



OHIO AUDITOR OF STATE
KEITH FABER



CLARK COUNTY
DECEMBER 31, 2024

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| Granting Agency Pass through entity Grant Name | Grant Number | Federal AL Number | Passed Through to Subrecipients | Total Federal Expenditures | Non-Cash Expenditures |
|---|---------------------|-------------------------|---------------------------------------|----------------------------------|--------------------------|
| U.S. Department of Agriculture: | | | | | |
| Passed through: | | | | | |
| Ohio Department of Education and Workforce: | | | | | |
| Child Nutrition Cluster: | | | | | |
| School Breakfast Program | 069997-05PU-2024 | 10.553 | \$ - | \$ 6,806 | \$ - |
| National School Lunch Program | 069997-LLP4-2024 | 10.555 | - | 10,845 | - |
| National School Lunch Program - Non-Cash Assistance | 069997-LLP1-2024 | | - | 2,878 | - |
| Total National School Lunch Program | N/A | | - | - | 3,256 |
| Total Child Nutrition Cluster | | | - | 13,723 | 3,256 |
| | | | - | 20,529 | 3,256 |
| Passed through: | | | | | |
| Ohio Department of Job and Family Services: | | | | | |
| SNAP Cluster: | | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | G-2425-11-6119 | 10.561 | - | 1,797,487 | - |
| Total U.S. Department of Agriculture | | | - | 1,818,016 | 3,256 |
| 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-D-23-1AL-1 | 14.228 | | 12,252 | |
| | B-F-22-1AL-1 | | - | 86,149 | - |
| | B-X-22-1AL-1 | | - | 381,071 | - |
| Total Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | | | - | 479,472 | - |
| Home Investment Partnerships Program | B-C-21-1AL-2 | 14.239 | - | 160,217 | - |
| Total U.S. Department of Housing and Urban Development | | | - | 639,689 | - |
| U.S. Department of Justice: | | | | | |
| Passed through: | | | | | |
| Office of the Ohio Attorney General: | | | | | |
| Crime Victim Assistance | 2024-VOCA-135504915 | 16.575 | - | 24,219 | - |
| | 2025-VOCA-135903046 | | - | 10,427 | - |
| | 2024-VOCA-135503468 | | - | 44,829 | - |
| | 2025-VOCA-135905754 | | - | 23,384 | - |
| | 2024-VOCA-135503175 | | - | 16,169 | - |
| | 2025-VOCA-135905762 | | - | 4,185 | - |
| Total Crime Victim Assistance | | | - | 123,213 | - |
| Total U.S. Department of Justice | | | - | 123,213 | - |
| U.S. Department of Labor: | | | | | |
| Passed through: | | | | | |
| Greater Ohio Workforce Investment Board, Inc.: | | | | | |
| Employment Service Cluster: | | | | | |
| Employment Service/Wagner-Peyser Funded Activities | 2020/21-7312-1 | 17.207 | - | 11,971 | - |
| Unemployment Insurance | 2020/21-7312-1 | 17.225 | - | 9,672 | - |
| Trade Adjustment Assistance | 2020/21-7312-1 | 17.245 | - | 1,931 | - |
| WIOA Cluster: | | | | | |
| WIOA Adult Program | 2020/21-7312-1 | 17.258 | - | 114,066 | - |
| WIOA Youth Activities | 2020/21-7312-1 | 17.259 | - | 294,239 | - |
| WIOA Dislocated Worker Formula Grants | 2020/21-7312-1 | 17.278 | - | 108,899 | - |
| Total WIOA Cluster | | | - | 517,204 | - |
| Total U.S. Department of Labor | | | - | 540,778 | - |

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

| Granting Agency Pass through entity Grant Name | Grant Number | Federal AL Number | Passed Through to Subrecipients | Total Federal Expenditures | Non-Cash Expenditures |
|---|---|-------------------------|---------------------------------------|----------------------------------|--------------------------|
| U.S. Department of Transportation: | | | | | |
| Passed through: | | | | | |
| Ohio Department of Transportation: | | | | | |
| Highway Planning and Construction | PID #109441 | 20.205 | - | 1,024,914 | - |
| | PID #109451 | | - | 5,611 | - |
| | PID #114352 | | - | 146,774 | - |
| Total Highway Planning and Construction | | | - | 1,177,299 | - |
| Passed through: | | | | | |
| Ohio Department of Public Safety: | | | | | |
| Highway Safety Cluster | | | | | |
| State and Community Highway Safety | STEP-2024-Clark County Sheriff's Of-00042 | 20.600 | - | 25,331 | - |
| | STEP-2025-Clark County Sheriff's Of-00042 | 20.600 | - | 6,336 | - |
| Total Highway Safety Cluster | | | - | 31,667 | - |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | IDEP-2024-Clark County Sheriff's Of-00042 | 20.608 | - | 6,017 | - |
| | IDEP-2025-Clark County Sheriff's Of-00042 | 20.608 | - | 3,056 | - |
| | | | - | 9,073 | - |
| Total U.S. Department of Transportation | | | - | 1,218,039 | - |
| U.S. Department of the Treasury: | | | | | |
| Passed through: | | | | | |
| Ohio Office of Budget and Management: | | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | HB481-CRF-Local | 21.027 | - | 4,896,830 | - |
| Ohio Department of Job and Family Services: | | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | G-2425-11-6119 | 21.027 | - | 210,936 | - |
| Ohio Network of Children's Advocacy Centers: | | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | ONCAC | 21.027 | - | 44,044 | - |
| Ohio Department of Development: | | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | LED-2023-203561 | 21.027 | - | 255,962 | - |
| Ohio Department of Public Safety: | | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 2022-AR-LEP-975S | 21.027 | - | 276,922 | - |
| Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds and U.S. Department of the Treasury | | | - | 5,684,694 | - |
| U.S. Department of Energy: | | | | | |
| Passed through: | | | | | |
| Ohio Department of Development: | | | | | |
| State Energy Program | OEEG24-EEPOC205396 | 81.041 | | 250,000 | |
| | OEEG24-EEPOC205395 | | - | 250,000 | - |
| Total State Energy Program and U.S. Department of Energy | | | - | 500,000 | - |
| U.S. Department of Education: | | | | | |
| Passed through: | | | | | |
| Ohio Department of Developmental Disabilities: | | | | | |
| Special Education-Grants for Infants and Families | H181A220024 | 84.181 | - | 201,232 | - |
| | H181A230024 | | - | 73,745 | - |
| Total Special Education- Grants for Infants and Families and U.S. Department of Education | | | - | 274,977 | - |
| U.S. Department of Health and Human Services: | | | | | |
| Passed through: | | | | | |
| Ohio Department of Job and Family Services: | | | | | |
| Title IV-E Kinship Navigator Program | G-2425-11-6119 | 93.471 | - | 14,267 | - |
| Title IV-E Prevention Program | G-2425-11-6119 | 93.472 | - | 18,805 | - |
| MaryLee Allen Promoting Safe and Stable Families Program | G-2425-11-6119 | 93.556 | - | 28,715 | - |
| Temporary Assistance for Needy Families | G-2425-11-6119 | 93.558 | 619,173 | 3,181,428 | - |
| Child Support Services | G-2425-11-6119 | 93.563 | - | 1,993,998 | - |
| Refugee and Entrant Assistance State / Replacement Designee Administered Programs | G-2425-11-6119 | 93.566 | - | 64,691 | - |

CLARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

| Granting Agency Pass through entity Grant Name | Grant Number | Federal AL Number | Passed Through to Subrecipients | Total Federal Expenditures | Non-Cash Expenditures |
|--|--------------------------|----------------------------------|--|---|----------------------------------|
| CCDF Cluster: Child Care and Development Block Grant and CCDF Cluster | G-2425-11-6119 | 93.575 | - | 207,060 | - |
| Stephanie Tubbs Jones Child Welfare Services Program | G-2425-11-6119 | 93.645 | - | 75,984 | - |
| Foster Care Title IV-E | G-2425-11-6119 | 93.658 | - | 1,498,628 | - |
| Adoption Assistance | G-2425-11-6119 | 93.659 | - | 1,562,501 | - |
| Social Services Block Grant | G-2425-11-6119 | 93.667 | 62,061 | 1,414,589 | - |
| Passed through: Ohio Department of Developmental Disabilities: Social Services Block Grant | 2301OHSOSR | 93.667 | - | 88,154 | - |
| Total Social Services Block Grant | | | 62,061 | 1,502,743 | - |
| Passed through: Ohio Department of Job and Family Services: John H. Chafee Foster Care Program for Successful Transition to Adulthood | G-2425-11-6119 | 93.674 | - | 61,773 | - |
| COVID-19 Elder Abuse Prevention Interventions Program | G-2425-11-6119 | 93.747 | - | 3,294 | - |
| Medicaid Cluster: Medical Assistance Program and Medicaid Cluster | G-2425-11-6119 | 93.778 | - | 1,844,631 | - |
| Passed through: Supreme Court of Ohio: State Court Improvement Program | 2302OHSCIP 2402OHSCIP | 93.586 | - - | 77,838 42,832 | - - |
| Total State Court Improvement Program | | | - | 120,670 | - |
| Total U.S. Department of Health and Human Services | | | 681,234 | 12,179,188 | - |
| U.S. Department of Homeland Security | | | | | |
| Passed through: Ohio Department of Public Safety: Emergency Management Performance Grants | EMC-2023-EP-00003 | 97.042 | - | 78,139 | - |
| BRIC: Building Resilient Infrastructure and Communities | EMC-2022-BR-020-0012 | 97.047 | - | 18,021 | - |
| Homeland Security Grant Program | EMW-2023-SS-0024 | 97.067 | - | 18,880 | - |
| Total U.S. Department of Homeland Security | | | - | 115,040 | - |
| Total Expenditures of Federal Awards | | | \$ 681,234 | \$ 23,093,634 | \$ 3,256 |

The accompanying notes are an integral part of this schedule.

CLARK COUNTY, OHIO
Notes to the Schedule of Expenditures of Federal Awards
2 CFR § 200.510(b)(6)
For the Year Ended December 31, 2024

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, 2024. 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). Expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be limited as to reimbursement. 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 Job and Family Services to other governments or not-for-profit agencies (subrecipients).

As a pass-through entity, the County has certain compliance requirements, such as monitoring its subrecipients to help assure they use subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals. 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.

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2024, the County made allowable transfers of \$866,934 from the Temporary Assistance for Needy Families (TANF) (AL #93.558) program to the Social Services Block Grant (SSBG) (AL #93.667) program. The Schedule shows the County spent approximately \$3,181,428 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed.

CLARK COUNTY, OHIO

Notes to the Schedule of Expenditures of Federal Awards

2 CFR § 200.510(b)(6)

For the Year Ended December 31, 2024

The following table shows the gross amount drawn for the TANF program during fiscal year 2024 and the amount transferred to the Social Services Block Grant program.

| | |
|---|------------------|
| Temporary Assistance for Needy Families | \$ 4,048,362 |
| Transfer to Social Services Block Grant | <u>(866,934)</u> |
| Total Temporary Assistance for Needy Families | \$ 3,181,428 |

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OHIO AUDITOR OF STATE KEITH FABER

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

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

To the Board of County Commissioners, County Auditor, and County Treasurer:

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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 28, 2025, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62* and GASB Statement 101, *Compensated Absences*.

Report on Internal Control Over Financial Reporting

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

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

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 County'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 as item 2024-002 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings as item 2024-001 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2024-001 and 2024-003.

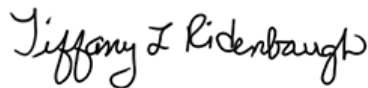
County's Responses to Findings

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

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.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 28, 2025

OHIO AUDITOR OF STATE KEITH FABER

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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

To the Board of County Commissioners, County Auditor, and County Treasurer:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Clark County's, (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Clark County's major federal programs for the year ended December 31, 2024. Clark County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Clark County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

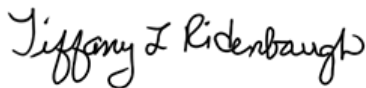
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Clark County, (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 28, 2025, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62* and GASB Statement 101, *Compensated Absences*. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to July 28, 2025. 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. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 8, 2025

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CLARK COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|---|--|
| (d)(1)(i) | Type of Financial Statement Opinion | Unmodified |
| (d)(1)(ii) | Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)? | Yes |
| (d)(1)(ii) | Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)? | Yes |
| (d)(1)(iii) | Was there any reported material noncompliance at the financial statement level (GAGAS)? | Yes |
| (d)(1)(iv) | Were there any material weaknesses in internal control reported for major federal programs? | No |
| (d)(1)(iv) | Were there any significant deficiencies in internal control reported for major federal programs? | No |
| (d)(1)(v) | Type of Major Programs' Compliance Opinion | Unmodified |
| (d)(1)(vi) | Are there any reportable findings under 2 CFR § 200.516(a)? | No |
| (d)(1)(vii) | Major Programs (list): | COVID-19 Coronavirus State and Local Fiscal Recovery Funds (AL #21.027) Child Support Services (AL #93.563) Foster Care Title IV-E (AL #93.658) Medicaid Cluster (AL #93.778) |
| (d)(1)(viii) | Dollar Threshold: Type A/B Programs | Type A: > \$ 750,000 Type B: all others |
| (d)(1)(ix) | Low Risk Auditee under 2 CFR § 200.520? | No |

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2024-001

Children's Services Fund Transfers – Noncompliance and Significant Deficiency

Ohio Rev. Code § 5705.14 indicates no transfer shall be made from one fund of a subdivision to any other fund, by order of the court or otherwise, except as allowed in 5705.14 (A) through (K).

FINDING NUMBER 2024-001
(Continued)

Due to improper knowledge of budgetary law, during 2024, the County transferred \$462,820 from the Children's Services Fund to the Child Support Fund and \$179,781 from the Children's Services Fund to the Department of Jobs and Family Services (JFS) Fund. Although the transfers were made to reimburse the Child Support and JFS funds for allowable activities, transfers from the Children's Services fund are not authorized per Ohio Rev. Code §5705.14(A) through (K). The transfers were reclassified during the compilation of the County's financial statements as revenues and expenditures rather than interfund transfers.

Failure to record and correctly classify financial activity in the accounting records and financial statements may impact the users' understanding of the financial operations, the Board's ability to make sound financial decisions or comply with budgetary law. The illegal transfer of funds can result in findings for adjustment.

To improve financial accountability, the County should review the Ohio Revised Code prior to the transfer of funds to verify they are legal and proper.

Officials' Response

See Corrective Action Plan on page 19.

FINDING NUMBER 2024-002

Financial Reporting – Material Weakness

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16. Governmental Accounting Standards Board (GASB) Cod. 1100 paragraph .101 states a governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles, and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions.

Due to lack of controls over financial reporting, the following misstatements were identified on the County's financial statements and/or accounting records:

- Due from other governments and Unavailable revenues – intergovernmental were overstated by \$440,406 for the Job & Family Services Fund, which also resulted in overstatement of Due from other governments, operating grants & contributions- Human Services, and net position restricted for Job & Family Services within Governmental activities;
- Unearned revenue and intergovernmental revenue were overstated and understated, respectively, by \$1,038,414 for the General fund, which also resulted in overstatement of unearned revenue and understatement of operating grants & contributions- Legislative & Executive for Governmental activities;
- The restricted balance of the Commissioners fund was overstated by \$580,737 due to the improper classification of the severance reserve fund which should have been classified as committed fund balance as it is funded by transfers from other County funds and does not have external restrictions;
- Long term liabilities due within one year was overstated and long term liabilities amounts due in more than one year were understated by \$666,000 for Governmental activities;
- Insurance proceeds, in the amount of \$290,000, in the Sewer fund were incorrectly classified as charges for services. The insurance proceeds were also incorrectly shown as cash flows from operating activities instead of cash flows from capital and related financing activities on the Statement of Cash Flows and as charges for services instead of capital grants and contributions on the Statement of Activities; and

FINDING NUMBER 2024-002
(Continued)

- Sewer and Water grants in the amounts of \$18,573 and \$3,525, respectively, were incorrectly shown as cash flows from noncapital activities instead of cash flows from capital and related financing activities on the Statement of Cash Flows.

The above misstatements have been adjusted on the County's financial statements and accounting records, as applicable. In addition to the items noted above, we also identified misstatements ranging from \$10,559 to \$5,850,820 which we have brought to management's attention. Changes to management's discussion and analysis, the notes to the basic financial statements, and supplementary information, including combining financial statements, budgetary schedules, and the statistical section were also required.

The failure to properly classify financial activity and balances in the basic financial statements may impact the users' understanding of the financial operations, the Commissioners' and management's ability to make sound financial decisions or comply with budgetary laws and could result in materially misstated financial reports.

The County should establish and implement additional procedures to provide assurance over the accuracy of information reported within the financial statements and to assist in the effective management and reporting of financial resources.

Officials' Response

See Corrective Action Plan on page 19.

FINDING NUMBER 2024-003

Budgetary – Noncompliance

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

Ohio Rev. Code § 5705.39 provides that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure therefrom, as certified by the county budget commission, or in case of appeal, by the board of tax appeals. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. For purposes of this section of the Ohio Revised Code, estimated revenue is commonly referred to as "estimated resources" because it includes unencumbered fund balances.

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless the fiscal officer of the subdivision or taxing authority has certified that (a) the expenditure has been appropriated as provided in Chapter 5705; and (b) the expenditure has been appropriated by the subdivision's or taxing unit's legislative authority.

At December 31, 2024, the Community & Economic Development and Re-Entry funds' actual revenues were \$1,286,725 and \$33,333 less, respectively, than the funds' final estimated revenues and the County did not request an amended certificate or reduction of appropriations which caused negative unencumbered balances at year end of \$1,039,235 and \$20,833, respectively.

FINDING NUMBER 2024-003
(Continued)

Additionally, the County's final appropriations exceeded the amount certified as available by the budget commission in the WIA and Ditch Maintenance funds by \$127,913 and \$215,778, respectively.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the County's Sheriff Policing Rotary, Unforfeited Land Sale, and Unclaimed Money funds had expenditures in excess of appropriations of \$463,436, \$51,105 and \$96,643, as of December 31, 2024, respectively. In addition, there were several funds that had expenditures exceeding appropriations at the legal level of control.

Failure to limit appropriations to the amount certified by the budget commission due to deficiencies in the County's compliance monitoring policies and procedures could result in overspending and negative cash fund balances. Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The County should draft, approve, and implement procedures to compare appropriations to estimated resources and, if adequate resources are available for additional appropriations, the County should submit an amended certificate of estimated resources to the budget commission for certification. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by the Board of County Commissioners to reduce the appropriations. The Board of County Commissioners should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations.

Additionally, the County Auditor should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

Officials' Response

See Corrective Action Plan on page 19.

| |
|--|
| 3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS |
|--|

None.



SASHA L. RITTENHOUSE

CHARLES A. PATTERSON

MELANIE F. WILT

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

**Clark County, Ohio
Summary Schedule of Prior Audit Findings
2 CFR § 200.511(b)
December 31, 2024**

2023-001: Significant Deficiency – Audit Adjustments

As a result of audit procedures performed, certain errors were noted within the County’s financial statements prepared and presented for audit. An adjustment was necessary to correct unavailable revenue within the Engineers Fund which resulted in a restatement of the prior period fund balance. In addition, other immaterial adjustments were also noted and posted to the financial statements during the audit.

Status: Not corrected, audit adjustments necessary. See Finding 2024-002.

2023-002 – Reporting – Coronavirus State and Local Fiscal Recovery Funds

ALN 21.027

U.S. Department of Treasury

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

Status: Corrected.

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HILLARY HAMILTON, CLARK COUNTY AUDITOR

A.B. Graham Building, 31 N. Limestone St., Springfield, OH 45503 | Phone: 937.521.1860 | auditor@clarkcountyohio.gov

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2024

| | |
|-------------------------------------|---|
| Finding Number: | 2024-001 |
| Planned Corrective Action: | While the Auditor's Office acknowledges the finding regarding the classification of these transfers as illegal, it is important to note that the original transfers were intended to reimburse allowable activities. These transactions were later reclassified as revenues and expenditures, resulting in no impact on the operational outcomes of the affected departments. Moving forward, the Auditor's Office will closely monitor all transfer requests to ensure full compliance with the Ohio Revised Code. |
| Anticipated Completion Date: | July 1, 2025 |
| Responsible Contact Person: | David W. Crew |
| Finding Number: | 2024-002 |
| Planned Corrective Action: | The Auditor's Office is continuing to develop and strengthen its processes and review procedures to ensure the accurate calculation, recording, and posting of financial statement amounts into the trial balance system. These improvements are aimed at supporting the preparation of accurate financial statements and accompanying disclosures, including footnotes. Additionally, a new staff member has been hired to assist with these efforts. |
| Anticipated Completion Date: | July 1, 2025 |
| Responsible Contact Person: | David W. Crew |
| Finding Number: | 2024-003 |
| Planned Corrective Action: | The Auditor's Office will work with the Board of County Commissioners to establish procedures and controls to assist departments in evaluating and monitoring budgetary compliance, in accordance with the requirements set forth in the Ohio Revised Code. |
| Anticipated Completion Date: | July 1, 2025 |
| Responsible Contact Person: | David W. Crew |

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED
December 31, 2024



Hillary Hamilton
Clark County Auditor

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

BACK SIDE OF COVER

CLARK COUNTY, OHIO

**ANNUAL COMPREHENSIVE FINANCIAL
REPORT**

For the Year Ended December 31, 2024

Hillary Hamilton
Clark County Auditor

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



CLARK COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024

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INTRODUCTORY



SECTION

BACK SIDE OF SECTION DIVIDER



HILLARY HAMILTON, CLARK COUNTY AUDITOR

A.B. Graham Building, 31 N. Limestone St., Springfield, OH 45503 | Phone: 937.521.1860 | auditor@clarkcountyohio.gov

July 28, 2025

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

I am pleased to present the Annual Comprehensive Financial Report (ACFR) for Clark County, Ohio (the County) for the fiscal year ending December 31, 2024. Clark County, Ohio, concludes the fiscal year 2024 with a robust financial position, marked by record-breaking sales tax revenues and strategic investments in infrastructure and community services. This report provides a comprehensive overview of the county's financial activities, management's stewardship, and the economic landscape.

County management is responsible for the preparation, accuracy, and completeness of the financial statements presented herein, ensuring they reflect the county's financial position and results of operations in accordance with Generally Accepted Accounting Principles (GAAP). While every effort is made to provide accurate and reliable information, inherent limitations exist in any system of internal controls. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. We believe that the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly present the County's financial position and results of operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial affairs have been included.

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

The Auditor of the State of Ohio has conducted an independent audit of the county's financial statements for the fiscal year ending December 31, 2024. The audit provides reasonable assurance that the financial statements are free from material misstatement and are presented fairly in accordance with GAAP. The unmodified ('clean') opinion underscores the county's commitment to transparency and accountability. 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, 2024, are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the financial section of this report.

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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.

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 397 square miles of county land consisting of over 67,000 parcels valued at over \$8.5 billion and ranks as the 25th 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 6 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 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.

As the chief fiscal officer and tax assessor, the County Auditor is responsible for issuing warrants for liabilities incurred by the County, preparation of the County payroll, maintaining all financial records and reports, and establishing taxing rates for manufactured homes, personal property and real estate. Once collected, tax receipts are distributed to the appropriate city, village, township, library, fire district, or school district in accordance with the legally adopted rates. The County Auditor also serves as the sealer of weights and measures and as the licensing agent for certain licenses required by Ohio law.

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 67,000 parcels of real property in the County every six years, with an interim update every third year. As required by Ohio law, 2019 was the latest statutory year for a full reappraisal of Clark County real property values. This successful reappraisal updated values and were effective for the collection year beginning January 1, 2020. In 2022, the State required 3-year update was performed and those values became effective January 1, 2023. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

LOCAL ECONOMY

In evaluating the County's current economic condition, sales tax collections for 2024 exceeded 2023 collections by \$873,650 and was the most in the history of the County, exceeding the \$32 million mark for the first time. Property taxes remain consistent along with the operating grants that are funding the County's welfare and human services programs.

The most current data released from the U.S. Census Bureau has Clark County ranked as the 21st most populated County in the State of Ohio. While the County's economic climate was consistent with prior years, the growth in sales tax and external forces, such as economic development and housing developments indicate a positive outlook in the near future. The population of the County experienced a small increase in 2024, going from 134,610 in 2023 to 135,984 in 2024. The County's average civilian labor force decreased from a level in 2023 of 63,200 in 2023 to 62,300 in 2024. Along the same lines, the average number employed decreased to 59,400 in 2024 from 60,900 in 2023. The decrease in the number employed also had a negative impact on unemployment as the rate rose to 4.7% in 2024 from 3.8% in 2023, which corresponded to the State of Ohio's average unemployment rate also going from 3.8% in 2023 to 4.4% at the end of 2024. The U.S. average unemployment rate was 4.1% for 2024.

Recently, Clark County has experienced a significant influx of Haitian refugees, reflecting broader national and international migration trends. This demographic shift has introduced both opportunities and challenges for our community. The County has responded by coordinating efforts across departments—particularly public health, social services, education, and housing—to ensure the provision of essential services while promoting community integration.

While this has required a reallocation of resources and increased demand on local services, the County continues to seek state and federal support to help offset costs associated with resettlement and service delivery. We remain committed to maintaining fiscal responsibility while supporting the health, safety, and well-being of all residents. Long-term, we view this demographic change as a potential contributor to workforce development and cultural enrichment in Clark County.

On a positive note, as with the prior year, several indicators continue to demonstrate the local economy is still improving. First, our public school systems continue to improve on previous years benchmarks. Secondly there are several geographic areas within the County, whereby both commercial and residential

development is taking place. With the new real estate development, property values continue to trend upwards.

In alignment with the requirements of GASB Statement No. 77, the Notes to the Financial Statements disclose information regarding tax abatements. These abatements are granted as part of our economic development strategy to attract and retain businesses, encourage capital investment, and stimulate job creation in targeted areas. While they may reduce short-term tax revenue, the long-term benefits are anticipated to include increased economic activity, a broader tax base, and enhanced community services through sustained growth.

MAJOR INITIATIVES

Current Year Projects

Clark County Courthouse Renovation: The County began construction on the temporary courthouse for the Clark County Common Pleas Court in late 2023 and opened in early 2024. The court offices moved to the Bushnell Building as renovations at the courthouse begin in the spring. The courthouse will undergo a \$13 million renovation project. Construction began during 2024. The current building was originally completed 100 years ago in 1924, after a fire destroyed portions of the former structure. Several exterior renovations were completed in 2018. This year's renovations will include modernized electrical wiring, heating and air conditioning, fire suppression, plumbing and a new elevator.

Department of Jobs and Family Services: At the end of 2024, The Clark County Department of Jobs & Family Services was nearing completion of the training building located at the Home Road campus. This included a complete renovation of the prior gymnasium of the Children's Services building.

Engineer: The Clark County Engineer is in the midst of several road projects throughout the County. These projects include road repaving, road replacement and bridge repair and replacement.

Future Projects

With the number of ongoing projects, there are several smaller projects in the future. Those include road and bridge repair and replacement, updating of fleet vehicles for various departments of the County and the continued maintenance of County assets.

The positive economic impact of the completed and ongoing projects and hope to revitalize Clark County and provide strong infrastructure for years to come. 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

The County currently has a one and one-half percent permissive sales tax that allows the County to maintain its current level of services to its citizens. The County's current bond rating of Aa2 is the highest possible rating a local governmental entity our size may receive. As of December 31, 2024, the County's general obligation debt was at \$27,188,000, which was an increase of \$12,708,000 from December 31, 2023. The debt increase was a result of the County issuing a \$14,500,000 in Limited Tax – General Obligation Bonds for the purpose of paying costs associated with (i) designing, constructing, reconstructing, furnishing, and equipping a county courthouse facility, with related site improvements and appurtenances thereto; and (ii) making upgrades to elevator systems in county facilities. The Bonds are limited tax general obligation bonds issued for the purpose of paying costs of the Project. Under Ohio law, the maximum maturity of the Bonds is 30 years.

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, 2024, by the Auditor of the State of Ohio. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related Uniform Guidance.

AWARDS

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clark County, Ohio for its annual comprehensive financial report for the fiscal year ended December 31, 2023. This was the twenty-third year (fiscal years ended 2000 – 2005 and 2007 – 2023) that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently

organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGEMENTS

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

Auditor's Office:

David Crew, CPA, Director of Fiscal Services, Accounting and Auditing
Tina Cowan, Director of Real and Personal Property Administration
Shayne Gray, Director of GIS

Commission Office:

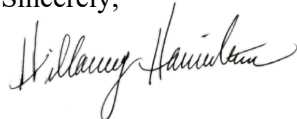
Melanie M. Wilt, President of County Commission
Lowell R. McGlothlin, County Commissioner
Sasha L Rittenhouse, County Commissioner
Jennifer Hutchinson, County Administrator

Treasurer's Office:

Pamela Littlejohn, Clark County Treasurer

It is my pleasure to submit herewith the Annual Comprehensive Financial Report for the fiscal year ended December 31, 2024 and we are committed to maintaining the highest standards of financial stewardship and transparency, ensuring that Clark County continues to thrive and serve its residents effectively.

Sincerely,



Hillary Hamilton
Clark County Auditor

CLARK COUNTY, OHIO

Elected Officials
December 31, 2024

| | | |
|----------------------------------|--|---|
| Board of County Commissioners | Melanie M. Wilt Lowell R. McGlothin Sasha L. Rittenhouse | President Commissioner Commissioner |
|----------------------------------|--|---|

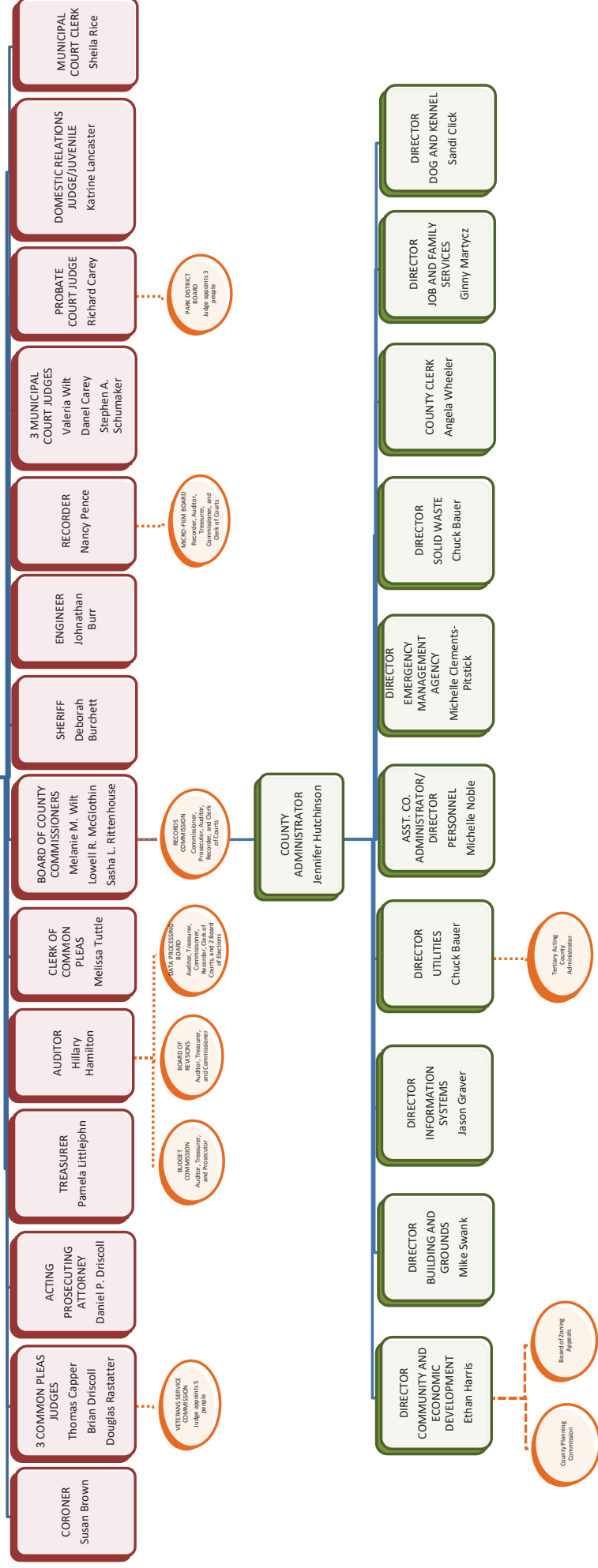
| | | |
|-------------------------|---|---|
| Other Elected Officials | Hillary Hamilton Melissa M. Tuttle Dr. Susan L. Brown Johnathan A. Burr, P.E., P.S. Daniel P. Driscoll Nancy C. Pence Deborah K. Burchett Pamela S. Littlejohn | Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer |
|-------------------------|---|---|

| | | |
|-------------------------------------|---|---|
| Second District Court of Appeals | Honorable Mary K. Huffman Honorable Christopher B. Epley Honorable Ronald C. Lewis Honorable Michael L. Tucker Honorable Jeffrey M. Welbaum | Judge Judge Judge Judge Judge |
|-------------------------------------|---|---|

| | | |
|--------------------|---|--|
| Common Pleas Court | <i>General Division</i> Honorable Douglas M. Rastatter Honorable Brain C. Driscoll Honorable Thomas J. Capper <i>Domestic Division</i> Honorable Katrine M. Lancaster <i>Juvenile Division</i> Honorable Katrine M. Lancaster <i>Probate Division</i> Honorable Richard P. Carey | Judge Judge Judge Judge Judge Judge |
|--------------------|---|--|

| | | |
|-----------------|---|-----------------------------------|
| Municipal Court | Honorable Stephen A. Schumaker Honorable Valerie Wilt Honorable Daniel D. Carey | Presiding 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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

Executive Director/CEO



FINANCIAL



SECTION

BACK SIDE OF SECTION DIVIDER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners, County Auditor, and County Treasurer:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County, Ohio as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2024, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, required budgetary comparison schedules, schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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.

Supplementary information

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

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

Other Information


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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated July 28, 2025, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. 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.

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 28, 2025

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(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, 2024. 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, 2024 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources on December 31, 2024 by \$246,912,697. Of this amount, (\$23,375,761) is considered unrestricted. The unrestricted net deficit of the County's governmental activities is (\$33,200,467) as a result of the County recognizing its proportionate share of the net pension and other post employment benefit (OPEB) amounts. The unrestricted net position of the County's business-type activities is \$9,824,706 and may be used to meet the ongoing obligations of the County's business-type activities.
- The County's total net position increased \$4,336,067 in 2024. Net position of the governmental activities increased \$3,460,954, which represents a 1.61% increase from 2023. Net position of the business-type activities increased \$875,113 or 3.21% from 2023.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$158,756,454 an increase of \$12,073,285, a change of 8.23% from 2023.
- At the end of the current year, the General Fund, the County's operating fund, reported a decrease in fund balance of \$331,361 or 1.04% from the previous year. The fund balance represents 47.49% of general fund expenditures, including transfers out.
- The County's outstanding debt increased by \$13,932,804 or 98.54%, in governmental activities and decreased by \$563,433, or 9.03% in the business-type activities. The increase in the governmental activities relates to a bond issue as discussed in Note 14 and the decrease in the business-type activities was due to the regularly scheduled debt payments.

Using This Annual Comprehensive Financial Report

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

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

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

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

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

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2024?" 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, health and human services and conservation/recreation. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.
- **Business-Type Activities** – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

The government-wide financial statements can be found on pages 17 – 19 of this report.

Fund Financial Statements

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

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and

CLARK COUNTY, OHIO
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(Unaudited)

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

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

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

Governmental funds for which the County adopts an annual appropriation budget include the General Fund and all other governmental funds for which activity is anticipated during the year. A budgetary comparison schedule has been included as required supplementary information for the General Fund and each annually-budgeted major special revenue fund to demonstrate compliance with its annual appropriation budget. The basic governmental fund financial statements can be found on pages 20 – 23 of this report.

Proprietary funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and sewer operations and the 9-1-1 dispatching center. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to report activities that provide services for other County programs and activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for all three enterprise funds. The County has three internal service funds to account for its document imaging, the County's self-insurance health plan and the IS internal service fund, which accounts for the County's telecommunications. Because these services benefit both governmental and business-type activities, the activity has been allocated to both activities in the government-wide financial statements. All internal service funds are combined into a single aggregated presentation on the proprietary fund statements. Individual fund activity for the internal service funds is provided in the form of combining statements elsewhere in this report. The proprietary fund financial statements can be found on pages 24 – 27 of this report.

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

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2024
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the resources of those funds are not available to support the County's own programs. The County's fiduciary funds are custodial funds. The fiduciary fund financial statement can be found on page 28 – 29 of this report.

Notes to the basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 31 – 81 of this report.

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

Government-wide Financial Analysis

Table 1 provides a summary of the County's net position for 2024 as compared to 2023:

TABLE 1
Net Position

| | <u>Governmental Activities</u> | | <u>Business-Type Activities</u> | | <u>Total</u> | |
|--------------------------------|--------------------------------|-------------------------------------|---------------------------------|-------------------------------------|-----------------------|-------------------------------------|
| | <u>2024</u> | <u>2023</u> <u>(as restated)</u> | <u>2024</u> | <u>2023</u> <u>(as restated)</u> | <u>2024</u> | <u>2023</u> <u>(as restated)</u> |
| Assets: | | | | | | |
| Current and Other | | | | | | |
| Assets | \$ 225,243,596 | \$ 211,412,698 | \$ 15,708,029 | \$ 15,769,890 | \$ 240,951,625 | \$ 227,182,588 |
| Capital Assets | 139,611,256 | 133,009,237 | 24,022,372 | 23,439,655 | 163,633,628 | 156,448,892 |
| Total Assets | <u>364,854,852</u> | <u>344,421,935</u> | <u>39,730,401</u> | <u>39,209,545</u> | <u>404,585,253</u> | <u>383,631,480</u> |
| Deferred Outflows of Resources | <u>25,350,249</u> | <u>44,386,550</u> | <u>2,146,938</u> | <u>3,768,019</u> | <u>27,497,187</u> | <u>48,154,569</u> |
| Liabilities: | | | | | | |
| Current and Other | | | | | | |
| Liabilities | 23,525,086 | 22,185,429 | 766,829 | 639,461 | 24,291,915 | 22,824,890 |
| Long-term Liabilities | <u>111,623,300</u> | <u>119,437,652</u> | <u>12,428,615</u> | <u>14,869,676</u> | <u>124,051,915</u> | <u>134,307,328</u> |
| Total Liabilities | <u>135,148,386</u> | <u>141,623,081</u> | <u>13,195,444</u> | <u>15,509,137</u> | <u>148,343,830</u> | <u>157,132,218</u> |
| Deferred Inflows of Resources | <u>36,289,139</u> | <u>31,878,782</u> | <u>536,774</u> | <u>198,419</u> | <u>36,825,913</u> | <u>32,077,201</u> |
| Net Position: | | | | | | |
| Net Investment in | | | | | | |
| Capital Assets | 119,662,248 | 118,936,010 | 18,320,415 | 17,165,373 | 137,982,663 | 136,101,383 |
| Restricted | 132,305,795 | 121,258,103 | - | - | 132,305,795 | 121,258,103 |
| Unrestricted | <u>(33,200,467)</u> | <u>(24,887,491)</u> | <u>9,824,706</u> | <u>10,104,635</u> | <u>(23,375,761)</u> | <u>(14,782,856)</u> |
| Total Net Position | <u>\$ 218,767,576</u> | <u>\$ 215,306,622</u> | <u>\$ 28,145,121</u> | <u>\$ 27,270,008</u> | <u>\$ 246,912,697</u> | <u>\$ 242,576,630</u> |

The largest impacts on the County's financial statement in 2024 had no direct effect on the County's overall financial condition; GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." GASB 68 and GASB 75 require the County to recognize

CLARK COUNTY, OHIO
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a net pension/OPEB liability (asset) which have a \$52.5 million negative effect on the net position of the County. For reasons discussed below, these amounts serve only to distort the true financial position of the County. Users of this financial statement will gain a clearer understanding of the County's financial condition by adding deferred inflows related to pension and OPEB and the net pension liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net OPEB asset. The resulting net position would be \$299.5 million, with a \$48.4 million increase in unrestricted net position in governmental activities and \$4.1 million increase in unrestricted net position in business-type activities.

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

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

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

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

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

CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

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

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

The increase in current assets for governmental activities is primarily the result of the increase in the Net OPEB asset combined with the increase in pooled cash and investments, that was a result of issuing bonds in the amount of \$14,500,000 which created a greater return on investments and the level of expenditures increasing slightly less than the level of the increase of revenues.

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

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$246,912,697 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, \$137,982,663 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 within restricted or unrestricted net position.

An additional portion of the County's net position, \$132,305,795 represents resources that are subject to external restrictions on how they may be used. The remaining negative balance of \$23,375,761 represents the unrestricted net position. The governmental unrestricted net position balance is a negative \$33,200,467, directly affected by the aforementioned GASB Statements 68 and 75. Overall, net position of the County increased \$4,336,067 in 2024. Net position for governmental activities increased \$3,460,954 and the net position of business-type activities increased \$875,113.

The County's governmental activities net investment in capital assets increased \$726,238 in 2024. This was due primarily to the beginning of numerous construction and rehabilitation projects along with the placement of new assets into service along with the reduction in debt due to regularly scheduled payments.

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Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

Table 2 below provides a summary of the changes in net position for 2024 compared to 2023.

TABLE 2
Changes in Net Position

| | 2024 | | | 2023 | | |
|--|------------------------------------|--|-----------------------|------------------------------------|--|-----------------------|
| | Governmental Activities | Business- Type Activities | Total | Governmental Activities | Business- Type Activities | Total |
| REVENUES: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$ 14,427,334 | \$ 9,438,141 | \$ 23,865,475 | \$ 14,663,435 | \$ 10,305,965 | \$ 24,969,400 |
| Operating Grants and Contributions | 54,716,124 | - | 54,716,124 | 51,585,320 | 1,040,963 | 52,626,283 |
| Capital Grants and Contributions | 1,218,413 | 1,123,265 | 2,341,678 | 5,862,569 | 120,000 | 5,982,569 |
| General Revenues: | | | | | | |
| Property Taxes | 27,544,764 | - | 27,544,764 | 26,939,845 | - | 26,939,845 |
| Permissive Sales Tax | 32,649,930 | - | 32,649,930 | 31,776,280 | - | 31,776,280 |
| Grants and Contributions not Restricted | 7,453,296 | - | 7,453,296 | 11,088,115 | - | 11,088,115 |
| Investment Income | 8,600,922 | 287,550 | 8,888,472 | 9,559,764 | - | 9,559,764 |
| Gain on Sale of Capital Assets | - | - | - | 329,539 | - | 329,539 |
| Other Revenue | 3,178,935 | 289,596 | 3,468,531 | 2,277,980 | 315,849 | 2,593,829 |
| Total Revenue | <u>149,789,718</u> | <u>11,138,552</u> | <u>160,928,270</u> | <u>154,082,847</u> | <u>11,782,777</u> | <u>165,865,624</u> |
| EXPENSES: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 20,467,229 | - | 20,467,229 | 23,832,251 | - | 23,832,251 |
| Judicial | 18,585,643 | - | 18,585,643 | 18,389,274 | - | 18,389,274 |
| Public Safety | 24,122,140 | - | 24,122,140 | 17,301,742 | - | 17,301,742 |
| Public Works | 21,666,868 | - | 21,666,868 | 15,691,984 | - | 15,691,984 |
| Health | 18,491,048 | - | 18,491,048 | 18,787,758 | - | 18,787,758 |
| Human Services | 37,931,471 | - | 37,931,471 | 34,633,974 | - | 34,633,974 |
| Conservation/Recreation | 2,308,716 | - | 2,308,716 | 2,289,377 | - | 2,289,377 |
| Sewer | - | 5,072,493 | 5,072,493 | - | 4,716,966 | 4,716,966 |
| Water | - | 2,750,711 | 2,750,711 | - | 2,461,213 | 2,461,213 |
| 9-1-1 Dispatching | - | 4,140,235 | 4,140,235 | - | 6,785,792 | 6,785,792 |
| Interest Expense | 1,055,649 | - | 1,055,649 | 497,737 | - | 497,737 |
| Total Expenses | <u>144,628,764</u> | <u>11,963,439</u> | <u>156,592,203</u> | <u>131,424,097</u> | <u>13,963,971</u> | <u>145,388,068</u> |
| Excess (Deficiency) before Transfers | 5,160,954 | (824,887) | 4,336,067 | 22,658,750 | (2,181,194) | 20,477,556 |
| Transfers In (Out) | <u>(1,700,000)</u> | <u>1,700,000</u> | <u>-</u> | <u>(2,500,000)</u> | <u>2,500,000</u> | <u>-</u> |
| Change in Net Position | 3,460,954 | 875,113 | 4,336,067 | 20,158,750 | 318,806 | 20,477,556 |
| Net Position, Beginning of Year, as Restated | <u>215,306,622</u> | <u>27,270,008</u> | <u>242,576,630</u> | <u>195,147,872</u> | <u>26,951,202</u> | <u>222,099,074</u> |
| Net Position, End of Year | <u>\$ 218,767,576</u> | <u>\$ 28,145,121</u> | <u>\$ 246,912,697</u> | <u>\$ 215,306,622</u> | <u>\$ 27,270,008</u> | <u>\$ 242,576,630</u> |

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CLARK COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

Governmental Activities

Net Position – For the year ended December 31, 2024, net position for governmental activities increased \$3,460,954 from 2023 for an ending balance of \$218,767,576. The net position of the governmental activities has become stronger the past couple years with an increase in the amount of sales tax collections, attrition in employment, along with employees now paying a larger portion of healthcare costs and flat budgets for departments have controlled expenses. Also contributing has been additional revenue from services provided where a fee is charged, the additional casino tax, an increase in property tax collections and the controlling of expenses and the receipt of funding from the Federal Government in the American Rescue Plan (ARPA). In 2024, the addition of various projects to improve the assets and infrastructure of the County continues to strengthen the County's overall financial statements.

