Position										
Governmental Activities	\$ 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	\$ 2,579,578
Business-Type Activities	(136,892)	1,590,838	1,721,611	915,234	192,969	5,582,889	1,119,385	417,632	586,002	507,235
Total Primary Government Change in Net Position	\$ 10,605,102	\$ 3,246,118	\$ (2,218,907)	\$ 4,709,694	\$ 7,441,564	\$ 14,925,332	\$ 10,627,336	\$ 16,112,136	\$ 13,976,359	\$ 3,086,813

Source: Clark County Auditor's Office

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

	2008	2009	2010	2011 ¹	2012	2013	2014	2015	2016	2017
General Fund:										
Reserved	\$ 2,011,928	\$ 1,442,618	\$ 1,595,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	8,023,745	7,563,668	7,429,044	-	-	-	-	-	-	-
Nonspendable	-	-	-	831,198	599,373	876,872	551,979	769,125	731,342	805,303
Assigned	-	-	-	1,124,930	1,116,346	6,542,852	7,397,756	7,914,020	5,942,382	6,967,703
Unassigned	-	-	-	9,572,427	10,850,136	8,105,217	7,483,867	8,424,053	12,145,955	12,074,121
Total General Fund	\$ 10,035,673	\$ 9,006,286	\$ 9,024,147	\$ 11,528,555	\$ 12,565,855	\$ 15,524,941	\$ 15,433,602	\$ 17,107,198	\$ 18,819,679	\$ 19,847,127
All Other Governmental Funds:										
Reserved	\$ 6,221,539	\$ 5,918,512	\$ 4,940,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported In:										
Special Revenue Funds	25,845,217	23,284,059	23,964,674	-	-	-	-	-	-	-
Debt Service Funds	420,596	86,391	30,846	-	-	-	-	-	-	-
Capital Projects Funds	(7,398,862)	(1,007,973)	(1,060,827)	-	-	-	-	-	-	-
Permanent Funds	59,838	56,029	49,988	-	-	-	-	-	-	-
Nonspendable	-	-	-	932,945	664,245	512,442	441,207	309,287	400,057	296,983
Restricted	-	-	-	29,399,873	33,220,886	34,949,483	40,313,216	43,912,757	57,016,527	63,623,212
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	53,306	53,308	125,310
Unassigned	-	-	-	(522,283)	(1,627,588)	(1,842,453)	53,302	-	-	-
Total All Other Governmental Funds	\$ 25,148,328	\$ 28,337,018	\$ 27,924,777	\$ 29,810,535	\$ 32,257,543	\$ 33,619,472	\$ 39,290,500	\$ 43,000,592	\$ 57,350,919	\$ 63,886,636

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)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues:										
Taxes	\$ 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	\$ 21,566,538
Permissive Sales Tax	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	25,138,402
Intergovernmental	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	53,763,313
Charges for Services	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	16,799,543
Licenses and Permits	411,542	415,400	557,964	539,716	507,384	553,587	471,597	703,691	855,116	843,230
Fees, Fines and Forfeitures	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	1,055,057
Special Assessments	93,279	87,821	110,268	191,640	137,487	115,229	123,855	144,423	106,992	144,009
Investment Income	2,856,934	1,390,242	826,510	1,100,487	529,830	1,061,176	205,124	934,825	975,280	830,984
Other Revenue	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	1,610,365
Total Revenues	127,483,080	125,179,070	118,906,842	110,723,007	118,819,413	120,422,022	118,615,567	118,951,564	120,750,339	121,751,441
Expenditures:										
Current:										
General Government:										
Legislative and Executive	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	7,951,961
Judicial	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	13,568,430
Public Safety	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	17,923,191
Public Works	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	11,472,757
Health	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	16,640,747
Human Services	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	36,610,389
Conservation and Recreation	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	1,222,217
Capital Outlay	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	7,133,227
Debt Service:										
Principal	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	8,930,000
Issue Costs - Refunding Bonds										241,161
Interest	884,980	701,407	714,191	624,081	646,660	549,283	509,407	470,616	511,372	468,955
Total Expenditures	128,195,927	127,392,856	119,646,353	106,339,821	115,370,886	116,131,190	113,037,119	112,987,329	112,498,701	122,163,035
Excess Revenues over Expenditures	(712,847)	(2,213,786)	(739,511)	4,383,186	3,448,527	4,290,832	5,578,448	5,964,235	8,251,638	(411,594)
Other Financing Sources/(Uses):										
Bonds Issued	-	4,290,000	-	-	-	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	6,204	14,995	6,980	35,781	30,183	1,241	732,761	6,170	18,598
Transfers In	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	3,135,552
Other Financing Sources	-	76,885	2,455,000	-	-	-	-	-	-	-
Other Financing Sources - Proceeds of Refunding Debt	-	-	-	-	-	-	-	-	-	-
Premium on Refunding Bonds	-	-	-	-	-	-	-	-	-	12,105,000
Transfers Out	(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)	869,283
Other Financing Uses	-	-	(2,374,954)	-	-	-	-	-	-	(3,135,552)
Other Financing Uses - Payment to Refunded Debt Escrow Agent	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	4,373,089	345,131	6,980	35,781	30,183	1,241	732,761	7,811,170	(5,018,122)
Net Change in Fund Balance	(712,847)	2,159,303	(394,380)	4,390,166	3,484,308	4,321,015	5,579,689	6,696,996	16,062,808	7,563,165
Debt Service as a Percentage of Noncapital Expenditures	1.63%	1.38%	1.70%	1.90%	1.84%	1.74%	1.57%	1.46%	1.53%	8.53%