Revenues – Total revenues of the governmental activities decreased \$4,293,129 in 2024 from 2023 amounts. Contributing to this reduction is a decrease in capital grant. In 2023, there was a large amount of grant funding that accounted for a \$22 million increase in 2023 from 2022. The amount received in 2024 is more in line with normal revenues in the governmental activities. Investment earnings continue to have a positive impact on revenues.

Expenses – Overall, the expenses of the governmental activities increased from 2023 by \$13.2 million or 10.05%. The increase relates to programs and qualifying expenditures of ARPA funds received and the recognition of current year pension and OPEB expense adjustments along with the implementation of GASB 101 which includes a larger portion of expense for leave time.

Business-Type Activities

Net Position – For the year ended December 31, 2024, net position for the business-type activities increased \$875,113 from 2023 for an ending balance of \$28,145,121. The increase is attributed mainly to the stability of the Sewer and Water funds with increases in user fees. With the completion of the 9-1-1 Dispatch Center in 2023, expenses continue to be greater than revenues during these first couple of years of operation. An increase in additional dispatch contracts from local jurisdictions in the future should offset these expenses.

Revenues – Total revenues of the County's business-type activities decreased \$644,225 in 2024 over 2023 amounts. This decrease is due to a reduction of funding provided by ARPA funds in 2023 for revenue loss during the COVID-19 as permitted by program regulations in covering dispatch salaries.

Expenses – Expenses associated with the business-type activities of the County decreased \$2,000,532 as a result of the effect of reporting the expenses related to pensions and OPEB from 2023 to 2024 and the dispatch center being fulling operational in 2023, which lead to a decrease is expenses related to construction from 2023 to 2024.

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
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(Unaudited)

TABLE 3
Total and Net Cost of Program Services

| | 2024 | | 2023 (as restated) | |
|----------------------------------|---|---------------------------------------|---|---------------------------------------|
| | <u>Total Cost of Service</u> | <u>Net Cost of Service</u> | <u>Total Cost of Service</u> | <u>Net Cost of Service</u> |
| GOVERNMENTAL ACTIVITIES: | | | | |
| General Government | | | | |
| Legislative & Executive | \$ 20,467,229 | \$ (12,507,192) | \$ 23,832,251 | \$ (16,783,974) |
| Judicial | 18,585,643 | (12,728,053) | 18,389,274 | (13,646,060) |
| Public Safety | 24,122,140 | (22,227,649) | 17,301,742 | (12,633,535) |
| Public Works | 21,666,868 | (8,572,409) | 15,691,984 | 7,787,604 |
| Health | 18,491,048 | (8,425,791) | 18,787,758 | (9,568,240) |
| Human Services | 37,931,471 | (7,248,785) | 34,633,974 | (12,596,614) |
| Conservation/Recreation | 2,308,716 | (1,501,365) | 2,289,377 | (1,374,217) |
| Interest Expense | <u>1,055,649</u> | <u>(1,055,649)</u> | <u>497,737</u> | <u>(497,737)</u> |
| Total Expenses | <u>\$ 144,628,764</u> | <u>\$ (74,266,893)</u> | <u>\$ 131,424,097</u> | <u>\$ (59,312,773)</u> |
| BUSINESS-TYPE ACTIVITIES: | | | | |
| Sewer | \$ 5,072,493 | \$ 929,210 | \$ 4,716,966 | \$ 724,944 |
| Water | 2,750,711 | 1,257,520 | 2,461,213 | 340,142 |
| 9-1-1 Dispatching | <u>4,140,235</u> | <u>(3,588,763)</u> | <u>6,785,792</u> | <u>(3,562,129)</u> |
| Total Expenses | <u>\$ 11,963,439</u> | <u>\$ (1,402,033)</u> | <u>\$ 13,963,971</u> | <u>\$ (2,497,043)</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, 2024, the County's governmental funds reported combined fund balances of \$158,756,454, an increase of \$12,073,285 in comparison with the prior year. Approximately 10.05% or \$15,970,853 of this amount constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder is nonspendable due to legal or contractual requirements to maintain intact, restricted due to externally imposed restrictions by grantors, laws and regulations, or committed or assigned due to the County's intention of using the fund balance for a specific purpose.

CLARK COUNTY, OHIO
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The General Fund is the chief operating fund of the County. At December 31, 2024, unassigned fund balance of the General Fund was \$15,970,853, while total fund balance decreased to \$31,671,644. 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 23.95% of total general fund expenditures (including transfers), while total fund balance represents approximately 47.49% of that same amount.

The fund balance of the General Fund decreased \$331,361 or 1.04% from 2023. The largest reduction was due to capital grants received in 2023 and a reduced amount in ARPA funds used in 2023 to subsidize salaries according to program regulations which in turn allowed additional funds to be available for general operating expenditures.

The Department of Jobs & Family Services (DJFS) fund, a major fund, reported an increase in fund balance for the year ended December 31, 2024, of \$2,679,817 resulting in a fund balance of \$6,561,871. The increase was due to increased funding at the state level.

The Department of Developmental Disabilities Fund (DoDD), another major fund of the County, saw its fund balance increase during 2024 in the amount of \$3,167,855. The majority of this increase was due to the continued decrease in personnel and related benefits costs that associated with attrition in the workforce and continuation of collecting real estate taxes to support programs.

The Children's Services Fund, the fourth major governmental fund, had a decrease in fund balance during the current year of \$2,664,748 to bring the year-end balance to \$24,028,140. A reduction in funding at the state level and an increase in third party provider contracted services led to the reduction in the fund balance.

The Commissioners Fund saw its fund balance increase during the current year to \$2,891,126. This was a result of increased funding programs related to the pandemic with funds provided in the prior year through the federal ARPA program and the funding of the reserve account and retirement reserve.

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 \$6,854,004, the Water fund reported \$5,872,421 and the 9-1-1 Dispatch fund was a negative (\$2,622,231). As noted earlier in the discussion of business-type activities, the overall net position of the 9-1-1 Dispatch fund decreased due to an increase in the expenses related to pensions and OPEB. The Sewer & Water funds reported increases as user rates were increased to meet the demands of consumption and a reduction in expenses due to the allocation formula used for the net pension and OPEB liability/asset.

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.

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The total original appropriations for the General Fund, including those for transfers and advances, were \$77.84 million, while the final appropriations were \$81.69 million, resulting in a net increase of \$3.85 million. During 2024, the County amended its General Fund budget numerous times. The amendments to expenditures occurred in all functions. The largest change was the in public safety function amount of \$608,892, largely due to the salaries for union deputies. 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 \$61.47 million, up from the original estimate of \$57.57 million. During 2024, the County spent or encumbered 95.88% of the amount appropriated in the General Fund, which resulted in a decrease in the budgetary fund balance at year-end of \$13,828,453.

Capital Assets and Long-term Debt

Capital assets: The County's capital assets for governmental and business-type activities as of December 31, 2024, amounts to \$163.6 million (net of accumulated depreciation). This investment in capital assets includes: land; buildings; improvements; machinery and equipment; infrastructure and construction in progress. During the year, total capital assets, net of accumulated depreciation, increased by \$7,184,736 or approximately 4.59%.

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

| | 2024 | | | 2023 | | |
|-----------------------------------|----------------------------|---------------------------------|-----------------------|----------------------------|---------------------------------|-----------------------|
| | Governmental Activities | Business- Type Activities | Total | Governmental Activities | Business- Type Activities | Total |
| Land | \$ 7,204,888 | \$ 2,093,145 | \$ 9,298,033 | \$ 7,204,888 | \$ 2,093,145 | \$ 9,298,033 |
| Construction in Progress | 23,225,065 | 262,322 | 23,487,387 | 18,721,316 | 146,338 | 18,867,654 |
| Infrastructure | 155,463,298 | 22,299,838 | 177,763,136 | 155,059,401 | 20,956,081 | 176,015,482 |
| Buildings | 36,106,795 | 16,863,185 | 52,969,980 | 36,216,253 | 16,863,185 | 53,079,438 |
| Improvements | 70,108,145 | 2,489,724 | 72,597,869 | 64,009,688 | 2,457,194 | 66,466,882 |
| Machinery & Equipment | 23,038,759 | 3,467,652 | 26,506,411 | 22,002,626 | 3,252,478 | 25,255,104 |
| Less: Accumulated Depreciation | (175,535,694) | (23,453,494) | (198,989,188) | (170,204,935) | (22,328,766) | (192,533,701) |
| Totals | <u>\$ 139,611,256</u> | <u>\$ 24,022,372</u> | <u>\$ 163,633,628</u> | <u>\$ 133,009,237</u> | <u>\$ 23,439,655</u> | <u>\$ 156,448,892</u> |

Major capital asset events for the year ended December 31, 2024 included:

- Construction in progress related to the renovation of the County Courthouse.
- Road resurfacing and the completion of infrastructure projects.
- On-going road and bridge construction projects by the County Engineer.

Additional information concerning the County's capital assets is provided in Note 13 of this report.

Debt: At December 31, 2024, the County had total bonded debt outstanding of \$27,188,000. Of this amount, \$26,298,000 represents general obligation bonds applicable to governmental activities. The remaining portion consists of general obligation debt of \$890,000, which relates to business-type activities. The County also had outstanding debt balances of \$937,019 in Ohio Public Works Commission (OPWC) loans and \$3,782,068 in Ohio Water Development Authority (OWDA) loans, payable from business-type activities.

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The County's debt, excluding compensated absences and the net pension/OPEB liability, increased by \$13,369,371 in 2024. 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 \$78,339,520, which exceeds the County's unvoted general obligation debt currently outstanding.

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

Additional information concerning the County's debt obligations is provided in Note 14 of this report.

Economic Factors and Next Year's Budgets and Rates

The County has seen an increase in key economic development factors in 2024. The County maintains a conservative approach to spending while maximizing its local revenues. Given the current economy, we anticipate sales tax revenue to remain steady in 2025 as compared to 2024 with the rise in inflation. In 2024, the County received \$1.9 million in Casino Revenue. The State of Ohio collects a 33% tax on gross casino revenue; each county receives a portion of this tax revenue. With online gambling now available in Ohio, the County expects to see steady influx in 2025.

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

The \$15.97 million of unassigned General Fund balance on the governmental balance sheet at December 31, 2024 represents 23.9% of 2024 General Fund expenditures and other financing uses.

All of these factors were considered in the preparation of the County's 2025 budget. In conjunction with current economic factors, the County expects to maintain a conservative 2025 budget while continuing to provide all mandated services. The 2025 budget also includes payments for permanent improvements and capital items.

Request for Information

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

CLARK COUNTY, OHIO
Statement of Net Position
December 31, 2024

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|-----------------------|
| ASSETS: | | | |
| Pooled Cash and Investments | \$ 160,550,620 | \$ 12,550,925 | \$ 173,101,545 |
| Pooled Cash and Investments in Segregated Accounts | 756,553 | 730,801 | 1,487,354 |
| Pooled Cash and Investments with Fiscal and Escrow Agents | 366 | - | 366 |
| Taxes | 30,272,796 | - | 30,272,796 |
| Permissive Sales Tax | 5,862,322 | - | 5,862,322 |
| Accounts | 1,922,803 | 2,423,084 | 4,345,887 |
| Special Assessments | 114,912 | - | 114,912 |
| Accrued Interest | 994,869 | - | 994,869 |
| Due from Other Governments | 19,326,186 | - | 19,326,186 |
| Materials and Supplies Inventory | 278,203 | 1,238 | 279,441 |
| Prepaid Items | 1,244,843 | 81,542 | 1,326,385 |
| Assets Held for Resale | 1,281,649 | - | 1,281,649 |
| Internal Balances | 279,488 | (279,488) | - |
| Capital Assets: | | | |
| Capital Assets, not subject to depreciation: | | | |
| Land | 7,204,888 | 2,093,145 | 9,298,033 |
| Construction In Progress | 23,225,065 | 262,322 | 23,487,387 |
| Capital Assets, net of accumulated depreciation | 109,181,303 | 21,666,905 | 130,848,208 |
| Net OPEB Asset | 2,357,986 | 199,927 | 2,557,913 |
| Total Assets | 364,854,852 | 39,730,401 | 404,585,253 |
| DEFERRED OUTFLOWS OF RESOURCES: | | | |
| Deferred Amount on Refunding | 28,658 | - | 28,658 |
| Pension | 23,070,683 | 1,956,091 | 25,026,774 |
| OPEB | 2,250,908 | 190,847 | 2,441,755 |
| Total Deferred Outflows of Resources | 25,350,249 | 2,146,938 | 27,497,187 |
| LIABILITIES: | | | |
| Accounts Payable | 6,196,312 | 557,266 | 6,753,578 |
| Contracts Payable | 1,813,841 | - | 1,813,841 |
| Accrued Wages and Benefits | 2,674,766 | 197,171 | 2,871,937 |
| Claims Payable | 1,410,162 | - | 1,410,162 |
| Matured Compensated Absences Payable | 6,153 | - | 6,153 |
| Due to Other Governments | 3,039,755 | - | 3,039,755 |
| Unearned Revenue | 8,276,889 | - | 8,276,889 |
| Matured Interest Payable | 366 | - | 366 |
| Accrued Interest Payable | 106,842 | 12,392 | 119,234 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 3,666,962 | 644,467 | 4,311,429 |
| Due in More Than One Year: | | | |
| Other Amounts Due in More Than One Year | 37,857,931 | 5,840,724 | 43,698,655 |
| Net Pension Liability | 70,098,407 | 5,943,424 | 76,041,831 |
| Total Liabilities | 135,148,386 | 13,195,444 | 148,343,830 |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Property Taxes Levies for Next Year | 30,272,796 | - | 30,272,796 |
| Deferred Amount on Refunding | - | 26,667 | 26,667 |
| Pension | 4,667,106 | 395,709 | 5,062,815 |
| OPEB | 1,349,237 | 114,398 | 1,463,635 |
| Total Deferred Inflows of Resources | 36,289,139 | 536,774 | 36,825,913 |
| NET POSITION: | | | |
| Net Investment in Capital Assets | 119,662,248 | 18,320,415 | 137,982,663 |
| Restricted for: | | | |
| Job & Family Services | 6,423,654 | - | 6,423,654 |
| Department of Developmental Disabilities | 46,391,979 | - | 46,391,979 |
| Children's Services | 24,423,043 | - | 24,423,043 |
| Commissioners | 2,405,783 | - | 2,405,783 |
| Capital Projects | 12,140,892 | - | 12,140,892 |
| Debt Service | 419,882 | - | 419,882 |
| Legislative/Executive Purposes | 4,998,425 | - | 4,998,425 |
| Judicial Purposes | 6,007,848 | - | 6,007,848 |
| Public Safety Purposes | 3,337,904 | - | 3,337,904 |
| Public Works Purposes | 21,568,593 | - | 21,568,593 |
| Human Services Purposes | 2,921,095 | - | 2,921,095 |
| Conservation/Recreation Purposes | 1,149,853 | - | 1,149,853 |
| Permanent Fund: | | | |
| Nonexpendable | 74,787 | - | 74,787 |
| Expendable | 42,057 | - | 42,057 |
| Unrestricted | (33,200,467) | 9,824,706 | (23,375,761) |
| Total Net Position | \$ 218,767,576 | \$ 28,145,121 | \$ 246,912,697 |

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Activities
For the Year Ended December 31, 2024

| <u>Functions/Programs:</u> | <u>Expenses</u> | <u>Program Revenues</u> | | |
|-----------------------------------|---------------------------|--|--|--|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> |
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative & Executive | \$ 20,467,229 | \$ 6,852,185 | \$ 1,107,852 | \$ - |
| Judicial | 18,585,643 | 3,402,059 | 2,455,531 | - |
| Public Safety | 24,122,140 | 1,319,788 | 574,703 | - |
| Public Works | 21,666,868 | 790,977 | 11,085,069 | 1,218,413 |
| Health | 18,491,048 | 617,008 | 9,448,249 | - |
| Human Services | 37,931,471 | 665,893 | 30,016,793 | - |
| Conservation/Recreation | 2,308,716 | 779,424 | 27,927 | - |
| Interest Expense | 1,055,649 | - | - | - |
| Total Governmental Activities | <u>144,628,764</u> | <u>14,427,334</u> | <u>54,716,124</u> | <u>1,218,413</u> |
| Business-Type Activities: | | | | |
| Sewer | 5,072,493 | 5,689,605 | - | 312,098 |
| Water | 2,750,711 | 3,197,064 | - | 811,167 |
| 9-1-1 Dispatching | 4,140,235 | 551,472 | - | - |
| Total Business-Type Activities | <u>11,963,439</u> | <u>9,438,141</u> | <u>-</u> | <u>1,123,265</u> |
| Total Primary Government | <u>\$ 156,592,203</u> | <u>\$ 23,865,475</u> | <u>\$ 54,716,124</u> | <u>\$ 2,341,678</u> |

General Revenues:

Taxes:

Property Taxes Levied for:

General Purposes

Department of Developmental Disabilities

Children's Services

Senior Citizen's

Historical Society

Permissive Sales

Grants and Contributions not Restricted to Specific Programs

Investment Income

Other Revenue

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position, Beginning of Year, as Previously Reported

Adjustment, Change in Accounting Principle

Net Position, Beginning of Year, as Restated

Net Position, End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and
Changes in Net Position

| Governmental Activities | Business-Type Activities | Total |
|----------------------------|-----------------------------|-----------------------|
| \$ (12,507,192) | | \$ (12,507,192) |
| (12,728,053) | | (12,728,053) |
| (22,227,649) | | (22,227,649) |
| (8,572,409) | | (8,572,409) |
| (8,425,791) | | (8,425,791) |
| (7,248,785) | | (7,248,785) |
| (1,501,365) | | (1,501,365) |
| <u>(1,055,649)</u> | | <u>(1,055,649)</u> |
| <u>(74,266,893)</u> | | <u>(74,266,893)</u> |
| | \$ 929,210 | 929,210 |
| | 1,257,520 | 1,257,520 |
| | <u>(3,588,763)</u> | <u>(3,588,763)</u> |
| | <u>(1,402,033)</u> | <u>(1,402,033)</u> |
| <u>(74,266,893)</u> | <u>(1,402,033)</u> | <u>(75,668,926)</u> |
| 5,402,437 | - | 5,402,437 |
| 11,372,192 | - | 11,372,192 |
| 6,578,477 | - | 6,578,477 |
| 3,455,680 | - | 3,455,680 |
| 735,978 | - | 735,978 |
| 32,649,930 | - | 32,649,930 |
| 7,453,296 | - | 7,453,296 |
| 8,600,922 | 287,550 | 8,888,472 |
| 3,178,935 | 289,596 | 3,468,531 |
| <u>(1,700,000)</u> | <u>1,700,000</u> | <u>-</u> |
| <u>77,727,847</u> | <u>2,277,146</u> | <u>80,004,993</u> |
| <u>3,460,954</u> | <u>875,113</u> | <u>4,336,067</u> |
| 222,009,694 | 27,631,580 | 249,641,274 |
| (6,703,072) | (361,572) | (7,064,644) |
| <u>215,306,622</u> | <u>27,270,008</u> | <u>242,576,630</u> |
| <u>\$ 218,767,576</u> | <u>\$ 28,145,121</u> | <u>\$ 246,912,697</u> |

CLARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2024

| | General Fund | Job & Family Services Fund | Department of Developmental Disabilities Fund | Children's Services Fund | Commissioners Fund |
|---|----------------------|-------------------------------|--|--------------------------------|-----------------------|
| ASSETS: | | | | | |
| Pooled Cash and Investments | \$ 28,371,895 | \$ 4,493,889 | \$ 45,688,902 | \$ 26,663,646 | \$ 5,416,391 |
| Pooled Cash and Investments in Segregated Accounts | - | - | 82,093 | - | - |
| Pooled Cash and Investments with Fiscal and Escrow Agents | - | - | - | - | - |
| Net Receivables: | | | | | |
| Taxes | 5,391,034 | - | 12,797,860 | 7,380,453 | 4,703,449 |
| Permissive Sales Tax | 5,862,322 | - | - | - | - |
| Accounts | 509,629 | 1,541 | 2,170 | - | 2,575 |
| Special Assessments | - | - | - | - | - |
| Accrued Interest | 985,436 | - | - | - | - |
| Due from Other Governments | 3,750,727 | 2,923,610 | 1,135,664 | 1,161,208 | 1,507,988 |
| Due from Other Funds | 114,457 | - | 300,000 | - | - |
| Materials and Supplies Inventory | 181,063 | 70,732 | 20,580 | - | - |
| Prepaid Items | 219,134 | 32,720 | 202,435 | 383,680 | 133 |
| Assets Held for Resale | - | - | - | - | - |
| Total Assets | <u>\$ 45,385,697</u> | <u>\$ 7,522,492</u> | <u>\$ 60,229,704</u> | <u>\$ 35,588,987</u> | <u>\$ 11,630,536</u> |
| LIABILITIES: | | | | | |
| Accounts Payable | \$ 692,942 | \$ 543,323 | \$ 572,184 | \$ 745,736 | \$ 1,191 |
| Contracts Payable | - | - | - | - | - |
| Accrued Wages and Benefits | 653,436 | 350,272 | 301,219 | - | 4,346 |
| Matured Compensated Absences Payable | 1,192 | 4,961 | - | - | - |
| Due to Other Governments | - | - | - | 3,039,755 | - |
| Due to Other Funds | 13,830 | - | - | - | - |
| Unearned Revenue | 3,669,249 | - | - | - | 2,526,233 |
| Matured Interest Payable | - | - | - | - | - |
| Total Liabilities | <u>5,030,649</u> | <u>898,556</u> | <u>873,403</u> | <u>3,785,491</u> | <u>2,531,770</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | |
| Property Taxes Levied for Next Year | 5,391,034 | - | 12,797,860 | 7,380,453 | 4,703,449 |
| Unavailable Revenue - Intergovernmental Revenue | 2,566,833 | 62,065 | 716,135 | 394,903 | 1,504,191 |
| Unavailable Revenue - Charges for Services | 21,042 | - | 930 | - | - |
| Unavailable Revenue - Special Assessments | - | - | - | - | - |
| Unavailable Revenue - Investment Income | 704,495 | - | - | - | - |
| Total Deferred Inflows of Resources | <u>8,683,404</u> | <u>62,065</u> | <u>13,514,925</u> | <u>7,775,356</u> | <u>6,207,640</u> |
| FUND BALANCES: | | | | | |
| Nonspendable | 1,371,357 | 103,452 | 223,015 | 383,680 | 133 |
| Restricted | - | 6,458,419 | 45,618,361 | 23,644,460 | 2,310,256 |
| Committed | - | - | - | - | 580,737 |
| Assigned | 14,329,434 | - | - | - | - |
| Unassigned | 15,970,853 | - | - | - | - |
| Total Fund Balances | <u>31,671,644</u> | <u>6,561,871</u> | <u>45,841,376</u> | <u>24,028,140</u> | <u>2,891,126</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$ 45,385,697</u> | <u>\$ 7,522,492</u> | <u>\$ 60,229,704</u> | <u>\$ 35,588,987</u> | <u>\$ 11,630,536</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, 2024

| (Formerly Major) Engineer Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|--------------------------------------|-----------------------------------|--------------------------------|
| | \$ 49,114,123 | \$ 159,748,846 |
| | 674,460 | 756,553 |
| | 366 | 366 |
| | - | 30,272,796 |
| | - | 5,862,322 |
| | 484,518 | 1,000,433 |
| | 114,912 | 114,912 |
| | 9,433 | 994,869 |
| | 8,846,989 | 19,326,186 |
| | 34,830 | 449,287 |
| | 5,828 | 278,203 |
| | 377,970 | 1,216,072 |
| | <u>1,281,649</u> | <u>1,281,649</u> |
| | <u>\$ 60,945,078</u> | <u>\$ 221,302,494</u> |
| | \$ 3,629,730 | \$ 6,185,106 |
| | 1,813,841 | 1,813,841 |
| | 178,442 | 1,487,715 |
| | - | 6,153 |
| | - | 3,039,755 |
| | 408,457 | 422,287 |
| | 2,081,407 | 8,276,889 |
| | <u>366</u> | <u>366</u> |
| | <u>8,112,243</u> | <u>21,232,112</u> |
| | - | 30,272,796 |
| | 4,851,206 | 10,095,333 |
| | 106,820 | 128,792 |
| | 112,512 | 112,512 |
| | <u>-</u> | <u>704,495</u> |
| | <u>5,070,538</u> | <u>41,313,928</u> |
| | 458,585 | 2,540,222 |
| | 47,303,712 | 125,335,208 |
| | - | 580,737 |
| | - | 14,329,434 |
| | <u>-</u> | <u>15,970,853</u> |
| | <u>47,762,297</u> | <u>158,756,454</u> |
| | <u>\$ 60,945,078</u> | <u>\$ 221,302,494</u> |

| | |
|---|-----------------------|
| Total Governmental Fund Balances | \$ 158,756,454 |
| 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: | |
| Land | 7,204,888 |
| Construction in Progress | 23,225,065 |
| Infrastructure | 155,463,298 |
| Buildings | 36,106,795 |
| Improvements | 70,108,145 |
| Machinery and Equipment | 23,038,759 |
| Accumulated Depreciation | <u>(175,535,694)</u> |
| Total Capital Assets | 139,611,256 |
| Other long-term assets are not available to pay for current period expenditures and therefore are unavailable in the funds. | |
| Intergovernmental Revenue | 10,095,333 |
| Charges for Services | 128,792 |
| Special Assessments | 112,512 |
| Investment Income | <u>704,495</u> |
| Total | 11,041,132 |
| The internal service funds are used for the acquisition of document imaging equipment, self insured health care and telecommunications for the County. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. | 304,547 |
| The internal balance represents the portion of the internal service funds assets and liabilities that are allocated to the enterprise funds. | 279,488 |
| The net pension and OPEB liabilities are not due and receivable/payable in the current period; therefore, the liabilities and related deferred inflows/outflows are not recognized in the governmental funds. | |
| Deferred Outflows Related to Pensions and OPEB | 25,321,591 |
| Deferred Inflows Related to Pensions and OPEB | (6,016,343) |
| Net Pension Liability | (70,098,407) |
| Net OPEB Asset | <u>2,357,986</u> |
| Total | (48,435,173) |
| Deferred amounts on refunding are not recognized as assets in the funds, whereas they are amortized in governmental activities. | 28,658 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of: | |
| Workman Compensation Claims | (1,187,051) |
| Accrued Compensated Absences | (13,453,028) |
| Accrued Interest on Long-Term Debt | (106,842) |
| General Obligation Bonds Payable | (26,298,000) |
| Accrued Bond Premium | <u>(1,773,865)</u> |
| Total | (42,818,786) |
| Net Position of Governmental Activities | \$ <u>218,767,576</u> |
| See accompanying notes to the basic financial statements. | |

CLARK COUNTY, OHIO
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

| | General Fund | Job & Family Services Fund | Department of Developmental Disabilities Fund | Children's Services Fund | Commissioners Fund |
|--|-----------------|-------------------------------|--|--------------------------------|-----------------------|
| REVENUES: | | | | | |
| Taxes | \$ 4,808,723 | \$ - | \$ 11,372,192 | \$ 6,578,477 | \$ 4,191,658 |
| Permissive Sales Tax | 32,649,930 | - | - | - | - |
| Intergovernmental | 12,132,150 | 15,096,485 | 9,551,499 | 6,894,789 | 3,064,678 |
| Operating Grants | - | - | - | - | - |
| Charges for Services | 7,006,759 | 1,150 | 251,982 | 320,680 | 16,218 |
| Licenses and Permits | 446,505 | - | - | - | - |
| Fees, Fines and Forfeitures | 489,347 | - | - | - | - |
| Special Assessments | - | - | - | - | - |
| Investment Income | 7,493,094 | - | 5,631 | - | 501,481 |
| Property Sales | - | - | - | - | - |
| Other Revenue | 1,336,377 | 97,751 | 171,178 | 250,843 | 207,436 |
| Total Revenues | 66,362,885 | 15,195,386 | 21,352,482 | 14,044,789 | 7,981,471 |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 13,299,637 | - | - | - | 420,796 |
| Judicial | 13,492,887 | - | - | - | 28,593 |
| Public Safety | 21,849,607 | - | - | - | - |
| Public Works | 5,600,798 | - | - | - | 995,314 |
| Health | 366,905 | - | 18,184,627 | - | - |
| Human Services | 1,246,820 | 12,553,995 | - | 17,089,807 | 4,027,138 |
| Conservation/Recreation | 456,568 | - | - | - | 754,007 |
| Capital Outlay | 11,790 | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Bond Issue Costs | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total Expenditures | 56,325,012 | 12,553,995 | 18,184,627 | 17,089,807 | 6,225,848 |
| Excess (Deficit) of Revenues Over/ (Under) Expenditures | 10,037,873 | 2,641,391 | 3,167,855 | (3,045,018) | 1,755,623 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Issuance of Bonds | - | - | - | - | - |
| Proceeds from the Sale of Capital Assets | - | - | - | - | - |
| Transfers In | - | 499,588 | - | 380,270 | 200,000 |
| Premium on Bonds Issued | - | - | - | - | - |
| Transfers Out | (10,369,234) | (461,162) | - | - | - |
| Total Other Financing Sources (Uses) | (10,369,234) | 38,426 | - | 380,270 | 200,000 |
| Net Change in Fund Balances | (331,361) | 2,679,817 | 3,167,855 | (2,664,748) | 1,955,623 |
| Fund Balances, Beginning of Year, as previously reported | 32,003,005 | 3,882,054 | 42,673,521 | 26,692,888 | 935,503 |
| Adjustment - Changes in Major Fund to Nonmajor Fund | - | - | - | - | - |
| Fund Balances, Beginning of Year, as adjusted | 32,003,005 | 3,882,054 | 42,673,521 | 26,692,888 | 935,503 |
| Fund Balances, End of Year | \$ 31,671,644 | \$ 6,561,871 | \$ 45,841,376 | \$ 24,028,140 | \$ 2,891,126 |

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, 2024

| (Formerly Major) Engineer Fund | Nonmajor Governmental Funds | Total Governmental Funds | | |
|--------------------------------------|-----------------------------------|--------------------------------|---|------------------------------|
| | | | Total Net Change in Fund Balances - Governmental Funds | \$ 12,073,285 |
| | | | Amounts reported for governmental activities in the Statement of Activities are different because: | |
| | \$ 593,714 | \$ 27,544,764 | 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: | |
| | - | 32,649,930 | Capital Asset Additions | 13,687,863 |
| | 18,298,253 | 65,037,854 | Depreciation | <u>(6,924,289)</u> 6,763,574 |
| | 19,677 | 19,677 | | |
| | 4,651,339 | 12,248,128 | | |
| | 699,443 | 1,145,948 | | |
| | 368,541 | 857,888 | 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. | (161,555) |
| | 82,699 | 82,699 | | |
| | 433,503 | 8,433,709 | | |
| | 52,306 | 52,306 | | |
| | <u>1,069,114</u> | <u>3,132,699</u> | Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | |
| | | | Intergovernmental | (1,669,698) |
| | 26,268,589 | 151,205,602 | Charges for Services | 53,097 |
| | | | Special Assessments | 33,504 |
| | | | Investment Income | <u>167,213</u> (1,415,884) |
| | 3,009,096 | 16,729,529 | | |
| | 4,633,856 | 18,155,336 | 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. | 92,900 |
| | 1,373,571 | 23,223,178 | | |
| | 10,809,314 | 17,405,426 | | |
| | - | 18,551,532 | The issuance of long-term debt provides current financial resources to governmental funds, but has no effect on net position. | (15,724,880) |
| | 3,229,988 | 38,147,748 | | |
| | 1,074,268 | 2,284,843 | The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position. | 1,662,000 |
| | 12,849,101 | 12,860,891 | | |
| | 1,662,000 | 1,662,000 | | |
| | 275,857 | 275,857 | 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: | |
| | <u>1,089,698</u> | <u>1,089,698</u> | Compensated Absences | (1,252,365) |
| | | | Workman Compensation Claims | (295,299) |
| | 40,006,749 | 150,386,038 | Accrued Interest Payable | <u>(58,851)</u> (1,606,515) |
| | | | | |
| | (13,738,160) | 819,564 | The change in net position of certain activities within the internal service funds are reported with governmental activities. | (479,630) |
| | | | | |
| | 14,500,000 | 14,500,000 | Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. | |
| | 13,841 | 13,841 | Pensions | 7,129,965 |
| | 5,265,538 | 6,345,396 | | |
| | 1,224,880 | 1,224,880 | Except for amounts reported as deferred inflows/outflows, changes in the net pension liability and OPEB net asset are reported as expenses in the statement of activities. | |
| | <u>-</u> | <u>(10,830,396)</u> | Pensions | (5,260,510) |
| | | | OPEB | <u>388,204</u> |
| | 21,004,259 | 11,253,721 | | |
| | | | | |
| | 7,266,099 | 12,073,285 | Change in Net Position of Governmental Activities | \$ <u>3,460,954</u> |
| 15,024,700 | 25,471,498 | 146,683,169 | See accompanying notes to the basic financial statements. | |
| | | | | |
| (15,024,700) | 15,024,700 | - | | |
| | | | | |
| - | 40,496,198 | 146,683,169 | | |
| | | | | |
| \$ - | \$ 47,762,297 | \$ 158,756,454 | | |

CLARK COUNTY, OHIO
Statement of Fund Net Position
Proprietary Funds
December 31, 2024

| | Business-Type Activities - Enterprise Funds | | | | Governmental Activities - Internal Service Funds |
|--|---|----------------------|-----------------------|----------------------|--|
| | Sewer | Water | 9-1-1 Dispatching | Total | |
| ASSETS: | | | | | |
| Current Assets: | | | | | |
| Pooled Cash and Investments | \$ 5,967,064 | \$ 5,636,977 | \$ 946,884 | \$ 12,550,925 | \$ 801,774 |
| Pooled Cash and Investments in Segregated Accounts | 475,357 | 255,444 | - | 730,801 | - |
| Receivables: | | | | | |
| Accounts | 1,718,379 | 704,705 | - | 2,423,084 | 922,370 |
| Materials and Supplies Inventory | 743 | 495 | - | 1,238 | - |
| Prepaid Items | 43,069 | 33,103 | 5,370 | 81,542 | 28,771 |
| Total Current Assets | <u>8,204,612</u> | <u>6,630,724</u> | <u>952,254</u> | <u>15,787,590</u> | <u>1,752,915</u> |
| Noncurrent Assets: | | | | | |
| Capital Assets, not subject to depreciation: | | | | | |
| Land | 1,540,857 | 552,288 | - | 2,093,145 | - |
| Construction in Progress | 262,322 | - | - | 262,322 | - |
| Capital Assets, net of accumulated depreciation | 14,805,659 | 6,549,978 | 311,268 | 21,666,905 | - |
| Net OPEB Asset | 34,306 | 22,871 | 142,750 | 199,927 | - |
| Total Noncurrent Assets | <u>16,643,144</u> | <u>7,125,137</u> | <u>454,018</u> | <u>24,222,299</u> | <u>-</u> |
| Total Assets | <u>24,847,756</u> | <u>13,755,861</u> | <u>1,406,272</u> | <u>40,009,889</u> | <u>1,752,915</u> |
| DEFERRED OUTFLOWS OF RESOURCES: | | | | | |
| Pension | 335,651 | 223,767 | 1,396,673 | 1,956,091 | - |
| OPEB | 32,748 | 21,832 | 136,267 | 190,847 | - |
| Total Deferred Outflows of Resources | <u>368,399</u> | <u>245,599</u> | <u>1,532,940</u> | <u>2,146,938</u> | <u>-</u> |
| LIABILITIES: | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | 349,404 | 98,651 | 109,211 | 557,266 | 11,206 |
| Accrued Wages and Benefits | 34,082 | 22,721 | 140,368 | 197,171 | - |
| Claims Payable | - | - | - | - | 1,410,162 |
| Due to Other Funds | - | - | - | - | 27,000 |
| Accrued Interest Payable | 12,125 | 267 | - | 12,392 | - |
| Compensated Absences Due within One Year | 39,103 | 26,069 | 61,343 | 126,515 | - |
| OPWC Loan Payable | 86,514 | 11,015 | - | 97,529 | - |
| OWDA Loans Payable | 286,430 | 25,651 | - | 312,081 | - |
| General Obligation Bonds Payable | 87,010 | 21,332 | - | 108,342 | - |
| Total Current Liabilities | <u>894,668</u> | <u>205,706</u> | <u>310,922</u> | <u>1,411,296</u> | <u>1,448,368</u> |
| Noncurrent Liabilities: | | | | | |
| Compensated Absences Due in More than One Year | 211,219 | 140,813 | 331,353 | 683,385 | - |
| OPWC Loan Payable | 833,401 | 6,089 | - | 839,490 | - |
| OWDA Loans Payable | 3,008,264 | 461,723 | - | 3,469,987 | - |
| General Obligation Bonds Payable | 805,196 | 42,666 | - | 847,862 | - |
| Net Pension Liability | 1,019,848 | 679,898 | 4,243,678 | 5,943,424 | - |
| Total Noncurrent Liabilities | <u>5,877,928</u> | <u>1,331,189</u> | <u>4,575,031</u> | <u>11,784,148</u> | <u>-</u> |
| Total Liabilities | <u>6,772,596</u> | <u>1,536,895</u> | <u>4,885,953</u> | <u>13,195,444</u> | <u>1,448,368</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | |
| Deferred Charges on Refundings | 17,395 | 9,272 | - | 26,667 | - |
| Pension | 67,901 | 45,267 | 282,541 | 395,709 | - |
| OPEB | 19,630 | 13,087 | 81,681 | 114,398 | - |
| Total Deferred Inflows of Resources | <u>104,926</u> | <u>67,626</u> | <u>364,222</u> | <u>536,774</u> | <u>-</u> |
| NET POSITION: | | | | | |
| Net Investment in Capital Assets | 11,484,629 | 6,524,518 | 311,268 | 18,320,415 | - |
| Unrestricted | 6,854,004 | 5,872,421 | (2,622,231) | 10,104,194 | 304,547 |
| Total Net Position | <u>\$ 18,338,633</u> | <u>\$ 12,396,939</u> | <u>\$ (2,310,963)</u> | <u>\$ 28,424,609</u> | <u>\$ 304,547</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.

\$ (279,488)
\$ 28,145,121

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, 2024

| | Business-Type Activities - Enterprise Funds | | | | Governmental Activities - Internal Service Funds |
|--|---|----------------------|-----------------------|--------------------|--|
| | Sewer | Water | 9-1-1 Dispatching | Total | |
| OPERATING REVENUES: | | | | | |
| Charges for Services | \$ 5,689,605 | \$ 3,197,064 | \$ 551,472 | \$ 9,438,141 | \$ 13,549,773 |
| Other Operating Revenue | <u>207,818</u> | <u>76,452</u> | <u>5,326</u> | <u>289,596</u> | <u>3,696,074</u> |
| Total Operating Revenues | <u>5,897,423</u> | <u>3,273,516</u> | <u>556,798</u> | <u>9,727,737</u> | <u>17,245,847</u> |
| OPERATING EXPENSES: | | | | | |
| Personnel Services | 1,129,726 | 753,148 | 3,414,847 | 5,297,721 | - |
| Contractual Services | 2,572,167 | 1,435,915 | - | 4,008,082 | - |
| Claims | - | - | - | - | 20,787,274 |
| Materials and Supplies | 133,571 | 36,151 | - | 169,722 | - |
| Other Expenses | 253,967 | 180,482 | 519,666 | 954,115 | - |
| Depreciation | <u>803,235</u> | <u>313,408</u> | <u>8,085</u> | <u>1,124,728</u> | <u>-</u> |
| Total Operating Expenses | <u>4,892,666</u> | <u>2,719,104</u> | <u>3,942,598</u> | <u>11,554,368</u> | <u>20,787,274</u> |
| Operating Income (Loss) | <u>1,004,757</u> | <u>554,412</u> | <u>(3,385,800)</u> | <u>(1,826,631)</u> | <u>(3,541,427)</u> |
| NONOPERATING REVENUES (EXPENSES): | | | | | |
| Insurance Proceeds | 290,000 | - | - | 290,000 | - |
| Grants | 18,573 | 3,525 | - | 22,098 | - |
| Investment Income | 149,208 | 138,342 | - | 287,550 | - |
| Interest Expense | <u>(132,331)</u> | <u>57</u> | <u>-</u> | <u>(132,274)</u> | <u>-</u> |
| Total Nonoperating Revenues (Expenses) | <u>325,450</u> | <u>141,924</u> | <u>-</u> | <u>467,374</u> | <u>-</u> |
| Income (Loss) Before Transfers | 1,330,207 | 696,336 | (3,385,800) | (1,359,257) | (3,541,427) |
| Capital Contributions | - | 811,167 | - | 811,167 | - |
| Transfers In | <u>-</u> | <u>-</u> | <u>1,700,000</u> | <u>1,700,000</u> | <u>2,785,000</u> |
| Change in Net Position | <u>1,330,207</u> | <u>1,507,503</u> | <u>(1,685,800)</u> | <u>1,151,910</u> | <u>(756,427)</u> |
| Net Position, Beginning of Year, as previously reported | 17,103,254 | 10,952,654 | (421,637) | | 1,060,974 |
| Adjustment, change in accounting principle | <u>(94,828)</u> | <u>(63,218)</u> | <u>(203,526)</u> | | <u>-</u> |
| Net Position, Beginning of Year, as Restated | <u>17,008,426</u> | <u>10,889,436</u> | <u>(625,163)</u> | | <u>1,060,974</u> |
| Net Position, End of Year | <u>\$ 18,338,633</u> | <u>\$ 12,396,939</u> | <u>\$ (2,310,963)</u> | | <u>\$ 304,547</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. | | | | \$ (276,797) | |
| Change in Net Position of business-type activities | | | | <u>\$ 875,113</u> | |

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

| | Business-Type Activities - Enterprise Funds | | | | Governmental Activities - Internal Service Funds |
|--|---|---------------------|----------------------|----------------------|--|
| | Sewer | Water | 9-1-1 Dispatching | Total | |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | |
| Cash Received from Customers | \$ 5,417,092 | \$ 2,976,618 | \$ 2,118,187 | \$ 10,511,897 | \$ 13,830,312 |
| Cash Paid for Employees Salaries and Benefits | (1,110,199) | (740,132) | (4,312,798) | (6,163,129) | - |
| Cash Paid to Suppliers | (2,645,841) | (1,545,609) | - | (4,191,450) | (2,198,468) |
| Cash Paid for Claims and Charges | - | - | - | - | (18,728,470) |
| Other Operating Revenues | 207,818 | 72,891 | 5,326 | 286,035 | 3,696,074 |
| Other Operating Expenses | (284,376) | (198,874) | (414,986) | (898,236) | - |
| Net Cash Provided (Used) by Operating Activities | <u>1,584,494</u> | <u>564,894</u> | <u>(2,604,271)</u> | <u>(454,883)</u> | <u>(3,400,552)</u> |
| CASH FLOWS FROM NONCAPITAL ACTIVITIES: | | | | | |
| Transfers In | - | - | 1,700,000 | 1,700,000 | 2,785,000 |
| Net Cash Provided by Noncapital Activities | <u>-</u> | <u>-</u> | <u>1,700,000</u> | <u>1,700,000</u> | <u>2,785,000</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | |
| Grants | 18,573 | 3,525 | - | 22,098 | - |
| Insurance Proceeds | 290,000 | - | - | 290,000 | - |
| Capital Contributions | - | 811,167 | - | 811,167 | - |
| Acquisition and Construction of Capital Assets | (819,506) | (887,939) | - | (1,707,445) | - |
| Interest Paid on OWDA Loans | (105,110) | - | - | (105,110) | - |
| Interest Paid on G.O. Bonds | (40,925) | (4,500) | - | (45,425) | - |
| Principal Paid on OWDA Loans | (277,889) | (25,651) | - | (303,540) | - |
| Principal Paid on OPWC Loans | (110,536) | (11,015) | - | (121,551) | - |
| Principal Paid on G.O. Bonds | (100,000) | (30,000) | - | (130,000) | - |
| Net Cash (Used) by Capital and Related Financing Activities | <u>(1,145,393)</u> | <u>(144,413)</u> | <u>-</u> | <u>(1,289,806)</u> | <u>-</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | | |
| Interest | <u>149,208</u> | <u>138,342</u> | <u>-</u> | <u>287,550</u> | <u>-</u> |
| Change in Cash and Cash Equivalents | 588,309 | 558,823 | (904,271) | 242,861 | (615,552) |
| Pooled Cash and Investments, Beginning of Year | <u>5,854,112</u> | <u>5,333,598</u> | <u>1,851,155</u> | <u>13,038,865</u> | <u>1,417,326</u> |
| Pooled Cash and Investments, End of Year | <u>\$ 6,442,421</u> | <u>\$ 5,892,421</u> | <u>\$ 946,884</u> | <u>\$ 13,281,726</u> | <u>\$ 801,774</u> |
| Reconciliation of Pooled Cash and Investments per Statement of Fund Net Position to Pooled Cash and Investments, End of Year, per Statement of Cash Flows: | | | | | |
| Pooled Cash and Investments | \$ 5,967,064 | \$ 5,636,977 | \$ 946,884 | \$ 12,550,925 | \$ 801,774 |
| Pooled Cash and Investments in Segregated Accounts | <u>475,357</u> | <u>255,444</u> | <u>-</u> | <u>730,801</u> | <u>-</u> |
| Pooled Cash and Investments, End of Year, per Statement of Cash Flows | <u>\$ 6,442,421</u> | <u>\$ 5,892,421</u> | <u>\$ 946,884</u> | <u>\$ 13,281,726</u> | <u>\$ 801,774</u> |

CLARK COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024
(Continued)

| | Business-Type Activities - Enterprise Funds | | | | Governmental Activities - Internal Service Funds |
|---|---|-------------------|-----------------------|---------------------|--|
| | Sewer | Water | 9-1-1 Dispatching | Total | |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | | |
| Operating Income (Loss) | \$ 1,004,757 | \$ 554,412 | \$ (3,385,800) | \$ (1,826,631) | \$ (3,541,427) |
| Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | | |
| Depreciation | 803,235 | 313,408 | 8,085 | 1,124,728 | - |
| Changes in Assets, Liabilities and Deferred Inflows/Outflows of Resources: | | | | | |
| Accounts Receivable | (272,514) | (224,006) | 789,975 | 293,455 | 269,934 |
| Materials and Supplies Inventory | 144 | 97 | - | 241 | - |
| Prepaid Items | (33,912) | (29,462) | (2,470) | (65,844) | (28,771) |
| Net OPEB Asset | (34,306) | (22,871) | (142,750) | (199,927) | - |
| Deferred Outflows Related to Pension | 231,547 | 154,365 | 947,910 | 1,333,822 | - |
| Deferred Outflows Related to OPEB | 49,680 | 33,120 | 204,459 | 287,259 | - |
| Accounts Payable | 63,257 | (62,571) | 107,150 | 107,836 | (319,057) |
| Accrued Wages & Benefits | 4,285 | 2,856 | 13,419 | 20,560 | - |
| Compensated Absences Payable | 53,591 | 35,729 | 4,545 | 93,865 | - |
| Claims Payable | - | - | - | - | 218,769 |
| Net Pension Liability | (316,902) | (211,270) | (1,281,949) | (1,810,121) | - |
| Net OPEB Liability | (27,821) | (18,548) | (115,003) | (161,372) | - |
| Deferred Inflows Related to Pension | 52,351 | 34,900 | 218,261 | 305,512 | - |
| Deferred Inflows Related to OPEB | 7,102 | 4,735 | 29,897 | 41,734 | - |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 1,584,494</u> | <u>\$ 564,894</u> | <u>\$ (2,604,271)</u> | <u>\$ (454,883)</u> | <u>\$ (3,400,552)</u> |

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

| | <u>Total</u> |
|---|----------------------|
| ASSETS: | |
| Pooled Cash and Investments | \$ 35,365,394 |
| Pooled Cash and Investments in Segregated Accounts | 3,989,824 |
| Receivables: | |
| Taxes Receivable | 159,088,315 |
| Special Assessments | <u>7,952,177</u> |
| Total Assets | <u>206,395,710</u> |
| DEFERRED INFLOWS OF RESOURCES: | |
| Property Taxes | 159,088,315 |
| Special Assessments | <u>7,952,177</u> |
| Total Deferred Inflows of Resources | <u>167,040,492</u> |
| NET POSITION: | |
| Restricted for Individuals, Organizations and Other Governments | <u>\$ 39,355,218</u> |

See accompanying notes to the basic financial statements.

CLARK COUNTY, OHIO
Statement of Change in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

| | <u>Total</u> |
|---|---------------------------------|
| ADDITIONS: | |
| Amounts Received as Fiscal Agent | \$ 42,082,300 |
| Property Tax Collections for Other Governments | 134,171,043 |
| Special Assessment Collections for Other Governments | 701,974 |
| Intergovernmental | 11,305,530 |
| License, Permits & Fees for Other Governments | 11,181,433 |
| Fees, Fines and Forfeitures for Other Governments | 3,867,674 |
| Sheriff Sale Collections for Others | 3,288,125 |
| Other | <u>1,363,092</u> |
| Total Additions | <u>207,961,171</u> |
| DEDUCTIONS | |
| Distributions as Fiscal Agent | 42,052,380 |
| Property Tax Distributions to Other Governments | 131,830,168 |
| Special Assessment Distributions to Other Governments | 701,974 |
| Distributions of State Funds to Other Governments | 11,304,410 |
| Licenses, Permits & Fees of Distributions to Other Governments | 14,546,867 |
| Fees, Fines & Forfeitures of Distributions to Other Governments | 80,446 |
| Sheriff Sale Distribution to Other Governments | 3,934,820 |
| Distributions to Individuals | 1,025,615 |
| Other | <u>54,415</u> |
| Total Deductions | <u>205,531,095</u> |
| Change in Net Position | 2,430,076 |
| Net Position, Beginning of Year | <u>36,925,142</u> |
| Net Position, End of Year | <u><u>\$ 39,355,218</u></u> |

See accompanying notes to the basic financial statements.



CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 1 – REPORTING ENTITY

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

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

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

Blended Component Unit: The Clark County Land Reutilization Corporation (the Corporation) is a body corporate and politic authorized by the Board of County Commissioners of Clark County on April 23, 2014 and incorporated on May 13, 2014 under Chapter 1724 of the Ohio Revised Code. The Corporation's governing body is a five member Board of Directors, consisting of the County Treasurer, two County Commissioners, one representative of the City of Springfield, and one member representing the townships with populations in excess of 10,000. The Corporation has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Corporation's governing body is substantively the same as the governing body of the County and (1) there is a financial benefit or burden relationship between the County and the Corporation and (2) management of the County has operational responsibility for the Corporation. Based on these criteria the Corporation meets the requirements and qualifies as a blended component unit and is presented in the financial statements as a special revenue fund. Financial information can be obtained by writing to Clark County Land Reutilization Corporation, 3130 East Main Street, Suite 1A, Springfield, Ohio 45505.

Discretely Presented Component Unit: At December 31, 2024, 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, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation:

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

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

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

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

Fund Financial Statements: During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund financial statements. Fiduciary funds are reported by type.

B. Fund Accounting:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

Commissioners Fund: The Commissioners Fund is used to maintain and account for the distribution of the COVID-19 funds and proceeds from certain levy funds assessed to taxpayers in Clark County and expenditures for the support of the United Senior Services Center, and the Clark County Historical Society.

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

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

C. Measurement Focus:

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

D. Basis of Accounting:

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, sales tax, charges for services, interest on investments, intergovernmental revenues (including motor vehicle license tax, gasoline tax, and local government assistance), and grants.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources: In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources include deferred charges on debt refunding and amounts payable associated with the pension and OPEB plans. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to future periods and will not be recognized until that time. For the County, deferred inflows of resources consist of property taxes, unavailable revenue, pension and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2024, but which were levied to finance 2025 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivable which will not be collected within the available period. For the County unavailable revenue includes accrued interest, intergovernmental receivables including grants, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. Deferred outflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes 15 and 16 to the basic financial statements.

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

E. Pooled Cash and Investments:

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

During 2024, investments were limited to money market funds, certificates of deposits, municipal bonds, corporate bonds, commercial paper, U.S. government agency obligations, U.S. Treasury notes and the State Treasury Asset Reserve of Ohio (STAR Ohio). Except for investments in STAR Ohio and nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

During 2024, the County invested in STAR Ohio. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2024, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice is requested 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Cash received from interest payments to the General Fund during 2024 amounted to \$5,469,566 which includes \$5,106,870 assigned from other County funds, as not all funds of the County receive interest earnings, whereas, investment earnings in the General Fund on the modified accrual basis was \$7,493,094.

F. Materials and Supplies Inventory:

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

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

G. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 2024, 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.

H. Capital Assets:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The costs of improvements and major renovations that extend the asset's useful life are capitalized. Normal maintenance and repair costs that do not add to the value of the asset nor materially extend an asset's life are not capitalized.

Capital assets are depreciated except for land and construction in progress. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement.

Capital assets are shown net of accumulated depreciation. Depreciation and amortization of capitalized interest are computed using the straight-line method over the following estimated useful lives:

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

I. Pensions and Other Postemployment Benefits:

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

J. Accrued and Long-Term Liabilities:

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

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

K. Capital Contributions:

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Compensated Absences:

The County follows the provisions of *GASB Statement No. 101, Compensated Absences*, in accounting for leave benefits. Under this standard, compensated absences are recognized as a liability and expense when the leave is earned, rather than when it is paid.

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.

The liability for compensated absences is accrued as employees earn benefits and is reported in the government-wide and proprietary fund financial statements. In the governmental fund financial statements, the expenditure is recognized to the extent the liability is due and payable as of the end of the reporting period.

The estimated liability for compensated absences is based on current pay rates and includes all vested or accumulated leave that is attributable to past service.

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

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

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

N. Net Position:

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

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Fund Balances:

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

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

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

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

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

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

P. Operating Revenues and Expenses:

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

Q. Self-Insurance:

The County is self-insured for employee health care benefits. The program is administered by UMR, which provides claims review and processing services. Each County department is charged for its proportionate share of covered employees. The County has recorded a liability for incurred but not paid and for incurred but unreported claims at year end based on an actuarial estimate by UMR. See Note 17 for additional information.

R. Interfund Balances/Activity:

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

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Estimates:

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

T. Assets Held for Resale:

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

U. Unearned Revenue:

Under both the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. If assets are recognized in connection with a transaction before the earnings process is complete, those assets must be offset by a corresponding liability for unearned revenue.

V. Settlement Monies:

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding, the original settlement was reached in 2021 with annual payments anticipated through 2038. For 2024, distributions of \$801,913 are reflected as intergovernmental revenue in the Commissioners fund in the accompanying financial statements.

NOTE 3 – IMPLEMENTATION OF NEW ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION

For fiscal year 2024, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*; and GASB Statement No. 101, *Compensated Absences*.

GASB Statement No. 100 provides accounting and financial reporting guidance for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The implementation of GASB Statement No. 100 did have an effect on the County's financial statements by providing financial reporting requirements for the change in accounting principle during the implementation of GASB Statement No. 101, as noted below. GASB Statement No. 101 provides updated recognition and measurement guidance for accounting and financial reporting for compensated absences liability. The implementation of GASB Statement No. 101 had the following effect on net position as reported December 31, 2023, by opinion unit affected:

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 3 – IMPLEMENTATION OF NEW ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION (Continued)

| | Governmental Activities | Business-Type Activities |
|--|----------------------------|-----------------------------|
| Net Position, December 31, 2023 | \$ 222,009,694 | \$ 27,631,580 |
| Adoption of GASB 101 | (6,703,072) | (361,572) |
| Net Position, December 31, 2023, as restated | <u>\$ 215,306,622</u> | <u>\$ 27,270,008</u> |

The implementation of GASB 101 had the following effect on the Proprietary Funds listed below:

| | <u>Proprietary Funds</u> | | |
|--|--------------------------|----------------------|----------------------|
| | Sewer | Water | 9-1-1 Dispatching |
| Net Position, December 31, 2023 | \$ 17,103,254 | \$ 10,952,654 | \$ (421,637) |
| Adoption of GASB 101 | (94,828) | (63,218) | (203,526) |
| Net Position, December 31, 2023, as restated | <u>\$ 17,008,426</u> | <u>\$ 10,889,436</u> | <u>\$ (625,163)</u> |

During the year, the County re-evaluated the financial activity and reporting criteria of its governmental funds in accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*. As a result of this evaluation, the Engineer Fund, which had previously been reported as a major governmental fund, no longer meets the criteria for major fund reporting. Accordingly, the Engineer Fund has been reclassified and is now presented as a nonmajor governmental fund in the governmental fund financial statements for the current fiscal year. This reclassification had no impact on the total fund balances of the governmental funds or on the government-wide financial statements.

NOTE 4 – ENCUMBRANCES

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

| | |
|--|-------------------|
| Governmental Funds: | |
| General Fund | \$ 8,489,983 |
| Job & Family Services | 1,723,735 |
| Department of Developmental Disabilities | 752,764 |
| Children's Services | 1,645,278 |
| Commissioners | 2,276,309 |
| Other Nonmajor Governmental | 17,609,075 |
| Total Governmental Funds | <u>32,497,144</u> |

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 4 – ENCUMBRANCES

| | |
|---------------------------|--------------------------|
| Business-Type Funds: | |
| Sewer Fund | 1,318,524 |
| Water Fund | 650,175 |
| 9-1-1 Dispatching Fund | <u>52,521</u> |
| Total Business-Type Funds | <u>2,021,220</u> |
| Total | <u>\$ 34,518,364</u> |

NOTE 5 – FUND DEFICITS

At December 31, 2024, the Dog & Kennel Special Revenue Fund, 9-1-1 Dispatching Enterprise Fund and the IS Internal Service Fund all had deficit fund equity in the amount of \$76,204, \$2,310,963 and \$38,206, respectively. These deficits were a result of the application of GAAP. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 6 – NONCOMPLIANCE

The County is required by Ohio law to adopt annual budgets for all funds. Some funds are aggregated for reporting purposes, but have separate legally adopted budgets.

Contrary to Ohio law:

1. Appropriations exceeded the amount certified as available by budget commission in the WIA and Ditch Maintenance funds by \$127,913 and \$215,778, respectively.
2. Budgetary expenditures exceeded appropriations in the County Sheriff Policing Rotary, Unforfeited Land Sale, and Unclaimed Money funds by \$463,436, \$51,105, and \$96,643, respectively, for the year ended December 31, 2024.
3. At December 31, 2024, the Community & Economic Development and Re-Entry funds' actual revenues were \$1,286,725 and \$33,333 less, respectively, than the funds' final estimated revenues and the County did not request an amended certificate or reduction of appropriations which caused negative unencumbered balances at year end of \$1,039,235 and \$20,833, respectively.

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 7 – FUND BALANCE

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

| Fund Balance | General Fund | Job & Family Services Fund | Department of Developmental Disabilities Fund | Children's Services Fund | Commissioners Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|--|----------------------|----------------------------|---|--------------------------|---------------------|-----------------------------|--------------------------|
| Nonspendable: | | | | | | | |
| Materials and Supplies Inventory | \$ 181,063 | \$ 70,732 | \$ 20,580 | \$ - | \$ - | \$ 5,828 | \$ 278,203 |
| Prepaid Items | 219,134 | 32,720 | 202,435 | 383,680 | 133 | 377,970 | 1,216,072 |
| Permanent Funds | - | - | - | - | - | 74,787 | 74,787 |
| Unclaimed Funds and/or Warrants | 971,160 | - | - | - | - | - | 971,160 |
| Total Nonspendable | 1,371,357 | 103,452 | 223,015 | 383,680 | 133 | 458,585 | 2,540,222 |
| Restricted for: | | | | | | | |
| Job & Family Services | - | 6,458,419 | - | - | - | - | 6,458,419 |
| Department of Developmental Disabilities | - | - | 45,618,361 | - | - | - | 45,618,361 |
| Children's Services | - | - | - | 23,644,460 | - | - | 23,644,460 |
| Commissioners | - | - | - | - | 2,310,256 | - | 2,310,256 |
| Capital Projects | - | - | - | - | - | 11,964,623 | 11,964,623 |
| Debt Service | - | - | - | - | - | 419,882 | 419,882 |
| Legislative/Executive | - | - | - | - | - | 4,890,948 | 4,890,948 |
| Judicial | - | - | - | - | - | 5,214,739 | 5,214,739 |
| Public Safety | - | - | - | - | - | 3,138,360 | 3,138,360 |
| Public Works | - | - | - | - | - | 17,725,353 | 17,725,353 |
| Human Services | - | - | - | - | - | 2,757,687 | 2,757,687 |
| Conservation/Recreation | - | - | - | - | - | 1,150,063 | 1,150,063 |
| Permanent Fund | - | - | - | - | - | 42,057 | 42,057 |
| Total Restricted | - | 6,458,419 | 45,618,361 | 23,644,460 | 2,310,256 | 47,303,712 | 125,335,208 |
| Committed: | | | | | | | |
| Commissioners - Retirement Reserve | - | - | - | - | 580,737 | - | 580,737 |
| Total Committed | - | - | - | - | 580,737 | - | 580,737 |
| Assigned: | | | | | | | |
| Subsequent Appropriations | 7,086,215 | - | - | - | - | - | 7,086,215 |
| Purchases on Order - Legislative/Executive | 1,378,966 | - | - | - | - | - | 1,378,966 |
| Purchases on Order - Judicial | 391,776 | - | - | - | - | - | 391,776 |
| Purchases on Order - Public Safety | 1,193,387 | - | - | - | - | - | 1,193,387 |
| Purchases on Order - Public Works | 4,156,868 | - | - | - | - | - | 4,156,868 |
| Purchases on Order - Human Services | 63,639 | - | - | - | - | - | 63,639 |
| Purchases on Order - Health | 58,583 | - | - | - | - | - | 58,583 |
| Total Assigned | 14,329,434 | - | - | - | - | - | 14,329,434 |
| Unassigned | 15,970,853 | - | - | - | - | - | 15,970,853 |
| Total Fund Balances | \$ 31,671,644 | \$ 6,561,871 | \$ 45,841,376 | \$ 24,028,140 | \$ 2,891,126 | \$ 47,762,297 | \$ 158,756,454 |

NOTE 8 – 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, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 8 – DEPOSITS AND INVESTMENTS (Continued)

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, and the government national mortgage association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the fair 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 and obligations mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts in eligible institutions pursuant to Ohio Revised Code (ORC) sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating services or 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 within certain limitations;
9. Up to forty percent of the County’s average portfolio, if training requirements have been met in either of the following:
 - a. Commercial paper, provided that all requirements of ORC 135.14(7)(a) are met;
 - b. Bankers acceptances of banks that are insured by the Federal Deposit Insurance Corporation for a period not to exceed 180.

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, or by the financial institutions 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 8 – DEPOSITS AND INVESTMENTS (Continued)

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. Except as noted above, 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 deposits or collateral securities that are in the possession of an outside party. At December 31, 2024, the County was not exposed to custodial credit risk.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair 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 fair 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 \$13,112,396. Of the bank balance, \$11,978,421 was covered by Federal Depository insurance and \$1,133,975 was collateralized with securities held by the pledging financial institution. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 8 – DEPOSITS AND INVESTMENTS (Continued)

Investments:

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

| Measurement/ Investment Type | Credit Rating | Measurement Value | Investment Maturities | | | % of Portfolio |
|------------------------------------|------------------|----------------------|-----------------------|-----------------|-------------------|-------------------|
| | | | Less than 1 Year | 1 to 3 Years | Greater than 3 | |
| Fair Value: | | | | | | |
| FAMC | AA+/Aaa | \$ 5,755,934 | \$ - | \$ 4,108,493 | \$ 1,647,441 | 2.86% |
| FFCB | AA+/Aaa | 61,104,230 | 8,547,755 | 18,431,653 | 34,124,822 | 30.41% |
| FHLB | AA+/Aaa | 21,399,149 | 10,423,361 | 8,836,002 | 2,139,786 | 10.65% |
| FMCC | AA+/Aaa | 4,359,915 | 4,359,915 | - | - | 2.17% |
| FNMA | AA+/Aaa | 6,397,131 | 6,397,131 | - | - | 3.18% |
| U.S. Treasury Notes | N/A | 61,304,579 | 3,982,833 | 32,404,443 | 24,917,303 | 30.51% |
| Municipal Bonds | AA/Aa | 1,059,912 | 1,059,912 | - | - | 0.53% |
| Government Securities | A-1/P-1 | 3,825,166 | - | - | 3,825,166 | 1.90% |
| Corporate Bonds & Commercial Paper | A/Aa3 | 6,292,129 | 4,632,422 | - | 1,659,707 | 3.13% |
| Negotiable CD's | (1) | 4,472,219 | 247,394 | 731,908 | 3,492,917 | 2.23% |
| Net Asset Value/Amortized Cost: | | | | | | |
| STAR Ohio | AAAm | 18,537,982 | 18,537,982 | - | - | 9.23% |
| Money Markets/ICS | (1) | 6,429,561 | 6,429,561 | - | - | 3.20% |
| Total Investments | | \$ 200,937,907 | \$ 64,618,266 | \$ 64,512,499 | \$ 71,807,142 | 100.00% |

Credit Rating per S&P/Moody's

N/A - U.S. Treasury Bonds and CD's are not rated.

(1) - fully insured by FDIC

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

The County's investments in federal agency securities (FAMC, FFCB, FHLB, FMCC, FNMA), United States Treasury Notes, municipal bonds, government securities, and corporate bonds are valued using quoted prices in markets prices in active markets (Level 2 inputs).

Interest Rate Risk – The County's investment policy and the Ohio Revised Code state that the maximum maturity for any investment is limited to five years from the date of settlement unless the investment matches a specific obligation or debt. State statute limits investment in commercial paper and banker's acceptances to a maximum maturity of 270 days from the date of purchase.

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 8 – DEPOSITS AND INVESTMENTS (Continued)

Concentration of Credit Risk – The County’s investment policy does not place any limit on investments in any single issuer, however state statute limits investments in commercial paper and bankers acceptances to 40% of the interim monies available for investment at any one time at the date of purchase of the investment.

NOTE 9 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2024 for real and public utility property taxes represents collections of 2023 taxes.

The 2024 real property taxes are levied after October 1, 2024, on the assessed value as of January 1, 2024, the lien date. Assessed values are established by state law at 35% of appraised market value. The 2024 real property taxes are collected in and intended to finance 2025 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 2024 public utility property taxes which became a lien December 31, 2023, are levied after October 1, 2024, and are collected in 2025 with real property taxes.

The full tax rate for all County operations applied to real property for the fiscal year ended December 31, 2024 was \$15.15 per \$1,000 of assessed value. The assessed values upon which the 2024 taxes were collected were as follows:

| <u>Category</u> | <u>Assessed Value</u> |
|----------------------------------|-------------------------|
| Real Property | \$ 2,985,765,480 |
| Public Utility Real Property | 1,264,910 |
| Public Utility Personal Property | <u>206,550,420</u> |
| Total Assessed Value | <u>\$ 3,193,580,810</u> |

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

Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2024 operations. The receivable and the portion of the tax levies prepaid by year-end into the funds are therefore offset by a credit to deferred inflows of resources.

Ohio law prohibits taxation of property by all overlapping taxing authorities in excess of 10 mills per dollar of assessed value without a vote of the people. Presently, the County levies 1.70 mills of this 10 mill limit for the General Fund. In addition to the 1.70 mills, 13.45 mills have been levied for additional millage.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 9 – PROPERTY TAXES (Continued)

A summary of voted millage for tax year 2023 collected in 2024 follows:

| Purpose | Voter Authorized | Rate Levied for Current Year (a) | | Voter Levy Date | Final Levy Year |
|-----------------------------|---------------------|----------------------------------|----------|--------------------|--------------------|
| | Rate (b) | Residential/ Agricultural | Other | | |
| Children Services | 3.000 | 2.126508 | 2.878767 | 2021 | 2030 |
| Mental Health | 1.000 | 0.583215 | 0.897637 | 2019 | 2028 |
| Mental Health | 1.650 | 1.169579 | 1.583321 | 2024 | 2033 |
| Mental Health & Retardation | 2.000 | 1.305274 | 1.919178 | 2003 | Continuing |
| Mental Health & Retardation | 3.500 | 2.284229 | 3.358561 | 2003 | Continuing |
| Clark County Park District | 0.600 | 0.425301 | 0.575753 | 2016 | 2025 |
| Historical Society | 0.300 | 0.221072 | 0.287876 | 2022 | 2026 |
| Senior Citizens | 1.400 | 1.031671 | 1.357792 | 2024 | 2028 |

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

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

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

Accrued property taxes receivable represent delinquent taxes outstanding and real and public utility taxes, which were measurable as of December 31, 2024.

NOTE 10 – PERMISSIVE SALES AND USE TAX

On August 18, 2021, the Board of County Commissioners voted to continue a ½% emergency sales tax increase permanently, effective January 1, 2022. This increase was needed to keep 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 2024 amounted to \$32,649,930.

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 11 – RECEIVABLES

Receivables at December 31, 2024 consisted of current and delinquent property taxes, special assessments, accounts, intergovernmental grants, permissive sales tax, and accrued interest on investments. All receivables are considered collectible in full due to the ability to foreclose for nonpayment of taxes and the stable condition of State programs.

A summary of the principal items of intergovernmental receivables follows:

| | <u>Amount</u> |
|---|----------------------|
| Governmental Activities: | |
| Local Government and Local | |
| Government Revenue Assistance | \$ 1,002,691 |
| Casino Tax | 988,300 |
| Public Assistance for Health & Human Services Programs | 5,438,485 |
| Grants and Reimbursements | 1,579,743 |
| Homestead and Rollback | 1,427,142 |
| Gas, Excise, Motor Vehicle License Fees & Permissive Auto Tax | 5,475,280 |
| OneOhio Opioid Settlement | 1,455,569 |
| Capital Projects | 1,958,976 |
| Total Governmental Activities | <u>\$ 19,326,186</u> |

NOTE 12 – INTERFUND TRANSFERS AND BALANCES

Interfund transfers for the year ended December 31, 2024, consisted of the following:

| | | <u>Transfer Out</u> | |
|-----------------------------------|----------------------|---------------------|----------------------|
| | | Job & Family | |
| <u>Transfer In</u> | General | Services | Total |
| | Fund | Fund | |
| Job & Family Services Fund | \$ 499,588 | \$ - | \$ 499,588 |
| Children's Services Fund | - | 380,270 | 380,270 |
| Commissioners Fund | 200,000 | - | 200,000 |
| Nonmajor Special Revenue Fund | 211,672 | 80,892 | 292,564 |
| Nonmajor Debt Service Fund | 2,065,000 | - | 2,065,000 |
| Nonmajor Capital Projects Fund | 2,907,974 | - | 2,907,974 |
| 9-1-1 Dispatching Enterprise Fund | 1,700,000 | - | 1,700,000 |
| Internal Service Fund | 2,785,000 | - | 2,785,000 |
| Total | <u>\$ 10,369,234</u> | <u>\$ 461,162</u> | <u>\$ 10,830,396</u> |

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 12 – INTERFUND TRANSFERS AND BALANCES (Continued)

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

| Due From | Due To | | | Total |
|--------------------------------|-------------------|---------------------------------|--------------------------------|-------------------|
| | General Fund | Developmental Disabilities Fund | Nonmajor Special Revenue Funds | |
| General Fund | \$ - | \$ - | \$ 13,830 | \$ 13,830 |
| Nonmajor Special Revenue Fund | 87,457 | - | 21,000 | 108,457 |
| Nonmajor Capital Projects Fund | - | 300,000 | - | 300,000 |
| IS Internal Service Fund | 27,000 | - | - | 27,000 |
| Total | <u>\$ 114,457</u> | <u>\$ 300,000</u> | <u>\$ 34,830</u> | <u>\$ 449,287</u> |

Interfund balances for the year ended December 31, 2024, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made.

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

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

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 13 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024 was as follows:

| | Balance 12/31/2023 | Additions | Deletions | Balance 12/31/2024 |
|---|-----------------------|----------------------|-----------------------|-----------------------|
| <u>Governmental Activities:</u> | | | | |
| Non-Depreciable Capital Assets: | | | | |
| Land | \$ 7,204,888 | \$ - | \$ - | \$ 7,204,888 |
| Construction in Progress | 18,721,316 | 8,982,634 | (4,478,885) | 23,225,065 |
| Non-Depreciable Capital Assets | <u>25,926,204</u> | <u>8,982,634</u> | <u>(4,478,885)</u> | <u>30,429,953</u> |
| Depreciable Capital Assets: | | | | |
| Buildings | 36,216,253 | - | (109,458) | 36,106,795 |
| Improvements | 64,009,688 | 6,304,998 | (206,541) | 70,108,145 |
| Machinery and Equipment | 22,002,626 | 2,475,219 | (1,439,086) | 23,038,759 |
| Infrastructure | 155,059,401 | 403,897 | - | 155,463,298 |
| Depreciable Capital Assets | <u>277,287,968</u> | <u>9,184,114</u> | <u>(1,755,085)</u> | <u>284,716,997</u> |
| Less: Accumulated Depreciation: | | | | |
| Buildings | (26,359,847) | (519,408) | 109,458 | (26,769,797) |
| Improvements | (41,629,751) | (3,262,242) | 54,643 | (44,837,350) |
| Machinery and Equipment | (15,369,600) | (1,488,466) | 1,429,429 | (15,428,637) |
| Infrastructure | (86,845,737) | (1,654,173) | - | (88,499,910) |
| Accumulated Depreciation | <u>(170,204,935)</u> | <u>(6,924,289) *</u> | <u>1,593,530</u> | <u>(175,535,694)</u> |
| Depreciable Capital Assets, net | <u>107,083,033</u> | <u>2,259,825</u> | <u>(161,555)</u> | <u>109,181,303</u> |
| Governmental Activities Capital Assets, net | <u>\$ 133,009,237</u> | <u>\$ 11,242,459</u> | <u>\$ (4,640,440)</u> | <u>\$ 139,611,256</u> |

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

General Government:

| | |
|-----------------------------|---------------------|
| Legislative and Executive | \$ 2,147,666 |
| Judicial | (23,075) |
| Public Safety | 712,260 |
| Public Works | 3,460,335 |
| Health | 291,828 |
| Human Services | 229,070 |
| Conservation and Recreation | 106,205 |
| | <u>\$ 6,924,289</u> |

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 13 – CAPITAL ASSETS (Continued)

| | Balance 12/31/2023 | Additions | Deletions | Balance 12/31/2024 |
|---|-----------------------|--------------------|---------------------|-----------------------|
| <u>Business-Type Activities:</u> | | | | |
| Non-Depreciable Capital Assets: | | | | |
| Land | \$ 2,093,145 | \$ - | \$ - | \$ 2,093,145 |
| Construction in Progress | 146,338 | 377,390 | (261,406) | 262,322 |
| Non-Depreciable Capital Assets | <u>2,239,483</u> | <u>377,390</u> | <u>(261,406)</u> | <u>2,355,467</u> |
| Depreciable Capital Assets: | | | | |
| Buildings | 16,863,185 | - | - | 16,863,185 |
| Improvements | 2,457,194 | 32,530 | - | 2,489,724 |
| Machinery and Equipment | 3,252,478 | 215,174 | - | 3,467,652 |
| Infrastructure | 20,956,081 | 1,343,757 | - | 22,299,838 |
| Depreciable Capital Assets | <u>43,528,938</u> | <u>1,591,461</u> | <u>-</u> | <u>45,120,399</u> |
| Less: Accumulated Depreciation: | | | | |
| Buildings | (7,046,619) | (368,408) | - | (7,415,027) |
| Improvements | (1,499,221) | (106,202) | - | (1,605,423) |
| Machinery and Equipment | (2,717,012) | (108,631) | - | (2,825,643) |
| Infrastructure | (11,065,914) | (541,487) | - | (11,607,401) |
| Accumulated Depreciation | <u>(22,328,766)</u> | <u>(1,124,728)</u> | <u>-</u> | <u>(23,453,494)</u> |
| Depreciable Capital Assets, net | <u>21,200,172</u> | <u>466,733</u> | <u>-</u> | <u>21,666,905</u> |
| Business-Type Activities | | | | |
| Capital Assets, net | <u>\$ 23,439,655</u> | <u>\$ 844,123</u> | <u>\$ (261,406)</u> | <u>\$ 24,022,372</u> |

NOTE 14 – 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 obligation's bonds, as unvoted general obligation debt of the County, will in fact be paid from sources other than ad valorem property tax. More specifically, the County expects to pay debt service on these bonds from rates and charges derived from its water and sewer system and in the related Enterprise Fund. Should these system revenues, for any reason, become insufficient to pay debt services on the proprietary general obligation bonds, the County is required by Ohio law to levy and collect ad valorem taxes to pay such debt service.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 14 – LONG-TERM OBLIGATIONS (Continued)

General obligation bonds currently outstanding are as follows:

| | <u>Original Issue Date</u> | <u>Interest Rate</u> | <u>Original Issue Amount</u> |
|--|--------------------------------|--------------------------|----------------------------------|
| Governmental Activities: | | | |
| Various Purpose Improvement and Refunding Bonds | 2017 | 2.00% - 5.00% | \$ 12,105,000 |
| Various Purpose Bonds | 2018 | 2.50% - 5.00% | \$ 10,050,000 |
| Various Purpose Refunding Bonds | 2019 | 1.83% | \$ 1,193,000 |
| Various Purpose Bonds | 2024 | 5.00% | \$ 14,500,000 |
| Business-Type Activities: | | | |
| Various Purpose Improvement and Refunding Bonds | 2017 | 2.00% - 5.00% | \$ 1,750,000 |
| Various Purpose Refunding Bonds | 2019 | 1.83% | \$ 189,000 |

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

| Year | Governmental Activities | | | Business-Type Activities | | |
|-----------|-------------------------|---------------------|----------------------|--------------------------|------------------|-------------------|
| | <u>Principal</u> | <u>Premium</u> | <u>Interest</u> | <u>Principal</u> | <u>Premium</u> | <u>Interest</u> |
| 2025 | \$ 1,614,000 | \$ 136,918 | \$ 1,201,971 | \$ 100,000 | \$ 8,342 | \$ 38,925 |
| 2026 | 1,647,000 | 136,918 | 1,123,616 | 110,000 | 8,342 | 33,925 |
| 2027 | 1,715,000 | 136,912 | 1,043,390 | 105,000 | 8,341 | 28,425 |
| 2028 | 1,557,000 | 92,075 | 959,859 | 55,000 | 4,576 | 23,175 |
| 2029 | 1,210,000 | 67,991 | 884,133 | 55,000 | 4,576 | 20,425 |
| 2030-2034 | 6,065,000 | 337,996 | 3,686,369 | 320,000 | 22,880 | 66,525 |
| 2035-2039 | 5,490,000 | 290,245 | 2,393,244 | 145,000 | 9,147 | 8,050 |
| 2040-2044 | 2,500,000 | 205,285 | 1,500,000 | - | - | - |
| 2045-2049 | 2,500,000 | 205,285 | 875,000 | - | - | - |
| 2050-2053 | 2,000,000 | 164,240 | 250,000 | - | - | - |
| Total | <u>\$ 26,298,000</u> | <u>\$ 1,773,865</u> | <u>\$ 13,917,582</u> | <u>\$ 890,000</u> | <u>\$ 66,204</u> | <u>\$ 219,450</u> |

During 2024, the County issued \$14,500,000 in general obligation bonds related to governmental activities. The bonds carry an interest rate of 5.00%. The proceeds will fund rehabilitation of the County's historic Courthouse. The bonds will be retired from the General Bond Retirement fund.

During 2019, the County issued \$1,382,000 in general obligation refunding bonds related to the refunding of Series 2009 and 2010 bonds. These bonds are tax exempt non-rated private placement bonds that carry an interest rate of 1.83%. The bonds will be retired from the General Bond Retirement and the Human Services Bond Retirement funds.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 14 – LONG-TERM OBLIGATIONS (Continued)

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

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 2.00% - 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. The bonds will be retired from the General Bond Retirement, the Human Services Bond Retirement, and the Sewer and Water funds.

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 \$2,643,584. The loans are being retired from the Sewer and Water Funds.

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

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 14 – LONG-TERM OBLIGATIONS (Continued)

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

| | <u>Principal</u> |
|-----------|--------------------------|
| 2025 | \$ 97,529 |
| 2026 | 87,529 |
| 2027 | 87,529 |
| 2028 | 87,529 |
| 2029 | 87,529 |
| 2030-2034 | 434,601 |
| 2035-2036 | <u>54,773</u> |
| | <u><u>\$ 937,019</u></u> |

Ohio Water Development Authority (OWDA) Loans:

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

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

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

| | <u>OWDA</u> | |
|-----------|----------------------------|--------------------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2025 | \$ 312,081 | \$ 98,321 |
| 2026 | 320,884 | 89,518 |
| 2027 | 329,957 | 80,445 |
| 2028 | 339,309 | 71,093 |
| 2029 | 348,948 | 61,453 |
| 2030-2034 | 1,900,027 | 151,979 |
| 2035-2039 | 128,256 | - |
| 2040-2043 | <u>102,606</u> | <u>-</u> |
| | <u><u>\$ 3,782,068</u></u> | <u><u>\$ 552,809</u></u> |

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 14 – LONG-TERM OBLIGATIONS (Continued)

A schedule of changes in long-term obligations of the County during 2024 was as follows:

| | Amount Outstanding 12/31/2023 (as Restated) | Additions | Retirements | Amount Outstanding 12/31/2024 | Amounts Due Within One Year |
|---|--|----------------------|----------------------|-------------------------------------|-----------------------------------|
| <u>Governmental Activities:</u> | | | | | |
| <u>General Obligation Bonds:</u> | | | | | |
| 2.00% to 5.00% - 2017 | | | | | |
| Various Purpose Improvement and Refunding Bonds | \$ 4,865,000 | \$ - | \$ 840,000 | \$ 4,025,000 | \$ 390,000 |
| 2.50% to 5.00% - 2018 | | | | | |
| Various Purpose Bonds | 8,070,000 | - | 640,000 | 7,430,000 | 650,000 |
| 1.83% - 2019 | | | | | |
| Various Purpose Refunding Bonds | 525,000 | - | 182,000 | 343,000 | 74,000 |
| 5.00% - 2024 | | | | | |
| Various Purpose Bonds | - | 14,500,000 | - | 14,500,000 | 500,000 |
| Total General Obligation Debt | 13,460,000 | 14,500,000 | 1,662,000 | 26,298,000 | 1,614,000 |
| Compensated Absences | 12,200,663 | 1,252,365 | - | 13,453,028 | 1,916,044 |
| Net Pension Liability | 91,199,815 | - | 21,101,408 | 70,098,407 | - |
| Net OPEB Liability | 1,898,113 | - | 1,898,113 | - | - |
| Accrued Bond Premium | 679,061 | 1,224,880 | 130,076 | 1,773,865 | 136,918 |
| Total Governmental Activities | <u>\$ 119,437,652</u> | <u>\$ 16,977,245</u> | <u>\$ 24,791,597</u> | <u>\$ 111,623,300</u> | <u>\$ 3,666,962</u> |
| <u>Business-Type Activities:</u> | | | | | |
| <u>General Obligation Bonds:</u> | | | | | |
| 2.00 to 5.00% - 2017 | | | | | |
| Various Purpose Improvement and Refunding Bonds | \$ 1,020,000 | \$ - | \$ 130,000 | \$ 890,000 | \$ 100,000 |
| Total General Obligation Debt | 1,020,000 | - | 130,000 | 890,000 | 100,000 |
| <u>Ohio Public Works Commission Loans:</u> | | | | | |
| West Enon Estates Sanitary Sewer | 12,375 | - | 12,375 | - | - |
| Southwest Regional WWTP Expansion | 862,500 | - | 75,000 | 787,500 | 75,000 |
| Green Meadows Water Tank | 20,000 | - | 10,000 | 10,000 | 10,000 |
| Southwest WWTP Equipment Replacement | 11,647 | - | 11,647 | - | - |
| Lawrenceville & Northridge Water Imp | 8,119 | - | 1,015 | 7,104 | 1,015 |
| Sewer & Manhole Rehabilitation 2014 | 143,929 | - | 11,514 | 132,415 | 11,514 |
| <u>Ohio Water Development Authority Loans:</u> | | | | | |
| Limecrest Water System | 513,025 | - | 25,651 | 487,374 | 25,651 |
| Southwest Regional WWTP Expansion | 3,572,583 | - | 277,889 | 3,294,694 | 286,430 |
| Compensated Absences | 716,035 | 93,865 | - | 809,900 | 126,515 |
| Net Pension Liability | 7,753,545 | - | 1,810,121 | 5,943,424 | - |
| Net OPEB Liability | 161,372 | - | 161,372 | - | - |
| Accrued Bond Premium | 74,546 | - | 8,342 | 66,204 | 8,342 |
| Total Business-Type Activities | 14,869,676 | 93,865 | 2,534,926 | 12,428,615 | 644,467 |
| Total Government Wide | <u>\$ 134,307,328</u> | <u>\$ 17,071,110</u> | <u>\$ 27,326,523</u> | <u>\$ 124,051,915</u> | <u>\$ 4,311,429</u> |

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 14 – LONG-TERM OBLIGATIONS (Continued)

Conduit Debt:

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

At December 31, 2024, there were 69 series of Industrial Revenue Bonds, Mortgage Revenue Bonds, Healthcare Facilities Revenue Bonds, and Multifamily Housing Taxable Revenue Bonds outstanding. The aggregate principal amount payable for the 21 series issued after July 1, 1995 was \$3.06 billion. The aggregate principal amount payable for the 48 series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$78.505 million.

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

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and un-voted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2024 are an overall debt margin of \$49,731,333 and a limit on un-voted debt margin of \$3,327,621.

NOTE 15 – DEFINED BENEFIT PENSION PLAN

Net Pension Liability

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 15 – DEFINED BENEFIT PENSION PLAN (Continued)

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

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

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

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

Ohio Public Employees Retirement System (OPERS)

Plan Description – Clark County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-share, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit plan with defined contribution features. Effective January 1, 2022, members may no longer select the combined plan. In October 2023, the legislature approved House Bill (HB) 33 which allows for the consolidation of the combined plan with the traditional plan with the timing of the consolidation at the discretion of OPERS. The Combined Plan was officially consolidated into the Traditional Plan effective January 1, 2024. While members (e.g., Clark County employees) may elect the member-directed plan and the combined plan, the majority of employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

| Group A | 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 |
| <i>Age and Service Requirements:</i> Age 60 with 5 years of service credit or Age 55 with 25 years of service credit | <i>Age and Service Requirements:</i> Age 60 with 5 years of service credit or Age 55 with 25 years of service credit | <i>Age and Service Requirements:</i> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit |
| <i>Formula:</i> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | <i>Formula:</i> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | <i>Formula:</i> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 |
| Law Enforcement | Law Enforcement | Law Enforcement |
| <i>Age and Service Requirements:</i> Age 52 with 15 years of service credit | <i>Age and Service Requirements:</i> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit | <i>Age and Service Requirements:</i> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit |
| <i>Formula:</i> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | <i>Formula:</i> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | <i>Formula:</i> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 |

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement.

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 member's original base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the COLA will continue to be a 3% simple annual COLA. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3%.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

| | State and Local | Law Enforcement |
|--|--------------------|--------------------|
| 2024 Statutory Maximum Contribution Rates | | |
| Employer | 14.0% | 18.1% |
| Employee | 10.0% | 13.0%** |
| 2024 Actual Contribution Rates | | |
| Employer: | | |
| Pension | 14.0% | 18.1% |
| Post-employment Health Care Benefits | * | * |
| Total Employer | 14.0% | 18.1% |
| Employee | 10.0% | 13.0% |

* This rate is determined by OPERS' Board and has no maximum rate established by ORC. For 2024, the rate was 0% for the Traditional Pension Plan, 2% for the Combined Plan and 4% for the Member-Directed Plan.

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

Employer contribution rates are expressed as a percentage of covered payroll. The County's contractually required contributions was \$7,734,492 for 2024.

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

The net pension liability for OPERS was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share:

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|-------------------|
| Proportionate Share of the Net Pension Liability | \$ 70,098,407 | \$ 5,943,424 | \$ 76,041,831 |
| Proportion of the Net Pension Liability: | | | |
| Current Measurement Date | 0.267751% | 0.022702% | 0.290453% |
| Prior Measurement Date | 0.308733% | 0.026247% | 0.334980% |
| Change in Proportionate Share | <u>-0.040982%</u> | <u>-0.003545%</u> | <u>-0.044527%</u> |
| Pension Expense | \$ 5,260,510 | \$ 434,349 | \$ 5,694,859 |

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|-----------------------|
| Deferred Outflows of Resources | | | |
| Differences between expected and actual experience | \$ 1,145,698 | \$ 97,141 | \$ 1,242,839 |
| Net difference between projected and actual earnings on pension plan investments | 14,148,848 | 1,199,636 | 15,348,484 |
| Change in assumptions | - | - | - |
| Change in County's proportionate share and difference in employer contributions | 646,172 | 54,787 | 700,959 |
| County contributions subsequent to the measurement date | <u>7,129,965</u> | <u>604,527</u> | <u>7,734,492</u> |
| Total Deferred Outflows of Resources | <u>\$ 23,070,683</u> | <u>\$ 1,956,091</u> | <u>\$ 25,026,774</u> |
| Deferred Inflows of Resources | | | |
| Change in County's proportionate share and difference in employer contributions | <u>(4,667,106)</u> | <u>(395,709)</u> | <u>(5,062,815)</u> |
| Total Deferred Inflows of Resources | <u>\$ (4,667,106)</u> | <u>\$ (395,709)</u> | <u>\$ (5,062,815)</u> |

\$7,734,492 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 ended December 31, 2025. 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, 2024

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

| Fiscal Year Ending December 31: | <u>OPERS</u> |
|---------------------------------|----------------------|
| 2025 | \$ 1,009,672 |
| 2026 | 3,610,824 |
| 2027 | 9,794,538 |
| 2028 | <u>(2,185,567)</u> |
| Total | <u>\$ 12,229,467</u> |

Actuarial Assumptions—OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|--|
| Wage Inflation | 2.75% |
| Future Salary Increases | 2.75% to 10.75% |
| Including inflation | |
| COLA or Ad Hoc COLA | Pre 1/7/2013 Retirees: 3.00% simple; Post 1/7/2013 Retirees: 2.3% simple through 2024, then 2.05% simple |
| Investment Rate of Return | 6.90% |
| Actuarial Cost Method | Individual Entry Age |

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

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

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 11.2% for 2023.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board 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 long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Geometric) |
|------------------------|----------------------|--|
| Fixed Income | 24.00% | 2.85% |
| Domestic Equities | 21.00% | 4.27% |
| Real Estate | 13.00% | 4.46% |
| Private Equity | 15.00% | 7.52% |
| International Equities | 20.00% | 5.16% |
| Risk Parity | 2.00% | 4.38% |
| Other Investments | 5.00% | 3.46% |
| | 100.00% | |

Discount Rate. The discount rate used to measure the total pension liability was 6.90% for the Traditional Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following chart represents the County's proportionate share of the net pension liability at the 6.90% discount rate, as well as the sensitivity to a 1% increase and 1% decrease in the current discount rate:

| | <u>1% Decrease (5.90%)</u> | <u>Current Discount Rate of 6.90%</u> | <u>1% Increase (7.90%)</u> |
|--|--------------------------------|---|--------------------------------|
| County's proportionate share of net pension liability | \$ 119,712,148 | \$ 76,041,831 | \$ 39,722,998 |

NOTE 16 – DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Net OPEB Liability/(Asset)

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

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

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

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

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 16 – DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Plan Description—OPERS

The 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. Effective January 1, 2022, the combined plan is no longer available for member selection. In October 2023, the legislature approved House Bill 33 which allows for the consolidation of the combined plan with the traditional pension plan. The Combined Plan was officially consolidated into the Traditional Plan effective January 1, 2024.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code. Retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Age 65 or older Retirees: Minimum of 20 years of qualifying service credit

Age 60 to 64 Retirees: Based on the following age-and-service criteria:

Group A: 30 years of total service with at least 20 years of qualified health care service credit;

Group B: 31 years of total service credit with at least 20 years of qualified health care service credit; or

Group C: 32 years of total service cred with at least 20 years of qualified health care service credit.