Source: Clark County Auditor's Office

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

<u>Year</u>	<u>General</u>	<u>Tangible ¹</u>	<u>Manufactured</u>	<u>Permissive ²</u>	<u>Total</u>
	<u>Property Tax</u>	<u>Personal</u> <u>Property Tax</u>	<u>Home Tax</u>	<u>Sales Tax</u>	
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
2017	21,526,111	-	40,427	25,138,402	46,704,940
% Change 2008 to 2017	<u>24.14%</u>	<u>-100.00%</u>	<u>-36.28%</u>	<u>33.77%</u>	<u>26.83%</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>
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
2017	3,705,123	10,070,223	5,843,394	1,947,798	21,566,538
% Change 2008 to 2017	<u>4.624%</u>	<u>1.974%</u>	<u>143.973%</u>	<u>-12.356%</u>	<u>19.587%</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			Manufactured Homes	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual Value
		Agricultural & Residential	Commercial & Industrial	Public Utility	Tangible Property	Public Utility						
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%	
2016	2017	1,799,243,800	439,638,400	655,920	-	114,242,700	7,930,860	2,361,711,680	14.450	6,519,635,766	36.22%	

Note:

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

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

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

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

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

Tax Year	Collection Year	Current Taxes		Current Taxes Collected as a		Total Taxes Collected	Delinquent Taxes Collected		Total Taxes Collected	Delinquent Taxes Collected as a		Total Collections as a % of Current Taxes Levied	Accumulated Delinquencies
		Levied	Collected	Percent of Taxes Levied	Taxes Collected		Percent of Total Taxes Collected	Taxes Collected		Percent of Total Taxes Collected			
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				
2016	2017	31,411,702	26,804,738	85.33%	983,615	27,788,353	3.54%	88.46%	3,623,349				

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:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Collection Year:	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
CLARK COUNTY ENTITIES:										
General Fund (Inside Millage)	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700	1.700
Board of Developmental Disabilities Levy	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500	5.500
Children's Services Levy	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Senior Citizen's Levy	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Clark County Park District Levy	-	-	-	-	0.600	0.600	0.600	0.600	0.600	0.600
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	13.850	14.450	14.450	14.450	14.450	14.450	14.450
OTHER ENTITIES:										
Health District	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Miami Conservancy District	0.032	0.032	0.032	-	-	-	-	-	-	-
Clark County Public Library	-	-	-	1.320	1.320	1.320	1.320	1.320	1.320	1.320
SCHOOL DISTRICTS:										
Clark Shawnee LSD	37.234	39.530	39.450	39.690	39.410	39.410	39.500	46.490	46.300	45.660
Greenon LSD	39.621	39.670	39.670	46.830	38.310	38.310	38.300	43.250	43.110	42.390
Northeastern LSD	47.021	48.030	48.060	48.080	48.100	48.100	48.080	48.090	48.080	48.010
Northwestern LSD	31.995	32.200	32.420	39.050	39.090	39.090	38.760	39.080	39.080	38.390
Southeastern LSD	41.955	41.860	41.830	41.540	41.390	41.390	40.680	40.600	40.610	40.320
Springfield CSD	63.253	63.730	64.820	65.250	64.020	64.020	64.600	65.050	65.260	64.930
Tecumseh LSD	45.040	45.240	45.440	45.760	45.780	45.780	46.020	45.790	46.120	45.460
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	35.800	35.400	43.900	42.700	41.600	41.600	42.700	42.200	40.200	40.330
Fairborn CSD	52.500	51.900	51.800	51.900	52.500	52.500	52.500	52.650	52.650	55.350
Yellow Springs EVSD	64.700	63.700	63.800	63.900	70.950	70.950	70.950	70.600	71.000	69.900
Greene County JVSD	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
MUNICIPALITIES:										
City of New Carlisle	7.750	9.000	9.000	9.000	11.000	11.000	11.000	11.000	11.000	11.000
City of Springfield	4.050	4.050	3.970	4.080	4.090	4.090	4.120	4.130	4.130	4.120
Village of Catawba	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600	1.600
Village of Donnelsville	9.500	9.500	9.500	9.500	9.500	9.500	9.500	9.500	9.500	9.500
Village of Enon	8.100	10.100	8.600	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	2.400	2.400	2.400	2.400	2.400	2.400	2.400	2.400	2.400
Village of Clifton	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	11.000	11.000
TOWNSHIPS:										
Bethel Township	7.250	7.200	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	9.400
Green Township - Fire District #1	6.600	7.600	7.600	7.600	7.600	7.600	7.600	7.600	9.100	9.100
Green Township - Fire District #2	8.100	9.100	9.100	9.100	9.100	9.100	9.100	9.100	10.600	10.600
Harmony Township	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400
Madison Township	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100	6.100
Mad River Township	6.000	6.000	5.000	5.800	5.800	5.800	5.800	7.500	7.500	7.000
Moorefield Township	5.050	5.050	5.050	5.050	7.050	7.050	7.050	8.050	8.050	8.050
Pike Township	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	12.350
Pleasant Township	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800	7.800
Springfield Township	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000