Age 59 or younger: Based on the following age-and-service criteria:

Group A: 30 years of qualified health care service credit;

Group B: 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at least age 52; or

Group C: 32 years of qualified health care service credit and at least age 55.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 16 – DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Retirees who do not meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022, as summarized in the following table:

| Group A | Group B | Group C |
|--|--|---|
| Age and Service Requirements December 1, 2014 or Prior | Age and Service Requirements December 1, 2014 or Prior | Age and Service Requirements December 1, 2014 or Prior |
| Any age with 10 years of service credit | Any age with 10 years of service credit | Any age with 10 years of service credit |
| January 1, 2015 through December 31, 2021 | January 1, 2015 through December 31, 2021 | January 1, 2015 through December 31, 2021 |
| Age 60 with 20 years of service credit or Any Age with 30 years of service credit | Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age 32 years of service credit | Age 55 with 32 years of service credit or Age 60 with 20 years of service credit |

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance for both non-Medicare and Medicare retirees.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 16 – DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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

Funding Policy—The ORC provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, state and local employers contributed at a rate of 14.0% of earnable salary and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the ORC. Active member contributions do not fund health care.

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. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care was 0% for the traditional pension plan and 2% for the combined plan. The employer contribution as a percentage of covered payroll deposited for member-directed plan participants was 4%.

The County's contractually required contribution to OPERS for OPEB was \$0 for 2024.

OPEB Liability/(Asset), OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share:

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 16 – DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|----------------|
| Proportionate Share of the Net OPEB Asset | \$ (2,357,986) | \$ (199,927) | \$ (2,557,913) |
| Proportion of the Net OPEB Asset: | | | |
| Current Measurement Date | 0.261266% | 0.022152% | 0.283418% |
| Prior Measurement Date | 0.301040% | 0.025593% | 0.326633% |
| Change in Proportionate Share | -0.039774% | -0.003441% | -0.043215% |

OPEB Expense (negative) \$ (388,204) \$ (32,915) \$ (421,119)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|----------------|
| Deferred Outflows of Resources | | | |
| Net difference between projected and actual earnings on OPEB plan investments | \$ 1,416,106 | \$ 120,067 | \$ 1,536,173 |
| Change in assumptions | 607,065 | 51,471 | 658,536 |
| Change in County's proportionate share and difference in employer contributions | 227,737 | 19,309 | 247,046 |
| Total Deferred Outflows of Resources | \$ 2,250,908 | \$ 190,847 | \$ 2,441,755 |
| Deferred Inflows of Resources | | | |
| Differences between expected and actual experience | \$ (335,610) | \$ (28,455) | \$ (364,065) |
| Change in assumptions | (1,013,627) | (85,943) | (1,099,570) |
| Total Deferred Inflows of Resources | \$ (1,349,237) | \$ (114,398) | \$ (1,463,635) |

No amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net OPEB asset or a reduction of the net OPEB liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 16 – DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

| Fiscal Year Ending December 31: | <u>OPERS</u> |
|---------------------------------|-------------------|
| 2025 | \$ 93,893 |
| 2026 | 207,164 |
| 2027 | 1,195,774 |
| 2028 | <u>(518,711)</u> |
| Total | <u>\$ 978,120</u> |

Actuarial Assumptions—OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan and include the types of coverages provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74:

| | |
|------------------------------|---|
| Wage Inflation | 2.75% |
| Projected Salary Increases | 2.75% to 10.75%, including wage inflation |
| Single Discount Rate: | |
| Current Measurement Date | 5.70% |
| Prior Measurement Date | 5.22% |
| Investment Rate of Return | 6.00% |
| Municipal Bond Rate: | |
| Current Measurement Date | 3.77% |
| Prior Measurement Date | 4.05% |
| Health Care Cost Trend Rate: | |
| Current Measurement Date | 5.5% initial, 3.50% ultimate in 2038 |
| Prior Measurement Date | 5.5% initial, 3.50% ultimate in 2036 |
| Actuarial Cost Method | Individual entry age |

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 16 – DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.0% for 2023.

The allocation of investment assets within the Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. The System's primary goal is to achieve and maintain a fully funded status for benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by the Board's investment consultant.

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CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 16 – DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------|----------------------|---|
| Fixed Income | 37.00% | 2.82% |
| Domestic Equities | 25.00% | 4.27% |
| REITs | 5.00% | 4.68% |
| International Equities | 25.00% | 5.16% |
| Risk Parity | 3.00% | 4.38% |
| Other Investments | 5.00% | 2.43% |
| | <u>100.00%</u> | |

Discount Rate. A single discount rate of 5.70% was used to measure the OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.77%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB (Asset) to Changes in the Discount Rate. The following table presents the County's proportionate share of the net OPEB (asset) calculated using the single discount rate of 5.70%, as well as what the County's proportionate share of the net OPEB (asset) if it were calculated using a discount rate that is 1.0% point lower (4.70%) or 1.0% point higher (6.70%) than the current rate:

| | 1% Decrease (4.70%) | Current Discount Rate of 5.70% | 1% Increase (6.70%) |
|---|------------------------|-----------------------------------|------------------------|
| County's proportionate share of net OPEB liability/(asset) | \$ 1,405,011 | \$ (2,557,913) | \$ (5,838,161) |

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 16 – DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

| | <u>1% Decrease</u> | <u>Current Health Care Cost Trend Rate Assumption</u> | <u>1% Increase</u> |
|---|--------------------|---|--------------------|
| County's proportionate share of net OPEB liability | \$ (2,662,722) | \$ (2,557,913) | \$ (2,436,107) |

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 seventy-two 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 17 – RISK MANAGEMENT (Continued)

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

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

The County is also exposed to a risk of loss related to employee health care costs. On January 1, 2017, the County became self-insured for employee health care benefits. The program is administered by UMR, a United Health Care Company, in Dayton, Ohio, which provides claims review, processing services and maintains its own provider network. The self-insurance program is accounted for in the Internal Service Fund. The County has recorded a liability for incurred but unreported claims at year end based on an actuarial estimate by UMR. The County has purchased stop-loss insurance coverage of \$300,000 per insured individual to limit the County's liability. A summary of the liability for unpaid health care claims for 2024 and 2023 is as follows:

| <u>Year</u> | <u>Balance at Beginning of Year</u> | <u>Current Year Claims</u> | <u>Current Year Payments</u> | <u>Balance at End of Year</u> |
|-------------|---|------------------------------------|--------------------------------------|---------------------------------------|
| 2023 | \$ 1,723,989 | \$ 14,239,426 | \$ 14,772,022 | \$ 1,191,393 |
| 2024 | \$ 1,191,393 | \$ 18,947,239 | \$ 18,728,470 | \$ 1,410,162 |

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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 17 – RISK MANAGEMENT (Continued)

All claims processing is done by the State. The State initially pays all claims and then bills the County. At December 31, 2024, a claims liability of \$1,187,051 is reported in the government-wide statement of net position and represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, based on an estimate provided by the Bureau of Workers' Compensation.

NOTE 18 – OTHER EMPLOYEE BENEFITS

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

NOTE 19 – LEASES AND SUBSCRIPTION BASED INFORMATION TECHNOLOGY

Pursuant to GASB Statement No. 87, Leases, a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. The County is party to several contracts as lessor and as lessee for the use of buildings and land. GASB Statement No. 87 requires a lessee to recognize a lease liability and an intangible right-to-use asset, and a lessor to recognize a lease receivable and a deferred inflow of resources. Management conducted a detailed analysis of all such contracts and determined that the amounts related to these contracts individually and in aggregate are immaterial to the County's financial statements. Therefore, lease payments are expensed when made and lease receipts are recognized as revenue when received. The County will evaluate these contracts each year for financial reporting consideration.

GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management conducted a detailed analysis of all such arrangements and determined that the amounts related to these contracts individually and in aggregate are immaterial to the County's financial statements. The County will evaluate these arrangements each year for financial reporting consideration.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 20 – JOINTLY GOVERNED ORGANIZATIONS

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

West Central Ohio Port Authority – The West Central Ohio Port Authority was established under Section 4582.21 of the Ohio Revised Code. Under the Revised Code, the Port Authority is a legally separate entity. The Board of the Authority is comprised of seven members: 2 members from Champaign County, 2 from Clark County, 2 from Fayette County, and one member at-large. 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 2024, 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 2024, Clark County did not contribute any money to the Springfield Metropolitan Housing Authority.

West Central Community Correctional Facility – The West Central Community Correctional 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 21 – RELATED ORGANIZATIONS

Clark County Public Library – Clark County Public Library is a related Organization. The County appoints the governing board of the Library; however, the County cannot influence the Library's operations nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library received \$5,100,280 in library and local government money passed through the County during 2024.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 21 – RELATED ORGANIZATIONS (Continued)

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 2024, the County contributed \$70,000 in operating subsidies to the NTPRD. The NTPRD dissolved operations effective April 30, 2024 and merged with the Clark County Park District on May 1, 2024.

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 \$50,717 in local government monies passed through the County during 2024.

NOTE 22 – 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 the 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 23 – TAX ABATEMENTS

As of December 31, 2024, 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 owners 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.

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 23 – TAX ABATEMENTS (Continued)

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

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

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

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

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

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.”

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 23 – TAX ABATEMENTS (Continued)

- 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, as determined for the purposes of local property taxation.”
- Remediate: ORC § 5709.61 (V) “means to make expenditures to clean up an environmentally contaminated facility so that it is no longer environmentally contaminated that equal at least ten percent of the real property market value of the facility prior to such expenditures as determined for the purposes of property taxation.

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

Below is the information relevant to the disclosure of those programs for the year ended December 31, 2024:

| <u>Tax Abatement Program</u> | <u>Total Estimated Gross Amount of Taxes Abated for Tax Year 2023/ Collection Year 2024</u> |
|--|---|
| Community Reinvestment Area (CRA): | |
| South Limestone - Residential Development | \$ 59,283 |
| Center City - Residential Development | \$ 104,171 |
| Center City - Commercial/Industrial Development: | |
| Manufacturing | \$ 5,793 |
| Retail | \$ 3,255 |
| Office | \$ 288,826 |
| Sheridan-Kenton - Commercial/Industrial Development: | |
| Manufacturing | \$ 7,366 |
| Springfield Reinvestment | |
| Recreation | \$ 15,764 |
| Housing | \$ 143,763 |
| Enterprise Zone: | |
| Manufacturing | \$ 723,008 |
| Recreation | \$ 59,726 |
| Total | <u>\$ 1,410,955</u> |

CLARK COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 24 – ASSET RETIREMENT OBLIGATION

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



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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-----------------|---------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 4,718,528 | \$ 4,718,528 | \$ 4,717,257 | \$ (1,271) |
| Permissive Sales Tax | 31,500,000 | 31,500,000 | 31,751,745 | 251,745 |
| Intergovernmental | 8,285,045 | 8,381,492 | 9,765,633 | 1,384,141 |
| Charges for Services | 5,181,650 | 5,811,417 | 7,082,663 | 1,271,246 |
| Licenses and Permits | 452,550 | 452,550 | 444,279 | (8,271) |
| Fees, Fines and Forfeitures | 411,100 | 411,100 | 436,255 | 25,155 |
| Investment Income | 3,150,000 | 5,400,000 | 5,469,566 | 69,566 |
| Other Revenue | 320,510 | 1,238,027 | 1,273,140 | 35,113 |
| Total Revenues | 54,019,383 | 57,913,114 | 60,940,538 | 3,027,424 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 18,248,946 | 18,552,566 | 17,205,656 | 1,346,910 |
| Judicial | 16,026,926 | 16,138,362 | 15,246,569 | 891,793 |
| Public Safety | 22,865,589 | 23,474,481 | 23,210,902 | 263,579 |
| Public Works | 6,935,120 | 6,882,589 | 6,149,918 | 732,671 |
| Health | 504,968 | 509,797 | 453,904 | 55,893 |
| Human Services | 1,348,730 | 1,348,730 | 1,290,867 | 57,863 |
| Conservation and Recreation | 531,741 | 531,741 | 531,741 | - |
| Total Expenditures | 66,462,020 | 67,438,266 | 64,089,557 | 3,348,709 |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | (12,442,637) | (9,525,152) | (3,149,019) | 6,376,133 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Advances In | - | - | 10,000 | 10,000 |
| Transfers In | 3,551,943 | 3,556,185 | 3,551,943 | (4,242) |
| Advances Out | - | (12,500) | (12,500) | - |
| Transfers Out | (11,377,467) | (14,243,640) | (14,228,877) | 14,763 |
| Total Other Financing Sources (Uses) | (7,825,524) | (10,699,955) | (10,679,434) | 20,521 |
| Net Change in Fund Balance | (20,268,161) | (20,225,107) | (13,828,453) | 6,396,654 |
| Fund Balance, Beginning of Year | 23,581,369 | 23,581,369 | 23,581,369 | - |
| Prior Year Encumbrances Appropriated | 10,390,308 | 10,390,308 | 10,390,308 | - |
| Fund Balance, End of Year | \$ 13,703,516 | \$ 13,746,570 | \$ 20,143,224 | 6,396,654 |

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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|--------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 21,577,825 | \$ 17,941,105 | \$ 18,664,706 | \$ 723,601 |
| Charges for Services | - | 875 | 1,150 | 275 |
| Other Revenue | <u>183,500</u> | <u>103,299</u> | <u>88,595</u> | <u>(14,704)</u> |
| Total Revenues | <u>21,761,325</u> | <u>18,045,279</u> | <u>18,754,451</u> | <u>709,172</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services | <u>26,161,950</u> | <u>21,057,087</u> | <u>20,031,186</u> | <u>1,025,901</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(4,400,625)</u> | <u>(3,011,808)</u> | <u>(1,276,735)</u> | <u>1,735,073</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | 1,464,349 | 679,369 | 499,587 | (179,782) |
| Transfers Out | <u>(700,000)</u> | <u>(461,162)</u> | <u>(461,162)</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | <u>764,349</u> | <u>218,207</u> | <u>38,425</u> | <u>(179,782)</u> |
| Net Change in Fund Balance | (3,636,276) | (2,793,601) | (1,238,310) | 1,555,291 |
| Fund Balance, Beginning of Year | 2,089,903 | 2,089,903 | 2,089,903 | - |
| Prior Year Encumbrances Appropriated | <u>1,594,610</u> | <u>1,594,610</u> | <u>1,594,610</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 48,237</u> | <u>\$ 890,912</u> | <u>\$ 2,446,203</u> | <u>\$ 1,555,291</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|----------------------|----------------------|----------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 11,210,242 | \$ 11,210,242 | \$ 11,157,688 | \$ (52,554) |
| Intergovernmental | 8,972,676 | 10,019,346 | 9,856,108 | (163,238) |
| Charges for Services | 303,700 | 303,700 | 254,427 | (49,273) |
| Investment Income | 3,800 | 3,800 | 5,686 | 1,886 |
| Other Revenue | <u>5,500</u> | <u>7,100</u> | <u>98,713</u> | <u>91,613</u> |
| Total Revenues | <u>20,495,918</u> | <u>21,544,188</u> | <u>21,372,622</u> | <u>(171,566)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Health | <u>19,714,851</u> | <u>21,163,382</u> | <u>18,515,282</u> | <u>2,648,100</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>781,067</u> | <u>380,806</u> | <u>2,857,340</u> | <u>2,476,534</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | 4,398,700 | 4,398,700 | 4,028,700 | (370,000) |
| Transfers Out | <u>(4,398,700)</u> | <u>(4,398,700)</u> | <u>(4,028,700)</u> | <u>370,000</u> |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | 781,067 | 380,806 | 2,857,340 | 2,476,534 |
| Fund Balance, Beginning of Year | 41,069,638 | 41,069,638 | 41,069,638 | - |
| Prior Year Encumbrances Appropriated | <u>739,142</u> | <u>739,142</u> | <u>739,142</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 42,589,847</u> | <u>\$ 42,189,586</u> | <u>\$ 44,666,120</u> | <u>\$ 2,476,534</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|----------------------|----------------------|----------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 6,462,687 | \$ 6,463,187 | \$ 6,454,465 | \$ (8,722) |
| Intergovernmental | 5,370,109 | 6,892,820 | 7,877,793 | 984,973 |
| Charges for Services | 250,000 | 470,000 | 467,420 | (2,580) |
| Other Revenue | <u>45,500</u> | <u>130,500</u> | <u>129,956</u> | <u>(544)</u> |
| Total Revenues | <u>12,128,296</u> | <u>13,956,507</u> | <u>14,929,634</u> | <u>973,127</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services: | <u>17,178,361</u> | <u>16,670,007</u> | <u>16,324,591</u> | <u>345,416</u> |
| Total Expenditures | <u>17,178,361</u> | <u>16,670,007</u> | <u>16,324,591</u> | <u>345,416</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(5,050,065)</u> | <u>(2,713,500)</u> | <u>(1,394,957)</u> | <u>1,318,543</u> |
| OTHER FINANCING SOURCES: | | | | |
| Transfers In | <u>500,000</u> | <u>380,270</u> | <u>380,270</u> | <u>-</u> |
| Total Other Financing Sources | <u>500,000</u> | <u>380,270</u> | <u>380,270</u> | <u>-</u> |
| Net Change in Fund Balance | (4,550,065) | (2,333,230) | (1,014,687) | 1,318,543 |
| Fund Balance, Beginning of Year | 23,305,155 | 23,305,155 | 23,305,155 | - |
| Prior Year Encumbrances Appropriated | <u>2,727,898</u> | <u>2,727,898</u> | <u>2,727,898</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 21,482,988</u> | <u>\$ 23,699,823</u> | <u>\$ 25,018,366</u> | <u>\$ 1,318,543</u> |

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Commissioners Special Revenue Fund
For the Year Ended December 31, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---------------------|---------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 4,206,142 | \$ 4,206,142 | \$ 4,118,523 | \$ (87,619) |
| Intergovernmental | 100,592 | 107,633 | 1,093,707 | 986,074 |
| Charges for Services | 24,000 | 24,000 | 15,469 | (8,531) |
| Investment Income | 250,000 | 250,000 | 408,604 | 158,604 |
| Other Revenue | - | - | 201,760 | 201,760 |
| Total Revenues | <u>4,580,734</u> | <u>4,587,775</u> | <u>5,838,063</u> | <u>1,250,288</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 2,099,389 | 4,752,509 | 4,365,656 | 386,853 |
| Judicial | 18,057 | 38,057 | 38,057 | - |
| Human Services | 4,472,579 | 4,035,259 | 3,966,886 | 68,373 |
| Conservation and Recreation | <u>758,731</u> | <u>758,731</u> | <u>741,124</u> | <u>17,607</u> |
| Total Expenditures | <u>7,348,756</u> | <u>9,584,556</u> | <u>9,111,723</u> | <u>472,833</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(2,768,022)</u> | <u>(4,996,781)</u> | <u>(3,273,660)</u> | <u>1,723,121</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>-</u> |
| Net Change in Fund Balance | (2,568,022) | (4,796,781) | (3,073,660) | 1,723,121 |
| Fund Balance, Beginning of Year | 4,205,405 | 4,205,405 | 4,205,405 | - |
| Prior Year Encumbrances Appropriated | <u>1,898,486</u> | <u>1,898,486</u> | <u>1,898,486</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 3,535,869</u> | <u>\$ 1,307,110</u> | <u>\$ 3,030,231</u> | <u>\$ 1,723,121</u> |

See accompanying notes to the required supplementary information.

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

| Measurement Year (1) | County's Proportion of the Net Pension Liability | County's Proportionate Share of the Net Pension Liability | County's Covered Payroll | County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|-------------------------|---|--|--------------------------------|--|--|
| 2015 | 0.381537% | \$ 39,618,293 | \$ 40,386,467 | 98.10% | 86.45% |
| 2016 | 0.322404% | 55,844,373 | 40,254,683 | 138.73% | 81.08% |
| 2017 | 0.318207% | 72,259,406 | 40,488,767 | 178.47% | 77.25% |
| 2018 | 0.322855% | 50,649,630 | 42,858,685 | 118.18% | 84.66% |
| 2019 | 0.276597% | 75,754,445 | 42,396,429 | 178.68% | 74.70% |
| 2020 | 0.298846% | 59,068,912 | 43,035,536 | 137.26% | 82.17% |
| 2021 | 0.340403% | 50,406,235 | 43,820,064 | 115.03% | 86.88% |
| 2022 | 0.314546% | 27,366,797 | 45,867,036 | 59.67% | 92.62% |
| 2023 | 0.334980% | 98,953,360 | 50,309,950 | 196.69% | 75.74% |
| 2024 | 0.290453% | 76,041,831 | 52,088,800 | 145.98% | 79.01% |

| Calendar Year | Contractually Required Contributions | Contributions in Relation to the Contractually Required Contributions | Contribution Deficiency (Excess) | County's Covered Payroll | Contributions as a Percentage of Covered Payroll |
|------------------|--|---|--|--------------------------------|---|
| 2015 | \$ 4,830,562 | \$ (4,830,562) | \$ - | \$ 40,254,683 | 12.00% |
| 2016 | 4,858,652 | (4,858,652) | | 40,488,767 | 12.00% |
| 2017 | 5,571,629 | (5,571,629) | | 42,858,685 | 13.00% |
| 2018 | 5,935,500 | (5,935,500) | | 42,396,429 | 14.00% |
| 2019 | 6,024,975 | (6,024,975) | | 43,035,536 | 14.00% |
| 2020 | 6,134,809 | (6,134,809) | | 43,820,064 | 14.00% |
| 2021 | 6,421,385 | (6,421,385) | | 45,867,036 | 14.00% |
| 2022 | 7,043,393 | (7,043,393) | | 50,309,950 | 14.00% |
| 2023 | 7,292,432 | (7,292,432) | | 52,088,800 | 14.00% |
| 2024 | 7,734,492 | (7,734,492) | | 55,246,371 | 14.00% |

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

See accompanying notes to the required supplementary information.

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

| Measurement Year (1) (2) | County's Proportion of the Net OPEB Liability/(Asset) | County's Proportionate Share of the Net OPEB Liability/(Asset) | County's Covered Payroll | County's Proportionate Share of the Net OPEB Liability /(Asset) as a Percentage of its Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset) |
|-----------------------------|--|---|--------------------------------|--|---|
| 2017 | 0.318207% | \$ 31,917,561 | \$ 40,488,767 | 78.83% | 54.05% |
| 2018 | 0.314479% | 34,150,098 | 42,858,685 | 79.68% | 54.14% |
| 2019 | 0.268514% | 35,007,849 | 42,396,429 | 82.57% | 46.33% |
| 2020 | 0.290057% | 40,064,416 | 43,035,536 | 93.10% | 47.80% |
| 2021 | 0.330438% | (5,887,017) | 43,820,064 | (13.43%) | 115.57% |
| 2022 | 0.304963% | (9,551,908) | 45,867,036 | (20.83%) | 128.23% |
| 2023 | 0.326633% | 2,059,485 | 50,309,950 | 4.09% | 94.79% |
| 2024 | 0.283418% | (2,557,913) | 52,088,800 | (4.91%) | 107.76% |

| Calendar Year | Contractually Required Contributions | Contributions in Relation to the Contractually Required Contributions | Contribution Deficiency (Excess) | County's Covered Payroll | Contributions as a Percentage of Covered Payroll |
|------------------|--|---|--|--------------------------------|---|
| 2015 | \$ 932,812 | \$ (932,812) | \$ - | \$ 40,254,683 | 2.00% |
| 2016 | 945,932 | (945,932) | - | 40,488,767 | 2.00% |
| 2017 | 425,084 | (425,084) | - | 42,858,685 | 1.00% |
| 2018 | - | - | - | 42,396,429 | 0.00% |
| 2019 | - | - | - | 43,035,536 | 0.00% |
| 2020 | - | - | - | 43,820,064 | 0.00% |
| 2021 | - | - | - | 45,867,036 | 0.00% |
| 2022 | - | - | - | 50,309,950 | 0.00% |
| 2023 | - | - | - | 52,088,800 | 0.00% |
| 2024 | - | - | - | 55,246,371 | 0.00% |

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

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

See accompanying notes to the required supplementary information.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

NOTE 1 – BUDGETARY BASIS OF ACCOUNTING

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 budgetary basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budgetary basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budgetary basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budgetary 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 (budgetary 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 (budgetary basis) as opposed to the fund that received the proceeds (GAAP basis). Debt service fund resources used to pay both principal and interest have been allocated accordingly.
6. Revenues and expenditures were not presented for non-budgeted funds (budgetary basis) but were recorded on the operating statement (GAAP basis).

NOTE 2 – 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.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

NOTE 2 – BUDGETARY PROCESS (Continued)

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 schedule reflect the amounts in the final amended official certificate of estimated resources issued during 2024.

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 budgetary comparison schedules represent the final appropriation amounts, including all amendments and modifications.

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.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

NOTE 2 – BUDGETARY PROCESS (Continued)

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.

NOTE 3 – RECONCILIATION OF BUDGET BASIS TO GAAP BASIS

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

| | <u>Net Change in Fund Balances</u> | | |
|------------------------------|---|---|--|
| | <u>General Fund</u> | <u>Job & Family Services Fund</u> | <u>Department of Developmental Disabilities Fund</u> |
| GAAP Basis | \$ (331,361) | \$ 2,679,817 | \$ 3,167,855 |
| Revenue Accruals | (5,422,347) | 3,559,065 | 20,140 |
| Expenditure Accruals | 725,438 | (5,753,456) | 422,109 |
| Other Financing Sources/Uses | (310,200) | (1) | - |
| Encumbrances | <u>(8,489,983)</u> | <u>(1,723,735)</u> | <u>(752,764)</u> |
| Budgetary Basis | <u>\$ (13,828,453)</u> | <u>\$ (1,238,310)</u> | <u>\$ 2,857,340</u> |
| | <u>Children's Services Fund</u> | <u>Commissioners Fund</u> | |
| GAAP Basis | \$ (2,664,748) | \$ 1,955,623 | |
| Revenue Accruals | 884,845 | (2,143,408) | |
| Expenditure Accruals | 2,410,494 | (609,566) | |
| Encumbrances | <u>(1,645,278)</u> | <u>(2,276,309)</u> | |
| Budgetary Basis | <u>\$ (1,014,687)</u> | <u>\$ (3,073,660)</u> | |

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

NOTE 4 – NET PENSION LIABILITY

Ohio Public Employees Retirement (OPERS) System Changes in Benefit Terms and Assumptions

Changes in assumptions:

2024 – 2023: There were no OPERS pension plan amendments adopted or changes in assumptions used in the calculation of actuarial contributions.

2022: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date:

- Reduction in actuarial assumed rate of return from 7.20% to 6.90%
- Decrease in wage inflation from 3.25% to 2.75%
- Change in future salary increases from a range of 3.25%-10.75% to 2.75%-10.75%

2021 – 2020: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for this period.

2019: OPERS Board adopted a change in the investment return assumption, reducing it from 7.50% to 7.20%.

2018: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2017: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date:

- Reduction in actuarial assumed rate of return from 8.00% to 7.50%
- Decrease in wage inflation from 3.75% to 3.25%
- Change in future salary increases from a range of 4.25%-10.02% to 3.25%-10.75%

2016 – 2014: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

Changes in benefit terms:

2024 – 2014: There were no changes in benefit terms for this period.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

NOTE 5 – NET OPEB LIABILITY (ASSET)

Ohio Public Employees Retirement (OPERS) System Changes in Benefit Terms and Assumptions

Changes in assumptions:

2024: The following were the most significant changes of assumptions that affected the total OPEB (liability) since the prior measurement date:

- The single discount rate increased from 5.22% to 5.70%.
- The municipal bond rate decreased from 4.05% to 3.77%.

2023: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate decreased from 6.00% to 5.22%.
- The municipal bond rate increased from 1.84% to 4.05%.

2022: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The municipal bond rate decreased from 2.00% to 1.84%.
- The initial health care cost trend rate decreased from 8.50% to 5.50%.
- Decrease in wage inflation from 3.25% to 2.75%.
- Change in future salary increases from a range of 3.25%-10.75% to 2.75%-10.75%.

2021: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate increased from 3.16% to 6.00%.
- The municipal bond rate decreased from 2.75% to 2.00%.
- The initial health care cost trend rate decreased from 10.50% to 8.50%.

2020: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate decreased from 3.96% to 3.16%.
- The municipal bond rate decreased from 3.71% to 2.75%.
- The initial health care cost trend rate increased from 10.00% to 10.50%.

2019: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate increased from 3.85% to 3.96%.
- The investment rate of return decreased from 6.50% to 6.00%.
- The municipal bond rate increased from 3.31% to 3.71%.
- The initial health care cost trend rate increased from 7.50% to 10.00%.

2018: The single discount rate changed from 4.23% to 3.85%.

CLARK COUNTY, OHIO
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

NOTE 5 – NET OPEB LIABILITY (ASSET) (Continued)

Changes in benefit terms:

2024 – 2023: There were no changes in benefit terms for the period.

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

2021: There were no changes in benefit terms for the period.

2020: On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees.

2019 – 2018: There were no changes in benefit terms for the period.

**SUPPLEMENTARY INFORMATION –
COMBINING FINANCIAL STATEMENTS**

NONMAJOR SPECIAL REVENUE FUNDS

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

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.

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

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

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

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

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

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

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

Re-Entry Fund – To maintain and account for revenue received from various sources for operations of the Clark County Re-Entry program.

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

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

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

(Continued)

NONMAJOR SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

NONMAJOR DEBT SERVICE FUNDS

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

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

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

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

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

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, 2024

| | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Permanent Funds | Total Nonmajor Governmental Funds |
|---|-----------------------------|--------------------------|------------------------------|--------------------|--|
| ASSETS: | | | | | |
| Pooled Cash and Investments | \$ 34,013,400 | \$ 419,882 | \$ 14,563,997 | \$ 116,844 | \$ 49,114,123 |
| Pooled Cash and Investments in Segregated Accounts | 674,460 | - | - | - | 674,460 |
| Pooled Cash and Investments with Fiscal and Escrow Agents | - | 366 | - | - | 366 |
| Receivables: | | | | | |
| Accounts | 484,518 | - | - | - | 484,518 |
| Special Assessments | 114,912 | - | - | - | 114,912 |
| Accrued Interest | 9,433 | - | - | - | 9,433 |
| Due from Other Governments | 6,888,013 | - | 1,958,976 | - | 8,846,989 |
| Due from Other Funds | 34,830 | - | - | - | 34,830 |
| Materials and Supplies Inventory | 5,828 | - | - | - | 5,828 |
| Prepaid Items | 201,701 | - | 176,269 | - | 377,970 |
| Assets Held for Resale | 1,281,649 | - | - | - | 1,281,649 |
| Total Assets | <u>\$ 43,708,744</u> | <u>\$ 420,248</u> | <u>\$ 16,699,242</u> | <u>\$ 116,844</u> | <u>\$ 60,945,078</u> |
| LIABILITIES: | | | | | |
| Accounts Payable | \$ 1,185,221 | \$ - | \$ 2,444,509 | \$ - | \$ 3,629,730 |
| Contracts Payable | - | - | 1,813,841 | - | 1,813,841 |
| Accrued Wages and Benefits | 178,442 | - | - | - | 178,442 |
| Due to Other Funds | 108,457 | - | 300,000 | - | 408,457 |
| Unearned Revenue | 2,081,407 | - | - | - | 2,081,407 |
| Matured Interest Payable | - | 366 | - | - | 366 |
| Total Liabilities | <u>3,553,527</u> | <u>366</u> | <u>4,558,350</u> | <u>-</u> | <u>8,112,243</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | |
| Unavailable Revenue - Intergovernmental Revenue | 4,851,206 | - | - | - | 4,851,206 |
| Unavailable Revenue - Charges for Services | 106,820 | - | - | - | 106,820 |
| Unavailable Revenue - Special Assessments | 112,512 | - | - | - | 112,512 |
| Total Deferred Inflows of Resources | <u>5,070,538</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,070,538</u> |
| FUND BALANCES: | | | | | |
| Nonspendable | 207,529 | - | 176,269 | 74,787 | 458,585 |
| Restricted | 34,877,150 | 419,882 | 11,964,623 | 42,057 | 47,303,712 |
| Total Fund Balances | <u>35,084,679</u> | <u>419,882</u> | <u>12,140,892</u> | <u>116,844</u> | <u>47,762,297</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$ 43,708,744</u> | <u>\$ 420,248</u> | <u>\$ 16,699,242</u> | <u>\$ 116,844</u> | <u>\$ 60,945,078</u> |

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

| | Engineer | Child Support Enforcement Agency | Real Estate Assessment |
|---|----------------------|--|---------------------------|
| ASSETS: | | | |
| Pooled Cash and Investments | \$ 14,417,367 | \$ 2,754,842 | \$ 3,777,802 |
| Pooled Cash and Investments in Segregated Accounts | - | - | - |
| Receivables: | | | |
| Accounts | 12,310 | 39,665 | - |
| Special Assessments | - | - | - |
| Accrued Interest | - | - | - |
| Due from Other Governments | 5,475,280 | 218,003 | - |
| Due from Other Funds | - | - | - |
| Materials and Supplies Inventory | 1,156 | - | - |
| Prepaid Items | 7,174 | 7,582 | 58,914 |
| Assets Held for Resale | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Assets | <u>\$ 19,913,287</u> | <u>\$ 3,020,092</u> | <u>\$ 3,836,716</u> |
| LIABILITIES: | | | |
| Accounts Payable | \$ 616,423 | \$ 1,600 | \$ 178,022 |
| Accrued Wages and Benefits | 64,038 | 61,112 | 9,063 |
| Due to Other Funds | - | - | - |
| Unearned Revenue | 1,000,000 | - | - |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Liabilities | <u>1,680,461</u> | <u>62,712</u> | <u>187,085</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Unavailable Revenue - Intergovernmental Revenue | 3,744,176 | 192,111 | - |
| Unavailable Revenue - Charges for Services | - | - | - |
| Unavailable Revenue - Special Assessments | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Deferred Inflows of Resources | <u>3,744,176</u> | <u>192,111</u> | <u>-</u> |
| FUND BALANCES: | | | |
| Nonspendable | 8,330 | 7,582 | 58,914 |
| Restricted | 14,480,320 | 2,757,687 | 3,590,717 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Fund Balances | <u>14,488,650</u> | <u>2,765,269</u> | <u>3,649,631</u> |
| | | | |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$ 19,913,287</u> | <u>\$ 3,020,092</u> | <u>\$ 3,836,716</u> |

| Waste Management | Dog and Kennel | GIS Mapping | Treasurer's | Community & Economic Development | Re-Entry |
|---------------------|-------------------|-------------------|-------------------|--|------------------|
| \$ 1,099,175 | \$ - | \$ 302,816 | \$ 422,866 | \$ 125,697 | \$ 34,434 |
| - | - | - | - | - | - |
| 77,132 | 1,619 | - | - | - | 900 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 4,732 | - | - | - | - | 50,001 |
| - | - | - | - | - | - |
| 4,212 | 460 | - | - | - | - |
| 1,843 | 1,227 | 60,343 | 70 | 75 | - |
| - | - | - | - | - | - |
| <u>\$ 1,187,094</u> | <u>\$ 3,306</u> | <u>\$ 363,159</u> | <u>\$ 422,936</u> | <u>\$ 125,772</u> | <u>\$ 85,335</u> |
| \$ 25,063 | \$ 14,022 | \$ 82,164 | \$ - | \$ 83,723 | \$ - |
| 5,913 | 488 | 1,574 | 194 | 415 | - |
| - | 65,000 | - | - | 12,957 | 12,500 |
| - | - | - | - | - | - |
| <u>30,976</u> | <u>79,510</u> | <u>83,738</u> | <u>194</u> | <u>97,095</u> | <u>12,500</u> |
| - | - | - | - | - | 33,334 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 33,334 |
| 6,055 | 1,687 | 60,343 | 70 | 75 | - |
| <u>1,150,063</u> | <u>(77,891)</u> | <u>219,078</u> | <u>422,672</u> | <u>28,602</u> | <u>39,501</u> |
| <u>1,156,118</u> | <u>(76,204)</u> | <u>279,421</u> | <u>422,742</u> | <u>28,677</u> | <u>39,501</u> |
| <u>\$ 1,187,094</u> | <u>\$ 3,306</u> | <u>\$ 363,159</u> | <u>\$ 422,936</u> | <u>\$ 125,772</u> | <u>\$ 85,335</u> |

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024
(Continued)

| | Prosecuting Attorney | Sheriff | Common Pleas Court |
|---|-------------------------|---------------------|-----------------------|
| ASSETS: | | | |
| Pooled Cash and Investments | \$ 442,263 | \$ 2,676,559 | \$ 181,600 |
| Pooled Cash and Investments in Segregated Accounts | 621,504 | 18,829 | - |
| Receivables: | | | |
| Accounts | 2,365 | 146,505 | 13,898 |
| Special Assessments | - | 2,400 | - |
| Accrued Interest | - | - | - |
| Due from Other Governments | 64,487 | 321,976 | 98,388 |
| Due from Other Funds | - | 13,830 | - |
| Materials and Supplies Inventory | - | - | - |
| Prepaid Items | 194 | 129 | 211 |
| Assets Held for Resale | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Assets | <u>\$ 1,130,813</u> | <u>\$ 3,180,228</u> | <u>\$ 294,097</u> |
| LIABILITIES: | | | |
| Accounts Payable | \$ 41 | \$ 4,887 | \$ 59 |
| Accrued Wages and Benefits | 10,570 | 4,497 | 5,114 |
| Due to Other Funds | 18,000 | - | - |
| Unearned Revenue | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Liabilities | <u>28,611</u> | <u>9,384</u> | <u>5,173</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Unavailable Revenue - Intergovernmental Revenue | 21,238 | 209,434 | 98,388 |
| Unavailable Revenue - Charges for Services | - | 2,400 | - |
| Unavailable Revenue - Special Assessments | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Deferred Inflows of Resources | <u>21,238</u> | <u>211,834</u> | <u>98,388</u> |
| FUND BALANCES: | | | |
| Nonspendable | 194 | 129 | 211 |
| Restricted | <u>1,080,770</u> | <u>2,958,881</u> | <u>190,325</u> |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Fund Balances | <u>1,080,964</u> | <u>2,959,010</u> | <u>190,536</u> |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$ 1,130,813</u> | <u>\$ 3,180,228</u> | <u>\$ 294,097</u> |

| Domestic Relations Court | Probate Court | Juvenile Court | Municipal Court | Clerk of Courts | Board of Elections |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|-----------------------|
| \$ 598,265 | \$ 235,009 | \$ 1,259,571 | \$ 231,314 | \$ 859,278 | \$ 638,827 |
| - | 31,735 | - | - | - | - |
| 3,767 | 3,151 | 158,951 | 948 | 3,482 | - |
| - | - | - | - | - | - |
| - | - | - | - | 9,433 | - |
| - | - | 636,266 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 68 | - | 56,423 | - | 29 | - |
| - | - | - | - | - | - |
| <u>\$ 602,100</u> | <u>\$ 269,895</u> | <u>\$ 2,111,211</u> | <u>\$ 232,262</u> | <u>\$ 872,222</u> | <u>\$ 638,827</u> |
| \$ - | \$ 374 | \$ 106,174 | \$ - | \$ 63,019 | \$ - |
| - | - | 13,203 | - | 121 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 374 | 119,377 | - | 63,140 | - |
| - | - | 552,525 | - | - | - |
| - | - | 104,420 | - | - | - |
| - | - | - | - | - | - |
| - | - | 656,945 | - | - | - |
| 68 | - | 56,423 | - | 29 | - |
| <u>602,032</u> | <u>269,521</u> | <u>1,278,466</u> | <u>232,262</u> | <u>809,053</u> | <u>638,827</u> |
| <u>602,100</u> | <u>269,521</u> | <u>1,334,889</u> | <u>232,262</u> | <u>809,082</u> | <u>638,827</u> |
| <u>\$ 602,100</u> | <u>\$ 269,895</u> | <u>\$ 2,111,211</u> | <u>\$ 232,262</u> | <u>\$ 872,222</u> | <u>\$ 638,827</u> |

(Continued)

CLARK COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024
(Continued)

| | Recorder | FEMA | Emergency Management |
|---|------------------|------------------|-------------------------|
| ASSETS: | | | |
| Pooled Cash and Investments | \$ 17,262 | \$ 32,340 | \$ 196,968 |
| Pooled Cash and Investments in Segregated Accounts | 2,392 | - | - |
| Receivables: | | | |
| Accounts | - | - | - |
| Special Assessments | - | - | - |
| Accrued Interest | - | - | - |
| Due from Other Governments | - | - | 18,880 |
| Due from Other Funds | - | 11,000 | - |
| Materials and Supplies Inventory | - | - | - |
| Prepaid Items | - | - | - |
| Assets Held for Resale | - | - | - |
| | <u>\$ 19,654</u> | <u>\$ 43,340</u> | <u>\$ 215,848</u> |
| LIABILITIES: | | | |
| Accounts Payable | \$ - | \$ - | \$ 1,818 |
| Accrued Wages and Benefits | - | - | - |
| Due to Other Funds | - | - | - |
| Unearned Revenue | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>1,818</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Unavailable Revenue - Intergovernmental Revenue | - | - | - |
| Unavailable Revenue - Charges for Services | - | - | - |
| Unavailable Revenue - Special Assessments | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Deferred Inflows of Resources | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES: | | | |
| Nonspendable | - | - | - |
| Restricted | 19,654 | 43,340 | 214,030 |
| | <u>19,654</u> | <u>43,340</u> | <u>214,030</u> |
| Total Fund Balances | <u>19,654</u> | <u>43,340</u> | <u>214,030</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$ 19,654</u> | <u>\$ 43,340</u> | <u>\$ 215,848</u> |

| <u>Ditch Maintenance</u> | <u>Law Library</u> | <u>ARRA</u> | <u>Clark County Land Reutilization Corporation</u> | <u>Total Non-Major Special Revenue Funds</u> |
|------------------------------|------------------------|------------------|--|--|
| \$ 192,212 | \$ 737,493 | \$ - | \$ 2,779,440 | \$ 34,013,400 |
| - | - | - | - | 674,460 |
| - | 19,825 | - | - | 484,518 |
| 112,512 | - | - | - | 114,912 |
| - | - | - | - | 9,433 |
| - | - | - | - | 6,888,013 |
| - | - | 10,000 | - | 34,830 |
| - | - | - | - | 5,828 |
| - | 109 | - | 7,310 | 201,701 |
| - | - | - | 1,281,649 | 1,281,649 |
| <u>\$ 304,724</u> | <u>\$ 757,427</u> | <u>\$ 10,000</u> | <u>\$ 4,068,399</u> | <u>\$ 43,708,744</u> |
| \$ - | \$ 2,868 | \$ - | \$ 4,964 | \$ 1,185,221 |
| - | 2,140 | - | - | 178,442 |
| - | - | - | - | 108,457 |
| - | - | - | 1,081,407 | 2,081,407 |
| - | 5,008 | - | 1,086,371 | 3,553,527 |
| - | - | - | - | 4,851,206 |
| - | - | - | - | 106,820 |
| 112,512 | - | - | - | 112,512 |
| 112,512 | - | - | - | 5,070,538 |
| - | 109 | - | 7,310 | 207,529 |
| 192,212 | 752,310 | 10,000 | 2,974,718 | 34,877,150 |
| 192,212 | 752,419 | 10,000 | 2,982,028 | 35,084,679 |
| <u>\$ 304,724</u> | <u>\$ 757,427</u> | <u>\$ 10,000</u> | <u>\$ 4,068,399</u> | <u>\$ 43,708,744</u> |

CLARK COUNTY, OHIO

Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2024

| | General Bond Retirement | Mercy Unit Bond Retirement | Human Services Bond Retirement | Total Non-Major Debt Service Funds |
|--|-------------------------------|-------------------------------------|---|---|
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 406,562 | \$ - | \$ 13,320 | \$ 419,882 |
| Pooled Cash and Investments with Fiscal and Escrow Agents | <u>-</u> | <u>366</u> | <u>-</u> | <u>366</u> |
| Total Assets | <u><u>\$ 406,562</u></u> | <u><u>\$ 366</u></u> | <u><u>\$ 13,320</u></u> | <u><u>\$ 420,248</u></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 | <u>406,562</u> | <u>-</u> | <u>13,320</u> | <u>419,882</u> |
| Total Fund Balances | <u>406,562</u> | <u>-</u> | <u>13,320</u> | <u>419,882</u> |
| Total Liabilities and Fund Balances | <u><u>\$ 406,562</u></u> | <u><u>\$ 366</u></u> | <u><u>\$ 13,320</u></u> | <u><u>\$ 420,248</u></u> |

CLARK COUNTY, OHIOCombining Balance Sheet
Nonmajor Capital Projects Funds

December 31, 2024

| | Permanent Improvement | DoDD Capital Projects | Bridge Replacement | County Resurfacing | Veteran's Park Renovation | Total Non-Major Capital Projects Funds |
|-------------------------------------|--------------------------|-----------------------------|-----------------------|-----------------------|---------------------------------|---|
| ASSETS: | | | | | | |
| Pooled Cash and Investments | \$ 13,463,600 | \$ 976,787 | \$ - | \$ - | \$ 123,610 | \$ 14,563,997 |
| Due from Other Governments | 145,135 | - | 389,472 | 1,424,369 | - | 1,958,976 |
| Prepaid Items | <u>171,647</u> | <u>4,622</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>176,269</u> |
| Total Assets | <u>\$ 13,780,382</u> | <u>\$ 981,409</u> | <u>\$ 389,472</u> | <u>\$ 1,424,369</u> | <u>\$ 123,610</u> | <u>\$ 16,699,242</u> |
| LIABILITIES: | | | | | | |
| Accounts Payable | \$ 2,440,541 | \$ 3,968 | \$ - | \$ - | \$ - | \$ 2,444,509 |
| Contracts Payable | - | - | 389,472 | 1,424,369 | - | 1,813,841 |
| Due to Other Funds | <u>-</u> | <u>300,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>300,000</u> |
| Total Liabilities | <u>2,440,541</u> | <u>303,968</u> | <u>389,472</u> | <u>1,424,369</u> | <u>-</u> | <u>4,558,350</u> |
| FUND BALANCES: | | | | | | |
| Nonspendable | 171,647 | 4,622 | - | - | - | 176,269 |
| Restricted | <u>11,168,194</u> | <u>672,819</u> | <u>-</u> | <u>-</u> | <u>123,610</u> | <u>11,964,623</u> |
| Total Fund Balances | <u>11,339,841</u> | <u>677,441</u> | <u>-</u> | <u>-</u> | <u>123,610</u> | <u>12,140,892</u> |
| Total Liabilities and Fund Balances | <u>\$ 13,780,382</u> | <u>\$ 981,409</u> | <u>\$ 389,472</u> | <u>\$ 1,424,369</u> | <u>\$ 123,610</u> | <u>\$ 16,699,242</u> |

CLARK COUNTY, OHIO

Combining Balance Sheet
Nonmajor Permanent Funds
December 31, 2024

| | Chase Stewart Blind Relief | Chase Stewart Soldier Relief | Total Non-Major Permanent Funds |
|-----------------------------|----------------------------------|------------------------------------|--|
| ASSETS: | | | |
| Pooled Cash and Investments | \$ 8,604 | \$ 108,240 | \$ 116,844 |
| Total Assets | <u>\$ 8,604</u> | <u>\$ 108,240</u> | <u>\$ 116,844</u> |
| FUND BALANCES: | | | |
| Nonspendable | \$ 4,000 | \$ 70,787 | \$ 74,787 |
| Restricted | <u>4,604</u> | <u>37,453</u> | <u>42,057</u> |
| Total Fund Balances | <u>\$ 8,604</u> | <u>\$ 108,240</u> | <u>\$ 116,844</u> |

CLARK COUNTY, OHIO
Combined Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

| | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Permanent Funds | Total Nonmajor Governmental Funds |
|---|-----------------------------|--------------------------|------------------------------|--------------------|--|
| REVENUES: | | | | | |
| Taxes | \$ 593,714 | \$ - | \$ - | \$ - | \$ 593,714 |
| Intergovernmental | 16,929,540 | 150,300 | 1,218,413 | - | 18,298,253 |
| Operating Grants | 19,677 | - | - | - | 19,677 |
| Charges for Services | 4,651,339 | - | - | - | 4,651,339 |
| Licenses and Permits | 699,443 | - | - | - | 699,443 |
| Fees, Fines and Forfeitures | 368,541 | - | - | - | 368,541 |
| Special Assessments | 82,699 | - | - | - | 82,699 |
| Investment Income | 431,304 | - | - | 2,199 | 433,503 |
| Property Sales | 52,306 | - | - | - | 52,306 |
| Other Revenue | 1,011,359 | - | 57,755 | - | 1,069,114 |
| | <u>24,839,922</u> | <u>150,300</u> | <u>1,276,168</u> | <u>2,199</u> | <u>26,268,589</u> |
| Total Revenues | | | | | |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 3,009,096 | - | - | - | 3,009,096 |
| Judicial | 4,633,856 | - | - | - | 4,633,856 |
| Public Safety | 1,373,571 | - | - | - | 1,373,571 |
| Public Works | 10,809,314 | - | - | - | 10,809,314 |
| Human Services | 3,226,950 | - | - | 3,038 | 3,229,988 |
| Conservation/Recreation | 1,074,268 | - | - | - | 1,074,268 |
| Capital Outlay | 1,239,355 | - | 11,609,746 | - | 12,849,101 |
| Debt Service: | | | | | |
| Principal | - | 1,662,000 | - | - | 1,662,000 |
| Bonds Issue Costs | - | 275,857 | - | - | 275,857 |
| Interest | 4 | 1,089,694 | - | - | 1,089,698 |
| | <u>25,366,414</u> | <u>3,027,551</u> | <u>11,609,746</u> | <u>3,038</u> | <u>40,006,749</u> |
| Total Expenditures | | | | | |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(526,492)</u> | <u>(2,877,251)</u> | <u>(10,333,578)</u> | <u>(839)</u> | <u>(13,738,160)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Issuance of Bonds | - | - | 14,500,000 | - | 14,500,000 |
| Proceeds from the Sale of Capital Assets | - | - | 13,841 | - | 13,841 |
| Transfers In | 292,564 | 2,065,000 | 2,907,974 | - | 5,265,538 |
| Premium on Bonds Issued | - | 1,224,880 | - | - | 1,224,880 |
| | <u>292,564</u> | <u>3,289,880</u> | <u>17,421,815</u> | <u>-</u> | <u>21,004,259</u> |
| Total Other Financing Sources (Uses) | | | | | |
| Net Change in Fund Balance | (233,928) | 412,629 | 7,088,237 | (839) | 7,266,099 |
| Fund Balance, Beginning of Year, as previously reported | <u>20,293,907</u> | <u>7,253</u> | <u>5,052,655</u> | <u>117,683</u> | <u>25,471,498</u> |
| Adjustment - Changes in Major Fund to Nonmajor Fund | 15,024,700 | - | - | - | 15,024,700 |
| Fund Balance, Beginning of Year, as adjusted | <u>35,318,607</u> | <u>7,253</u> | <u>5,052,655</u> | <u>117,683</u> | <u>40,496,198</u> |
| Fund Balance, End of Year | <u>\$ 35,084,679</u> | <u>\$ 419,882</u> | <u>\$ 12,140,892</u> | <u>\$ 116,844</u> | <u>\$ 47,762,297</u> |

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

| | Engineer | Child Support Enforcement Agency | Real Estate Assessment |
|---|----------------------|--|---------------------------|
| REVENUES: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | 9,679,159 | 3,080,133 | - |
| Operating Grants | - | - | - |
| Charges for Services | 68,253 | 344,063 | 1,660,812 |
| Licenses and Permits | - | - | - |
| Fees, Fines and Forfeitures | 37,987 | - | - |
| Special Assessments | - | - | - |
| Investment Income | 302,388 | - | - |
| Property Sales | - | - | - |
| Other Revenue | <u>116,453</u> | <u>137,328</u> | <u>30,528</u> |
| Total Revenues | <u>10,204,240</u> | <u>3,561,524</u> | <u>1,691,340</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | - | - | 1,865,463 |
| Judicial | - | - | - |
| Public Safety | - | - | - |
| Public Works | 9,564,780 | - | - |
| Human Services | - | 3,226,950 | - |
| Conservation/Recreation | - | - | - |
| Capital Outlay | 1,175,510 | - | 17,308 |
| Debt Service: | | | |
| Interest | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>10,740,290</u> | <u>3,226,950</u> | <u>1,882,771</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(536,050)</u> | <u>334,574</u> | <u>(191,431)</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers In | <u>-</u> | <u>80,891</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>80,891</u> | <u>-</u> |
| Net Change in Fund Balance | (536,050) | 415,465 | (191,431) |
| Fund Balance, Beginning of Year, as previously reported | <u>-</u> | <u>2,349,804</u> | <u>3,841,062</u> |
| Adjustment - Changes in Major Fund to Nonmajor Fund | <u>15,024,700</u> | <u>-</u> | <u>-</u> |
| Fund Balance, Beginning of Year, as adjusted | <u>15,024,700</u> | <u>2,349,804</u> | <u>3,841,062</u> |
| Fund Balance, End of Year | <u>\$ 14,488,650</u> | <u>\$ 2,765,269</u> | <u>\$ 3,649,631</u> |

| Waste Management | Dog and Kennel | GIS Mapping | Treasurer's | Community & Economic Development | Re-Entry |
|---------------------|--------------------|-------------------|-------------------|--|------------------|
| \$ - | \$ - | \$ - | \$ 395,809 | \$ - | \$ - |
| 9,463 | - | 69,438 | - | 970,020 | 58,294 |
| - | - | - | - | - | - |
| 779,424 | 7,407 | 205,010 | - | - | - |
| - | 337,178 | - | 14,181 | - | - |
| - | 19,511 | - | - | - | - |
| - | - | - | - | - | - |
| 7,872 | - | - | 17,056 | (52) | - |
| - | - | - | - | - | - |
| <u>111,119</u> | <u>956</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>900</u> |
| <u>907,878</u> | <u>365,052</u> | <u>274,448</u> | <u>427,046</u> | <u>969,968</u> | <u>59,194</u> |
| - | - | 498,451 | 301,663 | - | - |
| - | - | - | - | - | - |
| - | 664,676 | - | - | - | - |
| - | - | - | - | 976,557 | 19,693 |
| - | - | - | - | - | - |
| 1,074,268 | - | - | - | - | - |
| 46,537 | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>1,120,805</u> | <u>664,676</u> | <u>498,451</u> | <u>301,663</u> | <u>976,557</u> | <u>19,693</u> |
| <u>(212,927)</u> | <u>(299,624)</u> | <u>(224,003)</u> | <u>125,383</u> | <u>(6,589)</u> | <u>39,501</u> |
| <u>-</u> | <u>205,000</u> | <u>-</u> | <u>-</u> | <u>6,673</u> | <u>-</u> |
| <u>-</u> | <u>205,000</u> | <u>-</u> | <u>-</u> | <u>6,673</u> | <u>-</u> |
| (212,927) | (94,624) | (224,003) | 125,383 | 84 | 39,501 |
| <u>1,369,045</u> | <u>18,420</u> | <u>503,424</u> | <u>297,359</u> | <u>28,593</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>1,369,045</u> | <u>18,420</u> | <u>503,424</u> | <u>297,359</u> | <u>28,593</u> | <u>-</u> |
| <u>\$ 1,156,118</u> | <u>\$ (76,204)</u> | <u>\$ 279,421</u> | <u>\$ 422,742</u> | <u>\$ 28,677</u> | <u>\$ 39,501</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, 2024
(Continued)

| | Prosecuting Attorney | Sheriff | Common Pleas Court |
|---|-------------------------|---------------------|-----------------------|
| REVENUES: | | | |
| Taxes | \$ 197,905 | \$ - | \$ - |
| Intergovernmental | 245,889 | 518,110 | 198,335 |
| Operating Grants | - | - | - |
| Charges for Services | - | 424,870 | 215,560 |
| Licenses and Permits | - | - | - |
| Fees, Fines and Forfeitures | 28 | 18,109 | 32 |
| Special Assessments | - | - | - |
| Investment Income | 11,092 | 3 | - |
| Property Sales | - | - | - |
| Other Revenue | 355,841 | 134,806 | - |
| | <u>810,755</u> | <u>1,095,898</u> | <u>413,927</u> |
| Total Revenues | <u>810,755</u> | <u>1,095,898</u> | <u>413,927</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | - | - | - |
| Judicial | 767,658 | 208,567 | 414,519 |
| Public Safety | - | 672,671 | - |
| Public Works | - | - | - |
| Human Services | - | - | - |
| Conservation/Recreation | - | - | - |
| Capital Outlay | - | - | - |
| Debt Service: | | | |
| Interest | - | - | - |
| | <u>767,658</u> | <u>881,238</u> | <u>414,519</u> |
| Total Expenditures | <u>767,658</u> | <u>881,238</u> | <u>414,519</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>43,097</u> | <u>214,660</u> | <u>(592)</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 | 43,097 | 214,660 | (592) |
| Fund Balance, Beginning of Year, as previously reported | <u>1,037,867</u> | <u>2,744,350</u> | <u>191,128</u> |
| Adjustment - Changes in Major Fund to Nonmajor Fund | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance, Beginning of Year, as adjusted | <u>1,037,867</u> | <u>2,744,350</u> | <u>191,128</u> |
| Fund Balance, End of Year | <u>\$ 1,080,964</u> | <u>\$ 2,959,010</u> | <u>\$ 190,536</u> |

| Domestic Relations Court | Probate Court | Juvenile Court | Municipal Court | Clerk of Courts | Board of Elections |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|-----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | 1,806,815 | - | - | - |
| - | - | - | - | - | - |
| - | 272,597 | 406,204 | - | 161,772 | 105,367 |
| - | - | - | - | - | - |
| 74,536 | - | 27,519 | 16,332 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 92,945 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>74,536</u> | <u>272,597</u> | <u>2,240,538</u> | <u>16,332</u> | <u>254,717</u> | <u>105,367</u> |
| - | - | - | - | - | 799 |
| 4,714 | 257,521 | 2,289,992 | - | 491,053 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>4,714</u> | <u>257,521</u> | <u>2,289,992</u> | <u>-</u> | <u>491,053</u> | <u>799</u> |
| <u>69,822</u> | <u>15,076</u> | <u>(49,454)</u> | <u>16,332</u> | <u>(236,336)</u> | <u>104,568</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 69,822 | 15,076 | (49,454) | 16,332 | (236,336) | 104,568 |
| <u>532,278</u> | <u>254,445</u> | <u>1,384,343</u> | <u>215,930</u> | <u>1,045,418</u> | <u>534,259</u> |
| - | - | - | - | - | - |
| <u>532,278</u> | <u>254,445</u> | <u>1,384,343</u> | <u>215,930</u> | <u>1,045,418</u> | <u>534,259</u> |
| <u>\$ 602,100</u> | <u>\$ 269,521</u> | <u>\$ 1,334,889</u> | <u>\$ 232,262</u> | <u>\$ 809,082</u> | <u>\$ 638,827</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, 2024
(Continued)

| | Recorder | FEMA | Emergency Management |
|---|----------------------|----------------------|-------------------------|
| REVENUES: | | | |
| Taxes | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | 44,737 |
| Operating Grants | - | - | - |
| Charges for Services | - | - | - |
| Licenses and Permits | 348,084 | - | - |
| Fees, Fines and Forfeitures | - | - | - |
| Special Assessments | - | - | - |
| Investment Income | - | - | - |
| Property Sales | - | - | - |
| Other Revenue | - | - | 30,263 |
| | <u>-</u> | <u>-</u> | <u>30,263</u> |
| Total Revenues | <u>348,084</u> | <u>-</u> | <u>75,000</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 342,720 | - | - |
| Judicial | - | - | - |
| Public Safety | - | - | 36,224 |
| Public Works | - | - | - |
| Human Services | - | - | - |
| Conservation/Recreation | - | - | - |
| Capital Outlay | - | - | - |
| Debt Service: | | | |
| Interest | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>342,720</u> | <u>-</u> | <u>36,224</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>5,364</u> | <u>-</u> | <u>38,776</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 | 5,364 | - | 38,776 |
| Fund Balance, Beginning of Year, as previously reported | <u>14,290</u> | <u>43,340</u> | <u>175,254</u> |
| Adjustment - Changes in Major Fund to Nonmajor Fund | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance, Beginning of Year, as adjusted | <u>14,290</u> | <u>43,340</u> | <u>175,254</u> |
| Fund Balance, End of Year | <u>\$ 19,654</u> | <u>\$ 43,340</u> | <u>\$ 214,030</u> |

| Ditch Maintenance | Law Library | ARRA | Clark County Land Reutilization Corporation | Total Non-Major Special Revenue Funds |
|----------------------|-------------------|------------------|---|--|
| \$ - | \$ - | \$ - | \$ - | \$ 593,714 |
| - | - | - | 249,147 | 16,929,540 |
| - | - | - | 19,677 | 19,677 |
| - | - | - | - | 4,651,339 |
| - | - | - | - | 699,443 |
| - | 174,487 | - | - | 368,541 |
| 82,699 | - | - | - | 82,699 |
| - | - | - | - | 431,304 |
| - | - | - | 52,306 | 52,306 |
| - | 2,094 | - | 91,071 | 1,011,359 |
| <u>82,699</u> | <u>176,581</u> | <u>-</u> | <u>412,201</u> | <u>24,839,922</u> |
| - | - | - | - | 3,009,096 |
| - | 199,832 | - | - | 4,633,856 |
| - | - | - | - | 1,373,571 |
| 40,834 | - | - | 207,450 | 10,809,314 |
| - | - | - | - | 3,226,950 |
| - | - | - | - | 1,074,268 |
| - | - | - | - | 1,239,355 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>4</u> | <u>4</u> |
| <u>40,834</u> | <u>199,832</u> | <u>-</u> | <u>207,454</u> | <u>25,366,414</u> |
| <u>41,865</u> | <u>(23,251)</u> | <u>-</u> | <u>204,747</u> | <u>(526,492)</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>292,564</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>292,564</u> |
| 41,865 | (23,251) | - | 204,747 | (233,928) |
| <u>150,347</u> | <u>775,670</u> | <u>10,000</u> | <u>2,777,281</u> | <u>20,293,907</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>15,024,700</u> |
| <u>150,347</u> | <u>775,670</u> | <u>10,000</u> | <u>2,777,281</u> | <u>35,318,607</u> |
| <u>\$ 192,212</u> | <u>\$ 752,419</u> | <u>\$ 10,000</u> | <u>\$ 2,982,028</u> | <u>\$ 35,084,679</u> |

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2024

| | General Bond Retirement | Mercy Unit Bond Retirement | Human Services Bond Retirement | Total Non-Major Debt Service Funds |
|---|-------------------------------|-------------------------------------|---|---|
| REVENUES: | | | | |
| Intergovernmental | \$ - | \$ - | \$ 150,300 | \$ 150,300 |
| Total Revenues | \$ - | \$ - | \$ 150,300 | \$ 150,300 |
| EXPENDITURES: | | | | |
| Debt Service: | | | | |
| Principal | 1,556,000 | - | 106,000 | 1,662,000 |
| Bonds Issue Costs | 275,857 | - | - | 275,857 |
| Interest | 1,058,713 | - | 30,981 | 1,089,694 |
| Total Expenditures | 2,890,570 | - | 136,981 | 3,027,551 |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | (2,890,570) | - | 13,319 | (2,877,251) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | 2,065,000 | - | - | 2,065,000 |
| Premium on Bonds Issued | 1,224,880 | - | - | 1,224,880 |
| Total Other Financing Sources (Uses) | 3,289,880 | - | - | 3,289,880 |
| Net Change in Fund Balance | 399,310 | - | 13,319 | 412,629 |
| Fund Balance, Beginning of Year | 7,252 | - | 1 | 7,253 |
| Fund Balance, End of Year | \$ 406,562 | \$ - | \$ 13,320 | \$ 419,882 |

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2024

| | Permanent Improvement | DoDD Capital Projects | Bridge Replacement | County Resurfacing | Veteran's Park Renovation | Total Non-Major Capital Projects Funds |
|---|--------------------------|-----------------------------|-----------------------|-----------------------|---------------------------------|---|
| REVENUES: | | | | | | |
| Intergovernmental | \$ 168,062 | \$ - | \$ 734,627 | \$ 315,724 | \$ - | \$ 1,218,413 |
| Other Revenue | 57,755 | - | - | - | - | 57,755 |
| Total Revenues | 225,817 | - | 734,627 | 315,724 | - | 1,276,168 |
| EXPENDITURES: | | | | | | |
| Current: | | | | | | |
| Capital Outlay | 10,143,944 | 415,451 | 734,627 | 315,724 | - | 11,609,746 |
| Total Expenditures | 10,143,944 | 415,451 | 734,627 | 315,724 | - | 11,609,746 |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | (9,918,127) | (415,451) | - | - | - | (10,333,578) |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Issuance of Bonds | 14,500,000 | - | - | - | - | 14,500,000 |
| Proceeds from the Sale of Capital Assets | 13,841 | - | - | - | - | 13,841 |
| Transfers In | 2,907,974 | - | - | - | - | 2,907,974 |
| Total Other Financing Sources (Uses) | 17,421,815 | - | - | - | - | 17,421,815 |
| Net Change in Fund Balance | 7,503,688 | (415,451) | - | - | - | 7,088,237 |
| Fund Balance (Deficit), Beginning of Year | 3,836,153 | 1,092,892 | - | - | 123,610 | 5,052,655 |
| Fund Balance (Deficit), End of Year | \$ 11,339,841 | \$ 677,441 | \$ - | \$ - | \$ 123,610 | \$ 12,140,892 |

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Permanent Funds
For the Year Ended December 31, 2024

| | Chase Stewart Blind Relief | Chase Stewart Soldier Relief | Total Non-Major Permanent Funds |
|---------------------------------|----------------------------------|------------------------------------|--|
| REVENUES: | | | |
| Investment Income | \$ - | \$ 2,199 | \$ 2,199 |
| Total Revenues | - | 2,199 | 2,199 |
| EXPENDITURES: | | | |
| Current: | | | |
| Human Services | - | 3,038 | 3,038 |
| Total Expenditures | - | 3,038 | 3,038 |
| Net Change in Fund Balance | - | (839) | (839) |
| Fund Balance, Beginning of Year | 8,604 | 109,079 | 117,683 |
| Fund Balance, End of Year | \$ 8,604 | \$ 108,240 | \$ 116,844 |

NONMAJOR INTERNAL SERVICE FUNDS

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

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

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

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

CLARK COUNTY, OHIO
Combining Statement of Fund Net Position
Nonmajor Internal Service Funds
December 31, 2024

| | Document Imaging | Self Insurance | IS Internal Service | Total Nonmajor Internal Service Funds |
|-----------------------------|---------------------|-------------------|------------------------|--|
| ASSETS: | | | | |
| Current: | | | | |
| Pooled Cash and Investments | \$ 1,384 | \$ 800,390 | \$ - | \$ 801,774 |
| Receivables: | | | | |
| Accounts | - | 922,370 | - | 922,370 |
| Prepaid Items | - | 28,771 | - | 28,771 |
| | | | | |
| Total Assets | 1,384 | 1,751,531 | - | 1,752,915 |
| LIABILITIES: | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | - | - | 11,206 | 11,206 |
| Due to Other Funds | - | - | 27,000 | 27,000 |
| Claims Payable | - | 1,410,162 | - | 1,410,162 |
| | | | | |
| Total Liabilities | - | 1,410,162 | 38,206 | 1,448,368 |
| NET POSITION: | | | | |
| Unrestricted | 1,384 | 341,369 | (38,206) | 304,547 |
| | | | | |
| Total Net Position | \$ 1,384 | \$ 341,369 | \$ (38,206) | \$ 304,547 |

CLARK COUNTY, OHIO
Combining Statement of Revenues, Expenses and
Changes in Fund Net Position
Nonmajor Internal Service Funds
For the Year Ended December 31, 2024

| | Document Imaging | Self Insurance | IS Internal Service | Total Nonmajor Internal Service Funds |
|--|---------------------|-------------------|------------------------|--|
| OPERATING REVENUES: | | | | |
| Charges for Services | \$ - | \$ 13,549,773 | \$ - | \$ 13,549,773 |
| Other Operating Revenue | - | 3,696,074 | - | 3,696,074 |
| Total Operating Revenues | - | 17,245,847 | - | 17,245,847 |
| OPERATING EXPENSES: | | | | |
| Claims | - | 20,787,274 | - | 20,787,274 |
| Total Operating Expenses | - | 20,787,274 | - | 20,787,274 |
| Operating Income (Loss) | - | (3,541,427) | - | (3,541,427) |
| NONOPERATING REVENUES (EXPENSES): | | | | |
| Transfers In | - | 2,785,000 | - | 2,785,000 |
| Total Nonoperating Revenues | - | 2,785,000 | - | 2,785,000 |
| Change in Net Position | - | (756,427) | - | (756,427) |
| Net Position, Beginning of Year | 1,384 | 1,097,796 | (38,206) | 1,060,974 |
| Net Position, End of Year | \$ 1,384 | \$ 341,369 | \$ (38,206) | \$ 304,547 |

CLARK COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Year Ended December 31, 2024

| | Document Imaging | Self Insurance | IS Internal Service | Total Nonmajor Internal Service Funds |
|--|---------------------|-----------------------|------------------------|--|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | \$ - | \$ 13,830,312 | \$ - | \$ 13,830,312 |
| Cash Paid to Suppliers | - | (2,198,468) | - | (2,198,468) |
| Cash Paid for Claims and Charges | - | (18,728,470) | - | (18,728,470) |
| Other Operating Revenues | - | 3,696,074 | - | 3,696,074 |
| Net Cash From Operating Activities | - | (3,400,552) | - | (3,400,552) |
| CASH FLOWS FROM NONCAPITAL ACTIVITIES: | | | | |
| Transfers In | - | 2,785,000 | - | 2,785,000 |
| Net Cash Provided by Noncapital Activities | - | 2,785,000 | - | 2,785,000 |
| Decrease in Cash and Cash Equivalents | - | (615,552) | - | (615,552) |
| Pooled Cash and Investments, Beginning of Year | 1,384 | 1,415,942 | - | 1,417,326 |
| Pooled Cash and Investments, End of Year | <u>\$ 1,384</u> | <u>\$ 800,390</u> | <u>\$ -</u> | <u>\$ 801,774</u> |
| Reconciliation of Operating Income to Net Cash From Operating Activities: | | | | |
| Operating Income | \$ - | \$ (3,541,427) | \$ - | \$ (3,541,427) |
| Adjustment to Reconcile Operating Income to Net Cash From Operating Activities: | | | | |
| Changes in Assets and Liabilities: | | | | |
| Accounts Receivable | - | 269,934 | - | 269,934 |
| Prepaid Items | - | (28,771) | - | (28,771) |
| Accounts Payable | - | (319,057) | - | (319,057) |
| Claims Payable | - | 218,769 | - | 218,769 |
| Net Cash From Operating Activities | <u>\$ -</u> | <u>\$ (3,400,552)</u> | <u>\$ -</u> | <u>\$ (3,400,552)</u> |

CUSTODIAL FUNDS

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

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

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

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

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

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

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

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

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

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

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

CLARK COUNTY, OHIO
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

| | Undivided Tax | Mental Health Recovery Board of Clark, Greene & Madison Counties | Clark County Combined Health District | Transportation Coordinating Committee |
|---|----------------------|--|---|---|
| ASSETS: | | | | |
| Pooled Cash and Investments | \$ 10,706,341 | \$ 18,950,585 | \$ 3,453,261 | \$ 224,769 |
| Pooled Cash and Investments in Segregated Accounts | - | - | - | - |
| Receivables: | | | | |
| Taxes Receivable | 159,088,315 | - | - | - |
| Special Assessments | <u>7,952,177</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Assets | <u>177,746,833</u> | <u>18,950,585</u> | <u>3,453,261</u> | <u>224,769</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | |
| Property Taxes | 159,088,315 | - | - | - |
| Special Assessments | <u>7,952,177</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Deferred Inflows of Resources | <u>167,040,492</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET POSITION: | | | | |
| Restricted for Individuals, Organizations and Other Governments | <u>\$ 10,706,341</u> | <u>\$ 18,950,585</u> | <u>\$ 3,453,261</u> | <u>\$ 224,769</u> |

| Clark Soil & Water Conservation District | Clark County Park District | West Central Community Correctional Facility | Family & Children First Council | Other Custodial | Segregated Custodial | | Total |
|---|-------------------------------|---|---------------------------------------|--------------------|-------------------------|-------------|----------------------|
| \$ 96,107 | \$ 11,077 | \$ 808,899 | \$ 870,190 | \$ 244,165 | \$ - | \$ - | \$ 35,365,394 |
| - | - | - | - | - | 3,989,824 | - | 3,989,824 |
| - | - | - | - | - | - | - | 159,088,315 |
| - | - | - | - | - | - | - | 7,952,177 |
| <u>96,107</u> | <u>11,077</u> | <u>808,899</u> | <u>870,190</u> | <u>244,165</u> | <u>3,989,824</u> | <u>-</u> | <u>206,395,710</u> |
| - | - | - | - | - | - | - | 159,088,315 |
| - | - | - | - | - | - | - | 7,952,177 |
| - | - | - | - | - | - | - | 167,040,492 |
| <u>\$ 96,107</u> | <u>\$ 11,077</u> | <u>\$ 808,899</u> | <u>\$ 870,190</u> | <u>\$ 244,165</u> | <u>\$ 3,989,824</u> | <u>\$ -</u> | <u>\$ 39,355,218</u> |

CLARK COUNTY, OHIO
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

| | Undivided Tax | Mental Health Recovery Board of Clark, Greene & Madison Counties | Clark County Combined Health District | Transportation Coordinating Committee |
|---|---------------|--|---|---|
| ADDITIONS: | | | | |
| Amounts Received as Fiscal Agent | \$ - | \$ 18,591,530 | \$ 11,816,660 | \$ 1,083,023 |
| Property Tax Collections for Other Governments | 134,171,043 | - | - | - |
| Special Assessment Collections for Other Governments | 701,974 | - | - | - |
| Intergovernmental | 11,305,530 | - | - | - |
| License, Permits & Fees for Other Governments | 16,689 | - | - | - |
| Fees, Fines and Forfeitures for Other Governments | - | - | - | - |
| Sheriff Sale Collections for Others | - | - | - | - |
| Other | 4,549 | - | - | - |
| Total Additions | 146,199,785 | 18,591,530 | 11,816,660 | 1,083,023 |
| DEDUCTIONS | | | | |
| Distributions as Fiscal Agent | - | 17,942,696 | 11,911,327 | 1,097,601 |
| Property Tax Distributions to Other Governments | 131,830,168 | - | - | - |
| Special Assessment Distributions to Other Governments | 701,974 | - | - | - |
| Distributions of State Funds to Other Governments | 11,304,410 | - | - | - |
| Licenses, Permits & Fees of Distributions to Other Governments | 16,866 | - | - | - |
| Fees, Fines & Forfeitures of Distributions to Other Governments | - | - | - | - |
| Sheriff Sale Distribution to Other Governments | - | - | - | - |
| Distributions to Individuals | 15,387 | - | - | - |
| Other | - | - | - | - |
| Total Deductions | 143,868,805 | 17,942,696 | 11,911,327 | 1,097,601 |
| Change in Net Position | 2,330,980 | 648,834 | (94,667) | (14,578) |
| Net Position, Beginning of Year | 8,375,361 | 18,301,751 | 3,547,928 | 239,347 |
| Net Position, End of Year | \$ 10,706,341 | \$ 18,950,585 | \$ 3,453,261 | \$ 224,769 |

| Clark Soil & Water Conservation District | Clark County Park District | West Central Community Correctional Facility | Family & Children First Council | Other Custodial | Segregated Custodial | | Total |
|---|-------------------------------|---|---------------------------------------|--------------------|-------------------------|-------------|----------------------|
| \$ 324,143 | \$ 2,454,955 | \$ 6,353,157 | \$ 1,458,832 | \$ - | \$ - | \$ - | \$ 42,082,300 |
| - | - | - | - | - | - | - | 134,171,043 |
| - | - | - | - | - | - | - | 701,974 |
| - | - | - | - | - | - | - | 11,305,530 |
| - | - | - | - | 587,391 | 10,577,353 | - | 11,181,433 |
| - | - | - | - | - | 3,867,674 | - | 3,867,674 |
| - | - | - | - | - | 3,288,125 | - | 3,288,125 |
| - | - | - | - | - | 1,358,543 | - | 1,363,092 |
| <u>324,143</u> | <u>2,454,955</u> | <u>6,353,157</u> | <u>1,458,832</u> | <u>587,391</u> | <u>19,091,695</u> | <u>-</u> | <u>207,961,171</u> |
| 318,256 | 3,133,338 | 6,174,222 | 1,474,940 | - | - | - | 42,052,380 |
| - | - | - | - | - | - | - | 131,830,168 |
| - | - | - | - | - | - | - | 701,974 |
| - | - | - | - | - | - | - | 11,304,410 |
| - | - | - | - | 577,158 | 13,952,843 | - | 14,546,867 |
| - | - | - | - | - | 80,446 | - | 80,446 |
| - | - | - | - | - | 3,934,820 | - | 3,934,820 |
| - | - | - | - | - | 1,010,228 | - | 1,025,615 |
| - | - | - | - | 33 | 54,382 | - | 54,415 |
| <u>318,256</u> | <u>3,133,338</u> | <u>6,174,222</u> | <u>1,474,940</u> | <u>577,191</u> | <u>19,032,719</u> | <u>-</u> | <u>205,531,095</u> |
| 5,887 | (678,383) | 178,935 | (16,108) | 10,200 | 58,976 | - | 2,430,076 |
| <u>90,220</u> | <u>689,460</u> | <u>629,964</u> | <u>886,298</u> | <u>233,965</u> | <u>3,930,848</u> | <u>-</u> | <u>36,925,142</u> |
| <u>\$ 96,107</u> | <u>\$ 11,077</u> | <u>\$ 808,899</u> | <u>\$ 870,190</u> | <u>\$ 244,165</u> | <u>\$ 3,989,824</u> | <u>\$ -</u> | <u>\$ 39,355,218</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|-------------------------------|--------------------|-----------------|--------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 4,718,528 | \$ 4,718,528 | \$ 4,717,257 | \$ (1,271) |
| Permissive Sales Tax | 31,500,000 | 31,500,000 | 31,751,745 | 251,745 |
| Intergovernmental | 8,285,045 | 8,381,492 | 9,765,633 | 1,384,141 |
| Charges for Services | 5,181,650 | 5,811,417 | 7,082,663 | 1,271,246 |
| Licenses and Permits | 452,550 | 452,550 | 444,279 | (8,271) |
| Fees, Fines and Forfeitures | 411,100 | 411,100 | 436,255 | 25,155 |
| Investment Income | 3,150,000 | 5,400,000 | 5,469,566 | 69,566 |
| Other Revenue | 320,510 | 1,238,027 | 1,273,140 | 35,113 |
| Total Revenues | 54,019,383 | 57,913,114 | 60,940,538 | 3,027,424 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| Commissioners: | | | | |
| Personnel & Fringes | 769,572 | 878,382 | 872,323 | 6,059 |
| Operating Expenses | 101,402 | 88,518 | 67,989 | 20,529 |
| Public Information: | | | | |
| Personnel & Fringes | 117,592 | 118,830 | 118,695 | 135 |
| Operating Expenses | 41,048 | 41,048 | 40,422 | 626 |
| Re-Entry: | | | | |
| Operating Expenses | 60,035 | 104,535 | 84,277 | 20,258 |
| ARPA - Community Development: | | | | |
| Operating Expenses | 6,582,762 | 7,046,538 | 7,044,762 | 1,776 |
| Information Systems: | | | | |
| Personnel & Fringes | 1,061,590 | 1,006,590 | 988,178 | 18,412 |
| Operating Expenses | 1,599,378 | 1,579,378 | 1,264,524 | 314,854 |
| IS Infrastructure: | | | | |
| Operating Expenses | 61,878 | 61,878 | 27,675 | 34,203 |
| Personnel: | | | | |
| Personnel & Fringes | 564,805 | 564,805 | 534,968 | 29,837 |
| Operating Expenses | 46,749 | 46,556 | 34,709 | 11,847 |
| Auditor: | | | | |
| Personnel & Fringes | 864,027 | 861,027 | 609,032 | 251,995 |
| Operating Expenses | 150,985 | 153,985 | 119,708 | 34,277 |
| Data Processing: | | | | |
| Personnel & Fringes | 73,464 | 73,464 | 60,723 | 12,741 |
| Operating Expenses | 212,242 | 212,242 | 100,855 | 111,387 |
| Capital Asset Expense | 10,000 | 10,000 | - | 10,000 |
| Treasurer: | | | | |
| Personnel & Fringes | 603,624 | 630,374 | 625,444 | 4,930 |
| Operating Expenses | 433,598 | 393,973 | 381,465 | 12,508 |
| Capital Asset Expense | 2,050 | 2,050 | - | 2,050 |

(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, 2024
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|-------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| Board of Elections: | | | | |
| Personnel & Fringes | 762,275 | 762,545 | 740,246 | 22,299 |
| Operating Expenses | 664,639 | 693,774 | 693,177 | 597 |
| Recorder: | | | | |
| Personnel & Fringes | 421,241 | 421,241 | 409,845 | 11,396 |
| Operating Expenses | 25,225 | 25,199 | 23,526 | 1,673 |
| Board of Revision: | | | | |
| Operating Expenses | 865 | 865 | 500 | 365 |
| Audit Services: | | | | |
| Operating Expenses | 106,960 | 106,960 | 106,862 | 98 |
| Tax Incentive Review Council: | | | | |
| Personnel & Fringes | 2,500 | 2,514 | 1,013 | 1,501 |
| Operating Expenses | 5,000 | 4,986 | - | 4,986 |
| Misc Insurance and Pension: | | | | |
| Personnel & Fringes | - | 1,265 | 1,265 | - |
| Operating Expenses | 2,271,360 | 1,616,964 | 1,367,533 | 249,431 |
| Commissioners Contingency: | | | | |
| Operating Expenses | 100,000 | 100,000 | - | 100,000 |
| Cash Deposits: | | | | |
| Operating Expenses | 140,046 | 550,046 | 473,828 | 76,218 |
| Recorder's Technology: | | | | |
| Operating Expenses | 367,034 | 367,034 | 259,184 | 107,850 |
| Capital Asset Expense | 25,000 | 25,000 | 5,180 | 19,820 |
| Unforfeited Land Sale: | | | | |
| Operating Expenses | - | - | 51,105 | (51,105) |
| Unclaimed Money: | | | | |
| Operating Expenses | - | - | 96,643 | (96,643) |
| Legislative and Executive | <u>18,248,946</u> | <u>18,552,566</u> | <u>17,205,656</u> | <u>1,346,910</u> |
| Judicial: | | | | |
| Prosecutor: | | | | |
| Personnel & Fringes | 2,277,574 | 2,277,574 | 2,206,396 | 71,178 |
| Operating Expenses | 213,491 | 215,116 | 132,006 | 83,110 |
| Public Defender: | | | | |
| Personnel & Fringes | 1,216,467 | 1,216,467 | 1,146,244 | 70,223 |
| Operating Expenses | 50,672 | 51,672 | 50,822 | 850 |
| Court of Appeals: | | | | |
| Operating Expenses | 40,000 | 40,000 | 40,000 | - |

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Fund
For the Year Ended December 31, 2024
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-----------------|------------|-------------------------------|
| Common Pleas Court: | | | | |
| Personnel & Fringes | 1,101,735 | 1,182,605 | 1,186,945 | (4,340) |
| Operating Expenses | 605,737 | 635,737 | 627,197 | 8,540 |
| Domestic Relations Court: | | | | |
| Personnel & Fringes | 871,764 | 851,764 | 800,001 | 51,763 |
| Operating Expenses | 72,321 | 92,321 | 77,457 | 14,864 |
| Probate Court: | | | | |
| Personnel & Fringes | 551,174 | 539,635 | 530,971 | 8,664 |
| Operating Expenses | 91,537 | 101,017 | 89,552 | 11,465 |
| Juvenile Court: | | | | |
| Personnel & Fringes | 1,687,934 | 1,616,434 | 1,612,472 | 3,962 |
| Operating Expenses | 601,723 | 611,223 | 604,294 | 6,929 |
| Juvenile - Probation: | | | | |
| Personnel & Fringes | 745,331 | 901,431 | 895,532 | 5,899 |
| Operating Expenses | 12,708 | 16,208 | 15,132 | 1,076 |
| Juvenile Court - Detention Home: | | | | |
| Personnel & Fringes | 2,480,752 | 2,358,152 | 2,357,562 | 590 |
| Operating Expenses | 181,279 | 206,279 | 200,262 | 6,017 |
| Municipal Court: | | | | |
| Personnel & Fringes | 256,216 | 252,200 | 252,300 | (100) |
| Operating Expenses | 118,420 | 122,436 | 119,958 | 2,478 |
| Clerk of Courts: | | | | |
| Personnel & Fringes | 760,762 | 760,762 | 711,756 | 49,006 |
| Operating Expenses | 238,852 | 238,852 | 200,426 | 38,426 |
| Certificate of Title Administration: | | | | |
| Personnel & Fringes | 767,250 | 767,250 | 662,968 | 104,282 |
| Operating Expenses | 309,229 | 309,229 | 115,632 | 193,597 |
| Capital Asset Expense | 660,000 | 660,000 | 575,499 | 84,501 |
| Juvenile Center Trust: | | | | |
| Personnel & Fringes | 21,920 | 21,920 | - | 21,920 |
| Operating Expenses | 92,078 | 92,078 | 35,185 | 56,893 |
| Judicial | 16,026,926 | 16,138,362 | 15,246,569 | 891,793 |
| Public Safety: | | | | |
| Sheriff: | | | | |
| Personnel & Fringes | 15,232,760 | 15,610,752 | 15,459,928 | 150,824 |
| Operating Expenses | 3,659,463 | 3,846,238 | 3,529,226 | 317,012 |
| Coroner: | | | | |
| Personnel & Fringes | 343,770 | 343,770 | 261,308 | 82,462 |
| Operating Expenses | 433,980 | 433,980 | 331,572 | 102,408 |

(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, 2024
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|-----------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| Emergency Management: | | | | |
| Personnel & Fringes | 327,137 | 327,137 | 315,622 | 11,515 |
| Operating Expenses | 212,297 | 256,422 | 243,039 | 13,383 |
| Capital Asset Expense | 11,790 | 11,790 | 11,790 | - |
| Dog & Kennel: | | | | |
| Personnel & Fringes | 5,848 | 5,848 | 3,856 | 1,992 |
| Operating Expenses | 67,769 | 67,769 | 67,769 | - |
| Sheriff's Trust: | | | | |
| Operating Expenses | 6,338 | 6,338 | - | 6,338 |
| Sheriff Policing Rotary: | | | | |
| Personnel & Fringes | 2,120,500 | 2,120,500 | 2,698,313 | (577,813) |
| Operating Expenses | 342,100 | 342,100 | 227,723 | 114,377 |
| Sheriff's Grant: | | | | |
| Personnel & Fringes | - | - | 30,474 | (30,474) |
| Operating Expenses | 101,837 | 101,837 | 30,282 | 71,555 |
| Public Safety | <u>22,865,589</u> | <u>23,474,481</u> | <u>23,210,902</u> | <u>263,579</u> |
| Public Works: | | | | |
| Building & Grounds: | | | | |
| Personnel & Fringes | 1,855,669 | 1,855,669 | 1,595,967 | 259,702 |
| Operating Expenses | 1,974,606 | 1,944,606 | 1,842,696 | 101,910 |
| Community & Economic Development: | | | | |
| Personnel & Fringes | 1,852,776 | 1,677,776 | 1,371,480 | 306,296 |
| Operating Expenses | 566,111 | 754,138 | 695,203 | 58,935 |
| Engineer: | | | | |
| Personnel & Fringes | 238,173 | 202,615 | 197,049 | 5,566 |
| Operating Expenses | 14,785 | 14,785 | 14,523 | 262 |
| Industrial Development: | | | | |
| Operating Expenses | <u>433,000</u> | <u>433,000</u> | <u>433,000</u> | <u>-</u> |
| Public Works | <u>6,935,120</u> | <u>6,882,589</u> | <u>6,149,918</u> | <u>732,671</u> |
| Health: | | | | |
| Wellness: | | | | |
| Personnel & Fringes | 42,435 | - | - | - |
| Operating Expenses | 118,549 | 165,813 | 109,920 | 55,893 |
| Other Health/Welfare: | | | | |
| Operating Expenses | <u>343,984</u> | <u>343,984</u> | <u>343,984</u> | <u>-</u> |
| Health | <u>504,968</u> | <u>509,797</u> | <u>453,904</u> | <u>55,893</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, 2024
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|----------------------|----------------------|----------------------|-------------------------------|
| Human Services: | | | | |
| Veteran's Services: | | | | |
| Personnel & Fringes | 683,554 | 683,574 | 656,800 | 26,774 |
| Operating Expenses | 661,176 | 661,156 | 634,067 | 27,089 |
| Capital Asset Expense | <u>4,000</u> | <u>4,000</u> | <u>-</u> | <u>4,000</u> |
| Human Services | <u>1,348,730</u> | <u>1,348,730</u> | <u>1,290,867</u> | <u>57,863</u> |
| Conservation and Recreation: | | | | |
| Agriculture: | | | | |
| Operating Expenses | <u>531,741</u> | <u>531,741</u> | <u>531,741</u> | <u>-</u> |
| Conservation and Recreation | <u>531,741</u> | <u>531,741</u> | <u>531,741</u> | <u>-</u> |
| Total Expenditures | <u>66,462,020</u> | <u>67,438,266</u> | <u>64,089,557</u> | <u>3,348,709</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(12,442,637)</u> | <u>(9,525,152)</u> | <u>(3,149,019)</u> | <u>6,376,133</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Advances In | - | - | 10,000 | 10,000 |
| Transfers In | 3,551,943 | 3,556,185 | 3,551,943 | (4,242) |
| Advances Out | - | (12,500) | (12,500) | - |
| Transfers Out | <u>(11,377,467)</u> | <u>(14,243,640)</u> | <u>(14,228,877)</u> | <u>14,763</u> |
| Total Other Financing Sources (Uses) | <u>(7,825,524)</u> | <u>(10,699,955)</u> | <u>(10,679,434)</u> | <u>20,521</u> |
| Net Change in Fund Balance | (20,268,161) | (20,225,107) | (13,828,453) | 6,396,654 |
| Fund Balance, Beginning of Year | 23,581,369 | 23,581,369 | 23,581,369 | - |
| Prior Year Encumbrances Appropriated | <u>10,390,308</u> | <u>10,390,308</u> | <u>10,390,308</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 13,703,516</u> | <u>\$ 13,746,570</u> | <u>\$ 20,143,224</u> | <u>6,396,654</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|--------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 21,577,825 | \$ 17,941,105 | \$ 18,664,706 | \$ 723,601 |
| Charges for Services | - | 875 | 1,150 | 275 |
| Other Revenue | 183,500 | 103,299 | 88,595 | (14,704) |
| | <u>21,761,325</u> | <u>18,045,279</u> | <u>18,754,451</u> | <u>709,172</u> |
| Total Revenues | | | | |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Department of Job & Family Services: | | | | |
| Personnel and Fringes | 16,304,976 | 12,985,378 | 12,751,526 | 233,852 |
| Operating Expenses | 8,145,795 | 7,009,271 | 6,300,864 | 708,407 |
| Capital Asset Expense | 24,000 | 10,000 | 10,000 | - |
| WIA Fund: | | | | |
| Operating Expenses | 1,585,363 | 950,790 | 867,148 | 83,642 |
| Shinkle Trust Fund: | | | | |
| Operating Expenses | 91,816 | 91,816 | 91,816 | - |
| JFS Spfld Foundation Fund: | | | | |
| Operating Expenses | 10,000 | 9,832 | 9,832 | - |
| | <u>26,161,950</u> | <u>21,057,087</u> | <u>20,031,186</u> | <u>1,025,901</u> |
| Total Expenditures | | | | |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(4,400,625)</u> | <u>(3,011,808)</u> | <u>(1,276,735)</u> | <u>1,735,073</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | 1,464,349 | 679,369 | 499,587 | (179,782) |
| Transfers Out | (700,000) | (461,162) | (461,162) | - |
| | <u>764,349</u> | <u>218,207</u> | <u>38,425</u> | <u>(179,782)</u> |
| Total Other Financing Sources (Uses) | | | | |
| Net Change in Fund Balance | (3,636,276) | (2,793,601) | (1,238,310) | 1,555,291 |
| Fund Balance, Beginning of Year | 2,089,903 | 2,089,903 | 2,089,903 | - |
| Prior Year Encumbrances Appropriated | 1,594,610 | 1,594,610 | 1,594,610 | - |
| Fund Balance, End of Year | <u>\$ 48,237</u> | <u>\$ 890,912</u> | <u>\$ 2,446,203</u> | <u>\$ 1,555,291</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-----------------|---------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 11,210,242 | \$ 11,210,242 | \$ 11,157,688 | \$ (52,554) |
| Intergovernmental | 8,972,676 | 10,019,346 | 9,856,108 | (163,238) |
| Charges for Services | 303,700 | 303,700 | 254,427 | (49,273) |
| Investment Income | 3,800 | 3,800 | 5,686 | 1,886 |
| Other Revenue | 5,500 | 7,100 | 98,713 | 91,613 |
| Total Revenues | 20,495,918 | 21,544,188 | 21,372,622 | (171,566) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Health: | | | | |
| MR/DD General Fund: | | | | |
| Personnel and Fringes | 9,230,803 | 9,230,803 | 8,635,036 | 595,767 |
| Operating Expenses | 3,085,532 | 4,132,463 | 3,304,631 | 827,832 |
| County MR/DD Residential Services: | | | | |
| Operating Expenses | 3,162,262 | 3,162,262 | 2,814,283 | 347,979 |
| F.F. Mueller Residential Center: | | | | |
| Personnel and Fringes | 3,131,897 | 3,131,897 | 2,370,892 | 761,005 |
| Operating Expenses | 1,101,857 | 1,501,857 | 1,387,940 | 113,917 |
| MR/DD Donation Trust: | | | | |
| Operating Expenses | 2,500 | 4,100 | 2,500 | 1,600 |
| Total Expenditures | 19,714,851 | 21,163,382 | 18,515,282 | 2,648,100 |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | 781,067 | 380,806 | 2,857,340 | 2,476,534 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | 4,398,700 | 4,398,700 | 4,028,700 | (370,000) |
| Transfers Out | (4,398,700) | (4,398,700) | (4,028,700) | 370,000 |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balance | 781,067 | 380,806 | 2,857,340 | 2,476,534 |
| Fund Balance, Beginning of Year | 41,069,638 | 41,069,638 | 41,069,638 | - |
| Prior Year Encumbrances Appropriated | 739,142 | 739,142 | 739,142 | - |
| Fund Balance, End of Year | \$ 42,589,847 | \$ 42,189,586 | \$ 44,666,120 | \$ 2,476,534 |