Note:

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

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO
Principal Property Taxpayers
2017 and 2008

Taxpayer	2017	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
City of Springfield Ohio	\$ 9,469,620	0.40%
Ohio Masonic Home	7,489,130	0.32%
Navistar Inc	5,917,250	0.25%
USPG Portfolio Six LLC	5,756,710	0.24%
Trilogy Healthcare of Springfield	5,427,910	0.23%
Aldi Inc	5,385,000	0.23%
Wal Mart Real Estate Business Trust	5,175,240	0.22%
ARCP MT Springfield OH LLC	4,047,800	0.17%
Emro Marketing Company	4,016,960	0.17%
Allied Park LLC	3,732,370	0.16%
Total	\$ 56,417,990	<u>2.39%</u>
Total Assessed Value	\$ <u>2,361,711,680</u>	
Taxpayer	2008	
	Taxable Assessed Value	% of Total County Taxable Assessed Value
Navistar International Corporation	\$ 13,541,050	0.54%
Walmart Real Estate Business Trust	8,199,500	0.33%
Upper Valley Mall LLC	7,158,090	0.29%
Springfield Commons Plaza LLC	6,186,810	0.25%
Gordon Foods Service Inc	5,991,840	0.24%
Ohio Masonic Home	5,686,880	0.23%
USPG Portfolio Two LLC	5,165,330	0.21%
American Security Insurance Company	4,970,010	0.20%
Emro Marketing Company	4,769,990	0.19%
Aldi Inc	3,726,180	0.15%
Total	\$ 65,395,680	<u>2.61%</u>
Total Assessed Value	\$ <u>2,506,250,643</u>	

The amounts presented represent the assessed values upon which the 2017 and 2008 taxes were levied.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Taxable Sales by Category

Last Ten Fiscal Years

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Regular Sales	*	\$ 4,846,439	\$ 4,900,610	\$ 4,951,517
Direct Pay	*	503,437	1,387,228	1,654,899
Sellers Use	*	2,003,984	2,074,683	2,067,068
Consumers Use	*	336,440	259,529	271,810
Motor Vehicle	*	2,474,042	2,592,357	2,851,958
Watercraft and Outboard Motors	*	23,157	25,988	19,537
Liquor Control	*	78,556	83,452	92,526
Voluntary Payments	*	11,674	18,962	24,912
Assessment Payments	*	231,177	108,490	103,504
Audit Payments	*	-	-	-
Sales Tax on Motor Fuel	*	7,661	2,980	3,453
Certified Assessment Payments	*	-	-	-
Statewide Master	*	8,389,331	8,352,971	8,591,566
Streamline Sales-Intrastate	*	5,134	7,750	8,927
Streamline Sales-Interstate	*	-	-	-
Streamline Use	*	-	-	-
Use Tax from Ohio IT 1040	*	-	-	-
Non-Resident Motor Vehicle	*	11,376	8,733	12,323
Transient Sales	*	-	-	-
Amnesty	*	-	-	4,626
Adjustments	*	-	-	-
Sales/Use Tax Refunds Approved	*	(54,485)	(176,178)	(77,935)
1% Administrative Rotary Fund	*	(188,679)	(196,475)	(205,806)
Total	<u>\$ 18,791,959</u>	<u>\$ 18,679,244</u>	<u>\$ 19,451,080</u>	<u>\$ 20,374,885</u>
Sales Tax Rate	1.50%	1.50%	1.50%	1.50%

Source: Ohio Department of Taxation

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

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

2012	2013	2014	2015	2016	2017
\$ 5,223,654	\$ 5,551,078	\$ 4,358,067	\$ 3,839,443	\$ 4,400,273	\$ 4,177,301
1,997,477	2,392,284	2,918,244	3,538,303	3,790,506	2,734,257
2,273,380	2,447,095	2,805,848	2,923,593	3,071,116	3,279,836
348,335	529,117	438,022	354,471	387,964	405,921
3,065,042	3,255,895	3,409,673	3,658,197	3,675,451	3,947,150
30,756	30,947	22,515	26,871	41,065	28,167
98,935	107,548	110,542	120,198	128,956	131,107
17,679	23,568	13,781	22,927	6,025	12,438
117,571	109,388	89,968	118,860	90,941	216,138
-	-	126,884	45,673	110,296	50,726
4,858	4,580	5,953	4,947	4,379	4,161
-	-	6,767	132,474	104,186	106,591
8,732,380	8,491,475	8,474,595	8,557,510	8,390,414	8,586,812
11,076	10,880	5,622	6,093	7,921	14,855
-	-	1,073	17,991	15,228	16,798
-	-	-	-	23	14
-	-	-	-	-	6,688
14,105	14,737	19,405	19,322	25,026	20,981
-	-	1,305,064	1,902,576	1,782,590	1,751,507
25,097	83,711	15,944	3,077	1,869	602
-	-	(162)	-	-	-
(52,535)	(50,210)	(30,727)	(24,941)	(33,316)	(99,724)
<u>(219,079)</u>	<u>(230,021)</u>	<u>(240,970)</u>	<u>(252,675)</u>	<u>(260,009)</u>	<u>(253,924)</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>	<u>\$ 25,138,402</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

CLARK COUNTY, OHIO

Sewer and Water Rates

Last Ten Fiscal Years

Year	Sewer		Water	
	(First 300 cubic ft.) Monthly Minimum	(Usage > 300 cubic ft.) Rate per 100 cubic ft.	(First 300 cubic ft.) Monthly Minimum	(Usage > 300 cubic ft.) Rate per 100 cubic ft.
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
2017	17.25	3.94	12.63	3.32

Source: Clark County Utilities Department



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

Year	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	Total Net Bonded Debt	% of Actual Taxable Value of Property ¹	Net Bonded Debt per Capita ²
	General Obligation Bonds	General Obligation Bonds			
2008	\$ 13,612,538	\$ 2,995,624	\$ 16,608,162	0.23%	\$ 118.78
2009	13,671,657	3,031,251	\$ 16,702,908	0.25%	119.59
2010	13,513,695	3,028,730	\$ 16,542,425	0.25%	119.58
2011	13,522,430	3,026,209	\$ 16,548,639	0.26%	120.19
2012	13,531,164	3,023,722	\$ 16,554,886	0.26%	120.66
2013	13,540,096	3,021,597	\$ 16,561,693	0.26%	121.63
2014	13,550,287	3,019,080	\$ 16,569,367	0.26%	121.34
2015	13,555,173	3,015,367	\$ 16,570,540	0.26%	121.88
2016	21,343,364	4,406,724	\$ 25,750,088	0.41%	191.04
2017	14,062,565	3,216,272	\$ 17,278,837	0.27%	128.41

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

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

Source: Regional Economic Information System, Bureau of Economic Analysis

Other Business-Type Activities Debt					
OPWC Loans	OWDA Loans	Total Primary Government	Personal Income	Total Debt Outstanding as a Percentage of Personal Income²	Total Debt Per Capita²
\$ 1,051,879	\$ -	\$ 17,660,041	\$ 4,518,060,000	0.39%	\$ 126.31
1,008,580	-	17,711,488	4,557,049,000	0.39%	126.81
985,684	171,582	17,699,691	4,617,096,000	0.38%	127.95
855,684	222,918	17,627,241	4,788,412,000	0.37%	128.02
768,072	586,042	17,909,000	5,017,886,000	0.36%	130.53
680,460	1,254,298	18,496,451	5,087,308,000	0.36%	135.84
2,028,978	6,312,825	24,911,170	4,995,211,000	0.50%	182.43
1,923,931	6,345,496	24,839,967	5,055,388,000	0.49%	182.70
2,079,653	6,062,969	33,892,710	5,103,858,000	0.66%	251.46
1,855,964	5,772,960	24,907,761	Not Available	Not Available	185.11