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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|----------------------|----------------------|----------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 6,462,687 | \$ 6,463,187 | \$ 6,454,465 | \$ (8,722) |
| Intergovernmental | 5,370,109 | 6,892,820 | 7,877,793 | 984,973 |
| Charges for Services | 250,000 | 470,000 | 467,420 | (2,580) |
| Other Revenue | <u>45,500</u> | <u>130,500</u> | <u>129,956</u> | <u>(544)</u> |
| Total Revenues | <u>12,128,296</u> | <u>13,956,507</u> | <u>14,929,634</u> | <u>973,127</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Operating Expenses | <u>17,178,361</u> | <u>16,670,007</u> | <u>16,324,591</u> | <u>345,416</u> |
| Total Expenditures | <u>17,178,361</u> | <u>16,670,007</u> | <u>16,324,591</u> | <u>345,416</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(5,050,065)</u> | <u>(2,713,500)</u> | <u>(1,394,957)</u> | <u>1,318,543</u> |
| OTHER FINANCING SOURCES: | | | | |
| Transfers In | <u>500,000</u> | <u>380,270</u> | <u>380,270</u> | <u>-</u> |
| Total Other Financing Sources | <u>500,000</u> | <u>380,270</u> | <u>380,270</u> | <u>-</u> |
| Net Change in Fund Balance | (4,550,065) | (2,333,230) | (1,014,687) | 1,318,543 |
| Fund Balance, Beginning of Year | 23,305,155 | 23,305,155 | 23,305,155 | - |
| Prior Year Encumbrances Appropriated | <u>2,727,898</u> | <u>2,727,898</u> | <u>2,727,898</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 21,482,988</u> | <u>\$ 23,699,823</u> | <u>\$ 25,018,366</u> | <u>\$ 1,318,543</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|------------------|------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 4,206,142 | \$ 4,206,142 | \$ 4,118,523 | \$ (87,619) |
| Intergovernmental | 100,592 | 107,633 | 1,093,707 | 986,074 |
| Charges for Services | 24,000 | 24,000 | 15,469 | (8,531) |
| Investment Income | 250,000 | 250,000 | 408,604 | 158,604 |
| Other Revenue | - | - | 201,760 | 201,760 |
| Total Revenues | <u>4,580,734</u> | <u>4,587,775</u> | <u>5,838,063</u> | <u>1,250,288</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| American Rescue Plan: | | | | |
| Personnel and Fringes | - | 375,172 | 293,158 | 82,014 |
| Operating Expenses | 1,898,769 | 4,166,717 | 3,971,241 | 195,476 |
| Indigent Application Fee: | | | | |
| Operating Expenses | 620 | 10,620 | 4,620 | 6,000 |
| Retirement Reserve: | | | | |
| Personnel and Fringes | <u>200,000</u> | <u>200,000</u> | <u>96,637</u> | <u>103,363</u> |
| Total Legislative and Executive | <u>2,099,389</u> | <u>4,752,509</u> | <u>4,365,656</u> | <u>386,853</u> |
| Judicial: | | | | |
| Indigent Application Fee: | | | | |
| Operating Expenses | <u>18,057</u> | <u>38,057</u> | <u>38,057</u> | <u>-</u> |
| Total Judicial | <u>18,057</u> | <u>38,057</u> | <u>38,057</u> | <u>-</u> |
| Human Services: | | | | |
| American Rescue Plan: | | | | |
| Personnel and Fringes | 387,172 | - | - | - |
| Operating Expenses | 57,189 | - | - | - |
| Senior Citizen's Levy: | | | | |
| Operating Expenses | 3,548,003 | 3,548,003 | 3,479,630 | 68,373 |
| Healthy Aging Grant: | | | | |
| Operating Expenses | <u>480,215</u> | <u>487,256</u> | <u>487,256</u> | <u>-</u> |
| Total Human Services | <u>4,472,579</u> | <u>4,035,259</u> | <u>3,966,886</u> | <u>68,373</u> |

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Commissioners Special Revenue Fund
For the Year Ended December 31, 2024
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---------------------|---------------------|---------------------|-------------------------------|
| Conservation and Recreation: | | | | |
| Historical Society Levy: | | | | |
| Operating Expenses | <u>758,731</u> | <u>758,731</u> | <u>741,124</u> | <u>17,607</u> |
| Total Conservation and Recreation | <u>758,731</u> | <u>758,731</u> | <u>741,124</u> | <u>17,607</u> |
| Total Expenditures | <u>7,348,756</u> | <u>9,584,556</u> | <u>9,111,723</u> | <u>472,833</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(2,768,022)</u> | <u>(4,996,781)</u> | <u>(3,273,660)</u> | <u>1,723,121</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>-</u> |
| Net Change in Fund Balance | (2,568,022) | (4,796,781) | (3,073,660) | 1,723,121 |
| Fund Balance, Beginning of Year | 4,205,405 | 4,205,405 | 4,205,405 | - |
| Prior Year Encumbrances Appropriated | <u>1,898,486</u> | <u>1,898,486</u> | <u>1,898,486</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 3,535,869</u> | <u>\$ 1,307,110</u> | <u>\$ 3,030,231</u> | <u>\$ 1,723,121</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---------------------|---------------------|----------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 8,985,000 | \$ 8,985,000 | \$ 9,354,130 | \$ 369,130 |
| Charges for Services | 100,000 | 100,000 | 68,252 | (31,748) |
| Fees, Fines and Forfeitures | 65,000 | 65,000 | 32,200 | (32,800) |
| Other Revenue | <u>70,000</u> | <u>70,000</u> | <u>111,395</u> | <u>41,395</u> |
| Total Revenues | <u>9,220,000</u> | <u>9,220,000</u> | <u>9,565,977</u> | <u>345,977</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Motor Vehicle Gas Tax: | | | | |
| Personnel and Fringes | 4,568,490 | 4,568,490 | 3,964,273 | 604,217 |
| Operating Expenses | 10,514,775 | 10,514,060 | 7,251,356 | 3,262,704 |
| Capital Asset Expense | <u>2,263,146</u> | <u>2,263,146</u> | <u>1,668,806</u> | <u>594,340</u> |
| Total Expenditures | <u>17,346,411</u> | <u>17,345,696</u> | <u>12,884,435</u> | <u>4,461,261</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(8,126,411)</u> | <u>(8,125,696)</u> | <u>(3,318,458)</u> | <u>4,807,238</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | <u>100,000</u> | <u>100,000</u> | <u>302,388</u> | <u>202,388</u> |
| Total Other Financing Sources (Uses) | <u>100,000</u> | <u>100,000</u> | <u>302,388</u> | <u>202,388</u> |
| Net Change in Fund Balance | (8,026,411) | (8,025,696) | (3,016,070) | 5,009,626 |
| Fund Balance, Beginning of Year | 11,336,229 | 11,336,229 | 11,336,229 | - |
| Prior Year Encumbrances Appropriated | <u>3,354,388</u> | <u>3,354,388</u> | <u>3,354,388</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 6,664,206</u> | <u>\$ 6,664,921</u> | <u>\$ 11,674,547</u> | <u>\$ 5,009,626</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---------------------|---------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 2,664,228 | \$ 2,664,228 | \$ 3,083,237 | \$ 419,009 |
| Charges for Services | 530,500 | 330,500 | 347,336 | 16,836 |
| Other Revenue | <u>70,000</u> | <u>127,600</u> | <u>132,164</u> | <u>4,564</u> |
| Total Revenues | <u>3,264,728</u> | <u>3,122,328</u> | <u>3,562,737</u> | <u>440,409</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Personnel and Fringes | 3,556,186 | 2,402,035 | 2,341,983 | 60,052 |
| Operating Expenses | <u>1,526,380</u> | <u>1,089,464</u> | <u>1,030,477</u> | <u>58,987</u> |
| Total Expenditures | <u>5,082,566</u> | <u>3,491,499</u> | <u>3,372,460</u> | <u>119,039</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(1,817,838)</u> | <u>(369,171)</u> | <u>190,277</u> | <u>559,448</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | <u>750,000</u> | <u>543,711</u> | <u>80,891</u> | <u>(462,820)</u> |
| Total Other Financing Sources (Uses) | <u>750,000</u> | <u>543,711</u> | <u>80,891</u> | <u>(462,820)</u> |
| Net Change in Fund Balance | (1,067,838) | 174,540 | 271,168 | 96,628 |
| Fund Balance, Beginning of Year | 1,927,564 | 1,927,564 | 1,927,564 | - |
| Prior Year Encumbrances Appropriated | <u>358,249</u> | <u>358,249</u> | <u>358,249</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 1,217,975</u> | <u>\$ 2,460,353</u> | <u>\$ 2,556,981</u> | <u>\$ 96,628</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Charges for Services | \$ 1,500,000 | \$ 1,500,000 | \$ 1,660,812 | \$ 160,812 |
| Other Revenue | <u>50,000</u> | <u>50,000</u> | <u>30,528</u> | <u>(19,472)</u> |
| Total Revenues | <u>1,550,000</u> | <u>1,550,000</u> | <u>1,691,340</u> | <u>141,340</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| Personnel and Fringes | 695,426 | 695,426 | 583,451 | 111,975 |
| Operating Expenses | 3,243,826 | 3,243,826 | 1,943,657 | 1,300,169 |
| Capital Asset Expense | <u>50,710</u> | <u>50,710</u> | <u>20,635</u> | <u>30,075</u> |
| Total Expenditures | <u>3,989,962</u> | <u>3,989,962</u> | <u>2,547,743</u> | <u>1,442,219</u> |
| Net Change in Fund Balance | (2,439,962) | (2,439,962) | (856,403) | 1,583,559 |
| Fund Balance, Beginning of Year | 2,277,639 | 2,277,639 | 2,277,639 | - |
| Prior Year Encumbrances Appropriated | <u>1,620,036</u> | <u>1,620,036</u> | <u>1,620,036</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 1,457,713</u> | <u>\$ 1,457,713</u> | <u>\$ 3,041,272</u> | <u>\$ 1,583,559</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ - | \$ 9,463 | \$ 4,732 | \$ (4,731) |
| Charges for Services | 897,750 | 897,750 | 834,303 | (63,447) |
| Investment Income | 1,500 | 1,500 | 7,946 | 6,446 |
| Other Revenue | <u>112,700</u> | <u>112,700</u> | <u>104,679</u> | <u>(8,021)</u> |
| Total Revenues | <u>1,011,950</u> | <u>1,021,413</u> | <u>951,660</u> | <u>(69,753)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Conservation and Recreation: | | | | |
| Solid Waste Disposal: | | | | |
| Personnel and Fringes | 460,425 | 460,425 | 385,925 | 74,500 |
| Operating Expenses | 1,041,792 | 1,066,792 | 806,591 | 260,201 |
| Capital Asset Expense | 239,199 | 214,199 | 159,335 | 54,864 |
| Keep America Beautiful: | | | | |
| Operating Expenses | 8,340 | 8,340 | 2,029 | 6,311 |
| OEEF Grant: | | | | |
| Operating Expenses | - | 9,502 | 9,502 | - |
| Waste Management Donations: | | | | |
| Operating Expenses | <u>200</u> | <u>200</u> | <u>-</u> | <u>200</u> |
| Total Expenditures | <u>1,749,956</u> | <u>1,759,458</u> | <u>1,363,382</u> | <u>396,076</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(738,006)</u> | <u>(738,045)</u> | <u>(411,722)</u> | <u>326,323</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Advances In | 3,000 | 7,731 | 9,463 | 1,732 |
| Advances Out | <u>(10,000)</u> | <u>(14,731)</u> | <u>(9,463)</u> | <u>5,268</u> |
| Total Other Financing Sources (Uses) | <u>(7,000)</u> | <u>(7,000)</u> | <u>-</u> | <u>7,000</u> |
| Net Change in Fund Balance | (745,006) | (745,045) | (411,722) | 333,323 |
| Fund Balance, Beginning of Year | 973,828 | 973,828 | 973,828 | - |
| Prior Year Encumbrances Appropriated | <u>261,431</u> | <u>261,431</u> | <u>261,431</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 490,253</u> | <u>\$ 490,214</u> | <u>\$ 823,537</u> | <u>\$ 333,323</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|------------------|--------------------|-------------------------------|
| REVENUES: | | | | |
| Charges for Services | \$ 7,000 | \$ 7,000 | \$ 7,407 | \$ 407 |
| Licenses and Permits | 450,000 | 415,000 | 336,341 | (78,659) |
| Fees, Fines and Forfeitures | 23,000 | 23,000 | 18,730 | (4,270) |
| Other Revenue | <u>-</u> | <u>724</u> | <u>727</u> | <u>3</u> |
| Total Revenues | <u>480,000</u> | <u>445,724</u> | <u>363,205</u> | <u>(82,519)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Commissioners Office: | | | | |
| Personnel and Fringes | 541,583 | 581,999 | 571,094 | 10,905 |
| Operating Expenses | 65,354 | 64,938 | 64,923 | 15 |
| Auditor's Office: | | | | |
| Personnel and Fringes | 59,731 | 59,731 | 57,267 | 2,464 |
| Operating Expenses | <u>16,971</u> | <u>17,695</u> | <u>12,722</u> | <u>4,973</u> |
| Total Expenditures | <u>683,639</u> | <u>724,363</u> | <u>706,006</u> | <u>18,357</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>(203,639)</u> | <u>(278,639)</u> | <u>(342,801)</u> | <u>(64,162)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers In | <u>130,000</u> | <u>205,000</u> | <u>205,000</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | <u>130,000</u> | <u>205,000</u> | <u>205,000</u> | <u>-</u> |
| Net Change in Fund Balance | (73,639) | (73,639) | (137,801) | (64,162) |
| Fund Balance, Beginning of Year | 61,563 | 61,563 | 61,563 | - |
| Prior Year Encumbrances Appropriated | <u>14,375</u> | <u>14,375</u> | <u>14,375</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 2,299</u> | <u>\$ 2,299</u> | <u>\$ (61,863)</u> | <u>\$ (64,162)</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 6,000 | \$ 6,000 | \$ 69,438 | \$ 63,438 |
| Charges for Services | 205,100 | 205,100 | 205,010 | (90) |
| Other Revenue | <u>40,000</u> | <u>40,000</u> | <u>-</u> | <u>(40,000)</u> |
| Total Revenues | <u>251,100</u> | <u>251,100</u> | <u>274,448</u> | <u>23,348</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| Auditor's Office: | | | | |
| Personnel and Fringes | 123,951 | 123,951 | 109,341 | 14,610 |
| Operating Expenses | <u>628,153</u> | <u>628,153</u> | <u>541,202</u> | <u>86,951</u> |
| Total Expenditures | <u>752,104</u> | <u>752,104</u> | <u>650,543</u> | <u>101,561</u> |
| Net Change in Fund Balance | (501,004) | (501,004) | (376,095) | 124,909 |
| Fund Balance, Beginning of Year | 228,125 | 228,125 | 228,125 | - |
| Prior Year Encumbrances Appropriated | <u>350,653</u> | <u>350,653</u> | <u>350,653</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 77,774</u> | <u>\$ 77,774</u> | <u>\$ 202,683</u> | <u>\$ 124,909</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-----------------|------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 352,500 | \$ 352,500 | \$ 395,809 | \$ 43,309 |
| Fees, Fines and Forfeitures | - | 14,201 | 14,181 | (20) |
| Investment Income | - | - | 18,316 | 18,316 |
| Total Revenues | 352,500 | 366,701 | 428,306 | 61,605 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| DETAC: | | | | |
| Personnel and Fringes | 106,046 | 106,046 | 102,093 | 3,953 |
| Operating Expenses | 211,621 | 211,999 | 209,414 | 2,585 |
| Tax Certificate Administration: | | | | |
| Operating Expenses | - | 14,200 | 68 | 14,132 |
| Total Expenditures | 317,667 | 332,245 | 311,575 | 20,670 |
| Net Change in Fund Balance | 34,833 | 34,456 | 116,731 | 82,275 |
| Fund Balance, Beginning of Year | 290,217 | 290,217 | 290,217 | - |
| Prior Year Encumbrances Appropriated | 2,008 | 2,008 | 2,008 | - |
| Fund Balance, End of Year | \$ 327,058 | \$ 326,681 | \$ 408,956 | \$ 82,275 |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Community & Economic Development Special Revenue Fund
For the Year Ended December 31, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|------------------|--------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 1,990,157 | \$ 2,240,157 | \$ 968,363 | \$ (1,271,794) |
| Other Revenue | <u>15,000</u> | <u>15,000</u> | <u>69</u> | <u>(14,931)</u> |
| Total Revenues | <u>2,005,157</u> | <u>2,255,157</u> | <u>968,432</u> | <u>(1,286,725)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Project Advances: | | | | |
| Operating Expenses | 3,000 | 3,000 | - | 3,000 |
| Lead Safe Ohio Program: | | | | |
| Personnel and Fringes | 122,759 | 122,759 | 39,176 | 83,583 |
| Operating Expenses | 1,151,241 | 1,151,241 | 1,147,422 | 3,819 |
| CEDA: | | | | |
| Personnel and Fringes | - | 1,976 | 1,965 | 11 |
| Operating Expenses | 1,500 | 1,500 | 935 | 565 |
| Community Housing Improvement: | | | | |
| Personnel and Fringes | 33,982 | - | - | - |
| Operating Expenses | 120,380 | 162,362 | 160,217 | 2,145 |
| FY22 Allocation Grant: | | | | |
| Personnel and Fringes | 19,918 | 20,196 | 20,196 | - |
| Operating Expenses | 66,231 | 65,953 | 65,953 | - |
| FY22 Critical Infrastructure: | | | | |
| Personnel and Fringes | 9,780 | 9,893 | 9,893 | - |
| Operating Expenses | 411,305 | 411,192 | 370,999 | 40,193 |
| CDBG FY23 Flex Grant: | | | | |
| Personnel and Fringes | - | 7,000 | 3,278 | 3,722 |
| Operating Expenses | <u>-</u> | <u>243,000</u> | <u>241,500</u> | <u>1,500</u> |
| Total Expenditures | <u>1,940,096</u> | <u>2,200,072</u> | <u>2,061,534</u> | <u>138,538</u> |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | <u>65,061</u> | <u>55,085</u> | <u>(1,093,102)</u> | <u>(1,148,187)</u> |

(Continued)

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Community & Economic Development Special Revenue Fund
For the Year Ended December 31, 2024
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--|--------------------|------------------|-----------------------|-------------------------------|
| OTHER FINANCING SOURCES (USES): | | | | |
| Advances In | 40,000 | 45,000 | 30,000 | (15,000) |
| Transfers In | 500 | 500 | 6,673 | 6,173 |
| Advances Out | <u>(60,000)</u> | <u>(65,000)</u> | <u>(30,000)</u> | <u>35,000</u> |
| Total Other Financing Sources (Uses) | <u>(19,500)</u> | <u>(19,500)</u> | <u>6,673</u> | <u>26,173</u> |
| Net Change in Fund Balance | 45,561 | 35,585 | (1,086,429) | (1,122,014) |
| Fund Balance, Beginning of Year | (548,854) | (548,854) | (548,854) | - |
| Prior Year Encumbrances Appropriated | <u>596,048</u> | <u>596,048</u> | <u>596,048</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 92,755</u> | <u>\$ 82,779</u> | <u>\$ (1,039,235)</u> | <u>\$ (1,122,014)</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Re-Entry Special Revenue Fund
For the Year Ended December 31, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-----------------|-------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 74,960 | \$ 74,960 | \$ 41,627 | \$ (33,333) |
| Total Revenues | 74,960 | 74,960 | 41,627 | (33,333) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Operating Expenses | 74,960 | 74,960 | 74,960 | - |
| Total Expenditures | 74,960 | 74,960 | 74,960 | - |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | - | - | (33,333) | (33,333) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Advances In | 12,500 | 12,500 | 12,500 | - |
| Advances Out | (22,500) | (22,500) | (10,000) | 12,500 |
| Total Other Financing Sources (Uses) | (10,000) | (10,000) | 2,500 | 12,500 |
| Net Change in Fund Balance | (10,000) | (10,000) | (30,833) | (20,833) |
| Fund Balance, Beginning of Year | (14,960) | (14,960) | (14,960) | - |
| Prior Year Encumbrances Appropriated | 24,960 | 24,960 | 24,960 | - |
| Fund Balance, End of Year | \$ - | \$ - | \$ (20,833) | \$ (20,833) |

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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Taxes | \$ 150,000 | \$ 150,000 | \$ 197,905 | \$ 47,905 |
| Intergovernmental | 266,742 | 266,742 | 245,553 | (21,189) |
| Fees, Fines and Forfeitures | 10,000 | 10,000 | 14 | (9,986) |
| Investment Income | - | - | 11,198 | 11,198 |
| Other Revenue | <u>459,478</u> | <u>459,478</u> | <u>113,023</u> | <u>(346,455)</u> |
| Total Revenues | <u>886,220</u> | <u>886,220</u> | <u>567,693</u> | <u>(318,527)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Prosecutor's Mandatory Fine: | | | | |
| Personnel and Fringes | - | - | 150 | (150) |
| Operating Expenses | 10,000 | 10,000 | 10,000 | - |
| DETAC: | | | | |
| Personnel and Fringes | 259,190 | 295,520 | 282,182 | 13,338 |
| Operating Expenses | 24,250 | 24,250 | 16,309 | 7,941 |
| Prosecutor's Law Enforcement Trust: | | | | |
| Personnel and Fringes | 112,048 | 112,048 | 108,759 | 3,289 |
| Operating Expenses | 431,119 | 431,119 | 131,143 | 299,976 |
| Victim Witness: | | | | |
| Personnel and Fringes | 52,355 | 52,355 | 51,174 | 1,181 |
| Prosecutor's DJFS: | | | | |
| Personnel and Fringes | <u>209,206</u> | <u>209,206</u> | <u>206,169</u> | <u>3,037</u> |
| Total Expenditures | <u>1,098,168</u> | <u>1,134,498</u> | <u>805,886</u> | <u>328,612</u> |
| Net Change in Fund Balance | (211,948) | (248,278) | (238,193) | 10,085 |
| Fund Balance, Beginning of Year | 524,240 | 524,240 | 524,240 | - |
| Prior Year Encumbrances Appropriated | <u>44,369</u> | <u>44,369</u> | <u>44,369</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 356,661</u> | <u>\$ 320,331</u> | <u>\$ 330,416</u> | <u>\$ 10,085</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 382,516 | \$ 382,516 | \$ 460,833 | \$ 78,317 |
| Charges for Services | 289,000 | 289,000 | 314,301 | 25,301 |
| Fees, Fines and Forfeitures | 21,750 | 21,750 | 17,344 | (4,406) |
| Investment Income | - | - | 3 | 3 |
| Other Revenue | <u>50,000</u> | <u>50,000</u> | <u>134,806</u> | <u>84,806</u> |
| Total Revenues | <u>743,266</u> | <u>743,266</u> | <u>927,287</u> | <u>184,021</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Sheriff Law Enforcement Trust: | | | | |
| Operating Expenses | 50,780 | 320,780 | 320,780 | - |
| Jail Commissary Trust: | | | | |
| Personnel and Fringes | 228,250 | 228,250 | 197,771 | 30,479 |
| Operating Expenses | 131,483 | 131,483 | 58,841 | 72,642 |
| Carry Concealed Weapon: | | | | |
| Personnel and Fringes | 32,810 | 32,810 | 32,849 | (39) |
| Operating Expenses | 20,947 | 20,947 | 5,947 | 15,000 |
| Sheriff 911 Wireless: | | | | |
| Personnel and Fringes | 291,906 | 291,906 | - | 291,906 |
| Operating Expenses | 104,509 | 104,509 | 45,266 | 59,243 |
| Sheriff Training/Reimbursement: | | | | |
| Operating Expenses | <u>190,000</u> | <u>190,000</u> | <u>64,781</u> | <u>125,219</u> |
| Total Expenditures | <u>1,050,685</u> | <u>1,320,685</u> | <u>726,235</u> | <u>594,450</u> |
| Net Change in Fund Balance | (307,419) | (577,419) | 201,052 | 778,471 |
| Fund Balance, Beginning of Year | 2,359,925 | 2,359,925 | 2,359,925 | - |
| Prior Year Encumbrances Appropriated | <u>57,719</u> | <u>57,719</u> | <u>57,719</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 2,110,225</u> | <u>\$ 1,840,225</u> | <u>\$ 2,618,696</u> | <u>\$ 778,471</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|------------------|------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 234,500 | \$ 234,500 | \$ 198,335 | \$ (36,165) |
| Charges for Services | 191,000 | 191,000 | 211,843 | 20,843 |
| Licenses and Permits | - | - | 32 | 32 |
| Total Revenues | <u>425,500</u> | <u>425,500</u> | <u>410,210</u> | <u>(15,290)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Community Corrections Grant: | | | | |
| Personnel and Fringes | 205,119 | 205,119 | 197,814 | 7,305 |
| Operating Expenses | 425 | 425 | 450 | (25) |
| Computer Legal Research Services: | | | | |
| Operating Expenses | 29,099 | 29,099 | 14,330 | 14,769 |
| Clerk of Courts Home Arrest Monitoring: | | | | |
| Operating Expenses | 39,729 | - | - | - |
| Common Pleas Court Probation Fee: | | | | |
| Personnel and Fringes | 63,400 | 63,400 | 66,590 | (3,190) |
| Operating Expenses | - | - | 184 | (184) |
| Jury Amenity: | | | | |
| Operating Expenses | 2,189 | 2,189 | 1,082 | 1,107 |
| Common Pleas Special Projects: | | | | |
| Personnel and Fringes | <u>152,786</u> | <u>152,786</u> | <u>133,125</u> | <u>19,661</u> |
| Total Expenditures | <u>492,747</u> | <u>453,018</u> | <u>413,575</u> | <u>39,443</u> |
| Net Change in Fund Balance | (67,247) | (27,518) | (3,365) | 24,153 |
| Fund Balance, Beginning of Year | 38,582 | 38,582 | 38,582 | - |
| Prior Year Encumbrances Appropriated | <u>1,232</u> | <u>1,232</u> | <u>1,232</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ (27,433)</u> | <u>\$ 12,296</u> | <u>\$ 36,449</u> | <u>\$ 24,153</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-----------------|------------|-------------------------------|
| REVENUES: | | | | |
| Fees, Fines and Forfeitures | \$ 50,000 | \$ 50,000 | \$ 75,742 | \$ 25,742 |
| Total Revenues | 50,000 | 50,000 | 75,742 | 25,742 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Domestic Relations Judicial: | | | | |
| Personnel and Fringes | 2,360 | 2,360 | 30 | 2,330 |
| Operating Expenses | 10,950 | 10,950 | 10,950 | - |
| Total Expenditures | 13,310 | 13,310 | 10,980 | 2,330 |
| Net Change in Fund Balance | 36,690 | 36,690 | 64,762 | 28,072 |
| Fund Balance, Beginning of Year | 524,676 | 524,676 | 524,676 | - |
| Prior Year Encumbrances Appropriated | 5,950 | 5,950 | 5,950 | - |
| Fund Balance, End of Year | \$ 567,316 | \$ 567,316 | \$ 595,388 | \$ 28,072 |

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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|-----------------|------------|-------------------------------|
| REVENUES: | | | | |
| Charges for Services | \$ 48,000 | \$ 48,000 | \$ 43,956 | \$ (4,044) |
| Total Revenues | 48,000 | 48,000 | 43,956 | (4,044) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Probate Computer Maintenance: | | | | |
| Operating Expenses | 20,000 | 20,000 | 5,632 | 14,368 |
| Indigent Guardianship: | | | | |
| Operating Expenses | 35,000 | 35,000 | 21,925 | 13,075 |
| Conduct of Business: | | | | |
| Operating Expenses | 800 | 800 | - | 800 |
| Probate Computer Research: | | | | |
| Operating Expenses | 13,000 | 13,000 | 11,982 | 1,018 |
| Probate Special Projects: | | | | |
| Operating Expenses | 5,000 | 5,000 | 187 | 4,813 |
| Total Expenditures | 73,800 | 73,800 | 39,726 | 34,074 |
| Net Change in Fund Balance | (25,800) | (25,800) | 4,230 | 30,030 |
| Fund Balance, Beginning of Year | 221,078 | 221,078 | 221,078 | - |
| Fund Balance, End of Year | \$ 195,278 | \$ 195,278 | \$ 225,308 | \$ 30,030 |

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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|------------------|------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 2,451,737 | \$ 2,451,737 | \$ 1,759,305 | \$ (692,432) |
| Charges for Services | 685,500 | 685,500 | 591,291 | (94,209) |
| Fees, Fines and Forfeitures | <u>30,000</u> | <u>30,000</u> | <u>27,390</u> | <u>(2,610)</u> |
| Total Revenues | <u>3,167,237</u> | <u>3,167,237</u> | <u>2,377,986</u> | <u>(789,251)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Mediation Pilot Project: | | | | |
| Personnel and Fringes | 169,703 | 169,703 | 157,054 | 12,649 |
| Operating Expenses | 5,974 | 5,974 | 4,280 | 1,694 |
| Juvenile Court Computer Maintenance: | | | | |
| Operating Expenses | 75,000 | 75,000 | 16,000 | 59,000 |
| Juvenile Court Legal Research: | | | | |
| Operating Expenses | 3,500 | 3,500 | 2,500 | 1,000 |
| Felony Delinquent Care & Custody: | | | | |
| Personnel and Fringes | 745,325 | 745,325 | 595,174 | 150,151 |
| Operating Expenses | 869,530 | 869,530 | 685,324 | 184,206 |
| VOCA/CASA Grant: | | | | |
| Personnel and Fringes | 25,947 | 25,947 | 25,260 | 687 |
| Operating Expenses | 100 | 100 | 19 | 81 |
| Special Projects Youth/Family Services: | | | | |
| Personnel and Fringes | 25,283 | - | - | - |
| Operating Expenses | 125,000 | 150,283 | 145,382 | 4,901 |
| Mediation Service Fee: | | | | |
| Personnel and Fringes | 42,350 | 42,350 | 25,962 | 16,388 |
| Operating Expenses | 1,000 | 1,000 | - | 1,000 |
| Title IV-E Contract: | | | | |
| Personnel and Fringes | 116,980 | 116,980 | 101,537 | 15,443 |
| Operating Expenses | 281,362 | 281,362 | 276,745 | 4,617 |
| Title IV-E Juvenile Probation: | | | | |
| Personnel and Fringes | 42,450 | 110,053 | 105,683 | 4,370 |
| Operating Expenses | 262,603 | 195,000 | 172,804 | 22,196 |
| Youth Treatment Court: | | | | |
| Personnel and Fringes | 88,625 | 95,625 | 95,361 | 264 |
| Operating Expenses | 205,976 | 198,976 | 27,178 | 171,798 |

(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, 2024
(Continued)

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| Family Treatment Court: | | | | |
| Personnel and Fringes | 273,685 | 237,185 | 195,124 | 42,061 |
| Operating Expenses | <u>125,555</u> | <u>162,055</u> | <u>116,490</u> | <u>45,565</u> |
| Total Expenditures | <u>3,485,948</u> | <u>3,485,948</u> | <u>2,747,877</u> | <u>738,071</u> |
| Net Change in Fund Balance | (318,711) | (318,711) | (369,891) | (51,180) |
| Fund Balance, Beginning of Year | 906,953 | 906,953 | 906,953 | - |
| Prior Year Encumbrances Appropriated | <u>369,283</u> | <u>369,283</u> | <u>369,283</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 957,525</u> | <u>\$ 957,525</u> | <u>\$ 906,345</u> | <u>\$ (51,180)</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Fees, Fines and Forfeitures | \$ - | \$ - | \$ 16,448 | \$ 16,448 |
| Total Revenues | - | - | 16,448 | 16,448 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Total Expenditures | - | - | - | - |
| Net Change in Fund Balance | - | - | 16,448 | 16,448 |
| Fund Balance, Beginning of Year | 214,866 | 214,866 | 214,866 | - |
| Fund Balance, End of Year | <u>\$ 214,866</u> | <u>\$ 214,866</u> | <u>\$ 231,314</u> | <u>\$ 16,448</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Charges for Services | \$ 153,000 | \$ 153,000 | \$ 158,436 | \$ 5,436 |
| Investment Income | <u>15,000</u> | <u>15,000</u> | <u>92,945</u> | <u>77,945</u> |
| Total Revenues | <u>168,000</u> | <u>168,000</u> | <u>251,381</u> | <u>83,381</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Clerk's Computer Maintenance: | | | | |
| Personnel and Fringes | 34,200 | 34,200 | 941 | 33,259 |
| Operating Expenses | 475,724 | 725,724 | 692,479 | 33,245 |
| Clerk of Courts Home Arrest Monitoring: | | | | |
| Operating Expenses | - | 34,729 | 54,465 | (19,736) |
| Capital Asset Expense | <u>1,842</u> | <u>6,842</u> | <u>6,906</u> | <u>(64)</u> |
| Total Expenditures | <u>511,766</u> | <u>801,495</u> | <u>754,791</u> | <u>46,704</u> |
| Net Change in Fund Balance | (343,766) | (633,495) | (503,410) | 130,085 |
| Fund Balance, Beginning of Year | 990,928 | 990,928 | 990,928 | - |
| Prior Year Encumbrances Appropriated | <u>112,566</u> | <u>112,566</u> | <u>112,566</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 759,728</u> | <u>\$ 469,999</u> | <u>\$ 600,084</u> | <u>\$ 130,085</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Board of Elections Special Revenue Fund
For the Year Ended December 31, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Charges for Services | - | - | 105,367 | 105,367 |
| Total Revenues | - | - | 105,367 | 105,367 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| Elections Education: | | | | |
| Operating Expenses | 6,804 | 6,804 | - | 6,804 |
| Total Expenditures | 6,804 | 6,804 | - | 6,804 |
| Net Change in Fund Balance | (6,804) | (6,804) | 105,367 | 112,171 |
| Fund Balance, Beginning of Year | 526,637 | 526,637 | 526,637 | - |
| Prior Year Encumbrances Appropriated | 6,804 | 6,804 | 6,804 | - |
| Fund Balance, End of Year | <u>\$ 526,637</u> | <u>\$ 526,637</u> | <u>\$ 638,808</u> | <u>\$ 112,171</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-----------------|------------------|-------------------------------|
| REVENUES: | | | | |
| Licenses and Permits | \$ - | \$ - | \$ 5,352 | \$ 5,352 |
| Total Revenues | - | - | 5,352 | 5,352 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive: | | | | |
| Recorder Housing: | | | | |
| Operating Expenses | 10,517 | 10,517 | 3,200 | 7,317 |
| Total Expenditures | 10,517 | 10,517 | 3,200 | 7,317 |
| Net Change in Fund Balance | (10,517) | (10,517) | 2,152 | 12,669 |
| Fund Balance, Beginning of Year | 11,392 | 11,392 | 11,392 | - |
| Prior Year Encumbrances Appropriated | 517 | 517 | 517 | - |
| Fund Balance, End of Year | <u>\$ 1,392</u> | <u>\$ 1,392</u> | <u>\$ 14,061</u> | <u>\$ 12,669</u> |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
FEMA Special Revenue Fund
For the Year Ended December 31, 2024

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

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Emergency Management Special Revenue Fund
For the Year Ended December 31, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 25,000 | \$ 25,000 | \$ 25,857 | \$ 857 |
| Other Revenue | <u>25,000</u> | <u>25,000</u> | <u>30,263</u> | <u>5,263</u> |
| Total Revenues | <u>50,000</u> | <u>50,000</u> | <u>56,120</u> | <u>6,120</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| LEPC: | | | | |
| Operating Expenses | 46,314 | 46,314 | 41,813 | 4,501 |
| Hazardous Materials: | | | | |
| Operating Expenses | <u>87,934</u> | <u>87,934</u> | <u>36,568</u> | <u>51,366</u> |
| Total Expenditures | <u>134,248</u> | <u>134,248</u> | <u>78,381</u> | <u>55,867</u> |
| Net Change in Fund Balance | (84,248) | (84,248) | (22,261) | 61,987 |
| Fund Balance, Beginning of Year | 153,937 | 153,937 | 153,937 | - |
| Prior Year Encumbrances Appropriated | <u>21,248</u> | <u>21,248</u> | <u>21,248</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 90,937</u> | <u>\$ 90,937</u> | <u>\$ 152,924</u> | <u>\$ 61,987</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|---------------------|---------------------|--------------------|-------------------------------|
| REVENUES: | | | | |
| Special Assessments | 93,102 | 93,102 | 82,699 | (10,403) |
| Total Revenues | 93,102 | 93,102 | 82,699 | (10,403) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Ditch Maintenance Rotary: | | | | |
| Operating Expenses | 434,915 | 459,227 | 265,570 | 193,657 |
| Total Expenditures | 434,915 | 459,227 | 265,570 | 193,657 |
| Net Change in Fund Balance | (341,813) | (366,125) | (182,871) | 183,254 |
| Fund Balance, Beginning of Year | 28,053 | 28,053 | 28,053 | - |
| Prior Year Encumbrances Appropriated | 122,294 | 122,294 | 122,294 | - |
| Fund Balance, End of Year | <u>\$ (191,466)</u> | <u>\$ (215,778)</u> | <u>\$ (32,524)</u> | <u>\$ 183,254</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Fees, Fines and Forfeitures | \$ 175,000 | \$ 175,000 | \$ 169,098 | \$ (5,902) |
| Other Revenue | <u>2,500</u> | <u>2,500</u> | <u>2,094</u> | <u>(406)</u> |
| Total Revenues | <u>177,500</u> | <u>177,500</u> | <u>171,192</u> | <u>(6,308)</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial: | | | | |
| Personnel and Fringes | 135,708 | 140,758 | 125,737 | 15,021 |
| Operating Expenses | <u>189,070</u> | <u>184,020</u> | <u>127,741</u> | <u>56,279</u> |
| Total Expenditures | <u>324,778</u> | <u>324,778</u> | <u>253,478</u> | <u>71,300</u> |
| Net Change in Fund Balance | (147,278) | (147,278) | (82,286) | 64,992 |
| Fund Balance, Beginning of Year | 697,030 | 697,030 | 697,030 | - |
| Prior Year Encumbrances Appropriated | <u>65,620</u> | <u>65,620</u> | <u>65,620</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 615,372</u> | <u>\$ 615,372</u> | <u>\$ 680,364</u> | <u>\$ 64,992</u> |

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

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

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Clark County Land Reutilization Corporation Fund
For the Year Ended December 31, 2024

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

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
General Bond Retirement Debt Service Fund
For the Year Ended December 31, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-----------------|-------------|-------------------------------|
| REVENUES: | | | | |
| Total Revenues | \$ - | - | \$ - | \$ - |
| EXPENDITURES: | | | | |
| Debt Service: | | | | |
| Bond Principal | 1,556,000 | 1,556,000 | 1,556,000 | - |
| Bond Issue Costs | - | - | 275,857 | (275,857) |
| Interest | 1,058,713 | 1,058,713 | 1,058,713 | - |
| Total Expenditures | 2,614,713 | 2,614,713 | 2,890,570 | (275,857) |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | (2,614,713) | (2,614,713) | (2,890,570) | (275,857) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Premium on Bonds Issued | 949,023 | 949,023 | 1,224,880 | 275,857 |
| Transfers In | 2,065,000 | 2,065,000 | 2,065,000 | - |
| Total Other Financing Sources (Uses) | 3,014,023 | 3,014,023 | 3,289,880 | 275,857 |
| Net Change in Fund Balance | 399,310 | 399,310 | 399,310 | - |
| Fund Balance, Beginning of Year | 7,252 | 7,252 | 7,252 | - |
| Fund Balance, End of Year | \$ 406,562 | \$ 406,562 | \$ 406,562 | \$ - |

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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|-----------------|------------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 150,300 | \$ 150,300 | \$ 150,300 | \$ - |
| Total Revenues | 150,300 | 150,300 | 150,300 | - |
| EXPENDITURES: | | | | |
| Debt Service: | | | | |
| Principal | 117,000 | 117,000 | 106,000 | 11,000 |
| Interest | 33,300 | 33,300 | 30,980 | 2,320 |
| Total Expenditures | 150,300 | 150,300 | 136,980 | 13,320 |
| Net Change in Fund Balance | - | - | 13,320 | 13,320 |
| Fund Balance, Beginning of Year | 1 | 1 | 1 | - |
| Fund Balance, End of Year | <u>\$ 1</u> | <u>\$ 1</u> | <u>\$ 13,321</u> | <u>\$ 13,320</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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|--------------------|-----------------|--------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ - | \$ - | \$ 22,927 | \$ 22,927 |
| Other Revenue | - | 383,566 | 347,179 | (36,387) |
| Total Revenues | - | 383,566 | 370,106 | (13,460) |
| EXPENDITURES: | | | | |
| Capital Outlay: | | | | |
| Capital Asset Expense | 21,437,697 | 21,821,263 | 19,695,762 | 2,125,501 |
| Total Expenditures | 21,437,697 | 21,821,263 | 19,695,762 | 2,125,501 |
| Excess (Deficit) Revenues Over/ (Under) Expenditures | (21,437,697) | (21,437,697) | (19,325,656) | 2,112,041 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Issuance of Bonds | 14,500,000 | 14,500,000 | 14,500,000 | - |
| Proceeds from Sale of Capital Assets | - | - | 13,841 | 13,841 |
| Transfers In | 2,907,974 | 2,907,974 | 2,907,974 | - |
| Total Other Financing Sources (Uses) | 17,407,974 | 17,407,974 | 17,421,815 | 13,841 |
| Net Change in Fund Balance | (4,029,723) | (4,029,723) | (1,903,841) | 2,125,882 |
| Fund Balance, Beginning of Year | 1,193,441 | 1,193,441 | 1,193,441 | - |
| Prior Year Encumbrances Appropriated | 2,840,786 | 2,840,786 | 2,840,786 | - |
| Fund Balance, End of Year | \$ 4,504 | \$ 4,504 | \$ 2,130,386 | \$ 2,125,882 |