CLARK COUNTY, OHIO

Legal Debt Margin
Last Ten Fiscal Years

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
County Valuation	\$ <u>2,495,328,481</u>	\$ <u>2,399,947,701</u>	\$ <u>2,357,051,449</u>	\$ <u>2,305,055,220</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>54,883,212</u>	<u>52,498,693</u>	<u>51,426,286</u>	<u>50,126,381</u>
Total Direct Legal Debt Limitation	\$ <u>60,883,212</u>	\$ <u>58,498,693</u>	\$ <u>57,426,286</u>	\$ <u>56,126,381</u>
Amount of Debt Applicable to Debt Limitation:				
General Obligation Bonds	\$ 10,445,000	\$ 11,305,000	\$ 10,520,000	\$ 9,685,000
General Obligation Notes	2,630,000	435,000	405,000	640,000
Less: Amount Available in Debt Service	<u>(420,596)</u>	<u>(86,391)</u>	<u>(30,846)</u>	<u>(2,950)</u>
Amount of Debt Subject to Debt Limit	<u>12,654,404</u>	<u>11,653,609</u>	<u>10,894,154</u>	<u>10,322,050</u>
Legal Debt Margin	\$ <u>48,228,808</u>	\$ <u>46,845,084</u>	\$ <u>46,532,132</u>	\$ <u>45,804,331</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>79.22%</u>	<u>80.08%</u>	<u>81.03%</u>	<u>81.61%</u>
Unvoted Legal Debt Margin	\$ 24,953,285	\$ 23,999,477	\$ 23,570,514	\$ 23,050,552
Amount of Debt Subject to Limit	<u>12,654,404</u>	<u>11,653,609</u>	<u>10,894,154</u>	<u>10,322,050</u>
Unvoted Legal Debt Margin	\$ <u>12,298,881</u>	\$ <u>12,345,868</u>	\$ <u>12,676,360</u>	\$ <u>12,728,502</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	<u>49.29%</u>	<u>51.44%</u>	<u>53.78%</u>	<u>55.22%</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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</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>	<u>\$ 2,353,780,820</u>
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>49,709,083</u>	<u>49,480,728</u>	<u>49,227,221</u>	<u>49,118,418</u>	<u>49,088,151</u>	<u>51,344,521</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>	<u>\$ 57,344,521</u>
\$ 8,825,000	\$ 8,275,000	\$ 7,515,000	\$ 6,810,000	\$ 6,080,000	\$ 18,253,766
1,350,000	1,350,000	1,970,000	7,515,000	7,715,000	-
<u>(72,972)</u>	<u>(99,373)</u>	<u>(103,526)</u>	<u>(64,048)</u>	<u>(68,134)</u>	<u>(150,136)</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>18,103,630</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>\$ 39,240,891</u>
<u>81.87%</u>	<u>82.83%</u>	<u>83.01%</u>	<u>74.13%</u>	<u>75.08%</u>	<u>68.43%</u>
\$ 22,883,633	\$ 22,792,291	\$ 22,690,889	\$ 22,647,367	\$ 22,635,260	\$ 23,537,808
<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>18,103,630</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>\$ 5,434,178</u>
<u>55.85%</u>	<u>58.21%</u>	<u>58.66%</u>	<u>37.03%</u>	<u>39.36%</u>	<u>23.09%</u>

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

Year	Population	Total Personal Income	Per Capita Income	Unemployment Rate
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	5,103,858,000	37,866	5.2%
2017	134,557	Not Available	Not Available	4.8%

Source: Regional Economic Information System, Bureau of Economic Analysis

CLARK COUNTY, OHIO

Principal Employers
2017 and 2008

Employer	2017			2008		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Springfield Regional Hospital	2000+	1		1000+	5	
Assurant Specialty Property	1900+	2		1000+	1	
Navistar, Inc.	1800+	3		500-999	8	
Speedway LLC	1400+	4		1000+	3	
Springfield City Schools	1400+	5		1000+	4	
Ohio Air National Guard-178th OANG	1300+	6				
Clark County	1100+	7		1000+	2	
Dole Fresh Vegetables	800+	8		500-999	7	
Yamada North America, Inc.	600+	9				
City of Springfield	600+	10		500-999	6	
Kroger Co.				500-999	9	
Walmart				500-999	10	
Total	<u>13,082</u>		<u>21.55%</u>	<u>10,610</u>		<u>15.98%</u>
Total County Employment	<u>60,700</u>			<u>66,400</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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Governmental Activities:				
General Government:				
Legislative & Executive:				
Commissioners				
Number of Resolutions	991	1,087	1,123	1,069
Number of Meetings	58	59	62	65
Number of Hearings	21	14	16	9
Auditor				
Number of Non-Exempt Conveyances	2,521	2,294	2,456	2,190
Number of Exempt Conveyances	1,973	1,748	1,774	1,854
Number of Vendor Licenses Sold	190	174	162	121
Number of General Warrants Issued	35,186	32,280	32,127	29,316
Number of Payroll Warrants Issued	14,875	12,849	10,283	8,113
Number of Direct Deposit Statements	22,632	23,674	22,451	23,771
Number of Receipt Pay-Ins Issued	6,007	5,437	5,417	5,478
Number of Dog Tags Sold - Regular	24,860	19,420	25,038	24,418
Number of Dog Tags Sold - Kennel Sets	88	61	53	45
Treasurer				
Number of Parcels Billed	67,658	68,060	64,399	67,422
Real Estate Taxes Collected	\$ 107,893,678	\$ 110,220,440	\$ 111,373,522	\$ 116,860,345
Recorder				
Number of Deeds Recorded	5,323	6,467	4,738	6,156
Number of Mortgages Recorded	13,945	17,671	11,666	15,299
Number of Military Discharges Recorded	23	67	24	31
Board of Elections				
Number of Registered Voters	93,045	91,026	92,438	88,344
Number of Voters in Last General Election	62,947	40,274	47,004	42,347
Percentage of Registrered that Voted	67.65%	44.24%	50.85%	47.93%
Judicial:				
Clerk of Courts				
Number of Titles Issued	58,340	52,353	45,468	44,033
Common Pleas Court				
Number of Civil Cases Filed	1,724	1,654	1,862	1,616
Number of Criminal Cases Filed	1,161	1,080	988	1,005
Number of Certificates of Judgements Filed	1,638	1,354	1,331	1,329
Number of State Judgements Filed	1,802	2,159	2,235	2,167
Number of Garnishments Filed	100	146	290	310
Number of Appeals Filed	127	123	117	102
Domestic Relations Court				
Number of Domestic Cases Filed	691	600	682	767
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	571	578	572	541
Juvenile Court				
Number of Civil Cases Filed	771	664	709	696
Number of Criminal/Delinquent Cases Filed	2,282	2,068	1,762	1,543
Number of Traffic Cases Filed	702	666	617	563
Number of Adult Cases Filed	98	102	126	188

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
1,062	1,011	954	978	837	905
58	57	59	51	56	52
11	14	9	9	14	12
2,437	2,712	2,224	2,518	2,454	3,180
2,197	2,452	2,219	2,308	2,169	2,107
100	76	53	63	57	54
60,916	28,950	28,371	28,239	25,184	19,660
981	39	29	24	13	0
30,744	31,417	30,901	30,390	29,618	29,234
5,690	5,823	5,624	5,115	0	0
29,540	24,092	23,059	22,658	22,885	20,913
51	52	52	51	38	37
64,204	66,858	67,119	66,783	66,696	66,745
\$ 120,239,121	\$ 120,923,596	\$ 121,790,860	\$ 126,377,098	\$ 126,614,648	\$ 129,255,375
4,923	5,639	5,513	5,399	5,350	5,466
13,249	14,070	10,181	10,273	10,732	11,139
15	19	25	9	6	315
91,248	87,754	88,221	85,709	89,000	89,296
65,104	28,331	39,329	40,000	62,756	27,750
71.35%	32.28%	44.58%	46.67%	70.51%	31.08%
47,586	50,191	53,057	52,680	49,116	102,384
1,305	1,045	805	838	855	760
880	946	810	686	627	802
1,288	1,172	1,094	832	1,062	898
2,694	2,323	3,060	2,059	1,751	2,960
149	137	142	134	138	145
97	118	154	117	90	102
628	N/A	N/A	N/A	N/A	1,141
N/A	277	280	258	291	286
N/A	284	223	267	267	253
526	515	492	455	526	570
587	501	529	440	417	412
1,245	1,096	1,244	1,075	1,059	1,062
578	512	476	432	565	522
164	161	173	127	80	115

(Continued)

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Municipal Court				
Number of Civil Cases Filed	5,162	4,337	3,856	3,647
Number of Criminal	6,384	5,868	5,265	5,033
Number of Traffic Cases Filed	17,125	14,789	14,068	13,437
Number of Small Claims Filed	467	394	374	382
Probate Court				
Number of Estates Filed	743	756	729	777
Number of Guardianships Filed	201	220	249	196
Number of Adoptions Filed	69	59	52	76
Number of Marriages Filed	796	765	809	736
Prosecuting Attorney				
Number of Criminal Cases	1,078	1,080	883	894
Number of Civil Cases	N/A	N/A	269	289
Public Defender				
Number of Cases Filed	4,931	4,451	4,793	4,210
Public Safety:				
Sheriff				
Jail Operation				
Average Daily Jail Census	252.2	240.5	201.8	207.95
Prisoners Booked	4,968	5,017	4,641	4,326
Prisoners Released	5,007	4,997	4,652	4,331
Incarceration Facility				
Average Daily Jail Census	252.2	240.5	201.8	207.95
Prisoners Booked	4,968	5,017	4,641	4,326
Prisoners Released	5,007	4,997	4,652	4,331
Enforcement				
Number of Citations Issued	4,538	3,275	3,006	2,628
Number of Warrants Served	1,273	1,238	1,490	1,522
Number of Calls for Service	45,520	44,872	43,596	43,688
Number of Sheriff Vehicles	89	91	74	89
Number of Sheriff Sales - Real Estate	879	1,024	1,056	730
Emergency Management				
Number of Emergency Responses	2	1	4	11
Coroner				
Number of Cases Investigated	115	107	124	137
Number of Autopsies Performed	84	74	99	118
Public Works:				
Engineer				
Miles of Road Maintained	306.300	305.810	305.724	305.720
Miles of Road Resurfaced	7.000	7.300	14.500	5.500
Number of County Maintained Bridges	241	240	241	236
Community Development				
Number of Residential Permits Issued	344	304	307	341
Number of Commercial Permits Issued	142	109	105	91
Number of Inspections Performed	3,080	1,475	2,534	2,408