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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|--------------------|-----------------|------------|-------------------------------|
| REVENUES: | | | | |
| Total Revenues | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES: | | | | |
| Capital Outlay: | | | | |
| Operating Expenses | 606,411 | 606,411 | 507,019 | 99,392 |
| Total Expenditures | 606,411 | 606,411 | 507,019 | 99,392 |
| Net Change in Fund Balance | (606,411) | (606,411) | (507,019) | 99,392 |
| Fund Balance, Beginning of Year | 1,260,068 | 1,260,068 | 1,260,068 | - |
| Prior Year Encumbrances Appropriated | 141,911 | 141,911 | 141,911 | - |
| Fund Balance, End of Year | \$ 795,568 | \$ 795,568 | \$ 894,960 | \$ 99,392 |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Bridge Replacement Capital Projects Fund
For the Year Ended December 31, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|-----------------|------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 1,218,660 | \$ 1,218,660 | \$ 734,627 | \$ (484,033) |
| Total Revenues | 1,218,660 | 1,218,660 | 734,627 | (484,033) |
| EXPENDITURES: | | | | |
| Capital Outlay: | | | | |
| Operating Expenses | 1,218,660 | 1,218,660 | 734,627 | 484,033 |
| Total Expenditures | 1,218,660 | 1,218,660 | 734,627 | 484,033 |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | \$ - | \$ - | \$ - | \$ - |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
County Resurfacing Capital Projects Fund
For the Year Ended December 31, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|-----------------|--------------|-------------------------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 4,400,255 | \$ 4,400,255 | \$ 1,171,769 | \$ (3,228,486) |
| Total Revenues | 4,400,255 | 4,400,255 | 1,171,769 | (3,228,486) |
| EXPENDITURES: | | | | |
| Capital Outlay: | | | | |
| Operating Expenses | 4,400,255 | 4,400,255 | 1,171,769 | 3,228,486 |
| Total Expenditures | 4,400,255 | 4,400,255 | 1,171,769 | 3,228,486 |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | \$ - | \$ - | \$ - | \$ - |

CLARK COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Budgetary (Non-GAAP) Basis
Veteran's Park Renovation Capital Projects Fund
For the Year Ended December 31, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Total Revenues | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES: | | | | |
| Capital Outlay: | | | | |
| Total Expenditures | - | - | - | - |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance, Beginning of Year | 123,610 | 123,610 | 123,610 | - |
| Fund Balance, End of Year | <u>\$ 123,610</u> | <u>\$ 123,610</u> | <u>\$ 123,610</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, 2024

| | 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 | 8,603 | 8,603 | 8,603 | - |
| 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, 2024

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | | |
| Investment Income | \$ - | \$ - | \$ 2,217 | \$ 2,217 |
| Total Revenues | - | - | 2,217 | 2,217 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Operating Expenses | 5,000 | 5,000 | 3,039 | 1,961 |
| Total Expenditures | 5,000 | 5,000 | 3,039 | 1,961 |
| Net Change in Fund Balance | (5,000) | (5,000) | (822) | 4,178 |
| Fund Balance, Beginning of Year | 108,918 | 108,918 | 108,918 | - |
| Fund Balance, End of Year | <u>\$ 103,918</u> | <u>\$ 103,918</u> | <u>\$ 108,096</u> | <u>\$ 4,178</u> |

STATISTICAL



SECTION

BACK SIDE OF SECTION DIVIDER

CLARK COUNTY, OHIO

Statistical Tables

This part of the County's Annual Comprehensive 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, property tax, sales tax, and utilities charges for services. | |
| Debt Capacity | S-18 – S-21 |
| These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. | |
| Economic and Demographic Information | S-22 – S-23 |
| These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments. | |
| Operating Information | S-24 – S-33 |
| These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. | |

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



CLARK COUNTY, OHIO

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

| | 2015 | 2016 | 2017 (Restated) | 2018 | 2019 (Restated) | 2020 | 2021 | 2022 (Restated) | 2023 (Restated) | 2024 |
|---|----------------|----------------|--------------------|----------------|--------------------|----------------|----------------|--------------------|--------------------|----------------|
| Governmental Activities: | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 80,097,568 | \$ 86,243,359 | \$ 93,257,881 | \$ 93,758,262 | \$ 98,049,010 | \$ 97,023,698 | \$ 100,121,352 | \$ 103,399,408 | \$ 118,936,010 | \$ 119,662,248 |
| Restricted | 46,512,730 | 61,976,997 | 65,190,380 | 79,876,103 | 88,763,178 | 100,688,222 | 106,091,597 | 117,576,922 | 121,258,103 | 132,305,795 |
| Unrestricted | (10,145,156) | (18,364,857) | (55,968,345) | (67,739,009) | (67,189,165) | (68,698,368) | (31,932,281) | (25,828,458) | (24,887,491) | (33,200,467) |
| Total Governmental Activities Net Position | \$ 116,465,142 | \$ 129,855,499 | \$ 102,479,916 | \$ 105,895,356 | \$ 119,623,023 | \$ 129,012,552 | \$ 174,280,668 | \$ 195,147,872 | \$ 215,306,622 | \$ 218,767,576 |
| Business-Type Activities: | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 14,673,853 | \$ 14,772,163 | \$ 14,861,112 | \$ 15,019,020 | \$ 15,201,560 | \$ 15,079,951 | \$ 16,295,878 | \$ 16,338,372 | \$ 17,165,373 | \$ 18,320,415 |
| Unrestricted | 7,557,559 | 8,045,251 | 7,667,178 | 7,872,011 | 5,173,573 | 5,519,170 | 8,857,673 | 10,612,830 | 10,104,635 | 9,824,706 |
| Total Business-Type Activities Net Position | \$ 22,231,412 | \$ 22,817,414 | \$ 22,528,290 | \$ 22,891,031 | \$ 20,375,133 | \$ 20,599,121 | \$ 25,153,551 | \$ 26,951,202 | \$ 27,270,008 | \$ 28,145,121 |
| Primary Government: | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 94,771,421 | \$ 101,015,522 | \$ 108,118,993 | \$ 108,777,282 | \$ 113,250,570 | \$ 112,102,649 | \$ 116,417,230 | \$ 119,737,780 | \$ 136,101,383 | \$ 137,982,663 |
| Restricted | 46,512,730 | 61,976,997 | 65,190,380 | 79,876,103 | 88,763,178 | 100,688,222 | 106,091,597 | 117,576,922 | 121,258,103 | 132,305,795 |
| Unrestricted | (2,587,597) | (10,319,606) | (48,301,167) | (59,866,998) | (62,015,592) | (63,179,198) | (23,074,608) | (15,215,628) | (14,782,856) | (23,375,761) |
| Total Primary Government Net Position | \$ 138,696,554 | \$ 152,672,913 | \$ 125,008,206 | \$ 128,786,387 | \$ 139,998,156 | \$ 149,611,673 | \$ 199,434,219 | \$ 222,099,074 | \$ 242,576,630 | \$ 246,912,697 |

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. 75, year 2017 has been restated to reflect changes. However, we are unable to restate numbers for years 2015 to 2018 due to information not being available.
- Due to the implementation of GASB Statement No. 84, year 2019 has been restated to reflect changes. However, we are unable to restate numbers for years 2015 to 2018 due to information not being available.
- Due to the implementation of GASB Statement No. 101, year 2023 has been restated to reflect changes.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 (Restated) | 2023 (Restated) | 2024 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|--------------------|---------------|
| Expenses: | | | | | | | | | | |
| Primary Government: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative & Executive | \$ 11,425,270 | \$ 11,994,315 | \$ 12,456,150 | \$ 16,044,394 | \$ 16,499,147 | \$ 20,795,491 | \$ 11,267,339 | \$ 20,799,907 | \$ 23,832,251 | \$ 20,467,229 |
| Judicial | 13,539,961 | 14,921,160 | 14,764,707 | 15,300,136 | 15,600,308 | 15,071,280 | 8,528,680 | 13,852,438 | 18,389,274 | 18,585,643 |
| Public Safety | 16,202,935 | 17,363,981 | 18,558,353 | 19,710,767 | 17,822,266 | 17,640,182 | 9,829,680 | 17,332,831 | 17,301,742 | 24,122,140 |
| Public Works | 12,719,781 | 12,097,572 | 15,124,939 | 12,721,125 | 11,661,310 | 13,767,835 | 14,721,053 | 11,426,745 | 15,691,984 | 21,666,868 |
| Health | 17,987,916 | 18,045,496 | 18,788,505 | 17,871,330 | 18,473,587 | 17,275,826 | 10,458,381 | 14,587,042 | 18,787,758 | 18,491,048 |
| Human Services | 31,919,917 | 33,686,517 | 38,237,100 | 29,686,565 | 30,676,624 | 32,621,432 | 21,508,377 | 27,416,918 | 34,633,974 | 37,931,471 |
| Conservation and Recreation | 1,119,238 | 181,617 | 1,146,312 | 2,062,855 | 2,002,062 | 1,883,898 | 1,834,887 | 2,031,554 | 2,289,377 | 2,308,716 |
| Interest Expense | 482,957 | 481,330 | 438,946 | 617,439 | 696,852 | 630,539 | 600,088 | 552,452 | 497,737 | 1,055,649 |
| Total Governmental Activities Expenses | 105,397,975 | 108,771,988 | 119,515,012 | 114,014,611 | 113,432,156 | 119,686,483 | 78,748,494 | 107,999,887 | 131,424,097 | 144,628,764 |
| Business-Type Activities: | | | | | | | | | | |
| Sewer | 3,755,097 | 3,778,078 | 4,058,570 | 4,404,728 | 5,603,086 | 4,986,779 | 4,324,853 | 5,325,759 | 4,716,966 | 5,072,493 |
| Water | 2,031,605 | 2,142,105 | 2,125,491 | 2,198,944 | 2,638,560 | 2,252,544 | 2,080,394 | 2,390,804 | 2,461,213 | 2,750,711 |
| 9-1-1 Dispatching | - | - | - | - | 2,539,065 | 2,229,568 | 1,821,602 | 3,314,003 | 6,785,792 | 4,140,235 |
| Total Business-Type Activities Expenses | 5,786,702 | 5,920,183 | 6,184,061 | 6,603,672 | 10,780,711 | 9,468,891 | 8,226,849 | 11,030,566 | 13,963,971 | 11,963,439 |
| Total Primary Government Expenses | 111,184,677 | 114,692,171 | 125,699,073 | 120,618,283 | 124,212,867 | 129,155,374 | 86,975,343 | 119,030,453 | 145,388,068 | 156,592,203 |
| Program Revenues: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative & Executive | \$ 5,286,061 | \$ 5,925,401 | \$ 6,128,385 | \$ 6,168,313 | \$ 5,246,164 | \$ 6,169,269 | \$ 5,968,368 | \$ 7,635,900 | \$ 6,899,079 | \$ 6,852,185 |
| Judicial | 3,243,881 | 2,713,493 | 2,700,558 | 2,151,926 | 2,998,755 | 3,666,172 | 3,409,306 | 3,413,287 | 2,960,068 | 3,402,059 |
| Public Safety/Security of Persons & Property | 592,518 | 785,517 | 564,754 | 675,636 | 587,829 | 635,665 | 834,538 | 666,799 | 1,296,033 | 1,319,788 |
| Public Works | 794,487 | 855,638 | 924,939 | 1,369,243 | 2,358,588 | 1,990,275 | 1,615,439 | 812,952 | 891,485 | 790,977 |
| Health | 1,112,169 | 1,072,985 | 994,357 | 999,033 | 982,393 | 851,394 | 852,673 | 896,531 | 833,063 | 617,008 |
| Human Services | 3,525,714 | 3,430,748 | 6,743,556 | 689,241 | 1,565,760 | 754,120 | 1,516,969 | 1,005,001 | 886,338 | 665,893 |
| Conservation and Recreation | 823,172 | 778,173 | 841,626 | 855,810 | 853,729 | 872,067 | 895,674 | 858,813 | 897,369 | 779,424 |
| Operating Grants and Contributions | 42,079,461 | 44,269,727 | 44,225,707 | 42,519,550 | 42,853,450 | 49,308,451 | 42,590,739 | 47,914,847 | 51,585,320 | 54,716,124 |
| Capital Grants and Contributions | 9,057,136 | 5,961,526 | 3,690,896 | 3,332,347 | 3,687,434 | 751,092 | 1,786,721 | 3,767,271 | 5,862,569 | 1,218,413 |
| Total Governmental Activities Program Revenues | 66,514,599 | 65,793,208 | 66,814,778 | 58,761,099 | 61,134,102 | 64,998,505 | 59,470,427 | 66,971,401 | 72,111,324 | 70,361,871 |
| Business-Type Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| Sewer | 3,671,156 | 3,895,702 | 4,241,391 | 4,270,779 | 5,103,480 | 4,643,679 | 5,395,489 | 5,092,951 | 5,321,910 | 5,689,605 |
| Water | 2,170,548 | 2,320,852 | 2,314,242 | 2,500,897 | 2,594,736 | 2,784,377 | 2,805,154 | 2,967,728 | 2,801,355 | 3,197,064 |
| 9-1-1 Dispatching | - | - | - | - | 210,834 | 222,461 | 1,424,939 | 1,302,361 | 2,182,700 | 551,472 |
| Operating Grants and Contributions | - | - | - | - | - | - | - | 682,296 | 1,040,963 | - |
| Capital Grants and Contributions | 87,188 | - | - | - | 34,514 | 8,373 | 698 | - | 120,000 | 1,123,265 |
| Total Business-Type Activities Program Revenues | 5,928,892 | 6,216,554 | 6,555,633 | 6,771,676 | 7,943,564 | 7,658,890 | 9,626,280 | 10,045,336 | 11,466,928 | 10,561,406 |
| Total Primary Government Program Revenues | 72,443,491 | 72,009,762 | 73,370,411 | 65,532,775 | 69,077,666 | 72,657,395 | 69,096,707 | 77,016,737 | 83,578,252 | 80,923,277 |

(Continued)

CLARK COUNTY, OHIO

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

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 (Restated) | 2023 (Restated) | 2024 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Net (Expense)/Revenue: | | | | | | | | | | |
| Governmental Activities | \$ (38,883,376) | \$ (42,978,780) | \$ (52,700,234) | \$ (55,253,512) | \$ (52,298,054) | \$ (54,687,978) | \$ (19,278,067) | \$ (41,028,486) | \$ (59,312,773) | \$ (74,266,893) |
| Business-Type Activities | 142,190 | 296,371 | 371,572 | 168,004 | (2,837,147) | (1,810,001) | 1,399,431 | (985,230) | (2,497,043) | (1,402,033) |
| Total Primary Government Net (Expense)/Revenue | <u>\$ (38,741,186)</u> | <u>\$ (42,682,409)</u> | <u>\$ (52,328,662)</u> | <u>\$ (55,085,508)</u> | <u>\$ (55,135,201)</u> | <u>\$ (56,497,979)</u> | <u>\$ (17,878,636)</u> | <u>\$ (42,013,716)</u> | <u>\$ (61,809,816)</u> | <u>\$ (75,668,926)</u> |
| General Revenues and Other Changes in Net Position: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Taxes: | | | | | | | | | | |
| Property Taxes Levied for: | | | | | | | | | | |
| General Purposes | \$ 3,682,345 | \$ 3,565,163 | \$ 3,705,123 | \$ 3,793,355 | \$ 3,836,513 | \$ 4,092,453 | \$ 4,343,787 | \$ 4,379,922 | \$ 5,278,428 | \$ 5,402,437 |
| Department of Developmental Disabilities | 9,866,518 | 9,881,288 | 10,070,223 | 10,316,419 | 10,382,155 | 10,501,592 | 10,747,613 | 10,832,872 | 11,122,552 | 11,372,192 |
| Children's Services | 5,776,652 | 5,891,192 | 5,843,394 | 5,967,652 | 6,002,415 | 6,069,403 | 6,206,413 | 6,257,784 | 6,431,953 | 6,578,477 |
| Senior Citizen's | 1,911,315 | 1,905,292 | 1,947,798 | 1,989,214 | 2,000,805 | 5,222,178 | 3,266,045 | 3,295,518 | 3,385,542 | 3,455,680 |
| Historical Society | - | - | - | 667,653 | 677,034 | 684,123 | 698,416 | 704,782 | 721,370 | 735,978 |
| Permissive Sales | 25,014,910 | 25,740,904 | 25,138,402 | 23,472,414 | 25,854,322 | 27,572,740 | 30,852,914 | 31,079,691 | 31,776,280 | 32,649,930 |
| Grants and Contributions not Restricted to Specific Programs | 4,972,935 | 6,150,162 | 6,147,505 | 6,715,940 | 6,817,655 | 6,610,793 | 8,942,755 | 6,880,586 | 11,088,115 | 7,453,296 |
| Investment Income | 946,667 | 1,022,118 | 817,002 | 2,645,670 | 4,294,530 | 3,288,433 | (1,666,824) | (3,650,197) | 9,559,764 | 8,600,922 |
| Gain on Sale of Capital Assets | 670,937 | - | - | - | - | - | - | - | 329,539 | - |
| Other Revenue | 1,735,601 | 2,213,018 | 1,610,365 | 3,100,635 | 2,245,976 | 1,949,712 | 4,039,064 | 4,418,632 | 2,277,980 | 3,178,935 |
| Transfers | - | - | - | - | 604,875 | (1,793,899) | (2,884,000) | (2,303,900) | (2,500,000) | (1,700,000) |
| Total Governmental Activities | <u>54,577,880</u> | <u>56,369,137</u> | <u>55,279,812</u> | <u>58,668,952</u> | <u>62,716,280</u> | <u>64,197,528</u> | <u>64,546,183</u> | <u>61,895,690</u> | <u>79,471,523</u> | <u>77,727,847</u> |
| Business-Type Activities: | | | | | | | | | | |
| Investment Income | 3,073 | 2,594 | - | - | - | - | - | - | - | 287,550 |
| Gain on Sale of Capital Assets | - | - | - | - | - | - | - | 51,246 | - | - |
| Other Revenue | 272,369 | 287,037 | 135,663 | 194,737 | 214,186 | 240,090 | 270,999 | 427,735 | 315,849 | 289,596 |
| Transfers | - | - | - | - | (604,875) | 1,793,899 | 2,884,000 | 2,303,900 | 2,500,000 | 1,700,000 |
| Total Business-Type Activities | <u>275,442</u> | <u>289,631</u> | <u>135,663</u> | <u>194,737</u> | <u>(390,689)</u> | <u>2,033,989</u> | <u>3,154,999</u> | <u>2,782,881</u> | <u>2,815,849</u> | <u>2,277,146</u> |
| Total Primary Government | <u>\$ 54,853,322</u> | <u>\$ 56,658,768</u> | <u>\$ 55,415,475</u> | <u>\$ 58,863,689</u> | <u>\$ 62,325,591</u> | <u>\$ 66,231,517</u> | <u>\$ 67,701,182</u> | <u>\$ 64,678,571</u> | <u>\$ 82,287,372</u> | <u>\$ 80,004,993</u> |
| Change in Net Position | | | | | | | | | | |
| Governmental Activities | \$ 15,694,504 | \$ 13,390,357 | \$ 2,579,578 | \$ 3,415,440 | \$ 10,418,226 | \$ 9,509,550 | \$ 45,268,116 | \$ 20,867,204 | \$ 20,158,750 | \$ 3,460,954 |
| Business-Type Activities | 417,632 | 586,002 | 507,235 | 362,741 | (3,227,836) | 223,988 | 4,554,430 | 1,797,651 | 318,806 | 875,113 |
| Total Primary Government Change in Net Position | <u>\$ 16,112,136</u> | <u>\$ 13,976,359</u> | <u>\$ 3,086,813</u> | <u>\$ 3,778,181</u> | <u>\$ 7,190,390</u> | <u>\$ 9,733,538</u> | <u>\$ 49,822,546</u> | <u>\$ 22,664,855</u> | <u>\$ 20,477,556</u> | <u>\$ 4,336,067</u> |

Source: Clark County Auditor's Office

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

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 (Restated) | 2023 | 2024 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| General Fund: | | | | | | | | | | |
| Nonspendable | \$ 769,125 | \$ 731,342 | \$ 805,303 | \$ 811,218 | \$ 941,733 | \$ 1,093,056 | \$ 1,393,998 | \$ 1,347,933 | \$ 1,321,653 | \$ 1,371,357 |
| Assigned | 7,914,020 | 5,942,382 | 6,967,703 | 7,357,672 | 9,211,759 | 11,764,267 | 12,649,301 | 22,012,589 | 21,691,566 | 14,329,434 |
| Unassigned | 8,424,053 | 12,145,955 | 12,074,121 | 12,559,074 | 12,993,937 | 15,747,337 | 14,877,005 | 2,474,326 | 8,989,786 | 15,970,853 |
| Total General Fund | \$ 17,107,198 | \$ 18,819,679 | \$ 19,847,127 | \$ 20,727,964 | \$ 23,147,429 | \$ 28,604,660 | \$ 28,920,304 | \$ 25,834,848 | \$ 32,003,005 | \$ 31,671,644 |
| All Other Governmental Funds: | | | | | | | | | | |
| Nonspendable | \$ 309,287 | \$ 400,057 | \$ 296,983 | \$ 278,399 | \$ 309,988 | \$ 423,392 | \$ 1,450,340 | \$ 271,456 | \$ 338,640 | \$ 1,168,865 |
| Restricted | 43,912,757 | 57,016,527 | 63,623,212 | 87,937,381 | 85,461,642 | 92,643,129 | 98,064,191 | 107,586,449 | 114,334,272 | 125,335,208 |
| Committed | 53,306 | 53,308 | 125,310 | - | - | 11,456 | 7,332 | 7,177 | 7,252 | 580,737 |
| Assigned | - | - | - | - | - | - | - | - | - | - |
| Unassigned | (1,274,758) | (118,973) | (158,869) | (117,295) | (30,140) | - | (13,435) | (19,480) | - | - |
| Total All Other Governmental Funds | \$ 43,000,592 | \$ 57,350,919 | \$ 63,886,636 | \$ 88,098,485 | \$ 85,741,490 | \$ 93,077,977 | \$ 99,508,428 | \$ 107,845,602 | \$ 114,680,164 | \$ 127,084,810 |

Source: Clark County Auditor's Office

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

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 (Restated) | 2023 | 2024 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|---------------|---------------|
| Revenues: | | | | | | | | | | |
| Taxes | \$ 21,236,830 | \$ 21,242,935 | \$ 21,566,538 | \$ 22,734,293 | \$ 22,898,922 | \$ 26,509,749 | \$ 25,262,274 | \$ 25,470,878 | \$ 26,939,845 | \$ 27,544,764 |
| Permissive Sales Tax | 25,014,910 | 25,740,904 | 25,138,402 | 23,472,414 | 25,854,322 | 27,572,740 | 30,852,914 | 31,079,691 | 31,776,280 | 32,649,930 |
| Intergovernmental | 54,445,089 | 55,183,842 | 53,763,313 | 52,646,911 | 49,749,423 | 56,018,593 | 53,497,710 | 58,664,391 | 68,400,970 | 65,037,854 |
| Operating Grants | - | - | - | 818,483 | 217,383 | 29,734 | 6,494 | 282,291 | 217,709 | 19,677 |
| Charges for Services | 13,565,973 | 13,460,004 | 16,799,543 | 11,022,307 | 12,301,721 | 12,070,598 | 12,421,636 | 12,733,385 | 12,335,776 | 12,248,128 |
| Licenses and Permits | 703,691 | 855,116 | 843,230 | 881,887 | 1,114,379 | 1,416,678 | 1,769,432 | 1,342,861 | 1,253,056 | 1,145,948 |
| Fees, Fines and Forfeitures | 1,170,222 | 972,248 | 1,055,057 | 1,043,393 | 1,031,982 | 1,410,086 | 1,491,823 | 1,329,793 | 974,971 | 857,888 |
| Special Assessments | 144,423 | 106,992 | 144,009 | 154,006 | 131,676 | 109,185 | 66,279 | 75,675 | 79,366 | 82,699 |
| Investment Income | 934,825 | 975,280 | 830,984 | 2,374,216 | 4,424,168 | 3,290,307 | (1,549,465) | (3,539,846) | 9,059,617 | 8,433,709 |
| Property Sales | - | - | - | 64,816 | 8,914 | 8,914 | 66,003 | 956,440 | - | 52,306 |
| Other Revenue | 1,735,601 | 2,213,018 | 1,610,365 | 3,059,975 | 2,338,271 | 1,911,634 | 3,077,782 | 3,482,663 | 2,272,410 | 3,132,699 |
| Total Revenues | 118,951,564 | 120,750,339 | 121,751,441 | 118,272,701 | 120,071,161 | 130,408,218 | 126,962,882 | 131,878,222 | 153,310,000 | 151,205,602 |
| Expenditures: | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative and Executive | 7,652,993 | 8,275,885 | 7,951,961 | 9,903,170 | 8,774,642 | 13,091,422 | 10,701,299 | 15,330,259 | 16,294,053 | 16,729,529 |
| Judicial | 13,582,761 | 14,336,284 | 13,568,430 | 13,837,219 | 13,556,174 | 14,365,810 | 14,380,692 | 15,823,910 | 16,899,739 | 18,155,336 |
| Public Safety | 16,415,660 | 17,394,423 | 17,923,191 | 18,809,674 | 16,988,391 | 17,680,580 | 18,838,460 | 19,777,646 | 21,781,359 | 23,223,178 |
| Public Works | 11,252,491 | 10,406,631 | 11,472,757 | 12,106,950 | 13,828,155 | 10,437,110 | 18,508,933 | 15,473,809 | 19,515,886 | 17,405,426 |
| Health | 17,882,732 | 17,263,009 | 16,640,747 | 16,264,625 | 16,636,637 | 16,416,426 | 15,036,116 | 16,079,592 | 17,344,888 | 18,551,532 |
| Human Services | 31,835,985 | 32,900,121 | 36,610,389 | 27,892,158 | 28,896,383 | 31,731,910 | 29,133,767 | 31,407,619 | 32,437,183 | 38,147,748 |
| Conservation and Recreation | 1,174,557 | 429,700 | 1,222,217 | 1,979,388 | 1,897,206 | 1,865,902 | 1,965,438 | 2,025,153 | 2,258,122 | 2,284,843 |
| Capital Outlay | 11,719,534 | 9,946,276 | 7,133,227 | 4,241,034 | 10,592,927 | 10,960,336 | 5,656,660 | 6,029,429 | 9,923,868 | 12,860,891 |
| Debt Service: | | | | | | | | | | |
| Principal | 1,000,000 | 1,035,000 | 8,930,000 | 1,798,322 | 4,948,000 | 1,809,000 | 1,830,000 | 1,927,000 | 1,644,000 | 1,662,000 |
| Issue Costs - Refunding Bonds | - | - | 241,161 | 173,675 | 24,780 | - | - | - | - | 275,857 |
| Interest | 470,616 | 511,372 | 468,955 | 549,218 | 857,274 | 698,380 | 657,296 | 619,243 | 579,222 | 1,089,698 |
| Total Expenditures | 112,987,329 | 112,498,701 | 122,163,035 | 107,555,433 | 117,000,569 | 119,056,876 | 116,708,661 | 124,493,660 | 138,678,320 | 150,386,038 |
| Excess Revenues over Expenditures | 5,964,235 | 8,251,638 | (411,594) | 10,717,268 | 3,070,592 | 11,351,342 | 10,254,221 | 7,384,562 | 14,631,680 | 819,564 |
| Other Financing Sources/(Uses): | | | | | | | | | | |
| Issuance of Notes | - | 7,805,000 | - | - | - | - | - | - | - | - |
| Issuance of Loans | - | - | - | 3,000,000 | - | - | - | - | - | - |
| Issuance of Bonds | - | - | - | 10,050,000 | - | - | - | - | - | 14,500,000 |
| Inception of Capital Lease | - | - | - | - | - | - | 542,164 | - | - | - |
| Proceeds from Sale of Assets | 732,761 | 6,170 | 18,598 | 10,599 | 29,855 | 46,855 | 33,710 | 171,056 | 871,039 | 13,841 |
| Transfers In | 3,472,176 | 3,525,049 | 3,135,552 | 5,621,364 | 11,469,943 | 11,119,877 | 8,836,683 | 7,034,981 | 12,369,232 | 6,345,396 |
| Other Financing Sources - Proceeds of | | | | | | | | | | |
| Refunding Debt | - | - | 12,105,000 | - | 1,193,000 | - | - | - | - | - |
| Premium on Bonds | - | - | - | 423,077 | - | - | - | - | - | 1,224,880 |
| Premium on Refunding Bonds | - | - | 869,283 | - | - | - | - | - | - | - |
| Transfers Out | (3,472,176) | (3,525,049) | (3,135,552) | (5,621,364) | (13,664,079) | (12,913,776) | (12,920,683) | (9,338,881) | (14,869,232) | (10,830,396) |
| Other Financing Uses - Payment to Refunded | | | | | | | | | | |
| Debt Escrow Agent | - | - | (5,018,122) | - | (2,036,841) | - | - | - | - | - |
| Total Other Financing Sources (Uses) | 732,761 | 7,811,170 | 7,974,759 | 13,483,676 | (3,008,122) | (1,747,044) | (3,508,126) | (2,132,844) | (1,628,961) | 11,253,721 |
| Net Change in Fund Balance | \$ 6,696,996 | \$ 16,062,808 | \$ 7,563,165 | \$ 24,200,944 | \$ 62,470 | \$ 9,604,298 | \$ 6,746,095 | \$ 5,251,718 | \$ 13,002,719 | \$ 12,073,285 |
| Debt Service as a Percentage of | | | | | | | | | | |
| Noncapital Expenditures | <u>1.46%</u> | <u>1.53%</u> | <u>8.31%</u> | <u>2.33%</u> | <u>5.69%</u> | <u>2.27%</u> | <u>2.29%</u> | <u>2.21%</u> | <u>1.87%</u> | <u>2.10%</u> |

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

| Year | General Property Tax | Manufactured Home Tax | Permissive Sales Tax | Total |
|-----------------------------|---------------------------------|----------------------------------|---------------------------------|---------------|
| 2015 | \$ 21,188,782 | \$ 48,048 | \$ 25,014,910 | \$ 46,251,740 |
| 2016 | 21,202,571 | 40,364 | 25,740,904 | 46,983,839 |
| 2017 | 21,526,111 | 40,427 | 25,138,402 | 46,704,940 |
| 2018 | 22,676,838 | 57,455 | 23,472,414 | 46,206,707 |
| 2019 | 22,838,837 | 60,085 | 25,854,322 | 48,753,244 |
| 2020 | 26,504,968 | 64,781 | 27,572,740 | 54,142,489 |
| 2021 | 25,205,386 | 56,888 | 30,852,914 | 56,115,188 |
| 2022 | 25,409,734 | 61,144 | 31,079,691 | 56,550,569 |
| 2023 | 26,879,909 | 59,936 | 31,776,280 | 58,716,125 |
| 2024 | 27,467,543 | 77,221 | 32,649,930 | 60,194,694 |
| | | | | |
| % Change 2015 to 2024 | <u>29.63%</u> | <u>60.72%</u> | <u>30.52%</u> | <u>30.15%</u> |

Source: Clark County Auditor's Office

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

| Year | General Purposes | Department of Developmental Disabilities | Children's Services | Senior Citizen's | Historical Society | Total |
|-----------------|-----------------------------|---|--------------------------------|-----------------------------|-------------------------------|---------------|
| 2015 | \$ 3,682,345 | \$ 9,866,518 | \$ 5,776,652 | \$ 1,911,315 | \$ - | \$ 21,236,830 |
| 2016 | 3,565,163 | 9,881,288 | 5,891,192 | 1,905,292 | - | 21,242,935 |
| 2017 | 3,705,123 | 10,070,223 | 5,843,394 | 1,947,798 | - | 21,566,538 |
| 2018 | 3,793,355 | 10,316,419 | 5,967,652 | 1,989,214 | 667,653 | 22,734,293 |
| 2019 | 3,836,513 | 10,382,155 | 6,002,415 | 2,000,805 | 677,034 | 22,898,922 |
| 2020 | 4,092,453 | 10,501,592 | 6,069,403 | 5,222,178 | 684,123 | 26,569,749 |
| 2021 | 4,343,787 | 10,747,613 | 6,206,413 | 3,266,045 | 698,416 | 25,262,274 |
| 2022 | 4,379,922 | 10,832,872 | 6,257,784 | 3,295,518 | 704,782 | 25,470,878 |
| 2023 | 5,278,428 | 11,122,552 | 6,431,953 | 3,385,542 | 721,370 | 26,939,845 |
| 2024 | 5,402,437 | 11,372,192 | 6,578,477 | 3,455,680 | 735,978 | 27,544,764 |
| % Change | | | | | | |
| 2015 to | | | | | | |
| 2024 | <u>46.71%</u> | <u>15.26%</u> | <u>13.88%</u> | <u>80.80%</u> | <u>100.00%</u> | <u>29.70%</u> |

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

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

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 | Public Utility | | | | | |
| 2014 | 2015 | \$1,723,673,260 | \$ 446,856,470 | \$ 719,270 | \$ 93,487,700 | \$ 9,194,518 | \$ 2,273,931,218 | 14.450 | \$ 6,304,915,002 | 36.07% |
| 2015 | 2016 | 1,723,014,480 | 439,734,010 | 684,750 | 100,092,780 | 7,611,730 | 2,271,137,750 | 14.450 | 6,287,670,660 | 36.12% |
| 2016 | 2017 | 1,799,243,800 | 439,638,400 | 655,920 | 114,242,700 | 7,930,860 | 2,361,711,680 | 14.450 | 6,519,635,766 | 36.22% |
| 2017 | 2018 | 1,800,659,500 | 436,540,350 | 647,500 | 131,055,900 | 7,344,772 | 2,376,248,022 | 14.750 | 6,531,047,743 | 36.38% |
| 2018 | 2019 | 1,806,352,980 | 449,494,910 | 631,680 | 137,776,050 | 7,021,544 | 2,401,277,164 | 14.750 | 6,590,708,960 | 36.43% |
| 2019 | 2020 | 1,959,399,950 | 460,924,860 | 634,140 | 158,104,220 | 7,724,503 | 2,586,787,673 | 14.750 | 7,081,676,606 | 36.53% |
| 2020 | 2021 | 1,966,429,730 | 464,445,280 | 660,600 | 172,329,800 | 8,401,918 | 2,612,267,328 | 15.150 | 7,126,749,489 | 36.65% |
| 2021 | 2022 | 1,973,910,570 | 470,315,850 | 2,827,000 | 184,917,640 | 8,947,888 | 2,640,918,948 | 15.150 | 7,180,196,585 | 36.78% |
| 2022 | 2023 | 2,480,731,760 | 489,613,950 | 1,938,920 | 197,566,120 | 9,445,785 | 3,179,296,535 | 15.150 | 8,695,652,854 | 36.56% |
| 2023 | 2024 | 2,482,600,490 | 503,164,990 | 1,264,910 | 206,550,420 | 12,043,432 | 3,205,624,242 | 15.150 | 8,750,617,276 | 36.63% |

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.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

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

| Tax Year | Collection Year | Current Taxes Levied | Current Taxes Collected | Current Taxes Collected as a Percent of Taxes Levied | Delinquent Taxes Collected | Total Taxes Collected | Delinquent Taxes Collected as a Percent of Total Taxes Collected | Total Collections as a % of Current Taxes Levied | Accumulated Delinquencies |
|----------|-----------------|----------------------|-------------------------|--|----------------------------|-----------------------|--|--|---------------------------|
| 2014 | 2015 | \$ 21,281,343 | \$ 20,321,991 | 95.49% | \$ 858,163 | \$ 21,180,154 | 4.05% | 99.52% | \$ 101,189 |
| 2015 | 2016 | 21,378,485 | 20,311,787 | 95.01% | 738,017 | 21,049,804 | 3.51% | 98.46% | 328,681 |
| 2016 | 2017 | 21,739,073 | 20,871,821 | 96.01% | 766,038 | 21,637,859 | 3.54% | 99.53% | 101,214 |
| 2017 | 2018 | 22,692,266 | 21,902,970 | 96.52% | 702,711 | 22,605,681 | 3.11% | 99.62% | 86,585 |
| 2018 | 2019 | 23,884,207 | 22,192,993 | 92.92% | 737,912 | 22,930,905 | 3.22% | 96.01% | 953,302 |
| 2019 | 2020 | 26,863,019 | 25,856,210 | 96.25% | 794,578 | 26,650,788 | 2.98% | 99.21% | 212,231 |
| 2020 | 2021 | 25,111,760 | 24,056,200 | 95.80% | 1,124,249 | 25,180,449 | 4.46% | 100.27% | (68,689) |
| 2021 | 2022 | 25,441,403 | 24,275,557 | 95.42% | 1,116,599 | 25,392,156 | 4.40% | 99.81% | 49,247 |
| 2022 | 2023 | 26,673,402 | 25,629,862 | 96.09% | 1,254,417 | 26,884,279 | 4.67% | 100.79% | (210,877) |
| 2023 | 2024 | 26,957,762 | 25,578,504 | 94.88% | 1,269,698 | 26,848,202 | 4.73% | 99.59% | 109,560 |

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: | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Collection Year: | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| 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 | 1.400 | 1.400 | 1.400 | 1.400 |
| Clark County Park District Levy | 0.600 | 0.600 | 0.600 | 0.600 | 0.600 | 0.600 | 0.600 | 0.600 | 0.600 | 0.600 |
| Clark County Historical Society | - | - | - | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 | 0.300 |
| Community Mental Health Levy | 2.650 | 2.650 | 2.650 | 2.650 | 2.650 | 2.650 | 2.650 | 2.650 | 2.650 | 2.650 |
| Total Clark County Entities | 14.450 | 14.450 | 14.450 | 14.750 | 14.750 | 14.750 | 15.150 | 15.150 | 15.150 | 15.150 |
| OTHER ENTITIES: | | | | | | | | | | |
| Health District | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Clark County Public Library | 1.320 | 1.320 | 1.320 | 1.320 | 1.320 | 1.320 | 1.320 | 1.320 | 1.320 | 1.320 |
| New Carlisle Public Library | - | - | - | - | 0.900 | 0.900 | 0.900 | 0.900 | 0.900 | 0.900 |
| SCHOOL DISTRICTS: | | | | | | | | | | |
| Clark Shawnee LSD | 46.490 | 46.300 | 45.660 | 50.960 | 49.550 | 49.480 | 49.400 | 48.960 | 46.440 | 46.660 |
| Greenon LSD | 43.250 | 43.110 | 42.390 | 49.120 | 48.970 | 47.740 | 47.690 | 47.550 | 44.200 | 44.250 |
| Northeastern LSD | 48.090 | 48.080 | 48.010 | 47.990 | 55.500 | 54.850 | 54.660 | 54.630 | 53.410 | 53.260 |
| Northwestern LSD | 39.080 | 39.080 | 38.390 | 39.210 | 39.180 | 38.510 | 38.810 | 39.410 | 36.870 | 35.440 |
| Southeastern LSD | 40.600 | 40.610 | 40.320 | 40.330 | 40.490 | 40.520 | 40.520 | 40.480 | 39.860 | 39.790 |
| Springfield CSD | 65.050 | 65.260 | 64.930 | 64.410 | 64.440 | 63.420 | 64.150 | 64.020 | 65.890 | 64.340 |
| Tecumseh LSD | 45.790 | 46.120 | 45.460 | 45.440 | 45.810 | 44.020 | 43.890 | 43.770 | 41.540 | 41.440 |
| Springfield/Clark County CTC | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 | 3.000 |
| Cedar Cliff LSD | 42.200 | 40.200 | 40.330 | 40.860 | 40.810 | 40.340 | 40.330 | 40.620 | 40.500 | 37.500 |
| Fairborn CSD | 52.650 | 52.650 | 55.350 | 22.250 | 55.050 | 54.540 | 59.090 | 58.840 | 58.400 | 54.250 |
| Yellow Springs EVSD | 70.600 | 71.000 | 69.900 | 69.150 | 68.920 | 68.750 | 66.580 | 66.430 | 66.040 | 69.400 |
| Greene County JVSD | 3.450 | 3.450 | 3.450 | 3.450 | 4.480 | 4.430 | 4.320 | 4.320 | 4.300 | 4.120 |
| MUNICIPALITIES: | | | | | | | | | | |
| City of New Carlisle | 11.000 | 11.000 | 11.000 | 11.000 | 14.000 | 14.000 | 14.000 | 14.000 | 14.000 | 14.000 |
| City of Springfield | 4.130 | 4.130 | 4.120 | 4.130 | 4.110 | 4.090 | 4.080 | 4.070 | 4.010 | 4.010 |
| Village of Catawba | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 |
| Village of Donnelsville | 9.500 | 9.500 | 9.500 | 9.500 | 9.500 | 9.500 | 9.500 | 9.500 | 9.500 | 9.500 |
| Village of Enon | 8.600 | 8.600 | 8.600 | 11.100 | 11.100 | 11.100 | 11.100 | 11.100 | 11.100 | 11.100 |
| Village of North Hampton | 6.600 | 6.600 | 6.600 | 6.600 | 6.600 | 6.600 | 6.600 | 6.600 | 6.600 | 6.600 |
| Village of South Charleston | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 |
| Village of South Vienna | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 | 1.600 |
| Village of Tremont City | 2.400 | 2.400 | 2.400 | 2.400 | 2.400 | 2.400 | 2.400 | 2.400 | 2.400 | 2.400 |
| Village of Clifton | 9.000 | 11.000 | 11.000 | 11.000 | 11.000 | 11.000 | 11.000 | 11.000 | 11.000 | 11.000 |
| TOWNSHIPS: | | | | | | | | | | |
| Bethel Township | 7.200 | 7.200 | 7.200 | 9.200 | 9.200 | 9.200 | 8.200 | 8.200 | 9.950 | 9.950 |
| German Township | 7.900 | 7.900 | 9.400 | 9.400 | 9.400 | 9.400 | 9.400 | 9.400 | 9.400 | 9.400 |
| Green Township - Fire District #1 | 7.600 | 9.100 | 9.100 | 9.100 | 9.100 | 9.600 | 9.600 | 9.100 | 9.100 | 10.600 |
| Green Township - Fire District #2 | 9.100 | 10.600 | 10.600 | 10.600 | 10.600 | 11.100 | 11.100 | 12.600 | 12.600 | 12.600 |
| Harmony Township | 7.400 | 7.400 | 7.400 | 7.400 | 7.400 | 7.400 | 7.400 | 7.400 | 7.400 | 7.400 |
| Madison Township | 6.100 | 6.100 | 6.100 | 6.100 | 6.100 | 6.100 | 6.600 | 6.600 | 6.600 | 6.600 |
| Mad River Township | 7.500 | 7.500 | 7.000 | 7.800 | 7.800 | 7.800 | 7.800 | 7.800 | 7.800 | 7.800 |
| Moorefield Township | 8.050 | 8.050 | 8.050 | 8.050 | 8.050 | 8.050 | 8.050 | 8.050 | 8.050 | 8.050 |
| Pike Township | 9.600 | 9.600 | 12.350 | 12.350 | 12.350 | 12.350 | 12.350 | 12.350 | 12.350 | 12.350 |
| Pleasant Township | 7.800 | 7.800 | 7.800 | 7.800 | 7.800 | 7.800 | 7.800 | 7.800 | 7.800 | 7.800 |
| Springfield Township | 7.000 | 7.000 | 7.000 | 7.000 | 7.000 | 7.000 | 7.000 | 7.000 | 7.000 | 7.000 |

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO
Principal Property Taxpayers
2024 and 2015

| 2024 | | | | |
|-------------------------------------|----------------------------------|--|----------------------------|---------------------------------|
| Taxpayer | Real Estate Assessed Value | Personal Property Assessed Value | Total Assessed Value | % of Total Assessed Value |
| American Transmission Systems Inc | \$ - | \$ 80,367,080 | \$ 80,367,080 | 2.51% |
| Ohio Edison | - | 74,188,600 | 74,188,600 | 2.31% |
| Columbia Gas of Ohio | 638,500 | 28,929,680 | 29,568,180 | 0.92% |
| Columbia Gas Transmission | - | 12,011,780 | 12,011,780 | 0.37% |
| Dayton Power & Light | - | 8,509,670 | 8,509,670 | 0.27% |
| Navistar Inc | 6,434,460 | - | 6,434,460 | 0.20% |
| Wal Mart Real Estate Business Trust | 6,605,170 | - | 6,605,170 | 0.21% |
| Ohio Masonic Home | 6,581,020 | - | 6,581,020 | 0.21% |
| Kettering Network Services | 5,455,880 | - | 5,455,880 | 0.17% |
| Trilogy Healthcare of Springfield | 5,448,580 | - | 5,448,580 | 0.17% |
| Aldi Inc | 5,488,690 | - | 5,488,690 | 0.17% |
| Emro Marketing Company | 5,168,190 | - | 5,168,190 | 0.16% |
| Silfex Inc. | 4,911,580 | - | 4,911,580 | 0.15% |
| USPG Portfolio Six LLC | 5,316,810 | - | 5,316,810 | 0.17% |
| Allied Park LLC | 4,039,000 | - | 4,039,000 | 0.13% |
| Total | <u>\$ 56,087,880</u> | <u>\$ 204,006,810</u> | <u>\$ 260,094,690</u> | <u>8.12%</u> |
| Total Assessed Value | <u>\$ 2,999,073,822</u> | <u>\$ 206,550,420</u> | <u>\$ 3,205,624,242</u> | |
| 2015 | | | | |
| Taxpayer | Real Estate Assessed Value | Personal Property Assessed Value | Total Assessed Value | % of Total Assessed Value |
| Navistar International Corporation | \$ 9,082,760 | \$ - | \$ 9,082,760 | 0.40% |
| Walmart Real Estate Business Trust | 7,981,320 | - | 7,981,320 | 0.35% |
| City of Springfield | 6,973,730 | - | 6,973,730 | 0.31% |
| USPG Portfolio Two LLC | 5,995,310 | - | 5,995,310 | 0.26% |
| Upper Valley Mall LLC | 5,819,730 | - | 5,819,730 | 0.26% |
| Aldi Inc | 5,382,720 | - | 5,382,720 | 0.24% |
| Trilogy Healthcare of Springfield | 5,338,450 | - | 5,338,450 | 0.23% |
| Ohio Masonic Home | 5,218,190 | - | 5,218,190 | 0.23% |
| Emro Marketing Company | 4,016,230 | - | 4,016,230 | 0.18% |
| American Security Insurance Company | 3,850,000 | - | 3,850,000 | 0.17% |
| Total | <u>\$ 59,658,440</u> | <u>\$ -</u> | <u>\$ 59,658,440</u> | <u>2.69%</u> |
| Total Assessed Value | <u>\$ 2,278,661,894</u> | <u>\$ -</u> | <u>\$ 2,278,661,894</u> | |

The amounts presented represent the assessed values upon which the 2024 and 2015 taxes were levied.