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
3,835	3,514	3,361	3,203	3,254	3,833
5,145	5,025	4,863	4,516	458	4,327
14,775	12,989	13,080	15,064	15,380	16,269
251	315	249	212	193	206
817	752	684	771	683	673
223	188	140	162	185	159
61	36	54	44	64	65
799	764	761	805	737	762
880	893	810	686	627	874
308	148	112	838	855	91
4,266	4,617	4,288	4,381	4,125	3,962
205.00	209.00	208.70	202.77	208.60	225.30
4,325	4,238	4,428	3,874	3,920	3,917
4,104	3,922	3,980	3,885	3,939	3,893
205.00	209.00	208.70	202.77	208.60	225.30
4,325	4,238	4,428	3,874	3,920	3,917
4,104	3,922	3,980	3,885	3,939	3,893
3,938	3,161	1,828	2,799	3,806	2,680
1,209	2,717	1,910	790	2,351	2,705
49,841	49,553	47,300	55,135	50,845	58,472
90	84	80	80	90	89
843	922	560	340	428	398
5	5	3	2	3	6
154	145	154	204	226	252
134	127	148	183	213	221
305.724	308.386	308.386	308.348	308.348	308.480
6.974	9.050	5.500	9.300	8.080	6.200
239	239	238	237	235	235
333	347	324	287	306	322
124	84	74	102	51	57
2,833	2,838	2,807	2,724	903	3,056

(Continued)

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Health:				
DoDD				
Number of Students Enrolled	348	287	289	298
Early Prevention Program	348	287	289	298
Number employed at Workshop	555	514	480	517
Human Services:				
Department of Jobs and Family Services				
Average Client Count - Food Stamps	19,023	22,452	24,326	28,711
Average Client Count - WIA	474	133	32	90
Average Client Count - Medicaid	26,908	29,326	31,503	32,504
Average Client Count - Job Placement	56	45	14	570
Average Client Count - Disability Assistance	401	354	292	265
Children's Services				
Total Referrals	1,560	1,144	1,293	1,293
Average Client Count - Foster Care	161	164	127	112
Average Client Count - Adoption	345	351	354	352
Child Support Enforcement Agency				
Number of Active Support Orders	15,101	15,032	16,628	16,019
Percentage Collected - Level of Service	61.86%	60.93%	62.40%	62.03%
Veteran's Services				
Number of Client Served	1,640	3,018	3,194	3,421
Amount of Financial Assistance Paid	\$ 212,021	\$ 156,914	\$ 191,511	\$ 212,880
Conservation & Recreation:				
Solid Waste				
Amount Recycled (in Tons:)	354	417	698	598
Residential Recycling	195	282	451	506
Special Event Recycling	28	22	193	37
Specialty Recycling	131	113	54	55
Gross Revenue Generated	\$ 1,081,110	\$ 1,056,714	\$ 887,000	\$ 876,082
Business-Type Activities:				
Sewer and Water Operations:				
Miles of Sanitary Sewer Lines	107	107	107	107
Miles of Water Mains	85	85	87	85
Number of Sewer and Water Treatment Facilities	4	4	4	3
	18 sewer /1	18 sewer /1	18 sewer /1	18 sewer /2
Number of Pumping Stations	water	water	water	water
Water Consumption (millions of gallons)	435	442	444	451
Wastewater Treated (millions of gallons)	1.8 mil gal/day	1.3 mil gal/day	1.3 mil gal/day	1.8 mil gal/day
Number of Sewer Customers	8,055	8,094	8,100	8,116
Number of Water Customers	6,852	6,887	6,891	6,906

N/A - Information not available.

Source: Corresponding Board/Department within Clark County.

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	307	353	410	414	517	497
	307	353	410	414	517	497
	260	206	170	120	40	30
	27,738	26,539	25,655	26,268	25,334	23,321
	146	68	147	185	72	61
	33,234	35,052	39,556	43,237	43,724	43,625
	709	130	713	704	630	399
	226	184	186	154	131	93
	1,250	985	1,187	838	1,149	1,260
	92	115	114	109	103	96
	371	345	362	345	331	331
	15,382	14,696	13,162	13,044	12,881	12,358
	63.33%	64.38%	64.38%	64.52%	65.90%	65.39%
	3,351	3,383	1,351	2,833	2,446	3,170
\$	\$ 188,355	\$ 161,708	\$ 161,107	\$ 114,157	\$ 125,198	\$ 140,430
	712	872	771	833	796	1,160
	611	672	620	774	693	1,043
	14	21	3	0	1	1
	87	179	148	59	103	117
\$	\$ 839,207	\$ 885,841	\$ 854,416	\$ 859,815	\$ 857,216	\$ 918,618
	108	108	108	108	108	108
	85	88	88	88	88.3	88.3
	3	3	3	3	3	3
	18 sewer /1	18 sewer /2	18 sewer /3	18 sewer /3	18 sewer /3	17 sewer /3
	water	water	water	water	water	water
	487	419	503	447	410	415
	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	1.57 mil gal/day
	8,134	8,134	8,151	8,169	8,319	8,201
	6,915	6,926	6,998	7,029	7,044	7,059