The top taxpayer information for Personal Property is not available for 2015.

Source: Clark County Auditor's Office

CLARK COUNTY, OHIO

Taxable Sales by Category

Last Ten Fiscal Years

| | 2015 | 2016 | 2017 | 2018 |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Regular Sales | \$ 3,839,443 | \$ 4,400,273 | \$ 4,177,301 | \$ 4,238,637 |
| Direct Pay | 3,538,303 | 3,790,506 | 2,734,257 | 939,435 |
| Sellers Use | 2,923,593 | 3,071,116 | 3,279,836 | 3,684,787 |
| Consumers Use | 354,471 | 387,964 | 405,921 | 401,839 |
| Motor Vehicle | 3,658,197 | 3,675,451 | 3,947,150 | 3,925,244 |
| Watercraft and Outboard Motors | 26,871 | 41,065 | 28,167 | 42,351 |
| Liquor Control | 120,198 | 128,956 | 131,107 | 142,390 |
| Voluntary Payments | 22,927 | 6,025 | 12,438 | 360 |
| Assessment Payments | 118,860 | 90,941 | 216,138 | 101,101 |
| Audit Payments | 45,673 | 110,296 | 50,726 | 36,515 |
| Sales Tax on Motor Fuel | 4,947 | 4,379 | 4,161 | 5,715 |
| Certified Assessment Payments | 132,474 | 104,186 | 106,591 | 123,102 |
| Statewide Master | 8,557,510 | 8,390,414 | 8,586,812 | 8,612,536 |
| Streamline Sales-Intrastate | 6,093 | 7,921 | 14,855 | 11,998 |
| Streamline Sales-Interstate | 17,991 | 15,228 | 16,798 | 27,010 |
| Streamline Use | - | 23 | 14 | 10 |
| Use Tax from Ohio IT 1040 | - | - | 6,688 | 6,612 |
| Non-Resident Motor Vehicle | 19,322 | 25,026 | 20,981 | 24,567 |
| Transient Sales | 1,902,576 | 1,782,590 | 1,751,507 | 1,869,538 |
| Cigarettes | - | - | - | - |
| Amnesty | 3,077 | 1,869 | 602 | 2,578 |
| Sales/Use Tax Refunds Approved | (24,941) | (33,316) | (99,724) | (486,816) |
| 1% Administrative Rotary Fund | <u>(252,675)</u> | <u>(260,009)</u> | <u>(253,924)</u> | <u>(237,095)</u> |
| Total | <u>\$ 25,014,910</u> | <u>\$ 25,740,904</u> | <u>\$ 25,138,402</u> | <u>\$ 23,472,414</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.

Schedule 11

| 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 4,738,567 | \$ 4,402,969 | \$ 5,171,384 | \$ 5,524,688 | \$ 5,859,323 | \$ 6,963,376 |
| 1,026,179 | 1,479,767 | 1,596,353 | 1,059,358 | 1,004,467 | 1,046,161 |
| 4,306,737 | 5,664,583 | 6,260,285 | 6,564,561 | 7,075,688 | 7,386,819 |
| 438,738 | 421,042 | 420,939 | 579,260 | 498,647 | 1,124,888 |
| 4,259,377 | 4,414,981 | 5,287,511 | 5,108,278 | 5,255,544 | 5,170,222 |
| 39,658 | 70,224 | 61,931 | 57,850 | 62,259 | 47,664 |
| 153,266 | 168,448 | 171,764 | 171,186 | 179,448 | 186,663 |
| 5,691 | 2,988 | 1,371 | 1,748 | 537 | 1,186 |
| 105,606 | 281,832 | 187,898 | 330,937 | 192,201 | 90,152 |
| 58,974 | 36,551 | 65,990 | 122,475 | 54,497 | 58,956 |
| 5,088 | 2,475 | 2,493 | 3,413 | 4,381 | 4,412 |
| 119,116 | 100,556 | 124,731 | 147,843 | 91,769 | 99,806 |
| 8,832,701 | 8,668,169 | 9,345,612 | 9,502,226 | 9,429,699 | 8,523,879 |
| 154,141 | 368,713 | 455,030 | 530,894 | 601,804 | 663,960 |
| 71,689 | 169,649 | 282,083 | 311,526 | 312,852 | 304,309 |
| 427 | 276 | 169 | 847 | 4,574 | 2,073 |
| 6,119 | 4,086 | 4,366 | 2,658 | 2,107 | 3,005 |
| 26,453 | 32,995 | 42,058 | 47,766 | 43,532 | 44,784 |
| 1,845,650 | 1,580,630 | 1,736,538 | 1,379,514 | 1,391,039 | 1,358,788 |
| - | - | - | - | - | 43 |
| - | - | - | - | - | 322 |
| (78,701) | (19,681) | (53,946) | (53,401) | 32,885 | (104,573) |
| (261,154) | (278,513) | (311,646) | (313,936) | (320,973) | (326,965) |
| <u>\$ 25,854,322</u> | <u>\$ 27,572,740</u> | <u>\$ 30,852,914</u> | <u>\$ 31,079,691</u> | <u>\$ 31,776,280</u> | <u>\$ 32,649,930</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. |
| 2015 | \$ 16.34 | \$ 3.73 | \$ 11.96 | \$ 3.15 |
| 2016 | 16.83 | 3.84 | 12.32 | 3.24 |
| 2017 | 17.25 | 3.94 | 12.63 | 3.32 |
| 2018 | 17.77 | 4.06 | 13.01 | 3.42 |
| 2019 | 18.39 | 4.20 | 13.47 | 3.54 |
| 2020 | 18.94 | 4.33 | 13.87 | 3.65 |
| 2021 | 18.94 | 4.33 | 13.87 | 3.65 |
| 2022 | 19.51 | 4.46 | 14.29 | 3.76 |
| 2023 | 20.10 | 4.59 | 14.72 | 3.87 |
| 2024 | 20.70 | 4.73 | 15.16 | 3.99 |

Source: Clark County Utilities Department



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

| | <u>Governmental Activities</u> | <u>Business-Type Activities</u> | | Less: Amount Available Debt Service Funds | Total Net Bonded Debt | Net Bonded Debt per Capita¹ |
|-------------|---|---|------------------------------|--|----------------------------------|---|
| <u>Year</u> | <u>General Obligation Bonds</u> | <u>General Obligation Bonds</u> | <u>Total Bonded Debt</u> | | | |
| 2015 | \$ 13,555,173 | \$ 1,888,167 | \$ 15,443,340 | \$ 64,048 | \$ 15,379,292 | \$ 113.12 |
| 2016 | 21,343,364 | 4,450,324 | 25,793,688 | 68,134 | 25,725,554 | 190.86 |
| 2017 | 14,282,698 | 2,501,068 | 16,783,766 | 150,136 | 16,633,630 | 123.62 |
| 2018 | 27,586,060 | 2,279,836 | 29,865,896 | 397,095 | 29,468,801 | 218.96 |
| 2019 | 21,747,315 | 1,802,914 | 23,550,229 | 79,999 | 23,470,230 | 175.04 |
| 2020 | 19,837,518 | 1,589,572 | 21,427,090 | 80,325 | 21,346,765 | 159.74 |
| 2021 | 17,906,721 | 1,366,230 | 19,272,951 | 239,601 | 19,033,350 | 140.33 |
| 2022 | 15,878,922 | 1,227,888 | 17,106,810 | 56,358 | 17,050,452 | 126.46 |
| 2023 | 14,139,061 | 1,094,546 | 15,233,607 | 7,253 | 15,226,354 | 113.11 |
| 2024 | 28,071,865 | 956,204 | 29,028,069 | 419,882 | 28,608,187 | 210.38 |

¹ Population and Personal Income used for calculation are from Schedule 15

² Actual property values used for calculation are from Schedule 7.

Source: Regional Economic Information System, Bureau of Economic Analysis

**Other Business-Type
Activities Debt**

| % of Actual Taxable Value of Property² | OPWC Loans | OWDA Loans | Total Primary Government | Personal Income | Total Debt Outstanding as a Percentage of Personal Income² | Total Debt Per Capita¹ |
|--|-----------------------|-----------------------|---|----------------------------|--|--|
| 0.24% | \$ 1,923,931 | \$ 6,345,496 | \$ 23,712,767 | \$ 5,055,388,000 | 0.47% | \$ 174.41 |
| 0.41% | 2,079,653 | 6,062,969 | 33,936,310 | 5,103,858,000 | 0.66% | 251.78 |
| 0.26% | 1,855,964 | 5,772,960 | 24,412,690 | 5,286,633,000 | 0.46% | 181.43 |
| 0.46% | 1,706,837 | 5,475,241 | 37,047,974 | 5,486,879,000 | 0.68% | 275.28 |
| 0.36% | 1,557,711 | 5,229,072 | 30,337,012 | 5,606,209,000 | 0.54% | 226.26 |
| 0.30% | 1,483,148 | 4,947,496 | 27,857,734 | 6,060,179,000 | 0.46% | 208.46 |
| 0.27% | 1,334,022 | 4,668,079 | 25,275,052 | 6,500,706,000 | 0.39% | 186.35 |
| 0.24% | 1,192,496 | 4,380,863 | 22,680,169 | 6,357,462,000 | 0.36% | 168.21 |
| 0.18% | 1,058,570 | 4,085,608 | 20,377,785 | 6,804,924,000 | 0.30% | 151.38 |
| 0.33% | 937,019 | 3,782,068 | 33,747,156 | Not Available | Not Available | 248.17 |

CLARK COUNTY, OHIO

Legal Debt Margin Last Ten Fiscal Years

| | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| County Valuation | <u>\$ 2,264,736,700</u> | <u>\$ 2,263,526,020</u> | <u>\$ 2,353,780,820</u> | <u>\$ 2,368,903,250</u> |
| Direct Legal Debt Limitation: | | | | |
| 3.0% of the first \$100,000,000 assessed valuation | \$ 3,000,000 | \$ 3,000,000 | \$ 3,000,000 | \$ 3,000,000 |
| 1.5% on excess of \$100,000,000-not in excess of \$300,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| 2.5% in the amount in excess of \$300,000,000 | <u>49,118,418</u> | <u>49,088,151</u> | <u>51,344,521</u> | <u>51,722,581</u> |
| Total Direct Legal Debt Limitation | <u>\$ 55,118,418</u> | <u>\$ 55,088,151</u> | <u>\$ 57,344,521</u> | <u>\$ 57,722,581</u> |
| Amount of Debt Applicable to Debt Limitation: | | | | |
| General Obligation Bonds | \$ 6,810,000 | \$ 6,080,000 | \$ 18,253,766 | \$ 23,865,896 |
| General Obligation Notes | 7,515,000 | 7,715,000 | - | - |
| Less: Amount Available in Debt Service | <u>(64,048)</u> | <u>(68,134)</u> | <u>(150,136)</u> | <u>(397,095)</u> |
| Amount of Debt Subject to Debt Limit | <u>14,260,952</u> | <u>13,726,866</u> | <u>18,103,630</u> | <u>23,468,801</u> |
| Legal Debt Margin | <u>\$ 40,857,466</u> | <u>\$ 41,361,285</u> | <u>\$ 39,240,891</u> | <u>\$ 34,253,780</u> |
| Legal Debt Margin as a Percentage of the Debt Limit | <u>74.13%</u> | <u>75.08%</u> | <u>68.43%</u> | <u>59.34%</u> |
| Unvoted Legal Debt Margin | \$ 22,647,367 | \$ 22,635,260 | \$ 23,537,808 | \$ 23,689,033 |
| Amount of Debt Subject to Limit | <u>14,260,952</u> | <u>13,726,866</u> | <u>18,103,630</u> | <u>23,468,801</u> |
| Unvoted Legal Debt Margin | <u>\$ 8,386,415</u> | <u>\$ 8,908,394</u> | <u>\$ 5,434,178</u> | <u>\$ 220,232</u> |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit | <u>37.03%</u> | <u>39.36%</u> | <u>23.09%</u> | <u>0.93%</u> |

Source: Clark County Auditor's Office

(1) - See Schedule 13 for detailed information. Amounts do not include OPWC loans, or OWDA loans.

| <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <u>\$ 2,394,255,620</u> | <u>\$ 2,579,063,170</u> | <u>\$ 2,603,865,410</u> | <u>\$ 2,631,971,060</u> | <u>\$ 3,169,850,750</u> | <u>\$ 3,193,580,810</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>52,356,391</u> | <u>56,976,579</u> | <u>57,596,635</u> | <u>58,299,277</u> | <u>71,746,269</u> | <u>72,339,520</u> |
| <u>\$ 58,356,391</u> | <u>\$ 62,976,579</u> | <u>\$ 63,596,635</u> | <u>\$ 64,299,277</u> | <u>\$ 77,746,269</u> | <u>\$ 78,339,520</u> |
| \$ 23,550,229 | \$ 21,427,090 | \$ 19,272,951 | \$ 17,106,810 | \$ 15,233,607 | \$ 29,028,069 |
| - | - | - | - | - | - |
| <u>(79,999)</u> | <u>(80,325)</u> | <u>(239,601)</u> | <u>(56,358)</u> | <u>(7,253)</u> | <u>(419,882)</u> |
| <u>23,470,230</u> | <u>21,346,765</u> | <u>19,033,350</u> | <u>17,050,452</u> | <u>15,226,354</u> | <u>28,608,187</u> |
| <u>\$ 34,886,161</u> | <u>\$ 41,629,814</u> | <u>\$ 44,563,285</u> | <u>\$ 47,248,825</u> | <u>\$ 62,519,915</u> | <u>\$ 49,731,333</u> |
| <u>59.78%</u> | <u>66.10%</u> | <u>70.07%</u> | <u>73.48%</u> | <u>80.42%</u> | <u>63.48%</u> |
| \$ 23,942,556 | \$ 25,790,632 | \$ 26,038,654 | \$ 26,319,711 | \$ 31,698,508 | \$ 31,935,808 |
| <u>23,470,230</u> | <u>21,346,765</u> | <u>19,033,350</u> | <u>17,050,452</u> | <u>15,226,354</u> | <u>28,608,187</u> |
| <u>\$ 472,326</u> | <u>\$ 4,443,867</u> | <u>\$ 7,005,304</u> | <u>\$ 9,269,259</u> | <u>\$ 16,472,154</u> | <u>\$ 3,327,621</u> |
| <u>1.97%</u> | <u>17.23%</u> | <u>26.90%</u> | <u>35.22%</u> | <u>51.97%</u> | <u>10.42%</u> |

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

| Year | Population | Total Personal Income | Per Capita Income | Unemployment Rate |
|-------------|-------------------|--------------------------------------|------------------------------|------------------------------|
| 2014 | 136,554 | \$ 4,995,211,000 | \$ 36,580 | 5.8% |
| 2015 | 135,959 | 5,055,388,000 | 37,183 | 5.0% |
| 2016 | 134,786 | 5,103,858,000 | 37,866 | 5.2% |
| 2017 | 134,557 | 5,286,633,000 | 39,289 | 4.8% |
| 2018 | 134,585 | 5,486,879,000 | 40,769 | 4.6% |
| 2019 | 134,083 | 5,606,209,000 | 41,811 | 4.6% |
| 2020 | 133,638 | 6,060,179,000 | 45,363 | 8.1% |
| 2021 | 135,633 | 6,500,706,000 | 47,929 | 5.3% |
| 2022 | 134,831 | 6,357,462,000 | 47,151 | 4.2% |
| 2023 | 134,610 | 6,804,924,000 | 50,553 | 3.8% |
| 2024 | 135,984 | Not Available | Not Available | 4.7% |

Source: Regional Economic Information System, Bureau of Economic Analysis

CLARK COUNTY, OHIOPrincipal Employers
2024 and 2015

| Employer | 2024 | | | 2015 | | |
|------------------------------------|---------------|------|------------------------------------|---------------|------|------------------------------------|
| | Employees | Rank | % of Total County Employment | Employees | Rank | % of Total County Employment |
| Mercy Health | 2000+ | 1 | | 2000+ | 1 | |
| Assurant Specialty Property | 1500-1999 | 2 | | 2000+ | 2 | |
| Navistar, Inc. | 1500-1999 | 3 | | 1000-1999 | 6 | |
| Springfield City Schools | 1000-1499 | 4 | | 1000-1999 | 3 | |
| Clark County | 1000-1499 | 5 | | 1000-1999 | 7 | |
| 7-Eleven/Speedway LLC | 1000-1499 | 6 | | 1000-1999 | 4 | |
| AM-PM Employment | 1000-1499 | 7 | | | | |
| Dole Fresh Vegetables | 500-999 | 8 | | 500-999 | 8 | |
| Yamada North America, Inc. | 500-999 | 9 | | 500-999 | 9 | |
| Topre America | 500-999 | 10 | | 500-999 | | |
| Ohio Air National Guard-178th OANG | | | | 1000-1999 | 5 | |
| Kroger Co. | | | | 500-999 | 10 | |
| Total | <u>12,574</u> | | <u>20.18%</u> | <u>12,427</u> | | <u>19.36%</u> |
| Total County Employment | <u>62,300</u> | | | <u>64,200</u> | | |

Note: The Chamber of Commerce has recently discontinued the practice of obtaining yearly employment statistics due to changes in staffing. The employers presented in this table are 2023 amounts and are the most recent statistics available.

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

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

| | 2015 | 2016 | 2017 | 2018 |
|---|----------------|----------------|----------------|----------------|
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative & Executive: | | | | |
| Commissioners | | | | |
| Number of Resolutions | 978 | 837 | 905 | 807 |
| Number of Meetings | 51 | 56 | 52 | 55 |
| Number of Hearings | 9 | 14 | 12 | 6 |
| Auditor | | | | |
| Number of Non-Exempt Conveyances | 2,518 | 2,454 | 3,180 | 3,245 |
| Number of Exempt Conveyances | 2,308 | 2,169 | 2,107 | 2,029 |
| Number of Vendor Licenses Sold | 63 | 57 | 54 | 34 |
| Number of General Warrants Issued | 28,239 | 25,184 | 19,660 | 17,442 |
| Number of ACH Payments to Vendors | - | - | - | 7,322 |
| Number of EFTs | - | - | - | 22 |
| Number of Payroll Warrants Issued | 24 | 13 | - | - |
| Number of Payroll Direct Deposit Statements | 30,390 | 29,618 | 29,234 | 28,939 |
| Number of Receipt Pay-Ins Issued | 5,115 | 4,591 | 4,916 | 4,958 |
| Number of Dog Tags Sold - Regular | 22,658 | 22,885 | 20,913 | 19,180 |
| Number of Dog Tags Sold - Kennel Sets | 51 | 38 | 37 | 38 |
| Treasurer | | | | |
| Number of Receipt Pay-Ins Issued | 2,180 | 4,591 | 4,921 | 4,953 |
| Number of Parcels Billed | 66,783 | 66,696 | 66,745 | 66,478 |
| Real Estate Taxes Collected | \$ 126,377,098 | \$ 126,614,648 | \$ 129,255,375 | \$ 135,946,812 |
| Recorder | | | | |
| Number of Deeds Recorded | 5,399 | 5,350 | 5,466 | 5,604 |
| Number of Mortgages Recorded | 10,273 | 10,732 | 11,139 | 10,200 |
| Number of Military Discharges Recorded | 9 | 6 | 315 | 239 |
| Board of Elections | | | | |
| Number of Registered Voters | 85,709 | 89,000 | 89,296 | 90,394 |
| Number of Voters in Last General Election | 40,000 | 62,756 | 27,750 | 48,808 |
| Percentage of Registered that Voted | 46.67% | 70.51% | 31.08% | 53.99% |
| Judicial: | | | | |
| Clerk of Courts | | | | |
| Number of Passports Issued | N/A | N/A | N/A | N/A |
| Number of Titles Issued | 52,680 | 49,116 | 62,384 | 45,088 |
| Common Pleas Court | | | | |
| Number of Civil Cases Filed | 838 | 855 | 760 | 673 |
| Number of Criminal Cases Filed | 686 | 627 | 802 | 880 |
| Number of Certificates of Judgments Filed | 832 | 1,062 | 898 | 963 |
| Number of State Judgments Filed | 2,059 | 1,751 | 2,960 | 2,710 |
| Number of Garnishments Filed | 134 | 138 | 145 | 155 |
| Number of Appeals Filed | 117 | 90 | 102 | 134 |
| Domestic Relations Court | | | | |
| Number of Domestic Cases Filed | N/A | N/A | 1,141 | 1,082 |
| Number of Divorces | 258 | 291 | 286 | 212 |
| Number of Dissolutions | 267 | 267 | 253 | 240 |
| Number of Domestic Violence Cases Filed | 455 | 526 | 570 | 603 |

| 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------|----------------|----------------|----------------|----------------|----------------|
| 829 | 843 | 854 | 986 | 981 | 1,030 |
| 52 | 51 | 53 | 51 | 51 | 78 |
| 15 | 22 | 11 | 20 | 12 | 11 |
| 2,966 | 2,982 | 3,497 | 3,393 | 2,702 | 3,197 |
| 1,935 | 1,757 | 2,096 | 2,149 | 1,899 | 2,048 |
| 35 | 19 | 36 | 32 | 29 | 32 |
| 16,620 | 15,735 | 10,982 | 14,210 | 12,611 | 13,419 |
| 7,802 | 7,530 | 8,402 | 8,054 | 8,473 | 9,394 |
| 56 | 176 | 52 | 329 | 321 | 333 |
| - | - | - | - | - | - |
| 28,923 | 28,665 | 29,899 | 29,785 | 29,101 | 29,553 |
| 4,883 | 4,667 | 5,131 | 6,572 | 18,562 | 6,348 |
| 20,274 | 20,330 | 19,962 | 18,547 | 16,624 | 18,378 |
| 33 | 21 | 11 | 9 | 10 | 10 |
| 4,886 | 4,664 | 5,150 | 6,568 | 6,667 | 6,348 |
| 66,466 | 66,388 | 66,416 | 66,379 | 66,320 | 66,671 |
| \$ 157,591,168 | \$ 148,475,308 | \$ 152,241,551 | \$ 153,933,560 | \$ 169,548,624 | \$ 166,666,730 |
| 5,648 | 5,538 | 6,349 | 6,595 | 5,675 | 6,030 |
| 9,906 | 12,008 | 6,092 | 10,670 | 7,764 | 8,696 |
| 126 | 49 | 159 | 73 | 43 | 27 |
| 86,412 | 89,826 | 88,252 | 88,455 | 86,555 | 87,957 |
| 16,083 | 64,710 | 19,078 | 45,034 | 41,514 | 63,695 |
| 18.61% | 72.04% | 21.62% | 50.91% | 47.96% | 72.42% |
| N/A | 350 | 497 | 857 | 1,522 | 1,492 |
| 42,452 | 42,942 | 46,371 | 41,338 | 41,784 | 43,757 |
| 631 | 441 | 392 | 606 | *** | 1,004 |
| 874 | 736 | 857 | 1,016 | *** | 948 |
| 995 | 1,094 | 1,045 | 802 | *** | 733 |
| 2,358 | 4,423 | 6,798 | 4,860 | *** | 4,316 |
| 201 | 174 | N/A | N/A | *** | N/A |
| 85 | 65 | 70 | 90 | *** | 84 |
| 1,237 | 1,035 | 1,274 | 1,271 | 1,408 | 1,367 |
| 252 | 205 | 235 | 220 | 223 | 191 |
| 276 | 245 | 245 | 188 | 166 | 242 |
| 675 | 581 | 768 | 839 | 986 | 912 |
| (Continued) | | | | | |

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

| | 2015 | 2016 | 2017 | 2018 |
|---|--------|--------|--------|--------|
| Juvenile Court | | | | |
| Number of Civil Cases Filed | 440 | 417 | 412 | 409 |
| Number of Criminal/Delinquent Cases Filed | 1,075 | 1,059 | 1,062 | 808 |
| Number of Traffic Cases Filed | 432 | 565 | 522 | 448 |
| Number of Adult Cases Filed | 127 | 80 | 115 | 59 |
| Municipal Court | | | | |
| Number of Civil Cases Filed | 3,203 | 3,254 | 3,833 | 4,142 |
| Number of Criminal | 4,516 | 4,508 | 4,327 | 3,501 |
| Number of Traffic Cases Filed | 15,064 | 15,380 | 16,269 | 15,454 |
| Number of Small Claims Filed | 212 | 193 | 206 | 191 |
| Probate Court | | | | |
| Number of Estates Filed | 771 | 683 | 673 | 686 |
| Number of Guardianships Filed | 162 | 185 | 159 | 147 |
| Number of Adoptions Filed | 44 | 64 | 65 | 64 |
| Number of Marriages Filed | 805 | 737 | 762 | 716 |
| Prosecuting Attorney | | | | |
| Number of Criminal Cases | 686 | 627 | 874 | 829 |
| Number of Civil Cases | 838 | 855 | 91 | 117 |
| Public Defender | | | | |
| Number of Cases Filed | 4,381 | 4,125 | 3,962 | 3,791 |
| Public Safety: | | | | |
| Sheriff | | | | |
| Jail Operation | | | | |
| Average Daily Jail Census | 203 | 209 | 225 | 235 |
| Prisoners Booked | 3,874 | 3,920 | 3,917 | 3,795 |
| Prisoners Released | 3,885 | 3,939 | 3,893 | 3,840 |
| Incarceration Facility | | | | |
| Average Daily Jail Census | 203 | 209 | 225 | 235 |
| Prisoners Booked | 3,874 | 3,920 | 3,917 | 3,795 |
| Prisoners Released | 3,885 | 3,939 | 3,893 | 3,840 |
| Enforcement | | | | |
| Number of Citations Issued | 2,799 | 3,806 | 2,680 | 2,520 |
| Number of Warrants Served | 790 | 2,351 | 2,705 | 2,604 |
| Number of Calls for Service | 55,135 | 50,845 | 58,472 | 50,286 |
| Number of Sheriff Vehicles | 80 | 90 | 89 | 80 |
| Number of Sheriff Sales - Real Estate | 340 | 428 | 398 | 189 |
| Emergency Management | | | | |
| Number of Emergency Responses | 2 | 3 | 6 | 6 |
| Coroner | | | | |
| Number of Cases Investigated | 204 | 226 | 252 | 214 |
| Number of Autopsies Performed | 183 | 213 | 221 | 177 |

| 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-------------|--------|--------|--------|-----------|---------|
| 475 | 313 | 279 | 212 | 183 | 247 |
| 505 | 367 | 370 | 436 | 479 | 498 |
| 427 | 381 | 345 | 280 | 341 | 259 |
| 52 | 52 | 73 | 103 | 61 | 66 |
| 4,321 | 3,109 | 3,134 | 3,192 | 3,510 | 4,104 |
| 3,431 | 2,876 | 2,860 | 2,935 | 3,044 | 3,002 |
| 14,306 | 11,088 | 11,390 | 10,322 | 10,213 | 12,918 |
| 175 | 134 | 105 | 139 | 132 | 123 |
| 653 | 682 | 867 | 782 | 708 | 738 |
| 142 | 155 | 184 | 183 | 164 | 132 |
| 43 | 60 | 70 | 70 | 71 | 49 |
| 663 | 642 | 717 | 681 | 750 | 755 |
| 839 | 736 | 929 | 1,016 | 957 | 1,013 |
| 102 | 19 | 68 | 90 | 119 | 96 |
| 3,716 | 3,318 | 3,466 | 3,506 | 3,766 | 3,976 |
| 202 | 151 | 173 | 176 | 1,713,847 | 190 |
| 3,920 | 2,908 | 2,807 | 2,851 | 3,764 | 2,950 |
| 3,909 | 2,804 | 2,745 | 2,884 | *** | 3,005 |
| 202 | 151 | 173 | 176 | 1,713,842 | 190 |
| 3,920 | 2,908 | 2,807 | 2,851 | 3,764 | 2,950 |
| 3,909 | 2,804 | 2,745 | 2,884 | *** | 3,005 |
| 1,906 | 1,498 | N/A | 689 | 973 | 380 |
| 2,285 | 2,022 | 2,821 | 2,562 | 2,717 | 2,274 |
| 56,264 | N/A | 78,297 | 72,475 | 125,383 | 127,679 |
| 93 | 79 | 81 | 82 | 89 | 94 |
| 103 | 32 | 45 | 63 | 137 | 80 |
| 11 | 9 | 16 | 25 | 20 | 34 |
| 171 | 199 | 237 | 201 | 170 | 154 |
| 121 | 150 | 166 | 138 | 125 | 99 |
| (Continued) | | | | | |

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

| | 2015 | 2016 | 2017 | 2018 |
|--|------------|------------|------------|------------|
| Public Works: | | | | |
| Engineer | | | | |
| Miles of Road Maintained | 308,348 | 308,348 | 308,480 | 308,480 |
| Miles of Road Resurfaced | 9 | 8 | 6 | 13 |
| Number of County Maintained Bridges | 237 | 235 | 235 | 235 |
| Community Development | | | | |
| Number of Residential Permits Issued | 287 | 306 | 322 | 292 |
| Number of Commercial Permits Issued | 102 | 51 | 57 | 101 |
| Number of Inspections Performed | 2,724 | 903 | 3,056 | 2,697 |
| Health: | | | | |
| Bd of Developmental Disabilities | | | | |
| Number of Adults Enrolled | 414 | 517 | 497 | 471 |
| Early Intervention Program | 414 | 517 | 497 | 471 |
| Number employed at Workshop | 120 | 40 | 30 | 25 |
| Human Services: | | | | |
| Department of Jobs and Family Services | | | | |
| Average Client Count - Food Stamps | 26,268 | 25,334 | 23,321 | 20,902 |
| Average Client Count - WIA | 185 | 72 | 61 | 33 |
| Average Client Count - Medicaid | 43,237 | 43,724 | 43,625 | 41,840 |
| Average Client Count - Job Placement | 704 | 630 | 399 | 257 |
| Average Client Count - Disability Assistance | 154 | 131 | 93 | - |
| Children's Services | | | | |
| Total Referrals | 838 | 1,149 | 1,260 | 1,063 |
| Average Client Count - Foster Care | 109 | 103 | 96 | 86 |
| Average Client Count - Adoption | 345 | 331 | 331 | 315 |
| Child Support Enforcement Agency | | | | |
| Number of Active Support Orders | 13,044 | 12,881 | 12,358 | 12,599 |
| Percentage Collected - Level of Service | 64.52% | 65.90% | 65.39% | 65.39% |
| Veteran's Services | | | | |
| Total Number of Clients Served | 2,833 | 2,446 | 3,170 | 2,744 |
| Clients Receiving Financial Assistance | N/A | N/A | N/A | N/A |
| Amount of Financial Assistance Paid | \$ 114,157 | \$ 125,198 | \$ 140,430 | \$ 124,401 |
| Conservation & Recreation: | | | | |
| Solid Waste | | | | |
| Amount Recycled (in Tons:) | 833 | 796 | 1,160 | 1,247 |
| Residential Recycling | 774 | 693 | 1,043 | 1,121 |
| Special Event Recycling | - | 1 | 1 | 2 |
| Specialty Recycling | 59 | 103 | 117 | 126 |
| Gross Revenue Generated | \$ 859,815 | \$ 857,216 | \$ 918,618 | \$ 913,618 |

| 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 308,159 | 308,159 | 308,138 | 308,022 | 306,950 | 306,829 |
| 17.17 | - | 4.40 | 0.10 | 16.24 | 7.16 |
| 235 | 235 | 235 | 234 | 236 | 238 |
| 385 | 1,596 | 1,721 | 1,601 | 799 | 1,545 |
| 106 | 413 | 335 | 286 | 152 | 290 |
| 3,836 | 3,824 | 4,004 | 3,754 | 3,780 | 3,105 |
| 406 | 506 | 478 | *** | 492 | 1,097 |
| 406 | 506 | 478 | *** | 492 | 536 |
| 22 | 23 | 13 | *** | 13 | N/A |
| 20,708 | 22,535 | 22,760 | 23,376 | 24,036 | 23,441 |
| 37 | 32 | 46 | 73 | 93 | 87 |
| 40,323 | 44,820 | 46,398 | 46,746 | 52,561 | 51,308 |
| 437 | 281 | 345 | 191 | 134 | 103 |
| - | - | - | - | - | - |
| 1,114 | 1,046 | 863 | 829 | 819 | 874 |
| 87 | 85 | 69 | 65 | 123 | 133 |
| 280 | 266 | 268 | 250 | 243 | 235 |
| 12,206 | 12,592 | 12,034 | 11,855 | 11,657 | 11,369 |
| 65.88% | 67.60% | 66.82% | 66.86% | 67.67% | 66.24% |
| 2,678 | 108 | 1,840 | 2,135 | 2,849 | 2,986 |
| N/A | N/A | N/A | N/A | 136 | 153 |
| \$ 124,366 | \$ 78,713 | \$ 75,232 | \$ 143,872 | \$ 159,702 | 227,316 |
| 1,357 | 1,058 | 1,247 | 1,262 | 1,434 | 1,486 |
| 1,187 | 909 | 1,073 | 1,112 | 1,254 | 1,328 |
| 2 | - | - | 1 | 2 | 2 |
| 170 | 149 | 174 | 150 | 181 | 158 |
| \$ 1,061,387 | \$ 1,199,485 | \$ 1,330,801 | \$ 1,378,873 | \$ 1,235,281 | \$ 1,088,392 |

(Continued)

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

| | 2015 | 2016 | 2017 | 2018 |
|--|------------------|------------------|------------------|------------------|
| Business-Type Activities: | | | | |
| Sewer and Water Operations: | | | | |
| Miles of Sanitary Sewer Lines | 108 | 108 | 108 | 108 |
| Miles of Water Mains | 88 | 88 | 88 | 88 |
| Number of Sewer and Water Treatment Facilities | 3 | 3 | 3 | 3 |
| | 18 sewer /3 | 18 sewer /3 | 17 sewer /3 | 17 sewer /3 |
| Number of Pumping Stations | water | water | water | water |
| Water Consumption (millions of gallons) | 447 | 410 | 415 | 437 |
| Wastewater Treated (millions of gallons) | 1.44 mil gal/day | 1.38 mil gal/day | 1.57 mil gal/day | 1.56 mil gal/day |
| Number of Sewer Customers | 8,169 | 8,319 | 8,201 | 8,232 |
| Number of Water Customers | 7,029 | 7,044 | 7,059 | 7,067 |

N/A - Information not available.

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

Source: Corresponding Board/Department within Clark County.

| 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|------------------|------------------|------------------|------------------|------------------|------------------|
| 108 | 108 | 107 | 107 | 107 | 107 |
| 88 | 88 | 87 | 87 | 87 | 88 |
| 3 | 3 | 3 | 3 | 3 | 3 |
| 17 sewer /3 | 17 sewer /3 | 16 Sewer/ 3 | 16 Sewer/ 3 | 16 Sewer/ 3 | 16 Sewer/ 3 |
| water | water | Water | Water | Water | Water |
| 445 | 457 | 416 | 363 | 366 | 386 |
| 1.56 mil gal/day | 1.36 mil gal/day | 1.30 mil gal/day | 1.49 mil gal/day | 1.62 mil gal/day | 1.24 mil gal/day |
| 8,248 | 8,248 | 8,220 | 8,037 | 8,024 | 8,124 |
| 7,082 | 7,106 | 7,087 | 6,899 | 6,883 | 6,911 |

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

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Governmental Activities: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative & Executive | | | | | | | | | | |
| Commissioners | 6 | 11 | 11 | 7 | 7 | 7 | 7 | 7 | 4 | 8 |
| Auditor | 19 | 19 | 18 | 18 | 15 | 15 | 15 | 14 | 13 | 14 |
| Treasurer | 9 | 10 | 10 | 10 | 9 | 8 | 7 | 7 | 7 | 6 |
| Recorder | 5 | 6 | 7 | 6 | 6 | 6 | 5 | 5 | 5 | 6 |
| Board of Elections | 7 | 8 | 9 | 9 | 7 | 8 | 7 | 8 | 8 | 8 |
| Data Processing | 1 | 1 | 1 | 1 | - | - | - | - | - | - |
| Information Systems | 6 | 6 | 5 | 5 | 5 | 6 | 6 | 8 | 8 | 8 |
| Judicial | | | | | | | | | | |
| Common Pleas Court | 17 | 17 | 17 | 19 | 17 | 18 | 18 | 17 | 15 | 16 |
| Probate Court | 7 | 7 | 7 | 8 | 7 | 7 | 7 | 7 | 6 | 6 |
| Juvenile Court | 79 | 76 | 74 | 72 | 71 | 66 | 68 | 67 | 74 | 65 |
| Municipal Court | 3 | 3 | 6 | 5 | 5 | 5 | 6 | 2 | 2 | 2 |
| Domestic Relations Court | 8 | 8 | 8 | 9 | 7 | 8 | 7 | 7 | 7 | 7 |
| Clerk of Courts | 24 | 23 | 16 | 15 | 17 | 18 | 16 | 18 | 19 | 17 |
| Prosecuting Attorney | 30 | 26 | 25 | 27 | 25 | 23 | 21 | 21 | 22 | 23 |
| Public Defender | 10 | 9 | 9 | 9 | 8 | 10 | 10 | 10 | 11 | 11 |
| Law Library | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 1 |
| Public Safety | | | | | | | | | | |
| Humane Society | - | - | - | 4 | 5 | 4 | 6 | 5 | 6 | 6 |
| Sheriff | 171 | 184 | 167 | 181 | 177 | 199 | 199 | 203 | 210 | 210 |
| Emergency Management | 3 | 2 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 |
| Coroner | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 3 | 2 |
| Public Works | | | | | | | | | | |
| Engineer | 43 | 41 | 41 | 41 | 38 | 36 | 38 | 38 | 44 | 43 |
| Building and Grounds | 18 | 19 | 20 | 22 | 17 | 19 | 21 | 23 | 22 | 23 |
| Community & Economic Development | 17 | 12 | 11 | 12 | 13 | 15 | 15 | 15 | 14 | 15 |
| Health | | | | | | | | | | |
| DoDD | 188 | 183 | 152 | 148 | 155 | 136 | 110 | 95 | 119 | 123 |
| Human Services | | | | | | | | | | |
| Re-Entry | - | - | - | - | - | - | - | - | 2 | 3 |
| Department of Jobs & Family Services | 170 | 171 | 171 | 173 | 179 | 173 | 164 | 165 | 172 | 171 |
| Child Support Enforcement Agency | 46 | 44 | 44 | 40 | 45 | 38 | 40 | 35 | 34 | 33 |
| Veteran's Services | 9 | 7 | 8 | 8 | 8 | 8 | 9 | 8 | 7 | 7 |
| Human Resources | 6 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Conservation & Recreation | | | | | | | | | | |
| Solid Waste | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Business-Type Activities: | | | | | | | | | | |
| Utilities Department | 25 | 22 | 21 | 24 | 22 | 23 | 21 | 23 | 21 | 21 |
| | <u>937</u> | <u>928</u> | <u>873</u> | <u>889</u> | <u>880</u> | <u>871</u> | <u>838</u> | <u>822</u> | <u>868</u> | <u>866</u> |

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

Source: Clark County Auditor's Office

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

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 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 | - | - | - | - | - | - | - | - | - | 937,873 |
| Infrastructure | - | - | - | - | - | - | 266,610 | 557,247 | 557,247 | 557,247 |
| Buildings | 21,791,814 | 21,791,814 | 21,791,814 | 21,916,814 | 22,320,009 | 22,624,823 | 22,624,823 | 22,624,823 | 22,340,954 | 22,231,496 |
| Improvements | 33,470,468 | 33,000,075 | 33,000,075 | 33,000,075 | 34,196,016 | 34,274,571 | 40,085,614 | 40,115,027 | 29,471,418 | 32,723,143 |
| Machinery & Equipment | 2,578,498 | 2,786,813 | 2,964,063 | 2,985,964 | 2,212,210 | 2,246,793 | 2,817,946 | 3,115,639 | 3,425,678 | 3,688,807 |
| Judicial: | | | | | | | | | | |
| Construction in Progress | - | - | - | - | - | - | - | - | - | 6,768,594 |
| Improvements | 1,157,351 | 1,141,466 | 1,669,005 | 1,669,005 | 1,698,641 | 1,730,927 | 1,730,927 | 1,730,927 | 1,939,968 | 1,843,790 |
| Machinery & Equipment | 680,700 | 692,315 | 728,497 | 890,990 | 831,415 | 919,241 | 1,042,364 | 1,030,504 | 1,161,375 | 1,218,370 |
| Public Safety: | | | | | | | | | | |
| Construction in Progress | - | - | - | - | - | - | - | - | - | 95,879 |
| Infrastructure | - | - | - | - | - | - | 45,019 | 45,019 | 45,019 | 45,019 |
| Buildings | 132,733 | 132,733 | - | 24,200 | 24,200 | 24,200 | 40,646 | 24,200 | 6,492,727 | 6,492,727 |
| Improvements | 594,889 | 668,389 | 711,737 | 898,659 | 932,659 | 932,659 | 1,178,953 | 1,407,790 | 1,369,548 | 1,369,548 |
| Machinery & Equipment | 3,714,492 | 4,398,331 | 4,648,460 | 4,808,614 | 4,975,897 | 5,206,142 | 5,709,742 | 5,866,639 | 6,709,745 | 6,639,243 |
| Public Works: | | | | | | | | | | |
| Construction in Progress | 9,979,591 | 17,591,821 | 11,947,666 | 9,706,792 | 14,315,082 | 13,546,373 | 9,975,074 | 13,198,704 | 15,056,921 | 10,801,654 |
| Infrastructure | 117,700,522 | 118,901,449 | 130,343,846 | 137,277,220 | 142,089,155 | 148,986,007 | 149,258,917 | 149,729,574 | 154,199,408 | 154,603,305 |
| Buildings | 89,538 | 58,473 | 100,444 | 100,444 | 100,444 | 100,444 | 100,444 | 100,444 | 100,444 | 100,444 |
| Improvements | 10,159,466 | 10,979,632 | 11,769,381 | 12,208,618 | 13,724,502 | 14,086,397 | 16,941,925 | 17,377,604 | 19,557,379 | 21,215,343 |
| Machinery & Equipment | 7,348,380 | 7,513,105 | 7,879,512 | 7,426,062 | 8,039,648 | 8,144,222 | 8,202,299 | 8,481,969 | 8,809,760 | 9,427,830 |
| Health: | | | | | | | | | | |
| Construction in Progress | - | - | - | - | - | - | - | - | - | 54,213 |
| Buildings | 2,643,485 | 2,643,485 | 2,643,485 | 2,631,612 | 2,779,138 | 2,793,475 | 2,793,475 | 2,879,517 | 2,879,517 | 2,879,517 |
| Improvements | 8,071,365 | 8,267,730 | 8,382,479 | 8,160,109 | 8,158,454 | 7,502,232 | 7,485,990 | 6,786,941 | 5,863,574 | 5,992,463 |
| Machinery & Equipment | 3,917,963 | 3,917,963 | 4,064,856 | 2,554,024 | 1,707,980 | 1,024,630 | 869,013 | 902,328 | 902,328 | 1,070,769 |
| Human Services: | | | | | | | | | | |
| Construction in Progress | - | - | - | - | - | - | - | 1,957,820 | 3,664,395 | 4,566,852 |
| Infrastructure | - | - | - | - | - | 257,727 | 257,727 | 257,727 | 257,727 | 257,727 |
| Buildings | 3,843,664 | 3,843,664 | 3,843,664 | 3,843,664 | 3,662,246 | 3,319,468 | 3,319,468 | 3,319,468 | 3,319,468 | 3,319,468 |
| Improvements | 3,515,129 | 3,515,129 | 3,545,429 | 3,587,154 | 4,047,947 | 4,040,087 | 4,040,087 | 4,335,273 | 4,335,273 | 5,391,330 |
| Machinery & Equipment | 901,694 | 956,131 | 994,140 | 994,140 | 882,707 | 888,535 | 925,374 | 925,374 | 963,740 | 963,740 |
| Conservation/Recreation: | | | | | | | | | | |
| Buildings | - | - | - | - | - | - | - | 16,446 | 1,083,143 | 1,083,143 |
| Improvements | 444,514 | 711,908 | 878,557 | 878,557 | 878,557 | 928,557 | 928,557 | 1,382,528 | 1,472,528 | 1,572,528 |
| Machinery & Equipment | - | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| | <u>\$ 239,941,144</u> | <u>\$ 250,747,314</u> | <u>\$ 259,141,998</u> | <u>\$ 262,797,605</u> | <u>\$ 274,811,795</u> | <u>\$ 280,812,398</u> | <u>\$ 287,875,882</u> | <u>\$ 295,404,420</u> | <u>\$ 303,214,172</u> | <u>\$ 315,146,950</u> |

Source: Clark County Auditor's Office



OHIO AUDITOR OF STATE KEITH FABER



CLARK COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 11/6/2025

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

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