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

	<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>	<u>2017</u>
Governmental Activities:										
General Government:										
Legislative & Executive										
Commissioners	9	9	9	9	9	7	8	6	11	11
Auditor	18	15	15	15	16	15	18	19	19	18
Treasurer	12	9	9	9	9	9	10	9	10	10
Recorder	6	6	6	6	6	5	6	5	6	7
Board of Elections	8	9	8	9	7	8	8	7	8	9
Data Processing	1	1	1	1	1	1	1	1	1	1
Information Systems	3	3	3	3	3	4	5	6	6	5
Judicial										
Common Pleas Court	15	14	14	14	15	15	14	17	17	17
Probate Court	8	8	8	8	7	7	7	7	7	7
Juvenile Court	88	89	81	76	80	76	75	79	76	74
Municipal Court	6	6	6	6	6	6	6	3	3	6
Domestic Relations Court	7	8	8	8	8	8	8	8	8	8
Clerk of Courts	27	24	23	21	20	23	22	24	23	16
Prosecuting Attorney	22	23	23	23	24	23	25	30	26	25
Public Defender	10	10	9	9	8	8	8	10	9	9
Law Library	1	1	1	1	1	1	1	3	1	1
Public Safety										
Sheriff	160	156	153	150	152	159	156	171	184	167
Emergency Management	2	2	2	1	1	1	1	3	2	3
Coroner	3	3	3	3	3	3	3	3	3	3
Public Works										
Engineer	55	53	52	55	52	47	47	43	41	41
Building and Grounds	18	18	17	16	19	19	19	18	19	20
Community Development	-	-	11	10	10	11	11	17	12	11
Building Regulations	8	-	-	-	-	-	-	-	-	-
Planning Commission	10	12	-	-	-	-	-	-	-	-
Health										
DoDD	281	254	242	231	217	189	154	188	183	152
Human Services										
Department of Jobs & Family Services	201	173	165	154	164	155	160	170	171	171
Child Support Enforcement Agency	61	50	50	46	48	45	45	46	44	44
Veteran's Services	7	5	7	8	7	9	8	9	7	8
Human Resources	-	-	-	-	-	3	6	6	6	5
Conservation & Recreation										
Solid Waste	-	4	5	4	4	4	3	4	3	3
Business-Type Activities:										
Utilities Department	27	24	22	22	23	23	22	25	22	21
	<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>	<u>873</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

	2008 as reclassified	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental Activities:										
General Government:										
Legislative and Executive:										
Land	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888	\$ 7,204,888
Construction in Progress	20,489	-	-	-	-	-	-	-	-	-
Buildings	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	21,791,814
Improvements	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	33,000,075
Machinery & Equipment	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	2,964,063
Judicial:										
Improvements	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	1,669,005
Machinery & Equipment	467,123	503,617	583,251	546,269	544,395	591,053	641,246	680,700	692,315	728,497
Public Safety:										
Buildings	-	-	-	-	-	-	132,733	132,733	132,733	-
Improvements	162,900	162,900	162,900	162,900	162,900	162,900	193,028	594,889	668,389	711,737
Machinery & Equipment	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	4,648,460
Public Works:										
Construction in Progress	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	11,947,666
Infrastructure	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	130,343,846
Buildings	8,497	8,497	39,562	39,562	39,562	39,562	39,562	89,538	58,473	100,444
Improvements	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	11,769,381
Machinery & Equipment	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	7,879,512
Health:										
Buildings	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	2,643,485
Improvements	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	8,382,479
Machinery & Equipment	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	4,064,856
Human Services:										
Buildings	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664	3,843,664
Improvements	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	3,545,429
Machinery & Equipment	886,588	1,095,614	1,095,614	767,386	818,579	863,529	863,529	901,694	956,131	994,140
Conservation/Recreation:										
Improvements	17,793	17,793	17,793	94,787	76,994	76,994	379,461	444,514	711,908	878,557
Machinery & Equipment	39,842	27,678	27,678	27,678	-	-	-	-	30,000	30,000
	<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>	<u>\$ 259,141,998</u>

Source: Clark County Auditor's Office





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, 14 2018